



Agenda

Board of Trustees

Regular Meeting

Location: Center for Advanced Technical Studies

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

May 23, 2022

1. Call to order at 6:00 p.m.
2. Approval of the agenda
3. Enter Executive Session to consider the following:
 - a. Selected employment items (Exhibit A) (Action)
 - b. Selected employment items (Exhibit B) (Information Only)
 - c. Contractual matter regarding Salary Study (Exhibit C)
 - d. Legal advice regarding employee resignation
 - e. Legal advice regarding construction defects at Chapin High School
 - f. Legal update Case No.: 2022-CP-32-01586
4. Call to order at 7:00 p.m.
5. Welcoming remarks – Jan Hammond, Board Chair
6. Invocation – Nikki Gardner, Board of Trustees
7. Pledge of Allegiance – Nikki Gardner, Board of Trustees
8. School Board Spotlight
9. Superintendent's Report
 - a. Monthly Financial Reports (Exhibit D)
 - b. Update on Teacher Retention
 - c. Update on Vision for new Irmo High School Wing
 - d. Discussion of Potential Bond Referendum to Finance the Poor and Fair-Rated Facilities in the 2019 M.B. Kahn Report
10. Approval of the minutes of the May 9, 2022 board meeting
11. Public Participation*

ACTION AGENDA

12. Action as Necessary or Appropriate on Matters Discussed in Executive Session
13. Approval of Textbook Adoptions: CTE Course, High School Science (Exhibit E)
14. First Reading of the FY 2022-2023 General Fund Budget (Exhibit F)

DISCUSSION AGENDA

15. Discussion and First Reading of Proposed Revisions to Board Policy BEDH "Public Participation at Board Meetings" (Exhibit G)
16. Discussion and First Reading of Combining Board Policies KEC "Public Concerns and Complaints About Instructional Resources" and IJL "Library/Media Center Materials Selection and Adoption" (Exhibit H)
17. Discussion of the Use and Outcomes From ESSER Funds
18. Discussion of Interventions to Support Student Social and Emotional Wellness
19. Adjourn

INFORMATION AGENDA

20. **2022 Graduation Ceremonies - Colonial Life Arena**
Dutch Fork High School, Thursday, June 2 at 4:00 p.m.
Irmo High School, Friday, June 3 at 8 a.m.
Spring Hill High School, Friday, June 3 at 12 p.m.
Chapin High School, Friday, June 3 at 4:00 p.m.
21. The next regular scheduled board meeting will be June 13, 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.



Minutes/May 9, 2022

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

Mrs. Rebecca Blackburn Hines
Mrs. Nikki Gardner, Secretary
Mrs. Jan Hammond, Chair (virtually via video)
Mr. Matt Hogan
Mrs. Catherine Huddle
Mr. Ken Loveless, Vice Chair
Mrs. Tifani Moore
Dr. Akil Ross, 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. 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 May9, 2022, board meeting.

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

Tifani Moore, Board of Trustees, gave the opening reflection and Pledge of Allegiance.

The Board conducted the School Board Spotlight.

During the Superintendent's Report, Jumper Carter Sease Architects presented and update on Chapin High School Stadium; Dr. Ross provided an update on the Vision for new Irmo High School Wing; Dr. Michael Harris presented information regarding budget priorities (Whole Child Continuum/Behavioral-Mental Health); and Dr. Ross presented an updated on a potential Bond Referendum to finance the poor and fair-rated facilities in the 2019 M.B. Kahn Report.

During the public participation Bonnie Stewart spoke about the potential bond referendum and Harbison West Elementary, and Renee Kelly spoke about teaching practices/primary stakeholders.

The Board presented for discussion:

- Third-Party Inspection at Piney Woods Elementary (Exhibit J)
- FY 2022-2023 General Fund Budget (Exhibit K)

The 135th-Day Enrollment Report was provided as information (Exhibit L).

Record of Voting

**SCHOOL DISTRICT FIVE
OF
LEXINGTON AND RICHLAND COUNTIES**

Meeting of May 9, 2022

	B L A C K B U R N H I N E S	G A R D N E R	H A M M O N D	H O G A N	H U D D L E	L O V E L E S S	M O O R E
1. M. Huddle S. Hogan Approve the agenda.	X	X	X	X	X	X	X
2. M. Gardner S. Hogan I make the motion to enter executive session to consider the following: a.) Selected employment items (Exhibit A) (Action); b.) Selected employment items (Exhibit B) (Information Only); c.) Contractual matter for Dutch Fork High track replacement (Exhibit C); d.) Legal advice regarding preliminary report on detailed procurement audit	X	X	X	X	X	X	X
3. M. Huddle S. Hogan I move that we approve the minutes of the April 25, 2022 board meeting.	X	X	X	X	X	X	X
4. M. Gardner S. Huddle I move that we approve the selected employment items as shown in Exhibit A.	X	X	X	X	X	X	X
5. M. Gardner S. Moore I move that we award AstroTurf Construction Corporation the bid for Dutch Fork High School Track surface removal and replacement and utilize contingency to fund the \$40,284 difference (Exhibit C).	X	X	X	X	X	X	X

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

**SCHOOL DISTRICT FIVE
OF
LEXINGTON AND RICHLAND COUNTIES**

Meeting of May 9, 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
6.	M. Huddle	S. Gardner	N	X	X	X	X	X	N
	I move that upon the recommendation of the detailed procurement auditor, we send the letter "Notification regarding identification of likely significant deficiencies, material weaknesses, and/or direct and material legal noncompliance", as read during the meeting, to the South Carolina Department of Education and enter the letter into the minutes of this meeting.								
7.	M. Gardner	S. Huddle	X	X	X	X	X	X	X
	I move that we approve textbook adoptions for K-2 Social Studies; 6 th Grade Social Studies, Economics and Personal Finance CP/Honors, AP Macroeconomics, AP Microeconomics, AP Psychology, Psychology, Sociology as shown in Exhibit D.								
8.	M. Gardner	S. Huddle	X	X	X	X	X	X	X
	I would like to make a motion to approve second and final reading of proposed revisions to Board Policy BCA "Board Member Code of Ethics" as shown in Exhibit E.								
9.	M. Loveless	S. Gardner	X	X	X	X	X	X	X
	I make a motion to approve second and final reading of proposed new Board Policy FGG "Facility Construction Project Administration" as shown in Exhibit F.								
10.	M. Loveless	S. Hogan	X	X	X	X	X	X	X
	I make the motion to approve second and final reading of proposed revisions to Board Policy FEC "Selection of Professionals in Facilities Construction" as shown in Exhibit G.								

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**SCHOOL DISTRICT FIVE
OF
LEXINGTON AND RICHLAND COUNTIES**

Meeting of May 9, 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. Gardner S. Huddle I move for second and final reading approval of proposed revisions to Board Policy BDG "School Attorney/Legal Services" as shown in Exhibit H. M. Huddle S. Hogan I move to amend the motion to revise the proposed policy to remove the words "fee agreement" and replace with "scope of work" and "fee schedule". Vote on original motion							
	X	X	X	X	X	X	X
	X	X	X	X	X	X	X
12. M. Gardner S. Huddle I move that we approve for second and final reading of proposed revisions to Administrative Rule BDG-R "School Attorney/Legal Services" as shown in Exhibit I.	X	X	X	X	X	X	X
13. M. Hogan S. Blackburn Hines Adjourn at 10:23 p.m.	X	X	X	X	X	X	X

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



5/9/2022

Attachment #1 is included with
the minutes of the 5-9-22
meeting, at the request of Board member
Cathy Haddix
pursuant to South Carolina Code
Ann. Section 30-4-90(a)(4)
and Board Policy BEDG. The Board majority
did not approve, disapprove, or otherwise
act upon the contents of this attachment.

The Honorable Molly Spearman
South Carolina Department of Education
1429 Senate Street
Columbia, South Carolina 29201

Re: Notification regarding identification of likely significant deficiencies, material weaknesses, and/or direct and material legal noncompliance

Ms. Spearman,

In February 2021 our Board of Trustees discovered some apparent procurement code violations with several contracts. As a result, the board requested termination and rebidding a problematic contract for temporary services for substitute teachers. In addition, other potential procurement issues dating back several years were investigated.

In July 2021, shortly after hiring a new Interim Superintendent, the board authorized a contract with a consultant who subsequently reported additional concerns with prior procurement. As a result, in September 2021 the board voted to issue an RFP for a detailed procurement audit for the previous five fiscal years.

Pursuant to SC Law 59-20-90, The Board of Lexington Richland School District Five is notifying the South Carolina Department of Education that the district has received an indication from the auditor that the audit will likely identify significant deficiencies, material weaknesses, and/or direct and material legal noncompliance.

Upon receipt of the final audit report (due by June), the board will ensure that any potential malfeasance is reported to the proper law enforcement agency and the district's finance department will develop a Financial Recovery Plan approved by the board and submitted to the Department of Education within 60 days. The Financial Recovery Plan will address the possible recovery of funds as well as a remediation process to ensure future vendor payments are correctly reviewed and authorized prior to payment.

Sincerely,

Mr. Ken Loveless, Vice Chair, Board of Trustees
Acting Board Chair, 5/9/2022 Meeting

www.lexrich5.org

1020 Dutch Fork Road • Irmo, South Carolina 29063 • (803) 476-8000

"Pursuing Excellence for Tomorrow's Challenges"

ITEM SUBMITTED FOR #19. DISCUSSION AGENDA

May 9, 2022

Questions concerning the presentation by Mead and Hunt.

- 1) Do the entries presented in the spread sheet of the Power Point presentation copied to you from Mr. Loveless present any qualms about accepting non- conforming materials?
- 2) The district paid about \$8.90 per square foot of building for Piney Woods Elementary school for land.

By comparison of values:

The Board approved a budget for Piney Woods Elementary School and was later told that the testing for materials soft cost Owner's allowance was \$450,000.00 for this project. Does it surprise you that we spent \$450,000/105,000 square feet or \$4.29 per square foot of building for testing of materials?

- 3) Does it surprise you to find that the quality control program set up for this project this expensive and yet we are forced to accept non-conforming materials on this project?
- 4) Would it further surprise you that by contract that the quality control manager for the project was also the contractor's project superintendent? Who should have been the Quality Control Manager?

Presentation by
Kyle Golden
Mead Hunt

Attachment #2 is included with
the minutes of the 5-9-22
meeting, at the request of Board member
Ken Loveless
pursuant to South Carolina Code
Ann. Section 30-4-90(a)(4)
and Board Policy BEDG. The Board majority
did not approve, disapprove, or otherwise
act upon the contents of this attachment.



Memorandum

To: Members of the Board of Trustees

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

Date: May 19, 2022

Re: May 23, 2022 Board Meeting
Superintendent's Report
Monthly Financial Reports – February 2022 and March 2022

Item: Monthly Financial Reports - February 2022 and March 2022

Background: Attached for your information are the February 28, 2022 and March 31, 2022 General Fund Monthly Revenue and Expenditure Reports.

AERsr:aw

School District Five of Lexington and Richland

Board Report Revenue

Fiscal Year: 2021-2022

From Date: 7/1/2021

To Date: 2/28/2022

☐ Include pre encumbrance

☒ Print accounts with zero balance

☐ Filter Encumbrance Detail by Date Range

☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.000.0111001.0000.000	Ad Valorem Taxes - Lexington	(\$39,338,263.00)	\$1,111,440.00	(\$38,226,823.00)	(\$36,905,973.59)	(\$36,905,973.59)	(\$1,320,849.41)	\$0.00	(\$1,320,849.41)	3.46%
100.000.0111002.0000.000	Ad Valorem Taxes - Richland	(\$15,842,356.00)	(\$2,757,762.00)	(\$18,600,118.00)	(\$16,982,361.17)	(\$16,982,361.17)	(\$1,617,756.83)	\$0.00	(\$1,617,756.83)	8.70%
100.000.0112001.0000.000	Vehicle Taxes - Lexington	(\$7,465,741.00)	\$62,246.00	(\$7,403,495.00)	(\$5,276,122.54)	(\$5,276,122.54)	(\$2,127,372.46)	\$0.00	(\$2,127,372.46)	28.73%
100.000.0112002.0000.000	Vehicle Taxes - Richland	(\$7,081,082.00)	(\$48,137.00)	(\$7,129,219.00)	(\$4,634,112.12)	(\$4,634,112.12)	(\$2,495,106.88)	\$0.00	(\$2,495,106.88)	35.00%
100.000.0113001.0000.000	Delinquent Taxes - Lexington	(\$963,839.00)	\$0.00	(\$963,839.00)	(\$439,524.90)	(\$439,524.90)	(\$524,314.10)	\$0.00	(\$524,314.10)	54.40%
100.000.0113002.0000.000	Delinquent Taxes - Richland	(\$844,490.00)	\$0.00	(\$844,490.00)	(\$358,320.08)	(\$358,320.08)	(\$486,169.92)	\$0.00	(\$486,169.92)	57.57%
100.000.0114001.0000.000	Penalties & Interest on Taxes - Lexington	(\$298,185.00)	\$0.00	(\$298,185.00)	(\$90,504.65)	(\$90,504.65)	(\$207,680.35)	\$0.00	(\$207,680.35)	69.65%
100.000.0114002.0000.000	Penalties & Interest on Taxes - Richland	(\$117,448.00)	\$0.00	(\$117,448.00)	(\$70,212.65)	(\$70,212.65)	(\$47,235.35)	\$0.00	(\$47,235.35)	40.22%
100.000.0115001.0000.000	Sales & Use Tax Credit - Lexington	\$0.00	\$0.00	\$0.00	(\$770.18)	(\$770.18)	\$770.18	\$0.00	\$770.18	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)	(\$171,689.00)	(\$1,724,029.00)	(\$1,300,428.34)	(\$1,300,428.34)	(\$423,600.66)	\$0.00	(\$423,600.66)	24.57%
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)	46.96%
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)	\$260,000.00	(\$90,000.00)	(\$32,203.29)	(\$32,203.29)	(\$57,796.71)	\$0.00	(\$57,796.71)	64.22%
100.000.0151001.0000.000	Interest - Lexington	\$0.00	\$0.00	\$0.00	(\$2,930.26)	(\$2,930.26)	\$2,930.26	\$0.00	\$2,930.26	0.00%
100.000.0151002.0000.000	Interest - Richland County	\$0.00	\$0.00	\$0.00	(\$285.13)	(\$285.13)	\$285.13	\$0.00	\$285.13	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	(\$29,644.59)	(\$29,644.59)	\$29,644.59	\$0.00	\$29,644.59	0.00%
100.000.0191000.0000.000	Rentals	(\$120,000.00)	\$0.00	(\$120,000.00)	(\$94,283.37)	(\$94,283.37)	(\$25,716.63)	\$0.00	(\$25,716.63)	21.43%
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)	(\$90,000.00)	(\$195,000.00)	(\$165,676.91)	(\$165,676.91)	(\$29,323.09)	\$0.00	(\$29,323.09)	15.04%
100.000.0195000.0000.000	Refund of Prior Year	(\$15,000.00)	(\$30,000.00)	(\$45,000.00)	(\$67,593.54)	(\$67,593.54)	\$22,593.54	\$0.00	\$22,593.54	-50.21%
100.000.0196000.0000.000	Printing Revenue	\$0.00	\$0.00	\$0.00	(\$13,897.45)	(\$13,897.45)	\$13,897.45	\$0.00	\$13,897.45	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)	\$25,000.00	\$0.00	(\$32,061.29)	(\$32,061.29)	\$32,061.29	\$0.00	\$32,061.29	0.00%
100.000.0199400.0000.000	Receipt of Legal Settlements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0199900.0000.000	Other Local Revenue	(\$200,000.00)	\$0.00	(\$200,000.00)	(\$119,060.48)	(\$119,060.48)	(\$80,939.52)	\$0.00	(\$80,939.52)	40.47%
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: 2/28/2022

☐ Include pre encumbrance

☒ Print accounts with zero balance

☐ Filter Encumbrance Detail by Date Range

☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.000.0316000.0000.000	School Bus Driver Salary	(\$1,339,432.00)	\$0.00	(\$1,339,432.00)	(\$729,538.15)	(\$729,538.15)	(\$609,893.85)	\$0.00	(\$609,893.85)	45.53%
100.000.0316100.0000.000	EAA Bus Driver Salary and Fringe	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	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)	\$301,753.00	(\$20,271,722.00)	(\$13,745,267.91)	(\$13,745,267.91)	(\$6,526,454.09)	\$0.00	(\$6,526,454.09)	32.19%
100.000.0318100.0000.000	Retiree Health Insurance	(\$5,456,118.00)	\$0.00	(\$5,456,118.00)	(\$3,635,213.94)	(\$3,635,213.94)	(\$1,820,904.06)	\$0.00	(\$1,820,904.06)	33.37%
100.000.0318600.0000.000	State Aid to Classroom - Teacher Salary	(\$4,078,646.00)	(\$1,833,569.00)	(\$5,912,215.00)	(\$1,975,528.50)	(\$1,975,528.50)	(\$3,936,686.50)	\$0.00	(\$3,936,686.50)	66.59%
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)	(\$112,543.00)	(\$42,864,472.00)	\$0.00	\$0.00	(\$42,864,472.00)	\$0.00	(\$42,864,472.00)	100.00%
100.000.0331100.0000.000	EFA - Kindergarten	\$0.00	\$0.00	\$0.00	(\$1,164,078.30)	(\$1,164,078.30)	\$1,164,078.30	\$0.00	\$1,164,078.30	0.00%
100.000.0331200.0000.000	EFA - Primary	\$0.00	\$0.00	\$0.00	(\$3,645,102.10)	(\$3,645,102.10)	\$3,645,102.10	\$0.00	\$3,645,102.10	0.00%
100.000.0331300.0000.000	EFA - Elementary	\$0.00	\$0.00	\$0.00	(\$7,157,254.46)	(\$7,157,254.46)	\$7,157,254.46	\$0.00	\$7,157,254.46	0.00%
100.000.0331400.0000.000	EFA - High School	\$0.00	\$0.00	\$0.00	(\$1,940,654.28)	(\$1,940,654.28)	\$1,940,654.28	\$0.00	\$1,940,654.28	0.00%
100.000.0331500.0000.000	EFA - Trainable Mentally Handicapped	\$0.00	\$0.00	\$0.00	(\$43,910.24)	(\$43,910.24)	\$43,910.24	\$0.00	\$43,910.24	0.00%
100.000.0331600.0000.000	EFA - Speech Handicapped	\$0.00	\$0.00	\$0.00	(\$2,151,870.88)	(\$2,151,870.88)	\$2,151,870.88	\$0.00	\$2,151,870.88	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	(\$88,295.08)	(\$88,295.08)	\$88,295.08	\$0.00	\$88,295.08	0.00%
100.000.0332200.0000.000	EFA - Educable Mentally Handicapped	\$0.00	\$0.00	\$0.00	(\$34,263.53)	(\$34,263.53)	\$34,263.53	\$0.00	\$34,263.53	0.00%
100.000.0332300.0000.000	EFA - Learning Disabilities	\$0.00	\$0.00	\$0.00	(\$2,100,692.68)	(\$2,100,692.68)	\$2,100,692.68	\$0.00	\$2,100,692.68	0.00%
100.000.0332400.0000.000	EFA - Hearing Handicapped	\$0.00	\$0.00	\$0.00	(\$120,603.38)	(\$120,603.38)	\$120,603.38	\$0.00	\$120,603.38	0.00%
100.000.0332500.0000.000	EFA - Visually Handicapped	\$0.00	\$0.00	\$0.00	(\$62,438.09)	(\$62,438.09)	\$62,438.09	\$0.00	\$62,438.09	0.00%
100.000.0332600.0000.000	EFA - Orthopedically Handicapped	\$0.00	\$0.00	\$0.00	(\$39,185.86)	(\$39,185.86)	\$39,185.86	\$0.00	\$39,185.86	0.00%
100.000.0332700.0000.000	EFA - Vocational	\$0.00	\$0.00	\$0.00	(\$5,830,545.07)	(\$5,830,545.07)	\$5,830,545.07	\$0.00	\$5,830,545.07	0.00%
100.000.0333100.0000.000	EFA - Autism	\$0.00	\$0.00	\$0.00	(\$841,981.22)	(\$841,981.22)	\$841,981.22	\$0.00	\$841,981.22	0.00%
100.000.0333200.0000.000	EFA - Gifted and Talented Education Pupils	\$0.00	\$0.00	\$0.00	(\$803,586.96)	(\$803,586.96)	\$803,586.96	\$0.00	\$803,586.96	0.00%
100.000.0333400.0000.000	EFA - Limited English Proficiency	\$0.00	\$0.00	\$0.00	(\$108,461.40)	(\$108,461.40)	\$108,461.40	\$0.00	\$108,461.40	0.00%
100.000.0335100.0000.000	EFA - Academic Assistance	\$0.00	\$0.00	\$0.00	(\$854,896.59)	(\$854,896.59)	\$854,896.59	\$0.00	\$854,896.59	0.00%
100.000.0335200.0000.000	EFA - Pupils in Poverty	\$0.00	\$0.00	\$0.00	(\$1,825,975.69)	(\$1,825,975.69)	\$1,825,975.69	\$0.00	\$1,825,975.69	0.00%
100.000.0335300.0000.000	EFA - DUAL	\$0.00	\$0.00	\$0.00	(\$26,412.02)	(\$26,412.02)	\$26,412.02	\$0.00	\$26,412.02	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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	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: 2/28/2022

☐ Include pre encumbrance

☒ Print accounts with zero balance

☐ Filter Encumbrance Detail by Date Range

☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.000.0382500.0000.000	Property Tax Relief - Tier 3	(\$32,534,571.00)	\$0.00	(\$32,534,571.00)	(\$16,612,620.50)	(\$16,612,620.50)	(\$15,921,950.50)	\$0.00	(\$15,921,950.50)	48.94%
100.000.0383001.0000.000	Merchants Inventory Tax - Lexington	(\$194,013.00)	\$0.00	(\$194,013.00)	(\$147,660.60)	(\$147,660.60)	(\$46,352.40)	\$0.00	(\$46,352.40)	23.89%
100.000.0383002.0000.000	Merchants Inventory Tax - Richland	(\$19,942.00)	\$0.00	(\$19,942.00)	(\$12,805.74)	(\$12,805.74)	(\$7,136.26)	\$0.00	(\$7,136.26)	35.79%
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)	(\$176,145.13)	(\$176,145.13)	(\$35,379.87)	\$0.00	(\$35,379.87)	16.73%
100.000.0389002.0000.000	Motor Carrier Vehicle Tax - Richland	(\$64,704.00)	\$0.00	(\$64,704.00)	(\$79,835.02)	(\$79,835.02)	\$15,131.02	\$0.00	\$15,131.02	-23.38%
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)	\$20,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
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)	(\$10,779.00)	(\$5,767,434.00)	(\$3,667,325.04)	(\$3,667,325.04)	(\$2,100,108.96)	\$0.00	(\$2,100,108.96)	36.41%
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)	(\$198,578.94)	(\$198,578.94)	(\$281,421.06)	\$0.00	(\$281,421.06)	58.63%
100.000.0530000.0000.000	Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	(\$42,508.88)	(\$42,508.88)	\$42,508.88	\$0.00	\$42,508.88	0.00%
	FUND: General Fund - 100	(\$201,694,166.00)	(\$3,274,040.00)	(\$204,968,206.00)	(\$147,285,804.37)	(\$147,285,804.37)	(\$57,682,401.63)	\$0.00	(\$57,682,401.63)	28.14%
Grand Total:		(\$201,694,166.00)	(\$3,274,040.00)	(\$204,968,206.00)	(\$147,285,804.37)	(\$147,285,804.37)	(\$57,682,401.63)	\$0.00	(\$57,682,401.63)	28.14%

End of Report

School District Five of Lexington and Richland

Board Report Expenditures

From Date: 7/1/2021

To Date: 2/28/2022

Fiscal Year: 2021-2022

☐ Include pre encumbrance

☐ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.111.1000000.0000.000	Salaries	\$4,887,715.57	(\$55,147.63)	\$4,832,567.94	\$2,697,928.74	\$2,697,928.74	\$2,134,639.20	\$2,189,111.43	(\$54,472.23)	-1.13%
100.111.2000000.0000.000	Employee Benefits	\$2,150,602.43	\$175,000.00	\$2,325,602.43	\$1,249,632.63	\$1,249,632.63	\$1,075,969.80	\$1,039,911.15	\$36,058.65	1.55%
100.111.3000000.0000.000	Purchased Services	\$50,043.00	\$5,597.00	\$55,640.00	\$1,016.64	\$1,016.64	\$54,623.36	(\$136.52)	\$54,759.88	98.42%
100.111.4000000.0000.000	Supplies and Materials	\$53,655.00	\$12,067.75	\$65,722.75	\$46,504.21	\$46,504.21	\$19,218.54	(\$2,073.95)	\$21,292.49	32.40%
FUNCTION: Kindergarten Programs - 111		\$7,142,016.00	\$137,517.12	\$7,279,533.12	\$3,995,082.22	\$3,995,082.22	\$3,284,450.90	\$3,226,812.11	\$57,638.79	0.79%
100.112.1000000.0000.000	Salaries	\$14,140,206.87	(\$723,481.92)	\$13,416,724.95	\$7,717,485.89	\$7,717,485.89	\$5,699,239.06	\$6,294,012.47	(\$594,773.41)	-4.43%
100.112.2000000.0000.000	Employee Benefits	\$5,635,720.13	\$233,176.57	\$5,868,896.70	\$3,349,290.94	\$3,349,290.94	\$2,519,605.76	\$2,792,104.48	(\$272,498.72)	-4.64%
100.112.3000000.0000.000	Purchased Services	\$123,241.00	\$13,022.00	\$136,263.00	\$74,265.57	\$74,265.57	\$61,997.43	\$0.00	\$61,997.43	45.50%
100.112.4000000.0000.000	Supplies and Materials	\$227,119.00	\$74,202.00	\$301,321.00	\$210,502.49	\$210,502.49	\$90,818.51	(\$10,970.18)	\$101,788.69	33.78%
FUNCTION: Primary Programs - 112		\$20,126,287.00	(\$403,081.35)	\$19,723,205.65	\$11,351,544.89	\$11,351,544.89	\$8,371,660.76	\$9,075,146.77	(\$703,486.01)	-3.57%
100.113.1000000.0000.000	Salaries	\$25,129,062.25	(\$1,368,773.11)	\$23,760,289.14	\$13,381,554.13	\$13,381,554.13	\$10,378,735.01	\$10,794,544.05	(\$415,809.04)	-1.75%
100.113.2000000.0000.000	Employee Benefits	\$9,413,265.75	\$1,004,616.09	\$10,417,881.84	\$5,647,298.15	\$5,647,298.15	\$4,770,583.69	\$4,711,219.01	\$59,364.68	0.57%
100.113.3000000.0000.000	Purchased Services	\$382,151.00	\$39,759.70	\$421,910.70	\$13,607.01	\$13,607.01	\$408,303.69	\$0.00	\$408,303.69	96.77%
100.113.4000000.0000.000	Supplies and Materials	\$418,619.00	\$131,261.98	\$549,880.98	\$300,078.08	\$300,078.08	\$249,802.90	\$963.25	\$248,839.65	45.25%
FUNCTION: Elementary Programs - 113		\$35,343,098.00	(\$193,135.34)	\$35,149,962.66	\$19,342,537.37	\$19,342,537.37	\$15,807,425.29	\$15,506,726.31	\$300,698.98	0.86%
100.114.1000000.0000.000	Salaries	\$20,518,117.46	(\$1,064,259.61)	\$19,453,857.85	\$10,780,277.78	\$10,780,277.78	\$8,673,580.07	\$8,777,138.57	(\$103,558.50)	-0.53%
100.114.2000000.0000.000	Employee Benefits	\$7,218,176.54	\$1,062,391.74	\$8,280,568.28	\$4,412,214.38	\$4,412,214.38	\$3,868,353.90	\$3,666,409.93	\$201,943.97	2.44%
100.114.3000000.0000.000	Purchased Services	\$350,103.00	\$35,209.10	\$385,312.10	\$87,871.64	\$87,871.64	\$297,440.46	\$22,968.68	\$274,471.78	71.23%
100.114.4000000.0000.000	Supplies and Materials	\$631,216.00	\$269,712.30	\$900,928.30	\$396,609.37	\$396,609.37	\$504,318.93	\$24,550.23	\$479,768.70	53.25%
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	\$2,210.89	\$2,210.89	(\$1,325.89)	(\$30.90)	(\$1,294.99)	-146.33%
FUNCTION: High School Programs - 114		\$28,718,498.00	\$303,053.53	\$29,021,551.53	\$15,684,606.19	\$15,684,606.19	\$13,336,945.34	\$12,491,036.51	\$845,908.83	2.91%
100.115.1000000.0000.000	Salaries	\$3,098,354.40	(\$230,007.93)	\$2,868,346.47	\$1,591,760.99	\$1,591,760.99	\$1,276,585.48	\$1,239,265.75	\$37,319.73	1.30%
100.115.2000000.0000.000	Employee Benefits	\$797,736.60	\$254,739.94	\$1,052,476.54	\$669,764.53	\$669,764.53	\$382,712.01	\$531,692.65	(\$148,980.64)	-14.16%
100.115.3000000.0000.000	Purchased Services	\$25,678.00	\$3,210.00	\$28,888.00	\$6,160.48	\$6,160.48	\$22,727.52	\$2,755.47	\$19,972.05	69.14%
100.115.4000000.0000.000	Supplies and Materials	\$112,500.00	\$11,900.00	\$124,400.00	\$73,601.45	\$73,601.45	\$50,798.55	\$2,948.38	\$47,850.17	38.46%
FUNCTION: Career and Technology Education (Vocational) Prog - 115		\$4,034,269.00	\$39,842.01	\$4,074,111.01	\$2,341,287.45	\$2,341,287.45	\$1,732,823.56	\$1,776,662.25	(\$43,838.69)	-1.08%
100.118.1000000.0000.000	Salaries	\$364,041.65	(\$8,665.59)	\$355,376.06	\$169,391.67	\$169,391.67	\$185,984.39	\$126,511.37	\$59,473.02	16.74%
100.118.2000000.0000.000	Employee Benefits	\$96,914.35	\$2,274.96	\$99,189.31	\$84,727.03	\$84,727.03	\$14,462.28	\$68,101.30	(\$53,639.02)	-54.08%
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	\$400.00	\$400.00	\$400.00	\$400.00	\$0.00	\$0.00	\$0.00	0.00%
FUNCTION: Montessori Programs - 118		\$462,519.00	(\$5,990.63)	\$456,528.37	\$254,518.70	\$254,518.70	\$202,009.67	\$194,612.67	\$7,397.00	1.62%

School District Five of Lexington and Richland

Board Report Expenditures

From Date: 7/1/2021

To Date: 2/28/2022

Fiscal Year: 2021-2022

☐ Include pre encumbrance

☐ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.121.1000000.0000.000	Salaries	\$1,751,079.10	\$240,865.14	\$1,991,944.24	\$1,176,633.12	\$1,176,633.12	\$815,311.12	\$914,866.12	(\$99,555.00)	-5.00%
100.121.2000000.0000.000	Employee Benefits	\$645,832.90	\$109,752.10	\$755,585.00	\$506,771.75	\$506,771.75	\$248,813.25	\$414,520.48	(\$165,707.23)	-21.93%
100.121.3000000.0000.000	Purchased Services	\$0.00	\$92,625.00	\$92,625.00	\$38,366.25	\$38,366.25	\$54,258.75	\$54,258.75	\$0.00	0.00%
100.121.4000000.0000.000	Supplies and Materials	\$3,093.00	\$3,701.00	\$6,794.00	\$19,625.55	\$19,625.55	(\$12,831.55)	(\$962.47)	(\$11,869.08)	-174.70%
FUNCTION: Educable Mentally Handicapped - 121		\$2,400,005.00	\$446,943.24	\$2,846,948.24	\$1,741,396.67	\$1,741,396.67	\$1,105,551.57	\$1,382,682.88	(\$277,131.31)	-9.73%
100.122.1000000.0000.000	Salaries	\$423,720.35	\$72,445.32	\$496,165.67	\$247,008.00	\$247,008.00	\$249,157.67	\$199,464.06	\$49,693.61	10.02%
100.122.2000000.0000.000	Employee Benefits	\$184,440.90	\$188.50	\$184,629.40	\$102,337.73	\$102,337.73	\$82,291.67	\$86,157.03	(\$3,865.36)	-2.09%
100.122.4000000.0000.000	Supplies and Materials	\$1,851.75	\$1,200.50	\$3,052.25	\$5,022.73	\$5,022.73	(\$1,970.48)	(\$261.10)	(\$1,709.38)	-56.00%
FUNCTION: Trainable Mentally Handicapped - 122		\$610,013.00	\$73,834.32	\$683,847.32	\$354,368.46	\$354,368.46	\$329,478.86	\$285,359.99	\$44,118.87	6.45%
100.123.3000000.0000.000	Purchased Services	\$130.00	\$20.00	\$150.00	\$0.00	\$0.00	\$150.00	\$0.00	\$150.00	100.00%
100.123.4000000.0000.000	Supplies and Materials	\$1,294.00	\$847.75	\$2,141.75	\$901.93	\$901.93	\$1,239.82	(\$112.35)	\$1,352.17	63.13%
FUNCTION: Orthopedically Handicapped - 123		\$1,424.00	\$867.75	\$2,291.75	\$901.93	\$901.93	\$1,389.82	(\$112.35)	\$1,502.17	65.55%
100.124.1000000.0000.000	Salaries	\$63,401.21	\$73,667.90	\$137,069.11	\$40,405.44	\$40,405.44	\$96,663.67	\$33,423.67	\$63,240.00	46.14%
100.124.2000000.0000.000	Employee Benefits	\$24,017.04	\$174.72	\$24,191.76	\$15,423.93	\$15,423.93	\$8,767.83	\$12,954.31	(\$4,186.48)	-17.31%
100.124.4000000.0000.000	Supplies and Materials	\$1,674.75	\$1,223.25	\$2,898.00	\$361.57	\$361.57	\$2,536.43	\$0.00	\$2,536.43	87.52%
FUNCTION: Visually Handicapped - 124		\$89,093.00	\$75,065.87	\$164,158.87	\$56,190.94	\$56,190.94	\$107,967.93	\$46,377.98	\$61,589.95	37.52%
100.125.1000000.0000.000	Salaries	\$337,932.31	(\$11,636.41)	\$326,295.90	\$131,417.29	\$131,417.29	\$194,878.61	\$107,868.61	\$87,010.00	26.67%
100.125.2000000.0000.000	Employee Benefits	\$94,620.69	(\$34,378.61)	\$60,242.08	\$51,772.86	\$51,772.86	\$8,469.22	\$44,898.20	(\$36,428.98)	-60.47%
100.125.3000000.0000.000	Purchased Services	\$775.00	\$67,725.00	\$68,500.00	\$37,678.75	\$37,678.75	\$30,821.25	\$29,821.25	\$1,000.00	1.46%
100.125.4000000.0000.000	Supplies and Materials	\$3,563.00	\$793.85	\$4,356.85	\$491.09	\$491.09	\$3,865.76	\$0.00	\$3,865.76	88.73%
FUNCTION: Hearing Handicapped - 125		\$436,891.00	\$22,503.83	\$459,394.83	\$221,359.99	\$221,359.99	\$238,034.84	\$182,588.06	\$55,446.78	12.07%
100.126.1000000.0000.000	Salaries	\$2,041,688.23	(\$131,132.33)	\$1,910,555.90	\$944,528.25	\$944,528.25	\$966,027.65	\$776,301.31	\$189,726.34	9.93%
100.126.2000000.0000.000	Employee Benefits	\$721,993.77	(\$62,944.14)	\$659,049.63	\$393,332.38	\$393,332.38	\$265,717.25	\$325,864.21	(\$60,146.96)	-9.13%
100.126.3000000.0000.000	Purchased Services	\$73,710.00	\$358,105.00	\$431,815.00	\$193,584.75	\$193,584.75	\$238,230.25	\$146,498.25	\$91,732.00	21.24%
100.126.4000000.0000.000	Supplies and Materials	\$68,846.00	\$14,979.00	\$83,825.00	\$20,064.78	\$20,064.78	\$63,760.22	(\$3,695.61)	\$67,455.83	80.47%
FUNCTION: Speech Handicapped - 126		\$2,906,238.00	\$179,007.53	\$3,085,245.53	\$1,551,510.16	\$1,551,510.16	\$1,533,735.37	\$1,244,968.16	\$288,767.21	9.36%
100.127.1000000.0000.000	Salaries	\$4,483,782.29	(\$456,450.79)	\$4,027,331.50	\$2,269,374.87	\$2,269,374.87	\$1,757,956.63	\$1,859,528.49	(\$101,571.86)	-2.52%
100.127.2000000.0000.000	Employee Benefits	\$1,691,134.71	(\$128,129.14)	\$1,563,005.57	\$958,590.71	\$958,590.71	\$604,414.86	\$807,187.94	(\$202,773.08)	-12.97%
100.127.3000000.0000.000	Purchased Services	\$35,024.00	\$98,601.00	\$133,625.00	\$50,375.00	\$50,375.00	\$83,250.00	\$42,250.00	\$41,000.00	30.68%
100.127.4000000.0000.000	Supplies and Materials	\$90,298.00	\$21,867.75	\$112,165.75	\$65,030.39	\$65,030.39	\$47,135.36	(\$2,597.58)	\$49,732.94	44.34%
FUNCTION: Learning Disabilities - 127		\$6,300,239.00	(\$464,111.18)	\$5,836,127.82	\$3,343,370.97	\$3,343,370.97	\$2,492,756.85	\$2,706,368.85	(\$213,612.00)	-3.66%
100.128.1000000.0000.000	Salaries	\$730,708.88	\$18,757.45	\$749,466.33	\$359,292.19	\$359,292.19	\$390,174.14	\$290,134.84	\$100,039.30	13.35%

School District Five of Lexington and Richland

Board Report Expenditures

From Date: 7/1/2021

To Date: 2/28/2022

Fiscal Year: 2021-2022

☐ Include pre encumbrance

☐ Print accounts with zero balance

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☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.128.2000000.0000.000	Employee Benefits	\$258,410.12	\$2,237.45	\$260,647.57	\$165,124.77	\$165,124.77	\$95,522.80	\$138,529.94	(\$43,007.14)	-16.50%
100.128.3000000.0000.000	Purchased Services	\$6,500.00	\$1,000.00	\$7,500.00	\$0.00	\$0.00	\$7,500.00	\$0.00	\$7,500.00	100.00%
100.128.4000000.0000.000	Supplies and Materials	\$2,118.00	\$2,435.50	\$4,553.50	\$1,960.46	\$1,960.46	\$2,593.04	\$0.00	\$2,593.04	56.95%
FUNCTION: Emotionally Handicapped - 128		\$997,737.00	\$24,430.40	\$1,022,167.40	\$526,377.42	\$526,377.42	\$495,789.98	\$428,664.78	\$67,125.20	6.57%
100.129.1000000.0000.000	Salaries	\$789,476.68	(\$25,881.36)	\$763,595.32	\$345,394.91	\$345,394.91	\$418,200.41	\$261,535.88	\$156,664.53	20.52%
100.129.2000000.0000.000	Employee Benefits	\$204,212.32	(\$22,458.50)	\$181,753.82	\$147,981.92	\$147,981.92	\$33,771.90	\$113,220.38	(\$79,448.48)	-43.71%
100.129.3000000.0000.000	Purchased Services	\$6,918.00	\$582.00	\$7,500.00	\$0.00	\$0.00	\$7,500.00	\$0.00	\$7,500.00	100.00%
100.129.4000000.0000.000	Supplies and Materials	\$0.00	\$1,400.00	\$1,400.00	\$1,400.00	\$1,400.00	\$0.00	\$0.00	\$0.00	0.00%
FUNCTION: Coordinated Early Intervening Services (CEIS) - 129		\$1,000,607.00	(\$46,357.86)	\$954,249.14	\$494,776.83	\$494,776.83	\$459,472.31	\$374,756.26	\$84,716.05	8.88%
100.135.1000000.0000.000	Salaries	\$0.00	\$0.00	\$0.00	\$1,555.00	\$1,555.00	(\$1,555.00)	\$620.00	(\$2,175.00)	0.00%
100.135.2000000.0000.000	Employee Benefits	\$0.00	\$0.00	\$0.00	\$125.96	\$125.96	(\$125.96)	\$50.24	(\$176.20)	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	\$1,780.96	\$1,780.96	(\$1,780.96)	\$670.24	(\$2,451.20)	0.00%
100.136.1000000.0000.000	Salaries	\$50,997.12	(\$10,667.68)	\$40,329.44	\$3,011.78	\$3,011.78	\$37,317.66	\$1,926.18	\$35,391.48	87.76%
100.136.2000000.0000.000	Employee Benefits	\$950.88	\$64.06	\$1,014.94	\$1,360.48	\$1,360.48	(\$345.54)	\$776.43	(\$1,121.97)	-110.55%
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	(\$10,603.62)	\$41,744.38	\$4,472.26	\$4,472.26	\$37,272.12	\$2,702.61	\$34,569.51	82.81%
100.137.1000000.0000.000	Salaries	\$1,197,264.93	(\$130,975.51)	\$1,066,289.42	\$592,603.28	\$592,603.28	\$473,686.14	\$498,223.43	(\$24,537.29)	-2.30%
100.137.2000000.0000.000	Employee Benefits	\$469,208.07	(\$23,975.58)	\$445,232.49	\$262,395.12	\$262,395.12	\$182,837.37	\$230,777.67	(\$47,940.30)	-10.77%
100.137.3000000.0000.000	Purchased Services	\$30,474.00	\$3,526.00	\$34,000.00	\$0.00	\$0.00	\$34,000.00	\$0.00	\$34,000.00	100.00%
100.137.4000000.0000.000	Supplies and Materials	\$540.00	\$1,410.00	\$1,950.00	\$1,794.60	\$1,794.60	\$155.40	\$0.00	\$155.40	7.97%
JUNCTION: Preschool Handicapped Self Contained (3 & 4 yr old) - 137		\$1,697,487.00	(\$150,015.09)	\$1,547,471.91	\$856,793.00	\$856,793.00	\$690,678.91	\$729,001.10	(\$38,322.19)	-2.48%
100.138.1000000.0000.000	Salaries	\$6,505.88	(\$170.20)	\$6,335.68	\$1,327.66	\$1,327.66	\$5,008.02	\$1,088.02	\$3,920.00	61.87%
100.138.2000000.0000.000	Employee Benefits	\$777.12	\$174.52	\$951.64	\$529.99	\$529.99	\$421.65	\$445.61	(\$23.96)	-2.52%
JUNCTION: Preschool Handicapped Homebased (3 & 4 yr olds) - 138		\$7,283.00	\$4.32	\$7,287.32	\$1,857.65	\$1,857.65	\$5,429.67	\$1,533.63	\$3,896.04	53.46%
100.139.1000000.0000.000	Salaries	\$1,080,205.77	\$115,302.72	\$1,195,508.49	\$648,915.28	\$648,915.28	\$546,593.21	\$499,172.70	\$47,420.51	3.97%
100.139.2000000.0000.000	Employee Benefits	\$524,568.23	(\$19,867.97)	\$504,700.26	\$302,049.57	\$302,049.57	\$202,650.69	\$237,204.22	(\$34,553.53)	-6.85%
100.139.3000000.0000.000	Purchased Services	\$18,147.00	\$603.00	\$18,750.00	\$4,966.89	\$4,966.89	\$13,783.11	\$0.00	\$13,783.11	73.51%
100.139.4000000.0000.000	Supplies and Materials	\$25,851.00	\$10,449.00	\$36,300.00	\$9,708.15	\$9,708.15	\$26,591.85	\$18.69	\$26,573.16	73.20%
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	\$106,486.75	\$1,758,758.75	\$966,134.39	\$966,134.39	\$792,624.36	\$736,395.61	\$56,228.75	3.20%
100.141.1000000.0000.000	Salaries	\$1,359,968.47	(\$264,604.03)	\$1,095,364.44	\$601,764.52	\$601,764.52	\$493,599.92	\$499,225.92	(\$5,626.00)	-0.51%

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
100.141.2000000.0000.000	Employee Benefits	\$548,011.53	(\$86,785.06)	\$461,226.47	\$251,332.83	\$251,332.83	\$209,893.64	\$213,578.51	(\$3,684.87)	-0.80%
100.141.3000000.0000.000	Purchased Services	\$9,472.00	(\$2,822.00)	\$6,650.00	\$1,559.00	\$1,559.00	\$5,091.00	\$0.00	\$5,091.00	76.56%
100.141.4000000.0000.000	Supplies and Materials	\$12,725.00	\$2,975.00	\$15,700.00	\$2,813.33	\$2,813.33	\$12,886.67	\$50.00	\$12,836.67	81.76%
100.141.6000000.0000.000	Other Objects	\$0.00	\$175.50	\$175.50	\$175.50	\$175.50	\$0.00	\$0.00	\$0.00	0.00%
FUNCTION: Gifted and Talented Academic - 141		\$1,930,177.00	(\$351,060.59)	\$1,579,116.41	\$857,645.18	\$857,645.18	\$721,471.23	\$712,854.43	\$8,616.80	0.55%
100.143.1000000.0000.000	Salaries	\$363,375.17	(\$41,961.12)	\$321,414.05	\$136,143.92	\$136,143.92	\$185,270.13	\$112,988.30	\$72,281.83	22.49%
100.143.2000000.0000.000	Employee Benefits	\$85,229.83	(\$7,427.48)	\$77,802.35	\$53,690.18	\$53,690.18	\$24,112.17	\$45,282.40	(\$21,170.23)	-27.21%
100.143.3000000.0000.000	Purchased Services	\$1,100.00	\$150.00	\$1,250.00	\$0.00	\$0.00	\$1,250.00	\$0.00	\$1,250.00	100.00%
100.143.4000000.0000.000	Supplies and Materials	\$0.00	\$100.00	\$100.00	\$100.00	\$100.00	\$0.00	\$0.00	\$0.00	0.00%
FUNCTION: Advanced Placement - 143		\$449,705.00	(\$49,138.60)	\$400,566.40	\$189,934.10	\$189,934.10	\$210,632.30	\$158,270.70	\$52,361.60	13.07%
100.144.3000000.0000.000	Purchased Services	\$8,300.00	\$1,700.00	\$10,000.00	\$7,544.00	\$7,544.00	\$2,456.00	\$600.00	\$1,856.00	18.56%
100.144.4000000.0000.000	Supplies and Materials	\$50,000.00	\$5,000.00	\$55,000.00	\$17,144.95	\$17,144.95	\$37,855.05	\$211.95	\$37,643.10	68.44%
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	\$6,700.00	\$76,775.00	\$36,338.95	\$36,338.95	\$40,436.05	\$811.95	\$39,624.10	51.61%
100.145.1000000.0000.000	Salaries	\$71,289.00	\$0.00	\$71,289.00	\$44,813.50	\$44,813.50	\$26,475.50	\$42,859.13	(\$16,383.63)	-22.98%
100.145.2000000.0000.000	Employee Benefits	\$22,189.00	(\$10,546.60)	\$11,642.40	\$16,657.93	\$16,657.93	(\$5,015.53)	\$13,830.71	(\$18,846.24)	-161.88%
100.145.3000000.0000.000	Purchased Services	\$16,000.00	\$0.00	\$16,000.00	\$950.00	\$950.00	\$15,050.00	\$3,550.00	\$11,500.00	71.88%
FUNCTION: Homebound - 145		\$109,478.00	(\$10,546.60)	\$98,931.40	\$62,421.43	\$62,421.43	\$36,509.97	\$60,239.84	(\$23,729.87)	-23.99%
100.147.1000000.0000.000	Salaries	\$0.00	\$100,000.00	\$100,000.00	\$0.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	100.00%
100.147.2000000.0000.000	Employee Benefits	\$0.00	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	100.00%
FUNCTION: Full Day 4K - 147		\$0.00	\$150,000.00	\$150,000.00	\$0.00	\$0.00	\$150,000.00	\$0.00	\$150,000.00	100.00%
100.148.1000000.0000.000	Salaries	\$171,636.77	(\$6,422.05)	\$165,214.72	\$88,669.63	\$88,669.63	\$76,545.09	\$69,038.01	\$7,507.08	4.54%
100.148.2000000.0000.000	Employee Benefits	\$57,476.23	\$57.18	\$57,533.41	\$35,355.24	\$35,355.24	\$22,178.17	\$28,790.56	(\$6,612.39)	-11.49%
100.148.3000000.0000.000	Purchased Services	\$7,000.00	\$1,000.00	\$8,000.00	\$2,220.00	\$2,220.00	\$5,780.00	\$155.00	\$5,625.00	70.31%
100.148.4000000.0000.000	Supplies and Materials	\$2,875.00	\$100.00	\$2,975.00	\$315.98	\$315.98	\$2,659.02	\$0.00	\$2,659.02	89.38%
FUNCTION: Gifted and Talented Artistic - 148		\$238,988.00	(\$5,264.87)	\$233,723.13	\$126,560.85	\$126,560.85	\$107,162.28	\$97,983.57	\$9,178.71	3.93%
100.149.1000000.0000.000	Salaries	\$527,143.98	\$242,258.33	\$769,402.31	\$490,265.61	\$490,265.61	\$279,136.70	\$273,120.88	\$6,015.82	0.78%
100.149.2000000.0000.000	Employee Benefits	\$251,852.19	\$8,091.33	\$259,943.52	\$184,909.30	\$184,909.30	\$75,034.22	\$112,878.00	(\$37,843.78)	-14.56%
100.149.3000000.0000.000	Purchased Services	\$1,180,569.83	\$1,319,430.17	\$2,500,000.00	\$1,393,855.48	\$1,393,855.48	\$1,106,144.52	\$0.00	\$1,106,144.52	44.25%
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	\$0.00	\$2,286.05	65.32%
FUNCTION: Other Special Programs - 149		\$1,963,066.00	\$1,569,779.83	\$3,532,845.83	\$2,070,244.34	\$2,070,244.34	\$1,462,601.49	\$385,998.88	\$1,076,602.61	30.47%
100.161.1000000.0000.000	Salaries	\$694,849.13	\$130,370.52	\$825,219.65	\$443,781.29	\$443,781.29	\$381,438.36	\$344,429.81	\$37,008.55	4.48%

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Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.161.2000000.0000.000	Employee Benefits	\$360,018.62	(\$11,396.24)	\$348,622.38	\$214,262.34	\$214,262.34	\$134,360.04	\$170,044.31	(\$35,684.27)	-10.24%
100.161.3000000.0000.000	Purchased Services	\$8,550.00	(\$4,300.00)	\$4,250.00	\$0.00	\$0.00	\$4,250.00	\$0.00	\$4,250.00	100.00%
100.161.4000000.0000.000	Supplies and Materials	\$19,133.25	\$10,320.75	\$29,454.00	\$12,081.04	\$12,081.04	\$17,372.96	(\$805.26)	\$18,178.22	61.72%
FUNCTION: Other Exceptional Programs - 161		\$1,082,551.00	\$124,995.03	\$1,207,546.03	\$670,124.67	\$670,124.67	\$537,421.36	\$513,668.86	\$23,752.50	1.97%
100.172.1000000.0000.000	Salaries	\$5,056.00	\$11,174.00	\$16,230.00	\$16,230.00	\$16,230.00	\$0.00	\$0.00	\$0.00	0.00%
100.172.2000000.0000.000	Employee Benefits	\$1,573.00	\$1,472.91	\$3,045.91	\$3,045.91	\$3,045.91	\$0.00	\$0.00	\$0.00	0.00%
FUNCTION: Elementary Summer School - 172		\$6,629.00	\$12,646.91	\$19,275.91	\$19,275.91	\$19,275.91	\$0.00	\$0.00	\$0.00	0.00%
100.173.1000000.0000.000	Salaries	\$21,521.00	\$105,019.00	\$126,540.00	\$126,540.00	\$126,540.00	\$0.00	\$0.00	\$0.00	0.00%
100.173.2000000.0000.000	Employee Benefits	\$6,699.00	\$25,736.22	\$32,435.22	\$32,435.22	\$32,435.22	\$0.00	\$0.00	\$0.00	0.00%
FUNCTION: High School Summer School - 173		\$28,220.00	\$130,755.22	\$158,975.22	\$158,975.22	\$158,975.22	\$0.00	\$0.00	\$0.00	0.00%
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	\$2,690.54	\$119,042.00	\$78,894.72	\$78,894.72	\$40,147.28	\$39,147.28	\$1,000.00	0.84%
100.181.2000000.0000.000	Employee Benefits	\$39,436.54	\$233.32	\$39,669.86	\$29,439.30	\$29,439.30	\$10,230.56	\$15,190.21	(\$4,959.65)	-12.50%
100.181.3000000.0000.000	Purchased Services	\$3,750.00	\$1,250.00	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	100.00%
100.181.4000000.0000.000	Supplies and Materials	\$575.00	\$175.00	\$750.00	\$0.00	\$0.00	\$750.00	\$0.00	\$750.00	100.00%
100.181.6000000.0000.000	Other Objects	\$691.00	(\$251.00)	\$440.00	\$0.00	\$0.00	\$440.00	\$0.00	\$440.00	100.00%
FUNCTION: Adult Basic Education Programs - 181		\$160,804.00	\$4,097.86	\$164,901.86	\$108,334.02	\$108,334.02	\$56,567.84	\$54,337.49	\$2,230.35	1.35%
100.182.1000000.0000.000	Salaries	\$0.00	\$0.00	\$0.00	\$2,100.00	\$2,100.00	(\$2,100.00)	\$800.00	(\$2,900.00)	0.00%
100.182.2000000.0000.000	Employee Benefits	\$0.00	\$0.00	\$0.00	\$170.12	\$170.12	(\$170.12)	\$64.84	(\$234.96)	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	\$1.00	\$3,975.00	\$3,709.16	\$3,709.16	\$265.84	\$0.00	\$265.84	6.69%
FUNCTION: Adult Secondary Education Programs - 182		\$4,024.00	\$1.00	\$4,025.00	\$5,979.28	\$5,979.28	(\$1,954.28)	\$864.84	(\$2,819.12)	-70.04%
100.188.1000000.0000.000	Salaries	\$56,745.83	\$25,003.77	\$81,749.60	\$39,286.71	\$39,286.71	\$42,462.89	\$9,377.19	\$33,085.70	40.47%
100.188.2000000.0000.000	Employee Benefits	\$2,404.17	\$2,168.73	\$4,572.90	\$17,185.69	\$17,185.69	(\$12,612.79)	\$4,550.92	(\$17,163.71)	-375.34%
100.188.4000000.0000.000	Supplies and Materials	\$0.00	\$0.00	\$0.00	\$234.12	\$234.12	(\$234.12)	\$0.00	(\$234.12)	0.00%
FUNCTION: Parenting/Family Literacy - 188		\$59,150.00	\$27,172.50	\$86,322.50	\$56,706.52	\$56,706.52	\$29,615.98	\$13,928.11	\$15,687.87	18.17%
100.190.1000000.0000.000	Salaries	\$734,231.79	(\$14,962.40)	\$719,269.39	\$367,977.89	\$367,977.89	\$351,291.50	\$290,554.74	\$60,736.76	8.44%
100.190.2000000.0000.000	Employee Benefits	\$162,912.21	(\$13,368.68)	\$149,543.53	\$111,563.42	\$111,563.42	\$37,980.11	\$88,923.97	(\$50,943.86)	-34.07%
100.190.6000000.0000.000	Other Objects	\$20,800.00	\$0.00	\$20,800.00	\$2,962.12	\$2,962.12	\$17,837.88	\$7,403.35	\$10,434.53	50.17%
FUNCTION: Instructional Pupil Activity - 190		\$917,944.00	(\$28,331.08)	\$889,612.92	\$482,503.43	\$482,503.43	\$407,109.49	\$386,882.06	\$20,227.43	2.27%

School District Five of Lexington and Richland

Board Report Expenditures

From Date: 7/1/2021

To Date: 2/28/2022

Fiscal Year: 2021-2022

☐ Include pre encumbrance

☐ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.211.1000000.0000.000	Salaries	\$1,288,656.35	(\$163,075.44)	\$1,125,580.91	\$690,789.45	\$690,789.45	\$434,791.46	\$514,748.67	(\$79,957.21)	-7.10%
100.211.2000000.0000.000	Employee Benefits	\$352,121.65	\$130,780.81	\$482,902.46	\$318,319.65	\$318,319.65	\$164,582.81	\$248,706.69	(\$84,123.88)	-17.42%
100.211.3000000.0000.000	Purchased Services	\$120,000.00	\$12,100.00	\$132,100.00	\$16,157.10	\$16,157.10	\$115,942.90	\$0.00	\$115,942.90	87.77%
100.211.4000000.0000.000	Supplies and Materials	\$16,110.00	\$1,890.00	\$18,000.00	\$23,492.00	\$23,492.00	(\$5,492.00)	\$0.00	(\$5,492.00)	-30.51%
FUNCTION: Attendance and Social Work Services - 211		\$1,776,888.00	(\$18,304.63)	\$1,758,583.37	\$1,048,758.20	\$1,048,758.20	\$709,825.17	\$763,455.36	(\$53,630.19)	-3.05%
100.212.1000000.0000.000	Salaries	\$4,136,872.80	(\$441,865.88)	\$3,695,006.92	\$2,212,132.08	\$2,212,132.08	\$1,482,874.84	\$1,578,245.37	(\$95,370.53)	-2.58%
100.212.2000000.0000.000	Employee Benefits	\$1,174,971.50	\$249,903.96	\$1,424,875.46	\$931,729.41	\$931,729.41	\$493,146.05	\$685,955.01	(\$192,808.96)	-13.63%
100.212.3000000.0000.000	Purchased Services	\$3,098.70	\$476.30	\$3,575.00	\$875.54	\$875.54	\$2,699.46	\$0.00	\$2,699.46	75.51%
100.212.4000000.0000.000	Supplies and Materials	\$25,041.00	\$8,744.00	\$33,785.00	\$18,065.48	\$18,065.48	\$15,719.52	(\$278.84)	\$15,998.36	47.35%
FUNCTION: Guidance Services - 212		\$5,339,984.00	(\$182,741.62)	\$5,157,242.38	\$3,162,802.51	\$3,162,802.51	\$1,994,439.87	\$2,263,921.54	(\$269,481.67)	-5.23%
100.213.1000000.0000.000	Salaries	\$2,072,056.38	(\$2,681.05)	\$2,069,375.33	\$1,246,386.24	\$1,246,386.24	\$822,989.09	\$984,604.49	(\$161,615.40)	-7.81%
100.213.2000000.0000.000	Employee Benefits	\$793,334.82	\$14,398.11	\$807,732.93	\$528,007.58	\$528,007.58	\$279,725.35	\$436,028.39	(\$156,303.04)	-19.35%
100.213.3000000.0000.000	Purchased Services	\$55,531.80	\$5,918.20	\$61,450.00	\$87,612.24	\$87,612.24	(\$26,162.24)	\$107,500.00	(\$133,662.24)	-217.51%
100.213.4000000.0000.000	Supplies and Materials	\$26,916.00	\$8,669.00	\$35,585.00	\$17,543.00	\$17,543.00	\$18,042.00	(\$3,118.22)	\$21,160.22	59.46%
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	\$26,304.26	\$2,974,259.26	\$1,879,549.06	\$1,879,549.06	\$1,094,710.20	\$1,525,014.66	(\$430,304.46)	-14.47%
100.214.1000000.0000.000	Salaries	\$1,499,865.63	(\$230,549.79)	\$1,269,315.84	\$720,776.12	\$720,776.12	\$548,539.72	\$491,106.87	\$57,432.85	4.52%
100.214.2000000.0000.000	Employee Benefits	\$273,145.37	(\$25,733.25)	\$247,412.12	\$283,784.93	\$283,784.93	(\$36,372.81)	\$196,758.94	(\$233,131.75)	-94.23%
100.214.3000000.0000.000	Purchased Services	\$21,033.00	\$3,967.00	\$25,000.00	\$57,205.08	\$57,205.08	(\$32,205.08)	\$49,150.00	(\$81,355.08)	-325.42%
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	(\$252,316.04)	\$1,547,577.96	\$1,065,171.12	\$1,065,171.12	\$482,406.84	\$737,015.81	(\$254,608.97)	-16.45%
100.217.1000000.0000.000	Salaries	\$102,487.42	(\$7,441.74)	\$95,045.68	\$68,907.17	\$68,907.17	\$26,138.51	\$10,690.24	\$15,448.27	16.25%
100.217.2000000.0000.000	Employee Benefits	\$35,823.58	\$114.52	\$35,938.10	\$23,720.52	\$23,720.52	\$12,217.58	\$2,550.50	\$9,667.08	26.90%
100.217.4000000.0000.000	Supplies and Materials	\$2,035.00	\$0.00	\$2,035.00	\$1,894.69	\$1,894.69	\$140.31	\$0.00	\$140.31	6.89%
FUNCTION: Career Specialist Services - 217		\$140,346.00	(\$7,327.22)	\$133,018.78	\$94,522.38	\$94,522.38	\$38,496.40	\$13,240.74	\$25,255.66	18.99%
100.221.1000000.0000.000	Salaries	\$2,107,086.04	\$30,951.41	\$2,138,037.45	\$1,309,416.10	\$1,309,416.10	\$828,621.35	\$862,160.24	(\$33,538.89)	-1.57%
100.221.2000000.0000.000	Employee Benefits	\$669,637.96	\$71,117.50	\$740,755.46	\$500,758.32	\$500,758.32	\$239,997.14	\$334,704.67	(\$94,707.53)	-12.79%
100.221.3000000.0000.000	Purchased Services	\$552,432.50	\$62,667.50	\$615,100.00	\$538,623.53	\$538,623.53	\$76,476.47	\$5,825.70	\$70,650.77	11.49%
100.221.4000000.0000.000	Supplies and Materials	\$83,115.00	\$0.00	\$83,115.00	\$16,237.61	\$16,237.61	\$66,877.39	\$334.77	\$66,542.62	80.06%
100.221.6000000.0000.000	Other Objects	\$31,929.50	\$0.00	\$31,929.50	\$30,913.60	\$30,913.60	\$1,015.90	\$0.00	\$1,015.90	3.18%
FUNCTION: Improvement of Instruction Curriculum Development - 221		\$3,444,201.00	\$164,736.41	\$3,608,937.41	\$2,395,949.16	\$2,395,949.16	\$1,212,988.25	\$1,203,025.38	\$9,962.87	0.28%
100.222.1000000.0000.000	Salaries	\$2,101,952.34	(\$169,446.77)	\$1,932,505.57	\$1,101,454.03	\$1,101,454.03	\$831,051.54	\$878,313.97	(\$47,262.43)	-2.45%

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
100.222.2000000.0000.000	Employee Benefits	\$792,482.56	\$51,032.33	\$843,514.89	\$486,697.05	\$486,697.05	\$356,817.84	\$400,950.62	(\$44,132.78)	-5.23%
100.222.3000000.0000.000	Purchased Services	\$3,005.10	\$594.90	\$3,600.00	\$0.00	\$0.00	\$3,600.00	\$0.00	\$3,600.00	100.00%
100.222.4000000.0000.000	Supplies and Materials	\$295,997.00	\$66,950.00	\$362,947.00	\$324,257.41	\$324,257.41	\$38,689.59	\$47,506.26	(\$8,816.67)	-2.43%
100.222.6000000.0000.000	Other Objects	\$175.00	\$0.00	\$175.00	\$175.00	\$175.00	\$0.00	\$0.00	\$0.00	0.00%
FUNCTION: Library and Media Services - 222		\$3,193,612.00	(\$50,869.54)	\$3,142,742.46	\$1,912,583.49	\$1,912,583.49	\$1,230,158.97	\$1,326,770.85	(\$96,611.88)	-3.07%
100.223.1000000.0000.000	Salaries	\$979,776.94	\$59,589.54	\$1,039,366.48	\$657,325.98	\$657,325.98	\$382,040.50	\$358,905.60	\$23,134.90	2.23%
100.223.2000000.0000.000	Employee Benefits	\$324,049.06	\$9,009.58	\$333,058.64	\$247,451.88	\$247,451.88	\$85,606.76	\$136,945.23	(\$51,338.47)	-15.41%
100.223.3000000.0000.000	Purchased Services	\$6,198.00	(\$598.00)	\$5,600.00	\$456.06	\$456.06	\$5,143.94	\$0.00	\$5,143.94	91.86%
100.223.4000000.0000.000	Supplies and Materials	\$2,146.00	\$0.00	\$2,146.00	\$1,022.11	\$1,022.11	\$1,123.89	(\$44.62)	\$1,168.51	54.45%
100.223.6000000.0000.000	Other Objects	\$351.00	\$611.00	\$962.00	\$962.00	\$962.00	\$0.00	\$0.00	\$0.00	0.00%
FUNCTION: Supervision of Special Programs - 223		\$1,312,521.00	\$68,612.12	\$1,381,133.12	\$907,218.03	\$907,218.03	\$473,915.09	\$495,806.21	(\$21,891.12)	-1.59%
100.224.3000000.0000.000	Purchased Services	\$75,622.00	\$20,428.00	\$96,050.00	\$23,921.54	\$23,921.54	\$72,128.46	\$1,361.97	\$70,766.49	73.68%
100.224.4000000.0000.000	Supplies and Materials	\$10,342.00	\$6,000.00	\$16,342.00	\$3,695.08	\$3,695.08	\$12,646.92	\$5,568.16	\$7,078.76	43.32%
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	\$26,428.00	\$112,743.00	\$27,616.62	\$27,616.62	\$85,126.38	\$6,930.13	\$78,196.25	69.36%
100.231.1000000.0000.000	Salaries	\$79,624.33	(\$10,702.33)	\$68,922.00	\$36,512.25	\$36,512.25	\$32,409.75	\$19,692.00	\$12,717.75	18.45%
100.231.2000000.0000.000	Employee Benefits	\$10,752.67	\$10,702.33	\$21,455.00	\$11,286.90	\$11,286.90	\$10,168.10	\$6,087.36	\$4,080.74	19.02%
100.231.3000000.0000.000	Purchased Services	\$341,616.00	\$45,834.00	\$387,450.00	\$400,164.43	\$400,164.43	(\$12,714.43)	\$155,042.20	(\$167,756.63)	-43.30%
100.231.4000000.0000.000	Supplies and Materials	\$0.00	\$0.00	\$0.00	\$237.27	\$237.27	(\$237.27)	\$0.00	(\$237.27)	0.00%
100.231.6000000.0000.000	Other Objects	\$549,204.00	\$796.00	\$550,000.00	\$584,104.00	\$584,104.00	(\$34,104.00)	\$0.50	(\$34,104.50)	-6.20%
FUNCTION: Board of Education - 231		\$981,197.00	\$46,630.00	\$1,027,827.00	\$1,032,304.85	\$1,032,304.85	(\$4,477.85)	\$180,822.06	(\$185,299.91)	-18.03%
100.232.1000000.0000.000	Salaries	\$280,826.93	\$27,655.13	\$308,482.06	\$296,005.25	\$296,005.25	\$12,476.81	\$98,214.31	(\$85,737.50)	-27.79%
100.232.2000000.0000.000	Employee Benefits	\$90,466.07	(\$29,017.08)	\$61,448.99	\$83,737.52	\$83,737.52	(\$22,288.53)	\$34,263.97	(\$56,552.50)	-92.03%
100.232.3000000.0000.000	Purchased Services	\$39,150.00	\$4,350.00	\$43,500.00	\$10,539.08	\$10,539.08	\$32,960.92	\$1,385.22	\$31,575.70	72.59%
100.232.4000000.0000.000	Supplies and Materials	\$6,723.00	\$0.00	\$6,723.00	\$2,059.42	\$2,059.42	\$4,663.58	(\$295.29)	\$4,958.87	73.76%
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	\$2,988.05	\$427,254.05	\$393,706.27	\$393,706.27	\$33,547.78	\$133,568.21	(\$100,020.43)	-23.41%
100.233.1000000.0000.000	Salaries	\$11,974,653.54	(\$665,665.88)	\$11,308,987.66	\$7,455,204.55	\$7,455,204.55	\$3,853,783.11	\$4,242,725.90	(\$388,942.79)	-3.44%
100.233.2000000.0000.000	Employee Benefits	\$4,115,432.46	\$135,636.32	\$4,251,068.78	\$3,040,356.07	\$3,040,356.07	\$1,210,712.71	\$1,760,771.05	(\$550,058.34)	-12.94%
100.233.3000000.0000.000	Purchased Services	\$241,205.00	(\$20,125.00)	\$221,080.00	\$38,900.83	\$38,900.83	\$182,179.17	\$4,812.71	\$177,366.46	80.23%
100.233.4000000.0000.000	Supplies and Materials	\$234,948.00	\$90,174.50	\$325,122.50	\$210,012.28	\$210,012.28	\$115,110.22	\$56.04	\$115,054.18	35.39%
100.233.5000000.0000.000	Capital Outlay	\$3,700.00	\$300.00	\$4,000.00	\$0.00	\$0.00	\$4,000.00	\$0.00	\$4,000.00	100.00%
100.233.6000000.0000.000	Other Objects	\$23,502.00	(\$1,243.50)	\$22,258.50	\$18,219.79	\$18,219.79	\$4,038.71	(\$1,144.79)	\$5,183.50	23.29%

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
FUNCTION: School Administration - 233		\$16,593,441.00	(\$460,923.56)	\$16,132,517.44	\$10,762,693.52	\$10,762,693.52	\$5,369,823.92	\$6,007,220.91	(\$637,396.99)	-3.95%
100.251.1000000.0000.000	Salaries	\$203,876.33	(\$27,470.80)	\$176,405.53	\$35,279.49	\$35,279.49	\$141,126.04	\$24,428.92	\$116,697.12	66.15%
100.251.2000000.0000.000	Employee Benefits	\$34,591.67	(\$23,407.65)	\$11,184.02	\$14,676.45	\$14,676.45	(\$3,492.43)	\$14,413.66	(\$17,906.09)	-160.10%
100.251.3000000.0000.000	Purchased Services	\$326,600.00	\$25,700.00	\$352,300.00	\$117,838.06	\$117,838.06	\$234,461.94	\$148,173.00	\$86,288.94	24.49%
100.251.4000000.0000.000	Supplies and Materials	\$48,560.00	\$3,940.00	\$52,500.00	\$0.00	\$0.00	\$52,500.00	\$0.00	\$52,500.00	100.00%
FUNCTION: Student Transportation (Federal/District Mandated) - 251		\$613,628.00	(\$21,238.45)	\$592,389.55	\$167,794.00	\$167,794.00	\$424,595.55	\$187,015.58	\$237,579.97	40.11%
100.252.1000000.0000.000	Salaries	\$1,129,240.76	(\$43,289.43)	\$1,085,951.33	\$634,130.03	\$634,130.03	\$451,821.30	\$274,943.91	\$176,877.39	16.29%
100.252.2000000.0000.000	Employee Benefits	\$340,595.24	\$80,440.79	\$421,036.03	\$257,308.47	\$257,308.47	\$163,727.56	\$112,793.79	\$50,933.77	12.10%
100.252.3000000.0000.000	Purchased Services	\$187,895.00	\$6,912.74	\$194,807.74	\$64,805.61	\$64,805.61	\$130,002.13	\$13,112.73	\$116,889.40	60.00%
100.252.4000000.0000.000	Supplies and Materials	\$48,560.00	\$5,395.00	\$53,955.00	\$16,961.18	\$16,961.18	\$36,993.82	\$101.61	\$36,892.21	68.38%
100.252.5000000.0000.000	Capital Outlay	\$0.00	\$13,964.26	\$13,964.26	\$13,457.83	\$13,457.83	\$506.43	\$159.43	\$347.00	2.48%
100.252.6000000.0000.000	Other Objects	\$5,938.00	\$62.00	\$6,000.00	\$6,347.00	\$6,347.00	(\$347.00)	\$25.00	(\$372.00)	-6.20%
FUNCTION: Fiscal Services - 252		\$1,712,229.00	\$63,485.36	\$1,775,714.36	\$993,010.12	\$993,010.12	\$782,704.24	\$401,136.47	\$381,567.77	21.49%
100.253.1000000.0000.000	Salaries	\$0.00	\$575.00	\$575.00	\$561.74	\$561.74	\$13.26	\$0.00	\$13.26	2.31%
100.253.2000000.0000.000	Employee Benefits	\$0.00	\$173.64	\$173.64	\$173.64	\$173.64	\$0.00	\$0.00	\$0.00	0.00%
FUNCTION: Facilities Acquisition and Construction - 253		\$0.00	\$748.64	\$748.64	\$735.38	\$735.38	\$13.26	\$0.00	\$13.26	1.77%
100.254.1000000.0000.000	Salaries	\$7,304,986.38	(\$138,695.42)	\$7,166,290.96	\$4,789,444.63	\$4,789,444.63	\$2,376,846.33	\$2,320,251.47	\$56,594.86	0.79%
100.254.2000000.0000.000	Employee Benefits	\$3,216,887.62	\$328,718.40	\$3,545,606.02	\$2,310,530.36	\$2,310,530.36	\$1,235,075.66	\$1,122,792.38	\$112,283.28	3.17%
100.254.3000000.0000.000	Purchased Services	\$4,770,129.00	\$770,230.00	\$5,540,359.00	\$3,237,308.24	\$3,237,308.24	\$2,303,050.76	\$1,264,596.44	\$1,038,454.32	18.74%
100.254.4000000.0000.000	Supplies and Materials	\$4,858,083.11	\$1,168,010.89	\$6,026,094.00	\$3,397,424.41	\$3,397,424.41	\$2,628,669.59	\$329,502.71	\$2,299,166.88	38.15%
100.254.5000000.0000.000	Capital Outlay	\$83,684.89	\$0.00	\$83,684.89	\$63,221.91	\$63,221.91	\$20,462.98	\$16,943.40	\$3,519.58	4.21%
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	\$2,128,263.87	\$22,362,034.87	\$13,798,296.81	\$13,798,296.81	\$8,563,738.06	\$5,054,086.40	\$3,509,651.66	15.69%
100.255.1000000.0000.000	Salaries	\$4,286,899.77	(\$434,688.57)	\$3,852,211.20	\$2,519,612.82	\$2,519,612.82	\$1,332,598.38	\$1,728,538.87	(\$395,940.49)	-10.28%
100.255.2000000.0000.000	Employee Benefits	\$1,436,086.23	\$500,000.00	\$1,936,086.23	\$1,130,977.71	\$1,130,977.71	\$805,108.52	\$816,570.40	(\$11,461.88)	-0.59%
100.255.3000000.0000.000	Purchased Services	\$162,000.00	\$18,000.00	\$180,000.00	\$65,814.93	\$65,814.93	\$114,185.07	\$35,538.49	\$78,646.58	43.69%
100.255.4000000.0000.000	Supplies and Materials	\$50,850.00	\$5,650.00	\$56,500.00	\$39,275.78	\$39,275.78	\$17,224.22	\$8,577.70	\$8,646.52	15.30%
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	\$88,961.43	\$6,025,797.43	\$3,756,411.24	\$3,756,411.24	\$2,269,386.19	\$2,589,225.46	(\$319,839.27)	-5.31%
100.256.1000000.0000.000	Salaries	\$0.00	\$0.00	\$0.00	\$154,150.00	\$154,150.00	(\$154,150.00)	\$55,300.00	(\$209,450.00)	0.00%
100.256.2000000.0000.000	Employee Benefits	\$0.00	\$0.00	\$0.00	\$16,834.36	\$16,834.36	(\$16,834.36)	\$6,039.77	(\$22,874.13)	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	\$173,232.49	\$173,232.49	(\$173,232.49)	\$82,327.64	(\$255,560.13)	0.00%

School District Five of Lexington and Richland

Board Report Expenditures

From Date: 7/1/2021

To Date: 2/28/2022

Fiscal Year: 2021-2022

☐ Include pre encumbrance

☐ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.257.1000000.0000.000	Salaries	\$337,312.52	(\$27,408.98)	\$309,903.54	\$173,001.87	\$173,001.87	\$136,901.67	\$63,753.86	\$73,147.81	23.60%
100.257.2000000.0000.000	Employee Benefits	\$108,990.48	\$0.00	\$108,990.48	\$70,959.30	\$70,959.30	\$38,031.18	\$22,234.05	\$15,797.13	14.49%
100.257.3000000.0000.000	Purchased Services	\$607,919.00	\$375.00	\$608,294.00	\$311,659.07	\$311,659.07	\$296,634.93	\$2,634.77	\$294,000.16	48.33%
100.257.4000000.0000.000	Supplies and Materials	\$40,609.00	\$4,302.00	\$44,911.00	\$9,010.84	\$9,010.84	\$35,900.16	\$4,113.42	\$31,786.74	70.78%
	FUNCTION: Internal Services - 257	\$1,094,831.00	(\$22,731.98)	\$1,072,099.02	\$564,631.08	\$564,631.08	\$507,467.94	\$92,736.10	\$414,731.84	38.68%
100.258.1000000.0000.000	Salaries	\$188,961.85	(\$2,597.71)	\$186,364.14	\$128,142.56	\$128,142.56	\$58,221.58	\$63,471.58	(\$5,250.00)	-2.82%
100.258.2000000.0000.000	Employee Benefits	\$73,133.15	\$0.00	\$73,133.15	\$50,020.73	\$50,020.73	\$23,112.42	\$24,988.27	(\$1,875.85)	-2.56%
100.258.3000000.0000.000	Purchased Services	\$2,259,434.00	\$4,800.00	\$2,264,234.00	\$986,209.13	\$986,209.13	\$1,278,024.87	\$1,078,369.45	\$199,655.42	8.82%
100.258.4000000.0000.000	Supplies and Materials	\$16,000.00	(\$3,826.92)	\$12,173.08	\$7,687.03	\$7,687.03	\$4,486.05	\$14,206.86	(\$9,720.81)	-79.85%
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	(\$1,624.63)	\$2,536,314.37	\$1,172,059.45	\$1,172,059.45	\$1,364,254.92	\$1,187,678.07	\$176,576.85	6.96%
100.262.1000000.0000.000	Salaries	\$802,220.49	(\$22,408.81)	\$779,811.68	\$526,257.53	\$526,257.53	\$253,554.15	\$256,480.88	(\$2,926.73)	-0.38%
100.262.2000000.0000.000	Employee Benefits	\$294,695.51	\$1,490.51	\$296,186.02	\$204,173.75	\$204,173.75	\$92,012.27	\$101,654.41	(\$9,642.14)	-3.26%
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	(\$20,918.30)	\$1,111,047.70	\$730,431.28	\$730,431.28	\$380,616.42	\$358,135.29	\$22,481.13	2.02%
100.263.1000000.0000.000	Salaries	\$415,859.03	(\$45,538.09)	\$370,320.94	\$292,485.69	\$292,485.69	\$77,835.25	\$145,380.26	(\$67,545.01)	-18.24%
100.263.2000000.0000.000	Employee Benefits	\$169,807.97	(\$51,902.88)	\$117,905.09	\$121,345.00	\$121,345.00	(\$3,439.91)	\$59,463.71	(\$62,903.62)	-53.35%
100.263.3000000.0000.000	Purchased Services	\$166,397.00	\$18,489.00	\$184,886.00	\$70,959.07	\$70,959.07	\$113,926.93	\$0.00	\$113,926.93	61.62%
100.263.4000000.0000.000	Supplies and Materials	\$30,000.00	\$0.00	\$30,000.00	\$22,275.62	\$22,275.62	\$7,724.38	\$114.52	\$7,609.86	25.37%
100.263.6000000.0000.000	Other Objects	\$12,000.00	\$0.00	\$12,000.00	(\$9,871.15)	(\$9,871.15)	\$21,871.15	(\$713.13)	\$22,584.28	188.20%
	FUNCTION: Information Services - 263	\$794,064.00	(\$78,951.97)	\$715,112.03	\$497,194.23	\$497,194.23	\$217,917.80	\$204,245.36	\$13,672.44	1.91%
100.264.1000000.0000.000	Salaries	\$904,133.82	(\$108,565.37)	\$795,568.45	\$506,460.47	\$506,460.47	\$289,107.98	\$256,803.94	\$32,304.04	4.06%
100.264.2000000.0000.000	Employee Benefits	\$295,944.18	(\$20,278.71)	\$275,665.47	\$195,912.56	\$195,912.56	\$79,752.91	\$98,748.58	(\$18,995.67)	-6.89%
100.264.3000000.0000.000	Purchased Services	\$34,700.00	\$3,855.00	\$38,555.00	\$16,628.20	\$16,628.20	\$21,926.80	\$12,424.90	\$9,501.90	24.65%
100.264.4000000.0000.000	Supplies and Materials	\$27,362.00	\$3,040.00	\$30,402.00	\$19,072.64	\$19,072.64	\$11,329.36	\$1,441.88	\$9,887.48	32.52%
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	(\$121,949.08)	\$1,140,190.92	\$739,150.37	\$739,150.37	\$401,040.55	\$369,419.30	\$31,621.25	2.77%
100.266.1000000.0000.000	Salaries	\$1,814,856.31	(\$13,943.92)	\$1,800,912.39	\$1,140,806.41	\$1,140,806.41	\$660,105.98	\$547,669.70	\$112,436.28	6.24%
100.266.2000000.0000.000	Employee Benefits	\$673,066.19	\$0.00	\$673,066.19	\$448,831.23	\$448,831.23	\$224,234.96	\$218,510.11	\$5,724.85	0.85%
100.266.3000000.0000.000	Purchased Services	\$1,125,424.00	\$125,047.00	\$1,250,471.00	\$1,292,136.45	\$1,292,136.45	(\$41,665.45)	\$16,390.80	(\$58,056.25)	-4.64%
100.266.4000000.0000.000	Supplies and Materials	\$144,468.00	\$16,052.00	\$160,520.00	\$8,907.82	\$8,907.82	\$151,612.18	(\$234.21)	\$151,846.39	94.60%
100.266.6000000.0000.000	Other Objects	\$175.50	\$0.50	\$176.00	\$175.50	\$175.50	\$0.50	\$0.00	\$0.50	0.28%

School District Five of Lexington and Richland

Board Report Expenditures

From Date: 7/1/2021

To Date: 2/28/2022

Fiscal Year: 2021-2022

☐ Include pre encumbrance

☐ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
FUNCTION: Technology and Data Processing Services - 266		\$3,757,990.00	\$127,155.58	\$3,885,145.58	\$2,890,857.41	\$2,890,857.41	\$994,288.17	\$782,336.40	\$211,951.77	5.46%
100.271.1000000.0000.000	Salaries	\$2,117,797.81	(\$168,593.29)	\$1,949,204.52	\$1,114,095.45	\$1,114,095.45	\$835,109.07	\$698,013.38	\$137,095.69	7.03%
100.271.2000000.0000.000	Employee Benefits	\$494,072.19	(\$20,351.62)	\$473,720.57	\$371,693.56	\$371,693.56	\$102,027.01	\$228,646.36	(\$126,619.35)	-26.73%
100.271.3000000.0000.000	Purchased Services	\$217,528.00	\$0.00	\$217,528.00	\$154,350.77	\$154,350.77	\$63,177.23	\$13,461.23	\$49,716.00	22.85%
100.271.4000000.0000.000	Supplies and Materials	\$21,644.00	\$0.00	\$21,644.00	\$400.00	\$400.00	\$21,244.00	\$0.00	\$21,244.00	98.15%
100.271.5000000.0000.000	Capital Outlay	\$0.00	\$0.00	\$0.00	\$9,097.01	\$9,097.01	(\$9,097.01)	\$0.00	(\$9,097.01)	0.00%
100.271.6000000.0000.000	Other Objects	\$419,228.00	\$240,500.00	\$659,728.00	\$329,846.75	\$329,846.75	\$329,881.25	\$200.40	\$329,680.85	49.97%
FUNCTION: Pupil Service Activities - 271		\$3,270,270.00	\$51,555.09	\$3,321,825.09	\$1,979,483.54	\$1,979,483.54	\$1,342,341.55	\$940,321.37	\$402,020.18	12.10%
100.390.3000000.0000.000	Purchased Services	\$15,000.00	\$0.00	\$15,000.00	\$270.00	\$270.00	\$14,730.00	\$270.00	\$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	\$270.00	\$270.00	\$20,580.00	\$270.00	\$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	\$3,274,040.00	\$204,968,206.00	\$120,101,829.81	\$120,101,829.81	\$84,866,376.19	\$79,684,520.45	\$5,181,855.74	2.53%

End of Report

SCHOOL DISTRICT 5 OF LEXINGTON & RICHLAND COUNTIES
GENERAL FUND
MONTHLY REVENUE SUMMARY
FOR THE PERIOD ENDING FEBRUARY 28, 2022

	BUDGET	ACTUAL YEAR TO DATE	% Received	as of 2/28/2021
<u>LOCAL SOURCES</u>				
Property Taxes - Operations & Delinquent	73,167,984	64,596,414	88.29%	64,384,586
Property Taxes - Penalties & Interest	415,633	160,717	38.67%	191,890
Revenue in Lieu of Taxes (FILOT)	1,724,029	1,300,428	75.43%	44,231
Tuition - Out of District	5,000	2,651	53.02%	1,379
Rentals	120,000	94,283	78.57%	33,744
Medicaid	195,000	165,677	84.96%	60,883
Interest on Investments	90,000	35,419	39.35%	59,244
Other Local Revenue	245,000	265,681	108.44%	829,070
TOTAL - LOCAL SOURCES	75,962,646	66,621,271	87.70%	65,605,028
<u>STATE SOURCES</u>				
Education Finance Act (EFA)	42,864,472	28,846,977	67.30%	28,569,150
State Fringe Benefits	20,271,722	13,745,268	67.81%	13,353,622
Retiree Health Insurance	5,456,118	3,635,214	66.63%	3,632,368
State Aid to Classrooms - Teacher Salary	5,912,215	1,975,529	33.41%	815,729
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	16,612,621	51.06%	16,072,543
Merchant's Inventory Tax	213,955	160,466	75.00%	156,198
School Bus Drivers' Salaries/Fringes	1,403,932	794,038	56.56%	794,038
Manufacturer's Depr. Reimbursement & Motor Carrier	572,460	255,980	44.72%	242,252
PEBA Credits	1,190,410	1,191,338	100.08%	1,190,410
Other State Revenue	-	16,625		12,385
TOTAL - STATE SOURCES	122,758,126	76,756,120	62.53%	74,360,758
<u>OTHER FINANCING SOURCES</u>				
E I A-Teacher Salary Supplement & Fringe	5,767,434	3,667,325	63.59%	3,565,108
Indirect Cost - Special Revenue Funds	480,000	198,579	41.37%	190,488
Sale of Fixed Assets	-	42,509		37,237
TOTAL OTHER FINANCING SOURCES	6,247,434	3,908,413	62.56%	3,792,833
<u>OPERATIONAL BALANCE TRANSFER</u>				
TOTAL REVENUES THROUGH 2/28/2022	\$ 204,968,206	\$ 147,285,804	71.86%	
TOTAL REVENUES THROUGH 2/28/2021 *	\$ 199,524,672	\$ 143,758,619	72.05%	

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

SCHOOL DISTRICT 5 OF LEXINGTON & RICHLAND COUNTIES
GENERAL FUND
MONTHLY EXPENDITURE SUMMARY
FOR THE PERIOD ENDING FEBRUARY 28, 2022

	ORIGINAL BUDGET	ADJUSTED BUDGET	ACTUAL YEAR TO DATE	% Expended	as of 2/28/2021
SALARIES AND FRINGE					
Instructional	\$ 116,886,814	\$ 115,990,442	\$ 64,808,147	55.87%	62,166,823
Support & Community Services	61,900,092	60,620,665	39,458,625	65.09%	37,029,209
Subtotal	178,786,906	176,611,107	104,266,772	59.04%	99,196,032
CONTRACTUAL SERVICES & Oth. Obj.					
Instructional	2,376,900	4,406,954	1,931,514	43.83%	1,239,620
Support & Community Services	12,418,448	13,991,560	8,456,846	60.44%	7,295,845
Subtotal	14,795,348	18,398,514	10,388,361	56.46%	8,535,465
SUPPLIES AND MATERIALS					
Instructional	1,735,421	2,297,459	1,191,869	51.88%	824,630
Support & Community Services	6,001,209	7,271,580	4,145,185	57.01%	3,605,862
Subtotal	7,736,630	9,569,039	5,337,054	55.77%	4,430,492
EQUIPMENT					
Instructional	-	-	5,422		9,627
Support & Community Services	87,385	101,649	85,777	84.39%	8,677
Subtotal	87,385	101,649	91,199	89.72%	18,303
TRANSFERS					
Pmts to Other Govt Entities-Per Proviso	20,000	20,000	18,444	92.22%	20,180
Food Service	267,897	267,897	-	0.00%	-
	287,897	287,897	18,444	6.41%	20,180
OPERATIONAL BALANCE					
TOTAL EXPENDITURES THROUGH 2/28/2022	\$ 201,694,166	\$ 204,968,206	\$ 120,101,830	58.60%	
TOTAL EXPENDITURES THROUGH 2/28/2021	\$ 195,794,553	\$ 199,524,672	\$ 112,200,472	56.23%	

School District Five of Lexington and Richland

Board Report Revenue

From Date: 7/1/2021

To Date: 3/31/2022

Fiscal Year: 2021-2022

☐ Include pre encumbrance

☒ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.000.011001.0000.000	Ad Valorem Taxes - Lexington	(\$39,338,263.00)	\$1,111,440.00	(\$38,226,823.00)	(\$37,285,660.51)	(\$37,285,660.51)	(\$941,162.49)	\$0.00	(\$941,162.49)	2.46%
100.000.011002.0000.000	Ad Valorem Taxes - Richland	(\$15,842,356.00)	(\$2,757,762.00)	(\$18,600,118.00)	(\$17,171,452.00)	(\$17,171,452.00)	(\$1,428,666.00)	\$0.00	(\$1,428,666.00)	7.68%
100.000.0112001.0000.000	Vehicle Taxes - Lexington	(\$7,465,741.00)	\$62,246.00	(\$7,403,495.00)	(\$6,006,102.21)	(\$6,006,102.21)	(\$1,397,392.79)	\$0.00	(\$1,397,392.79)	18.87%
100.000.0112002.0000.000	Vehicle Taxes - Richland	(\$7,081,082.00)	(\$48,137.00)	(\$7,129,219.00)	(\$5,305,722.47)	(\$5,305,722.47)	(\$1,823,496.53)	\$0.00	(\$1,823,496.53)	25.58%
100.000.0113001.0000.000	Delinquent Taxes - Lexington	(\$963,839.00)	\$0.00	(\$963,839.00)	(\$453,666.79)	(\$453,666.79)	(\$510,172.21)	\$0.00	(\$510,172.21)	52.93%
100.000.0113002.0000.000	Delinquent Taxes - Richland	(\$844,490.00)	\$0.00	(\$844,490.00)	(\$550,066.17)	(\$550,066.17)	(\$294,423.83)	\$0.00	(\$294,423.83)	34.86%
100.000.0114001.0000.000	Penalties & Interest on Taxes - Lexington	(\$298,185.00)	\$0.00	(\$298,185.00)	(\$122,695.49)	(\$122,695.49)	(\$175,489.51)	\$0.00	(\$175,489.51)	58.85%
100.000.0114002.0000.000	Penalties & Interest on Taxes - Richland	(\$117,448.00)	\$0.00	(\$117,448.00)	(\$92,748.55)	(\$92,748.55)	(\$24,699.45)	\$0.00	(\$24,699.45)	21.03%
100.000.0115001.0000.000	Sales & Use Tax Credit - Lexington	\$0.00	\$0.00	\$0.00	(\$770.18)	(\$770.18)	\$770.18	\$0.00	\$770.18	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)	(\$171,689.00)	(\$1,724,029.00)	(\$1,316,061.42)	(\$1,316,061.42)	(\$407,967.58)	\$0.00	(\$407,967.58)	23.66%
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)	\$260,000.00	(\$90,000.00)	(\$49,276.47)	(\$49,276.47)	(\$40,723.53)	\$0.00	(\$40,723.53)	45.25%
100.000.0151001.0000.000	Interest - Lexington	\$0.00	\$0.00	\$0.00	(\$3,039.30)	(\$3,039.30)	\$3,039.30	\$0.00	\$3,039.30	0.00%
100.000.0151002.0000.000	Interest - Richland County	\$0.00	\$0.00	\$0.00	(\$1,864.65)	(\$1,864.65)	\$1,864.65	\$0.00	\$1,864.65	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	(\$30,284.59)	(\$30,284.59)	\$30,284.59	\$0.00	\$30,284.59	0.00%
100.000.0191000.0000.000	Rentals	(\$120,000.00)	\$0.00	(\$120,000.00)	(\$94,843.37)	(\$94,843.37)	(\$25,156.63)	\$0.00	(\$25,156.63)	20.96%
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)	(\$90,000.00)	(\$195,000.00)	(\$165,676.91)	(\$165,676.91)	(\$29,323.09)	\$0.00	(\$29,323.09)	15.04%
100.000.0195000.0000.000	Refund of Prior Year	(\$15,000.00)	(\$30,000.00)	(\$45,000.00)	(\$67,593.54)	(\$67,593.54)	\$22,593.54	\$0.00	\$22,593.54	-50.21%
100.000.0196000.0000.000	Printing Revenue	\$0.00	\$0.00	\$0.00	(\$15,314.66)	(\$15,314.66)	\$15,314.66	\$0.00	\$15,314.66	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)	\$25,000.00	\$0.00	(\$32,061.29)	(\$32,061.29)	\$32,061.29	\$0.00	\$32,061.29	0.00%
100.000.0199400.0000.000	Receipt of Legal Settlements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0199900.0000.000	Other Local Revenue	(\$200,000.00)	\$0.00	(\$200,000.00)	(\$119,540.48)	(\$119,540.48)	(\$80,459.52)	\$0.00	(\$80,459.52)	40.23%
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

From Date: 7/1/2021

To Date: 3/31/2022

Fiscal Year: 2021-2022

☐ Include pre encumbrance

☒ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.000.0316000.0000.000	School Bus Driver Salary	(\$1,339,432.00)	\$0.00	(\$1,339,432.00)	(\$875,445.78)	(\$875,445.78)	(\$463,986.22)	\$0.00	(\$463,986.22)	34.64%
100.000.0316100.0000.000	EAA Bus Driver Salary and Fringe	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	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)	\$301,753.00	(\$20,271,722.00)	(\$15,511,506.93)	(\$15,511,506.93)	(\$4,760,215.07)	\$0.00	(\$4,760,215.07)	23.48%
100.000.0318100.0000.000	Retiree Health Insurance	(\$5,456,118.00)	\$0.00	(\$5,456,118.00)	(\$4,089,157.82)	(\$4,089,157.82)	(\$1,366,960.18)	\$0.00	(\$1,366,960.18)	25.05%
100.000.0318600.0000.000	State Aid to Classroom - Teacher Salary	(\$4,078,646.00)	(\$1,833,569.00)	(\$5,912,215.00)	(\$2,963,292.75)	(\$2,963,292.75)	(\$2,948,922.25)	\$0.00	(\$2,948,922.25)	49.88%
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)	(\$112,543.00)	(\$42,864,472.00)	\$0.00	\$0.00	(\$42,864,472.00)	\$0.00	(\$42,864,472.00)	100.00%
100.000.0331100.0000.000	EFA - Kindergarten	\$0.00	\$0.00	\$0.00	(\$1,307,753.96)	(\$1,307,753.96)	\$1,307,753.96	\$0.00	\$1,307,753.96	0.00%
100.000.0331200.0000.000	EFA - Primary	\$0.00	\$0.00	\$0.00	(\$4,129,490.51)	(\$4,129,490.51)	\$4,129,490.51	\$0.00	\$4,129,490.51	0.00%
100.000.0331300.0000.000	EFA - Elementary	\$0.00	\$0.00	\$0.00	(\$8,035,145.35)	(\$8,035,145.35)	\$8,035,145.35	\$0.00	\$8,035,145.35	0.00%
100.000.0331400.0000.000	EFA - High School	\$0.00	\$0.00	\$0.00	(\$2,185,119.28)	(\$2,185,119.28)	\$2,185,119.28	\$0.00	\$2,185,119.28	0.00%
100.000.0331500.0000.000	EFA - Trainable Mentally Handicapped	\$0.00	\$0.00	\$0.00	(\$49,307.73)	(\$49,307.73)	\$49,307.73	\$0.00	\$49,307.73	0.00%
100.000.0331600.0000.000	EFA - Speech Handicapped	\$0.00	\$0.00	\$0.00	(\$2,429,355.41)	(\$2,429,355.41)	\$2,429,355.41	\$0.00	\$2,429,355.41	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	(\$99,144.33)	(\$99,144.33)	\$99,144.33	\$0.00	\$99,144.33	0.00%
100.000.0332200.0000.000	EFA - Educable Mentally Handicapped	\$0.00	\$0.00	\$0.00	(\$36,932.98)	(\$36,932.98)	\$36,932.98	\$0.00	\$36,932.98	0.00%
100.000.0332300.0000.000	EFA - Learning Disabilities	\$0.00	\$0.00	\$0.00	(\$2,372,411.13)	(\$2,372,411.13)	\$2,372,411.13	\$0.00	\$2,372,411.13	0.00%
100.000.0332400.0000.000	EFA - Hearing Handicapped	\$0.00	\$0.00	\$0.00	(\$134,759.79)	(\$134,759.79)	\$134,759.79	\$0.00	\$134,759.79	0.00%
100.000.0332500.0000.000	EFA - Visually Handicapped	\$0.00	\$0.00	\$0.00	(\$70,865.16)	(\$70,865.16)	\$70,865.16	\$0.00	\$70,865.16	0.00%
100.000.0332600.0000.000	EFA - Orthopedically Handicapped	\$0.00	\$0.00	\$0.00	(\$45,067.94)	(\$45,067.94)	\$45,067.94	\$0.00	\$45,067.94	0.00%
100.000.0332700.0000.000	EFA - Vocational	\$0.00	\$0.00	\$0.00	(\$6,595,586.94)	(\$6,595,586.94)	\$6,595,586.94	\$0.00	\$6,595,586.94	0.00%
100.000.0333100.0000.000	EFA - Autism	\$0.00	\$0.00	\$0.00	(\$956,023.07)	(\$956,023.07)	\$956,023.07	\$0.00	\$956,023.07	0.00%
100.000.0333200.0000.000	EFA - Gifted and Talented Education Pupils	\$0.00	\$0.00	\$0.00	(\$892,887.33)	(\$892,887.33)	\$892,887.33	\$0.00	\$892,887.33	0.00%
100.000.0333400.0000.000	EFA - Limited English Proficiency	\$0.00	\$0.00	\$0.00	(\$121,229.30)	(\$121,229.30)	\$121,229.30	\$0.00	\$121,229.30	0.00%
100.000.0335100.0000.000	EFA - Academic Assistance	\$0.00	\$0.00	\$0.00	(\$960,444.98)	(\$960,444.98)	\$960,444.98	\$0.00	\$960,444.98	0.00%
100.000.0335200.0000.000	EFA - Pupils in Poverty	\$0.00	\$0.00	\$0.00	(\$2,052,358.12)	(\$2,052,358.12)	\$2,052,358.12	\$0.00	\$2,052,358.12	0.00%
100.000.0335300.0000.000	EFA - DUAL	\$0.00	\$0.00	\$0.00	(\$28,584.96)	(\$28,584.96)	\$28,584.96	\$0.00	\$28,584.96	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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	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: 3/31/2022

☐ Include pre encumbrance

☒ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.000.0382500.0000.000	Property Tax Relief - Tier 3	(\$32,534,571.00)	\$0.00	(\$32,534,571.00)	(\$19,889,729.00)	(\$19,889,729.00)	(\$12,644,842.00)	\$0.00	(\$12,644,842.00)	38.87%
100.000.0383001.0000.000	Merchants Inventory Tax - Lexington	(\$194,013.00)	\$0.00	(\$194,013.00)	(\$147,660.60)	(\$147,660.60)	(\$46,352.40)	\$0.00	(\$46,352.40)	23.89%
100.000.0383002.0000.000	Merchants Inventory Tax - Richland	(\$19,942.00)	\$0.00	(\$19,942.00)	(\$12,805.74)	(\$12,805.74)	(\$7,136.26)	\$0.00	(\$7,136.26)	35.79%
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)	(\$200,813.89)	(\$200,813.89)	(\$10,711.11)	\$0.00	(\$10,711.11)	5.06%
100.000.0389002.0000.000	Motor Carrier Vehicle Tax - Richland	(\$64,704.00)	\$0.00	(\$64,704.00)	(\$102,263.07)	(\$102,263.07)	\$37,559.07	\$0.00	\$37,559.07	-58.05%
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)	\$20,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
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)	(\$10,779.00)	(\$5,767,434.00)	(\$4,255,891.43)	(\$4,255,891.43)	(\$1,511,542.57)	\$0.00	(\$1,511,542.57)	26.21%
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)	(\$288,134.58)	(\$288,134.58)	(\$191,865.42)	\$0.00	(\$191,865.42)	39.97%
100.000.0530000.0000.000	Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	(\$44,151.51)	(\$44,151.51)	\$44,151.51	\$0.00	\$44,151.51	0.00%
	FUND: General Fund - 100	(\$201,694,166.00)	(\$3,274,040.00)	(\$204,968,206.00)	(\$160,574,364.08)	(\$160,574,364.08)	(\$44,393,841.92)	\$0.00	(\$44,393,841.92)	21.66%
Grand Total:		(\$201,694,166.00)	(\$3,274,040.00)	(\$204,968,206.00)	(\$160,574,364.08)	(\$160,574,364.08)	(\$44,393,841.92)	\$0.00	(\$44,393,841.92)	21.66%

End of Report

School District Five of Lexington and Richland

Board Report Expenditures

From Date: 7/1/2021

To Date: 3/31/2022

Fiscal Year: 2021-2022

☐ Include pre encumbrance

☐ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.111.1000000.0000.000	Salaries	\$4,887,715.57	(\$55,147.63)	\$4,832,567.94	\$3,107,052.48	\$3,107,052.48	\$1,725,515.46	\$1,779,987.69	(\$54,472.23)	-1.13%
100.111.2000000.0000.000	Employee Benefits	\$2,150,602.43	\$175,000.00	\$2,325,602.43	\$1,440,832.50	\$1,440,832.50	\$884,769.93	\$848,711.28	\$36,058.65	1.55%
100.111.3000000.0000.000	Purchased Services	\$50,043.00	\$5,597.00	\$55,640.00	\$27,573.82	\$27,573.82	\$28,066.18	(\$229.59)	\$28,295.77	50.86%
100.111.4000000.0000.000	Supplies and Materials	\$53,655.00	\$12,067.75	\$65,722.75	\$53,927.72	\$53,927.72	\$11,795.03	(\$1,028.84)	\$12,823.87	19.51%
	FUNCTION: Kindergarten Programs - 111	\$7,142,016.00	\$137,517.12	\$7,279,533.12	\$4,629,386.52	\$4,629,386.52	\$2,650,146.60	\$2,627,440.54	\$22,706.06	0.31%
100.112.1000000.0000.000	Salaries	\$14,140,206.87	(\$723,481.92)	\$13,416,724.95	\$8,906,075.33	\$8,906,075.33	\$4,510,649.62	\$5,121,213.05	(\$610,563.43)	-4.55%
100.112.2000000.0000.000	Employee Benefits	\$5,635,720.13	\$233,176.57	\$5,868,896.70	\$3,872,441.39	\$3,872,441.39	\$1,996,455.31	\$2,277,015.13	(\$280,559.82)	-4.78%
100.112.3000000.0000.000	Purchased Services	\$123,241.00	\$13,022.00	\$136,263.00	\$176,638.11	\$176,638.11	(\$40,375.11)	\$0.00	(\$40,375.11)	-29.63%
100.112.4000000.0000.000	Supplies and Materials	\$227,119.00	\$74,202.00	\$301,321.00	\$242,996.95	\$242,996.95	\$58,324.05	(\$7,687.16)	\$66,011.21	21.91%
	FUNCTION: Primary Programs - 112	\$20,126,287.00	(\$403,081.35)	\$19,723,205.65	\$13,198,151.78	\$13,198,151.78	\$6,525,053.87	\$7,390,541.02	(\$865,487.15)	-4.39%
100.113.1000000.0000.000	Salaries	\$25,129,062.25	(\$1,368,773.11)	\$23,760,289.14	\$15,372,277.71	\$15,372,277.71	\$8,388,011.43	\$8,772,562.49	(\$384,551.06)	-1.62%
100.113.2000000.0000.000	Employee Benefits	\$9,413,265.75	\$1,004,616.09	\$10,417,881.84	\$6,497,528.73	\$6,497,528.73	\$3,920,353.11	\$3,844,878.81	\$75,474.30	0.72%
100.113.3000000.0000.000	Purchased Services	\$382,151.00	\$39,759.70	\$421,910.70	\$52,721.34	\$52,721.34	\$369,189.36	\$0.00	\$369,189.36	87.50%
100.113.4000000.0000.000	Supplies and Materials	\$418,619.00	\$131,261.98	\$549,880.98	\$344,193.84	\$344,193.84	\$205,687.14	(\$2,112.58)	\$207,799.72	37.79%
	FUNCTION: Elementary Programs - 113	\$35,343,098.00	(\$193,135.34)	\$35,149,962.66	\$22,266,721.62	\$22,266,721.62	\$12,883,241.04	\$12,615,328.72	\$267,912.32	0.76%
100.114.1000000.0000.000	Salaries	\$20,518,117.46	(\$1,064,259.61)	\$19,453,857.85	\$12,428,962.91	\$12,428,962.91	\$7,024,894.94	\$7,128,453.44	(\$103,558.50)	-0.53%
100.114.2000000.0000.000	Employee Benefits	\$7,218,176.54	\$1,062,391.74	\$8,280,568.28	\$5,091,449.13	\$5,091,449.13	\$3,189,119.15	\$2,987,175.18	\$201,943.97	2.44%
100.114.3000000.0000.000	Purchased Services	\$350,103.00	\$35,209.10	\$385,312.10	\$165,809.23	\$165,809.23	\$219,502.87	\$24,716.03	\$194,786.84	50.55%
100.114.4000000.0000.000	Supplies and Materials	\$631,216.00	\$259,712.30	\$890,928.30	\$453,736.17	\$453,736.17	\$437,192.13	\$32,334.23	\$404,857.90	45.44%
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	\$2,277.89	\$2,277.89	(\$1,392.89)	\$0.00	(\$1,392.89)	-157.39%
	FUNCTION: High School Programs - 114	\$28,718,498.00	\$293,053.53	\$29,011,551.53	\$18,147,657.46	\$18,147,657.46	\$10,863,894.07	\$10,172,678.88	\$691,215.19	2.38%
100.115.1000000.0000.000	Salaries	\$3,098,354.40	(\$230,007.93)	\$2,868,346.47	\$1,831,511.73	\$1,831,511.73	\$1,036,834.74	\$999,515.01	\$37,319.73	1.30%
100.115.2000000.0000.000	Employee Benefits	\$797,736.60	\$254,739.94	\$1,052,476.54	\$771,181.83	\$771,181.83	\$281,294.71	\$430,275.35	(\$148,980.64)	-14.16%
100.115.3000000.0000.000	Purchased Services	\$25,678.00	\$3,210.00	\$28,888.00	\$12,156.88	\$12,156.88	\$16,731.12	\$2,474.36	\$14,256.76	49.35%
100.115.4000000.0000.000	Supplies and Materials	\$112,500.00	\$11,900.00	\$124,400.00	\$92,264.23	\$92,264.23	\$32,135.77	\$1,365.93	\$30,769.84	24.73%
	INCTION: Career and Technology Education (Vocational) Prog - 115	\$4,034,269.00	\$39,842.01	\$4,074,111.01	\$2,707,114.67	\$2,707,114.67	\$1,366,996.34	\$1,433,630.65	(\$66,634.31)	-1.64%
100.118.1000000.0000.000	Salaries	\$364,041.65	(\$8,665.59)	\$355,376.06	\$193,121.27	\$193,121.27	\$162,254.79	\$102,781.77	\$59,473.02	16.74%
100.118.2000000.0000.000	Employee Benefits	\$96,914.35	\$2,274.96	\$99,189.31	\$97,185.57	\$97,185.57	\$2,003.74	\$55,642.76	(\$53,639.02)	-54.08%
100.118.3000000.0000.000	Purchased Services	\$1,563.00	\$0.00	\$1,563.00	\$135.18	\$135.18	\$1,427.82	\$0.00	\$1,427.82	91.35%
100.118.4000000.0000.000	Supplies and Materials	\$0.00	\$400.00	\$400.00	\$400.00	\$400.00	\$0.00	\$0.00	\$0.00	0.00%
	FUNCTION: Montessori Programs - 118	\$462,519.00	(\$5,990.63)	\$456,528.37	\$290,842.02	\$290,842.02	\$165,686.35	\$158,424.53	\$7,261.82	1.59%

School District Five of Lexington and Richland

Board Report Expenditures

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☐ 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
100.121.1000000.0000.000	Salaries	\$1,751,079.10	\$240,865.14	\$1,991,944.24	\$1,359,922.01	\$1,359,922.01	\$632,022.23	\$731,577.23	(\$99,555.00)	-5.00%
100.121.2000000.0000.000	Employee Benefits	\$645,832.90	\$109,752.10	\$755,585.00	\$585,557.18	\$585,557.18	\$170,027.82	\$335,735.05	(\$165,707.23)	-21.93%
100.121.3000000.0000.000	Purchased Services	\$0.00	\$92,625.00	\$92,625.00	\$39,146.92	\$39,146.92	\$53,478.08	\$78,633.75	(\$25,155.67)	-27.16%
100.121.4000000.0000.000	Supplies and Materials	\$3,093.00	\$3,701.00	\$6,794.00	\$20,456.86	\$20,456.86	(\$13,662.86)	(\$71.24)	(\$13,591.62)	-200.05%
FUNCTION: Educable Mentally Handicapped - 121		\$2,400,005.00	\$446,943.24	\$2,846,948.24	\$2,005,082.97	\$2,005,082.97	\$841,865.27	\$1,145,874.79	(\$304,009.52)	-10.68%
100.122.1000000.0000.000	Salaries	\$423,720.35	\$72,445.32	\$496,165.67	\$284,075.78	\$284,075.78	\$212,089.89	\$162,396.28	\$49,693.61	10.02%
100.122.2000000.0000.000	Employee Benefits	\$184,440.90	\$188.50	\$184,629.40	\$118,035.56	\$118,035.56	\$66,593.84	\$70,459.20	(\$3,865.36)	-2.09%
100.122.3000000.0000.000	Purchased Services	\$0.00	\$0.00	\$0.00	\$492.24	\$492.24	(\$492.24)	\$0.00	(\$492.24)	0.00%
100.122.4000000.0000.000	Supplies and Materials	\$1,851.75	\$1,200.50	\$3,052.25	\$5,427.48	\$5,427.48	(\$2,375.23)	\$0.00	(\$2,375.23)	-77.82%
FUNCTION: Trainable Mentally Handicapped - 122		\$610,013.00	\$73,834.32	\$683,847.32	\$408,031.06	\$408,031.06	\$275,816.26	\$232,855.48	\$42,960.78	6.28%
100.123.3000000.0000.000	Purchased Services	\$130.00	\$20.00	\$150.00	\$0.00	\$0.00	\$150.00	\$0.00	\$150.00	100.00%
100.123.4000000.0000.000	Supplies and Materials	\$1,294.00	\$847.75	\$2,141.75	\$901.93	\$901.93	\$1,239.82	\$0.00	\$1,239.82	57.89%
FUNCTION: Orthopedically Handicapped - 123		\$1,424.00	\$867.75	\$2,291.75	\$901.93	\$901.93	\$1,389.82	\$0.00	\$1,389.82	60.64%
100.124.1000000.0000.000	Salaries	\$63,401.21	\$73,667.90	\$137,069.11	\$46,575.20	\$46,575.20	\$90,493.91	\$27,253.91	\$63,240.00	46.14%
100.124.2000000.0000.000	Employee Benefits	\$24,017.04	\$174.72	\$24,191.76	\$17,786.78	\$17,786.78	\$6,404.98	\$10,591.46	(\$4,186.48)	-17.31%
100.124.4000000.0000.000	Supplies and Materials	\$1,674.75	\$1,223.25	\$2,898.00	\$361.57	\$361.57	\$2,536.43	\$0.00	\$2,536.43	87.52%
FUNCTION: Visually Handicapped - 124		\$89,093.00	\$75,065.87	\$164,158.87	\$64,723.55	\$64,723.55	\$99,435.32	\$37,845.37	\$61,589.95	37.52%
100.125.1000000.0000.000	Salaries	\$337,932.31	(\$11,636.41)	\$326,295.90	\$151,477.95	\$151,477.95	\$174,817.95	\$87,807.95	\$87,010.00	26.67%
100.125.2000000.0000.000	Employee Benefits	\$94,620.69	(\$34,378.61)	\$60,242.08	\$59,972.47	\$59,972.47	\$269.61	\$36,698.59	(\$36,428.98)	-60.47%
100.125.3000000.0000.000	Purchased Services	\$775.00	\$67,725.00	\$68,500.00	\$45,178.75	\$45,178.75	\$23,321.25	\$22,321.25	\$1,000.00	1.46%
100.125.4000000.0000.000	Supplies and Materials	\$3,563.00	\$793.85	\$4,356.85	\$755.62	\$755.62	\$3,601.23	(\$264.53)	\$3,865.76	88.73%
FUNCTION: Hearing Handicapped - 125		\$436,891.00	\$22,503.83	\$459,394.83	\$257,384.79	\$257,384.79	\$202,010.04	\$146,563.26	\$55,446.78	12.07%
100.126.1000000.0000.000	Salaries	\$2,041,688.23	(\$131,132.33)	\$1,910,555.90	\$1,088,342.37	\$1,088,342.37	\$822,213.53	\$632,487.19	\$189,726.34	9.93%
100.126.2000000.0000.000	Employee Benefits	\$721,993.77	(\$62,944.14)	\$659,049.63	\$452,790.84	\$452,790.84	\$206,258.79	\$266,405.75	(\$60,146.96)	-9.13%
100.126.3000000.0000.000	Purchased Services	\$73,710.00	\$358,105.00	\$431,815.00	\$228,282.00	\$228,282.00	\$203,533.00	\$158,033.00	\$45,500.00	10.54%
100.126.4000000.0000.000	Supplies and Materials	\$68,846.00	\$14,979.00	\$83,825.00	\$28,740.23	\$28,740.23	\$55,084.77	(\$7,867.52)	\$62,952.29	75.10%
FUNCTION: Speech Handicapped - 126		\$2,906,238.00	\$179,007.53	\$3,085,245.53	\$1,798,155.44	\$1,798,155.44	\$1,287,090.09	\$1,049,058.42	\$238,031.67	7.72%
100.127.1000000.0000.000	Salaries	\$4,483,782.29	(\$456,450.79)	\$4,027,331.50	\$2,618,692.94	\$2,618,692.94	\$1,408,638.56	\$1,510,210.42	(\$101,571.86)	-2.52%
100.127.2000000.0000.000	Employee Benefits	\$1,691,134.71	(\$128,129.14)	\$1,563,005.57	\$1,107,394.73	\$1,107,394.73	\$455,610.84	\$658,383.92	(\$202,773.08)	-12.97%
100.127.3000000.0000.000	Purchased Services	\$35,024.00	\$98,601.00	\$133,625.00	\$62,139.90	\$62,139.90	\$71,485.10	\$31,103.00	\$40,382.10	30.22%
100.127.4000000.0000.000	Supplies and Materials	\$90,298.00	\$21,867.75	\$112,165.75	\$70,386.62	\$70,386.62	\$41,779.13	\$5,228.51	\$36,550.62	32.59%
FUNCTION: Learning Disabilities - 127		\$6,300,239.00	(\$464,111.18)	\$5,836,127.82	\$3,858,614.19	\$3,858,614.19	\$1,977,513.63	\$2,204,925.85	(\$227,412.22)	-3.90%

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
100.128.1000000.0000.000	Salaries	\$730,708.88	\$18,757.45	\$749,466.33	\$414,163.97	\$414,163.97	\$335,302.36	\$235,263.06	\$100,039.30	13.35%
100.128.2000000.0000.000	Employee Benefits	\$258,410.12	\$2,237.45	\$260,647.57	\$190,694.68	\$190,694.68	\$69,952.89	\$112,960.03	(\$43,007.14)	-16.50%
100.128.3000000.0000.000	Purchased Services	\$6,500.00	\$1,000.00	\$7,500.00	\$443.99	\$443.99	\$7,056.01	\$0.00	\$7,056.01	94.08%
100.128.4000000.0000.000	Supplies and Materials	\$2,118.00	\$2,435.50	\$4,553.50	\$2,044.68	\$2,044.68	\$2,508.82	(\$84.22)	\$2,593.04	56.95%
FUNCTION: Emotionally Handicapped - 128		\$997,737.00	\$24,430.40	\$1,022,167.40	\$607,347.32	\$607,347.32	\$414,820.08	\$348,138.87	\$66,681.21	6.52%
100.129.1000000.0000.000	Salaries	\$789,476.68	(\$25,881.36)	\$763,595.32	\$393,369.57	\$393,369.57	\$370,225.75	\$213,561.22	\$156,664.53	20.52%
100.129.2000000.0000.000	Employee Benefits	\$204,212.32	(\$22,458.50)	\$181,753.82	\$169,003.92	\$169,003.92	\$12,749.90	\$92,198.38	(\$79,448.48)	-43.71%
100.129.3000000.0000.000	Purchased Services	\$6,918.00	\$582.00	\$7,500.00	\$0.00	\$0.00	\$7,500.00	\$0.00	\$7,500.00	100.00%
100.129.4000000.0000.000	Supplies and Materials	\$0.00	\$1,400.00	\$1,400.00	\$1,400.00	\$1,400.00	\$0.00	\$0.00	\$0.00	0.00%
FUNCTION: Coordinated Early Intervening Services (CEIS) - 129		\$1,000,607.00	(\$46,357.86)	\$954,249.14	\$563,773.49	\$563,773.49	\$390,475.65	\$305,759.60	\$84,716.05	8.88%
100.135.1000000.0000.000	Salaries	\$0.00	\$0.00	\$0.00	\$1,795.00	\$1,795.00	(\$1,795.00)	\$380.00	(\$2,175.00)	0.00%
100.135.2000000.0000.000	Employee Benefits	\$0.00	\$0.00	\$0.00	\$145.42	\$145.42	(\$145.42)	\$30.78	(\$176.20)	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	\$2,040.42	\$2,040.42	(\$2,040.42)	\$410.78	(\$2,451.20)	0.00%
100.136.1000000.0000.000	Salaries	\$50,997.12	(\$10,667.68)	\$40,329.44	\$3,468.40	\$3,468.40	\$36,861.04	\$1,469.56	\$35,391.48	87.76%
100.136.2000000.0000.000	Employee Benefits	\$950.88	\$64.06	\$1,014.94	\$1,569.87	\$1,569.87	(\$554.93)	\$567.04	(\$1,121.97)	-110.55%
100.136.3000000.0000.000	Purchased Services	\$0.00	\$0.00	\$0.00	\$102.95	\$102.95	(\$102.95)	\$0.00	(\$102.95)	0.00%
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	(\$10,603.62)	\$41,744.38	\$5,241.22	\$5,241.22	\$36,503.16	\$2,036.60	\$34,466.56	82.57%
100.137.1000000.0000.000	Salaries	\$1,197,264.93	(\$130,975.51)	\$1,066,289.42	\$686,041.66	\$686,041.66	\$380,247.76	\$404,785.05	(\$24,537.29)	-2.30%
100.137.2000000.0000.000	Employee Benefits	\$469,208.07	(\$23,975.58)	\$445,232.49	\$303,915.90	\$303,915.90	\$141,316.59	\$189,256.89	(\$47,940.30)	-10.77%
100.137.3000000.0000.000	Purchased Services	\$30,474.00	\$3,526.00	\$34,000.00	\$1,705.94	\$1,705.94	\$32,294.06	\$0.00	\$32,294.06	94.98%
100.137.4000000.0000.000	Supplies and Materials	\$540.00	\$1,410.00	\$1,950.00	\$1,794.60	\$1,794.60	\$155.40	\$0.00	\$155.40	7.97%
JUNCTION: Preschool Handicapped Self Contained (3 & 4 yr old) - 137		\$1,697,487.00	(\$150,015.09)	\$1,547,471.91	\$993,458.10	\$993,458.10	\$554,013.81	\$594,041.94	(\$40,028.13)	-2.59%
100.138.1000000.0000.000	Salaries	\$6,505.88	(\$170.20)	\$6,335.68	\$1,527.30	\$1,527.30	\$4,808.38	\$888.38	\$3,920.00	61.87%
100.138.2000000.0000.000	Employee Benefits	\$777.12	\$174.52	\$951.64	\$611.17	\$611.17	\$340.47	\$364.43	(\$23.96)	-2.52%
JUNCTION: Preschool Handicapped Homebased (3 & 4 yr olds) - 138		\$7,283.00	\$4.32	\$7,287.32	\$2,138.47	\$2,138.47	\$5,148.85	\$1,252.81	\$3,896.04	53.46%
100.139.1000000.0000.000	Salaries	\$1,080,205.77	\$115,302.72	\$1,195,508.49	\$744,137.74	\$744,137.74	\$451,370.75	\$403,950.24	\$47,420.51	3.97%
100.139.2000000.0000.000	Employee Benefits	\$524,568.23	(\$19,867.97)	\$504,700.26	\$346,986.06	\$346,986.06	\$157,714.20	\$192,267.73	(\$34,553.53)	-6.85%
100.139.3000000.0000.000	Purchased Services	\$18,147.00	\$603.00	\$18,750.00	\$6,131.40	\$6,131.40	\$12,618.60	\$900.00	\$11,718.60	62.50%
100.139.4000000.0000.000	Supplies and Materials	\$25,851.00	\$10,449.00	\$36,300.00	\$11,732.19	\$11,732.19	\$24,567.81	(\$931.72)	\$25,499.53	70.25%
100.139.6000000.0000.000	Other Objects	\$3,500.00	\$0.00	\$3,500.00	\$543.50	\$543.50	\$2,956.50	(\$49.00)	\$3,005.50	85.87%
FUNCTION: Early Childhood Programs - 139		\$1,652,272.00	\$106,486.75	\$1,758,758.75	\$1,109,530.89	\$1,109,530.89	\$649,227.86	\$596,137.25	\$53,090.61	3.02%

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100.141.1000000.0000.000	Salaries	\$1,359,968.47	(\$264,604.03)	\$1,095,364.44	\$694,407.10	\$694,407.10	\$400,957.34	\$406,583.34	(\$5,626.00)	-0.51%
100.141.2000000.0000.000	Employee Benefits	\$548,011.53	(\$86,785.06)	\$461,226.47	\$290,398.47	\$290,398.47	\$170,828.00	\$174,512.87	(\$3,684.87)	-0.80%
100.141.3000000.0000.000	Purchased Services	\$9,472.00	(\$2,822.00)	\$6,650.00	\$1,874.28	\$1,874.28	\$4,775.72	\$0.00	\$4,775.72	71.82%
100.141.4000000.0000.000	Supplies and Materials	\$12,725.00	\$2,975.00	\$15,700.00	\$2,838.33	\$2,838.33	\$12,861.67	\$25.00	\$12,836.67	81.76%
100.141.6000000.0000.000	Other Objects	\$0.00	\$175.50	\$175.50	\$175.50	\$175.50	\$0.00	\$0.00	\$0.00	0.00%
FUNCTION: Gifted and Talented Academic - 141		\$1,930,177.00	(\$351,060.59)	\$1,579,116.41	\$989,693.68	\$989,693.68	\$589,422.73	\$581,121.21	\$8,301.52	0.53%
100.143.1000000.0000.000	Salaries	\$363,375.17	(\$41,981.12)	\$321,414.05	\$157,027.92	\$157,027.92	\$164,386.13	\$92,104.30	\$72,281.83	22.49%
100.143.2000000.0000.000	Employee Benefits	\$85,229.83	(\$7,427.48)	\$77,802.35	\$61,950.94	\$61,950.94	\$15,851.41	\$37,021.64	(\$21,170.23)	-27.21%
100.143.3000000.0000.000	Purchased Services	\$1,100.00	\$150.00	\$1,250.00	\$0.00	\$0.00	\$1,250.00	\$0.00	\$1,250.00	100.00%
100.143.4000000.0000.000	Supplies and Materials	\$0.00	\$100.00	\$100.00	\$100.00	\$100.00	\$0.00	\$0.00	\$0.00	0.00%
FUNCTION: Advanced Placement - 143		\$449,705.00	(\$49,138.60)	\$400,566.40	\$219,078.86	\$219,078.86	\$181,487.54	\$129,125.94	\$52,361.60	13.07%
100.144.3000000.0000.000	Purchased Services	\$8,300.00	\$1,700.00	\$10,000.00	\$7,744.77	\$7,744.77	\$2,255.23	\$0.00	\$2,255.23	22.55%
100.144.4000000.0000.000	Supplies and Materials	\$50,000.00	\$5,000.00	\$55,000.00	\$17,464.43	\$17,464.43	\$37,535.57	\$2,245.72	\$35,289.85	64.16%
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	\$6,700.00	\$76,775.00	\$36,859.20	\$36,859.20	\$39,915.80	\$2,245.72	\$37,670.08	49.07%
100.145.1000000.0000.000	Salaries	\$71,289.00	\$0.00	\$71,289.00	\$58,699.75	\$58,699.75	\$12,589.25	\$28,972.88	(\$16,383.63)	-22.98%
100.145.2000000.0000.000	Employee Benefits	\$22,189.00	(\$10,546.60)	\$11,642.40	\$21,142.81	\$21,142.81	(\$9,500.41)	\$9,345.83	(\$18,846.24)	-161.88%
100.145.3000000.0000.000	Purchased Services	\$16,000.00	\$0.00	\$16,000.00	\$950.00	\$950.00	\$15,050.00	\$3,550.00	\$11,500.00	71.88%
FUNCTION: Homebound - 145		\$109,478.00	(\$10,546.60)	\$98,931.40	\$80,792.56	\$80,792.56	\$18,138.84	\$41,868.71	(\$23,729.87)	-23.99%
100.147.1000000.0000.000	Salaries	\$0.00	\$100,000.00	\$100,000.00	\$0.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	100.00%
100.147.2000000.0000.000	Employee Benefits	\$0.00	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	100.00%
FUNCTION: Full Day 4K - 147		\$0.00	\$150,000.00	\$150,000.00	\$0.00	\$0.00	\$150,000.00	\$0.00	\$150,000.00	100.00%
100.148.1000000.0000.000	Salaries	\$171,636.77	(\$6,422.05)	\$165,214.72	\$101,234.96	\$101,234.96	\$63,979.76	\$56,472.68	\$7,507.08	4.54%
100.148.2000000.0000.000	Employee Benefits	\$57,476.23	\$57.18	\$57,533.41	\$40,493.83	\$40,493.83	\$17,039.58	\$23,651.97	(\$6,612.39)	-11.49%
100.148.3000000.0000.000	Purchased Services	\$7,000.00	\$1,000.00	\$8,000.00	\$3,062.95	\$3,062.95	\$4,937.05	\$115.00	\$4,822.05	60.28%
100.148.4000000.0000.000	Supplies and Materials	\$2,875.00	\$100.00	\$2,975.00	\$315.98	\$315.98	\$2,659.02	\$0.00	\$2,659.02	89.38%
FUNCTION: Gifted and Talented Artistic - 148		\$238,988.00	(\$5,264.87)	\$233,723.13	\$145,107.72	\$145,107.72	\$88,615.41	\$80,239.65	\$8,375.76	3.58%
100.149.1000000.0000.000	Salaries	\$527,143.98	\$242,258.33	\$769,402.31	\$544,058.36	\$544,058.36	\$225,343.95	\$219,328.13	\$6,015.82	0.78%
100.149.2000000.0000.000	Employee Benefits	\$251,852.19	\$8,091.33	\$259,943.52	\$207,095.49	\$207,095.49	\$52,848.03	\$90,691.81	(\$37,843.78)	-14.56%
100.149.3000000.0000.000	Purchased Services	\$1,180,569.83	\$1,319,430.17	\$2,500,000.00	\$1,453,791.44	\$1,453,791.44	\$1,046,208.56	\$0.00	\$1,046,208.56	41.85%
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	\$0.00	\$2,286.05	65.32%
FUNCTION: Other Special Programs - 149		\$1,963,066.00	\$1,569,779.83	\$3,532,845.83	\$2,206,159.24	\$2,206,159.24	\$1,326,686.59	\$310,019.94	\$1,016,666.65	28.78%

School District Five of Lexington and Richland

Board Report Expenditures

Fiscal Year: 2021-2022

From Date: 7/1/2021

To Date: 3/31/2022

☐ Include pre encumbrance

☐ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.161.1000000.0000.000	Salaries	\$694,849.13	\$130,370.52	\$825,219.65	\$510,977.50	\$510,977.50	\$314,242.15	\$277,233.60	\$37,008.55	4.48%
100.161.2000000.0000.000	Employee Benefits	\$360,018.62	(\$11,396.24)	\$348,622.38	\$246,258.47	\$246,258.47	\$102,363.91	\$138,048.18	(\$35,684.27)	-10.24%
100.161.3000000.0000.000	Purchased Services	\$8,550.00	(\$4,300.00)	\$4,250.00	\$415.98	\$415.98	\$3,834.02	\$0.00	\$3,834.02	90.21%
100.161.4000000.0000.000	Supplies and Materials	\$19,133.25	\$10,320.75	\$29,454.00	\$13,644.63	\$13,644.63	\$15,809.37	\$672.66	\$15,136.71	51.39%
FUNCTION: Other Exceptional Programs - 161		\$1,082,551.00	\$124,995.03	\$1,207,546.03	\$771,296.58	\$771,296.58	\$436,249.45	\$415,954.44	\$20,295.01	1.68%
100.172.1000000.0000.000	Salaries	\$5,056.00	\$11,174.00	\$16,230.00	\$16,230.00	\$16,230.00	\$0.00	\$0.00	\$0.00	0.00%
100.172.2000000.0000.000	Employee Benefits	\$1,573.00	\$1,472.91	\$3,045.91	\$3,045.91	\$3,045.91	\$0.00	\$0.00	\$0.00	0.00%
FUNCTION: Elementary Summer School - 172		\$6,629.00	\$12,646.91	\$19,275.91	\$19,275.91	\$19,275.91	\$0.00	\$0.00	\$0.00	0.00%
100.173.1000000.0000.000	Salaries	\$21,521.00	\$105,019.00	\$126,540.00	\$126,540.00	\$126,540.00	\$0.00	\$0.00	\$0.00	0.00%
100.173.2000000.0000.000	Employee Benefits	\$6,699.00	\$25,736.22	\$32,435.22	\$32,435.22	\$32,435.22	\$0.00	\$0.00	\$0.00	0.00%
FUNCTION: High School Summer School - 173		\$28,220.00	\$130,755.22	\$158,975.22	\$158,975.22	\$158,975.22	\$0.00	\$0.00	\$0.00	0.00%
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	\$2,690.54	\$119,042.00	\$88,756.56	\$88,756.56	\$30,285.44	\$29,285.44	\$1,000.00	0.84%
100.181.2000000.0000.000	Employee Benefits	\$39,436.54	\$233.32	\$39,669.86	\$33,242.94	\$33,242.94	\$6,426.92	\$11,386.57	(\$4,959.65)	-12.50%
100.181.3000000.0000.000	Purchased Services	\$3,750.00	\$1,250.00	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	100.00%
100.181.4000000.0000.000	Supplies and Materials	\$575.00	\$175.00	\$750.00	\$0.00	\$0.00	\$750.00	\$0.00	\$750.00	100.00%
100.181.6000000.0000.000	Other Objects	\$691.00	(\$251.00)	\$440.00	\$0.00	\$0.00	\$440.00	\$0.00	\$440.00	100.00%
FUNCTION: Adult Basic Education Programs - 181		\$160,804.00	\$4,097.86	\$164,901.86	\$121,999.50	\$121,999.50	\$42,902.36	\$40,672.01	\$2,230.35	1.35%
100.182.1000000.0000.000	Salaries	\$0.00	\$0.00	\$0.00	\$2,450.00	\$2,450.00	(\$2,450.00)	\$450.00	(\$2,900.00)	0.00%
100.182.2000000.0000.000	Employee Benefits	\$0.00	\$0.00	\$0.00	\$198.48	\$198.48	(\$198.48)	\$36.48	(\$234.96)	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	\$1.00	\$3,975.00	\$3,709.16	\$3,709.16	\$265.84	\$0.00	\$265.84	6.69%
FUNCTION: Adult Secondary Education Programs - 182		\$4,024.00	\$1.00	\$4,025.00	\$6,357.64	\$6,357.64	(\$2,332.64)	\$486.48	(\$2,819.12)	-70.04%
100.188.1000000.0000.000	Salaries	\$56,745.83	\$25,003.77	\$81,749.60	\$41,868.51	\$41,868.51	\$39,881.09	\$6,795.39	\$33,085.70	40.47%
100.188.2000000.0000.000	Employee Benefits	\$2,404.17	\$2,168.73	\$4,572.90	\$18,342.67	\$18,342.67	(\$13,769.77)	\$3,393.94	(\$17,163.71)	-375.34%
100.188.4000000.0000.000	Supplies and Materials	\$0.00	\$0.00	\$0.00	\$234.12	\$234.12	(\$234.12)	\$0.00	(\$234.12)	0.00%
FUNCTION: Parenting/Family Literacy - 188		\$59,150.00	\$27,172.50	\$86,322.50	\$60,445.30	\$60,445.30	\$25,877.20	\$10,189.33	\$15,687.87	18.17%
100.190.1000000.0000.000	Salaries	\$734,231.79	(\$14,962.40)	\$719,269.39	\$422,996.73	\$422,996.73	\$296,272.66	\$235,535.90	\$60,736.76	8.44%
100.190.2000000.0000.000	Employee Benefits	\$162,912.21	(\$13,368.68)	\$149,543.53	\$128,165.20	\$128,165.20	\$21,378.33	\$72,322.19	(\$50,943.86)	-34.07%
100.190.6000000.0000.000	Other Objects	\$20,800.00	\$0.00	\$20,800.00	\$5,788.67	\$5,788.67	\$15,011.33	\$6,932.64	\$8,078.69	38.84%

School District Five of Lexington and Richland

Board Report Expenditures

From Date: 7/1/2021

To Date: 3/31/2022

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Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
FUNCTION: Instructional Pupil Activity - 190		\$917,944.00	(\$28,331.08)	\$889,612.92	\$556,950.60	\$556,950.60	\$332,662.32	\$314,790.73	\$17,871.59	2.01%
100.211.1000000.0000.000	Salaries	\$1,288,656.35	(\$163,075.44)	\$1,125,580.91	\$796,899.71	\$796,899.71	\$328,681.20	\$408,638.41	(\$79,957.21)	-7.10%
100.211.2000000.0000.000	Employee Benefits	\$352,121.65	\$130,780.81	\$482,902.46	\$366,999.11	\$366,999.11	\$115,903.35	\$200,027.23	(\$84,123.88)	-17.42%
100.211.3000000.0000.000	Purchased Services	\$120,000.00	\$12,100.00	\$132,100.00	\$16,579.28	\$16,579.28	\$115,520.72	\$7.66	\$115,513.06	87.44%
100.211.4000000.0000.000	Supplies and Materials	\$16,110.00	\$1,890.00	\$18,000.00	\$23,492.00	\$23,492.00	(\$5,492.00)	\$0.00	(\$5,492.00)	-30.51%
FUNCTION: Attendance and Social Work Services - 211		\$1,776,888.00	(\$18,304.63)	\$1,758,583.37	\$1,203,970.10	\$1,203,970.10	\$554,613.27	\$608,673.30	(\$54,060.03)	-3.07%
100.212.1000000.0000.000	Salaries	\$4,136,872.80	(\$441,865.88)	\$3,695,006.92	\$2,531,036.92	\$2,531,036.92	\$1,163,970.00	\$1,259,340.53	(\$95,370.53)	-2.58%
100.212.2000000.0000.000	Employee Benefits	\$1,174,971.50	\$249,903.96	\$1,424,875.46	\$1,067,589.94	\$1,067,589.94	\$357,285.52	\$550,094.48	(\$192,808.96)	-13.53%
100.212.3000000.0000.000	Purchased Services	\$3,098.70	\$351.30	\$3,450.00	\$875.54	\$875.54	\$2,574.46	\$0.00	\$2,574.46	74.62%
100.212.4000000.0000.000	Supplies and Materials	\$25,041.00	\$8,869.00	\$33,910.00	\$21,479.80	\$21,479.80	\$12,430.20	(\$591.96)	\$13,022.16	38.40%
FUNCTION: Guidance Services - 212		\$5,339,984.00	(\$182,741.62)	\$5,157,242.38	\$3,620,982.20	\$3,620,982.20	\$1,536,260.18	\$1,808,843.05	(\$272,582.87)	-5.29%
100.213.1000000.0000.000	Salaries	\$2,072,056.38	(\$2,681.05)	\$2,069,375.33	\$1,429,852.57	\$1,429,852.57	\$639,522.76	\$801,138.16	(\$161,615.40)	-7.81%
100.213.2000000.0000.000	Employee Benefits	\$793,334.82	\$14,398.11	\$807,732.93	\$608,230.68	\$608,230.68	\$199,502.25	\$355,805.29	(\$156,303.04)	-19.35%
100.213.3000000.0000.000	Purchased Services	\$55,531.80	\$5,468.20	\$61,000.00	\$137,574.55	\$137,574.55	(\$76,574.55)	\$60,377.50	(\$136,952.05)	-224.51%
100.213.4000000.0000.000	Supplies and Materials	\$26,916.00	\$9,119.00	\$36,035.00	\$23,391.22	\$23,391.22	\$12,643.78	(\$3,973.03)	\$16,616.81	46.11%
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	\$26,304.26	\$2,974,259.26	\$2,199,049.02	\$2,199,049.02	\$775,210.24	\$1,213,347.92	(\$438,137.68)	-14.73%
100.214.1000000.0000.000	Salaries	\$1,499,865.63	(\$230,549.79)	\$1,269,315.84	\$821,894.65	\$821,894.65	\$447,421.19	\$389,988.34	\$57,432.85	4.52%
100.214.2000000.0000.000	Employee Benefits	\$273,145.37	(\$25,733.25)	\$247,412.12	\$323,660.35	\$323,660.35	(\$76,248.23)	\$156,883.52	(\$233,131.75)	-94.23%
100.214.3000000.0000.000	Purchased Services	\$21,033.00	\$3,967.00	\$25,000.00	\$72,090.08	\$72,090.08	(\$47,090.08)	\$36,550.00	(\$83,640.08)	-334.56%
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	(\$252,316.04)	\$1,547,577.96	\$1,221,050.07	\$1,221,050.07	\$326,527.89	\$583,421.86	(\$256,893.97)	-16.60%
100.217.1000000.0000.000	Salaries	\$102,487.42	(\$7,441.74)	\$95,045.68	\$71,550.85	\$71,550.85	\$23,494.83	\$8,046.56	\$15,448.27	16.25%
100.217.2000000.0000.000	Employee Benefits	\$35,823.58	\$114.52	\$35,938.10	\$24,240.94	\$24,240.94	\$11,697.16	\$2,030.08	\$9,667.08	26.90%
100.217.4000000.0000.000	Supplies and Materials	\$2,035.00	\$0.00	\$2,035.00	\$1,920.50	\$1,920.50	\$114.50	(\$25.81)	\$140.31	6.89%
FUNCTION: Career Specialist Services - 217		\$140,346.00	(\$7,327.22)	\$133,018.78	\$97,712.29	\$97,712.29	\$35,306.49	\$10,050.83	\$25,255.66	18.99%
100.221.1000000.0000.000	Salaries	\$2,107,086.04	\$30,951.41	\$2,138,037.45	\$1,503,655.89	\$1,503,655.89	\$634,381.56	\$667,920.45	(\$33,538.89)	-1.57%
100.221.2000000.0000.000	Employee Benefits	\$669,637.96	\$71,117.50	\$740,755.46	\$575,030.31	\$575,030.31	\$165,725.15	\$260,432.68	(\$94,707.53)	-12.79%
100.221.3000000.0000.000	Purchased Services	\$552,432.50	\$62,667.50	\$615,100.00	\$543,274.17	\$543,274.17	\$71,825.83	\$5,529.84	\$66,295.99	10.78%
100.221.4000000.0000.000	Supplies and Materials	\$83,115.00	\$0.00	\$83,115.00	\$16,844.51	\$16,844.51	\$66,270.49	\$79.83	\$66,190.66	79.64%
100.221.6000000.0000.000	Other Objects	\$31,929.50	\$0.00	\$31,929.50	\$30,913.60	\$30,913.60	\$1,015.90	\$0.00	\$1,015.90	3.18%
FUNCTION: Improvement of Instruction Curriculum Development - 221		\$3,444,201.00	\$164,736.41	\$3,608,937.41	\$2,669,718.48	\$2,669,718.48	\$939,218.93	\$933,962.80	\$5,256.13	0.15%

School District Five of Lexington and Richland

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100.222.1000000.0000.000	Salaries	\$2,101,952.34	(\$169,446.77)	\$1,932,505.57	\$1,266,438.34	\$1,266,438.34	\$666,067.23	\$713,329.66	(\$47,262.43)	-2.45%
100.222.2000000.0000.000	Employee Benefits	\$792,482.56	\$51,032.33	\$843,514.89	\$560,520.07	\$560,520.07	\$282,994.82	\$327,127.60	(\$44,132.78)	-5.23%
100.222.3000000.0000.000	Purchased Services	\$3,005.10	\$469.90	\$3,475.00	\$1,753.47	\$1,753.47	\$1,721.53	\$0.00	\$1,721.53	49.54%
100.222.4000000.0000.000	Supplies and Materials	\$295,997.00	\$67,075.00	\$363,072.00	\$353,107.16	\$353,107.16	\$9,964.84	\$50,962.37	(\$40,997.53)	-11.29%
100.222.6000000.0000.000	Other Objects	\$175.00	\$0.00	\$175.00	\$175.00	\$175.00	\$0.00	\$0.00	\$0.00	0.00%
FUNCTION: Library and Media Services - 222		\$3,193,612.00	(\$50,869.54)	\$3,142,742.46	\$2,181,994.04	\$2,181,994.04	\$960,748.42	\$1,091,419.63	(\$130,671.21)	-4.16%
100.223.1000000.0000.000	Salaries	\$979,776.94	\$59,589.54	\$1,039,366.48	\$742,378.33	\$742,378.33	\$296,988.15	\$273,853.25	\$23,134.90	2.23%
100.223.2000000.0000.000	Employee Benefits	\$324,049.06	\$9,009.58	\$333,058.64	\$279,473.48	\$279,473.48	\$53,585.16	\$104,923.63	(\$51,338.47)	-15.41%
100.223.3000000.0000.000	Purchased Services	\$6,198.00	(\$598.00)	\$5,600.00	\$517.95	\$517.95	\$5,082.05	\$0.00	\$5,082.05	90.75%
100.223.4000000.0000.000	Supplies and Materials	\$2,146.00	\$0.00	\$2,146.00	\$1,185.78	\$1,185.78	\$960.22	(\$163.67)	\$1,123.89	52.37%
100.223.6000000.0000.000	Other Objects	\$351.00	\$611.00	\$962.00	\$962.00	\$962.00	\$0.00	\$0.00	\$0.00	0.00%
FUNCTION: Supervision of Special Programs - 223		\$1,312,521.00	\$68,612.12	\$1,381,133.12	\$1,024,517.54	\$1,024,517.54	\$356,615.58	\$378,613.21	(\$21,997.63)	-1.69%
100.224.3000000.0000.000	Purchased Services	\$75,622.00	\$16,428.00	\$92,050.00	\$30,325.86	\$30,325.86	\$61,724.14	(\$7.81)	\$61,731.95	67.06%
100.224.4000000.0000.000	Supplies and Materials	\$10,342.00	\$8,000.00	\$18,342.00	\$4,402.69	\$4,402.69	\$13,939.31	\$5,590.29	\$8,349.02	45.52%
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	\$24,428.00	\$110,743.00	\$34,728.55	\$34,728.55	\$76,014.45	\$5,582.48	\$70,431.97	63.60%
100.231.1000000.0000.000	Salaries	\$79,624.33	(\$10,702.33)	\$68,922.00	\$41,435.25	\$41,435.25	\$27,486.75	\$14,769.00	\$12,717.75	18.45%
100.231.2000000.0000.000	Employee Benefits	\$10,752.67	\$10,702.33	\$21,455.00	\$12,808.74	\$12,808.74	\$8,646.26	\$4,565.52	\$4,080.74	19.02%
100.231.3000000.0000.000	Purchased Services	\$341,616.00	\$45,834.00	\$387,450.00	\$450,045.92	\$450,045.92	(\$62,595.92)	\$258,083.42	(\$320,679.34)	-82.77%
100.231.4000000.0000.000	Supplies and Materials	\$0.00	\$0.00	\$0.00	\$237.27	\$237.27	(\$237.27)	\$0.00	(\$237.27)	0.00%
100.231.6000000.0000.000	Other Objects	\$549,204.00	\$796.00	\$550,000.00	\$584,104.00	\$584,104.00	(\$34,104.00)	\$0.00	(\$34,104.00)	-6.20%
FUNCTION: Board of Education - 231		\$981,197.00	\$46,630.00	\$1,027,827.00	\$1,088,631.18	\$1,088,631.18	(\$60,804.18)	\$277,417.94	(\$338,222.12)	-32.91%
100.232.1000000.0000.000	Salaries	\$280,826.93	\$27,655.13	\$308,482.06	\$320,583.85	\$320,583.85	(\$12,101.79)	\$73,635.71	(\$85,737.50)	-27.79%
100.232.2000000.0000.000	Employee Benefits	\$90,466.07	(\$29,017.08)	\$61,448.99	\$92,305.56	\$92,305.56	(\$30,856.57)	\$25,695.93	(\$56,552.50)	-92.03%
100.232.3000000.0000.000	Purchased Services	\$39,150.00	\$4,350.00	\$43,500.00	\$10,766.90	\$10,766.90	\$32,733.10	\$1,157.40	\$31,575.70	72.59%
100.232.4000000.0000.000	Supplies and Materials	\$6,723.00	\$0.00	\$6,723.00	\$2,059.42	\$2,059.42	\$4,663.58	\$0.00	\$4,663.58	69.37%
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	\$2,988.05	\$427,254.05	\$427,080.73	\$427,080.73	\$173.32	\$100,489.04	(\$100,315.72)	-23.48%
100.233.1000000.0000.000	Salaries	\$11,974,653.54	(\$665,665.88)	\$11,308,987.66	\$8,433,294.71	\$8,433,294.71	\$2,875,692.95	\$3,264,635.74	(\$388,942.79)	-3.44%
100.233.2000000.0000.000	Employee Benefits	\$4,115,432.46	\$135,636.32	\$4,251,068.78	\$3,441,520.80	\$3,441,520.80	\$809,547.98	\$1,359,606.32	(\$550,058.34)	-12.94%
100.233.3000000.0000.000	Purchased Services	\$241,205.00	(\$16,625.00)	\$224,580.00	\$48,845.57	\$48,845.57	\$175,734.43	\$3,858.40	\$171,876.03	76.53%
100.233.4000000.0000.000	Supplies and Materials	\$234,948.00	\$97,206.50	\$332,154.50	\$226,532.26	\$226,532.26	\$105,622.24	\$8,666.63	\$96,955.61	29.19%
100.233.5000000.0000.000	Capital Outlay	\$3,700.00	\$300.00	\$4,000.00	\$0.00	\$0.00	\$4,000.00	\$0.00	\$4,000.00	100.00%

School District Five of Lexington and Richland

Board Report Expenditures

Fiscal Year: 2021-2022

From Date: 7/1/2021

To Date: 3/31/2022

☐ Include pre encumbrance

☐ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.233.6000000.0000.000	Other Objects	\$23,502.00	\$524.50	\$24,026.50	\$18,308.79	\$18,308.79	\$5,717.71	(\$89.00)	\$5,806.71	24.17%
	FUNCTION: School Administration - 233	\$16,593,441.00	(\$448,623.56)	\$16,144,817.44	\$12,168,502.13	\$12,168,502.13	\$3,976,315.31	\$4,636,678.09	(\$660,362.78)	-4.09%
100.251.1000000.0000.000	Salaries	\$203,876.33	(\$27,470.80)	\$176,405.53	\$39,823.71	\$39,823.71	\$136,581.82	\$19,645.26	\$116,936.56	66.29%
100.251.2000000.0000.000	Employee Benefits	\$34,591.67	(\$23,407.65)	\$11,184.02	\$17,130.94	\$17,130.94	(\$5,946.92)	\$11,854.90	(\$17,801.82)	-159.17%
100.251.3000000.0000.000	Purchased Services	\$326,600.00	\$25,700.00	\$352,300.00	\$138,386.08	\$138,386.08	\$213,913.92	\$166,037.01	\$47,876.91	13.59%
100.251.4000000.0000.000	Supplies and Materials	\$48,560.00	\$3,940.00	\$52,500.00	\$0.00	\$0.00	\$52,500.00	\$0.00	\$52,500.00	100.00%
	FUNCTION: Student Transportation (Federal/District Mandated) - 251	\$613,628.00	(\$21,238.45)	\$592,389.55	\$195,340.73	\$195,340.73	\$397,048.82	\$197,537.17	\$199,511.65	33.68%
100.252.1000000.0000.000	Salaries	\$1,129,240.76	(\$43,289.43)	\$1,085,951.33	\$713,240.37	\$713,240.37	\$372,710.96	\$195,833.57	\$176,877.39	16.29%
100.252.2000000.0000.000	Employee Benefits	\$340,595.24	\$80,440.79	\$421,036.03	\$289,218.96	\$289,218.96	\$131,817.07	\$80,883.30	\$50,933.77	12.10%
100.252.3000000.0000.000	Purchased Services	\$187,895.00	\$6,912.74	\$194,807.74	\$205,621.15	\$205,621.15	(\$10,813.41)	\$15,262.20	(\$26,075.61)	-13.39%
100.252.4000000.0000.000	Supplies and Materials	\$48,560.00	\$5,095.00	\$53,655.00	\$19,137.98	\$19,137.98	\$34,517.02	\$1,042.75	\$33,474.27	62.39%
100.252.5000000.0000.000	Capital Outlay	\$0.00	\$13,964.26	\$13,964.26	\$13,457.83	\$13,457.83	\$506.43	\$159.43	\$347.00	2.48%
100.252.6000000.0000.000	Other Objects	\$5,938.00	\$62.00	\$6,000.00	\$6,437.00	\$6,437.00	(\$437.00)	\$0.00	(\$437.00)	-7.28%
	FUNCTION: Fiscal Services - 252	\$1,712,229.00	\$63,185.36	\$1,775,414.36	\$1,247,113.29	\$1,247,113.29	\$528,301.07	\$293,181.25	\$235,119.82	13.24%
100.253.1000000.0000.000	Salaries	\$0.00	\$575.00	\$575.00	\$561.74	\$561.74	\$13.26	\$0.00	\$13.26	2.31%
100.253.2000000.0000.000	Employee Benefits	\$0.00	\$173.64	\$173.64	\$173.64	\$173.64	\$0.00	\$0.00	\$0.00	0.00%
100.253.4000000.0000.000	Supplies and Materials	\$0.00	\$2,500.00	\$2,500.00	\$78.22	\$78.22	\$2,421.78	\$0.00	\$2,421.78	96.87%
	FUNCTION: Facilities Acquisition and Construction - 253	\$0.00	\$3,248.64	\$3,248.64	\$813.60	\$813.60	\$2,435.04	\$0.00	\$2,435.04	74.96%
100.254.1000000.0000.000	Salaries	\$7,304,986.38	(\$138,695.42)	\$7,166,290.96	\$5,386,039.32	\$5,386,039.32	\$1,780,251.64	\$1,727,941.79	\$52,309.85	0.73%
100.254.2000000.0000.000	Employee Benefits	\$3,216,887.62	\$328,718.40	\$3,545,606.02	\$2,601,210.61	\$2,601,210.61	\$944,395.41	\$832,963.75	\$111,431.66	3.14%
100.254.3000000.0000.000	Purchased Services	\$4,770,129.00	\$770,230.00	\$5,540,359.00	\$3,688,974.16	\$3,688,974.16	\$1,851,384.84	\$1,037,907.95	\$813,476.89	14.68%
100.254.4000000.0000.000	Supplies and Materials	\$4,858,083.11	\$1,165,510.89	\$6,023,594.00	\$4,028,216.87	\$4,028,216.87	\$1,995,377.13	\$309,576.79	\$1,685,800.34	27.99%
100.254.5000000.0000.000	Capital Outlay	\$83,684.89	\$0.00	\$83,684.89	\$63,221.91	\$63,221.91	\$20,462.98	\$16,943.40	\$3,519.58	4.21%
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	\$2,125,763.87	\$22,359,534.87	\$15,768,030.13	\$15,768,030.13	\$6,591,504.74	\$3,925,333.68	\$2,666,171.06	11.92%
100.255.1000000.0000.000	Salaries	\$4,286,899.77	(\$434,688.57)	\$3,852,211.20	\$2,877,389.93	\$2,877,389.93	\$974,821.27	\$1,371,487.34	(\$396,666.07)	-10.30%
100.255.2000000.0000.000	Employee Benefits	\$1,436,086.23	\$500,000.00	\$1,936,086.23	\$1,295,506.39	\$1,295,506.39	\$640,579.84	\$652,357.70	(\$11,777.86)	-0.61%
100.255.3000000.0000.000	Purchased Services	\$162,000.00	\$18,000.00	\$180,000.00	\$67,927.44	\$67,927.44	\$112,072.56	\$47,290.25	\$64,782.31	35.99%
100.255.4000000.0000.000	Supplies and Materials	\$50,850.00	\$5,650.00	\$56,500.00	\$40,374.23	\$40,374.23	\$16,125.77	\$8,155.27	\$7,970.50	14.11%
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	\$88,961.43	\$6,025,797.43	\$4,281,927.99	\$4,281,927.99	\$1,743,869.44	\$2,079,290.56	(\$335,421.12)	-5.57%
100.256.1000000.0000.000	Salaries	\$0.00	\$0.00	\$0.00	\$176,400.00	\$176,400.00	(\$176,400.00)	\$33,050.00	(\$209,450.00)	0.00%

School District Five of Lexington and Richland

Board Report Expenditures

Fiscal Year: 2021-2022

From Date: 7/1/2021

To Date: 3/31/2022

☐ Include pre encumbrance ☐ Print accounts with zero balance ☒ Filter Encumbrance Detail by Date Range
☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.256.2000000.0000.000	Employee Benefits	\$0.00	\$0.00	\$0.00	\$19,258.99	\$19,258.99	(\$19,258.99)	\$3,615.14	(\$22,874.13)	0.00%
100.256.4000000.0000.000	Supplies and Materials	\$0.00	\$0.00	\$0.00	\$2,369.60	\$2,369.60	(\$2,369.60)	\$20,866.40	(\$23,236.00)	0.00%
	FUNCTION: Food Services - 256	\$0.00	\$0.00	\$0.00	\$198,028.59	\$198,028.59	(\$198,028.59)	\$57,531.54	(\$255,560.13)	0.00%
100.257.1000000.0000.000	Salaries	\$337,312.52	(\$27,408.98)	\$309,903.54	\$187,782.95	\$187,782.95	\$122,120.59	\$48,972.78	\$73,147.81	23.60%
100.257.2000000.0000.000	Employee Benefits	\$108,990.48	\$0.00	\$108,990.48	\$76,888.27	\$76,888.27	\$32,102.21	\$16,305.08	\$15,797.13	14.49%
100.257.3000000.0000.000	Purchased Services	\$607,919.00	\$375.00	\$608,294.00	\$376,412.42	\$376,412.42	\$231,881.58	\$2,308.48	\$229,573.10	37.74%
100.257.4000000.0000.000	Supplies and Materials	\$40,609.00	\$4,302.00	\$44,911.00	\$11,698.24	\$11,698.24	\$33,212.76	\$2,010.74	\$31,202.02	69.48%
	FUNCTION: Internal Services - 257	\$1,094,831.00	(\$22,731.98)	\$1,072,099.02	\$652,781.88	\$652,781.88	\$419,317.14	\$69,597.08	\$349,720.06	32.62%
100.258.1000000.0000.000	Salaries	\$188,961.85	(\$2,597.71)	\$186,364.14	\$144,222.88	\$144,222.88	\$42,141.26	\$47,391.26	(\$5,250.00)	-2.82%
100.258.2000000.0000.000	Employee Benefits	\$73,133.15	\$0.00	\$73,133.15	\$56,284.99	\$56,284.99	\$16,848.16	\$18,724.01	(\$1,875.85)	-2.56%
100.258.3000000.0000.000	Purchased Services	\$2,259,434.00	\$4,800.00	\$2,264,234.00	\$987,205.94	\$987,205.94	\$1,277,028.06	\$1,077,822.64	\$199,205.42	8.80%
100.258.4000000.0000.000	Supplies and Materials	\$16,000.00	(\$3,826.92)	\$12,173.08	\$19,035.95	\$19,035.95	(\$6,862.87)	\$1,378.72	(\$8,241.59)	-67.70%
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	(\$1,624.63)	\$2,536,314.37	\$1,206,749.76	\$1,206,749.76	\$1,329,564.61	\$1,151,958.54	\$177,606.07	7.00%
100.262.1000000.0000.000	Salaries	\$802,220.49	(\$22,408.81)	\$779,811.68	\$590,629.27	\$590,629.27	\$189,182.41	\$192,109.14	(\$2,926.73)	-0.38%
100.262.2000000.0000.000	Employee Benefits	\$294,695.51	\$1,490.51	\$296,186.02	\$229,582.43	\$229,582.43	\$66,603.59	\$76,245.73	(\$9,642.14)	-3.26%
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	(\$20,918.30)	\$1,111,047.70	\$820,211.70	\$820,211.70	\$290,836.00	\$268,354.87	\$22,481.13	2.02%
100.263.1000000.0000.000	Salaries	\$415,859.03	(\$45,538.09)	\$370,320.94	\$327,371.15	\$327,371.15	\$42,949.79	\$110,494.80	(\$67,545.01)	-18.24%
100.263.2000000.0000.000	Employee Benefits	\$169,807.97	(\$51,902.88)	\$117,905.09	\$136,099.94	\$136,099.94	(\$18,194.85)	\$44,708.77	(\$82,903.62)	-53.35%
100.263.3000000.0000.000	Purchased Services	\$166,397.00	\$18,489.00	\$184,886.00	\$72,893.61	\$72,893.61	\$111,992.39	(\$1,502.00)	\$113,494.39	61.39%
100.263.4000000.0000.000	Supplies and Materials	\$30,000.00	\$0.00	\$30,000.00	\$24,137.83	\$24,137.83	\$5,862.17	\$25.49	\$5,836.68	19.46%
100.263.6000000.0000.000	Other Objects	\$12,000.00	\$0.00	\$12,000.00	(\$9,871.15)	(\$9,871.15)	\$21,871.15	\$0.00	\$21,871.15	182.26%
	FUNCTION: Information Services - 263	\$794,064.00	(\$78,951.97)	\$715,112.03	\$550,631.38	\$550,631.38	\$164,480.65	\$153,727.06	\$10,753.59	1.50%
100.264.1000000.0000.000	Salaries	\$904,133.82	(\$108,565.37)	\$795,568.45	\$569,110.51	\$569,110.51	\$226,457.94	\$194,153.90	\$32,304.04	4.06%
100.264.2000000.0000.000	Employee Benefits	\$295,944.18	(\$20,278.71)	\$275,665.47	\$220,177.75	\$220,177.75	\$55,487.72	\$74,483.39	(\$18,995.67)	-6.89%
100.264.3000000.0000.000	Purchased Services	\$34,700.00	\$3,855.00	\$38,555.00	\$25,743.32	\$25,743.32	\$12,811.68	\$5,216.20	\$7,595.48	19.70%
100.264.4000000.0000.000	Supplies and Materials	\$27,362.00	\$3,040.00	\$30,402.00	\$19,140.54	\$19,140.54	\$11,261.46	\$3,431.01	\$7,830.45	25.76%
100.264.6000000.0000.000	Other Objects	\$0.00	\$0.00	\$0.00	\$1,534.50	\$1,534.50	(\$1,534.50)	(\$458.00)	(\$1,076.50)	0.00%
	FUNCTION: Staff Services - 264	\$1,262,140.00	(\$121,949.08)	\$1,140,190.92	\$835,708.62	\$835,708.62	\$304,484.30	\$276,826.50	\$27,657.80	2.43%
100.266.1000000.0000.000	Salaries	\$1,814,856.31	(\$100,340.36)	\$1,714,515.95	\$1,281,319.47	\$1,281,319.47	\$433,196.48	\$407,156.64	\$26,039.84	1.52%

School District Five of Lexington and Richland

Board Report Expenditures

Fiscal Year: 2021-2022

From Date: 7/1/2021

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Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.266.2000000.0000.000	Employee Benefits	\$673,066.19	\$0.00	\$673,066.19	\$504,481.87	\$504,481.87	\$168,584.32	\$162,859.47	\$5,724.85	0.85%
100.266.3000000.0000.000	Purchased Services	\$1,125,424.00	\$351,443.44	\$1,476,867.44	\$1,338,454.01	\$1,338,454.01	\$138,413.43	\$28,601.49	\$109,811.94	7.44%
100.266.4000000.0000.000	Supplies and Materials	\$144,468.00	(\$123,948.00)	\$20,520.00	\$11,097.45	\$11,097.45	\$9,422.55	\$1,035.27	\$8,387.28	40.87%
100.266.6000000.0000.000	Other Objects	\$175.50	\$0.50	\$176.00	\$175.50	\$175.50	\$0.50	\$0.00	\$0.50	0.28%
FUNCTION: Technology and Data Processing Services - 266		\$3,757,990.00	\$127,155.58	\$3,885,145.58	\$3,135,528.30	\$3,135,528.30	\$749,617.28	\$599,652.87	\$149,964.41	3.86%
100.271.1000000.0000.000	Salaries	\$2,117,797.81	(\$168,593.29)	\$1,949,204.52	\$1,251,854.66	\$1,251,854.66	\$697,349.86	\$560,254.17	\$137,095.69	7.03%
100.271.2000000.0000.000	Employee Benefits	\$494,072.19	(\$20,351.62)	\$473,720.57	\$418,490.26	\$418,490.26	\$55,230.31	\$181,849.66	(\$126,619.35)	-26.73%
100.271.3000000.0000.000	Purchased Services	\$217,528.00	\$0.00	\$217,528.00	\$158,735.77	\$158,735.77	\$58,792.23	\$9,540.56	\$49,251.67	22.64%
100.271.4000000.0000.000	Supplies and Materials	\$21,644.00	\$0.00	\$21,644.00	\$400.00	\$400.00	\$21,244.00	\$0.00	\$21,244.00	98.15%
100.271.5000000.0000.000	Capital Outlay	\$0.00	\$0.00	\$0.00	\$9,097.01	\$9,097.01	(\$9,097.01)	\$0.00	(\$9,097.01)	0.00%
100.271.6000000.0000.000	Other Objects	\$419,228.00	\$240,500.00	\$659,728.00	\$329,846.75	\$329,846.75	\$329,881.25	\$0.00	\$329,881.25	50.00%
FUNCTION: Pupil Service Activities - 271		\$3,270,270.00	\$51,555.09	\$3,321,825.09	\$2,168,424.45	\$2,168,424.45	\$1,153,400.64	\$751,644.39	\$401,756.25	12.09%
100.390.3000000.0000.000	Purchased Services	\$15,000.00	\$0.00	\$15,000.00	\$270.00	\$270.00	\$14,730.00	\$270.00	\$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	\$270.00	\$270.00	\$20,580.00	\$270.00	\$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	\$3,274,040.00	\$204,968,206.00	\$137,308,269.52	\$137,308,269.52	\$67,659,936.48	\$64,463,065.19	\$3,196,871.29	1.56%

End of Report

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

	BUDGET	ACTUAL YEAR TO DATE	% Received	as of 3/31/2021
<u>LOCAL SOURCES</u>				
Property Taxes - Operations & Delinquent	73,167,984	66,772,670	91.26%	66,290,718
Property Taxes - Penalties & Interest	415,633	215,444	51.84%	266,409
Revenue in Lieu of Taxes (FILOT)	1,724,029	1,316,061	76.34%	1,420,608
Tuition - Out of District	5,000	2,651	53.02%	1,379
Rentals	120,000	94,843	79.04%	34,400
Medicaid	195,000	165,677	84.96%	60,883
Interest on Investments	90,000	54,180	60.20%	65,130
Other Local Revenue	245,000	268,218	109.48%	832,248
TOTAL - LOCAL SOURCES	75,962,646	68,889,746	90.69%	68,971,776
<u>STATE SOURCES</u>				
Education Finance Act (EFA)	42,864,472	32,509,238	75.84%	31,941,420
State Fringe Benefits	20,271,722	15,511,507	76.52%	14,972,317
Retiree Health Insurance	5,456,118	4,089,158	74.95%	4,088,305
State Aid to Classrooms - Teacher Salary	5,912,215	2,963,293	50.12%	1,631,459
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	19,889,729	61.13%	19,287,052
Merchant's Inventory Tax	213,955	160,466	75.00%	156,198
School Bus Drivers' Salaries/Fringes	1,403,932	939,946	66.95%	939,946
Manufacturer's Depr. Reimbursement & Motor Carrier	572,460	303,077	52.94%	273,015
PEBA Credits	1,190,410	1,191,338	100.08%	1,190,410
Other State Revenue	-	16,625		12,385
TOTAL - STATE SOURCES	122,758,126	87,096,441	70.95%	84,014,569
<u>OTHER FINANCING SOURCES</u>				
E I A-Teacher Salary Supplement & Fringe	5,767,434	4,255,891	73.79%	4,087,325
Indirect Cost - Special Revenue Funds	480,000	288,135	60.03%	272,806
Sale of Fixed Assets	-	44,152		51,350
TOTAL OTHER FINANCING SOURCES	6,247,434	4,588,178	73.44%	4,411,481
<u>OPERATIONAL BALANCE TRANSFER</u>				
TOTAL REVENUES THROUGH 3/31/2022	\$ 204,968,206	\$ 160,574,364	78.34%	
TOTAL REVENUES THROUGH 3/31/2021 *	\$ 199,524,672	\$ 157,397,827	78.89%	

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

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

	ORIGINAL BUDGET	ADJUSTED BUDGET	ACTUAL YEAR TO DATE	% Expended	as of 3/31/2021
SALARIES AND FRINGE					
Instructional	\$ 116,886,814	\$ 115,990,442	\$ 74,606,734	64.32%	71,348,114
Support & Community Services	61,900,092	60,620,665	44,721,652	73.77%	41,873,022
Subtotal	178,786,906	176,611,107	119,328,386	67.57%	113,221,136
CONTRACTUAL SERVICES & Oth. Obj.					
Instructional	2,376,900	4,406,954	2,306,934	52.35%	1,535,990
Support & Community Services	12,418,448	13,991,560	9,338,321	66.74%	7,862,299
Subtotal	14,795,348	18,398,514	11,645,255	63.29%	9,398,290
SUPPLIES AND MATERIALS					
Instructional	1,735,421	2,297,459	1,371,241	59.69%	925,328
Support & Community Services	6,001,209	7,271,580	4,853,745	66.75%	4,148,205
Subtotal	7,736,630	9,569,039	6,224,986	65.05%	5,073,534
EQUIPMENT					
Instructional	-	-	5,422		9,627
Support & Community Services	87,385	101,649	85,777	84.39%	8,677
Subtotal	87,385	101,649	91,199	89.72%	18,303
TRANSFERS					
Pmts to Other Govt Entities-Per Proviso	20,000	20,000	18,444	92.22%	20,180
Food Service	267,897	267,897	-	0.00%	-
	287,897	287,897	18,444	6.41%	20,180
OPERATIONAL BALANCE					
TOTAL EXPENDITURES THROUGH 3/31/2022	\$ 201,694,166	\$ 204,968,206	\$ 137,308,270	66.99%	
TOTAL EXPENDITURES THROUGH 3/31/2021	\$ 195,794,553	\$ 199,524,672	\$ 127,731,442	64.02%	



MEMORANDUM

To: Members of the Board of Trustees

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

From: Anna M. Miller *AM*
Chief Academic and Administration Officer

Date: May 17, 2022

Re: May 23, 2022 Board Meeting
Action Item: Approval of Textbook Adoption

Item: FY2022-2023 Textbook Adoption

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

CTE Courses:
Advanced Cyber Security
Agricultural & Biosystems Science
Animal Science
Biosystems Mechanics and Engineering
Biosystems Technology Career Development 1
Biosystems Technology Career Development 2
Building Construction
Business Finance
Business Law
Cyber Security Fundamentals 1a
Cyber Security Fundamentals 1b
Digital Literacy
Discovering Computer Science Part 1

Discovering Computer Science Part 2
Electricity
Equine Science
Foods & Nutrition
Game Design and Development
Introduction to Veterinary
Machine Tool Technology
Marketing Management
Marketing
Pharmacology 1a
Pharmacology 1b
Small Animal Care
Wildlife Management
High School Science:
Anatomy and Physiology, CP & Honors
Astronomy
Earth Science, CP & Honors
Environmental Science
AP Environmental Science
Marine Science CP & Honors

Recommendation: The administration supports the approval of these textbooks and recommends that the Board approve these FY2022-2023 textbook adoptions.

School District Five of Lexington & Richland Counties

Recommendation for Instructional Materials Adoption

Subject: Advanced Cyber Security

Grade level/Cluster: 11- 12

Title: CompTIA CySA Guide to Cybersecurity Analyst

Author: Mark Ciampa

Publisher: Cengage Learning, Inc.

Copyright Date: 2022

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

I. Content and Alignment (14/20)

- The textbook is aligned to the CompTIA CySA+ certification whereas the SC State Standards are more aligned to the CompTIA Security+ certification.
- The textbook does provide real-world scenario based practice questions for student learning.
- The textbook covers a large majority of state standards but lays them out in a different order.
- The textbook focuses on careers across disciplines in this field.

II. Organization and Style (15/25)

- The readability level is appropriate for students and is a bit high for high school students.
- The paragraphs and text are tightly arranged and could use more spacing.
- The textbook does have pictures and charts on each page.
- The textbook setups allow students to learn at their own pace.

III. Instructional Supports (14/20)

- The textbook does include virtual machine labs for each module.
- The textbook seems to be written towards professionals that may have a couple years of work experience.
- The textbook does have accompanying solution manuals available for teachers.
- The textbook provides a variety of discussions and learning activities.

IV. Technology (17/25)

- Teachers are provided with PowerPoint presentations that can be updated to reflect current events.
- Labs on virtual machines provide students the opportunity to demonstrate learning in a hands-on

way.

- The textbook has a companion website with answers, image gallery, and presentations.
- The companion site provides support to the teacher through lesson plans, presentations, and assessments.

V. Monitoring Student Progress (16/25)

- The textbook provides pre- and post-quizzes that emulate the certification exam.
- Each module offers reflection activities and questions for a student to evaluate their learning.
- There was no evidence of guidelines or rubrics.
- The companion website and Mindtap provide a variety of readings, assignments, and tasks.

Assistant Director: Will McGinty

Date: 5/16/22

Adopted 4/28/86; Revised 9/19/2017; Revised 11/23/2021

School District Five of Lexington & Richland Counties

Recommendation for Instructional Materials Adoption

Subject: Agriculture and Biosystems

Grade level/Cluster: 9-12

Title: Agriscience: Fundamentals and Applications

Author: L. DeVere Burton

Publisher: Cengage Learning

Copyright Date: 2015

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

I. Content and Alignment (25/20)

- The textbook has complete and accurate information.
- The textbook covers all state standards.
- The textbook bridges material covered with a variety of other disciplines.
- The book gives illustrations and examples from across the globe.

II. Organization and Style (25/25)

- The textbook is at the appropriate reading level for students and also highlights important vocabulary at the beginning of each chapter.
- The textbook is designed for students to engage and connect through illustrations, tables, and diagrams.
- The textbook is designed to teach secondary students. The activities and discussions can be adjusted for instructional level.
- The textbook is organized by subject with 10 sections and 36 units.
- The textbook setups allow students to learn at their own pace and have supplemental resources to help students.

III. Instructional Supports (20/20)

- The textbook provides a variety of activities for students and “Hot Topics” related to each specific chapter.
- The learning activities provide a variety of assignments in order to engage the student and their interests.
- The discussions provided at the end of each chapter are meant to have the student analyze what they have learned and take it to the next level.
- Handbooks, manuals, and workbooks exist but were not provided to the teacher or appraisal.

IV. Technology (24/25)

- The textbook has a companion website with answers, image gallery, and presentations
- Online material updates even though the textbook is slightly older. The companion site provides support to the teacher through lesson plans, presentations, and assessments.
- The textbook has a student lab manual with a variety of activities and questions.

- The textbook has an online “CourseMate” which has extra resources and readings and allows for redesign and adjustment.

V. Monitoring Student Progress (21/25)

- There was no evidence of guidelines or rubrics.
- The companion website and CourseMate provide a variety of readings, assignments, and tasks.
- The companion website and CourseMate provide a variety of assessments. The assessments allow teachers to analyze what the students know.
- The textbook provides a variety of ways to assess students.

Assistant Director: Will McGinty

Date: 5/16/22

Adopted 4/28/86; Revised 9/19/2017; Revised 11/23/2021

School District Five of Lexington & Richland Counties

Recommendation for Instructional Materials Adoption

Subject: Animal Science

Grade level/Cluster: 10-12

Title: Modern Livestock and Poultry Production

Author: F. Flanders and J. Gillespie

Publisher: Cengage Learning

Copyright Date: 2016

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

I. Content and Alignment (20/20)

- This textbook is the 9th edition of the Modern Livestock and Poultry Production text. It is a current and accurate text that is appropriate for the course.
- The text is aligned with national AFNR standards and SC Agriculture Education course standards.
- The “Connection” features in each chapter build connections between the content, other core subjects, and their applications in the real world.
- The first section of the text is entitled “The Livestock Industry”. Its subsequent sections provide an overview of animal agriculture, its impact on society, career opportunities, safety, and current issues in the industry. These topics help students develop a global perspective of livestock production.

II. Organization and Style (24/25)

- This text is targeted for 9-12 grade students in animal science courses and is appropriate for their reading levels.
- There are many charts, tables, illustrations, and pictures throughout the textbook for visual references.
- Each chapter features learning objectives, keywords, suggested learning activities, and discussion and review questions after the chapter summary, allowing the text to be adapted and utilized at different instructional levels.
- Chapters are organized with a scaffolded structure in which the content knowledge and skills build upon one another.
- Chapters are organized with headings and subheadings to help “chunk” student learning and provide multiple opportunities for student mastery of the content and skills.

III. Instructional Supports (20/20)

- The “Connections” sections in each chapter provide relevance to the content. Additionally, the suggested learning activities at the end of each chapter help students develop authentic skills and promote meaningful learning experiences.

- Each chapter includes a list of “Student Learning Activities” that suggest varied, hands-on activities that require students to interact with the content in meaningful ways.
- Key terms for each chapter are listed at the beginning of each chapter along with the learning objectives. The key terms are highlighted in context throughout each chapter and their definitions are included in a glossary at the end of the text. Visual references provide additional context for the key terms. “Discussion Questions” at the end of each chapter prompt critical thinking and provide additional rigor to the text.
- The text includes access to MindTap, an online resource that provides instructor resources, an instructor manual, a solution and answer guide, PowerPoint lecture review slides, and a test bank. Additionally, a CD-ROM, instructor companion website, and lab manual are also available.

IV. Technology (24/25)

- MindTap is the Cengage online resource that accompanies this text. It allows for a personalized learning experience that combines reading, activities, videos, and assessments.
- Instructors can customize Cengage resources and add current event information to MindTap.
- Cengage offers demo videos and technical support for MindTap.
- MindTap offers interactive guided reading with the ability to highlight and take notes. There are “Concept Check” quizzes to help students review chapter content. The “Study It” resources include flashcards, PowerPoints, and review questions. The “Apply It” resources include the “NameIt Game”, critical thinking questions, and the final exam for each chapter.
- The customizable features of MindTap allow students to engage with the textbook material and resources in a customizable and interactive manner. This allows students to transform their knowledge in a practical way.

V. Monitoring Student Progress (24/25)

- The instructor resources and online materials include scoring guidelines and examples for assessing student performance.
- The discussion and review questions at the end of each chapter use a variety of questioning and assessment strategies.
- Each chapter concludes with a summary before the summative review questions, allowing students to assess their level of understanding. Teachers could use the review questions as a chapter pre-assessment to establish prior knowledge and to guide their instruction.
- Instructors can monitor student performance data on MindTap. The CD-ROM has ExamView which includes over 1,000 questions in different formats so that instructors can customize student assessments.
- Instructors are able to author, edit, and manage test bank content through ExamView and MindTap.

School District Five of Lexington & Richland Counties

Recommendation for Instructional Materials Adoption

Subject: Biosystems Mechanics and Engineering

Grade level/Cluster: 10-12

Title: Agricultural Mechanics Fundamentals and Applications Author: Ray V. Herren

Publisher: Cengage Learning

Copyright Date: 2015

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

I. Content and Alignment (20/20)

- The Safety unit reflects shop safety for an Ag Mechanics section in the SC curriculum.
- All Sections align well with the SC standards for Agricultural Mechanics.
- The textbook comes with 14 sections and 43 units that are well laid out and fit the SC Ag Ed curriculum.
- Section 1 unit 1 showcases careers and how mechanics and the world of agriculture relate. CTE is based on career options and this textbook starts with exploring those options.

II. Organization and Style (25/25)

- Each unit is well organized with key terms, objectives and end of unit summaries.
- Questions in the unit summaries reflect the learning objectives.
- The textbook comes with 14 sections and 43 units that are well laid out and fit the SC Ag Ed curriculum.
- Section 1 unit 1 showcases careers and how mechanics and the world of agriculture relate. CTE is based on career options and this textbook starts with exploring those options.
- Section 2 is the shop safety unit. The textbook organizes itself to reflect the importance of safety on the farm.

III. Instructional Supports (20/20)

- Multiple pictures and diagrams used throughout each unit lend well to the objectives.
- End of unit self-evaluations help learners demonstrate comprehension of material.
- Lab Manuals are available to accompany the 7th edition of this textbook.
- Instructor companion website is a new offering with the 7th edition of this textbook.

IV. Technology (25/25)

- Classmaster CD-Rom are available for students to access digitally.
- Websites are posted throughout the text to provide extra support for the students.
- Unit specific updates are outlined in the Enhanced Content section.
- Extensive teaching/learning package is offered for this text.
- Coursemate is an interactive eBook and each textbook is given an instant access code.

V. Monitoring Student Progress (25/25)

- Each unit has Summaries at the end to help student progress.
- The units provide student activities within the text.
- Relevant websites are posted throughout the text to support student progress.
- Each unit has self-evaluations for students to use.

Assistant Director: Will McGinty

Date: 5/16/22

Adopted 4/28/86; Revised 9/19/2017; Revised 11/23/2021

School District Five of Lexington & Richland Counties

Recommendation for Instructional Materials Adoption

Subject: Biosystems Technology Career Development 1 Grade level/Cluster: 10-12

Title: Agricultural Mechanics Fundamentals and Applications Author: Ray V. Herren

Publisher: Cengage Learning

Copyright Date: 2015

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

I. Content and Alignment (20/20)

- The Safety unit reflects shop safety for an Ag Mechanics section in the SC curriculum.
- All Sections align well with the SC standards for Agricultural Mechanics.
- The textbook comes with 14 sections and 43 units that are well laid out and fit the SC Ag Ed curriculum.
- Section 1 unit 1 showcases careers and how mechanics and the world of agriculture relate. CTE is based on career options and this textbook starts with exploring those options.

II. Organization and Style (25/25)

- Each unit is well organized with key terms, objectives and end of unit summaries.
- Questions in the unit summaries reflect the learning objectives.
- The textbook comes with 14 sections and 43 units that are well laid out and fit the SC Ag Ed curriculum.
- Section 1 unit 1 showcases careers and how mechanics and the world of agriculture relate. CTE is based on career options and this textbook starts with exploring those options.
- Section 2 is the shop safety unit. The textbook organizes itself to reflect the importance of safety on the farm.

III. Instructional Supports (20/20)

- Multiple pictures and diagrams used throughout each unit lend well to the objectives.
- End of unit self- evaluations help learners demonstrate comprehension of material.
- Lab Manuals are available to accompany the 7th edition of this textbook.
- Instructor companion website is a new offering with the 7th edition of this textbook.

IV. Technology (25/25)

- Classmaster CD- Rom are available for students to access digitally.
- Websites are posted throughout the text to provide extra support for the students.
- Unit specific updates are outlined in the Enhanced Content section.
- Extensive teaching /learning package is offered for this text.
- Coursemate is an interactive eBook and each textbook is given an instant access code.

V. Monitoring Student Progress (25/25)

- Each unit has Summaries at the end to help student progress.
- The units provide student activities within the text.
- Relevant websites are posted throughout the text to support student progress.
- Each unit has self-evaluations for students to use.

Assistant Director: Will McGinty

Date: 5/16/22

Adopted 4/28/86; Revised 9/19/2017; Revised 11/23/2021

School District Five of Lexington & Richland Counties

Recommendation for Instructional Materials Adoption

Subject: Biosystems Technology Career Development 2 Grade level/Cluster: 10-12

Title: Agricultural Mechanics Fundamentals and Applications Author: Ray V. Herren

Publisher: Cengage Learning

Copyright Date: 2015

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

I. Content and Alignment (20/20)

- The Safety unit reflects shop safety for an Ag Mechanics section in the SC curriculum.
- All Sections align well with the SC standards for Agricultural Mechanics.
- The textbook comes with 14 sections and 43 units that are well laid out and fit the SC Ag Ed curriculum.
- Section 1 unit 1 showcases careers and how mechanics and the world of agriculture relate. CTE is based on career options and this textbook starts with exploring those options.

II. Organization and Style (25/25)

- Each unit is well organized with key terms, objectives and end of unit summaries.
- Questions in the unit summaries reflect the learning objectives.
- The textbook comes with 14 sections and 43 units that are well laid out and fit the SC Ag Ed curriculum.
- Section 1 unit 1 showcases careers and how mechanics and the world of agriculture relate. CTE is based on career options and this textbook starts with exploring those options.
- Section 2 is the shop safety unit. The textbook organizes itself to reflect the importance of safety on the farm.

III. Instructional Supports (20/20)

- Multiple pictures and diagrams used throughout each unit lend well to the objectives.
- End of unit self- evaluations help learners demonstrate comprehension of material.
- Lab Manuals are available to accompany the 7th edition of this textbook.
- Instructor companion website is a new offering with the 7th edition of this textbook.

IV. Technology (25/25)

- Classmaster CD- Rom are available for students to access digitally.
- Websites are posted throughout the text to provide extra support for the students.
- Unit specific updates are outlined in the Enhanced Content section.
- Extensive teaching /learning package is offered for this text.
- Coursemate is an interactive eBook and each textbook is given an instant access code.

V. Monitoring Student Progress (25/25)

- Each unit has Summaries at the end to help student progress.
- The units provide student activities within the text.
- Relevant websites are posted throughout the text to support student progress.
- Each unit has self-evaluations for students to use.

Assistant Director: Will McGinty

Date: 5/16/22

Adopted 4/28/86; Revised 9/19/2017; Revised 11/23/2021

School District Five of Lexington & Richland Counties

Recommendation for Instructional Materials Adoption

Subject: Building Construction

Grade level/Cluster: 10-12

Title: Modern Carpentry 13th ed

Author: Jones

Publisher: Goodheart-Wilcox Co

Copyright Date: 2022

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

I. Content and Alignment (20 /20)

- Unit 1 covers all material in SC standards for preparing to build in the BC curriculum.
- All sections align with SC standards for Building Construction.
- The textbook contains 6 sections covering construction from start to finish.
- Appendix C engages students for entrance into the industry.

II. Organization and Style (25/25)

- Each unit is well organized with key terms, objectives and end of unit summaries.
- Questions in the unit summaries reflect the learning objectives.
- The textbook comes with 6 sections and 33 units that are well laid out and fit the building construction curriculum.
- Sections 1-6 flow appropriately with real life construction dynamics

III. Instructional Supports (20/20)

- Multiple pictures and diagrams used throughout each unit lend well to the objectives.
- End of unit self- evaluations help learners demonstrate comprehension of material.
- Lab Manuals are available to accompany the 13th edition of this textbook.
- Instructor companion website is a New offering with the 13th edition of this textbook.

IV. Technology (25/25)

- Web based lessons are available for students to access digitally.
- Websites are posted throughout the text to provide extra support for the students.
- Unit specific updates are outlined in the Enhanced Content section.

- Instructor teaching /learning package is offered for this text.

V. Monitoring Student Progress (25/25)

- Each unit has Summaries at the end to help student progress.
- The units provide student activities within the text.
- Relevant websites are posted throughout the text to support student progress.
- Each unit has self-evaluations for students to use.

Assistant Director: Will McGinty

Date: 5/17/2022

Adopted 4/28/86; Revised 9/19/2017; Revised 11/23/2021

School District Five of Lexington & Richland Counties

Recommendation for Instructional Materials Adoption

Subject: Business Finance

Grade level/Cluster: 9-12

Title: Basic Finance

Author: Mayo

Publisher: Cengage Learning

Copyright Date: 2021

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

I. Content and Alignment (15/20)

- The content is current and accurate.
- The content is aligned to State Standards (or course objectives) and content-specific practices and skills are clearly defined.
- The content helps students make connections to other disciplines.
- The content supports students in developing a global perspective (where appropriate).

II. Organization and Style (12/25)

- The Lexile (readability) level is appropriate for students.
- The text has consistent formatting with a variety of graphs, tables, diagrams, photographs, and illustrations.
- The text is adaptable to different instructional levels.
- The text has a clear learning progression with connections to prior knowledge and skills.
- The text sequence provides multiple opportunities and adequate time for student learning.

III. Instructional Supports (10/20)

- The materials engage students in authentic and meaningful learning experiences.
- The materials support a variety of experiences and approaches to enhance interactive participation.
- The materials provide modifications and extensions for all students, including those performing above grade level.

IV. Technology (15/25)

- Technology provides students the opportunity to broaden their perspectives and enrich learning.
- Digital content can be updated based on new discoveries or current events.
- Ongoing professional development and technical support are available.
- Technology resources provide students the opportunity to take an active role and demonstrate learning in unique ways.

V. Monitoring Student Progress (10/25)

- Materials include editable and aligned rubrics, scoring guidelines, and examples that provide

guidance for assessing student performance.

- There are a variety of assessments such as selected or constructed response, project-based, extended response, or performance task.
- The materials provide pre- and post-assessments including formative, summative, peer, and self-assessment thus providing multiple opportunities for students to receive feedback.
- The assessments provide teachers with varied data to inform instruction.
- Assessments are easy to customize and have large item banks.

Assistant Director: Will McGinty

Date: 5/16/22

Adopted 4/28/86; Revised 9/19/2017; Revised 11/23/2021

School District Five of Lexington & Richland Counties

Recommendation for Instructional Materials Adoption

Subject: Business Law

Grade level/Cluster: 9-12

Title: Law for Business and Personal Use 19e

Author: Adamson and Morrison

Publisher: Cengage

Copyright Date: 2017

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

I. Content and Alignment (20/20)

- In alignment with SC Standards
- Excellent content
- Directed toward the HS student

II. Organization and Style (25/25)

- Very appropriate for HS level students.
- Excellent real-life cases that make legal concepts VERY understandable
- Lots of illustrations
- Text is easy to read and each page is shaded and color-coordinated to sections that repeat in each section and chapter
- Easy to use format

III. Instructional Supports (23/20)

- Online support and website for teachers
- Additional material available for broader and more complex cases to challenge all levels of students

IV. Technology (22/25)

- Electronics support materials
- Workbooks available if additional resources are desired

V. Monitoring Student Progress (24/25)

- Good assessment tools
- Quiz and test makers
- Good test banks that are customizable
- Good background when court decisions are explained
- Helps the teacher explain the WHY of the legal decision—not just the WHAT

Assistant Director: Will McGinty

Date: 5/16/22

Adopted 4/28/86; Revised 9/19/2017; Revised 11/23/2021

School District Five of Lexington & Richland Counties

Recommendation for Instructional Materials Adoption

Subject: Cyber Security Fundamentals 1a

Grade level/Cluster: 10-12

Title: Network Security Fundamentals: Introduction

Author: Software

Publisher: eDynamic

Copyright Date: Not listed

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

I. Content and Alignment (16/20)

- The textbook is aligned to the CompTia Network+ certification which is highly correlated to the SC State Standards.
- The textbook does provide real-world scenario based practice questions for student learning.
- The textbook covers a large majority of state standards but lays them out in a different order.
- The textbook focuses on careers across disciplines in this field.

II. Organization and Style (19/25)

- The readability level is a bit high for high school students.
- The paragraphs and text are tightly arranged and could use more spacing.
- The textbook does have pictures and charts on each page.
- The textbook setups allow students to learn at their own pace.

III. Instructional Supports (13/20)

- The textbook does include virtual machine labs for each module.
- The textbook seems to be written towards professionals that may have a couple years of work experience.
- The textbook does have accompanying solution manuals available for teachers.
- The textbook provides a variety of discussions and learning activities.

IV. Technology (16/25)

- Teachers are provided with PowerPoint presentations that can be updated to reflect current events.
- Labs on virtual machines provide students the opportunity to demonstrate learning in a hands-on way.
- The textbook has a companion website with answers, image gallery, and presentations.
- The companion site provides support to the teacher through lesson plans, presentations, and assessments.

V. Monitoring Student Progress (15/25)

- The textbook provide pre- and post-quizzes that emulate the certification exam
- Each module offers reflection activities and questions for a student to evaluate their learning.
- There was no evidence of guidelines or rubrics.
- The companion website and Mindtap provide a variety of readings, assignments, and tasks.

Assistant Director: Will McGinty

Date: 5/16/22

Adopted 4/28/86; Revised 9/19/2017; Revised 11/23/2021

School District Five of Lexington & Richland Counties

Recommendation for Instructional Materials Adoption

Subject: Cyber Security Fundamentals 1b

Grade level/Cluster: 10-12

Title: Network Security Fundamentals: Network Oversight

Author: Software

Publisher: eDynamic

Copyright Date: Not listed

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

I. Content and Alignment (16/20)

- The textbook is aligned to the Comptia Network+ certification which is highly correlated to the SC State Standards.
- The textbook does provide real-world scenario based practice questions for student learning.
- The textbook covers a large majority of state standards but lays them out in a different order.
- The textbook focuses on careers across disciplines in this field.

II. Organization and Style (19/25)

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- The textbook has a companion website with answers, image gallery, and presentations.
- The companion site provides support to the teacher through lesson plans, presentations, and assessments.

V. Monitoring Student Progress (15/25)

- The textbook provide pre- and post-quizzes that emulate the certification exam

- Each module offers reflection activities and questions for a student to evaluate their learning.
- There was no evidence of guidelines or rubrics.
- The companion website and Mindtap provide a variety of readings, assignments, and tasks.

Assistant Director: W. McGinty

Date: 5/16/22

Adopted 4/28/86; Revised 9/19/2017; Revised 11/23/2021

School District Five of Lexington & Richland Counties

Recommendation for Instructional Materials Adoption

Subject: Digital Literacy

Grade level/Cluster: 7-8

Title: Century 21 Computer Skills and Applications

Author(s): Hoggatt, Shank, & Smith

Publisher: Cengage

Copyright Date: 2021

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

I. Content and Alignment (13/20)

- Aligned to state standards, but not fully comprehensive
- Connects to other disciplines, careers, and 21st century skills (4Cs)
- Frequent examples that allow for application
- Diversity is embedded throughout the text

II. Organization and Style (24/25)

- Appropriate reading level for middle school students
- Formatting was consistent and had abundant illustrations, graphs, etc.
- Cycle approach allows for flexibility in differentiated instruction
- Scaffolded the learning from simple to more complex skills
- Students revisit previously learned skills throughout the units that reinforce prior knowledge

III. Instructional Supports (18/20)

- Provides real-world context through activities and scenarios
- Content and examples could be used as “exemplar” models to determine the best fit for an application
- Good balance for a wide variety of learning levels within the class
- Includes an Instructor Companion website

IV. Technology (16/25)

- Technology allows for new perspectives within the Unit Features portions
- Lacks evidence of frequent updating
- Opportunities for chatting or making request to the online support
- Offers exposure to a variety of technology tools
- Provides extensive practice with scaffolding and support, but does lend itself to creative opportunities for students

V. Monitoring Student Progress (17/25)

- Rubrics and checklists are thorough and detailed and support student through the activities and projects
- Assessments are varied throughout the text
- Questions students along the way as well as access quizzes. Chapter Reviews offer study guide material
- Data is not digitally compiled and requires teacher to analyze independently
- There are test banks that allow the instructor to add or delete items

Assistant Director: Will McGinty

Date: 5/16/22

Adopted 4/28/86; Revised 9/19/2017; Revised 11/23/2021

School District Five of Lexington & Richland Counties

Recommendation for Instructional Materials Adoption

Subject: Discovering Computer Science Part 1

Grade level/Cluster: 7-8

Title: Principles of Information Technology: Introduction

Author: Software

Publisher: eDynamic Learning

Copyright Date: Not listed

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

I. Content and Alignment (15/20)

- The research is from 2020 in many places in the program.
- Some standards are missing; however, this can be supplemented with other textbooks.
- Many opportunities to connect to other curricula.
- Global connections are made throughout the material.

II. Organization and Style (22/25)

- The assignments are paced with current timeframes.
- The software has plenty of visuals to engage the learners.
- The content is easy to follow and navigate.
- Reading levels appear to be appropriate for the age group.
- The content continues to build as the students progress through the content.

III. Instructional Supports (12/20)

- The activities can be adjusted by the teacher to enhance the learning experience.
- The activities are designed to promote critical thinking skills.
- The material could be difficult for students operating below grade level.
- Teacher resources were not able for review.

IV. Technology (15/25)

- The content is provided digitally.
- The content can be updated as necessary to remain current.
- Technical support may be available.

- The content offers a variety of projects and activities.

V. Monitoring Student Progress (10/25)

- No pre-assessment opportunities were available.
- Every unit has an activity with a rubric, a quiz, discussion questions, and formal assessment.
- Post assessments were present.
- No teacher's edition was viewed.

Assistant Director: Will McGinty

Date: 5/16/22

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

School District Five of Lexington & Richland Counties

Recommendation for Instructional Materials Adoption

Subject: Discovering Computer Science Part 2

Grade level/Cluster: 7-8

Title: Principles of Information Technology: Working with Computers

Author: Software

Publisher: eDynamic Learning

Copyright Date : Not listed

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

I. Content and Alignment (15/20)

- The research is from 2020 in many places in the program.
- Some standards are missing; however, this can be supplemented with other textbooks.
- Many opportunities to connect to other curricula.
- Global connections are made throughout the material.

II. Organization and Style (22/25)

- The assignments are paced with current timeframes.
- The software has plenty of visuals to engage the learners.
- The content is easy to follow and navigate.
- Reading levels appear to be appropriate for the age group.
- The content continues to build as the students progress through the content.

III. Instructional Supports (12/20)

- The activities can be adjusted by the teacher to enhance the learning experience.
- The activities are designed to promote critical thinking skills.
- The material could be difficult for students operating below grade level.
- Teacher resources were not able for review.

IV. Technology (15/25)

- The content is provided digitally.
- The content can be updated as necessary to remain current.
- Technical support may be available.

- The content offers a variety of projects and activities.

V. Monitoring Student Progress (10/25)

- No pre-assessment opportunities were available.
- Every unit has an activity with a rubric, a quiz, discussion questions, and formal assessment.
- Post assessments were present.
- No teacher's edition was viewed.

Assistant Director: Will McGinty

Date: 5/16/22

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

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School District Five of Lexington & Richland Counties

Recommendation for Instructional Materials Adoption

Subject: Electricity

Grade level/Cluster: 9-12

Title: Electrical, Level 1

Author: NCCER

Publisher: Savvas

Copyright Date: 2020

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

I. Content and Alignment (18/20)

- The content is accurate and pertinent
- The state standards are derived from this text series
- They include this book, The Core, and Electrical 2-4
- Content is based on NEC 2020

II. Organization and Style (24/25)

- There is significant technological information, but it is readable for most students
- There are extensive illustrations/diagrams/pictures to aid in understanding
- There are varying levels of information available
- The texts build off each other through each title, and title to title

III. Instructional Supports (15/20)

- The material is authentic and accurate
- There are a variety of ways to apply content
- There isn't much ability to adapt the material to different ability levels
- The series does include a stand-alone teacher's edition

IV. Technology (20/25)

- There is online content available
- Digital content offers online assessment/certification testing
- There is some interactive content in digital material
- Online resources can be somewhat difficult to access

V. Monitoring Student Progress (22/25)

- Good variety of assessments available in book and electronically
- There are also a variety of performance profiles
- The content contains hands-on assessments. (summative)
- Online testing pulls questions from a large bank
- Online testing automatically prepares assessments and varies content from student to student

Assistant Director: Will McGinty

Date: 5/16/22

Adopted 4/28/86; Revised 9/19/2017; Revised 11/23/2021

School District Five of Lexington & Richland Counties

Recommendation for Instructional Materials Adoption

Subject: Equine Science

Grade level/Cluster: 10-12

Title: Modern Livestock and Poultry Production

Author: F. Flanders and J. Gillespie

Publisher: Cengage Learning

Copyright Date: 2016

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

I. Content and Alignment (20/20)

- This textbook is the 9th edition of the Modern Livestock and Poultry Production text. It is a current and accurate text that is appropriate for the course.
- The text is aligned with national AFNR standards and SC Agriculture Education course standards.
- The “Connection” features in each chapter build connections between the content, other core subjects, and their applications in the real world.
- The first section of the text is entitled “The Livestock Industry”. Its subsequent sections provide an overview of animal agriculture, its impact on society, career opportunities, safety, and current issues in the industry. These topics help students develop a global perspective of livestock production.

II. Organization and Style (24/25)

- This text is targeted for 9-12 grade students in animal science courses and is appropriate for their reading levels.
- There are many charts, tables, illustrations, and pictures throughout the textbook for visual references.
- Each chapter features learning objectives, keywords, suggested learning activities, and discussion and review questions after the chapter summary, allowing the text to be adapted and utilized at different instructional levels.
- Chapters are organized with a scaffolded structure in which the content knowledge and skills build upon one another.
- Chapters are organized with headings and subheadings to help “chunk” student learning and provide multiple opportunities for student mastery of the content and skills.

III. Instructional Supports (20/20)

- The “Connections” sections in each chapter provide relevance to the content. Additionally, the suggested learning activities at the end of each chapter help students develop authentic skills and promote meaningful learning experiences.

- Each chapter includes a list of “Student Learning Activities” that suggest varied, hands-on activities that require students to interact with the content in meaningful ways.
- Key terms for each chapter are listed at the beginning of each chapter along with the learning objectives. The key terms are highlighted in context throughout each chapter and their definitions are included in a glossary at the end of the text. Visual references provide additional context for the key terms. “Discussion Questions” at the end of each chapter prompt critical thinking and provide additional rigor to the text.
- The text includes access to MindTap, an online resource that provides instructor resources, an instructor manual, a solution and answer guide, PowerPoint lecture review slides, and a test bank. Additionally, a CD-ROM, instructor companion website, and lab manual are also available.

IV. Technology (24/25)

- MindTap is the Cengage online resource that accompanies this text. It allows for a personalized learning experience that combines reading, activities, videos, and assessments.
- Instructors can customize Cengage resources and add current event information to MindTap.
- Cengage offers demo videos and technical support for MindTap.
- MindTap offers interactive guided reading with the ability to highlight and take notes. There are “Concept Check” quizzes to help students review chapter content. The “Study It” resources include flashcards, PowerPoints, and review questions. The “Apply It” resources include the “NameIt Game”, critical thinking questions, and the final exam for each chapter.
- The customizable features of MindTap allow students to engage with the textbook material and resources in a customizable and interactive manner. This allows students to transform their knowledge in a practical way.

V. Monitoring Student Progress (24/25)

- The instructor resources and online materials include scoring guidelines and examples for assessing student performance.
- The discussion and review questions at the end of each chapter use a variety of questioning and assessment strategies.
- Each chapter concludes with a summary before the summative review questions, allowing students to assess their level of understanding. Teachers could use the review questions as a chapter pre-assessment to establish prior knowledge and to guide their instruction.
- Instructors can monitor student performance data on MindTap. The CD-ROM has ExamView which includes over 1,000 questions in different formats so that instructors can customize student assessments.
- Instructors are able to author, edit, and manage test bank content through ExamView and MindTap.

School District Five of Lexington & Richland Counties

Recommendation for Instructional Materials Adoption

Subject: Foods and Nutrition

Grade level/Cluster: 9-12

Title: Food and Nutrition for You

Author: Weixel and Wempen

Publisher: Pearson

Copyright Date: 2017

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

I. Content and Alignment (20/20)

- Aligns very closely to State standards
- Strong content in all areas of foods instruction
- Aligns with CTE also in its education and to Food Careers

II. Organization and Style (25/25)

- Very logically presented from basics to advanced
- Societal trends and changes well-documented
- Sources of our food supply
- Impacts on diet and exercise Good Holistic approach
- All food styles well presented
- Very visually appealing

III. Instructional Supports (18/20)

- Online support for teacher access to supplemental materials
- Good video accompaniment
- Recipe cards and workbooks available

IV. Technology (21/25)

- Online links to excellent websites
- Expansion of curriculum possible with online resources

V. Monitoring Student Progress (23/25)

- Assessments available online
- Ability for teacher to customize course and assignments and assessments
- Show how tie-ins with practical experiences (like grocery store visits) can be incorporated for further assessment and additional assignments to tailor to students' expanding interests

Assistant Director: Will McGinty

Date: 5/16/22

Adopted 4/28/86; Revised 9/19/2017; Revised 11/23/2021

School District Five of Lexington & Richland Counties

Recommendation for Instructional Materials Adoption

Subject: Game Design & Development

Grade level/Cluster: 9-12

Title: Unity Game Programming

Author: Software

Publisher: CompuScholar

Copyright Date: Not listed

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

I. Content and Alignment (20/20)

- The content is aligned to State Standards (or course objectives) and content-specific practices and skills are clearly defined.
- The content supports students in developing a global perspective (where appropriate).
- The content is current and accurate.
- The content helps students make connections to other disciplines.

II. Organization and Style (25/25)

- The Lexile (readability) level is appropriate for students
- The text has consistent formatting with a variety of graphs, tables, diagrams, photographs, and illustrations.
- The text has a clear learning progression with connections to prior knowledge and skills.
- The text is adaptable to different instructional levels.
- The text sequence provides multiple opportunities and adequate time for student learning.

III. Instructional Supports (20/20)

- The materials engage students in authentic and meaningful learning experiences.
- The materials support a variety of experiences and approaches to enhance interactive participation.
- The materials provide modifications and extensions for all students, including those performing above grade level.
- Quality guides, handbooks, manuals, and keys are provided for teachers.

IV. Technology (25/25)

- Technology provides students the opportunity to broaden their perspectives and enrich learning.
- Digital content can be updated based on new discoveries or current events.
- Ongoing professional development and technical support are available.
- Technology resources provide students the opportunity to take an active role and demonstrate learning in unique ways.
- Technology resources allow for significant task redesign and/or creation of new engagements that are previously inconceivable. (SAMR Technology Cycle, Puentedura, 2013)

V. Monitoring Student Progress (25/25)

- Materials include editable and aligned rubrics, scoring guidelines, and examples that provide guidance for assessing student performance.
- There are a variety of assessments such as selected or constructed response, project-based, extended response, or performance task.
- The materials provide pre- and post-assessments including formative, summative, peer, and self-assessment thus providing multiple opportunities for students to receive feedback.
- The assessments provide teachers with varied data to inform instruction.
- Assessments are easy to customize and have large item banks.

Assistant Director: Will McGinty

Date: 5/16/22

Adopted 4/28/86; Revised 9/19/2017; Revised 11/23/2021

School District Five of Lexington & Richland Counties

Recommendation for Instructional Materials Adoption

Subject: Introduction to Veterinary

Grade level/Cluster: 10-12

Title: Veterinary Assisting: Fundamentals & Apps.

Author: Beth Vanhorn

Publisher: Cengage Learning

Copyright Date: 2022

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

I. Content and Alignment (20/20)

- This textbook is the 2nd edition (2022) of the Veterinary Assisting: Fundamentals & Applications text. It is the most current and comprehensive text available.
- The text is based on the National Association of Veterinary Technicians in America (NAVTA) Essential Skills for Assistant Training curriculum and is aligned with the SC Ag. Ed. standards.
- Literacy and mathematics are integrated authentically to build connections between the core subjects and their applications in the real world.
- The text features chapters on veterinary careers and ethics and clinical scenarios presented at the end of each chapter to help students understand the scope of veterinary medicine and various industry perspectives. Section II: Veterinary Animal Production provides a detailed overview of each animal species, its management, and health concerns, allowing for a holistic view of animal production.

II. Organization and Style (24/25)

- This text is targeted for 9-12 grade students and is appropriate for their reading levels.
- There are many charts, tables, illustrations, and pictures throughout the textbook for visual references.
- Each chapter features learning objectives, keywords, and review questions after the chapter summary, allowing the text to be adapted and utilized at different instructional levels.
- In addition to a scaffolded structure throughout the text, chapters also have additional features that help students build connections to prior knowledge and skills. These include “Terminology Tips”, “Making Connections”, “Safety Alerts”, “Clinical Situations”, and “Competency Skills”.
- Chapters are organized with headings and subheadings to help “chunk” student learning and provide multiple opportunities for student mastery of the content and skills.

III. Instructional Supports (20/20)

- The “Clinical Situations” in each chapter provide authentic and meaningful learning experiences by providing relevance to the content.

- The “Competency Skills” sections throughout the text highlight over 150 technical skills. Each competency skill outlines the learning objective, any materials needed, and the guidelines or procedure for correctly performing the skill, allowing the teacher to easily develop interactive lessons. There are many pictures and diagrams to illustrate techniques and support learning.
- Key terms for each chapter are highlighted throughout the text and their definitions are included at the end of each chapter. Visual references provide context for the key terms. “Clinical Concepts and Critical Thinking” sections provide additional rigor to the text.
- The text includes access to MindTap, an online resource that provides instructor resources, an instructor manual, a solution and answer guide, PowerPoint lecture review slides, a test bank, and competency skills checklists.

IV. Technology (24/25)

- MindTap is the Cengage online resource that accompanies this text. It allows for a personalized learning experience that combines reading, activities, and assessments.
- Instructors can customize Cengage resources and add their own content and current event information to MindTap.
- Cengage offers demo videos and technical support for MindTap.
- MindTap offers interactive guided reading with the ability to highlight and take notes. There are “Concept Check” quizzes to help students review chapter content. The “Study It” resources include flashcards, PowerPoints, and review questions. The “Apply It” resources include the “NameIt Game”, critical thinking questions, and the final exam for each chapter.
- The customizable features of MindTap allow students to engage with the textbook material and resources in a customizable and interactive manner. This allows students to transform their knowledge in a practical way.

V. Monitoring Student Progress (24/25)

- The Competency Skills Checklists allow instructors to evaluate students on the demonstration and mastery of over 150 technical skills.
- The review questions and clinical scenarios at the end of each chapter use a variety of questioning and assessment strategies.
- Each chapter concludes with a summary before the summative review questions, allowing students to assess their level of understanding. Students can also use the skills checklists to self-assess their performances.
- Instructors can monitor student performance data on MindTap and can use the skills checklists to assess student mastery of the practical competencies.
- Instructors are able to author, edit, and manage test bank content through MindTap.

School District Five of Lexington & Richland Counties

Recommendation for Instructional Materials Adoption

Subject: Machine Tool Technology

Grade level/Cluster: 10-12

Title: Precision Machining Technology

Author: Peter Hoffman, Eric Hopewell

Publisher: Cengage

Copyright Date: 2020

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

I. Content and Alignment (18/20)

- Content is current.
- The content is aligned to state and national standards.
- The text incorporates strong math and science skills.
- The text is aligned with national certification standards

II. Organization and Style (23/25)

- Reading level is appropriate for High School students.
- Variety of instructional materials provided for different ability levels.
- There are ample pictures and diagrams.
- The text has a clear learning progression within each chapter.
- The text sequence provides multiple opportunities and adequate time for student learning.

III. Instructional Supports (19/20)

- The text provides authentic and meaningful learning experiences to keep students engaged.
- Hands-on projects and assessments are included in the resources.
- Online video lessons are included in teacher resources.
- Powerpoints are included with teacher resources.

IV. Technology (19/25)

- Technology provides students the opportunity to broaden their perspectives and enrich learning.
- Online video lessons are included in teacher resources.
- Powerpoints are included with teacher resources.
- Online assessments are included with teacher resources.
- Quality guides, handbooks, manuals, and keys are provided for teachers.

V. Monitoring Student Progress (23/25)

- Materials include editable and aligned rubrics, scoring guidelines, and examples that provide guidance for assessing student performance.
- There are a variety of assessments such as selected or constructed response, project-based, extended

response, or performance task.

- Assessments are easy to customize and have large item banks.
- The assessments provide teachers with varied data to inform instruction.

Assistant Director: Will McGinty

Date: 5/16/22

Adopted 4/28/86; Revised 9/19/2017; Revised 11/23/2021

School District Five of Lexington & Richland Counties

Recommendation for Instructional Materials Adoption

Subject: Marketing Management

Grade level/Cluster: 9-12

Title: Business Management

Author: Burrow/Kleindl/Becraft

Publisher: Cengage Learning

Copyright Date: 2017

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

I. Content and Alignment (15/20)

- The content is current and accurate.
- The content is aligned to State Standards (or course objectives) and content-specific practices and skills are clearly defined.
- The content helps students make connections to other disciplines.
- The content supports students in developing a global perspective (where appropriate).

II. Organization and Style (20/25)

- The Lexile (readability) level is appropriate for students.
- The text has consistent formatting with a variety of graphs, tables, diagrams, photographs, and illustrations.
- The text is adaptable to different instructional levels.
- The text has a clear learning progression with connections to prior knowledge and skills.
- The text sequence provides multiple opportunities and adequate time for student learning.

III. Instructional Supports (15/20)

- The materials engage students in authentic and meaningful learning experiences.
- The materials support a variety of experiences and approaches to enhance interactive participation.
- The materials provide modifications and extensions for all students, including those performing above grade level.

IV. Technology (18/25)

- Technology provides students the opportunity to broaden their perspectives and enrich learning.
- Digital content can be updated based on new discoveries or current events.
- Ongoing professional development and technical support are available.
- Technology resources provide students the opportunity to take an active role and demonstrate learning in unique ways.

V. Monitoring Student Progress (22/25)

- Materials include editable and aligned rubrics, scoring guidelines, and exemplars that provide guidance for assessing student performance.
- There are a variety of assessments such as selected or constructed response, project-based, extended response, or performance task.
- The materials provide pre- and post-assessments including formative, summative, peer, and self-assessment thus providing multiple opportunities for students to receive feedback.
- The assessments provide teachers with varied data to inform instruction.
- Assessments are easy to customize and have large item banks.

Assistant Director: Will McGinty

Date: 5/16/22

Adopted 4/28/86; Revised 9/19/2017; Revised 11/23/2021

School District Five of Lexington & Richland Counties

Recommendation for Instructional Materials Adoption

Subject: Marketing

Grade level/Cluster: 9-12

Title: Essentials of Marketing

Author: Perreault, Cannon, McCarthy

Publisher: McGraw Hill

Copyright Date: 2021

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

I. Content and Alignment (20/20)

- The content is aligned to the State Standards and content-specific practices and skills are clearly defined.
- The content supports students in developing a global perspective (where appropriate).
- The content is current and accurate.
- The content helps students make connections to other disciplines.

II. Organization and Style (20/25)

- The Lexile level is appropriate for students.
- The text has consistent formatting with a variety of graphs, tables, diagrams, photographs, and illustrations.
- The text has clear learning progressions with connections to prior knowledge and skills.
- The text is adaptable to different instructional levels.
- The text sequence provides multiple opportunities and adequate time for student learning.

III. Instructional Supports (20/20)

- The material engages students in authentic and meaningful learning experiences.
- The material supports a variety of experiences and approaches to enhance interactive participation.
- The materials provide modifications and extensions for all students, including those performing above grade level.
- Quality guides, handbooks, manuals, and keys are provided for teachers.

IV. Technology (25/25)

- Technology provides students the opportunity to broaden their perspectives and enrich learning.
- Digital content can be updated based on new discoveries or current events.
- Ongoing professional development and technical support are available.
- Technology resources allow for significant task redesign.
- Technology resources allow students to take an active role in the learning process.

V. Monitoring Student Progress (25/25)

- Materials include aligned rubrics and scoring guides.
- There are a variety of formative and summative assessments provided.
- Test banks are available.
- Pre- and post-assessments are available.
- The content provides multiple forms of feedback.

Assistant Director: Will McGinty

Date: 5/16/22

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

School District Five of Lexington & Richland Counties

Recommendation for Instructional Materials Adoption

Subject: Pharmacology 1a

Grade level/Cluster: 11-12

Title: Pharmacology: Introduction

Author: Software

Publisher: e-Dynamic Learning

Copyright Date: Not listed

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

I. Content and Alignment (16/20)

- The content is aligned with the following Foundation Standards for Pharmacology:
- Foundation 1: 1. a, b, & c, 2. none, 3. & 4. all
- Foundation 10: 1. a, b, c, d, & e, but lacks f, g, h, i and j, which are the skills for a Pharm Tech.
- As a stand alone course, this would not prepare students to take the PTCB or ExCPT exams.
HOWEVER, if students had successfully taken and passed the Health Science 1 & 2 prerequisite classes, they would already know the remaining foundation standards with the EXCEPTION OF Foundation 10: Technical Skills. It may be possible that those are skills that could be learned on the job.
- Pharmacology is split into two classes that this online company lists- Pharmacology 1a and 1b. Students would need to take both of those classes in order to cover most of Foundation 1..
- It appears that this class (and the 1b class) is strictly about pharmacology- drugs and their interactions with body systems.
- These classes do nothing to address pharmacology foundation standards 2, 4, 5, 6, 8, 9, 10 and 11, which are crucial to becoming a functioning pharmacy technician.
- As already stated, if students passed HS 1 & 2, this class would only lack in teaching foundation standard 11.

II. Organization and Style (18/25)

- Follows a logical progression through the topics , including career paths and requirements for further and advanced studies.
- The Lexile (readability) level is appropriate for students.
- The text has a clear learning progression with connections to prior knowledge and skills.

- The text sequence provides multiple opportunities and adequate time for student learning.

III. Instructional Supports (15/20)

- The website offers webinars and workshops for professional development, as well as on demand eDynamic Learning with regards to how to set up and manage their classes.
- They do not appear to offer any kind of academic subject-specific support.
- The materials engage students in authentic and meaningful learning experiences.
- The materials support a variety of experiences and approaches to enhance interactive participation.

IV. Technology (20/25)

- Digital content can be updated based on new discoveries or current events.
- Link provided opened student resources and student view, but not from teacher perspective
- Technology resources provide students the opportunity to take an active role and demonstrate learning in unique ways.
- Technology provides students the opportunity to broaden their perspectives and enrich learning.

V. Monitoring Student Progress (15/25)

- There are a variety of assessments such as selected or constructed response, project-based, extended response, or performance task.
- Link provided open student resources and student view, but not from a teacher perspective.
- There were no sample student Midterm or Final exams provided to the teacher-evaluator.

Assistant Director: Will McGinty

Date: 5/17/22

Adopted 4/28/86; Revised 9/19/2017; Revised 11/23/2021

School District Five of Lexington & Richland Counties

Recommendation for Instructional Materials Adoption

Subject: Pharmacology 1b

Grade level/Cluster: 11-12

Title: Pharmacology: Analysis and Effects

Author: Software

Publisher: e-Dynamic Learning

Copyright Date: Not listed

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

I. Content and Alignment (16/20)

- The content is aligned with the following Foundation Standards for Pharmacology:
- Foundation 1: 1. a, b, & c, 2. none, 3. & 4. all
- Foundation 10: 1. a, b, c, d, & e, but lacks f, g, h, i and j, which are the skills for a Pharm Tech.
- As a stand alone course, this would not prepare students to take the PTCB or ExCPT exams.
HOWEVER, if students had successfully taken and passed the Health Science 1 & 2 prerequisite classes, they would already know the remaining foundation standards with the EXCEPTION OF Foundation 10: Technical Skills. It may be possible that those are skills that could be learned on the job.
- Pharmacology is split into two classes that this online company lists- Pharmacology 1a and 1b. Students would need to take both of those classes in order to cover most of Foundation 1..
- It appears that this class (and the 1b class) is strictly about pharmacology- drugs and their interactions with body systems.
- These classes do nothing to address pharmacology foundation standards 2, 4, 5, 6, 8, 9, 10 and 11, which are crucial to becoming a functioning pharmacy technician.
- As already stated, if students passed HS 1 & 2, this class would only lack in teaching foundation standard 11.

II. Organization and Style (18/25)

- Follows a logical progression through the topics , including career paths and requirements for further and advanced studies.
- The Lexile (readability) level is appropriate for students.
- The text has a clear learning progression with connections to prior knowledge and skills.

- The text sequence provides multiple opportunities and adequate time for student learning.

III. Instructional Supports (15/20)

- The website offers webinars and workshops for professional development, as well as on demand eDynamic Learning with regards to how to set up and manage their classes.
- They do not appear to offer any kind of academic subject-specific support.
- The materials engage students in authentic and meaningful learning experiences.
- The materials support a variety of experiences and approaches to enhance interactive participation.

IV. Technology (20/25)

- Digital content can be updated based on new discoveries or current events.
- Link provided opened student resources and student view, but not from teacher perspective
- Technology resources provide students the opportunity to take an active role and demonstrate learning in unique ways.
- Technology provides students the opportunity to broaden their perspectives and enrich learning.

V. Monitoring Student Progress (15/25)

- There are a variety of assessments such as selected or constructed response, project-based, extended response, or performance task.
- Link provided open student resources and student view, but not from a teacher perspective.
- There were no sample student Midterm or Final exams provided to the teacher-evaluator.

Assistant Director: Will McGinty

Date: 5/17/22

Adopted 4/28/86; Revised 9/19/2017; Revised 11/23/2021

School District Five of Lexington & Richland Counties

Recommendation for Instructional Materials Adoption

Subject: Small Animal Care

Grade level/Cluster: 10-12

Title: Veterinary Assisting: Fundamentals & Apps.

Author: Beth Vanhorn

Publisher: Cengage Learning

Copyright Date: 2022

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

I. Content and Alignment (20/20)

- This textbook is the 2nd edition (2022) of the Veterinary Assisting: Fundamentals & Applications text. It is the most current and comprehensive text available.
- The text is based on the National Association of Veterinary Technicians in America (NAVTA) Essential Skills for Assistant Training curriculum and is aligned with the SC Ag. Ed. standards.
- Literacy and mathematics are integrated authentically to build connections between the core subjects and their applications in the real world.
- The text features chapters on veterinary careers and ethics and clinical scenarios presented at the end of each chapter to help students understand the scope of veterinary medicine and various industry perspectives. Section II: Veterinary Animal Production provides a detailed overview of each animal species, its management, and health concerns, allowing for a holistic view of animal production.

II. Organization and Style (24/25)

- This text is targeted for 9-12 grade students and is appropriate for their reading levels.
- There are many charts, tables, illustrations, and pictures throughout the textbook for visual references.
- Each chapter features learning objectives, keywords, and review questions after the chapter summary, allowing the text to be adapted and utilized at different instructional levels.
- In addition to a scaffolded structure throughout the text, chapters also have additional features that help students build connections to prior knowledge and skills. These include “Terminology Tips”, “Making Connections”, “Safety Alerts”, “Clinical Situations”, and “Competency Skills”.
- Chapters are organized with headings and subheadings to help “chunk” student learning and provide multiple opportunities for student mastery of the content and skills.

III. Instructional Supports (20/20)

- The “Clinical Situations” in each chapter provide authentic and meaningful learning experiences by providing relevance to the content.

- The “Competency Skills” sections throughout the text highlight over 150 technical skills. Each competency skill outlines the learning objective, any materials needed, and the guidelines or procedure for correctly performing the skill, allowing the teacher to easily develop interactive lessons. There are many pictures and diagrams to illustrate techniques and support learning.
- Key terms for each chapter are highlighted throughout the text and their definitions are included at the end of each chapter. Visual references provide context for the key terms. “Clinical Concepts and Critical Thinking” sections provide additional rigor to the text.
- The text includes access to MindTap, an online resource that provides instructor resources, an instructor manual, a solution and answer guide, PowerPoint lecture review slides, a test bank, and competency skills checklists.

IV. Technology (24/25)

- MindTap is the Cengage online resource that accompanies this text. It allows for a personalized learning experience that combines reading, activities, and assessments.
- Instructors can customize Cengage resources and add their own content and current event information to MindTap.
- Cengage offers demo videos and technical support for MindTap.
- MindTap offers interactive guided reading with the ability to highlight and take notes. There are “Concept Check” quizzes to help students review chapter content. The “Study It” resources include flashcards, PowerPoints, and review questions. The “Apply It” resources include the “NameIt Game”, critical thinking questions, and the final exam for each chapter.
- The customizable features of MindTap allow students to engage with the textbook material and resources in a customizable and interactive manner. This allows students to transform their knowledge in a practical way.

V. Monitoring Student Progress (24/25)

- The Competency Skills Checklists allow instructors to evaluate students on the demonstration and mastery of over 150 technical skills.
- The review questions and clinical scenarios at the end of each chapter use a variety of questioning and assessment strategies.
- Each chapter concludes with a summary before the summative review questions, allowing students to assess their level of understanding. Students can also use the skills checklists to self-assess their performances.
- Instructors can monitor student performance data on MindTap and can use the skills checklists to assess student mastery of the practical competencies.
- Instructors are able to author, edit, and manage test bank content through MindTap.

School District Five of Lexington & Richland Counties

Recommendation for Instructional Materials Adoption

Subject: Wildlife Management

Grade level/Cluster: 9-12

Title: Wildlife and Natural Resource Management

Author: Kevin H. Deal

Publisher: Cengage Learning

Copyright Date: 2017

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

I. Content and Alignment (18/20)

- The textbook provides accurate and reliable information throughout the whole book. Especially in Section 2 with the animal profiles.
- The textbook covers a large majority of state standards but lays them out in a different order.
- The textbook focuses on careers across disciplines in this field.
- The book focuses on North American Wildlife but provides a variety of illustrations and examples.

II. Organization and Style (25 /25)

- The textbook is at the appropriate reading level for students and also highlights important vocabulary at the beginning of each chapter.
- The textbook is designed for students to engage and connect through illustrations, tables, and diagrams.
- The textbook is designed to teach 11th & 12th graders. The activities and discussions can be adjusted for instructional level.
- The textbook progresses in a logical fashion that allows the student to have an understanding of what is involved in Wildlife Management.
- The textbook setups allow students to learn at their own pace.

III. Instructional Supports (16/20)

- The textbook provides a variety of discussions and learning activities.
- The learning activities provide a variety of assignments in order to engage the student and their interests.
- The discussions provided at the end of each chapter are meant to have the student analyze what they

have learned and take it to the next level.

- Handbooks, manuals, and workbooks exist but were not provided to the teacher or appraisal.

IV. Technology (19/25)

- The textbook has a companion website with answers, image gallery, and presentations
- Editions in the textbook are updated every couple of years. This is enough for the Wildlife field.
- The companion site provides support to the teacher through lesson plans, presentations, and assessments.
- The textbook has a student workbook with a variety of activities and questions. (I don't know if this is included).
- The textbook has an online "Mindtap" which has extra resources and readings and allows for redesign and adjustment.

V. Monitoring Student Progress (15/25)

- There was no evidence of guidelines or rubrics.
- The companion website and Mindtap provide a variety of readings, assignments, and tasks, but I do not know if it is provided.
- The companion website and Mindtap provide a variety of assessments, but I do not know if it is provided.
- The assessments allow teachers to analyze what the students know.
- If the online resources are not provided the assessments are limited to a handful of questions for each chapter.

Assistant Director: Will McGinty

Date: 5/16/22

Adopted 4/28/86; Revised 9/19/2017; Revised 11/23/2021

School District Five of Lexington & Richland Counties

Recommendation for Instructional Materials Adoption

Subject: Anatomy and Physiology, Honors Grade level/Cluster: 10-12
Title: Essentials of Anatomy & Physiology, 13th Edition Author: Marieb & Keller
Publisher: Savvas Copyright Date: 2022

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

I. Content and Alignment (18/20)

- The content is current (ex. chapter 12) and aligns with district learning objectives
- Lesson objectives are provided before every lesson
- Connections to biology and chemistry with “Focus on Career & Closer Look Essays” about various health and medical careers
- Developmental aspects sections discuss how body systems develop and change in a lifespan with one or two global examples provided

II. Organization and Style (23/25)

- The 1240 Lexile is appropriate for 10-12th grade honors students
- Formatting is consistent with key terms in bold and a variety of graphs, tables, diagrams, photos, and illustrations throughout the chapters
- Limited extension opportunities provided in text, but many are provided with the Mastering A & P access
- Clear and logical progression through chapters
- Diagrams with questions throughout lessons called “Did You Get It?” and questions are provided at the end of both lessons and chapters

III. Instructional Supports (18/20)

- “Critical Thinking” and “Clinical Application Questions” at the end of chapters make connections to medical fields. Real life applications of concepts are discussed.
- Clinical application questions, building vocabulary activities, and online interactives are provided
- Dynamic modules and flashcards are available for students with an internet connection

- Online assessment tools, videos, animations, and an online anatomy lab are available

IV. Technology (18/25)

- Mastering A&P online access (drag and drop, interactives, videos, animations, e-flashcards, quizzes)
- Mastering platform can be updated
- Onboarding and continuous professional development and support are provided
- Dynamic Study Modules identify student weaknesses and adjusts accordingly
- Some “evaluate” activities may provide for task redesign

V. Monitoring Student Progress (20/25)

- Editable assessments and answer keys provided
- Assessments include performance task, selected response, multiple choice, extended response
- Pre-and post-assessments are provided with many self-assessment opportunities
- Gap Finder diagnostic and Dynamic Study modules provide teacher with a variety of data
- Assessments can be customized by the teacher

Content Coordinator Name: Beth Boland

Content Coordinator Signature: Beth Boland

Date: 5.16.2022

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

School District Five of Lexington & Richland Counties

Recommendation for Instructional Materials Adoption

Subject: Anatomy and Physiology, CP Grade level/Cluster: 11-12

Title: Introduction to Anatomy and Physiology, 2nd Edition Author: Hall, Provost-Craig, Rose

Publisher: Goodheart-Willcox Copyright Date: 2021

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

I. Content and Alignment (18/20)

- Includes current research segments for each system in the “What Research Tells Us.” For example, on page 495 in the Lymphatic and Immune Systems, the research segment discusses antibody-based drugs such as Trastuzumab (Herceptin) which was first approved in December of 2018
- Content is aligned to course objectives and each lesson starts with ‘before you read’ questions, lesson objectives, and key terms
- The text has sections that relate material to careers in medicine
- “In the Lab” activities include research, pamphlets development, PSAs, etc. There are several global examples provided.

II. Organization and Style (24/25)

- The 1180 Lexile is appropriate for 11-12th grade CP students
- There is consistency in formatting with key terms highlighted, and lessons beginning and ending in the same manner. There are ample and adequate diagrams, graphs, illustrations, etc.
- There are text and visual learning opportunities throughout with opportunities for extension of learning (for example: pg. 171 “Conduct research to find out what ROM exercises are commonly used in physical therapy sessions to help people who are recovering from injuries to regain their full ROM).
- The text follows the hierarchy of life starting with the building blocks of life, then tissues, organs, and systems. Life Span Development sections connect prior knowledge
- Text, illustrations, and videos provide adequate time & opportunities for student learning

III. Instructional Supports (20/20)

- Clinical Case Studies, “What Research Tells Us Sections, Career Corner, In the Lab” activities (ex pg. 237 students use different colors of clay to construct a lateral view of brain and include different lobes, cerebellum, and brain stem) provide real world examples
- Activities include building models, pamphlets, doing research, clinical case studies (ex. case study is given at beginning of chapter and tells students to think about the information as they go through the chapter to try to diagnose the individual)
- Thorough coverage of all the body systems is provided without extraneous details. There is a “building your portfolio” option for assessment. Extensions are provided for students above grade-level such as “Analyze & Apply, In the Lab activities, and Thinking Critically”
- Teacher support materials include instructor hard copy and online text, workbook, answer keys, lesson plans, presentations for PowerPoint®, ExamView® Assessment Suite software, and question pools in additional formats

IV. Technology (20/25)

- The online textbook and learning suite include etext, companion website (vocabulary games, e-flashcards, interactive quizzes), online student workbook, and a lab manual
- Goodheart-Willcox will update online platforms
- “How-To” guides are provided online, live webinars and ongoing support are provided
- Vocabulary flashcards and matching games are available online for students
- Some end-of-chapter activities may allow for task redesign

V. Monitoring Student Progress (21/25)

- Assessment software and question pools are provided
- At the end of the chapters are suggested assessments that include cooperative learning
- Students have multiple opportunities to receive feedback from teachers and peers
- There is a variety of formative & summative assessment options, but limited pre-and self-assessment
- ExamView and other question banks are available for constructing different types of assessments

Content Coordinator Name: Beth Boland

Content Coordinator Signature: Beth Boland

Date: 5.16.2022

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

School District Five of Lexington & Richland Counties

Recommendation for Instructional Materials Adoption

Subject: Astronomy Grade level/Cluster: 9-12
Title: Foundations of Astronomy Author: Backman & Seeds
Publisher: Cengage Copyright Date: 2019

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

I. Content and Alignment (19/20)

- Content is current and accurate
- Each chapter opens with questions that can be used as objectives (ex. page 32 lists probing questions to hook students)
- Connections to mathematics, physics, chemistry, and biology
- Scale, proportionality, and characteristics of the universe as a whole are addressed

II. Organization and Style (20/25)

- The Lexile, 1280, is appropriate for high school college- and career-ready students
- The text is rich with infographics and colorful poster-like pages
- There is an emphasis on conceptual understanding for adaptability to all instructional levels
- Chapters lead students through the information in a scaffolded, organized manner
- Text features like “How Do We Know” boxes, concept art, highlighted common misconceptions, and “Practicing Science” boxes provide repeated opportunities for student learning

III. Instructional Supports (20/20)

- “What Are We?” features at the end of each chapter shows how chapter content helps explain our place in the cosmos and students are asked to explore a world view of the content
- “Practicing Science” boxes at the end of the chapter are designed to put the student in the role of scientists
- Many of the “Practicing Science” boxes end with further investigation for extension of learning
- The teacher edition is provided along with online access to course materials that can be customized including PowerPoint lectures with images and illustrations

IV. Technology (25/25)

- MindTap for Astronomy provides engaging content with tutorial simulations
- Online material can be updated
- Virtual or in-person implementation training is available and is ongoing, if needed
- Tutorial simulations are provided
- Visual Astronomy Labs 3.0 uses real astronomical data combined with robust simulations for a true online lab experience

V. Monitoring Student Progress (22/25)

- No evidence noted for rubrics, but answer keys are provided
- MindTap contains assessments that support the different question types provided in the text
- Students are provided with formative assessments via a “learning path” where content is presented in small segments for learning and practice
- Real time data is provided for the teachers and students are provide with the Progress App which provides visual feedback on performance
- There is a MindTap test generator

Content Coordinator Name: Beth Boland

Content Coordinator Signature: Beth Boland

Date: 5.16.2022

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

School District Five of Lexington & Richland Counties

Recommendation for Instructional Materials Adoption

Subject: Earth Science, CP and Honors Grade level/Cluster: 10-12
Title: Earth + Space Science Author: Hendrix, Thompson, Turk
Publisher: Cengage Copyright Date: 2022

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

- I. Content and Alignment (19/20)
- The content is current and accurate reflecting the 2022 copyright (for example, air pollution data p. 592)
 - Disciplinary Core Ideas, Crosscutting Concepts, and SEPs are clearly identified and there is alignment to the 2021 Earth Science standards
 - Cross-curricular connections given for history, art, medicine, economics, and other areas of science
 - Global examples using National Geographic content are evident throughout
- II. Organization and Style (24/25)
- The Lexile, 1150, is appropriate for high school students
 - Content is presented using a color-coded system and contains a variety of visuals
 - The content can be adjusted to suit the needs of students at various ability levels
 - Content is presented in a logical order and has science background notes and connections to prior knowledge
 - A variety of formats for learning are provided (labs, question banks, activities, etc)
- III. Instructional Supports (20/20)
- Each chapter opens with an anchoring phenomenon that connects to learning throughout
 - Videos, case studies, data analysis, and mini-labs are available
 - Notes for differentiated instruction are included
 - Teacher materials contain unit planning guides, keys, checkpoints etc.

IV. Technology (20/25)

- Figures within the text alert students to online information for learning enrichment
- MindTap platform can be updated
- In-person or virtual training is available for implementation and ongoing support is provided
- Interactive online resources are available
- Some activities may allow for significant task redesign

V. Monitoring Student Progress (25/25)

- Rubrics for performance tasks and exemplars are provided
- A variety of assessments are provided including summary projects, inquiry labs, data analysis labs, and a multiple choice test bank
- Pre- and post-tests, “tying it all together,” chapter tests, and performance tasks are provided for assessment
- There are varied activities with real-time data reporting for teachers
- MindTap has easily editable materials

Content Coordinator Name: Beth Boland

Content Coordinator Signature: Beth Boland

Date: 5.16.2022

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

School District Five of Lexington & Richland Counties

Recommendation for Instructional Materials Adoption

Subject: Environmental Science, CP Grade level/Cluster: 11, 12

Title: Environmental Science, Sustaining Your World, 1st Edition, Author: Miller & Spoolman

Publisher: Cengage Learning Copyright Date: 2017

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

I. Content and Alignment (17/20)

- Content is accurate and most data and graphs are dated 2015 to present
- Content reflects course objectives and each chapter subsection has a starting box labeled “core ideas and skills”
- The text incorporates crosscutting concepts and makes good connections to biology, chemistry, and physics
- Each chapter begins with a globally-focused article from a National Geographic explorer and connections are made to environmental issues facing countries around the world

II. Organization and Style (21/25)

- The Lexile level, 1220, is appropriate for Environmental Science students (grades 11-12)
- The content is well-organized and consistent throughout each chapter
- The text can be adapted to students at different instructional levels
- Units are set up in a logical progression that draws on student prior knowledge and basic elements of chemistry, biology, and the scientific method
- Each chapter includes recommended time frames for teaching and learning and can be adjusted according to student needs

III. Instructional Supports (14/20)

- Authentic activities are provided in the text, for example, designing a wind-powered generator
- Case studies, “consider this” sections, and video segments are provided
- Some modifications are provided, Citizen Science could be utilized for above grade-level students
- The Teacher Companion site provides ample help for teachers

IV. Technology (16/25)

- The online learning platform provides videos and activities
- Data is consistently updated for current data collection, including a live biodiversity survey from Africa
- Professional support is available on the Teacher Companion website
- Live data and connected Citizen Science programs allow students to design, implement, and contribute to real research
- Engineering projects and live data allow for constant curriculum redesign

V. Monitoring Student Progress (18/25)

- A test generator is provided in the teacher resources and directions for assessments could be utilized to create rubrics. Exemplars are not commonly provided.
- Assessments are varied; matching, short answer, extended response, critical thinking questions, projects, large scale research, and presentations
- The Instructor Companion site has pre- and post-tests. Projects and discussion questions are used for assessment.
- Online assessments allow questions to be tagged and sorted for data reports
- The test generator has a large item bank and allows for the addition of original questions

Content Coordinator Name: Beth Boland

Content Coordinator Signature: Beth Boland

Date: 5.16.2022

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

School District Five of Lexington & Richland Counties

Recommendation for Instructional Materials Adoption

Subject: Environmental Science, Advanced Placement Grade level/Cluster: 10-12

Title: Exploring Environmental Science for AP, 1st Edition Author: Miller & Spoolman

Publisher: Cengage Copyright Date: 2021

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

I. Content and Alignment (17/20)

- Updated first edition with a 2021 copyright contains current and accurate content
- Aligned to course and exam description, includes AP topic correlation tables
- There are connections to topics such as government, economics, geography, biology, and demography
- A global perspective is supported with National Geographic content

II. Organization and Style (21/25)

- The Lexile, 1300, is appropriate for AP students
- Each chapter contains a core case study, additional case studies, key concepts, trade-offs and solutions in graphical format, math connections, and checkpoints for understanding
- The online text allows students to interact with images and videos as well as access a “read aloud” feature
- Chapters are sequenced to provide an understanding of the natural world and human impact
- There are key questions and checkpoints throughout with support for AP FRQs (free-response questions), chapter glossaries, chapter reviews, and sample AP review questions

III. Instructional Supports (17/20)

- There are “Quick Demos,” activities, discussion prompts, labs, and ideas for using the local community to explore concepts
- The planning section at the beginning of each unit provides many instructional activities and ideas
- Instruction can be personalized and differentiation tools are available through MindTap
- Resource guide, chapter planning guide, activities, and labs are available through MindTap

IV. Technology (21/25)

- The MindTap platform contains interactive media
- Within MindTap, the Global Environment Watch provides up-to-date environmental news
- Online and in-person professional development is available
- Students can use Study Hub and save annotations in the online text
- Data sets are provided for engagement but little evidence of significant task redesign

V. Monitoring Student Progress (23/25)

- AP practice questions are provided
- A variety of question types and assessments are provided
- Pre- and post-tests are incorporated
- MindTap allows for personalized instruction and instant feedback
- Cognero test generator with large item bank is provided

Content Coordinator Name: Beth Boland

Content Coordinator Signature: Beth Boland

Date: 5.16.2022

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

School District Five of Lexington & Richland Counties

Recommendation for Instructional Materials Adoption

Subject: Marine Science, CP Grade level/Cluster: 11-12
Title: Marine Science: The Dynamic Ocean Author: Marrero & Schuster
Publisher: Savvas Copyright Date: 2012

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

I. Content and Alignment (17/20)

- Content is accurate in terms of marine protected areas, copyright date of publication is 2012, however
- Contents reflect NGSS and Ocean Literacy Standards (no SC state standards for marine science)
- Connections to science, engineering, technology, math, and the history of the ocean and social issues
- Global examples are cited

II. Organization and Style (19/25)

- 1050 Lexile is appropriate for marine science students
- Clear formatting following the 5 E instructional method for every lesson
- Text can be used in a variety of ways to meet the needs of different audiences
- Clear progression that connects prior knowledge, though some units deviate from the normal teaching sequence
- Topics are revisited in phases, and inquiry labs are provided for further exploration

III. Instructional Supports (15/20)

- Activities have real-world applications
- Lab activities, analyzing data, variety of evaluation formats, videos, and animations are provided
- Teacher resources include ideas for differentiated instruction for gifted and talented students
- A variety of tools are provided such as labs, question banks, and activities

IV. Technology (17/25)

- Access is provided to online videos and resources as well as animal movement maps and data

collection tools

- Animal movement maps and data were updated in 2021 and have information from the 2022 season
- Ongoing professional development and support are available
- Students can access animal tracking studies using “Animals in Curriculum-Based Ecosystem Studies” data
- Some activities allow for significant task redesign

V. Monitoring Student Progress (17/25)

- Answer keys are available, no evidence of rubrics
- Types of assessment include written response, multiple choice, diagrams, and lab analysis
- Pre-assessments are given in the “engage” section of each lesson, other assessments are also included
- There are a variety of assessment types
- The ExamView test bank is provided

Content Coordinator Name: Beth Boland

Content Coordinator Signature: Beth Boland

Date: 5.16.2022

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

School District Five of Lexington & Richland Counties

Recommendation for Instructional Materials Adoption

Subject: Marine Science, Honors Grade level/Cluster: 11, 12

Title: Marine Science, 2nd Edition Author: Castro & Huber

Publisher: McGraw Hill Education Copyright Date: 2019

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

I. Content and Alignment (16/20)

- All information is up-to-date and scientifically accurate with a 2019 publication date
- Content is in alignment with current course syllabi with a focus on biotic components, connections to NGSS and Ocean Literacy Standards
- Unifying themes in text apply across all fields of science and engineering; “ripple effect” features a variety of human connections to the ocean
- A global perspective on conservation and utilization of data are in evidence

II. Organization and Style (21/25)

- The Lexile level, 1140, is appropriate for 11th and 12th grade honors students
- Formatting provides easy reference with important information highlighted
- The digital content provides a variety of resources and the textbook is adaptable for use at different ability levels
- Text is in a logical order and has “In Context” markers that connect knowledge to prior units
- Key questions, reviews, data analysis, and chapter reviews allow time and repetition to support learning

III. Instructional Supports (16/20)

- Activities have real-world connections including projects and data analysis labs
- Lab activities, analyzing data, a variety of evaluation formats, videos & animations are provided
- Misconception alerts included in teacher key and some minimal differentiation modifications and extensions are given
- Teacher Manual has high-quality content and support

IV. Technology (19/25)

- Student resources include career, inquiry, and vocabulary activities
- Information has been updated as of 2019; teacher can add content questions
- On-demand training resources (including videos) and technical support are available
- Unit projects integrate NGSS practices and allow students to develop research and analysis skills in the study of a global challenge related to the material
- Online materials could provide options for new activities or lessons

V. Monitoring Student Progress (18/25)

- Some exemplars are given along with guidance on “answers to look for”
- There is a variety of assessments including summary projects, inquiry labs, data analysis labs, a test bank of multiple choice questions, etc.
- Labs, projects, and test questions can be used as formal assessments and questions throughout the text are useful for formative assessment
- There is a variety of different assessments
- There is a large and customizable test bank

Content Coordinator Name: Beth Boland

Content Coordinator Signature: Beth Boland

Date: 5.16.2022

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



Memorandum

To: Members of the Board of Trustees

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

Date: May 19, 2022

Re: May 23, 2022 Board Meeting
Action Item
Proposed FY 2022-2023 General Fund Budget

Item: The proposed FY 2022-2023 General Fund Budget will be presented.

Background: The purpose of this presentation is to provide information for Discussion of the Proposed FY 2022-2023 General Fund Budget.

Recommendation: It is the recommendation of the Administration to approve the First Reading of the FY 2022-2023 General Fund Budget as presented.

AERsr:aw

FY 2022-2023 General Fund First Reading

*The purpose of this presentation is to provide information to the
School Board regarding the FY 2022-2023 General Fund Budget.
This presentation includes a Recommendation for Approval.*

May 23, 2022



FY 2022-2023

Budget Considerations – State level

- ❖ Funded Step Increase for Teachers (House & Senate)
- ❖ SCRS Employer Contribution Increase – 1% (House & Senate)
- ❖ Minimum Teacher Salary for Bachelor's with 0 years \$40,000 (House) \$38,000 (Senate)
- ❖ Employer Health Insurance premium increase – 18.1% (House & Senate)
- ❖ Bus Driver Salary Increase - 8% to the **State Minimum Bus Driver Salary Schedule** (House & Senate)

FY 2022-2023

Budget Considerations – State level

- ❖ State/Local match changes from 70%/30% for EFA to 75%/25% for **ALL** State Aid to Classroom funding (“all lines rolled up”)
- ❖ New Funding Formula (House) / New Funding Formula with “Stake in the Ground” Base Funding (Senate)
 - ❖ The “Stake in the Ground” Base (21-22 funding level) will not be adjusted for growth in ADM
 - ❖ \$227M in “new money for 22-23” will be allocated based on the New Funding Formula with adjustments for ADM changes on the 45th & 135th day

FY 2022-2023

Budget Considerations – District level

- ❖ 135th Day Average Daily Membership 16,735 (up from 16,717 on the 45th day)
- ❖ Step Increase & Cost of Living Increase for all eligible staff (Board decision)
- ❖ National Board Supplement of \$5,000 to continue (Board decision)
- ❖ Assignments of available Fund Balance over Board Policy recommended percentages (Board decision)

FY 2022-2023

Projected General Fund Revenues (Senate)

Local Revenues:

Taxes (calculated at 246.10 mills)	\$75,743,334		
Other Local Revenues (Interest, Tuition, etc)	\$605,000		
Total Estimated Local Revenues		\$76,348,334	35.29%

State Revenues:

State Aid to Classrooms (New Formula+ Base)	\$83,971,586		
Homestead Exemptions (Tier I, II, III)	\$46,295,141		
PEBA Credit	\$1,190,410		
Other State Revenues	\$8,448,972		
Total Estimated State Revenues		\$139,906,109	64.66%

Other Financing Sources:

Transfers (Indirect Cost)		\$100,000	0.05%
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TOTAL PROJECTED REVENUES 2022-2023

\$216,354,443 100.00%

* Based on 135th day enrollment

Comparisons FY 22 vs FY 23

Revenue Budget

	2021-2022 as of May 4, 2022	2022-2023 projected	% increase/decrease	
Local Revenues:				
Taxes (calculated at 246.10 mills)	\$75,307,647	\$75,743,334	0.58%	assessed value increases
Other Local Revenues (Interest, Tuition, etc)	\$655,000	\$605,000	-7.63%	interest rate decreases
State Revenues:				
State Aid to Classrooms (New Formula+ Base)	\$74,815,842	\$83,971,586	12.24%	EIA included, higher ADM, \$227M new money
Homestead Exemptions (Tier I, II, III)	\$44,872,842	\$46,295,141	3.17%	increase in sales tax allocation Tier III
PEBA Credit	\$1,190,410	\$1,190,410	0.00%	
Other State Revenues	\$7,646,465	\$8,448,972	10.50%	Retiree Insurance increase
Other Financing Sources:				
Transfers (Indirect Cost)	\$480,000	\$100,000	-79.17%	less indirect cost is being claimed
Total	\$204,968,206	\$216,354,443	5.56%	

FY 2022-2023

Projected General Fund Expenditures

Salaries	\$129,476,610	59.88%
Fringe Benefits	\$58,236,702	26.80%
Contracted Services	\$17,030,627	7.92%
Supplies & Materials	\$9,601,611	4.47%
Capital Outlay	\$114,904	0.05%
Other Objects	\$1,606,092	0.75%
Transfers & Payments	\$287,897	0.13%
TOTAL PROJECTED EXPENDITURES 2022-2023	<u>\$216,354,443</u>	100.00%

Comparisons FY 22 vs FY 23

Expenditure Budget

	2021-2022 as of May 4, 2022	2022-2023 <i>projected</i>	% increase/decrease
Salaries	125,246,533	129,476,810	3.38%
Fringe	51,364,573	58,236,702	13.28%
Contractual Services	17,074,903	17,030,627	-0.26%
Supplies	9,561,101	9,601,611	0.42%
Capital	101,649	114,904	13.04%
Other Objects	1,331,550	1,606,092	20.62%
Transfers	287,897	287,897	0.00%
TOTAL	204,968,206	216,354,443	5.56%

FY 2022-2023

Projected General Fund Budget Recap

❖ Projected Revenue	\$216,354,443
❖ Projected Expenditures	\$216,354,443
❖ Difference	\$0

FY 2022-2023

Revenue Items included in this Budget

- ❖ 135th day Average Daily Membership of 16,735 (Weighted Pupil Units of 26,053)
- ❖ Operating Millage of 246.10 mills – NO CHANGE
- ❖ Total Operating Millage Assessed Value is approx. \$301M which is a 2.7% increase (*Reminder – Operating Millage Assessed Value does not include owner-occupied real property.*)
- ❖ Increase in Tier I, Tier II & Tier III Homestead Exemptions = \$1,422,299

FY 2022-2023

Expenditure Items included in this Budget

- ❖ Step Increase for ALL ELIGIBLE staff = approx. \$2,100,000 + fringe (\$715K)
 - ❖ Teachers will be funded by the State = approx. \$1,500,000 + fringe (\$506K)
- ❖ Increase in Teacher Salary Schedule (approx. 4.5%) – 2% increase in Support Salary Schedule
- ❖ 1% increase in Employer Cost of Retirement
- ❖ 18.1% increase in Employer Cost of Health Insurance

FY 2022-2023

Expenditure Items included in this Budget

- ❖ Additional Certified and Classified Support Staff
(final numbers will be provided at the Second Reading)
- ❖ NERI Program – New Educator Retention Incentive
- ❖ Continue \$5,000 Local Supplement for National Board Certified Teachers
- ❖ Increase in cost of Utilities expected
- ❖ Inflation – increase in cost of supplies

FY 2022-2023

Mid-Year Review/Amendment

- ❖ No approved Statewide General Fund Budget – General Assembly
 - ❖ Session Ended
 - ❖ After June 14 – discuss changes and appoint budget conferees
 - ❖ Late June– adopt conference report and send to the Governor
 - ❖ June ?? – consider Governor’s vetoes
- ❖ House & Senate versions are substantially different
- ❖ Board of Economic Advisors will meet on May 24 & June 16 – may update the Revenue Estimates

FY 2022-2023

Mid-Year Review/Amendment

- ❖ Loading Service & Supply Budgets at 75% of allocations
- ❖ Review available Fund Balance over required amounts
- ❖ Unknown increase/decrease in cost in filling vacancies
- ❖ State Revenues will be adjusted based on the 45th day ADM of next school year – if enrollment increases then Revenues will increase.
- ❖ Final Tax Assessment values will be available in July 2022.

Calculation for FY 2022-2023 Allowable Operating Millage Increase

Section 6-1-320 of the SC Code of Laws

Consumer Price Increase (CPI) *	4.70%
<i>Lex/Rich 5 Population Growth *</i>	<u>1.26%</u>
Allowable Percentage Increase *	5.96%
FY 2021-2022 Operating Millage Rate	246.10 mills
FY 2022-2023 Operating Millage Increase Cap	14.67 mills
<i>Allowed but not Previously Imposed Mills (look back)(Section 6-1-320 (A)(2)</i>	<i>11.16 mills</i>
Estimated Value of 1 Mill	\$300,369

*Source: SC Revenue And Fiscal Affairs Office

Dates to Remember

April 2022

- April 14
- April 28

Senate Finance finalizes their version of the Budget to send to the Senate Floor
Senate passes their version of the Budget

May 2022

- May 9
- May 13
- May 23

Discussion of the General Fund Budget
Recess of the Legislative Session – sine die
First Reading of the General Fund Budget

June 2022

- June 13
- Early June
- Mid/Late June

Public Hearing and Second (final) Reading for the FY 2022-2023 General Fund Budget
Conference Committee is named to deliberate the differences in the House & Senate Versions
Final Budget is passed and Signed by the Governor

General Fund – Fund Balance Recap

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

Recommendation

Recommendation:

It is the Recommendation of the Administration to approve the First Reading of the FY 2022-2023 General Fund Budget as presented.

Policy BEDH Public Participation at Meetings

Issued 5/18

Appearance of Individuals or Groups Before the Board

Purpose: To establish the basic structure for public participation in board meetings. The policy will not be used to circumvent the South Carolina Freedom of Information Act (FOIA).

The board values and encourages community involvement. Public participation at board meetings is one of many ways the community may ask questions. The board encourages the citizens of this community to appear and bring before the board any matter directed toward the improvement of the school system and the agenda of the board. This policy provides for any individual or group to be heard on a subject pertaining to the policies or administration of the school system.

Any individual desiring to speak is required to sign in. The board chair will recognize those who have signed in and wish to speak to an agenda topic, or non-agenda topic, during public participation. Each speaker will use the microphone provided and will begin their remarks by announcing their name and group, if any group is being represented.

The presentation should be as brief as possible, yet include all information considered important by the speaker. Unless the board chair allows additional time, each speaker will be limited to three minutes.

If one spokesperson has presented a matter, it is not necessary for others to repeat the same ideas, but anyone may speak who has comments to add that are pertinent.

Persons appearing before the board are reminded, as a point of information, that the members of the board are without the authority to act independently as individuals in official matters; thus, questions may be directed to the board, but answers must be deferred pending consideration by the entire board. At the discretion of the board chair, an individual board member may offer a clarifying statement. The clarifying statement is not to be considered the opinion or policy of the entire board. Any board member may request the administration provide an oral response to the questions asked, or statements made, during public participation at the next meeting of the board.

Questions asked during public participation will be given due consideration and care. Questions will be addressed as follows:

- Questions will be reviewed and answered in a timely manner following the FOIA time line.
- Questions requiring document research, document production, or the redaction of information will be considered a Freedom of Information Request and will be addressed through the district's FOIA process.
- Questions asked and answered in the last twelve months will not be answered again but will be directed to the district's website for previous answers.
- Questions deemed inappropriate will not be answered. Factors that would make a question inappropriate include but are not limited to:
 - Asking a staff member to interpret the "will" or "mind" of the board is considered inappropriate. Decisions of the board are made after thoughtful and careful consideration of the entire board and only the board may speak to those matters.
 - Asking questions that would inappropriately identify a student or family will not be addressed. Matters pertaining to protected personnel records will not be addressed.
 - Asking questions that suggest illegal or unethical activity of a district employee or board member will not be addressed and will be considered inappropriate.

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. The board chair or presiding officer is authorized to terminate the remarks of any person should the chair determine that the speaker's remarks violate the spirit or the letter of this policy. No political campaigning or commercial solicitations will be permitted during public participation.

***Note:** For hearing procedures before the board, see [KE](#), Complaints.*

Adopted 1973; Revised 11/16/81, 1/21/85, 10/11/04, 5/22/06, 5/21/18

Legal References:

S.C. Code, 1976, as amended:

[Section 30-4-10](#), *et seq.* - South Carolina Freedom of Information Act.

School District Five of Lexington and Richland Counties

PUBLIC PARTICIPATION AT MEETINGS

(Policy Committee Suggestions from 3/23/22 and 5/4/22 meetings)

Code **BEDH** Issued **DRAFT/195/18**

Appearance of Individuals or Groups Before the Board

~~Purpose: To establish the basic structure for public participation in board meetings. The policy will not be used to circumvent the South Carolina Freedom of Information Act (FOIA).~~

The board values and encourages community involvement. Public participation at board meetings is one of many ways the community may ask questions. The board encourages the citizens of this community to appear and bring before the board any matter directed toward the improvement of the ~~school system~~district and the agenda of the board. This policy provides for any individual or group to be heard on a subject pertaining to the policies or administration of the -school system.

Orderly conduct of a meeting does not permit spontaneous discussion from the audience. All persons who wish to participate will do so through established procedures. These procedures are designed to encourage participation and ensure the orderly management of the meetings. The board is committed to compliance with the South Carolina Freedom of Information Act (FOIA) as well as all other federal and state laws which regulate or affect board actions and policy.

Any individual desiring to speak is required to sign in by showing ID and filling out a form that includes the individual's name and address and their specific topic. If the form is not completed in its entirety the speaker will not be invited to speak. The board chair will recognize those who have signed in and wish to speak to an agenda topic, or non-agenda topic, during public participation. Each speaker will use the microphone provided and will begin their remarks by announcing their name and group, if any group is being represented. The speaker will not be permitted to stray from the stated subject that was reported on the form. Speakers will not be permitted to cede their time to another speaker.

The presentation should be as brief as possible, yet include all information considered important by the speaker. Unless the board chair allows additional time, each speaker will be limited to three (3) minutes. Public participation will not exceed 60 minutes unless waived by a majority vote of the board.

If one spokesperson has presented a matter, it is not necessary for others to repeat the same ideas, but anyone may speak who has comments to add that are pertinent.

Persons appearing before the board are reminded, as a point of information, that the members of the board are without the authority to act independently as individuals in official matters; thus, questions may be directed to the board, but answers must will be deferred pending consideration by the entire board. At the discretion of the board chair, an individual board member may offer a clarifying correction statement. The clarifying statement is not to be considered the opinion or policy of the entire board. Any board member may request the administration provide an oral response to the questions asked, or statements made, during current public participation or at the next meeting of the board.

PAGE 2 - BEDH - PUBLIC PARTICIPATION AT MEETINGS

Questions asked during public participation will be given due consideration and care. Questions will be addressed as follows:

~~• Questions from participants should be written down by the participant along with contact information and turned in to the administration or board chair after addressing the board.~~

~~• Questions will be reviewed and answered in a timely manner following the FOIA timeline.~~

~~• Questions requiring document research, document production, or the redaction of information will be considered a Freedom of Information Request and will be addressed through the district's FOIA process.~~

~~• Questions asked and answered in the last twelve (12) months will not be answered again but will be directed to the district's website for previous answers.~~

~~• Questions deemed inappropriate will not be answered. Factors that would make a question inappropriate include but are not limited to:~~

~~— Asking a staff member to interpret the "will" or "mind" of the board is considered inappropriate. Decisions of the board are made after thoughtful and careful consideration of the entire board and only the board may speak to those matters.~~

~~— Asking questions that would inappropriately identify a student or family will not be addressed. Matters pertaining to protected personnel records will not be addressed.~~

~~— Asking questions that suggest illegal or unethical activity of a district ~~employee~~ staff member or board member will not be addressed and will be considered inappropriate.~~

~~The privilege of addressing~~ In order that the board ~~does~~ may conduct the meeting in a civil and professional manner, comments from the public should not include gossip, defamatory words, or abusive and vulgar language. The board reserves the right to terminate any presentation which violates the ability to make personal attacks on

any board member, district employee, or other member of the public. The board chair or presiding officer is authorized to terminate the remarks of any person should the chair determine that the speaker's remarks violate the spirit or the letter of this policy. No political campaigning or commercial solicitations will be permitted during public participation. The board chair or presiding officer may direct or terminate a speaker whose remarks are not consistent with their completed form or who yell shout, use foul or obscene language, or disrupt the meeting in any way.

Note: For hearing procedures before the board, see KE, Complaints.

Adopted 1973; Revised 11/16/81, 1/21/85, 10/11/04, 5/22/06, 5/21/18, ^

Legal References:

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

1. Section 30-4-10, *et seq.* - South Carolina Freedom of Information Act.

Policy KEC Public Concerns And Complaints About Instructional Resources

Issued 9/13

Purpose: To establish the basic structure for receiving and handling public concerns and complaints about instructional resources.

The board recognizes its responsibility in the matter of selection and provision of instructional materials. Any parent/legal guardian or citizen who resides within the district's boundaries may lodge a complaint against any books or instructional materials being used in the school system.

The complainant must submit criticism of books or other instructional materials in writing to the superintendent using the "Citizens Request for Review of Educational Materials" form [KEC-E](#). Committees will review all complaints (building level and district level) in accordance with approved administrative rule [KEC-R](#).

The board directs that any challenged materials remain in the school pending final action upon the complaint. However, the school may observe the request of a parent/legal guardian that his/her own child not be assigned a specific book or instructional resources.

The superintendent will inform the board of all complaints about instructional materials.

Adopted 3/17/75; Revised 6/7/82, 4/16/90, 9/23/13

Legal references:

S.C. Code, 1976, as amended:

[Section 59-19-90\(7\)](#) - The board of trustees shall control the educational interests of the district.

Case Law:

[Board of Education v. Pico](#), 457 U.S. 853 (1982).

School District Five of Lexington and Richland Counties

Policy IJL Library/Media Center Materials Selection And Adoption

Issued 3/12

Purpose: To establish the board's vision and the basic structure for the selection and adoption of library/media center materials.

The function of the school library/media center is to support and enrich the instructional program of the school. The library/media center must provide a broad range of materials with a diversity of viewpoints, abilities and interests.

The board has the legal responsibility for the purchase of all instructional materials. The selection and ordering of library books, audiovisuals and other materials for the library/media centers are the responsibility of the school library/media specialists in accordance with this adopted policy.

Library/Media specialists will identify, order and organize materials that will implement, enrich and support the educational program of the school district. Principals, teachers, supervisors and other school personnel will give suggestions, recommendations and other assistance. The final decision for materials to be purchased will ultimately be the responsibility of the principal.

The library/media specialist will evaluate the existing collection and consult reputable, unbiased professionally prepared selection aides approved by the state department of education.

Materials selection criteria

The basic selection criterion is the appropriateness of the materials for use at the grade levels served. In addition, the library/media specialist will judge the materials using the following criteria.

- needs of the school and value to the collection
- validity, accuracy, objectivity, currency and appropriateness of text
- organization and presentation of contents
- clarity, adequacy and scope of text
- representative of many viewpoints
- high artistic quality and/or literary style
- high degree of readability and/or comprehensibility
- reputation and significance of author and producer
- value commensurate with cost

Adopted 3/29/82; Revised 3/26/12

School District Five of Lexington and Richland Counties

Policy

DISCUSSION AND FIRST READING OF COMBINING BOARD POLICIES KEC "PUBLIC CONCERNS AND COMPLAINTS ABOUT INSTRUCTIONAL RESOURCES & IJL "LIBRARY/MEDIA CENTER MATERIALS SELECTION AND ADOPTION" – MAY 23, 2022

Model Policy for Library/Media Center Materials Selection and Reconsideration Process with updates from the Policy Committee on 5/4/22

Purpose.

To establish ~~the local board's~~ direction for selection and use of library/media center materials and the basic structure of handling questioned or challenged library/media center materials.

Role of the School Library/Media Center Professionals.

The function of the school library/media center is to support and enrich the instructional program and recreational reading needs of the school and must provide a broad range of materials.

The ~~local~~ board has the legal responsibility for the approval of all instructional materials. The selection and ordering of library books, audiovisuals, electronic resources, and other materials for the library/media centers are the responsibility of the school librarian in accordance with this adopted policy.

The school librarian will identify, order and organize materials that will implement, enrich and support the educational program of the school district. Principals, teachers, supervisors, students, and members of the community may give suggestions, recommendations and other assistance.

Materials Selection Criteria.

Materials should be consistent with the district's general educational goals and the educational goals and objectives of each individual school. Consideration should be given for purchase based on the work as a whole and on the basis of the following:

1. educational significance;
2. appropriateness for students in each school, such as grade and age level;
3. needs of the school and value to the collection;
4. reputation and significance of author and producer;
5. clarity, adequacy, and scope of text;
6. validity, accuracy, objectivity, currency, and appropriateness of text;
7. organization and presentation of contents;
8. high degree of readability and/or comprehensibility;
9. high artistic quality and/or literary style; and
10. value commensurate with cost
11. included in the South Carolina Department of Education's approved selection guide.

The school librarian shall use their professional training and expertise to evaluate the existing collection and consult reputable, unbiased, professionally prepared selection aides **approved by the South Carolina Department of Education (SCDOE)** when selecting materials for the library/media centers.

A list of all library books and materials will be easily accessible to parents/guardians or members of the community via access to the district's website. A notice of newly added materials will be easily identifiable.

Procedures for Handling Questioned or Challenged Library/Media Center Materials.

Any individual residing within the attendance area of the school district or who has a child who attends a school in the school district may lodge a complaint against any material used in the school library/media center within the district **by filing an official materials challenge. Prior to lodging the complaint, the complainant shall read the material in full.??**

¶A student who objects to or finds offensive any material located in the library/media center should be provided alternatives. If the **student's** complaint cannot be resolved satisfactorily during an informal conference with the principal and school librarian or teacher concerned, then **the following procedure will be used: an official materials challenge shall be filed.**

A materials challenge shall be filed by completing and returning to the principal of the school in which the material is being used a form entitled "Reconsideration of Library/Media Center Materials Form". (See attached for sample form.) A separate form must be completed for each material being requested for reconsideration. This form shall be attached to this policy, posted prominently on the district website, and available upon request at schools.

To evaluate the challenged resource(s), the Superintendent shall annually appoint a review committee composed of an odd number of individuals. Depending on the membership size of the district, there may be a school level and/or district level committee established. **The composition of this committee will have more non-district employed members than district personnel.** An example of an appropriate composition for the committee(s) is the following:

1. The district supervisor of library media services (if applicable);
2. **At least One** school library media specialist within the district/school;
3. **At least One** teacher within the district/school;
4. **One or more non-district employed** parents representing a school family other than complainant;
5. **At least One** principal within the district/school; and
6. **At least One or more non-district employed At least one** members of a School Improvement Council within the district/school.

Members of the committee shall read the materials referred to them in its entirety. Pending review by the committee, the challenged books or materials shall be withdrawn for use throughout the district.

The committee shall complete its review and issue a report within **??** fifteen (15) **??** business days after receipt of the complaint. A copy in writing shall be sent to the complainant, the district Superintendent, and the local board.

If the materials are deemed to be inappropriate, the district must ensure no other copies exist in circulation within the district for the school level(s) in which it is found to be inappropriate. If the materials are deemed to be acceptable and appropriate, the district must immediately place such materials back into circulation.

The complainant may appeal the committee's decision to the board. It will be placed on the next full board meeting agenda and presented to the board by a review committee representative and the complainant with equal measure of time for the board to make an informed decision of whether to uphold the committee's report or remove the challenged materials.

~~The local board shall be responsible for determining an appeals process. Such process shall not extend longer than 15 business days, effective from the date the appeal is requested.~~

The committee's decision, and if applicable, the ~~local~~ board's review, regarding the appropriateness of a book or reading material cannot be challenged again until the expiration of five years from the original challenge date.

~~Local board policies shall list all relevant policies connected to library/media centers to this policy. Local boards shall periodically review and update this policy.~~

Reconsideration of Library/Media Center Materials Form

School in which the material is being used: _____

Your Name (*please print and sign*): _____

Date: _____

Do you currently reside within the attendance area of the school district? **(Yes/No)**

Telephone #: _____

Address: _____

Do you have a student who attends the school listed above? **(Yes/No)**

Please check the type of material in question:

☐ Book

☐ Magazine

☐ Pamphlet

☐ Video

☐ Audio

☐ Software

☐ Kit

☐ Other

Title of material: _____

Author/Distributor: _____ Copyright Year: _____

The following questions are to be answered after the complainant has read, viewed, or listened to the material. If sufficient space is not provided, attach additional sheets. (Please sign your name to each additional attachment.)

1. Did you read, view, or listen to the material in its entirety? If not, why?

2. Are students required to use the material? (Yes/No/Unsure)

3. Have you read reviews of this material by reputable sources? If so, please list sources.

4. To what do you object? (Please be specific. Cite pages or particular sequences of material.)

5. What do you believe is the theme or purpose of this material?

6. What do you feel might be the result of a student using this material?

7. Would you recommend this material for a different age group? If so, which age group?

8. What other materials of the same subject and format would you recommend?

9. What is your request in regard to this material?

- Do not assign/lend this material to my student
- Refer to an official committee to re-evaluate material for use by all students

CURRENT REQUEST FORM

FILE: KEC-E

CITIZEN'S REQUEST FOR REVIEW OF EDUCATION MATERIALS

Author _____ Type of material _____

Title _____

Publisher or producer _____

Request initiated by _____

Telephone _____ Address _____

City and state _____ ZIP code _____

Do you represent Yourself ____ An organization (name) _____

Other group (name) _____

1. To what in the work do you object? Please be specific. List pages. _____

2. What of value is there in this work? _____

3. What do you feel might be the result of using this material? _____

4. If you did not examine the entire body of this work, why not? _____

5. Are you aware of the judgements of this work by literary critics? _____

6. If the material was obtained from the media center as a result of a class assignment, are you aware of the teacher's purpose for using it? _____

School District Five of Lexington and Richland Counties

7. What do you believe is the theme or purpose of this work? _____

8. What do you prefer the school to do about this material?

_____ Do not assign/lend it to my child.

_____ Re-evaluate this material.

_____ Withdraw it from the use of all students.

Other (Explain)

9. In its place, what work would you recommend that would convey as valuable a picture and perspective of the subject treated?
