



Agenda

Board of Trustees

Regular Meeting

Location: Center for Advanced Technical Studies

Video Livestream: <https://www.youtube.com/watch?v=-0oMxXVQHys>

December 12, 2022

1. Call to order at 5:00 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. Legal advice regarding the sewer system at Piney Woods Elementary
 - d. Contractual matter regarding the purchase of property (Exhibit C)
 - e. Contractual update regarding audit services (Exhibit D)
 - f. Legal advice regarding Jaramillo Accounting Group LLC audits (Exhibit E, F, G & H)
 - g. Legal advice regarding C.A. No. 2021-CP-32-03699
 - h. Legal advice regarding C.A. No. 2022-CP-40-01364
4. Call to order and convene regular meeting at 7:00 p.m.
5. Welcoming remarks – Rebecca Blackburn Hines, Board Chair
6. Invocation – Mike Satterfield, Board of Trustees
7. Pledge of Allegiance – Mike Satterfield, Board of Trustees
8. School Board Spotlight
9. Superintendent's Report
 - a. District FOCUS: Strategic Plan 2022-2023 to 2026-2027
 - b. Academic Report
 - c. Certified National Magnet School Signage – H.E. Corley Elementary School, Leaphart Elementary School, and Nursery Road Elementary School
 - d. Monthly Financial Update – October (Exhibit I)
 - e. FY22 Annual Report: Challenges and Opportunities

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"We Love and Grow Our Students!"

10. Approval of the minutes of the November 21, 2022, board meeting
11. Public Participation*

ACTION AGENDA

12. Action as Necessary or Appropriate on Matters Discussed in Executive Session
13. Approval of Proposed 2023-2024 School Year Calendar (Exhibit J)
14. Second and Final Reading on proposed revisions to Board Policy IMDB "Flag Displays"; proposed revisions to Board Policy IHAC "Social Studies Education"; and proposed new Board Policy IMDA "Patriotic Exercises" (Exhibit K)
15. Renewal of District 5 Foundation for Educational Excellence, Inc. Memorandum of Understanding and Agreement (Exhibit L)

DISCUSSION AGENDA

16. Update on Chapin High School Stadium Project
17. FY 2022 Audit (Exhibit M)
18. Discussion and First Reading on proposed revisions to Board Policy DI/DIE "Fiscal Accounting/Audits" (Exhibit N)
19. Adjourn

INFORMATION AGENDA

20. Emergency, Sole Source, and Minority Procurements (Exhibit O)
21. FY Annual Report (Exhibit P)
22. The next regular scheduled board meeting will be January 9, 2023, at the Center for Advanced Technical Studies.

* The Board welcomes and encourages public participation. We respectfully ask that you adhere to the procedures provided in board policy BEDH "Public Participation at Meetings". Your comments should be limited to three minutes and must remain on either the topic noted on your sign-in form or a listed agenda item. Questions asked during public participation will be handled in accordance with board policy BEDH.



Minutes/November 21, 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. Elizabeth Barnhardt
Mrs. Rebecca Blackburn Hines, Chair
Mr. Matt Hogan, Vice Chair
Mrs. Catherine Huddle
Mike Satterfield
Kevin Scully
Kimberly Snipes
Dr. Akil Ross, Superintendent

The following staff were in attendance:

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

Dr. Akil Ross, Superintendent, called the meeting to order at 6:00 p.m., read the FOIA compliance certification, and offered clarification that he would preside as Chair over the meeting until the election of board officers in accordance with board policy BD "Organization of the School Board."

A livestream video link was provided to the public as a viewing option for the November 21, 2022, board meeting.

Dr. Akil Ross, Superintendent, called the regular meeting to order and gave welcoming remarks.

Cathy Huddle, Board of Trustees, gave the Invocation and Pledge of Allegiance.

For the record: The official swearing-In of new board members took place on Friday, November 18, 2022. Mr. Kevin Scully (Richland County) and Mrs. Kimberly Snipes (Richland County) were sworn-in at 1:25 p.m. Mrs. Elizabeth Barnhardt (Lexington County) and Mr. Mike Satterfield (Lexington County) were sworn in at 4:31 p.m.

Ceremonial swearing-in of new board members was facilitated by Dr. Akil Ross, Superintendent. Mrs. Elizabeth Barnhardt was sworn in by her father administering the Oath of Office, Mr. Mike Satterfield was sworn in by Dr. Akil Ross, Superintendent administering the Oath of Office, Mr. Kevin Scully was sworn in by his son administering the Oath of Office, and Mrs. Kimberly Snipes was sworn in by her pastor administering the Oath of Office.

The Board conducted the Election of Officers

During the Superintendent's Report, Dr. Ross presented updates on Vision, Mission, Goals, American Education Week and the Shop Local Campaign; Ms. Maddison Paul, Chief Financial Officer, presented a Monthly Financial Update for September (Exhibit D), ESSER Quarterly Update (Exhibit E), and Financial Recovery Plan Recommendations (Exhibit F).

During the public participation, Taylor Howlett spoke about the StopIt App; Odessa Hilton spoke regarding the recent book review "Black is a Rainbow Color"; Josh Malkin spoke about library book review policy and academic freedom; Peter Lauzon spoke and thank the current board/previous board members who have served for their service, and Mayor Barry Walker spoke and welcome new board members and thanked the District for their partnership with the Town of Irmo.

The Board presented for discussion:

- Proposed 2023-2024 School Year Calendar (Exhibit H)
- Update on Chapin High School Stadium Project
- Discussion and First Reading on proposed revisions to Board Policy BDE "Board Committees" (Exhibit I)
- Discussion and First Reading on proposed revisions to Board Policy DI/DIE "Fiscal Accounting/Audits" (Exhibit J)
- Discussion and First Reading on proposed revisions to Board Policy IMDB "Flag Displays"; proposed revisions to Board Policy IHAC "Social Studies Education"; and proposed new Board Policy IMDA "Patriotic Exercises" (Exhibit K)

The Board presented for information:

- Revisions to Administrative Rule AR KEC-R "Public Concerns and Complaints About Instructional Resources" (Exhibit L)
- Waiver of Online Testing Requirements (Exhibit M)
- 45-Day Enrollment Report (Exhibit N)

Record of Voting

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

Meeting of November 21, 2022

	B A R N H A R D T	B L A C K B U R N H I N E S	H O G A N	H U D D L E	S A T T E R F I E L D	S C U L L Y	S N I P E S
1. M. Blackburn Hines S. Huddle Approve the agenda.	X	X	X	X	X	X	X
2. M. Blackburn Hines 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.) Legal advice regarding contractual matter for Chapin High School stadium (Exhibit C); d.) Legal advice regarding C.A. No. 2021-CP-32-03699; and e.) Legal advice regarding Procurement Audit.	X	X	X	X	X	X	X
3. Election of Board Officers Pursuit to Board Policy BD votes are made through secret ballot unless a board member requests a voice vote. Dr. Ross asked if there was a motion for a voice vote. Hearing none election of Board Chair was conducted by secret ballot vote. Pursuit to Board Policy BE nominations are made and do not require a second or discussion. #1 Mr. Kevin Scully nominated Mrs. Rebecca Blackburn Hines for Chair #2 Mrs. Cathy Huddle nominated Mr. Matt Hogan for Chair Dr. Ross asked Mrs. Amanda Taylor, Director of Communications, to prepare two ballots – beginning with nomination #1.							

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

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

Meeting of November 21, 2022

	B A R N H A R D T	B L A C K B U R N H I N E S	H O G A N	H U D D L E	S A T T E R F I E L D	S C U L L Y	S N I P E S
<p>The nominations were closed with no objections.</p> <p>Dr. Ross read aloud each ballot for the nomination of Mrs. Blackburn Hines for Chair:</p> <p>Ballot 1 = Aye Ballot 2 = Aye Ballot 3 = Aye Ballot 4 = No Ballot 5 = Aye Ballot 6 = Aye Ballot 7 = Aye</p> <p>Aye's = 6 No's = 1</p> <p>Mrs. Blackburn Hines, Voted in as Board Chair</p> <p>Mr. Mike Satterfield nominated Mr. Matt Hogan for Vice Chair</p> <p>The nominations were closed with no objections and a voice vote was conducted.</p> <p>Mr. Matt Hogan, voted in as Board Vice Chair</p> <p>Mr. Matt Hogan nominated Mrs. Cathy Huddle for Secretary. Mrs. Huddle declined.</p> <p>Mrs. Cathy Huddle nominated Mrs. Elizabeth Barnhardt for Secretary</p> <p>Mr. Mike Satterfield nominated Mrs. Kimberly Snipes for Secretary</p> <p>The nominations were closed with no objections and a voice vote was conducted.</p> <p>Mrs. Kimberly Snipes, voted in as Board Secretary</p>	X	X	X	X	X	X	X
	X		X	X			
		X			X	X	X

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**SCHOOL DISTRICT FIVE
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Meeting of November 21, 2022

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4.	M. Huddle	S. Hogan	X	X	X	X	N	X
	I move that we defer the Financial Recovery Plan recommendations/update for sixty (60 days) which will be due on January 23, 2023. (Exhibit F)							
5.	M. Hogan	S. Huddle	X	X	X	X	AB	X
	I move that we approve the minutes of the October 24, 2022, board meeting.							
6.	M. Hogan	S. Huddle	X	X	X	X	X	X
	I move that we approve the selected employment items as shown in Exhibit A for action.							
7.	M. Huddle	S. Hogan	X	X	X	X	X	X
	I make the motion that we approve Elizabeth Barnhardt, Mrs. Rebecca Blackburn Hines, Mr. Mike Satterfield, Mr. Kevin Scully, and Mrs. Kimberly Snipes as delegates for the 2022 SCSBA Certification of Delegates for the constitution. Also, I move for Kathy Huddle to be the alternative for any remaining votes. (Exhibit G)							
8.	M. Scully	S. Satterfield	X	X	N	N	X	X
	I make the motion to defer the First Reading on Board Policy BDE "Board Committees" to another meeting. (Exhibit I)							

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

Meeting of November 21, 2022

		B A R N H A R D T	B L A C K B U R N H I N E S	H O G A N	H U D D L E	S A T T E R F I E L D	S C U L L Y	S N I P E S
9.	M. Scully S. Snipes I make a motion to defer the First Reading on Board Policy DI/DIE "Fiscal Accounting/Audits" to another meeting. (Exhibit J)	X	X	N	N	X	X	X
10.	M. Huddle S. Barnhardt I move that we approve First Reading on proposed revisions to Board Policy IMDB "Flag Displays" and proposed revisions to Board Policy IHAC "Social Studies Education" and proposed new Board Policy IMDA "Patriotic Exercises." (Exhibit K)	X	X	X	X	X	X	X
11.	M. Hogan S. Barnhardt Adjourn at 9:18 p.m.	X	X	X	X	X	X	X

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X = Yes
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MEMORANDUM

To: Members of the Board of Trustees

From: Maddison Paul, 
Chief Financial Officer

Date: December 8, 2022

Re: December 12, 2022 Board Meeting
Superintendent's Report
Monthly Financial Reports – October 2022

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

Attachments

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

	BUDGET	ACTUAL YEAR TO DATE	% Received	as of 10/31/2021
<u>LOCAL SOURCES</u>				
Property Taxes - Operations & Delinquent	74,006,640	7,066,306	9.55%	6,329,955
Property Taxes - Penalties & Interest	415,633	72,088	17.34%	78,982
Revenue in Lieu of Taxes (FILOT)	1,316,061	-	0.00%	-
Tuition - Out of District	5,000	275	5.50%	2,651
Rentals	120,000	17,059	14.22%	7,480
Medicaid	150,000	51,607	34.40%	57,015
Interest on Investments	50,000	276,733	553.47%	14,966
Other Local Revenue	285,000	72,909	25.58%	163,074
TOTAL - LOCAL SOURCES	76,348,334	7,556,977	9.90%	6,654,123
<u>STATE SOURCES</u>				
Education Finance Act (EFA)	68,249,445	22,702,181	33.26%	14,288,157
State Fringe Benefits	-	-	-	6,757,241
Retiree Health Insurance	6,179,835	1,816,996	29.40%	1,818,706
State Aid to Classrooms - Teacher Salary	-	-	-	-
Property Tax Relief - Tier I (1996: \$100,000)	10,580,071	-	0.00%	-
Homestead Exemption - Tier II (Seniors Age 65+)	1,758,200	-	0.00%	-
Homestead Exemption - Tier III - (Act 388)	33,956,870	3,433,264	10.11%	3,504,187
Merchant's Inventory Tax	213,955	102,709	48.00%	53,489
School Bus Drivers' Salaries/Fringes	1,482,722	59,655	4.02%	210,407
Manufacturer's Depr. Reimbursement & Motor Carrier	572,460	123,272	21.53%	121,580
PEBA Credits	1,190,410	-	0.00%	-
Other State Revenue	-	13,956	-	16,625
Teacher Step	-	-	-	-
TOTAL - STATE SOURCES	124,183,968	28,252,033	22.75%	26,770,392
<u>OTHER FINANCING SOURCES</u>				
E I A-State Aid to Classrooms	11,849,288	4,001,955	33.77%	1,572,936
Indirect Cost - Special Revenue Funds	100,000	63,008	63.01%	69,479
Sale of Fixed Assets	-	7,748	-	19,044
TOTAL OTHER FINANCING SOURCES	11,949,288	4,072,710	34.08%	1,661,459
<u>OPERATIONAL BALANCE TRANSFER</u>				
TOTAL REVENUES THROUGH 10/31/2022	\$ 212,481,590	\$ 39,881,720	18.77%	
TOTAL REVENUES THROUGH 10/31/2021	\$ 204,968,206	\$ 35,085,973	17.12%	

School District Five of Lexington and Richland

Board Report Revenue

Fiscal Year: 2022-2023

From Date: 7/1/2022

To Date: 10/31/2022

☐ 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
100.000.0111001.0000.000	Ad Valorem Taxes - Lexington	(\$37,848,007.00)	\$0.00	(\$37,848,007.00)	(\$1,815,935.97)	(\$1,815,935.97)	(\$36,032,071.03)	\$0.00	(\$36,032,071.03)	95.20%
100.000.0111002.0000.000	Ad Valorem Taxes - Richland	(\$19,438,832.00)	\$0.00	(\$19,438,832.00)	\$31,989.20	\$31,989.20	(\$19,470,821.20)	\$0.00	(\$19,470,821.20)	100.16%
100.000.0112001.0000.000	Vehicle Taxes - Lexington	(\$7,710,960.00)	\$0.00	(\$7,710,960.00)	(\$2,797,748.23)	(\$2,797,748.23)	(\$4,913,211.77)	\$0.00	(\$4,913,211.77)	63.72%
100.000.0112002.0000.000	Vehicle Taxes - Richland	(\$7,200,512.00)	\$0.00	(\$7,200,512.00)	(\$2,022,135.11)	(\$2,022,135.11)	(\$5,178,376.89)	\$0.00	(\$5,178,376.89)	71.92%
100.000.0113001.0000.000	Delinquent Taxes - Lexington	(\$963,839.00)	\$0.00	(\$963,839.00)	(\$280,409.01)	(\$280,409.01)	(\$683,429.99)	\$0.00	(\$683,429.99)	70.91%
100.000.0113002.0000.000	Delinquent Taxes - Richland	(\$844,490.00)	\$0.00	(\$844,490.00)	(\$182,066.94)	(\$182,066.94)	(\$662,423.06)	\$0.00	(\$662,423.06)	78.44%
100.000.0114001.0000.000	Penalties & Interest on Taxes - Lexington	(\$298,185.00)	\$0.00	(\$298,185.00)	(\$39,704.03)	(\$39,704.03)	(\$258,480.97)	\$0.00	(\$258,480.97)	86.68%
100.000.0114002.0000.000	Penalties & Interest on Taxes - Richland	(\$117,448.00)	\$0.00	(\$117,448.00)	(\$32,384.08)	(\$32,384.08)	(\$85,063.92)	\$0.00	(\$85,063.92)	72.43%
100.000.0115001.0000.000	Sales & Use Tax Credit - Lexington	\$0.00	\$0.00	\$0.00	(\$200.85)	(\$200.85)	\$200.85	\$0.00	\$200.85	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	(\$1,316,061.00)	\$0.00	(\$1,316,061.00)	\$0.00	\$0.00	(\$1,316,061.00)	\$0.00	(\$1,316,061.00)	100.00%
100.000.0128002.0000.000	Revenue in Lieu of Taxes - 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)	(\$275.00)	(\$275.00)	(\$4,725.00)	\$0.00	(\$4,725.00)	94.50%
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	(\$50,000.00)	\$0.00	(\$50,000.00)	(\$271,537.74)	(\$271,537.74)	\$221,537.74	\$0.00	\$221,537.74	-443.08%
100.000.0151001.0000.000	Interest - Lexington	\$0.00	\$0.00	\$0.00	(\$5,184.13)	(\$5,184.13)	\$5,184.13	\$0.00	\$5,184.13	0.00%
100.000.0151002.0000.000	Interest - Richland County	\$0.00	\$0.00	\$0.00	(\$11.51)	(\$11.51)	\$11.51	\$0.00	\$11.51	0.00%
100.000.0174000.0000.000	Student Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0190000.0000.000	Other Revenues from Local Sources	\$0.00	\$0.00	\$0.00	(\$30,243.20)	(\$30,243.20)	\$30,243.20	\$0.00	\$30,243.20	0.00%
100.000.0191000.0000.000	Rentals	(\$120,000.00)	\$0.00	(\$120,000.00)	(\$17,058.75)	(\$17,058.75)	(\$102,941.25)	\$0.00	(\$102,941.25)	85.78%
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	(\$150,000.00)	\$0.00	(\$150,000.00)	(\$51,606.93)	(\$51,606.93)	(\$98,393.07)	\$0.00	(\$98,393.07)	65.60%
100.000.0195000.0000.000	Refund of Prior Year	(\$45,000.00)	\$0.00	(\$45,000.00)	(\$671.52)	(\$671.52)	(\$44,328.48)	\$0.00	(\$44,328.48)	98.51%
100.000.0196000.0000.000	Printing Revenue	\$0.00	\$0.00	\$0.00	(\$11,288.58)	(\$11,288.58)	\$11,288.58	\$0.00	\$11,288.58	0.00%
100.000.0199200.0000.000	E-Rate Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0199300.0000.000	Insurance Proceeds	\$0.00	\$0.00	\$0.00	(\$14,022.05)	(\$14,022.05)	\$14,022.05	\$0.00	\$14,022.05	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	(\$240,000.00)	\$0.00	(\$240,000.00)	(\$16,482.80)	(\$16,482.80)	(\$223,517.20)	\$0.00	(\$223,517.20)	93.13%
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%
100.000.0310300.0000.000	STATE AID TO CLASSROOMS	\$0.00	(\$68,249,445.00)	(\$68,249,445.00)	(\$22,702,180.52)	(\$22,702,180.52)	(\$45,547,264.48)	\$0.00	(\$45,547,264.48)	66.74%
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%

School District Five of Lexington and Richland

Board Report Revenue

Fiscal Year: 2022-2023

From Date: 7/1/2022

To Date: 10/31/2022

☐ 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
100.000.0313200.0000.000	Home Schooling	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0316000.0000.000	School Bus Driver Salary	(\$1,418,222.00)	\$0.00	(\$1,418,222.00)	\$0.00	\$0.00	(\$1,418,222.00)	\$0.00	(\$1,418,222.00)	100.00%
100.000.0316100.0000.000	EAA Bus Driver Salary and 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)	(\$59,654.87)	(\$59,654.87)	(\$4,845.13)	\$0.00	(\$4,845.13)	7.51%
100.000.0318000.0000.000	State Fringe Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0318100.0000.000	Retiree Health Insurance	(\$6,179,835.00)	\$0.00	(\$6,179,835.00)	(\$1,816,996.48)	(\$1,816,996.48)	(\$4,362,838.52)	\$0.00	(\$4,362,838.52)	70.60%
100.000.0318600.0000.000	State Aid to Classroom - Teacher Salary	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0319900.0000.000	State Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0331000.0000.000	EFA Full Time Programs	(\$80,098,733.00)	\$80,098,733.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0331100.0000.000	EFA - Kindergarten	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0331200.0000.000	EFA - Primary	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0331300.0000.000	EFA - Elementary	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0331400.0000.000	EFA - High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0331500.0000.000	EFA - Trainable Mentally Handicapped	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0331600.0000.000	EFA - Speech Handicapped	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0331700.0000.000	EFA - Homebound	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0332100.0000.000	EFA - Emotionally Handicapped	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0332200.0000.000	EFA - Educable Mentally Handicapped	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0332300.0000.000	EFA - Learning Disabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0332400.0000.000	EFA - Hearing Handicapped	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0332500.0000.000	EFA - Visually Handicapped	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0332600.0000.000	EFA - Orthopedically Handicapped	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0332700.0000.000	EFA - Vocational	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0333100.0000.000	EFA - Autism	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0333200.0000.000	EFA - Gifted and Talented Education Pupils	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0333400.0000.000	EFA - Limited English Proficiency	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0335100.0000.000	EFA - Academic Assistance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0335200.0000.000	EFA - Pupils in Poverty	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0335300.0000.000	EFA - DUAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	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)	\$0.00	\$0.00	(\$10,580,071.00)	\$0.00	(\$10,580,071.00)	100.00%
100.000.0381002.0000.000	Local Property Tax Relief (Tier 1) - Richland	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0382000.0000.000	Homestead Exemption (Tier 2)	(\$1,758,200.00)	\$0.00	(\$1,758,200.00)	\$0.00	\$0.00	(\$1,758,200.00)	\$0.00	(\$1,758,200.00)	100.00%

School District Five of Lexington and Richland

Board Report Revenue

Fiscal Year: 2022-2023

From Date: 7/1/2022

To Date: 10/31/2022

☐ 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
100.000.0382002.0000.000	Homestead Exemption (Tier 2) - Richland	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0382500.0000.000	Property Tax Relief - Tier 3	(\$33,956,870.00)	\$0.00	(\$33,956,870.00)	(\$3,433,263.80)	(\$3,433,263.80)	(\$30,523,606.20)	\$0.00	(\$30,523,606.20)	89.89%
100.000.0383001.0000.000	Merchants Inventory Tax - Lexington	(\$194,013.00)	\$0.00	(\$194,013.00)	(\$98,440.40)	(\$98,440.40)	(\$95,572.60)	\$0.00	(\$95,572.60)	49.26%
100.000.0383002.0000.000	Merchants Inventory Tax - Richland	(\$19,942.00)	\$0.00	(\$19,942.00)	(\$4,268.58)	(\$4,268.58)	(\$15,673.42)	\$0.00	(\$15,673.42)	78.60%
100.000.0384001.0000.000	Manufacturers Depr. Reimbursement - Lexington	(\$296,231.00)	\$0.00	(\$296,231.00)	\$0.00	\$0.00	(\$296,231.00)	\$0.00	(\$296,231.00)	100.00%
100.000.0384002.0000.000	Manufacturers Depr. Reimbursement - Richland	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0389001.0000.000	Motor Carrier Vehicle Tax - Lexington	(\$211,525.00)	\$0.00	(\$211,525.00)	(\$91,689.01)	(\$91,689.01)	(\$119,835.99)	\$0.00	(\$119,835.99)	56.65%
100.000.0389002.0000.000	Motor Carrier Vehicle Tax - Richland	(\$64,704.00)	\$0.00	(\$64,704.00)	(\$31,583.30)	(\$31,583.30)	(\$33,120.70)	\$0.00	(\$33,120.70)	51.19%
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	\$0.00	\$0.00	\$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	(\$13,955.67)	(\$13,955.67)	\$13,955.67	\$0.00	\$13,955.67	0.00%
100.000.0399300.0000.000	PEBA On-behalf Payments	(\$1,190,410.00)	\$0.00	(\$1,190,410.00)	\$0.00	\$0.00	(\$1,190,410.00)	\$0.00	(\$1,190,410.00)	100.00%
100.000.0399900.0000.000	Revenue from Other State 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	\$0.00	(\$11,849,288.00)	(\$11,849,288.00)	(\$4,001,954.60)	(\$4,001,954.60)	(\$7,847,333.40)	\$0.00	(\$7,847,333.40)	66.23%
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	(\$100,000.00)	\$0.00	(\$100,000.00)	(\$63,007.99)	(\$63,007.99)	(\$36,992.01)	\$0.00	(\$36,992.01)	36.99%
100.000.0530000.0000.000	Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	(\$7,747.67)	(\$7,747.67)	\$7,747.67	\$0.00	\$7,747.67	0.00%
	FUND: General Fund - 100	(\$212,481,590.00)	\$0.00	(\$212,481,590.00)	(\$39,881,720.12)	(\$39,881,720.12)	(\$172,599,869.88)	\$0.00	(\$172,599,869.88)	81.23%
Grand Total:		(\$212,481,590.00)	\$0.00	(\$212,481,590.00)	(\$39,881,720.12)	(\$39,881,720.12)	(\$172,599,869.88)	\$0.00	(\$172,599,869.88)	81.23%

End of Report

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

	ORIGINAL BUDGET	ADJUSTED BUDGET	ACTUAL YEAR TO DATE	% Expended	as of 10/31/2021
SALARIES AND FRINGE					
Instructional	\$ 119,240,477	\$ 118,929,232	\$ 25,327,432	21.30%	24,223,302
Support & Community Services	66,392,465	66,392,465	18,267,583	27.51%	17,555,536
Subtotal	185,632,942	185,321,697	43,595,015	23.52%	41,778,838
CONTRACTUAL SERVICES & Oth. Obj.					
Instructional	3,498,172	3,490,472	429,462	12.30%	667,828
Support & Community Services	13,515,274	13,456,174	4,776,298	35.50%	4,994,304
Subtotal	17,013,446	16,946,646	5,205,760	30.72%	5,662,132
SUPPLIES AND MATERIALS					
Instructional	1,650,829	1,961,693	878,344	44.77%	822,329
Support & Community Services	7,799,387	7,859,568	2,185,653	27.81%	2,267,033
Subtotal	9,450,216	9,821,261	3,063,997	31.20%	3,089,362
EQUIPMENT					
Instructional	440	7,440	6,900		5,422
Support & Community Services	96,649	96,649	7,918	8.19%	50,632
Subtotal	97,089	104,089	14,819	14.24%	56,054
TRANSFERS					
Pmts to Other Govt Entities-Per Proviso	20,000	20,000	37,837	189.19%	15,809
Food Service	267,897	267,897	-	0.00%	-
Subtotal	287,897	287,897	37,837	13.14%	15,809
OPERATIONAL BALANCE					
TOTAL EXPENDITURES THROUGH 10/31/2022	\$ 212,481,590	\$ 212,481,590	\$ 51,917,428	24.43%	
TOTAL EXPENDITURES THROUGH 10/31/2021	\$ 201,694,166	\$ 204,968,206	\$ 50,602,194	24.69%	

School District Five of Lexington and Richland

Board Report Expenditures

Fiscal Year: 2022-2023

From Date: 7/1/2022

To Date: 10/31/2022

☐ 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
100.111.1000000.0000.000	Salaries	\$4,924,704.00	\$0.00	\$4,924,704.00	\$1,021,161.64	\$1,021,161.64	\$3,903,542.36	\$4,010,755.10	(\$107,212.74)	-2.18%
100.111.2000000.0000.000	Employee Benefits	\$2,414,734.00	\$0.00	\$2,414,734.00	\$504,163.89	\$504,163.89	\$1,910,570.11	\$214,015.40	\$1,696,554.71	70.26%
100.111.3000000.0000.000	Purchased Services	\$55,640.00	\$0.00	\$55,640.00	\$75,779.56	\$75,779.56	(\$20,139.56)	\$0.00	(\$20,139.56)	-36.20%
100.111.4000000.0000.000	Supplies and Materials	\$43,614.00	\$0.00	\$43,614.00	\$27,330.25	\$27,330.25	\$16,283.75	(\$1,225.00)	\$17,508.75	40.14%
	FUNCTION: Kindergarten Programs - 111	\$7,438,692.00	\$0.00	\$7,438,692.00	\$1,628,435.34	\$1,628,435.34	\$5,810,256.66	\$4,223,545.50	\$1,586,711.16	21.33%
100.112.1000000.0000.000	Salaries	\$14,337,596.00	\$0.00	\$14,337,596.00	\$3,010,725.54	\$3,010,725.54	\$11,326,870.46	\$11,606,266.85	(\$279,396.39)	-1.95%
100.112.2000000.0000.000	Employee Benefits	\$6,497,026.00	\$0.00	\$6,497,026.00	\$1,370,164.40	\$1,370,164.40	\$5,126,861.60	\$576,583.25	\$4,550,278.35	70.04%
100.112.3000000.0000.000	Purchased Services	\$136,263.00	\$0.00	\$136,263.00	\$79,158.29	\$79,158.29	\$57,104.71	\$0.00	\$57,104.71	41.91%
100.112.4000000.0000.000	Supplies and Materials	\$213,052.00	\$200.50	\$213,252.50	\$121,469.82	\$121,469.82	\$91,782.68	(\$4,728.71)	\$96,511.39	45.26%
100.112.6000000.0000.000	Other Objects	\$0.00	\$799.50	\$799.50	\$799.50	\$799.50	\$0.00	\$0.00	\$0.00	0.00%
	FUNCTION: Primary Programs - 112	\$21,183,937.00	\$1,000.00	\$21,184,937.00	\$4,582,317.55	\$4,582,317.55	\$16,602,619.45	\$12,178,121.39	\$4,424,498.06	20.89%
100.113.1000000.0000.000	Salaries	\$24,719,297.00	\$0.00	\$24,719,297.00	\$5,047,863.71	\$5,047,863.71	\$19,671,433.29	\$19,509,714.35	\$161,718.94	0.65%
100.113.2000000.0000.000	Employee Benefits	\$10,345,990.00	\$0.00	\$10,345,990.00	\$2,281,027.83	\$2,281,027.83	\$8,064,962.17	\$968,965.99	\$7,095,996.18	68.59%
100.113.3000000.0000.000	Purchased Services	\$182,151.00	\$0.00	\$182,151.00	\$72,409.67	\$72,409.67	\$109,741.33	\$35.40	\$109,705.93	60.23%
100.113.4000000.0000.000	Supplies and Materials	\$391,917.00	\$1,600.50	\$393,517.50	\$228,252.83	\$228,252.83	\$165,264.67	(\$6,514.41)	\$171,779.08	43.65%
100.113.6000000.0000.000	Other Objects	\$0.00	\$799.50	\$799.50	\$799.50	\$799.50	\$0.00	\$0.00	\$0.00	0.00%
	FUNCTION: Elementary Programs - 113	\$35,639,355.00	\$2,400.00	\$35,641,755.00	\$7,630,353.54	\$7,630,353.54	\$28,011,401.46	\$20,472,201.33	\$7,539,200.13	21.15%
100.114.1000000.0000.000	Salaries	\$19,688,552.00	\$0.00	\$19,688,552.00	\$4,115,278.94	\$4,115,278.94	\$15,573,273.06	\$15,610,450.15	(\$37,177.09)	-0.19%
100.114.2000000.0000.000	Employee Benefits	\$7,986,576.00	\$0.00	\$7,986,576.00	\$1,778,626.76	\$1,778,626.76	\$6,207,949.24	\$742,915.28	\$5,465,033.96	68.43%
100.114.3000000.0000.000	Purchased Services	\$285,312.00	\$0.00	\$285,312.00	\$82,451.90	\$82,451.90	\$202,860.10	\$37,763.56	\$165,096.54	57.87%
100.114.4000000.0000.000	Supplies and Materials	\$554,466.00	(\$10,400.00)	\$544,066.00	\$269,857.40	\$269,857.40	\$274,208.60	\$9,802.11	\$264,406.49	48.60%
100.114.5000000.0000.000	Capital Outlay	\$0.00	\$7,000.00	\$7,000.00	\$6,900.43	\$6,900.43	\$99.57	\$0.00	\$99.57	1.42%
100.114.6000000.0000.000	Other Objects	\$0.00	\$0.00	\$0.00	\$1,437.99	\$1,437.99	(\$1,437.99)	\$0.00	(\$1,437.99)	0.00%
	FUNCTION: High School Programs - 114	\$28,514,906.00	(\$3,400.00)	\$28,511,506.00	\$6,254,553.42	\$6,254,553.42	\$22,256,952.58	\$16,400,931.10	\$5,856,021.48	20.54%
100.115.1000000.0000.000	Salaries	\$2,903,401.00	\$0.00	\$2,903,401.00	\$654,783.81	\$654,783.81	\$2,248,617.19	\$2,295,114.67	(\$46,497.48)	-1.60%
100.115.2000000.0000.000	Employee Benefits	\$1,252,695.00	\$0.00	\$1,252,695.00	\$286,511.60	\$286,511.60	\$966,183.40	\$110,683.17	\$855,500.23	68.29%
100.115.3000000.0000.000	Purchased Services	\$28,888.00	\$0.00	\$28,888.00	\$13,181.59	\$13,181.59	\$15,706.41	\$7,754.67	\$7,951.74	27.53%
100.115.4000000.0000.000	Supplies and Materials	\$93,750.00	\$0.00	\$93,750.00	\$59,701.33	\$59,701.33	\$34,048.67	\$13,931.39	\$20,117.28	21.46%
	FUNCTION: Career and Technology Education (Vocational) Prog - 115	\$4,278,734.00	\$0.00	\$4,278,734.00	\$1,014,178.33	\$1,014,178.33	\$3,264,555.67	\$2,427,483.90	\$837,071.77	19.56%
100.118.1000000.0000.000	Salaries	\$307,492.00	\$0.00	\$307,492.00	\$75,554.55	\$75,554.55	\$231,937.45	\$299,357.17	(\$67,419.72)	-21.93%
100.118.2000000.0000.000	Employee Benefits	\$173,602.00	\$0.00	\$173,602.00	\$40,784.25	\$40,784.25	\$132,817.75	\$17,304.89	\$115,512.86	66.54%
100.118.3000000.0000.000	Purchased Services	\$1,563.00	\$0.00	\$1,563.00	\$567.84	\$567.84	\$995.16	\$0.00	\$995.16	63.67%
100.118.4000000.0000.000	Supplies and Materials	\$750.00	\$0.00	\$750.00	\$0.00	\$0.00	\$750.00	\$0.00	\$750.00	100.00%

School District Five of Lexington and Richland

Board Report Expenditures

Fiscal Year: 2022-2023

From Date: 7/1/2022

To Date: 10/31/2022

☐ 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
FUNCTION: Montessori Programs - 118		\$483,407.00	\$0.00	\$483,407.00	\$116,906.64	\$116,906.64	\$366,500.36	\$316,662.06	\$49,838.30	10.31%
100.121.1000000.0000.000	Salaries	\$2,112,449.00	\$0.00	\$2,112,449.00	\$522,097.10	\$522,097.10	\$1,590,351.90	\$2,078,667.67	(\$488,315.77)	-23.12%
100.121.2000000.0000.000	Employee Benefits	\$912,496.00	\$0.00	\$912,496.00	\$231,096.59	\$231,096.59	\$681,399.41	\$102,672.70	\$578,726.71	63.42%
100.121.3000000.0000.000	Purchased Services	\$125,000.00	\$0.00	\$125,000.00	\$3,180.69	\$3,180.69	\$121,819.31	\$580.00	\$121,239.31	96.99%
100.121.4000000.0000.000	Supplies and Materials	\$1,937.00	\$0.00	\$1,937.00	\$38,866.97	\$38,866.97	(\$36,929.97)	\$15,655.33	(\$52,585.30)	-2714.78%
FUNCTION: Educable Mentally Handicapped - 121		\$3,151,882.00	\$0.00	\$3,151,882.00	\$795,241.35	\$795,241.35	\$2,356,640.65	\$2,197,575.70	\$159,064.95	5.05%
100.122.1000000.0000.000	Salaries	\$465,214.00	\$0.00	\$465,214.00	\$100,119.95	\$100,119.95	\$365,094.05	\$398,155.83	(\$33,061.78)	-7.11%
100.122.2000000.0000.000	Employee Benefits	\$188,970.00	\$0.00	\$188,970.00	\$44,013.86	\$44,013.86	\$144,956.14	\$18,779.46	\$126,176.68	66.77%
100.122.3000000.0000.000	Purchased Services	\$750.00	\$0.00	\$750.00	\$733.86	\$733.86	\$16.14	\$0.00	\$16.14	2.15%
100.122.4000000.0000.000	Supplies and Materials	\$1,998.00	\$0.00	\$1,998.00	\$2,048.34	\$2,048.34	(\$50.34)	(\$152.28)	\$101.94	5.10%
FUNCTION: Trainable Mentally Handicapped - 122		\$656,932.00	\$0.00	\$656,932.00	\$146,916.01	\$146,916.01	\$510,015.99	\$416,783.01	\$93,232.98	14.19%
100.123.3000000.0000.000	Purchased Services	\$150.00	\$0.00	\$150.00	\$0.00	\$0.00	\$150.00	\$0.00	\$150.00	100.00%
100.123.4000000.0000.000	Supplies and Materials	\$2,200.00	\$0.00	\$2,200.00	\$345.59	\$345.59	\$1,854.41	\$0.00	\$1,854.41	84.29%
FUNCTION: Orthopedically Handicapped - 123		\$2,350.00	\$0.00	\$2,350.00	\$345.59	\$345.59	\$2,004.41	\$0.00	\$2,004.41	85.29%
100.124.1000000.0000.000	Salaries	\$74,242.00	\$0.00	\$74,242.00	\$13,612.90	\$13,612.90	\$60,629.10	\$52,729.10	\$7,900.00	10.64%
100.124.2000000.0000.000	Employee Benefits	\$30,335.00	\$0.00	\$30,335.00	\$5,353.35	\$5,353.35	\$24,981.65	\$2,222.09	\$22,759.56	75.03%
100.124.4000000.0000.000	Supplies and Materials	\$2,020.00	\$0.00	\$2,020.00	\$95.00	\$95.00	\$1,925.00	\$0.00	\$1,925.00	95.30%
FUNCTION: Visually Handicapped - 124		\$106,597.00	\$0.00	\$106,597.00	\$19,061.25	\$19,061.25	\$87,535.75	\$54,951.19	\$32,584.56	30.57%
100.125.1000000.0000.000	Salaries	\$264,827.00	\$0.00	\$264,827.00	\$51,818.17	\$51,818.17	\$213,008.83	\$201,908.82	\$11,100.01	4.19%
100.125.2000000.0000.000	Employee Benefits	\$111,139.00	\$0.00	\$111,139.00	\$22,740.85	\$22,740.85	\$88,398.15	\$9,500.59	\$78,897.56	70.99%
100.125.3000000.0000.000	Purchased Services	\$68,500.00	\$0.00	\$68,500.00	\$47,144.25	\$47,144.25	\$21,355.75	\$45,536.75	(\$24,181.00)	-35.30%
100.125.4000000.0000.000	Supplies and Materials	\$4,037.00	\$0.00	\$4,037.00	\$296.27	\$296.27	\$3,740.73	\$0.00	\$3,740.73	92.66%
FUNCTION: Hearing Handicapped - 125		\$448,503.00	\$0.00	\$448,503.00	\$121,999.54	\$121,999.54	\$326,503.46	\$256,946.16	\$69,557.30	15.51%
100.126.1000000.0000.000	Salaries	\$1,773,716.00	\$0.00	\$1,773,716.00	\$405,736.55	\$405,736.55	\$1,367,979.45	\$1,567,482.42	(\$199,502.97)	-11.25%
100.126.2000000.0000.000	Employee Benefits	\$744,068.00	\$0.00	\$744,068.00	\$176,447.09	\$176,447.09	\$567,620.91	\$72,719.33	\$494,901.58	66.51%
100.126.3000000.0000.000	Purchased Services	\$431,815.00	\$0.00	\$431,815.00	\$0.00	\$0.00	\$431,815.00	\$0.00	\$431,815.00	100.00%
100.126.4000000.0000.000	Supplies and Materials	\$90,395.00	\$0.00	\$90,395.00	\$30,304.76	\$30,304.76	\$60,090.24	\$1,379.74	\$58,710.50	64.95%
FUNCTION: Speech Handicapped - 126		\$3,039,994.00	\$0.00	\$3,039,994.00	\$612,488.40	\$612,488.40	\$2,427,505.60	\$1,641,581.49	\$785,924.11	25.85%
100.127.1000000.0000.000	Salaries	\$4,130,498.00	\$0.00	\$4,130,498.00	\$871,541.52	\$871,541.52	\$3,258,956.48	\$3,318,163.04	(\$59,206.56)	-1.43%
100.127.2000000.0000.000	Employee Benefits	\$1,707,325.00	\$0.00	\$1,707,325.00	\$389,547.91	\$389,547.91	\$1,317,777.09	\$163,946.51	\$1,153,830.58	67.58%
100.127.3000000.0000.000	Purchased Services	\$48,790.00	\$0.00	\$48,790.00	\$4,206.84	\$4,206.84	\$44,583.16	\$0.00	\$44,583.16	91.38%
100.127.4000000.0000.000	Supplies and Materials	\$117,354.00	\$0.00	\$117,354.00	\$70,900.02	\$70,900.02	\$46,453.98	\$5,754.00	\$40,699.98	34.68%

School District Five of Lexington and Richland

Board Report Expenditures

Fiscal Year: 2022-2023

From Date: 7/1/2022

To Date: 10/31/2022

☐ 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
FUNCTION: Learning Disabilities - 127		\$6,003,967.00	\$0.00	\$6,003,967.00	\$1,336,196.29	\$1,336,196.29	\$4,667,770.71	\$3,487,863.55	\$1,179,907.16	19.65%
100.128.1000000.0000.000	Salaries	\$627,308.00	\$0.00	\$627,308.00	\$91,521.65	\$91,521.65	\$535,786.35	\$315,323.89	\$220,462.46	35.14%
100.128.2000000.0000.000	Employee Benefits	\$300,165.00	\$0.00	\$300,165.00	\$41,300.35	\$41,300.35	\$258,864.65	\$18,502.53	\$240,362.12	80.08%
100.128.3000000.0000.000	Purchased Services	\$6,500.00	\$0.00	\$6,500.00	\$823.63	\$823.63	\$5,676.37	\$0.00	\$5,676.37	87.33%
100.128.4000000.0000.000	Supplies and Materials	\$3,951.00	\$0.00	\$3,951.00	\$1,950.58	\$1,950.58	\$2,000.42	(\$258.42)	\$2,258.84	57.17%
FUNCTION: Emotionally Handicapped - 128		\$937,924.00	\$0.00	\$937,924.00	\$135,596.21	\$135,596.21	\$802,327.79	\$333,568.00	\$468,759.79	49.98%
100.129.1000000.0000.000	Salaries	\$644,741.00	\$0.00	\$644,741.00	\$168,536.43	\$168,536.43	\$476,204.57	\$592,264.54	(\$116,059.97)	-18.00%
100.129.2000000.0000.000	Employee Benefits	\$300,081.00	\$0.00	\$300,081.00	\$76,663.84	\$76,663.84	\$223,417.16	\$29,653.03	\$193,764.13	64.57%
100.129.3000000.0000.000	Purchased Services	\$6,918.00	\$0.00	\$6,918.00	\$0.00	\$0.00	\$6,918.00	\$0.00	\$6,918.00	100.00%
100.129.4000000.0000.000	Supplies and Materials	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00	100.00%
FUNCTION: Coordinated Early Intervening Services (CEIS) - 129		\$953,240.00	\$0.00	\$953,240.00	\$245,200.27	\$245,200.27	\$708,039.73	\$621,917.57	\$86,122.16	9.03%
100.135.1000000.0000.000	Salaries	\$2,500.00	\$0.00	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$1,300.00	\$1,200.00	48.00%
100.135.2000000.0000.000	Employee Benefits	\$200.00	\$0.00	\$200.00	\$0.00	\$0.00	\$200.00	\$104.98	\$95.02	47.51%
100.135.4000000.0000.000	Supplies and Materials	\$100.00	\$0.00	\$100.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00	100.00%
JUNCTION: Preschool Handicapped Speech (3 and 4 year olds) - 135		\$2,800.00	\$0.00	\$2,800.00	\$0.00	\$0.00	\$2,800.00	\$1,404.98	\$1,395.02	49.82%
100.136.1000000.0000.000	Salaries	\$7,940.00	\$0.00	\$7,940.00	\$931.25	\$931.25	\$7,008.75	\$3,481.13	\$3,527.62	44.43%
100.136.2000000.0000.000	Employee Benefits	\$2,536.00	\$0.00	\$2,536.00	\$399.94	\$399.94	\$2,136.06	\$169.42	\$1,966.64	77.55%
100.136.3000000.0000.000	Purchased Services	\$750.00	\$0.00	\$750.00	\$23,572.62	\$23,572.62	(\$22,822.62)	\$0.00	(\$22,822.62)	-3043.02%
100.136.4000000.0000.000	Supplies and Materials	\$400.00	\$0.00	\$400.00	\$0.00	\$0.00	\$400.00	\$0.00	\$400.00	100.00%
FUNCTION: Preschool Handicapped Itinerant (3 and 4 yr olds) - 136		\$11,626.00	\$0.00	\$11,626.00	\$24,903.81	\$24,903.81	(\$13,277.81)	\$3,650.55	(\$16,928.36)	-145.61%
100.137.1000000.0000.000	Salaries	\$1,118,233.00	\$0.00	\$1,118,233.00	\$235,678.55	\$235,678.55	\$882,554.45	\$926,891.54	(\$44,337.09)	-3.96%
100.137.2000000.0000.000	Employee Benefits	\$526,651.00	\$0.00	\$526,651.00	\$111,463.17	\$111,463.17	\$415,187.83	\$47,369.46	\$367,818.37	69.84%
100.137.3000000.0000.000	Purchased Services	\$30,474.00	\$0.00	\$30,474.00	\$1,305.05	\$1,305.05	\$29,168.95	\$0.00	\$29,168.95	95.72%
100.137.4000000.0000.000	Supplies and Materials	\$540.00	\$0.00	\$540.00	\$0.00	\$0.00	\$540.00	\$0.00	\$540.00	100.00%
JUNCTION: Preschool Handicapped Self Contained (3 & 4 yr old) - 137		\$1,675,898.00	\$0.00	\$1,675,898.00	\$348,446.77	\$348,446.77	\$1,327,451.23	\$974,261.00	\$353,190.23	21.07%
100.138.1000000.0000.000	Salaries	\$2,390.00	\$0.00	\$2,390.00	\$497.90	\$497.90	\$1,892.10	\$1,721.90	\$170.20	7.12%
100.138.2000000.0000.000	Employee Benefits	\$1,036.00	\$0.00	\$1,036.00	\$210.25	\$210.25	\$825.75	\$84.44	\$741.31	71.56%
JUNCTION: Preschool Handicapped Homebased (3 & 4 yr olds) - 138		\$3,426.00	\$0.00	\$3,426.00	\$708.15	\$708.15	\$2,717.85	\$1,806.34	\$911.51	26.61%
100.139.1000000.0000.000	Salaries	\$1,145,599.00	\$0.00	\$1,145,599.00	\$220,366.10	\$220,366.10	\$925,232.90	\$860,947.14	\$64,285.76	5.61%
100.139.2000000.0000.000	Employee Benefits	\$524,703.00	\$0.00	\$524,703.00	\$106,256.59	\$106,256.59	\$418,446.41	\$46,212.04	\$372,234.37	70.94%
100.139.3000000.0000.000	Purchased Services	\$26,258.00	(\$3,400.00)	\$22,858.00	\$5,821.66	\$5,821.66	\$17,036.34	\$0.00	\$17,036.34	74.53%
100.139.4000000.0000.000	Supplies and Materials	\$21,851.00	\$3,400.00	\$25,251.00	\$18,517.52	\$18,517.52	\$6,733.48	(\$442.37)	\$7,175.85	28.42%

School District Five of Lexington and Richland

Board Report Expenditures

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To Date: 10/31/2022

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Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.139.6000000.0000.000	Other Objects	\$3,500.00	\$0.00	\$3,500.00	\$250.00	\$250.00	\$3,250.00	\$0.00	\$3,250.00	92.86%
	FUNCTION: Early Childhood Programs - 139	\$1,721,911.00	\$0.00	\$1,721,911.00	\$351,211.87	\$351,211.87	\$1,370,699.13	\$906,716.81	\$463,982.32	26.95%
100.141.1000000.0000.000	Salaries	\$1,114,330.00	\$0.00	\$1,114,330.00	\$219,241.60	\$219,241.60	\$895,088.40	\$852,378.27	\$42,710.13	3.83%
100.141.2000000.0000.000	Employee Benefits	\$494,745.00	\$0.00	\$494,745.00	\$94,733.68	\$94,733.68	\$400,011.32	\$39,461.27	\$360,550.05	72.88%
100.141.3000000.0000.000	Purchased Services	\$6,650.00	\$0.00	\$6,650.00	\$624.15	\$624.15	\$6,025.85	\$0.00	\$6,025.85	90.61%
100.141.4000000.0000.000	Supplies and Materials	\$12,725.00	(\$369.00)	\$12,356.00	\$58.85	\$58.85	\$12,297.15	\$25.00	\$12,272.15	99.32%
100.141.6000000.0000.000	Other Objects	\$0.00	\$369.00	\$369.00	\$369.00	\$369.00	\$0.00	\$0.00	\$0.00	0.00%
	FUNCTION: Gifted and Talented Academic - 141	\$1,628,450.00	\$0.00	\$1,628,450.00	\$315,027.28	\$315,027.28	\$1,313,422.72	\$891,864.54	\$421,558.18	25.89%
100.143.1000000.0000.000	Salaries	\$254,537.00	\$0.00	\$254,537.00	\$41,357.45	\$41,357.45	\$213,179.55	\$159,828.45	\$53,351.10	20.96%
100.143.2000000.0000.000	Employee Benefits	\$110,435.00	\$0.00	\$110,435.00	\$17,041.05	\$17,041.05	\$93,393.95	\$7,033.53	\$86,360.42	78.20%
100.143.3000000.0000.000	Purchased Services	\$750.00	\$0.00	\$750.00	\$0.00	\$0.00	\$750.00	\$0.00	\$750.00	100.00%
100.143.4000000.0000.000	Supplies and Materials	\$250.00	\$0.00	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00	100.00%
	FUNCTION: Advanced Placement - 143	\$365,972.00	\$0.00	\$365,972.00	\$58,398.50	\$58,398.50	\$307,573.50	\$166,861.98	\$140,711.52	38.45%
100.144.3000000.0000.000	Purchased Services	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	100.00%
100.144.4000000.0000.000	Supplies and Materials	\$50,000.00	(\$11,650.00)	\$38,350.00	\$534.99	\$534.99	\$37,815.01	\$1,738.00	\$36,077.01	94.07%
100.144.6000000.0000.000	Other Objects	\$0.00	\$11,650.00	\$11,650.00	\$11,650.00	\$11,650.00	\$0.00	\$0.00	\$0.00	0.00%
	FUNCTION: International Baccalaureate - 144	\$60,000.00	\$0.00	\$60,000.00	\$12,184.99	\$12,184.99	\$47,815.01	\$1,738.00	\$46,077.01	76.80%
100.145.1000000.0000.000	Salaries	\$71,289.00	\$0.00	\$71,289.00	\$2,710.00	\$2,710.00	\$68,579.00	\$7,787.50	\$60,791.50	85.27%
100.145.2000000.0000.000	Employee Benefits	\$22,189.00	\$0.00	\$22,189.00	\$992.15	\$992.15	\$21,196.85	\$2,739.74	\$18,457.11	83.18%
100.145.3000000.0000.000	Purchased Services	\$6,000.00	\$0.00	\$6,000.00	\$0.00	\$0.00	\$6,000.00	\$7,500.00	(\$1,500.00)	-25.00%
	FUNCTION: Homebound - 145	\$99,478.00	\$0.00	\$99,478.00	\$3,702.15	\$3,702.15	\$95,775.85	\$18,027.24	\$77,748.61	78.16%
100.147.1000000.0000.000	Salaries	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	100.00%
100.147.2000000.0000.000	Employee Benefits	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	100.00%
	FUNCTION: Full Day 4K - 147	\$150,000.00	\$0.00	\$150,000.00	\$0.00	\$0.00	\$150,000.00	\$0.00	\$150,000.00	100.00%
100.148.1000000.0000.000	Salaries	\$180,876.00	\$0.00	\$180,876.00	\$30,194.84	\$30,194.84	\$150,681.16	\$112,809.54	\$37,871.62	20.94%
100.148.2000000.0000.000	Employee Benefits	\$72,884.00	\$0.00	\$72,884.00	\$12,652.85	\$12,652.85	\$60,231.15	\$5,006.64	\$55,224.51	75.77%
100.148.3000000.0000.000	Purchased Services	\$7,000.00	\$0.00	\$7,000.00	\$295.99	\$295.99	\$6,704.01	\$110.20	\$6,593.81	94.20%
100.148.4000000.0000.000	Supplies and Materials	\$2,875.00	\$0.00	\$2,875.00	\$892.04	\$892.04	\$1,982.96	\$0.00	\$1,982.96	68.97%
	FUNCTION: Gifted and Talented Artistic - 148	\$263,635.00	\$0.00	\$263,635.00	\$44,035.72	\$44,035.72	\$219,599.28	\$117,926.38	\$101,672.90	38.57%
100.149.1000000.0000.000	Salaries	\$634,290.00	\$0.00	\$634,290.00	\$217,626.61	\$217,626.61	\$416,663.39	\$421,623.14	(\$4,959.75)	-0.78%
100.149.2000000.0000.000	Employee Benefits	\$308,789.00	\$0.00	\$308,789.00	\$72,020.34	\$72,020.34	\$236,768.66	\$24,996.05	\$211,772.61	68.58%
100.149.3000000.0000.000	Purchased Services	\$2,000,000.00	\$0.00	\$2,000,000.00	\$0.00	\$0.00	\$2,000,000.00	\$0.00	\$2,000,000.00	100.00%

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Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.149.4000000.0000.000	Supplies and Materials	\$3,500.00	\$0.00	\$3,500.00	\$0.00	\$0.00	\$3,500.00	\$0.00	\$3,500.00	100.00%
	FUNCTION: Other Special Programs - 149	\$2,946,579.00	\$0.00	\$2,946,579.00	\$289,646.95	\$289,646.95	\$2,656,932.05	\$446,619.19	\$2,210,312.86	75.01%
100.161.1000000.0000.000	Salaries	\$754,446.00	\$0.00	\$754,446.00	\$158,269.91	\$158,269.91	\$596,176.09	\$586,254.97	\$9,921.12	1.32%
100.161.2000000.0000.000	Employee Benefits	\$424,222.00	\$0.00	\$424,222.00	\$77,028.36	\$77,028.36	\$347,193.64	\$34,529.68	\$312,663.96	73.70%
100.161.3000000.0000.000	Purchased Services	\$4,250.00	\$0.00	\$4,250.00	\$2,897.95	\$2,897.95	\$1,352.05	\$0.00	\$1,352.05	31.81%
100.161.4000000.0000.000	Supplies and Materials	\$30,639.00	\$0.00	\$30,639.00	\$5,981.11	\$5,981.11	\$24,657.89	(\$874.73)	\$25,532.62	83.33%
	FUNCTION: Other Exceptional Programs - 161	\$1,213,557.00	\$0.00	\$1,213,557.00	\$244,177.33	\$244,177.33	\$969,379.67	\$619,909.92	\$349,469.75	28.80%
100.172.1000000.0000.000	Salaries	\$16,230.00	\$0.00	\$16,230.00	\$0.00	\$0.00	\$16,230.00	\$0.00	\$16,230.00	100.00%
100.172.2000000.0000.000	Employee Benefits	\$3,046.00	\$0.00	\$3,046.00	\$0.00	\$0.00	\$3,046.00	\$0.00	\$3,046.00	100.00%
	FUNCTION: Elementary Summer School - 172	\$19,276.00	\$0.00	\$19,276.00	\$0.00	\$0.00	\$19,276.00	\$0.00	\$19,276.00	100.00%
100.173.1000000.0000.000	Salaries	\$126,450.00	\$0.00	\$126,450.00	\$43,880.00	\$43,880.00	\$82,570.00	\$0.00	\$82,570.00	65.30%
100.173.2000000.0000.000	Employee Benefits	\$32,436.00	\$0.00	\$32,436.00	\$13,997.26	\$13,997.26	\$18,438.74	\$0.00	\$18,438.74	56.85%
	FUNCTION: High School Summer School - 173	\$158,886.00	\$0.00	\$158,886.00	\$57,877.26	\$57,877.26	\$101,008.74	\$0.00	\$101,008.74	63.57%
100.175.1000000.0000.000	Salaries	\$995.00	\$0.00	\$995.00	\$0.00	\$0.00	\$995.00	\$0.00	\$995.00	100.00%
100.175.2000000.0000.000	Employee Benefits	\$324.00	\$0.00	\$324.00	\$0.00	\$0.00	\$324.00	\$0.00	\$324.00	100.00%
	JUNCTION: Instructional Programs Beyond Regular School Day - 175	\$1,319.00	\$0.00	\$1,319.00	\$0.00	\$0.00	\$1,319.00	\$0.00	\$1,319.00	100.00%
100.181.1000000.0000.000	Salaries	\$116,542.00	\$0.00	\$116,542.00	\$29,658.48	\$29,658.48	\$86,883.52	\$72,846.53	\$14,036.99	12.04%
100.181.2000000.0000.000	Employee Benefits	\$54,437.00	\$0.00	\$54,437.00	\$9,047.72	\$9,047.72	\$45,389.28	\$3,746.43	\$41,642.85	76.50%
100.181.3000000.0000.000	Purchased Services	\$3,500.00	(\$850.00)	\$2,650.00	\$0.00	\$0.00	\$2,650.00	\$0.00	\$2,650.00	100.00%
100.181.4000000.0000.000	Supplies and Materials	\$750.00	\$0.00	\$750.00	\$0.00	\$0.00	\$750.00	\$0.00	\$750.00	100.00%
100.181.5000000.0000.000	Capital Outlay	\$440.00	\$0.00	\$440.00	\$0.00	\$0.00	\$440.00	\$0.00	\$440.00	100.00%
	FUNCTION: Adult Basic Education Programs - 181	\$175,669.00	(\$850.00)	\$174,819.00	\$38,706.20	\$38,706.20	\$136,112.80	\$76,592.96	\$59,519.84	34.05%
100.182.1000000.0000.000	Salaries	\$7,500.00	\$0.00	\$7,500.00	\$0.00	\$0.00	\$7,500.00	\$4,250.00	\$3,250.00	43.33%
100.182.2000000.0000.000	Employee Benefits	\$750.00	\$0.00	\$750.00	\$0.00	\$0.00	\$750.00	\$343.76	\$406.24	54.17%
100.182.4000000.0000.000	Supplies and Materials	\$3,974.00	\$0.00	\$3,974.00	\$916.42	\$916.42	\$3,057.58	(\$916.42)	\$3,974.00	100.00%
	FUNCTION: Adult Secondary Education Programs - 182	\$12,224.00	\$0.00	\$12,224.00	\$916.42	\$916.42	\$11,307.58	\$3,677.34	\$7,630.24	62.42%
100.188.1000000.0000.000	Salaries	\$24,357.00	\$0.00	\$24,357.00	\$17,419.52	\$17,419.52	\$6,937.48	\$49,639.52	(\$42,702.04)	-175.32%
100.188.2000000.0000.000	Employee Benefits	\$24,538.00	\$0.00	\$24,538.00	\$8,588.05	\$8,588.05	\$15,949.95	\$2,992.54	\$12,957.41	52.81%
100.188.4000000.0000.000	Supplies and Materials	\$284.00	\$0.00	\$284.00	\$23.88	\$23.88	\$260.12	\$0.00	\$260.12	91.59%
	FUNCTION: Parenting/Family Literacy - 188	\$49,179.00	\$0.00	\$49,179.00	\$26,031.45	\$26,031.45	\$23,147.55	\$52,632.06	(\$29,484.51)	-59.95%
100.190.1000000.0000.000	Salaries	\$719,270.00	\$0.00	\$719,270.00	\$141,785.83	\$141,785.83	\$577,484.17	\$484,218.23	\$93,265.94	12.97%
100.190.2000000.0000.000	Employee Benefits	\$249,543.00	\$0.00	\$249,543.00	\$44,587.03	\$44,587.03	\$204,955.97	\$19,186.00	\$185,769.97	74.44%

School District Five of Lexington and Richland

Board Report Expenditures

Fiscal Year: 2022-2023

From Date: 7/1/2022

To Date: 10/31/2022

☐ 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
100.190.6000000.0000.000	Other Objects	\$20,800.00	\$0.00	\$20,800.00	\$0.00	\$0.00	\$20,800.00	\$5,575.00	\$15,225.00	73.20%
	FUNCTION: Instructional Pupil Activity - 190	\$989,613.00	\$0.00	\$989,613.00	\$186,372.86	\$186,372.86	\$803,240.14	\$508,979.23	\$294,260.91	29.73%
100.211.1000000.0000.000	Salaries	\$1,227,802.00	\$0.00	\$1,227,802.00	\$330,356.41	\$330,356.41	\$897,445.59	\$1,031,432.85	(\$133,987.26)	-10.91%
100.211.2000000.0000.000	Employee Benefits	\$629,449.00	\$0.00	\$629,449.00	\$157,681.09	\$157,681.09	\$471,767.91	\$59,070.47	\$412,697.44	65.56%
100.211.3000000.0000.000	Purchased Services	\$75,000.00	\$0.00	\$75,000.00	\$898.48	\$898.48	\$74,101.52	\$0.00	\$74,101.52	98.80%
100.211.4000000.0000.000	Supplies and Materials	\$26,110.00	\$0.00	\$26,110.00	\$252.74	\$252.74	\$25,857.26	\$0.00	\$25,857.26	99.03%
	FUNCTION: Attendance and Social Work Services - 211	\$1,958,361.00	\$0.00	\$1,958,361.00	\$489,188.72	\$489,188.72	\$1,469,172.28	\$1,090,503.32	\$378,668.96	19.34%
100.212.1000000.0000.000	Salaries	\$3,833,594.00	\$0.00	\$3,833,594.00	\$901,052.12	\$901,052.12	\$2,932,541.88	\$2,835,804.32	\$96,737.56	2.52%
100.212.2000000.0000.000	Employee Benefits	\$1,666,184.00	\$0.00	\$1,666,184.00	\$398,213.42	\$398,213.42	\$1,267,970.58	\$141,167.56	\$1,126,803.02	67.63%
100.212.3000000.0000.000	Purchased Services	\$3,500.00	\$0.00	\$3,500.00	\$741.67	\$741.67	\$2,758.33	(\$440.00)	\$3,198.33	91.38%
100.212.4000000.0000.000	Supplies and Materials	\$51,390.00	\$375.00	\$51,765.00	\$12,123.83	\$12,123.83	\$39,641.17	(\$3,385.35)	\$43,026.52	83.12%
	FUNCTION: Guidance Services - 212	\$5,554,668.00	\$375.00	\$5,555,043.00	\$1,312,131.04	\$1,312,131.04	\$4,242,911.96	\$2,973,146.53	\$1,269,765.43	22.86%
100.213.1000000.0000.000	Salaries	\$2,216,979.00	\$0.00	\$2,216,979.00	\$468,918.36	\$468,918.36	\$1,748,060.64	\$1,743,354.11	\$4,706.53	0.21%
100.213.2000000.0000.000	Employee Benefits	\$989,803.00	\$0.00	\$989,803.00	\$217,400.14	\$217,400.14	\$772,402.86	\$90,900.02	\$681,502.84	68.85%
100.213.3000000.0000.000	Purchased Services	\$155,532.00	\$0.00	\$155,532.00	\$40,082.38	\$40,082.38	\$115,449.62	\$220,000.00	(\$104,550.38)	-67.22%
100.213.4000000.0000.000	Supplies and Materials	\$53,952.00	\$0.00	\$53,952.00	\$11,358.73	\$11,358.73	\$42,593.27	(\$1,219.98)	\$43,813.25	81.21%
100.213.6000000.0000.000	Other Objects	\$125.00	\$0.00	\$125.00	\$0.00	\$0.00	\$125.00	\$0.00	\$125.00	100.00%
	FUNCTION: Health Services - 213	\$3,416,391.00	\$0.00	\$3,416,391.00	\$737,759.61	\$737,759.61	\$2,678,631.39	\$2,053,034.15	\$625,597.24	18.31%
100.214.1000000.0000.000	Salaries	\$1,315,832.00	\$0.00	\$1,315,832.00	\$343,824.80	\$343,824.80	\$972,007.20	\$1,043,369.70	(\$71,362.50)	-5.42%
100.214.2000000.0000.000	Employee Benefits	\$551,780.00	\$0.00	\$551,780.00	\$144,486.14	\$144,486.14	\$407,293.86	\$50,518.06	\$356,775.80	64.66%
100.214.3000000.0000.000	Purchased Services	\$102,374.00	\$0.00	\$102,374.00	\$0.00	\$0.00	\$102,374.00	\$0.00	\$102,374.00	100.00%
100.214.4000000.0000.000	Supplies and Materials	\$5,850.00	\$0.00	\$5,850.00	\$5,411.06	\$5,411.06	\$438.94	(\$422.88)	\$861.82	14.73%
	FUNCTION: Psychological Services - 214	\$1,975,836.00	\$0.00	\$1,975,836.00	\$493,722.00	\$493,722.00	\$1,482,114.00	\$1,093,464.88	\$388,649.12	19.67%
100.217.1000000.0000.000	Salaries	\$105,935.00	\$0.00	\$105,935.00	\$32,155.77	\$32,155.77	\$73,779.23	\$69,246.72	\$4,532.51	4.28%
100.217.2000000.0000.000	Employee Benefits	\$35,863.00	\$0.00	\$35,863.00	\$14,279.79	\$14,279.79	\$21,583.21	\$4,135.77	\$17,447.44	48.65%
	FUNCTION: Career Specialist Services - 217	\$141,798.00	\$0.00	\$141,798.00	\$46,435.56	\$46,435.56	\$95,362.44	\$73,382.49	\$21,979.95	15.50%
100.221.1000000.0000.000	Salaries	\$1,982,148.00	\$0.00	\$1,982,148.00	\$650,373.72	\$650,373.72	\$1,331,774.28	\$1,675,842.51	(\$344,068.23)	-17.36%
100.221.2000000.0000.000	Employee Benefits	\$762,239.00	\$0.00	\$762,239.00	\$261,269.07	\$261,269.07	\$500,969.93	\$83,953.44	\$417,016.49	54.71%
100.221.3000000.0000.000	Purchased Services	\$615,100.00	(\$43,387.50)	\$571,712.50	\$286,740.50	\$286,740.50	\$284,972.00	\$4,899.36	\$280,072.64	48.99%
100.221.4000000.0000.000	Supplies and Materials	\$53,115.00	\$43,387.50	\$96,502.50	\$18,091.47	\$18,091.47	\$78,411.03	\$70,433.37	\$7,977.66	8.27%
100.221.6000000.0000.000	Other Objects	\$31,930.00	\$0.00	\$31,930.00	\$31,059.00	\$31,059.00	\$871.00	\$0.00	\$871.00	2.73%
	FUNCTION: Improvement of Instruction Curriculum Development - 221	\$3,444,532.00	\$0.00	\$3,444,532.00	\$1,247,533.76	\$1,247,533.76	\$2,196,998.24	\$1,835,128.68	\$361,869.56	10.51%

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
100.222.1000000.0000.000	Salaries	\$1,987,961.00	\$0.00	\$1,987,961.00	\$403,484.92	\$403,484.92	\$1,584,476.08	\$1,593,551.96	(\$9,075.88)	-0.46%
100.222.2000000.0000.000	Employee Benefits	\$971,380.00	\$0.00	\$971,380.00	\$185,880.87	\$185,880.87	\$785,499.13	\$78,024.63	\$707,474.50	72.83%
100.222.3000000.0000.000	Purchased Services	\$0.00	\$0.00	\$0.00	\$563.03	\$563.03	(\$563.03)	\$0.00	(\$563.03)	0.00%
100.222.4000000.0000.000	Supplies and Materials	\$418,351.00	\$0.00	\$418,351.00	\$110,047.73	\$110,047.73	\$308,303.27	\$46,634.39	\$261,668.88	62.55%
100.222.6000000.0000.000	Other Objects	\$175.00	\$0.00	\$175.00	\$0.00	\$0.00	\$175.00	\$0.00	\$175.00	100.00%
FUNCTION: Library and Media Services - 222		\$3,377,867.00	\$0.00	\$3,377,867.00	\$699,976.55	\$699,976.55	\$2,677,890.45	\$1,718,210.98	\$959,679.47	28.41%
100.223.1000000.0000.000	Salaries	\$1,040,915.00	\$0.00	\$1,040,915.00	\$279,993.96	\$279,993.96	\$760,921.04	\$712,362.64	\$48,558.40	4.66%
100.223.2000000.0000.000	Employee Benefits	\$411,172.00	\$0.00	\$411,172.00	\$109,717.23	\$109,717.23	\$301,454.77	\$33,998.41	\$267,456.36	65.05%
100.223.3000000.0000.000	Purchased Services	\$6,198.00	\$0.00	\$6,198.00	\$0.00	\$0.00	\$6,198.00	\$0.00	\$6,198.00	100.00%
100.223.4000000.0000.000	Supplies and Materials	\$3,646.00	\$450.00	\$4,096.00	\$2,545.94	\$2,545.94	\$1,550.06	(\$230.36)	\$1,780.42	43.47%
100.223.6000000.0000.000	Other Objects	\$962.00	\$400.00	\$1,362.00	\$800.00	\$800.00	\$562.00	\$0.00	\$562.00	41.26%
FUNCTION: Supervision of Special Programs - 223		\$1,462,893.00	\$850.00	\$1,463,743.00	\$393,057.13	\$393,057.13	\$1,070,685.87	\$746,130.69	\$324,555.18	22.17%
100.224.3000000.0000.000	Purchased Services	\$75,622.00	(\$2,000.00)	\$73,622.00	\$10,925.36	\$10,925.36	\$62,696.64	(\$315.00)	\$63,011.64	85.59%
100.224.4000000.0000.000	Supplies and Materials	\$10,342.00	\$2,000.00	\$12,342.00	\$7,024.56	\$7,024.56	\$5,317.44	\$376.43	\$4,941.01	40.03%
100.224.6000000.0000.000	Other Objects	\$350.00	\$0.00	\$350.00	\$0.00	\$0.00	\$350.00	\$0.00	\$350.00	100.00%
FUNCTION: Improvement of Instruction Inservice & Staff Train - 224		\$86,314.00	\$0.00	\$86,314.00	\$17,949.92	\$17,949.92	\$68,364.08	\$61.43	\$68,302.65	79.13%
100.231.1000000.0000.000	Salaries	\$68,922.00	\$0.00	\$68,922.00	\$19,692.00	\$19,692.00	\$49,230.00	\$45,127.50	\$4,102.50	5.95%
100.231.2000000.0000.000	Employee Benefits	\$21,336.00	\$0.00	\$21,336.00	\$6,283.28	\$6,283.28	\$15,052.72	\$1,570.82	\$13,481.90	63.19%
100.231.3000000.0000.000	Purchased Services	\$387,450.00	\$0.00	\$387,450.00	\$158,001.13	\$158,001.13	\$229,448.87	\$85,950.00	\$143,498.87	37.04%
100.231.6000000.0000.000	Other Objects	\$550,000.00	\$0.00	\$550,000.00	\$609,209.00	\$609,209.00	(\$59,209.00)	\$0.00	(\$59,209.00)	-10.77%
FUNCTION: Board of Education - 231		\$1,027,708.00	\$0.00	\$1,027,708.00	\$793,185.41	\$793,185.41	\$234,522.59	\$132,648.32	\$101,874.27	9.91%
100.232.1000000.0000.000	Salaries	\$295,419.00	\$0.00	\$295,419.00	\$99,873.04	\$99,873.04	\$195,545.96	\$201,745.96	(\$6,200.00)	-2.10%
100.232.2000000.0000.000	Employee Benefits	\$108,081.00	\$0.00	\$108,081.00	\$35,284.77	\$35,284.77	\$72,796.23	\$7,986.56	\$64,809.67	59.96%
100.232.3000000.0000.000	Purchased Services	\$23,500.00	\$0.00	\$23,500.00	\$3,918.19	\$3,918.19	\$19,581.81	\$80,590.09	(\$61,008.28)	-259.61%
100.232.4000000.0000.000	Supplies and Materials	\$9,723.00	\$0.00	\$9,723.00	\$740.02	\$740.02	\$8,982.98	(\$313.41)	\$9,296.39	95.61%
100.232.6000000.0000.000	Other Objects	\$7,500.00	\$0.00	\$7,500.00	\$1,427.84	\$1,427.84	\$6,072.16	\$0.00	\$6,072.16	80.96%
FUNCTION: Office of Superintendent - 232		\$444,223.00	\$0.00	\$444,223.00	\$141,243.86	\$141,243.86	\$302,979.14	\$290,009.20	\$12,969.94	2.92%
100.233.1000000.0000.000	Salaries	\$11,852,120.00	\$0.00	\$11,852,120.00	\$3,497,126.27	\$3,497,126.27	\$8,354,993.73	\$8,330,467.72	\$24,526.01	0.21%
100.233.2000000.0000.000	Employee Benefits	\$5,029,520.00	\$0.00	\$5,029,520.00	\$1,484,085.58	\$1,484,085.58	\$3,545,434.42	\$436,473.08	\$3,108,961.34	61.81%
100.233.3000000.0000.000	Purchased Services	\$217,705.00	(\$7,093.89)	\$210,611.11	\$22,791.43	\$22,791.43	\$187,819.68	\$6,407.72	\$181,411.96	86.14%
100.233.4000000.0000.000	Supplies and Materials	\$256,952.00	\$6,518.89	\$263,470.89	\$134,501.00	\$134,501.00	\$128,969.89	\$11,059.02	\$117,910.87	44.75%
100.233.6000000.0000.000	Other Objects	\$24,026.00	\$200.00	\$24,226.00	\$20,111.32	\$20,111.32	\$4,114.68	\$1,032.38	\$3,082.30	12.72%
FUNCTION: School Administration - 233		\$17,380,323.00	(\$375.00)	\$17,379,948.00	\$5,158,615.60	\$5,158,615.60	\$12,221,332.40	\$8,785,439.92	\$3,435,892.48	19.77%

School District Five of Lexington and Richland

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Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.251.1000000.0000.000	Salaries	\$73,206.00	\$0.00	\$73,206.00	\$8,638.10	\$8,638.10	\$64,567.90	\$36,048.48	\$28,519.42	38.96%
100.251.2000000.0000.000	Employee Benefits	\$54,505.00	\$0.00	\$54,505.00	\$5,216.15	\$5,216.15	\$49,288.85	\$2,545.81	\$46,743.04	85.76%
100.251.3000000.0000.000	Purchased Services	\$326,600.00	\$0.00	\$326,600.00	\$35,888.75	\$35,888.75	\$290,711.25	\$183,741.60	\$106,969.65	32.75%
100.251.4000000.0000.000	Supplies and Materials	\$77,500.00	\$0.00	\$77,500.00	\$920.14	\$920.14	\$76,579.86	\$0.00	\$76,579.86	98.81%
UNCTION: Student Transportation (Federal/District Mandated) - 251		\$531,811.00	\$0.00	\$531,811.00	\$50,663.14	\$50,663.14	\$481,147.86	\$222,335.89	\$258,811.97	48.67%
100.252.1000000.0000.000	Salaries	\$971,162.00	\$0.00	\$971,162.00	\$304,972.70	\$304,972.70	\$666,189.30	\$645,416.19	\$20,773.11	2.14%
100.252.2000000.0000.000	Employee Benefits	\$450,617.00	\$0.00	\$450,617.00	\$131,933.13	\$131,933.13	\$318,683.87	\$35,124.37	\$283,559.50	62.93%
100.252.3000000.0000.000	Purchased Services	\$194,807.00	\$0.00	\$194,807.00	\$18,361.91	\$18,361.91	\$176,445.09	\$15,394.00	\$161,051.09	82.67%
100.252.4000000.0000.000	Supplies and Materials	\$53,655.00	\$0.00	\$53,655.00	\$2,897.58	\$2,897.58	\$50,757.42	\$1,615.22	\$49,142.20	91.59%
100.252.5000000.0000.000	Capital Outlay	\$12,964.00	\$0.00	\$12,964.00	\$0.00	\$0.00	\$12,964.00	\$0.00	\$12,964.00	100.00%
100.252.6000000.0000.000	Other Objects	\$7,500.00	\$0.00	\$7,500.00	\$810.00	\$810.00	\$6,690.00	\$0.00	\$6,690.00	89.20%
FUNCTION: Fiscal Services - 252		\$1,690,705.00	\$0.00	\$1,690,705.00	\$458,975.32	\$458,975.32	\$1,231,729.68	\$697,549.78	\$534,179.90	31.60%
100.253.1000000.0000.000	Salaries	\$184,896.00	\$0.00	\$184,896.00	\$0.00	\$0.00	\$184,896.00	\$0.00	\$184,896.00	100.00%
100.253.2000000.0000.000	Employee Benefits	\$86,042.00	\$0.00	\$86,042.00	\$0.00	\$0.00	\$86,042.00	\$0.00	\$86,042.00	100.00%
100.253.3000000.0000.000	Purchased Services	\$15,000.00	\$0.00	\$15,000.00	\$0.00	\$0.00	\$15,000.00	\$0.00	\$15,000.00	100.00%
100.253.4000000.0000.000	Supplies and Materials	\$15,000.00	\$0.00	\$15,000.00	\$298.21	\$298.21	\$14,701.79	\$4,010.90	\$10,690.89	71.27%
FUNCTION: Facilities Acquisition and Construction - 253		\$300,938.00	\$0.00	\$300,938.00	\$298.21	\$298.21	\$300,639.79	\$4,010.90	\$296,628.89	98.57%
100.254.1000000.0000.000	Salaries	\$7,251,251.00	\$0.00	\$7,251,251.00	\$2,304,546.94	\$2,304,546.94	\$4,946,704.06	\$4,735,812.35	\$210,891.71	2.91%
100.254.2000000.0000.000	Employee Benefits	\$3,722,444.00	\$0.00	\$3,722,444.00	\$1,163,636.88	\$1,163,636.88	\$2,558,807.12	\$321,996.72	\$2,236,810.40	60.09%
100.254.3000000.0000.000	Purchased Services	\$5,261,973.00	\$0.00	\$5,261,973.00	\$2,033,092.99	\$2,033,092.99	\$3,228,880.01	\$1,206,780.37	\$2,022,099.64	38.43%
100.254.4000000.0000.000	Supplies and Materials	\$6,514,538.00	\$0.00	\$6,514,538.00	\$1,767,793.44	\$1,767,793.44	\$4,746,744.56	\$633,800.61	\$4,112,943.95	63.13%
100.254.5000000.0000.000	Capital Outlay	\$83,685.00	\$0.00	\$83,685.00	\$7,918.49	\$7,918.49	\$75,766.51	\$32,040.24	\$43,726.27	52.25%
100.254.6000000.0000.000	Other Objects	\$500.00	\$0.00	\$500.00	\$400.00	\$400.00	\$100.00	\$0.00	\$100.00	20.00%
FUNCTION: Operation and Maintenance of Plant - 254		\$22,834,391.00	\$0.00	\$22,834,391.00	\$7,277,388.74	\$7,277,388.74	\$15,557,002.26	\$6,930,430.29	\$8,626,571.97	37.78%
100.255.1000000.0000.000	Salaries	\$5,397,535.00	\$0.00	\$5,397,535.00	\$1,081,900.15	\$1,081,900.15	\$4,315,634.85	\$3,235,462.15	\$1,080,172.70	20.01%
100.255.2000000.0000.000	Employee Benefits	\$2,390,347.00	\$0.00	\$2,390,347.00	\$502,222.03	\$502,222.03	\$1,888,124.97	\$202,495.18	\$1,685,629.79	70.52%
100.255.3000000.0000.000	Purchased Services	\$180,000.00	\$0.00	\$180,000.00	\$34,518.68	\$34,518.68	\$145,481.32	\$71,752.01	\$73,729.31	40.96%
100.255.4000000.0000.000	Supplies and Materials	\$56,500.00	\$0.00	\$56,500.00	\$13,121.20	\$13,121.20	\$43,378.80	(\$1,667.72)	\$45,046.52	79.73%
100.255.6000000.0000.000	Other Objects	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
FUNCTION: Student Transportation (State Mandated) - 255		\$8,025,382.00	\$0.00	\$8,025,382.00	\$1,631,762.06	\$1,631,762.06	\$6,393,619.94	\$3,508,041.62	\$2,885,578.32	35.96%
100.256.1000000.0000.000	Salaries	\$0.00	\$0.00	\$0.00	\$5,341.78	\$5,341.78	(\$5,341.78)	\$138,711.80	(\$144,053.58)	0.00%
100.256.2000000.0000.000	Employee Benefits	\$0.00	\$0.00	\$0.00	\$743.48	\$743.48	(\$743.48)	\$20,836.22	(\$21,579.70)	0.00%
FUNCTION: Food Services - 256		\$0.00	\$0.00	\$0.00	\$6,085.26	\$6,085.26	(\$6,085.26)	\$159,548.02	(\$165,633.28)	0.00%

School District Five of Lexington and Richland

Board Report Expenditures

Fiscal Year: 2022-2023

From Date: 7/1/2022

To Date: 10/31/2022

☐ 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
100.257.1000000.0000.000	Salaries	\$331,152.00	\$0.00	\$331,152.00	\$89,836.96	\$89,836.96	\$241,315.04	\$185,791.70	\$55,523.34	16.77%
100.257.2000000.0000.000	Employee Benefits	\$108,476.00	\$0.00	\$108,476.00	\$37,271.04	\$37,271.04	\$71,204.96	\$10,955.60	\$60,249.36	55.54%
100.257.3000000.0000.000	Purchased Services	\$508,294.00	\$0.00	\$508,294.00	\$124,892.34	\$124,892.34	\$383,401.66	\$4,748.31	\$378,653.35	74.49%
100.257.4000000.0000.000	Supplies and Materials	\$44,911.00	\$0.00	\$44,911.00	\$9,289.26	\$9,289.26	\$35,621.74	(\$1,119.09)	\$36,740.83	81.81%
	FUNCTION: Internal Services - 257	\$992,833.00	\$0.00	\$992,833.00	\$261,289.60	\$261,289.60	\$731,543.40	\$200,376.52	\$531,166.88	53.50%
100.258.1000000.0000.000	Salaries	\$216,253.00	\$0.00	\$216,253.00	\$79,322.00	\$79,322.00	\$136,931.00	\$130,540.30	\$6,390.70	2.96%
100.258.2000000.0000.000	Employee Benefits	\$90,293.00	\$0.00	\$90,293.00	\$31,720.65	\$31,720.65	\$58,572.35	\$6,757.77	\$51,814.58	57.38%
100.258.3000000.0000.000	Purchased Services	\$2,384,234.00	\$0.00	\$2,384,234.00	\$72,129.12	\$72,129.12	\$2,312,104.88	\$1,279,433.55	\$1,032,671.33	43.31%
100.258.4000000.0000.000	Supplies and Materials	\$25,000.00	\$0.00	\$25,000.00	\$5,926.13	\$5,926.13	\$19,073.87	\$8,020.73	\$11,053.14	44.21%
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	\$2,716,190.00	\$0.00	\$2,716,190.00	\$189,097.90	\$189,097.90	\$2,527,092.10	\$1,424,752.35	\$1,102,339.75	40.58%
100.262.1000000.0000.000	Salaries	\$757,597.00	\$0.00	\$757,597.00	\$258,574.33	\$258,574.33	\$499,022.67	\$516,751.28	(\$17,728.61)	-2.34%
100.262.2000000.0000.000	Employee Benefits	\$370,120.00	\$0.00	\$370,120.00	\$103,718.32	\$103,718.32	\$266,401.68	\$27,088.38	\$239,313.30	64.66%
100.262.3000000.0000.000	Purchased Services	\$25,000.00	\$0.00	\$25,000.00	\$30,000.00	\$30,000.00	(\$5,000.00)	\$20,342.50	(\$25,342.50)	-101.37%
	FUNCTION: Planning - 262	\$1,152,717.00	\$0.00	\$1,152,717.00	\$392,292.65	\$392,292.65	\$760,424.35	\$564,182.16	\$196,242.19	17.02%
100.263.1000000.0000.000	Salaries	\$412,349.00	\$0.00	\$412,349.00	\$145,932.90	\$145,932.90	\$266,416.10	\$308,666.04	(\$42,249.94)	-10.25%
100.263.2000000.0000.000	Employee Benefits	\$188,907.00	\$0.00	\$188,907.00	\$63,409.36	\$63,409.36	\$125,497.64	\$16,876.16	\$108,621.48	57.50%
100.263.3000000.0000.000	Purchased Services	\$184,886.00	\$0.00	\$184,886.00	\$78,327.49	\$78,327.49	\$106,558.51	\$0.00	\$106,558.51	57.63%
100.263.4000000.0000.000	Supplies and Materials	\$40,000.00	\$0.00	\$40,000.00	\$23,038.41	\$23,038.41	\$16,961.59	(\$113.27)	\$17,074.86	42.69%
100.263.6000000.0000.000	Other Objects	\$12,000.00	\$0.00	\$12,000.00	(\$3,597.70)	(\$3,597.70)	\$15,597.70	\$0.00	\$15,597.70	129.98%
	FUNCTION: Information Services - 263	\$838,142.00	\$0.00	\$838,142.00	\$307,110.46	\$307,110.46	\$531,031.54	\$325,428.93	\$205,602.61	24.53%
100.264.1000000.0000.000	Salaries	\$782,105.00	\$0.00	\$782,105.00	\$267,146.12	\$267,146.12	\$514,958.88	\$539,842.11	(\$24,883.23)	-3.18%
100.264.2000000.0000.000	Employee Benefits	\$301,236.00	\$0.00	\$301,236.00	\$112,962.72	\$112,962.72	\$188,273.28	\$29,582.69	\$158,690.59	52.68%
100.264.3000000.0000.000	Purchased Services	\$34,700.00	\$0.00	\$34,700.00	\$7,888.83	\$7,888.83	\$26,811.17	\$17,047.06	\$9,764.11	28.14%
100.264.4000000.0000.000	Supplies and Materials	\$30,402.00	\$0.00	\$30,402.00	\$5,952.68	\$5,952.68	\$24,449.32	\$799.99	\$23,649.33	77.79%
100.264.6000000.0000.000	Other Objects	\$1,750.00	\$0.00	\$1,750.00	\$1,150.00	\$1,150.00	\$600.00	(\$550.00)	\$1,150.00	65.71%
	FUNCTION: Staff Services - 264	\$1,150,193.00	\$0.00	\$1,150,193.00	\$395,100.35	\$395,100.35	\$755,092.65	\$586,721.85	\$168,370.80	14.64%
100.266.1000000.0000.000	Salaries	\$1,723,291.00	\$0.00	\$1,723,291.00	\$571,981.87	\$571,981.87	\$1,151,309.13	\$1,141,675.93	\$9,633.20	0.56%
100.266.2000000.0000.000	Employee Benefits	\$714,750.00	\$0.00	\$714,750.00	\$232,785.65	\$232,785.65	\$481,964.35	\$59,629.97	\$422,334.38	59.09%
100.266.3000000.0000.000	Purchased Services	\$1,476,867.00	\$0.00	\$1,476,867.00	\$631,692.63	\$631,692.63	\$845,174.37	\$7,091.10	\$838,083.27	56.75%
100.266.4000000.0000.000	Supplies and Materials	\$25,000.00	\$0.00	\$25,000.00	\$54,319.11	\$54,319.11	(\$29,319.11)	\$1,923.82	(\$31,242.93)	-124.97%
100.266.6000000.0000.000	Other Objects	\$176.00	\$0.00	\$176.00	\$200.00	\$200.00	(\$24.00)	\$0.00	(\$24.00)	-13.64%
	FUNCTION: Technology and Data Processing Services - 266	\$3,940,084.00	\$0.00	\$3,940,084.00	\$1,490,979.26	\$1,490,979.26	\$2,449,104.74	\$1,210,320.82	\$1,238,783.92	31.44%

School District Five of Lexington and Richland

Board Report Expenditures

Fiscal Year: 2022-2023

From Date: 7/1/2022

To Date: 10/31/2022

☐ 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
100.271.1000000.0000.000	Salaries	\$2,076,449.00	\$0.00	\$2,076,449.00	\$540,063.69	\$540,063.69	\$1,536,385.31	\$1,241,487.99	\$294,897.32	14.20%
100.271.2000000.0000.000	Employee Benefits	\$633,048.00	\$0.00	\$633,048.00	\$182,273.57	\$182,273.57	\$450,774.43	\$56,113.49	\$394,660.94	62.34%
100.271.3000000.0000.000	Purchased Services	\$217,528.00	\$0.00	\$217,528.00	\$148,274.08	\$148,274.08	\$69,253.92	\$6,616.00	\$62,637.92	28.80%
100.271.4000000.0000.000	Supplies and Materials	\$21,600.00	\$0.00	\$21,600.00	\$0.00	\$0.00	\$21,600.00	\$0.00	\$21,600.00	100.00%
100.271.6000000.0000.000	Other Objects	\$390,000.00	\$0.00	\$390,000.00	\$375,000.00	\$375,000.00	\$15,000.00	\$0.00	\$15,000.00	3.85%
	FUNCTION: Pupil Service Activities - 271	\$3,338,625.00	\$0.00	\$3,338,625.00	\$1,245,611.34	\$1,245,611.34	\$2,093,013.66	\$1,304,217.48	\$788,796.18	23.63%
100.390.3000000.0000.000	Purchased Services	\$15,000.00	\$0.00	\$15,000.00	\$0.00	\$0.00	\$15,000.00	\$0.00	\$15,000.00	100.00%
100.390.4000000.0000.000	Supplies and Materials	\$5,850.00	\$0.00	\$5,850.00	\$0.00	\$0.00	\$5,850.00	\$0.00	\$5,850.00	100.00%
	FUNCTION: Other Community Services - 390	\$20,850.00	\$0.00	\$20,850.00	\$0.00	\$0.00	\$20,850.00	\$0.00	\$20,850.00	100.00%
100.412.7000000.0000.000	Transfers	\$20,000.00	\$0.00	\$20,000.00	\$37,837.37	\$37,837.37	(\$17,837.37)	\$0.00	(\$17,837.37)	-89.19%
	FUNCTION: Payments to Other Governmental Units - 412	\$20,000.00	\$0.00	\$20,000.00	\$37,837.37	\$37,837.37	(\$17,837.37)	\$0.00	(\$17,837.37)	-89.19%
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:		\$212,481,590.00	\$0.00	\$212,481,590.00	\$51,917,428.26	\$51,917,428.26	\$160,564,161.74	\$107,751,877.68	\$52,812,284.06	24.85%

End of Report



To: Members of the Board of Trustees

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

Date: December 8, 2022

Re: Proposed 2023-2024 Year-Round Modified Academic Calendar

Recommendation:

The administration recommends final approval of the Proposed "2023-2024 Year-Round Modified Academic Calendar."

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

School District Five annually gathers the input of parents, staff, and school leaders regarding the proposed calendar via several superintendent advisory groups (Superintendent's Faculty Advisory Committee, Superintendent's Parents Advisory Cabinet, principals, and other administration). After the November 21, 2022, Board Meeting the Office of Communications issued a Community Input Survey via email to district staff and families, as well as social media, to gather more information.

The results of the survey indicated that 73.5% of the respondents prefer Calendar Option C.

In accordance with guidance from a 2014 Congressional Research Service report, School District Five will incorporate additional student learning opportunities that provide remediation and enrichment activities during the 2023-2024 school year on dates to be determined and communicated to families by the individual schools.

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

Lexington-Richland School District Five

2023-2024 Year-Round Modified Academic Calendar – Option C

July 2023

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

August 2023

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

September 2023

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

October 2023

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

November 2023

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

December 2023

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

January 2024

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

February 2024

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

March 2024

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

April 2024

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

May 2024

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

June 2024

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

August 7..... First Day for Teachers
 August 7-14.....Teacher Work Day/Staff Dev.
 August 15..... First Day for Students
 September 4.....Labor Day Holiday
 October 13Teacher Work Day/Fall Break
 October 16..... Fall Break
 November 22-24.....Thanksgiving Holidays
 December 18-January 1..... Winter Break

January 2.....Teacher Work Day/Staff Dev.
 January 3.....Students Return to School
 January 15.....Dr. M. L. King, Jr. Holiday
 February 16.....Teacher Work Day/Staff Dev.
 February 19.....No School for Teachers or Students
 March 18.....Teacher Work Day/Staff Dev.
 March 29-April 5.....Spring Break
 May 27.....Memorial Day Holiday
 May 29-31.....Half Days for Students
 May 31..... Last Day for Students & Teachers

* Work day for 240-day employees

Additional student learning opportunities will be provided during the school year on dates to be determined and communicated to families by the individual schools.

Possible severe weather make-up days: October 16, February 19, March 29

Half Days for Students: May 29-31

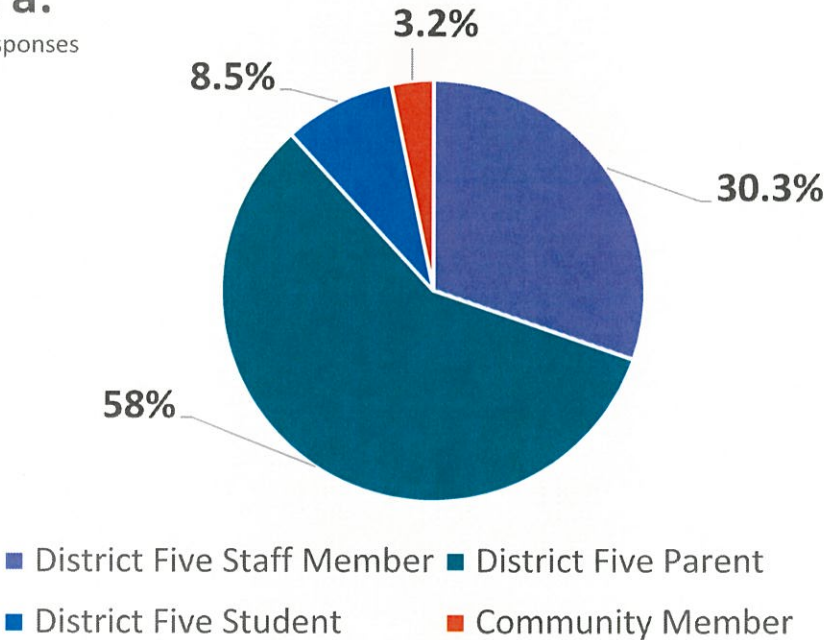
Parent/Teacher Conferences: October 13

	School Day		Schools & Offices Closed		Staff Development/ Teacher Work Day		School Day/End of Nine Weeks
			*Work day for 240-day employees		No School for Students		

2023-2024 School Calendar Community Survey Results

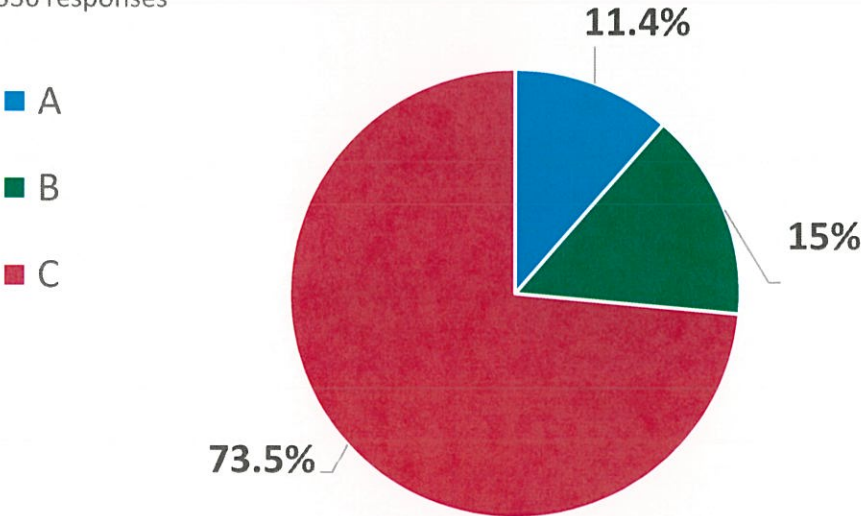
I am a:

5,215 responses



I prefer calendar option:

5,330 responses






MEMORANDUM

To: Members of the Board of Trustees

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

From: Anna M. Miller 
Chief Academic and Administration Officer

Date: December 7, 2022

Re: December 12, 2022 Board Meeting
Second and Final Reading of Revisions to Board Policies IMDB "Flag Displays", IHAC "Social Studies Education", and new Board Policy IMDA "Patriotic Exercises"

Item: Revisions to Board Policy IMDB "Flag Displays", Board Policy IHAC "Social Studies Education", and new Board Policy IMDA "Patriotic Exercises".

Background: South Carolina lawmakers amended the S.C. Code of Laws, 1976, to add new requirements for schools. The goal of these requirements was to increase patriotic appreciation and civic participation. These new requirements include displaying national and state mottos, flags, and providing access to students by certain organizations. The displaying of the national and state mottos has been added to Board Policy IMDB now referred to as "Flag/Motto Displays". We are moving the Constitution and Citizenship Day and the Veteran Day sections of Board Policy IHAC "Social Studies" to the new Board Policy IMDA "Patriotic Exercises" in order to align with the Model Policy IMDA.

Recommendations: The administration recommends that the Board of Trustees approve the recommended revisions to Board Policy IMDB "Flag/Motto Displays", Board Policy IHAC "Social Studies Education", and approve new Board Policy IMDA "Patriotic Exercises".

Attachments: Board Policy IMDB "Flag/Motto Displays"
Board Policy IHAC "Social Studies Education"
Board Policy IMDA "Patriotic Exercises"

FLAG/MOTTO DISPLAYS

Code **IMDB** Issued ~~6/13~~ **11/22**

Purpose: To establish the basic structure for the display of the United States flag, ~~and~~ the flag of the State of South Carolina, ~~and~~ **mottos**.

Flag Displays

The schools will fly a United States flag and a flag of the state of South Carolina on the grounds of each public school every day that school is in session.

The flag should always be folded properly. The flag should not be flown during inclement weather.

The schools will display a South Carolina flag and a flag of the United States inside every public school building.

Motto Displays

The schools will display the following mottos in a prominent place in every public school in the district:

- The official motto of the United States, “In God We Trust.”
- The official motto of South Carolina, “Dum Spiro Spero”, and its translation “While I breath, I hope.”
- The other South Carolina motto “Animis Opibusque Parati”, and its translation “Prepared in Mind and Resources.”

Adopted 6/17/13

Legal references:

- A. S.C. Code, 1976, as amended:
 - 1. Section 59-1-320 - Head of public school to display U.S and S.C. flags.
 - 2. ~~Section 59-1-325 – Head of public school to display the official motto of the U.S. and S.C.~~
- B. State Board of Education Regulations:
 - 1. R43-188 - Displaying the flag.

SOCIAL STUDIES EDUCATION

Code **IHAC** Issued ~~10/17~~ **11/22**

Purpose: To establish the board's vision for social studies education.

Informed citizen participation in public life is essential to the health of our democratic system. A variety of experiences (including those using interdisciplinary approaches) in the social sciences of economics, sociology, psychology, geography, political science, anthropology, and history enables students to function effectively and contribute constructively within society. These experiences must include both learning about and using the tools of the social sciences. An effective social studies program must prepare young people to live, work, compete, and solve problems in our increasingly diverse nation and interdependent world.

The social studies program will provide the opportunity for each student to acquire the knowledge of content and concepts; develop critical thinking skills and processing skills; and adopt values necessary for responsible social, political, and economic participation in a diverse, interdependent, and changing world.

The district will develop curriculum to present learning opportunities to students so that skills and knowledge, as presented in the state academic standards, may be acquired. The curriculum will include instruction on the founding principles that shaped the United States, including, at a minimum, the Federalist Papers, the structure of government, the role of the separation of powers, and the freedoms guaranteed by the Bill of Rights. The curriculum will address kindergarten through 12th grade.

Constitution and Citizenship Day

~~In accordance with federal law, the district will offer educational opportunities each year on September 17 to commemorate the September 17, 1787, signing of the United States Constitution (if this date falls on a Saturday, Sunday, or holiday, Constitution Day will be held during the preceding or following week). The superintendent or his/her designee will establish guidelines ensuring that the district observes Constitution Day in a manner befitting the importance of the event in the history of the United States of America.~~

Veterans Day

~~All schools in the district will provide one hour of class time or assembly time to honor veterans and to study the United States Constitution and the Declaration of Independence. This hour of study will be on November 11, Veterans Day, or on the school day immediately preceding November 11 if schools are closed on Veterans Day.~~

~~Schools may allow students to attend activities to honor veterans on this day as part of the instructional day. Parents/Legal guardians may request in writing that their child be excused from participation in such activities.~~

Adopted 11/14/11; Revised 4/24/17, 10/23/17

Legal References:

PAGE 2 - IHAC - SOCIAL STUDIES EDUCATION

A. Federal Law:

1. Constitution Day and Citizenship Day, 36 U.S.C.A. Section 106.

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

1. Section 59-29-155 - South Carolina Founding Principles Act.
2. Section 59-29-55 - Instruction on Black history.
3. Section 59-29-120 - Instruction required; attendance at Veteran activities.
4. Section 59-29-165 - Instruction in personal finance.
5. Sections 59-29-410 through 430 - Financial literacy instruction.
6. Sections 59-29-440 through 570 - South Carolina Financial Literacy Initiative.

C. State Board of Education Regulations:

1. R43-231 - Defined program, grades K-5.
2. R43-232 - Defined program, grades 6-8.
3. R43-234 - Defined program, grades 9-12.

PATRIOTIC EXERCISES

Code **IMDA** *Issued* **MODEL**

Purpose: To establish the board's vision for patriotic exercises.

Patriot Day

All schools in the district will observe Patriot Day on September 11th in remembrance of the victims of the tragic events of September 11, 2001.

Constitution and Citizenship Day

In accordance with federal law, the district will offer educational opportunities each year on September 17 to commemorate the September 17, 1787, signing of the United States Constitution (if this date falls on a Saturday, Sunday, or holiday, Constitution Day will be held during the preceding or following week). The superintendent or his/her designee will establish guidelines ensuring that the district observes Constitution Day in a manner befitting the importance of the event in the history of the United States of America.

Veterans Day

All schools in the district will provide one hour of class time or assembly time to honor veterans and to study the United States Constitution and the Declaration of Independence. This hour of study will be on November 11, Veterans Day, or on the school day immediately preceding November 11 if schools are closed on Veterans Day.

Schools may allow students to attend activities to honor veterans on this day as part of the instructional day. Parents/Legal guardians may request in writing that their child be excused from participation in such activities.

Patriotism Week

All schools in the district during the week of November 11th will observe Patriotism Week to recognize the important contributions made by our military veterans, to honor their sacrifices, and to memorialize those who lost their lives in military service.

Youth Patriotic Societies

As provided for in S.C. Code § 59-1-465, effective July 1, 2023, the principal of each elementary school, middle school and high school in the District shall annually allow representatives of youth patriotic societies (including Big Brothers-Big Sisters of America; Boy Scouts of America; Boys and Girls Clubs of America; Future Farmers of America; and Girl Scouts of the United States of America) the opportunity to speak with students at events during the week of Patriot Day (September 11), the week of Constitution Day (September 17), or Patriotism Week (week that includes November 11) to inform the students of how their involvement in the youth patriotic society may further the student's educational interest and civic involvement to improve their schools, communities, and themselves.

A youth patriotic society must provide 30 days written or verbal notice to the principal of the society's intent to address students pursuant to this statute. Upon receipt of a request from one of the societies to speak, the principal will notify the representative of the society of the date, time

PAGE 2 - IMDA - PATRIOTIC EXERCISES

and place to speak with students during the school day for at least 10 minutes, as determined by the principal. The principal may designate 30 minutes during any one of the above-referenced weeks for the representatives to speak with students, with the time allocated equally among the representatives who made a request, and will notify the representatives of the date, time and place to speak.

Adopted ^

Legal References:

- A. United States Code of Laws, as amended:
 - 1. Constitution Day and Citizenship Day, 36 U.S.C.A. Section 106.

- B. S.C. Code of Laws, 1976, as amended:
 - 1. Section 53-3-150- Patriot Day, Constitution Day, and Patriotism Week observations.
 - 2. Section 53-3-160- Patriot Day designated as a State Day of Remembrance.
 - 3. Section 59-1-465- Youth patriotic societies; public school event addresses.



Memorandum

To: Members of the Board of Trustees

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

Date: December 8, 2022

Re: December 12, 2022 Board Meeting
Action Item
Renewal of District Five Foundation for Educational Excellence, Inc. Memorandum of Understanding and Agreement

Item: Renewal of District Five Foundation of Educational Excellence, Inc. Memorandum of Understanding and Agreement.

Background: The District Five Foundation exists solely for the purpose of providing financial and other support to School District Five of Lexington and Richland Counties in support of improving the District's ability to provide services and benefits to its students, employees and the community.

The District and District Five Foundation leadership have concluded that it will be in their mutual best interests to combine efforts in managing routine clerical tasks. The Foundation will reimburse the District for clerical support. Time and cost to the District will be monitored and financial reimbursements will be adjusted as needed for the purposes of fairness and equity.

Recommendation: We recommend that the Board of Trustees approve execution of the Memorandum of Understanding and Agreement relating to the support of School District Five of Lexington and Richland Counties by the District Five Foundation for Education Excellence, Inc.

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

AERsr:aw

Attachment - Memorandum of Understanding and Agreement

**MEMORANDUM OF UNDERSTANDING
AND
AGREEMENT**

RELATING TO

**THE SUPPORT OF SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES BY THE DISTRICT 5
FOUNDATION FOR EDUCATIONAL EXCELLENCE, INC.**

This agreement (the "Agreement") is made and entered into on the date set forth herein by and between School District Five of Lexington and Richland Counties (the "District"), a South Carolina Public School District with such government, rights, privileges, and liabilities as other school districts possess under the provisions of the general laws of the State of South Carolina (the "State") and the District 5 Foundation for Educational Excellence, Inc. (the "Foundation"), a South Carolina Eleemosynary Corporation, a 501(c) non-profit entity organized and existing for the purpose of providing financial and other support for the District. Where the Foundation and the District are referred to collectively they are referred to as the "Parties".

WITNESSETH:

WHEREAS, the Foundation exists solely for the purpose of providing financial and other support to the District in support of improving its ability to provide services and benefits to its students and community so support the District's mission; and Whereas, after consideration and discussions, the Foundation and District have concluded that it will be in their mutual best interests to combine efforts in managing certain clerical tasks and in hosting the Foundation's web site; and both have determined that an arrangement whereby the District assists the Foundation in these areas while charging a cost commensurate with the District's expense in providing the proposed services will be mutually beneficial in that it will reduce expenses for the Foundation which will provide a direct and immediate benefit to the District.

WHEREAS, the Foundation is in need of limited clerical services on a very part time basis, and the District has the ability to provide those services at no cost to the public; and

WHEREAS, the Foundation would like to have its web site hosted as a sub-site on the School District's web site and the District is able to provide that service at a fixed cost which the Foundation will reimburse and which will result in a direct benefit to the District at no cost to the public.

NOW THEREFORE, in consideration of the mutual agreements between the parties as set forth herein and other good and valuable consideration, the parties hereto do agree as follows:

SECTION 1
CLERICAL SERVICES

The District shall provide limited clerical services to the Foundation to assist the Foundation with processing mailings, maintaining its books and records and carrying out other clerical tasks ancillary to the operation of the Foundation at the request of the Foundation's governing body.

The parties have analyzed these needs and concluded that they will require an average of approximately 12 hours of assistance per quarter more or less.

The District and Foundation have agreed that a reasonable cost reimbursement for these services based upon cost of staffing at the District will be the sum of \$250.00 per quarter. The District

agrees to perform the requested services at this level and the Foundation agrees to pay the District the sum of \$250.00 per quarter as fair and agreed consideration for these services.

The Parties agree that this arrangement was entered into in the calendar year 2017, and this Memorandum of Understanding will be renewed annually.

Should the time required or cost incurred by the District in providing the services require adjustment for purposes of fairness and equity, the Parties agree that they will do so.

SECTION 2

WEB HOSTING SERVICES

Because the sole purpose of the Foundation is to provide support to the District, the Parties have determined that they will mutually benefit from the Foundation's World Wide Web site being hosted from the District's web domain as a sub site thereon.

The parties agree that the District will provide the following services:

- a. The District will host the Foundations sub-site on its website. during calendar year 2017. Should the Parties conclude that the relationship is mutually beneficial and economical, they will renew this arrangement for the ensuing calendar years.
- b. The District reserves the right to remove any content on the Foundation's website that disparages the District any District school or any District employee.

In exchange for the District's agreement to host, the Foundation will provide the following:

- a. The Foundation will maintain their website with current and accurate information.
- b. The Foundation will follow and strictly adhere to all rules and regulations that the District imposes and abides by as it relates to web site content.

SECTION 3

MISCELLANEOUS

6.01 Binding Nature of Agreement. This Agreement shall inure to the benefit of and shall be binding in accordance with its terms upon the School District and its Board of Trustees, the Foundation and its Board of Directors and their respective successors in office. All parties shall act reasonably, diligently and in good faith to address all issues that may arise during the implementation of the transactions that are the subject of this Agreement in a commercially reasonable manner so as to accomplish the intended purposes set forth herein, including entering into such other and further documents as are normally required for transactions of similar magnitude and complexity to appropriately address the duties and responsibilities of all parties.

6.02 No Personal Liability. No obligation or agreement contained herein shall be deemed to be an obligation or agreement of any present or future member, officer, agent or employee of the District in any other than his or her official capacity, and neither the members of the Board of Trustees, nor any official executing this Agreement shall be personally liable thereon or be subject to any personal liability or accountability by reason of the obligations or agreements of the District contained in this Agreement.

6.03 Effect of Agreement. All obligations of the parties, each to the other, contained in any memorandum and any other document or based upon any other communications prior to the execution of this Agreement have been satisfied or are superseded by this Agreement and are no longer valid and

enforceable, provided this Agreement is properly executed and duly authorized by the parties. This Agreement constitutes and is intended by the parties to constitute the entire agreement between the parties.

6.04 Amendments. This Agreement may not be effectively amended, changed, modified, altered or terminated, except in accordance with the express provisions of this Agreement or with the written consent of all parties hereto.

6.05 Captions. The captions and headings of the paragraphs of this Agreement are for convenience only and are not to be used to interpret or define any or all of the provisions of this Agreement.

6.06 Sections; Headings. The sections, headings and other titles to paragraphs of this Agreement are inserted solely for the convenience of reference. None shall in any way define, limit, extend or aid in the construction of the scope, extent, meaning or intent of this Agreement.

6.07 Counterparts. This Agreement may be executed in any number of counterparts, each of which shall be regarded as an original and all of which shall constitute but one and the same instrument.

6.08 No Construction Against Drafter. The parties hereby acknowledge that they have reviewed this Agreement and concur that any rule of construction to the effect that ambiguities are to be resolved against the drafting party shall not apply in the interpretation of any provision of this Agreement.

6.09 Severability. If any provision of this Agreement or any obligation or agreement contained herein is determined by a court of competent jurisdiction to be invalid or unenforceable, that determination shall not affect any other provision, obligation or agreement, each of which shall be construed and enforced as if the invalid or unenforceable portion were not contained herein. That invalidity or unenforceability shall not affect any valid and enforceable application thereof; and each such provision, obligation, or agreement shall be deemed to be effective, operative, made, entered into, or taken in the manner and to the full extent permitted by law.

6.10 Governing Law. This Agreement shall be governed by and construed in accordance with the laws of the State, and by their signatures herein below, the parties consent to the exclusive jurisdiction of the courts of the State, Lexington County, for resolution of any dispute arising hereunder.

6.11 Notices. All notices or other communications hereunder shall be sufficiently given and shall be deemed given when mailed by U.S. Mail addressed as follows:

If to the District:

School District Five of Lexington and Richland Counties
Attn: Superintendent
1020 Dutch Fork Road
Irmo, South Carolina 29063

If to the Foundation:

District 5 Foundation for Educational Excellence
Attn: Scott Jones, Registered Agent
Post Office Box 129
Ballentine, South Carolina 29002

6.12 No Third Party Beneficiaries. Nothing in this Agreement, express or implied, is intended to or shall confer upon any person, other than the parties hereto, any rights, benefits or remedies of any nature whatsoever under or by reason of this Agreement.

IN WITNESS WHEREOF, the parties hereto, each after due authorization, have executed this Agreement on the respective dates indicated below.

SCHOOL DISTRICT FIVE OF LEXINGTON
AND RICHLAND COUNTY

By: _____
Rebecca Blackburn Hines
Its: Board Chair

(SEAL)

ATTEST:

By: _____
Dr. Akil E. Ross, Sr.
Its: Superintendent

Date: December ____, 2022

DISTRICT 5 FOUNDATION FOR EDUCATIONAL
EXCELLENCE, INC.

By: _____
Scott Jones
Its: Chair

(SEAL)

ATTEST:

By: _____
Michelle Estridge
Its: Secretary

Date: December ____, 2022



MEMORANDUM

To: Members of the Board of Trustees

From: Maddison Paul, *Maddy Paul*
Chief Financial Officer

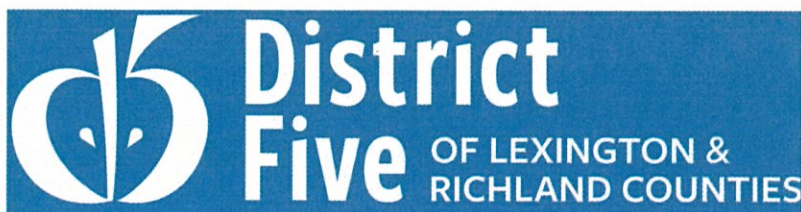
Date: December 8, 2022

Re: December 12, 2022 Board Meeting
Discussion Item
2021-2022 Annual Comprehensive Financial Report

Attached is the 2021-2022 Annual Comprehensive Financial Report to inform the Board members of the current financial reporting status. There will be a presentation at the meeting by a representative from the District's auditing firm.

A printed copy of the report will be provided to you at the meeting.

Attachments



November 29, 2022

Jaramillo Accounting Group LLC (JAG)
4700 Lincoln Rd NE
Albuquerque, New Mexico 87109

We are providing this letter in connection with your audit of the financial statements of School District Five of Lexington & Richland Counties (the District) which comprise the respective financial position of the governmental activities, business-type activities, and each major fund as of June 30, 2022 and the respective changes in financial position of the governmental activities, business-type activities, and each major fund for the District for the year then ended, and the related notes to the financial statements for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP). We confirm that we are responsible for the fair presentation in the financial statements of financial position and results of operations in conformity with generally accepted accounting principles. We are also responsible for adopting sound accounting policies, establishing and maintaining effective internal controls, and preventing and detecting fraud.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered as a result of qualitative factors.

We confirm, **to the best of our knowledge and belief**, as of November 29, 2022, the following representations made to you during your audit.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the term of the audit engagement letter dated July 14, 2022.
2. The financial statements referred to above are fairly presented in conformity with U.S. GAAP and *Government Auditing Standards* and include all properly classified funds and other financial information of the District, and that there are no component units required by generally accepted accounting principles to be included in the entity's financial statements.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
4. We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.
5. Significant assumptions we used in making accounting estimates are reasonable.

6. Related party relationships and transactions including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
7. All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure, including instances of non-compliance have been adjusted or disclosed.
8. The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
9. Material concentrations have been appropriately disclosed in accordance with U.S. GAAP.
10. Guarantees, whether written or oral, under which the District, is contingently liable, have been properly recorded or disclosed in accordance with U.S. GAAP.

Information Provided

11. We have identified and disclosed to you all instances that have occurred, or are likely to have occurred, of fraud and non-compliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
12. We have identified and disclosed to you all instances that have occurred, or are likely to have occurred, of non-compliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
13. We have identified and disclosed to you all instances that have occurred, or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the consolidated financial statements or other financial data significant to the audit objectives.
14. We have provided you with:
 - a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters, and all audit or relevant monitoring reports, if any, received from funding sources.
 - b. All relevant information and access, as agreed upon in the terms of the audit engagement.
 - c. Additional information that you have requested from us for the purpose of the audit.
 - d. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - e. Final minutes of the meetings of the Board of Education, and Audit and Finance Committees or summaries of actions of recent meetings for which minutes have not yet been prepared.
 - f. A written acknowledgement of all the documents that we expect to issue that will be included in the annual report and the planned timing and method of issuance of that annual report:

A final version of the annual report (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditor's report.

 - The financial statements and any other information included in the annual report are consistent with one another, and the other information does not contain any material misstatements.
15. All transactions have been recorded in the accounting records and are reflected in the financial statements or the schedule of expenditures of federal awards.
16. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

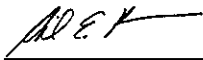
17. We have no knowledge of any fraud or suspected fraud affecting the entity involving—
 - a. Management,
 - b. Employees who have significant roles in internal control, or
 - c. Others where the fraud could have a material effect on the financial statements.
18. We have no knowledge of any allegations of fraud or suspected fraud affecting the entity's financial statements communicated by employees, former employees, analysts, grantors, regulators, or others.
19. We have disclosed to you all known instances of non-compliance or suspected non-compliance with provisions of laws, regulations, contracts, or grant agreements, or abuse whose effects should be considered when preparing financial statements.
20. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
21. We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements in accordance with U.S. GAAP.
22. We have disclosed to you the identity of the entity's related parties and all the related-party relationships and transactions of which we are aware.
23. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us.
24. We acknowledge our responsibility for presenting the schedule of expenditures of federal awards in accordance with U.S. GAAP, and we believe the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with U.S. GAAP. The methods of measurement and presentation of the schedule of expenditures of federal awards have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
25. We have made available to you all financial records and related data and all audit or relevant monitoring reports, if any, received from funding sources.
26. There have been no communications from regulatory agencies concerning non-compliance with, or deficiencies in, financial reporting practices.
27. We have identified to you any previous audits, attestation engagements, or other studies related to the audit objectives and whether related recommendations have been implemented.
28. The entity has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
29. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; and we have identified and disclosed to you all laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.
30. Other than what we have reported to you, there are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any other related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on non-compliance.

31. The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
32. The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of non-compliance.
33. The District has followed all applicable laws and regulations in adopting, approving and amending budgets.
34. There are no component units or joint ventures with an equity interest that are required to be included in the financial statements and no other joint ventures and other related organizations that require disclosure in the financial statements.
35. The financial statements properly classify all funds and activities.
36. All funds that meet the quantitative criteria in GASB Statements 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
37. Components of net position (net investment in capital assets; restricted; and unrestricted) are properly classified, and, if applicable, approved). Components of fund balance (non-spendable fund balance, restricted, committed, assigned and unassigned fund balance are properly classified, and, if applicable, approved).
38. The District accounting policies regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available, determines the fund balance classifications for financial reporting.
39. Investments, derivative instruments, and land and other real estate are properly valued.
40. Provisions for uncollectible receivables have been properly identified and recorded.
41. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
42. Revenues are appropriately classified in the statement of activities within program revenues and general revenues. There are no contributions to term or permanent endowments, or contributions to permanent fund principal.
43. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
44. Deposits and investment securities and derivative instruments are properly classified as to risk and investments and properly valued.
45. Capital assets are properly capitalized, reported, and, if applicable, depreciated.
46. We have appropriately disclosed the District policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position / fund balance are available and have determined that net position / fund balances were properly recognized under the policy.
47. We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

48. We acknowledge our responsibility for presenting the Other Supplementary Information in accordance with accounting principles generally accepted in the United States of America and we believe the other supplementary information identified, including its form and content, is fairly presented in accordance with such accounting principles. The methods of measurement and presentation of the other supplementary information identified have not changed from those used in the prior periods, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the other supplementary information
49. Receivables recorded in the financial statements represent valid claims against federal grantors arising on or before the balance-sheet date and have been appropriately reduced to their estimated net realizable value.
50. With respect to federal award programs:
- a. We are responsible for understanding and complying with, and have complied with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), relating to preparation of the schedule of expenditures of federal awards (SEFA).
 - b. We acknowledge our responsibility for presenting the SEFA and related notes in accordance with the requirements of the Uniform Guidance, and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance. The methods of measurement or presentation of the SEFA have not changed from those used in the prior period, and we have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFA.
 - c. We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance compliance audit, and have included in the SEFA, expenditures made during the audit period for all awards provided by federal agencies in the form of federal awards, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
 - d. We are responsible for understanding and complying with the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program.
 - e. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended.
 - f. We have made available to you all federal awards (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relevant to federal programs and related activities.
 - g. We have received no requests from a federal agency to audit one or more specific programs as a major program.
 - h. We have complied with the direct and material compliance requirements, including when applicable, those set forth in the *OMB Compliance Supplement*, relating to federal awards and confirm that there were no amounts questioned and no known non-compliance with the direct and material compliance requirements of federal awards.

- i.* We have disclosed any communications from federal awarding agencies and pass-through entities concerning possible non-compliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
- j.* We have disclosed to you any findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- k.* Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB's Uniform Guidance (2 CFR part 200, subpart E)
- l.* We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- m.* We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- n.* We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting non-compliance during the reporting period.
- o.* There are no such known instances of non-compliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditor's report.
- p.* No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance subsequent to the period covered by the auditor's report.
- q.* Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic consolidated financial statements have been prepared.
- r.* The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- s.* We have monitored subrecipients, as necessary, to determine that they have expended subawards in compliance with federal statutes, regulations, and the terms and conditions of the subaward and have met the other pass-through entity requirements of the Uniform Guidance.
- t.* We have issued management decisions for any findings that relate to federal awards made to subrecipients and such management decisions have been issued within six months of acceptance of the audit report by the Federal Audit Clearinghouse. Additionally, we have followed-up ensuring that the subrecipient has taken timely and appropriate action on all deficiencies detected through audits, on-site reviews, and other means that pertain to the federal award provided to the subrecipient.
- u.* We have considered the results of subrecipient audits and have made any necessary adjustments to our books and records.
- v.* We have charged costs to federal awards in accordance with applicable cost principles.
- w.* We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.

- x. We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.
 - y. We are responsible for and will accurately prepare the auditee section of the Data Collection Form as required by the Uniform Guidance.
 - z. We are responsible for taking corrective action on each audit finding of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance.
 - aa. We have disclosed to you all contracts or other agreements with service organizations, and we have disclosed to you all communications from the service organizations relating to non-compliance at the service organizations.
51. As part of your audit, you assisted with preparation of the financial statements and related notes, required supplementary information, other supplementary information, and schedule of expenditures of federal awards. We acknowledge our responsibility as it relates to those non-audit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes, required supplementary information, other supplementary information, and schedule of expenditures of federal awards.
52. All tax abatement agreements affecting the District's financial statements are disclosed in accordance with GASB 77 Tax Abatement Disclosures.
53. No events, including instances of non-compliance, have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements or in the schedule of findings and questioned costs.
54. As required, we adopted GASB 87, *Leases*. We reviewed the detail of our lease agreements and determined that Leases are immaterial to our financial statements. Accordingly, there are no accounting consequences recorded for Leases in these financial statements.



Dr. Akil Ross, Sr., Superintendent




Maddison Paul, Chief Financial Officer



MEMORANDUM

To: Members of the Board of Trustees

From: Maddison Paul, 
Chief Financial Officer

Date: December 8, 2022

Re: December 12, 2022 Board Meeting
Discussion Item
Discussion and First Reading of Proposed Revisions to Board Policy DI/DIE "Fiscal Accounting/Audits"

Item: Discussion and First Reading of Proposed Revisions to Board Policy DI/DIE "Fiscal Accounting/Audits"

Background: The Policy Committee met on November 2, 2022 to review board policy DI/DIE "Fiscal Accounting/Audits." The committee discussed adding internal control language to the policy as stated in Fort Mill School District's Board Policy DIE.

Recommendation: The administration recommends adding the paragraph below to the beginning of board policy DI/DIE:

"The board of trustees is responsible for setting the expectations for internal control, ensuring administration is aware of those expectations, requiring the upward communications channels are open through all levels of management, and evaluating management's effectiveness towards monitoring the control environment and implementing sound internal controls."

The above language was pulled directly from Fort Mill School District's Board Policy DIE "Internal Controls

The full policy is attached with revisions.

The administration recommends that the board approve the first reading of the proposed revisions to board policy DI/DIE "Fiscal Accounting/Audits" to add language regarding internal controls.

Attachments

Policy DI/DIE Fiscal Accounting/Audits

Issued 1/22

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

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

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

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

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

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

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

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

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

Adopted 2/24/69; Revised 3/29/81, 4/28/86, 6/25/07, 1/24/22

Legal References:

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

[Section 59-17-100](#) - Districts to provide South Carolina Department of Education with copies of audit reports.

[Section 59-20-60](#) - Spending priority; audits; reports.

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

S.C. State Board of Education Regulations:

[R43-172](#) - Accounting and reporting.

School District Five of Lexington and Richland Counties

Policy DI/DIE Fiscal Accounting/Audits

Issued 1/22

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Adopted 2/24/69; Revised 3/29/81, 4/28/86, 6/25/07, 1/24/22, __/__/22

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

S.C. State Board of Education Regulations:

[R43-172](#) Accounting and reporting.

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MEMORANDUM

To: Members of the Board of Trustees

From: Maddison Paul, 
Chief Financial Officer

Date: December 8, 2022

Re: December 12, 2022 Board Meeting
Information Only
FY2021-2022 Emergency Procurements
FY2021-2022 Sole Source Procurements
FY2021-2022 Report of Minority Business Expenditures

Item: FY2021-2022 Emergency Procurements
FY2021-2022 Sole Source Procurements
FY2021-2022 Report of Minority Business Expenditures

Background: Pursuant to Section 2440.2 of the Procurement Code of School District Five of Lexington and Richland Counties, the FY2021-2022 reports of Emergency and Sole Source Procurements are provided for your information.

Also provided for your information is the FY2021-2022 Report of Minority Business Expenditures pursuant to Section 5240.1 of the Code.

Attachments

District Five of Lexington and Richland Counties
Emergency Procurements
July 1, 2021 through June 30, 2022

VENDOR	DESCRIPTION		TOTAL AMOUNT
Carolina Asbestos Services	Removal and disposal of flooring and mastic containing asbestos	\$	12,650.00
Amazon Business	Portable AC Units to help until parts are received for current AC Units	\$	4,751.90
Walker White Inc.	Remove old and install new sewer pump due to sewage overflow	\$	13,190.00
Total		\$	30,591.90

District Five of Lexington and Richland Counties
Sole Source Procurements
FY 21-22

VENDOR	DESCRIPTION	TOTAL FY22 AMOUNT
CSX Transportation, Inc.	Annual fee to maintain RR crossing at the IHS practice field	\$ 6,193.10
Palmetto Controls, Inc.	Services to proprietary HVAC control systems	\$ 31,824.67
Rycor Solutions Inc.	Annual subscription for online payment for student fees	\$ 50,001.80
Mobile Communications America, Inc.	SEON cameras and equipment for state buses	\$ 67,063.48
Rock Communications LLC	Radio tower Fees.	\$ 31,248.00
EnergyCAP, Inc	Required energy accouting software tool	\$ 4,906.00
Project Lead The Way Inc	Customized new Principles of Engineering Curriculum	\$ 8,093.52
Tyler Technologies	Barcode Scanning Module for Infinite Visions	\$ 10,343.00
Rock Communications LLC	Purchase and repair of radios on school buses	\$ 7,542.46
BMI Systems Group	Scanning equipment & software for inventory and fixed assets	\$ 10,152.00
Project Lead The Way Inc	Customized new Medical Interventions Curriculum	\$ 2,731.00
APISource, Inc.	Jackets and masks designed for Future Business Leaders of Amer. competition	\$ 2,908.36
Palmetto Controls, Inc.	District-wide freezer and walk-in Cooler monitoring & alarm	\$ 73,835.00
PASCO	Replacement sensors for proprietary PASCO lab equipment	\$ 4,360.08
Realityworks Inc	Training and Supplies for state standards for Early Childhood programs	\$ 22,772.89
Total		\$333,975.36

School District Five of
Lexington and Richland Counties
Report of Minority Business Expenditures
July 1, 2021 - June 30, 2022

SC Certified Minority Vendors	FY22 Expenditures
C C & I Services, LLC	\$11,175.21
Chao and Associates	\$8,530.00
Crossroads Environmental, LLC	\$11,867.85
Lorick Office	\$36,995.38
Musical Innovations, LLC	\$8,858.31
Quintech Solutions, Inc.	\$208,473.05
Shred With Us, LLC	\$1,885.46
Lindler's Construction	\$9,500.00
Total	\$297,285.26

Minority Vendor Utilization

FY21-22

Section 11-35-5240 includes goals for spending with Minority Businesses of at least 10% of the District's total dollar amount of funds expended. "Total dollar amount of **funds** expended" is defined as the total dollar amount in which the District has discretion or influence in the selection of a private vendor. Following the State's guidance, expenditures in general ledger accounts for the following charges are excluded from the total dollar amount of funds expended.

Payroll	Dues and Memberships
Fringe	Insurance
Travel (Travel agency expenditures are included)	Medical Services-Professionals
Library Books	Medical Services-Institutions
Textbooks	Tuition
Postage	Fuel/Transportation
Utilities	Interest
Communication Services - Telephone	Payments to Governmental Entities
Cell Phone Service	Audit Fees
Freight, Express, Delivery	Data Processing Services
Motor Vehicles	Interest
Land	Petty Cash

Also, excluded are:

Payments to public entities,
Payments to vendors on Statewide and District contracts,
Payments to vendors based on a Sole Source justification,
Payments to vendors based on an Emergency justification,
Payments to vendors that have been competitively solicited.
Payments to entities for services or products in which there are no OSMBA certified firms.


In FY22, the District's minority business utilization rate was 4.9%. The total dollar amount of controllable dollars expended was \$6,045,567.58 and the total amount of expenditures to minority vendors was \$297,285.26.



EXHIBIT P

Memorandum

To: Members of the Board of Trustees

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

Date: December 8, 2022

Re: December 12, 2022 Board Meeting
Information Only
FY 2022 Annual Report

Item: FY 2022 Annual Report

Background: For your information, I am providing the attached outline of the FY 2022 Annual Report that will be published in January 2023.

AERsr:aw

Attachment - FY 2022 Annual Report