Agenda

Board of Trustees
Regular Meeting
Location: Center for Advanced Technical Studies
Video Livestream: https://www.youtube.com/watch?v=FNd3fiu7wlU

January 23, 2023

1. Call to order at 5:30 p.m.
2. Approval of the agenda
3. Enter Executive Session to consider the following:
    a. Selected employment items (Exhibit A) (Action)
    b. Selected employment items (Exhibit B) (Information Only)
    c. Legal advice regarding Town of Chapin request for Feasibility Study (Exhibit C)
    d. Legal advice regarding Sewer Main at Piney Woods Elementary School
    e. Legal advice regarding procurement audit (Exhibit D)
4. Call to order and convene regular meeting at 7:00 p.m.
5. Welcoming remarks – Rebecca Blackburn Hines, Board Chair
6. Invocation – Kimberly Snipes, Board of Trustees
7. Pledge of Allegiance – Kimberly Snipes, Board of Trustees
8. School Board Spotlight
9. Superintendent's Report
    a. District FOCUS: Strategic Plan Update for 2022-2023 to 2026-2027
    b. Monthly Financial Update – November (Exhibit E)
    c. Financial Recovery Plan Update (Exhibit F)
10. Approval of the minutes of the January 9, 2023, board meeting
11. Public Participation*

ACTION AGENDA

12. Action as Necessary or Appropriate on Matters Discussed in Executive Session

13. Approval of 2022-2023 Budget Amendment (Exhibit G)

14. Approval of proposed 2023-2024 School Board Meeting Schedule (Exhibit H)

DISCUSSION AGENDA

15. Discussion and Third Reading on proposed revisions to Board Policy DI/DIE "Fiscal Accounting/Audits" (Exhibit I)

16. Update on Chapin High School Stadium

17. Discussion and First Reading on proposed revision to Board Policy IHAC "Social Studies Education" (Exhibit J)

18. Adjourn

INFORMATION AGENDA

19. Revisions to Administrative Rule DI/DIE-R "Fiscal Accounting/Audits" (Exhibit K)

20. Revision to Administrative Rule IKF-R "Graduation Requirements" (Exhibit L)

21. 90th-Day Enrollment Report (Exhibit M)

22. The next regular scheduled board meeting will be February 13, 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.3

Minutes/January 9, 2023

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, Secretary
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
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

A livestream video link was provided to the public as a viewing option for the January 9, 2023, board meeting.

Chair Blackburn Hines called the regular meeting to order and gave welcoming remarks.

Kevin Scully, Board of Trustees, gave the Invocation and Pledge of Allegiance.

During the Superintendent's Report, Dr. Ross presented updates on District FOCUS: Strategic Plan 2022-2023 to 2026-2027 and FY22 Annual Report. Mrs. Anna Miler, Chief Academics and Administration Officer, Mrs. Tina McCaskill, Director of Elementary Education, and Mrs. Neshunda Walters, Director of Secondary Education, presented an Academic Report.

There was no public participation.

The Board presented for discussion:

- Discussion and Second Reading on proposed revisions to Board Policy DI/DIE "Fiscal Accounting/Audits" (Exhibit E)
- Discussion of 2022-2023 Budget Amendment (Exhibit F)

Record of Voting

SCHOOL DISTRICT FIVE
OF
LEXINGTON AND RICHLAND COUNTIES

Meeting of January 9, 2023

		BARNHARDT	BLACKBURN HINES	HOGAN	HUDDLE	SATTERFIELD	SCULLY	SNIPES
1.	M. Hogan S. Snipes Approve the agenda.	X	X	X	X	X	X	X
2.	M. Scully 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 Town of Chapin request for Feasibility Study (Exhibit C); d,) Legal advice regarding C.A. No. 2022-CP-40-01364.	X	X	X	X	X	X	X
3.	M. Huddle S. Barnhardt I move that we approve the minutes of the December 12, 2022, board meeting.	X	X	X	X	X	X	X
4.	M. Huddle S. Hogan I move that we approve the selected employment items as shown in Exhibit A for action.	X	X	X	X	X	X	X
5.	M. Hogan S. Satterfield I make the motion that the Board approves the district solicitation of an RFQ for services of a qualified architectural firm to assist with the development of a five-year master facilities plan in accordance with Board Policy FB "Facilities Planning" issued October/2021.	X	X	X	X	X	X	X

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

SCHOOL DISTRICT FIVE
OF
LEXINGTON AND RICHLAND COUNTIES

Meeting of January 9, 2023

	BARNHARDT	BLACKBURN HINES	HOGAN	HUDDLE	SATTERFIELD	SCULLY	SNIPES
6. M. Hogan S. Snipes I move that the Board of Trustees approve the administration's recommendation/revisions to Board Policy DI/DIE "Fiscal Accounting/Audits" for second reading. A third and possible final reading will be held at a later board meeting. M. M. Huddle S. Hogan I move that we amend the motion prior to the next reading of Board Policy DI/DIE to incorporate the following changes: • Fort Mill's complete DIE policy will be added to policy DIE immediately preceding Section I. Internal Auditing. • Section I. Internal Auditing shall be modified to read: The Internal Auditor shall report functionally to an Audit Committee of the Board, which will be convened at least annually and as needed at the direction of the Internal Auditor, Board Chair or Superintendent. The Internal Auditor will conduct auditors of school activity funds, extended day programs, warehouse activities and other routine audits of District practices. The Superintendent has the authority to conduct any audit necessary for District operations. The Superintendent will timely provide all completed internal auditing reports and recommendations to the Board. The Internal Auditor will report administratively to the Superintendent. The Superintendent may not dismiss the Internal Auditor without board approval but may place the Internal Auditor on administrative leave with pay, as necessary, pending Board approval of any employment-related matter.							

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

SCHOOL DISTRICT FIVE
OF
LEXINGTON AND RICHLAND COUNTIES

Meeting of January 9, 2023

	BARNHARDT	BLACKBURN HINES	HOGAN	HUDDLE	SATTERFIELD	SCULLY	SNIPES
M. Blackburn Hines S. Hogan	X	X	X	X	X	N	X
I make a motion to amend the amendment to change the wording in the first paragraph of Mrs. Huddle's motion to say "The Internal Auditor shall report functionally to the Board," and remove the remainder of the sentence – "which will be convened at least annually and as needed at the direction of the Internal Auditor, Board Chair, or Superintendent.							
Vote on original motion.	X	X	X	X	X	AB	X
7. M. Snipes S. Hogan	X	X	X	X	X	X	X
Adjourn at 8:19 p.m.							

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

EXHIBIT E

MEMORANDUM

To: Members of the Board of Trustees

From: Maddison Paul,
Chief Financial Officer

Date: January 19, 2023

Re: January 23, 2023 Board Meeting
Superintendent's Report
Monthly Financial Reports – November 2022

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

Attachments

SCHOOL DISTRICT 5 OF LEXINGTON & RICHLAND COUNTIES
GENERAL FUND
MONTHLY REVENUE SUMMARY
FOR THE PERIOD ENDING NOVEMBER 30, 2022

	BUDGET	ACTUAL YEAR TO DATE	% Received	as of 11/30/2021
LOCAL SOURCES				
Property Taxes - Operations & Delinquent	**74,006,640**	**12,947,079**	17.49%	**11,219,319**
Property Taxes - Penalties & Interest	**415,633**	**98,189**	23.62%	**100,806**
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**	**29,019**	24.18%	**9,570**
Medicaid	**150,000**	**51,607**	34.40%	**110,047**
Interest on Investments	**50,000**	**454,640**	909.28%	**17,672**
Other Local Revenue	**285,000**	**87,205**	30.60%	**171,464**
TOTAL - LOCAL SOURCES	76,348,334	13,668,015	17.90%	11,631,529
STATE SOURCES				
Education Finance Act (EFA)	**68,249,445**	**28,377,726**	41.58%	**17,860,196**
State Fringe Benefits	**-**	**-**		**8,446,551**
Retiree Health Insurance	**6,179,835**	**2,271,246**	36.75%	**2,273,382**
State Aid to Classrooms - Teacher Salary	**-**	**-**		**-**
Property Tax Relief - Tier I (1996: $100,000)	**10,580,071**	**-**	0.00%	**-**
Homestead Exemption - Tier II (Seniors Age 65+)	**1,758,200**	**-**	0.00%	**-**
Homestead Exemption - Tier III - (Act 388)	**33,956,870**	**3,433,264**	10.11%	**6,781,295**
Merchant's Inventory Tax	**213,955**	**106,978**	50.00%	**53,489**
School Bus Drivers' Salaries/Fringes	**1,482,722**	**228,652**	15.42%	**356,315**
Manufacturer's Depr. Reimbursement & Motor Carrier	**572,460**	**165,064**	28.83%	**151,139**
PEBA Credits	**1,190,410**	**1,192,418**	100.17%	**1,191,338**
Other State Revenue	**-**	**13,956**		**16,625**
Teacher Step	**-**	**-**		**-**
TOTAL - STATE SOURCES	124,183,968	35,789,302	28.82%	37,130,331
OTHER FINANCING SOURCES				
E I A-State Aid to Classrooms	**11,849,288**	**4,001,955**	33.77%	**2,097,249**
Indirect Cost - Special Revenue Funds	**100,000**	**63,008**	63.01%	**69,479**
Sale of Fixed Assets	**-**	**8,694**		**27,268**
TOTAL OTHER FINANCING SOURCES	11,949,288	4,073,656	34.09%	2,193,995
OPERATIONAL BALANCE TRANSFER				
TOTAL REVENUES THROUGH 11/30/2022	**$ 212,481,590**	**$ 53,530,973**	**25.19%**	
TOTAL REVENUES THROUGH 11/30/2021	**$ 204,968,206**	**$ 50,955,855**	**24.86%**	

SCHOOL DISTRICT 5 OF LEXINGTON & RICHLAND COUNTIES
GENERAL FUND
MONTHLY EXPENDITURE SUMMARY
FOR THE PERIOD ENDING NOVEMBER 30, 2022

	ORIGINAL BUDGET	ADJUSTED BUDGET	ACTUAL YEAR TO DATE	% Expended	as of 11/30/2021
SALARIES AND FRINGE					
Instructional	$ 119,240,477	$ 118,929,232	$ 37,306,609	31.37%	35,531,891
Support & Community Services	66,392,465	66,392,465	24,767,424	37.30%	23,784,759
Subtotal	185,632,942	185,321,697	62,074,033	33.50%	59,316,650
CONTRACTUAL SERVICES & Oth. Obj.					
Instructional	3,498,172	3,490,472	625,041	17.91%	893,400
Support & Community Services	13,515,274	13,456,174	5,346,288	39.73%	5,503,720
Subtotal	17,013,446	16,946,646	5,971,329	35.24%	6,397,120
SUPPLIES AND MATERIALS					
Instructional	1,650,829	1,961,693	976,766	49.79%	933,301
Support & Community Services	7,799,387	7,859,568	2,631,638	33.48%	2,482,820
Subtotal	9,450,216	9,821,261	3,608,404	36.74%	3,416,121
EQUIPMENT					
Instructional	440	7,440	6,900		5,422
Support & Community Services	96,649	96,649	64,356	66.59%	55,899
Subtotal	97,089	104,089	71,256	68.46%	61,321
TRANSFERS					
Pmts to Other Govt Entities-Per Proviso	20,000	20,000	38,107	190.54%	18,444
Food Service	267,897	267,897	-	0.00%	-
	287,897	287,897	38,107	13.24%	18,444
OPERATIONAL BALANCE					
TOTAL EXPENDITURES THROUGH 11/30/2022	$ 212,481,590	$ 212,481,590	$ 71,763,129	33.77%	
TOTAL EXPENDITURES THROUGH 11/30/2021	$ 201,694,166	$ 204,968,206	$ 69,209,656	33.77%	

Board Report Revenue

Fiscal Year: 2022-2023

From Date: 7/1/2022 To Date: 11/30/2022

☐ 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)	($4,411,604.95)	($4,411,604.95)	($33,436,402.05)	$0.00	($33,436,402.05)	88.34%
100.000.0111002.0000.000	Ad Valorem Taxes - Richland	($19,438,832.00)	$0.00	($19,438,832.00)	($1,286,605.87)	($1,286,605.87)	($18,152,226.13)	$0.00	($18,152,226.13)	93.38%
100.000.0112001.0000.000	Vehicle Taxes - Lexington	($7,710,960.00)	$0.00	($7,710,960.00)	($3,431,117.84)	($3,431,117.84)	($4,279,842.16)	$0.00	($4,279,842.16)	55.50%
100.000.0112002.0000.000	Vehicle Taxes - Richland	($7,200,512.00)	$0.00	($7,200,512.00)	($3,196,305.60)	($3,196,305.60)	($4,004,206.40)	$0.00	($4,004,206.40)	55.61%
100.000.0113001.0000.000	Delinquent Taxes - Lexington	($963,839.00)	$0.00	($963,839.00)	($351,136.30)	($351,136.30)	($612,702.70)	$0.00	($612,702.70)	63.57%
100.000.0113002.0000.000	Delinquent Taxes - Richland	($844,490.00)	$0.00	($844,490.00)	($270,308.84)	($270,308.84)	($574,181.16)	$0.00	($574,181.16)	67.99%
100.000.0114001.0000.000	Penalties & Interest on Taxes - Lexington	($298,185.00)	$0.00	($298,185.00)	($50,123.70)	($50,123.70)	($248,061.30)	$0.00	($248,061.30)	83.19%
100.000.0114002.0000.000	Penalties & Interest on Taxes - Richland	($117,448.00)	$0.00	($117,448.00)	($48,065.79)	($48,065.79)	($69,382.21)	$0.00	($69,382.21)	59.07%
100.000.0115001.0000.000	Sales & Use Tax Credit - Lexington	$0.00	$0.00	$0.00	($296.36)	($296.36)	$296.36	$0.00	$296.36	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)	($444,270.97)	($444,270.97)	$394,270.97	$0.00	$394,270.97	-788.54%
100.000.0151001.0000.000	Interest - Lexington	$0.00	$0.00	$0.00	($10,357.33)	($10,357.33)	$10,357.33	$0.00	$10,357.33	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	($31,263.22)	($31,263.22)	$31,263.22	$0.00	$31,263.22	0.00%
100.000.0191000.0000.000	Rentals	($120,000.00)	$0.00	($120,000.00)	($29,018.65)	($29,018.65)	($90,981.35)	$0.00	($90,981.35)	75.82%
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)	($988.76)	($988.76)	($44,011.24)	$0.00	($44,011.24)	97.80%
100.000.0196000.0000.000	Printing Revenue	$0.00	$0.00	$0.00	($13,801.55)	($13,801.55)	$13,801.55	$0.00	$13,801.55	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	($18,412.10)	($18,412.10)	$18,412.10	$0.00	$18,412.10	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)	($22,443.46)	($22,443.46)	($217,556.54)	$0.00	($217,556.54)	90.65%
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)	($28,377,725.65)	($28,377,725.65)	($39,871,719.35)	$0.00	($39,871,719.35)	58.42%
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%

Board Report Revenue

From Date: 7/1/2022 To Date: 11/30/2022

Fiscal Year: 2022-2023

☐ 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)	($168,997.06)	($168,997.06)	($1,249,224.94)	$0.00	($1,249,224.94)	88.08%
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)	($2,271,245.60)	($2,271,245.60)	($3,908,589.40)	$0.00	($3,908,589.40)	63.25%
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 Scources	$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%

Board Report Revenue

From Date: 7/1/2022 To Date: 11/30/2022

Fiscal Year: 2022-2023

☐ 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)	($8,537.16)	($8,537.16)	($11,404.84)	$0.00	($11,404.84)	57.19%
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)	($113,327.97)	($113,327.97)	($98,197.03)	$0.00	($98,197.03)	46.42%
100.000.0389002.0000.000	Motor Carrier Vehicle Tax - Richland	($64,704.00)	$0.00	($64,704.00)	($51,736.02)	($51,736.02)	($12,967.98)	$0.00	($12,967.98)	20.04%
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)	($1,192,417.98)	($1,192,417.98)	$2,007.98	$0.00	$2,007.98	-0.17%
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	($8,693.67)	($8,693.67)	$8,693.67	$0.00	$8,693.67	0.00%
	FUND: General Fund - 100	($212,481,590.00)	$0.00	($212,481,590.00)	($53,530,973.17)	($53,530,973.17)	($158,950,616.83)	$0.00	($158,950,616.83)	74.81%
Grand Total:		($212,481,590.00)	$0.00	($212,481,590.00)	($53,530,973.17)	($53,530,973.17)	($158,950,616.83)	$0.00	($158,950,616.83)	74.81%

End of Report

Board Report Expenditures

From Date: 7/1/2022 To Date: 11/30/2022

Fiscal Year: 2022-2023

☐ 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	$1,556,542.59	$1,556,542.59	$3,368,161.41	$3,472,649.41	($104,488.00)	-2.12%
100.111.2000000.0000.000	Employee Benefits	$2,414,734.00	($14,538.00)	$2,400,196.00	$717,821.97	$717,821.97	$1,682,374.03	$317,388.21	$1,364,985.82	56.87%
100.111.3000000.0000.000	Purchased Services	$55,640.00	$0.00	$55,640.00	$107,656.49	$107,656.49	($52,016.49)	$0.00	($52,016.49)	-93.49%
100.111.4000000.0000.000	Supplies and Materials	$43,614.00	$15,337.00	$58,951.00	$29,993.39	$29,993.39	$28,957.61	($886.56)	$29,844.17	50.63%
	FUNCTION: Kindergarten Programs - 111	$7,438,692.00	$799.00	$7,439,491.00	$2,412,014.44	$2,412,014.44	$5,027,476.56	$3,789,151.06	$1,238,325.50	16.65%
100.112.1000000.0000.000	Salaries	$14,337,596.00	$0.00	$14,337,596.00	$4,551,923.58	$4,551,923.58	$9,785,672.42	$10,150,263.48	($364,591.06)	-2.54%
100.112.2000000.0000.000	Employee Benefits	$6,497,026.00	($50,701.00)	$6,446,325.00	$1,943,418.02	$1,943,418.02	$4,502,906.98	$852,973.69	$3,649,933.29	56.62%
100.112.3000000.0000.000	Purchased Services	$136,263.00	$0.00	$136,263.00	$102,132.62	$102,132.62	$34,130.38	$0.00	$34,130.38	25.05%
100.112.4000000.0000.000	Supplies and Materials	$213,052.00	$50,900.50	$263,952.50	$129,645.97	$129,645.97	$134,306.53	($5,687.06)	$139,993.59	53.04%
100.112.6000000.0000.000	Other Objects	$0.00	$799.50	$799.50	$3,299.50	$3,299.50	($2,500.00)	$0.00	($2,500.00)	-312.70%
	FUNCTION: Primary Programs - 112	$21,183,937.00	$999.00	$21,184,936.00	$6,730,419.69	$6,730,419.69	$14,454,516.31	$10,997,550.11	$3,456,966.20	16.32%
100.113.1000000.0000.000	Salaries	$24,719,297.00	$0.00	$24,719,297.00	$7,565,094.04	$7,565,094.04	$17,154,202.96	$17,074,069.81	$80,133.15	0.32%
100.113.2000000.0000.000	Employee Benefits	$10,345,990.00	($85,256.00)	$10,260,734.00	$3,232,157.74	$3,232,157.74	$7,028,576.26	$1,433,842.07	$5,594,734.19	54.53%
100.113.3000000.0000.000	Purchased Services	$182,151.00	$0.00	$182,151.00	$114,576.05	$114,576.05	$67,574.95	($101.60)	$67,676.55	37.15%
100.113.4000000.0000.000	Supplies and Materials	$391,917.00	$86,856.50	$478,773.50	$245,270.67	$245,270.67	$233,502.83	($4,541.16)	$238,043.99	49.72%
100.113.6000000.0000.000	Other Objects	$0.00	$799.50	$799.50	$8,299.50	$8,299.50	($7,500.00)	$0.00	($7,500.00)	-938.09%
	FUNCTION: Elementary Programs - 113	$35,639,355.00	$2,400.00	$35,641,755.00	$11,165,398.00	$11,165,398.00	$24,476,357.00	$18,503,269.12	$5,973,087.88	16.76%
100.114.1000000.0000.000	Salaries	$19,688,552.00	($146,388.00)	$19,542,164.00	$6,114,594.06	$6,114,594.06	$13,427,569.94	$13,663,196.43	($235,626.49)	-1.21%
100.114.2000000.0000.000	Employee Benefits	$7,986,576.00	$0.00	$7,986,576.00	$2,516,531.14	$2,516,531.14	$5,470,044.86	$1,102,747.32	$4,367,297.54	54.68%
100.114.3000000.0000.000	Purchased Services	$285,312.00	$0.00	$285,312.00	$121,944.85	$121,944.85	$163,367.15	$53,709.06	$109,658.09	38.43%
100.114.4000000.0000.000	Supplies and Materials	$554,466.00	$135,989.00	$690,455.00	$303,367.32	$303,367.32	$387,087.68	$17,793.13	$369,294.55	53.49%
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	$4,287.99	$4,287.99	($4,287.99)	($350.00)	($3,937.99)	0.00%
	FUNCTION: High School Programs - 114	$28,514,906.00	($3,399.00)	$28,511,507.00	$9,067,625.79	$9,067,625.79	$19,443,881.21	$14,837,095.94	$4,606,785.27	16.16%
100.115.1000000.0000.000	Salaries	$2,903,401.00	$0.00	$2,903,401.00	$952,655.61	$952,655.61	$1,950,745.39	$1,998,212.17	($47,466.78)	-1.63%
100.115.2000000.0000.000	Employee Benefits	$1,252,695.00	($14,362.00)	$1,238,333.00	$396,365.37	$396,365.37	$841,967.63	$162,829.45	$679,138.18	54.84%
100.115.3000000.0000.000	Purchased Services	$28,888.00	($16,888.00)	$12,000.00	$19,347.71	$19,347.71	($7,347.71)	$6,783.49	($14,131.20)	-117.76%
100.115.4000000.0000.000	Supplies and Materials	$93,750.00	$31,250.00	$125,000.00	$77,618.47	$77,618.47	$47,381.53	$7,230.06	$40,151.47	32.12%
INCTION: Career and Technology Education (Vocational) Prog - 115		$4,278,734.00	$0.00	$4,278,734.00	$1,445,987.16	$1,445,987.16	$2,832,746.84	$2,175,055.17	$657,691.67	15.37%
100.118.1000000.0000.000	Salaries	$307,492.00	$0.00	$307,492.00	$118,026.37	$118,026.37	$189,465.63	$256,765.05	($67,299.42)	-21.89%
100.118.2000000.0000.000	Employee Benefits	$173,602.00	$0.00	$173,602.00	$58,089.14	$58,089.14	$115,512.86	$25,494.38	$90,018.48	51.85%
100.118.3000000.0000.000	Purchased Services	$1,563.00	$0.00	$1,563.00	$767.31	$767.31	$795.69	$0.00	$795.69	50.91%
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%

Board Report Expenditures

From Date: 7/1/2022 To Date: 11/30/2022

Fiscal Year: 2022-2023 ☐ 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	$176,882.82	$176,882.82	$306,524.18	$282,259.43	$24,264.75	5.02%
100.121.1000000.0000.000	Salaries	$2,112,449.00	$0.00	$2,112,449.00	$827,345.28	$827,345.28	$1,285,103.72	$1,780,697.98	($495,594.26)	-23.46%
100.121.2000000.0000.000	Employee Benefits	$912,496.00	$0.00	$912,496.00	$333,647.42	$333,647.42	$578,848.58	$142,850.97	$435,997.61	47.78%
100.121.3000000.0000.000	Purchased Services	$125,000.00	$0.00	$125,000.00	$4,152.63	$4,152.63	$120,847.37	$300.00	$120,547.37	96.44%
100.121.4000000.0000.000	Supplies and Materials	$1,937.00	$0.00	$1,937.00	$40,709.62	$40,709.62	($38,772.62)	$17,900.61	($56,673.23)	-2925.82%
	FUNCTION: Educable Mentally Handicapped - 121	$3,151,882.00	$0.00	$3,151,882.00	$1,205,854.95	$1,205,854.95	$1,946,027.05	$1,941,749.56	$4,277.49	0.14%
100.122.1000000.0000.000	Salaries	$465,214.00	$0.00	$465,214.00	$155,247.12	$155,247.12	$309,966.88	$343,028.66	($33,061.78)	-7.11%
100.122.2000000.0000.000	Employee Benefits	$188,970.00	$0.00	$188,970.00	$62,793.32	$62,793.32	$126,176.68	$31,215.94	$94,960.74	50.25%
100.122.3000000.0000.000	Purchased Services	$750.00	$0.00	$750.00	$830.38	$830.38	($80.38)	$0.00	($80.38)	-10.72%
100.122.4000000.0000.000	Supplies and Materials	$1,998.00	$0.00	$1,998.00	$2,351.27	$2,351.27	($353.27)	$35.43	($388.70)	-19.45%
100.122.6000000.0000.000	Other Objects	$0.00	$0.00	$0.00	$2,500.00	$2,500.00	($2,500.00)	$0.00	($2,500.00)	0.00%
	FUNCTION: Trainable Mentally Handicapped - 122	$656,932.00	$0.00	$656,932.00	$223,722.09	$223,722.09	$433,209.91	$374,280.03	$58,929.88	8.97%
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	$20,058.06	$20,058.06	$54,183.94	$46,283.94	$7,900.00	10.64%
100.124.2000000.0000.000	Employee Benefits	$30,335.00	$0.00	$30,335.00	$7,575.44	$7,575.44	$22,759.56	$3,272.57	$19,486.99	64.24%
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	$27,728.50	$27,728.50	$78,868.50	$49,556.51	$29,311.99	27.50%
100.125.1000000.0000.000	Salaries	$264,827.00	$0.00	$264,827.00	$77,545.43	$77,545.43	$187,281.57	$176,181.56	$11,100.01	4.19%
100.125.2000000.0000.000	Employee Benefits	$111,139.00	$0.00	$111,139.00	$32,241.44	$32,241.44	$78,897.56	$14,088.95	$64,808.61	58.31%
100.125.3000000.0000.000	Purchased Services	$68,500.00	$0.00	$68,500.00	$59,067.13	$59,067.13	$9,432.87	$33,613.87	($24,181.00)	-35.30%
100.125.4000000.0000.000	Supplies and Materials	$4,037.00	$0.00	$4,037.00	$486.27	$486.27	$3,550.73	($190.00)	$3,740.73	92.66%
	FUNCTION: Hearing Handicapped - 125	$448,503.00	$0.00	$448,503.00	$169,340.27	$169,340.27	$279,162.73	$223,694.38	$55,468.35	12.37%
100.126.1000000.0000.000	Salaries	$1,773,716.00	$0.00	$1,773,716.00	$595,793.32	$595,793.32	$1,177,922.68	$1,335,832.20	($157,909.52)	-8.90%
100.126.2000000.0000.000	Employee Benefits	$744,068.00	$0.00	$744,068.00	$247,882.86	$247,882.86	$496,185.14	$108,636.38	$387,548.76	52.09%
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	$31,708.98	$31,708.98	$58,686.02	$3,702.26	$54,983.76	60.83%
	FUNCTION: Speech Handicapped - 126	$3,039,994.00	$0.00	$3,039,994.00	$875,385.16	$875,385.16	$2,164,608.84	$1,448,170.84	$716,438.00	23.57%
100.127.1000000.0000.000	Salaries	$4,130,498.00	$0.00	$4,130,498.00	$1,310,428.49	$1,310,428.49	$2,820,069.51	$2,934,590.72	($114,521.21)	-2.77%
100.127.2000000.0000.000	Employee Benefits	$1,707,325.00	$0.00	$1,707,325.00	$552,749.85	$552,749.85	$1,154,575.15	$242,707.02	$911,868.13	53.41%
100.127.3000000.0000.000	Purchased Services	$48,790.00	$0.00	$48,790.00	$6,206.90	$6,206.90	$42,583.10	$0.00	$42,583.10	87.28%

Board Report Expenditures

From Date: 7/1/2022 To Date: 11/30/2022

Fiscal Year: 2022-2023

☐ 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
100.127.4000000.0000.000	Supplies and Materials	$117,354.00	$0.00	$117,354.00	$82,693.18	$82,693.18	$34,660.82	$471.95	$34,188.87	29.13%
100.127.6000000.0000.000	Other Objects	$0.00	$0.00	$0.00	$5,000.00	$5,000.00	($5,000.00)	$0.00	($5,000.00)	0.00%
FUNCTION: Learning Disabilities - 127		$6,003,967.00	$0.00	$6,003,967.00	$1,957,078.42	$1,957,078.42	$4,046,888.58	$3,177,769.69	$869,118.89	14.48%
100.128.1000000.0000.000	Salaries	$627,308.00	$0.00	$627,308.00	$140,654.26	$140,654.26	$486,653.74	$268,263.59	$218,390.15	34.81%
100.128.2000000.0000.000	Employee Benefits	$300,165.00	$0.00	$300,165.00	$58,957.30	$58,957.30	$241,207.70	$24,095.52	$217,112.18	72.33%
100.128.3000000.0000.000	Purchased Services	$6,500.00	$0.00	$6,500.00	$1,548.14	$1,548.14	$4,951.86	$0.00	$4,951.86	76.18%
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	$0.00	$2,000.42	50.63%
FUNCTION: Emotionally Handicapped - 128		$937,924.00	$0.00	$937,924.00	$203,110.28	$203,110.28	$734,813.72	$292,359.11	$442,454.61	47.17%
100.129.1000000.0000.000	Salaries	$644,741.00	$0.00	$644,741.00	$247,603.71	$247,603.71	$397,137.29	$513,197.26	($116,059.97)	-18.00%
100.129.2000000.0000.000	Employee Benefits	$300,081.00	$0.00	$300,081.00	$106,316.87	$106,316.87	$193,764.13	$44,086.75	$149,677.38	49.88%
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	$353,920.58	$353,920.58	$599,319.42	$557,284.01	$42,035.41	4.41%
100.135.1000000.0000.000	Salaries	$2,500.00	$0.00	$2,500.00	$1,300.00	$1,300.00	$1,200.00	$0.00	$1,200.00	48.00%
100.135.2000000.0000.000	Employee Benefits	$200.00	$0.00	$200.00	$104.98	$104.98	$95.02	$0.00	$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%
JNCTION: Preschool Handicapped Speech (3 and 4 year olds) - 135		$2,800.00	$0.00	$2,800.00	$1,404.98	$1,404.98	$1,395.02	$0.00	$1,395.02	49.82%
100.136.1000000.0000.000	Salaries	$7,940.00	$0.00	$7,940.00	$1,454.72	$1,454.72	$6,485.28	$2,932.50	$3,552.78	44.75%
100.136.2000000.0000.000	Employee Benefits	$2,536.00	$0.00	$2,536.00	$569.36	$569.36	$1,966.64	$226.25	$1,740.39	68.63%
100.136.3000000.0000.000	Purchased Services	$750.00	$0.00	$750.00	$30,266.08	$30,266.08	($29,516.08)	$0.00	($29,516.08)	-3935.48%
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	$32,290.16	$32,290.16	($20,664.16)	$3,158.75	($23,822.91)	-204.91%
100.137.1000000.0000.000	Salaries	$1,118,233.00	$0.00	$1,118,233.00	$365,017.45	$365,017.45	$753,215.55	$796,212.20	($42,996.65)	-3.85%
100.137.2000000.0000.000	Employee Benefits	$526,651.00	$0.00	$526,651.00	$158,832.63	$158,832.63	$367,818.37	$69,769.28	$298,049.09	56.59%
100.137.3000000.0000.000	Purchased Services	$30,474.00	$0.00	$30,474.00	$2,268.20	$2,268.20	$28,205.80	$0.00	$28,205.80	92.56%
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%
INCTION: Preschool Handicapped Self Contained (3 &4 yr old) - 137		$1,675,898.00	$0.00	$1,675,898.00	$526,118.28	$526,118.28	$1,149,779.72	$865,981.48	$283,798.24	16.93%
100.138.1000000.0000.000	Salaries	$2,390.00	$0.00	$2,390.00	$735.53	$735.53	$1,654.47	$1,459.11	$195.36	8.17%
100.138.2000000.0000.000	Employee Benefits	$1,036.00	$0.00	$1,036.00	$294.69	$294.69	$741.31	$109.41	$631.90	60.99%
UNCTION: Preschool Handicapped Homebased (3 & 4 yr olds) - 138		$3,426.00	$0.00	$3,426.00	$1,030.22	$1,030.22	$2,395.78	$1,568.52	$827.26	24.15%
100.139.1000000.0000.000	Salaries	$1,145,599.00	$0.00	$1,145,599.00	$344,555.94	$344,555.94	$801,043.06	$736,181.90	$64,861.16	5.66%
100.139.2000000.0000.000	Employee Benefits	$524,703.00	$0.00	$524,703.00	$151,908.25	$151,908.25	$372,794.75	$66,325.55	$306,469.20	58.41%

Board Report Expenditures

From Date: 7/1/2022 To Date: 11/30/2022

Fiscal Year: 2022-2023

☐ 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
100.139.3000000.0000.000	Purchased Services	$26,258.00	($3,400.00)	$22,858.00	$7,758.17	$7,758.17	$15,099.83	$0.00	$15,099.83	66.06%
100.139.4000000.0000.000	Supplies and Materials	$21,851.00	$3,400.00	$25,251.00	$18,737.00	$18,737.00	$6,514.00	($189.28)	$6,703.28	26.55%
100.139.6000000.0000.000	Other Objects	$3,500.00	$0.00	$3,500.00	$374.00	$374.00	$3,126.00	($50.00)	$3,176.00	90.74%
FUNCTION: Early Childhood Programs - 139		$1,721,911.00	$0.00	$1,721,911.00	$523,333.36	$523,333.36	$1,198,577.64	$802,268.17	$396,309.47	23.02%
100.141.1000000.0000.000	Salaries	$1,114,330.00	$0.00	$1,114,330.00	$325,489.93	$325,489.93	$788,840.07	$746,129.94	$42,710.13	3.83%
100.141.2000000.0000.000	Employee Benefits	$494,745.00	$0.00	$494,745.00	$134,194.95	$134,194.95	$360,550.05	$58,879.27	$301,670.78	60.98%
100.141.3000000.0000.000	Purchased Services	$6,650.00	$100.00	$6,750.00	$2,821.56	$2,821.56	$3,928.44	($1,525.00)	$5,453.44	80.79%
100.141.4000000.0000.000	Supplies and Materials	$12,725.00	($469.00)	$12,256.00	$438.27	$438.27	$11,817.73	($354.42)	$12,172.15	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	$463,313.71	$463,313.71	$1,165,136.29	$803,129.79	$362,006.50	22.23%
100.143.1000000.0000.000	Salaries	$254,537.00	$0.00	$254,537.00	$60,570.43	$60,570.43	$193,966.57	$140,615.47	$53,351.10	20.96%
100.143.2000000.0000.000	Employee Benefits	$110,435.00	$0.00	$110,435.00	$24,074.58	$24,074.58	$86,360.42	$10,523.71	$75,836.71	68.67%
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	$84,645.01	$84,645.01	$281,326.99	$151,139.18	$130,187.81	35.57%
100.144.3000000.0000.000	Purchased Services	$10,000.00	$0.00	$10,000.00	$0.00	$0.00	$10,000.00	$1,356.58	$8,643.42	86.43%
100.144.4000000.0000.000	Supplies and Materials	$50,000.00	($11,650.00)	$38,350.00	$2,272.99	$2,272.99	$36,077.01	$0.00	$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	$440.00	($440.00)	-3.78%
FUNCTION: International Baccalaureate - 144		$60,000.00	$0.00	$60,000.00	$13,922.99	$13,922.99	$46,077.01	$1,796.58	$44,280.43	73.80%
100.145.1000000.0000.000	Salaries	$71,289.00	$0.00	$71,289.00	$10,497.50	$10,497.50	$60,791.50	$9,381.25	$51,410.25	72.12%
100.145.2000000.0000.000	Employee Benefits	$22,189.00	$0.00	$22,189.00	$3,731.89	$3,731.89	$18,457.11	$3,413.90	$15,043.21	67.80%
100.145.3000000.0000.000	Purchased Services	$6,000.00	$0.00	$6,000.00	$225.00	$225.00	$5,775.00	$7,275.00	($1,500.00)	-25.00%
FUNCTION: Homebound - 145		$99,478.00	$0.00	$99,478.00	$14,454.39	$14,454.39	$85,023.61	$20,070.15	$64,953.46	65.29%
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	$43,678.29	$43,678.29	$137,197.71	$98,643.71	$38,554.00	21.32%
100.148.2000000.0000.000	Employee Benefits	$72,884.00	$0.00	$72,884.00	$17,659.49	$17,659.49	$55,224.51	$7,437.75	$47,786.76	65.57%
100.148.3000000.0000.000	Purchased Services	$7,000.00	$0.00	$7,000.00	$392.51	$392.51	$6,607.49	$110.20	$6,497.29	92.82%
100.148.4000000.0000.000	Supplies and Materials	$2,875.00	$0.00	$2,875.00	$934.67	$934.67	$1,940.33	($42.63)	$1,982.96	68.97%
FUNCTION: Gifted and Talented Artistic - 148		$263,635.00	$0.00	$263,635.00	$62,664.96	$62,664.96	$200,970.04	$106,149.03	$94,821.01	35.97%
100.149.1000000.0000.000	Salaries	$634,290.00	$0.00	$634,290.00	$284,957.30	$284,957.30	$349,332.70	$388,145.74	($38,813.04)	-6.12%

Board Report Expenditures

From Date: 7/1/2022 To Date: 11/30/2022

Fiscal Year: 2022-2023 ☐ 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
100.149.2000000.0000.000	Employee Benefits	$308,789.00	$0.00	$308,789.00	$95,599.23	$95,599.23	$213,189.77	$45,902.72	$167,287.05	54.18%
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%
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	$380,556.53	$380,556.53	$2,566,022.47	$434,048.46	$2,131,974.01	72.35%
100.161.1000000.0000.000	Salaries	$754,446.00	$0.00	$754,446.00	$251,428.83	$251,428.83	$503,017.17	$520,031.80	($17,014.63)	-2.26%
100.161.2000000.0000.000	Employee Benefits	$424,222.00	$0.00	$424,222.00	$111,558.04	$111,558.04	$312,663.96	$45,619.47	$267,044.49	62.95%
100.161.3000000.0000.000	Purchased Services	$4,250.00	$0.00	$4,250.00	$3,447.36	$3,447.36	$802.64	$0.00	$802.64	18.89%
100.161.4000000.0000.000	Supplies and Materials	$30,639.00	$0.00	$30,639.00	$7,001.22	$7,001.22	$23,637.78	($982.10)	$24,619.88	80.35%
FUNCTION: Other Exceptional Programs - 161		$1,213,557.00	$0.00	$1,213,557.00	$373,435.45	$373,435.45	$840,121.55	$564,669.17	$275,452.38	22.70%
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%
JNCTION: 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	$42,149.88	$42,149.88	$74,392.12	$65,107.90	$9,284.22	7.97%
100.181.2000000.0000.000	Employee Benefits	$54,437.00	$0.00	$54,437.00	$12,794.15	$12,794.15	$41,642.85	$5,641.78	$36,001.07	66.13%
100.181.3000000.0000.000	Purchased Services	$3,500.00	($1,130.00)	$2,370.00	$0.00	$0.00	$2,370.00	$0.00	$2,370.00	100.00%
100.181.4000000.0000.000	Supplies and Materials	$750.00	($750.00)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
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	($1,880.00)	$173,789.00	$54,944.03	$54,944.03	$118,844.97	$70,749.68	$48,095.29	27.67%
100.182.1000000.0000.000	Salaries	$7,500.00	$0.00	$7,500.00	$4,250.00	$4,250.00	$3,250.00	$0.00	$3,250.00	43.33%
100.182.2000000.0000.000	Employee Benefits	$750.00	$0.00	$750.00	$343.76	$343.76	$406.24	$0.00	$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	$0.00	$3,057.58	76.94%
FUNCTION: Adult Secondary Education Programs - 182		$12,224.00	$0.00	$12,224.00	$5,510.18	$5,510.18	$6,713.82	$0.00	$6,713.82	54.92%
100.188.1000000.0000.000	Salaries	$24,357.00	$0.00	$24,357.00	$28,049.44	$28,049.44	($3,692.44)	$39,009.60	($42,702.04)	-175.32%
100.188.2000000.0000.000	Employee Benefits	$24,538.00	$0.00	$24,538.00	$11,580.59	$11,580.59	$12,957.41	$3,984.62	$8,972.79	36.57%
100.188.4000000.0000.000	Supplies and Materials	$284.00	$0.00	$284.00	$229.00	$229.00	$55.00	($205.12)	$260.12	91.59%
FUNCTION: Parenting/Family Literacy - 188		$49,179.00	$0.00	$49,179.00	$39,859.03	$39,859.03	$9,319.97	$42,789.10	($33,469.13)	-68.06%

Board Report Expenditures

From Date: 7/1/2022 To Date: 11/30/2022

Fiscal Year: 2022-2023 ☐ 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
100.190.1000000.0000.000	Salaries	$719,270.00	$0.00	$719,270.00	$198,607.62	$198,607.62	$520,662.38	$426,149.33	$94,513.05	13.14%
100.190.2000000.0000.000	Employee Benefits	$249,543.00	$0.00	$249,543.00	$62,682.65	$62,682.65	$186,860.35	$25,235.56	$161,624.79	64.77%
100.190.6000000.0000.000	Other Objects	$20,800.00	$0.00	$20,800.00	$3,851.64	$3,851.64	$16,948.36	$1,177.50	$15,770.86	75.82%
FUNCTION:	Instructional Pupil Activity - 190	$989,613.00	$0.00	$989,613.00	$265,141.91	$265,141.91	$724,471.09	$452,562.39	$271,908.70	27.48%
100.211.1000000.0000.000	Salaries	$1,227,802.00	$0.00	$1,227,802.00	$486,745.35	$486,745.35	$741,056.65	$880,634.22	($139,577.57)	-11.37%
100.211.2000000.0000.000	Employee Benefits	$629,449.00	$0.00	$629,449.00	$216,020.66	$216,020.66	$413,428.34	$85,304.42	$328,123.92	52.13%
100.211.3000000.0000.000	Purchased Services	$75,000.00	$0.00	$75,000.00	$1,614.58	$1,614.58	$73,385.42	$0.00	$73,385.42	97.85%
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	$704,633.33	$704,633.33	$1,253,727.67	$965,938.64	$287,789.03	14.70%
100.212.1000000.0000.000	Salaries	$3,833,594.00	$0.00	$3,833,594.00	$1,277,659.18	$1,277,659.18	$2,555,934.82	$2,484,678.92	$71,255.90	1.86%
100.212.2000000.0000.000	Employee Benefits	$1,666,184.00	$0.00	$1,666,184.00	$538,829.07	$538,829.07	$1,127,354.93	$216,604.77	$910,750.16	54.66%
100.212.3000000.0000.000	Purchased Services	$3,500.00	$0.00	$3,500.00	$910.67	$910.67	$2,589.33	$135.00	$2,454.33	70.12%
100.212.4000000.0000.000	Supplies and Materials	$51,390.00	$375.00	$51,765.00	$14,985.03	$14,985.03	$36,779.97	($1,559.42)	$38,339.39	74.06%
FUNCTION:	Guidance Services - 212	$5,554,668.00	$375.00	$5,555,043.00	$1,832,383.95	$1,832,383.95	$3,722,659.05	$2,699,859.27	$1,022,799.78	18.41%
100.213.1000000.0000.000	Salaries	$2,216,979.00	$0.00	$2,216,979.00	$705,139.87	$705,139.87	$1,511,839.13	$1,493,879.86	$17,959.27	0.81%
100.213.2000000.0000.000	Employee Benefits	$989,803.00	$0.00	$989,803.00	$307,429.60	$307,429.60	$682,373.40	$133,627.24	$548,746.16	55.44%
100.213.3000000.0000.000	Purchased Services	$155,532.00	$0.00	$155,532.00	$40,129.32	$40,129.32	$115,402.68	$220,000.00	($104,597.32)	-67.25%
100.213.4000000.0000.000	Supplies and Materials	$53,952.00	$0.00	$53,952.00	$12,942.03	$12,942.03	$41,009.97	($677.82)	$41,687.79	77.27%
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	$1,065,640.82	$1,065,640.82	$2,350,750.18	$1,846,829.28	$503,920.90	14.75%
100.214.1000000.0000.000	Salaries	$1,315,832.00	$0.00	$1,315,832.00	$485,701.40	$485,701.40	$830,130.60	$907,698.96	($77,568.36)	-5.90%
100.214.2000000.0000.000	Employee Benefits	$551,780.00	$0.00	$551,780.00	$195,004.20	$195,004.20	$356,775.80	$75,096.42	$281,679.38	51.05%
100.214.3000000.0000.000	Purchased Services	$102,374.00	$0.00	$102,374.00	$1,277.00	$1,277.00	$101,097.00	$0.00	$101,097.00	98.75%
100.214.4000000.0000.000	Supplies and Materials	$5,850.00	$0.00	$5,850.00	$5,616.26	$5,616.26	$233.74	($205.20)	$438.94	7.50%
FUNCTION:	Psychological Services - 214	$1,975,836.00	$0.00	$1,975,836.00	$687,598.86	$687,598.86	$1,288,237.14	$982,590.18	$305,646.96	15.47%
100.217.1000000.0000.000	Salaries	$105,935.00	$0.00	$105,935.00	$48,686.61	$48,686.61	$57,248.39	$52,715.88	$4,532.51	4.28%
100.217.2000000.0000.000	Employee Benefits	$35,863.00	$0.00	$35,863.00	$18,415.56	$18,415.56	$17,447.44	$5,315.95	$12,131.49	33.83%
FUNCTION:	Career Specialist Services - 217	$141,798.00	$0.00	$141,798.00	$67,102.17	$67,102.17	$74,695.83	$58,031.83	$16,664.00	11.75%
100.221.1000000.0000.000	Salaries	$1,982,148.00	$0.00	$1,982,148.00	$884,138.63	$884,138.63	$1,098,009.37	$1,441,512.91	($343,503.54)	-17.33%
100.221.2000000.0000.000	Employee Benefits	$762,239.00	$0.00	$762,239.00	$343,093.92	$343,093.92	$419,145.08	$118,664.47	$300,480.61	39.42%
100.221.3000000.0000.000	Purchased Services	$615,100.00	($43,387.50)	$571,712.50	$293,592.53	$293,592.53	$278,119.97	$5,502.37	$272,617.60	47.68%
100.221.4000000.0000.000	Supplies and Materials	$53,115.00	$43,387.50	$96,502.50	$88,831.80	$88,831.80	$7,670.70	$3,545.42	$4,125.28	4.27%

Board Report Expenditures

From Date: 7/1/2022 To Date: 11/30/2022

Fiscal Year: 2022-2023 ☐ 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
100.221.6000000.0000.000	Other Objects	$31,930.00	$0.00	$31,930.00	$31,059.00	$31,059.00	$871.00	$0.00	$871.00	2.73%
JNCTION: Improvement of Instruction Curriculum Development - 221		$3,444,532.00	$0.00	$3,444,532.00	$1,640,715.88	$1,640,715.88	$1,803,816.12	$1,569,225.17	$234,590.95	6.81%
100.222.1000000.0000.000	Salaries	$1,987,961.00	$0.00	$1,987,961.00	$607,970.20	$607,970.20	$1,379,990.80	$1,404,478.57	($24,487.77)	-1.23%
100.222.2000000.0000.000	Employee Benefits	$971,380.00	$0.00	$971,380.00	$263,905.50	$263,905.50	$707,474.50	$119,073.17	$588,401.33	60.57%
100.222.3000000.0000.000	Purchased Services	$0.00	$0.00	$0.00	$1,061.72	$1,061.72	($1,061.72)	$0.00	($1,061.72)	0.00%
100.222.4000000.0000.000	Supplies and Materials	$418,351.00	$0.00	$418,351.00	$133,125.95	$133,125.95	$285,225.05	$78,784.19	$206,440.86	49.35%
100.222.6000000.0000.000	Other Objects	$175.00	$0.00	$175.00	$175.00	$175.00	$0.00	$0.00	$0.00	0.00%
FUNCTION: Library and Media Services - 222		$3,377,867.00	$0.00	$3,377,867.00	$1,006,238.37	$1,006,238.37	$2,371,628.63	$1,602,335.93	$769,292.70	22.77%
100.223.1000000.0000.000	Salaries	$1,040,915.00	$0.00	$1,040,915.00	$384,406.40	$384,406.40	$656,508.60	$607,699.10	$48,809.50	4.69%
100.223.2000000.0000.000	Employee Benefits	$411,172.00	$0.00	$411,172.00	$143,715.64	$143,715.64	$267,456.36	$49,347.76	$218,108.60	53.05%
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	$1,200.00	$4,846.00	$3,257.31	$3,257.31	$1,588.69	($266.92)	$1,855.61	38.29%
100.223.6000000.0000.000	Other Objects	$962.00	$680.00	$1,642.00	$800.00	$800.00	$842.00	$0.00	$842.00	51.28%
FUNCTION: Supervision of Special Programs - 223		$1,462,893.00	$1,880.00	$1,464,773.00	$532,179.35	$532,179.35	$932,593.65	$656,779.94	$275,813.71	18.83%
100.224.3000000.0000.000	Purchased Services	$75,622.00	$500.00	$76,122.00	$15,702.92	$15,702.92	$60,419.08	($1,671.50)	$62,090.58	81.57%
100.224.4000000.0000.000	Supplies and Materials	$10,342.00	$1,200.00	$11,542.00	$7,441.87	$7,441.87	$4,100.13	($40.88)	$4,141.01	35.88%
100.224.6000000.0000.000	Other Objects	$350.00	($350.00)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
FUNCTION: Improvement of Instruction Inservice & Staff Train - 224		$86,314.00	$1,350.00	$87,664.00	$23,144.79	$23,144.79	$64,519.21	($1,712.38)	$66,231.59	75.55%
100.231.1000000.0000.000	Salaries	$68,922.00	$0.00	$68,922.00	$24,615.00	$24,615.00	$44,307.00	$40,204.50	$4,102.50	5.95%
100.231.2000000.0000.000	Employee Benefits	$21,336.00	$0.00	$21,336.00	$7,854.10	$7,854.10	$13,481.90	$2,161.92	$11,319.98	53.06%
100.231.3000000.0000.000	Purchased Services	$387,450.00	$0.00	$387,450.00	$235,020.74	$235,020.74	$152,429.26	$76,363.28	$76,065.98	19.63%
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	$876,698.84	$876,698.84	$151,009.16	$118,729.70	$32,279.46	3.14%
100.232.1000000.0000.000	Salaries	$295,419.00	$0.00	$295,419.00	$126,841.30	$126,841.30	$168,577.70	$174,777.70	($6,200.00)	-2.10%
100.232.2000000.0000.000	Employee Benefits	$108,081.00	$0.00	$108,081.00	$43,271.33	$43,271.33	$64,809.67	$12,556.77	$52,252.90	48.35%
100.232.3000000.0000.000	Purchased Services	$23,500.00	$0.00	$23,500.00	$4,072.63	$4,072.63	$19,427.37	$80,435.65	($61,008.28)	-259.61%
100.232.4000000.0000.000	Supplies and Materials	$9,723.00	$0.00	$9,723.00	$1,082.23	$1,082.23	$8,640.77	($342.21)	$8,982.98	92.39%
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	$176,695.33	$176,695.33	$267,527.67	$267,427.91	$99.76	0.02%
100.233.1000000.0000.000	Salaries	$11,852,120.00	$0.00	$11,852,120.00	$4,647,077.48	$4,647,077.48	$7,205,042.52	$7,149,213.34	$55,829.18	0.47%
100.233.2000000.0000.000	Employee Benefits	$5,029,520.00	$0.00	$5,029,520.00	$1,914,339.45	$1,914,339.45	$3,115,180.55	$648,473.08	$2,466,707.47	49.04%
100.233.3000000.0000.000	Purchased Services	$217,705.00	($16,742.89)	$200,962.11	$27,508.56	$27,508.56	$173,453.55	$5,151.16	$168,302.39	83.75%

Board Report Expenditures

From Date: 7/1/2022 To Date: 11/30/2022

Fiscal Year: 2022-2023 ☐ Include pre encumbrance ☐ Print accounts with zero balance ☐ Filter Encumbrance Detail by Date Range
☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.233.4000000.0000.000	Supplies and Materials	$256,952.00	$14,018.89	$270,970.89	$143,742.79	$143,742.79	$127,228.10	$15,770.78	$111,457.32	41.13%
100.233.6000000.0000.000	Other Objects	$24,026.00	$200.00	$24,226.00	$20,511.32	$20,511.32	$3,714.68	$1,138.38	$2,576.30	10.63%
FUNCTION: School Administration - 233		$17,380,323.00	($2,524.00)	$17,377,799.00	$6,753,179.60	$6,753,179.60	$10,624,619.40	$7,819,746.74	$2,804,872.66	16.14%
100.251.1000000.0000.000	Salaries	$73,206.00	$0.00	$73,206.00	$15,105.77	$15,105.77	$58,100.23	$29,580.81	$28,519.42	38.96%
100.251.2000000.0000.000	Employee Benefits	$54,505.00	$0.00	$54,505.00	$7,761.96	$7,761.96	$46,743.04	$3,272.02	$43,471.02	79.76%
100.251.3000000.0000.000	Purchased Services	$326,600.00	$0.00	$326,600.00	$35,888.75	$35,888.75	$290,711.25	$183,388.00	$107,323.25	32.86%
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	$59,676.62	$59,676.62	$472,134.38	$216,240.83	$255,893.55	48.12%
100.252.1000000.0000.000	Salaries	$971,162.00	$0.00	$971,162.00	$397,899.82	$397,899.82	$573,262.18	$552,399.32	$20,862.86	2.15%
100.252.2000000.0000.000	Employee Benefits	$450,617.00	$0.00	$450,617.00	$167,057.50	$167,057.50	$283,559.50	$52,658.45	$230,901.05	51.24%
100.252.3000000.0000.000	Purchased Services	$194,807.00	$0.00	$194,807.00	$37,870.28	$37,870.28	$156,936.72	$14,956.69	$141,980.03	72.88%
100.252.4000000.0000.000	Supplies and Materials	$53,655.00	$0.00	$53,655.00	$3,073.78	$3,073.78	$50,581.22	$1,633.97	$48,947.25	91.23%
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	$848.00	$5,842.00	77.89%
FUNCTION: Fiscal Services - 252		$1,690,705.00	$0.00	$1,690,705.00	$606,711.38	$606,711.38	$1,083,993.62	$622,496.43	$461,497.19	27.30%
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	$4,086.94	$4,086.94	$10,913.06	$0.00	$10,913.06	72.75%
100.253.5000000.0000.000	Capital Outlay	$0.00	$0.00	$0.00	$50,000.00	$50,000.00	($50,000.00)	$0.00	($50,000.00)	0.00%
FUNCTION: Facilities Acquisition and Construction - 253		$300,938.00	$0.00	$300,938.00	$54,086.94	$54,086.94	$246,851.06	$0.00	$246,851.06	82.03%
100.254.1000000.0000.000	Salaries	$7,251,251.00	$0.00	$7,251,251.00	$3,081,972.48	$3,081,972.48	$4,169,278.52	$3,889,064.19	$280,214.33	3.86%
100.254.2000000.0000.000	Employee Benefits	$3,722,444.00	$0.00	$3,722,444.00	$1,481,249.06	$1,481,249.06	$2,241,194.94	$444,941.12	$1,796,253.82	48.25%
100.254.3000000.0000.000	Purchased Services	$5,261,973.00	$0.00	$5,261,973.00	$2,342,887.31	$2,342,887.31	$2,919,085.69	$1,653,587.59	$1,265,498.10	24.05%
100.254.4000000.0000.000	Supplies and Materials	$6,514,538.00	$0.00	$6,514,538.00	$2,095,079.60	$2,095,079.60	$4,419,458.40	$601,003.09	$3,818,455.31	58.61%
100.254.5000000.0000.000	Capital Outlay	$83,685.00	$0.00	$83,685.00	$14,355.66	$14,355.66	$69,329.34	$34,221.47	$35,107.87	41.95%
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	$9,015,944.11	$9,015,944.11	$13,818,446.89	$6,622,817.46	$7,195,629.43	31.51%
100.255.1000000.0000.000	Salaries	$5,397,535.00	$0.00	$5,397,535.00	$1,593,955.78	$1,593,955.78	$3,803,579.22	$2,746,096.22	$1,057,483.00	19.59%
100.255.2000000.0000.000	Employee Benefits	$2,390,347.00	$0.00	$2,390,347.00	$702,104.43	$702,104.43	$1,688,242.57	$271,261.00	$1,416,981.57	59.28%
100.255.3000000.0000.000	Purchased Services	$180,000.00	$0.00	$180,000.00	$43,365.87	$43,365.87	$136,634.13	$63,841.24	$72,792.89	40.44%
100.255.4000000.0000.000	Supplies and Materials	$56,500.00	$0.00	$56,500.00	$14,386.70	$14,386.70	$42,113.30	$0.00	$42,113.30	74.54%
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%

Board Report Expenditures

From Date: 7/1/2022 To Date: 11/30/2022

Fiscal Year: 2022-2023 ☐ 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: Student Transportation (State Mandated) - 255	$8,025,382.00	$0.00	$8,025,382.00	$2,353,812.78	$2,353,812.78	$5,671,569.22	$3,081,198.46	$2,590,370.76	32.28%
100.256.1000000.0000.000	Salaries	$0.00	$0.00	$0.00	$144,053.58	$144,053.58	($144,053.58)	$0.00	($144,053.58)	0.00%
100.256.2000000.0000.000	Employee Benefits	$0.00	$0.00	$0.00	$18,516.27	$18,516.27	($18,516.27)	$0.00	($18,516.27)	0.00%
	FUNCTION: Food Services - 256	$0.00	$0.00	$0.00	$162,569.85	$162,569.85	($162,569.85)	$0.00	($162,569.85)	0.00%
100.257.1000000.0000.000	Salaries	$331,152.00	$0.00	$331,152.00	$116,296.20	$116,296.20	$214,855.80	$159,332.46	$55,523.34	16.77%
100.257.2000000.0000.000	Employee Benefits	$108,476.00	$0.00	$108,476.00	$46,942.80	$46,942.80	$61,533.20	$14,729.00	$46,804.20	43.15%
100.257.3000000.0000.000	Purchased Services	$508,294.00	$0.00	$508,294.00	$164,268.59	$164,268.59	$344,025.41	$4,748.31	$339,277.10	66.75%
100.257.4000000.0000.000	Supplies and Materials	$44,911.00	$0.00	$44,911.00	$10,855.12	$10,855.12	$34,055.88	($1,565.86)	$35,621.74	79.32%
	FUNCTION: Internal Services - 257	$992,833.00	$0.00	$992,833.00	$338,362.71	$338,362.71	$654,470.29	$177,243.91	$477,226.38	48.07%
100.258.1000000.0000.000	Salaries	$216,253.00	$0.00	$216,253.00	$98,298.10	$98,298.10	$117,954.90	$97,608.62	$20,346.28	9.41%
100.258.2000000.0000.000	Employee Benefits	$90,293.00	$0.00	$90,293.00	$38,478.42	$38,478.42	$51,814.58	$11,593.01	$40,221.57	44.55%
100.258.3000000.0000.000	Purchased Services	$2,384,234.00	$0.00	$2,384,234.00	$105,691.03	$105,691.03	$2,278,542.97	$1,312,400.27	$966,142.70	40.52%
100.258.4000000.0000.000	Supplies and Materials	$25,000.00	$0.00	$25,000.00	$6,543.37	$6,543.37	$18,456.63	$8,046.96	$10,409.67	41.64%
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	$249,010.92	$249,010.92	$2,467,179.08	$1,429,648.86	$1,037,530.22	38.20%
100.262.1000000.0000.000	Salaries	$757,597.00	$0.00	$757,597.00	$331,503.72	$331,503.72	$426,093.28	$443,821.89	($17,728.61)	-2.34%
100.262.2000000.0000.000	Employee Benefits	$370,120.00	$0.00	$370,120.00	$130,806.70	$130,806.70	$239,313.30	$39,988.65	$199,324.65	53.85%
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	$492,310.42	$492,310.42	$660,406.58	$504,153.04	$156,253.54	13.56%
100.263.1000000.0000.000	Salaries	$412,349.00	$0.00	$412,349.00	$190,864.60	$190,864.60	$221,484.40	$264,534.34	($43,049.94)	-10.44%
100.263.2000000.0000.000	Employee Benefits	$188,907.00	$0.00	$188,907.00	$80,285.52	$80,285.52	$108,621.48	$25,208.41	$83,413.07	44.16%
100.263.3000000.0000.000	Purchased Services	$184,886.00	$0.00	$184,886.00	$79,369.06	$79,369.06	$105,516.94	($190.00)	$105,706.94	57.17%
100.263.4000000.0000.000	Supplies and Materials	$40,000.00	$0.00	$40,000.00	$24,633.01	$24,633.01	$15,366.99	($350.10)	$15,717.09	39.29%
100.263.6000000.0000.000	Other Objects	$12,000.00	$0.00	$12,000.00	($3,482.14)	($3,482.14)	$15,482.14	($115.56)	$15,597.70	129.98%
	FUNCTION: Information Services - 263	$838,142.00	$0.00	$838,142.00	$371,670.05	$371,670.05	$466,471.95	$289,087.09	$177,384.86	21.16%
100.264.1000000.0000.000	Salaries	$782,105.00	$0.00	$782,105.00	$346,745.18	$346,745.18	$435,359.82	$460,518.05	($25,158.23)	-3.22%
100.264.2000000.0000.000	Employee Benefits	$301,236.00	$0.00	$301,236.00	$142,545.41	$142,545.41	$158,690.59	$43,121.33	$115,569.26	38.37%
100.264.3000000.0000.000	Purchased Services	$34,700.00	$0.00	$34,700.00	$8,955.47	$8,955.47	$25,744.53	$17,324.41	$8,420.12	24.27%
100.264.4000000.0000.000	Supplies and Materials	$30,402.00	$0.00	$30,402.00	$6,160.26	$6,160.26	$24,241.74	$712.43	$23,529.31	77.39%
100.264.6000000.0000.000	Other Objects	$1,750.00	$0.00	$1,750.00	$1,150.00	$1,150.00	$600.00	$0.00	$600.00	34.29%
	FUNCTION: Staff Services - 264	$1,150,193.00	$0.00	$1,150,193.00	$505,556.32	$505,556.32	$644,636.68	$521,676.22	$122,960.46	10.69%
100.266.1000000.0000.000	Salaries	$1,723,291.00	$0.00	$1,723,291.00	$735,691.53	$735,691.53	$987,599.47	$977,966.27	$9,633.20	0.56%

Board Report Expenditures

From Date: 7/1/2022 To Date: 11/30/2022

Fiscal Year: 2022-2023

☐ 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
100.266.2000000.0000.000	Employee Benefits	$714,750.00	$0.00	$714,750.00	$292,415.62	$292,415.62	$422,334.38	$88,941.25	$333,393.13	46.64%
100.266.3000000.0000.000	Purchased Services	$1,476,867.00	$0.00	$1,476,867.00	$691,266.43	$691,266.43	$785,600.57	$33,145.16	$752,455.41	50.95%
100.266.4000000.0000.000	Supplies and Materials	$25,000.00	$0.00	$25,000.00	$54,620.75	$54,620.75	($29,620.75)	$0.00	($29,620.75)	-118.48%
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	$1,774,194.33	$1,774,194.33	$2,165,889.67	$1,100,052.68	$1,065,836.99	27.05%
100.271.1000000.0000.000	Salaries	$2,076,449.00	$0.00	$2,076,449.00	$701,799.84	$701,799.84	$1,374,649.16	$1,093,744.64	$280,904.52	13.53%
100.271.2000000.0000.000	Employee Benefits	$633,048.00	$0.00	$633,048.00	$234,213.39	$234,213.39	$398,834.61	$84,322.93	$314,511.68	49.68%
100.271.3000000.0000.000	Purchased Services	$217,528.00	$0.00	$217,528.00	$148,574.58	$148,574.58	$68,953.42	$7,137.42	$61,816.00	28.42%
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	$1,459,587.81	$1,459,587.81	$1,879,037.19	$1,185,204.99	$693,832.20	20.78%
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	$38,107.37	$38,107.37	($18,107.37)	$0.00	($18,107.37)	-90.54%
FUNCTION: Payments to Other Governmental Units - 412		$20,000.00	$0.00	$20,000.00	$38,107.37	$38,107.37	($18,107.37)	$0.00	($18,107.37)	-90.54%
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	$71,763,129.09	$71,763,129.09	$140,718,460.91	$97,304,927.59	$43,413,533.32	20.43%

End of Report

EXHIBIT F

MEMORANDUM

To: Members of the Board of Trustees

From: Maddison Paul,
Chief Financial Officer

Date: January 19, 2023

Re: January 23, 2023 Board Meeting
Superintendent's Report
Financial Recovery Plan

Item: Financial Recovery Plan

Background: On September 19, 2022, Jaramillo Accounting Group presented the Procurement Examination and Consulting Phase II Report to the Board of Trustees, the Superintendent, Chief Financial Officer and the Board's Attorney. The Phase II report focused primarily on the procurement and construction of Piney Woods Elementary School during the period of 2019 through 2021. The report cited several possible procurement violations and proposed recommendations for future projects.

The Board of Trustees for Lexington Richland School District 5 made the following motion: "I move that we direct the administration to review the internal recommendations and other relevant facts included in The Procurement Examination and Consulting Phase II Report dated September 19th, 2022, and present a plan to the Board for review and approval within 60 days."

On November 21, 2022, the administration presented a recommendation to work towards new written procedures, internal controls and training to mitigate risk, fraud and non-compliance. The Board of Trustees for Lexington Richland School District 5 extended the above motion for 60 days stating the following: "I move that we defer the Financial Recovery Plan recommendations/updates for sixty days which will be due on January 23, 2023."

Recommendation: Over the last 60 days, the administration has worked on the FY2023 General Fund Budget Amendment to include an Internal Auditor and an additional Accountant. The positions will be funded by increases in state and local revenues as outlined in the budget amendment presentation. If approved, the administration would plan to hire the 2 new employees over the next 60 to 90 days. Once on board with the

District, the Internal Auditor will prepare a detailed audit and risk assessment plan to present to the Board prior to next school year. After the additional accountant is trained, the administration recommends restructuring the finance department to include additional layers of separation between duties.

As recommended in November, the administration is working to adopt a Financial Services Manual annually similar to the Financial Services Policies and Procedures Manuals as presented by Fort Mill School District and Anderson County School District 5. This manual will serve as a written guide for fraud mitigation and internal controls, and provide procedures for financial, accounting and procurement related activities. The manual will also include references to the South Carolina Department of Education's Funding Manual and Financial Accounting Handbook to promote transparency to the end user. Annual training is recommended for all staff members involved in financial, accounting or procurement practices. The Financial Services Policies and Procedures Manual will be adopted by the administration prior to next school year.

In Fiscal Year 2022, the administration revised the District's Procurement Code and Regulations and received a written opinion from the State Fiscal Accountability Authority that the code was substantially similar to the South Carolina Consolidated Procurement Code and Regulations as required by SC Code Ann. § 11-35-5340. The administration will revise and adopt a new Procurement Manual at the conclusion of the procurement audit. The Procurement Manual will be posted on the District's website and the administration recommends that key personnel take part in trainings to review procedures, accountability and consequences for violations.

The District has a purchasing card program for small purchases not exceeding $2,500. Over the last 60 days, the administration has completed a detailed review of the purchasing card program's roles and responsibilities. When a new card is issued, the cardholder is given the responsibilities and procedures by the procurement office and asked to sign the cardholder acceptance form. The cardholder acceptance form includes language that the cardholder has read and understands the terms and conditions and agrees to comply as a purchasing cardholder. The document details the limits of purchasing cards, the authorized and non-authorized uses of the card, and details reasons to suspend or revoke the purchasing card. Additionally, in the event of an unauthorized purchase, the procurement office provides written communication to the employee regarding the violation. The employee must meet with their supervisor to detail the incident in writing and the supervisor must detail the disciplinary and corrective actions taken to prevent reoccurrence. The employee and supervisor sign and the form is forwarded to the corresponding executive staff member and then to the CFO. This process has been effective; however, the administration recommends annual training for all cardholders.

The District currently follows the guidelines for record retention provided by the South Carolina Department of Archives and History but the adherence to these guidelines is the responsibility of the employee. The administration recommends adopting written procedures mirroring the Department's guidelines in regards to record retention and document disposition. Key personnel should be required to attend annual training to review the written procedures and ensure compliance with State guidelines.

The administration is still working to review all business segments of the school district but has already made strides in promoting fiscal accountability and responsibility. The administration will work diligently over the next several months to construct the aforementioned manuals, trainings and written procedures.

EXHIBIT G

MEMORANDUM

To: Members of the Board of Trustees

From: Maddison Paul,
Chief Financial Officer

Date: January 19, 2023

Re: January 23, 2023 Board Meeting
Action Item
FY2022-2023 Budget Amendment

Attached is a presentation providing information for the justification of a General Fund Budget Amendment. The amendment is based on the 45th day ADM (Average Daily Membership) enrollment and increased revenue based on actual collections year to date. The School Board approved the final reading of the District's current General Fund Budget on June 27, 2022.

This amendment allows for the available revenue to be used to fund additional personnel, increases in contract services and additional supplies due to enrollment.

The administration recommends approval of the Fiscal Year 2023 General Fund Budget Amendment, as presented, to increase revenue and expenditures by $1,230,378 to adopt a balanced budget of $213,711,968.

Attachments – FY2023 General Fund Budget Amendment Presentation

EXHIBIT H

Memorandum

To: Members of the Board of Trustees

From: Amanda Taylor, Director, Office of Communications

Date: January 19, 2023

Re: Discussion Item/First Reading Approval
2023-2024 School Board Meeting Schedule

Recommendation:

The administration recommends that the proposed "2023-2024 School Board Meeting Schedule" proceed to final approval.

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

For the past few years, the board has transitioned to holding all meetings at the Center for Advanced Technical Studies for consistency and ease to the other schools. The administration recommends that we continue having most regular meetings at this one location. However, the administration does suggest that the meetings held during the summer months be located at the district office in order to reduce the facility needs at the Center.

All regular meetings are scheduled to begin at 7:00p.m., with the exception of the January 8, 2024, regular meeting which will begin at 6:00p.m. The board will also continue to have two meetings per month, except for July, November, December, and April.

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

DRAFT

2023-2024 Board Meeting Schedule

School District Five of Lexington and Richland Counties

Board of Trustees

Date	Location*
July 17, 2023	District Office
August 7, 2023	District Office
August 21, 2023	Center for Advanced Technical Studies
September 11, 2023	Center for Advanced Technical Studies
September 25, 2023	Center for Advanced Technical Studies
October 9, 2023	Center for Advanced Technical Studies
October 23, 2023	Center for Advanced Technical Studies
November 13, 2023	Center for Advanced Technical Studies
December 11, 2023	Center for Advanced Technical Studies
January 8, 2024	Center for Advanced Technical Studies
January 22, 2024	Center for Advanced Technical Studies
February 12, 2024	Center for Advanced Technical Studies
February 26, 2024	Center for Advanced Technical Studies
March 11, 2024	Center for Advanced Technical Studies
March 25, 2024	Center for Advanced Technical Studies
April 22, 2024	Center for Advanced Technical Studies
May 6, 2024	Center for Advanced Technical Studies
May 20, 2024	Center for Advanced Technical Studies
June 10, 2024	District Office
June 24, 2024	District Office

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

EXHIBIT I

MEMORANDUM

To: Members of the Board of Trustees

From: Maddison Paul,
Chief Financial Officer

Date: January 19, 2023

Re: January 23, 2023 Board Meeting
Discussion Item
Discussion and Third Reading of Proposed Revisions to Board Policy DI/DIE "Fiscal Accounting/Audits"

Item: Discussion and Third 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.

First reading of Board Policy DI/DIE "Fiscal Accounting/Audits" was presented to the Board of Trustees on December 12, 2022. The Administration consulted with the South Carolina School Boards Association, Attorney Kathryn Long Mahoney and other districts in South Carolina to revise the attached policy.

Second reading of Board Policy DI/DIE "Fiscal Accounting/Audits" was presented to the Board of Trustees on January 9, 2023. The Board discussed the changes included in the second reading and motioned to add Fort Mill School District's complete DIE policy and amend the language under Internal Auditing.

The administration has revised the policy to reflect the motion approved on January 9, 2023.

Recommendation: The administration recommends that the Board of Trustees approve the recommended revisions to Board Policy DI/DIE "Fiscal Accounting/Audits".

Attachments – Current Board Policy DI/DIE "Fiscal Accounting/Audits"
Board Policy DI/DIE "Fiscal Accounting/Audits" Revised for Discussion & Third Reading
Board Policy DI/DIE "Fiscal Accounting/Audits" as Presented for Discussion & Second Reading
Board Policy DI/DIE "Fiscal Accounting/Audits" as Presented for Discussion & First Reading

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.

Policy DI/DIE Fiscal Accounting/Audits

Issued ~~1/22~~ ___/23

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.

The Board of Trustees is committed to accountability, transparency, and serving as a steward of taxpayer funds. Accordingly, the District will implement a hybrid model of auditing to best meet these commitments. This model will consist of both internal auditing conducted under the supervision of the District's Administration and through external auditing by an independent firm that will report directly to the Board of Trustees.

The school district will establish specific policies and procedures on internal controls designed to provide the board of trustees, stakeholders, governmental agencies, and other outside parties with reasonable assurance that the school district's goals and objectives will be met. Internal controls will promote operational efficiency and effectiveness, provide reliable financial information, safeguard assets and records, encourage adherence to prescribed policies, and comply with laws and regulations.

Controls help ensure that assets are not exposed to unauthorized access and use, transactions are properly recorded in the financial records, and the resultant financial information is reliable. School district resources are dependent upon the system of internal control. Auditors are required annually to consider the school district's system for internal control over financial reporting and compliance in order to determine the procedures that are appropriate for the annual audit. The safeguarding of school district assets and the reliability which the school district and others can place upon its financial records is dependent upon the effectiveness of the internal control process.

The board of trustees expects the school district administration to create and enforce an internal control environment with policies and procedures necessary to provide reasonable assurance that practices enable effective and efficient operations, reliable financial reporting, and compliance with applicable laws and regulations.

The system of internal control is meant to ensure the school district remains on target toward its mission ~~of "Children First…Every Day"~~ and to minimize deviations. The system promotes efficiency, minimizes risks of asset loss, helps ensure the reliability of financial information, and compliance with applicable laws, rules, and regulations.

Definitions

Internal control is a process; a means to an end, and not an end unto itself.

The control environment is the foundation upon which all components of internal control are based. It sets the tone for school district operations. Internal control is about people, operations, communications, and the work environment. It is not about policies and forms though it takes shape through the implementation of relevant policies, procedures, and practices. Internal control can provide reasonable assurance, but no system of control can provide absolute assurance to the board of trustees and other users of financial information.

Procedures

A. Responsibility

1. 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 toward monitoring the control environment and implementing sound control policies and procedures.

2. Individuals with delegated approval authority, e.g. superintendent, assistant superintendents, executive directors, directors, and principals are responsible for establishing, maintaining, and supporting a system of internal controls within their areas of responsibility and for creating the control environment that encourages compliance with school district policies and procedures.
   a. Adequate supervision is necessary to monitor that internal controls are operating as intended, and to help ensure the reliability of accounting and operational controls by pointing out errors, omissions, exceptions, and inconsistencies in procedures.
   b. Staff are responsible for the application of this policy and the design, development, implementation, and maintenance of systems of internal controls focusing on the effectiveness of operations and the safeguarding of assets within their respective areas of responsibility.
   c. All levels of school district administration are responsible for strengthening internal controls when weaknesses are detected and should periodically review departmental procedures to ensure that the general principles of internal control are being followed.

3. The finance department has the primary responsibility for internal control over financial reporting and compliance with applicable laws, rules, and regulations. The ~~assistant superintendent of finance and operations~~ Chief Financial Officer and the Director of Finance are the school district's source for information and assistance to other administrators and staff on this topic and will make resources available to assist in administering this policy.

4. The human resources department is responsible for internal controls over employee recruitment, hiring, separation, promotion, job classification, employee rights, and salary administration. The ~~executive director of human resources~~ Chief Human Resources Officer is the school district's source for information and assistance to other administrators and staff on this topic and will make resources available to assist in administering this policy.

5. All levels of internal control may be reviewed by the external auditors during the annual audit. If significant deficiencies or material weaknesses are noted during

the annual audit, the external auditors must communicate these issues to management and to the board of trustees of the school district.

6. Department heads, working with the finance department, are responsible for prompt corrective action on all internal control findings and recommendations made by external auditors. The audit process is completed only after department heads receive the audit results and take action to correct internal control weaknesses, improve systems, or demonstrate that management action is not warranted.

7. School district staff in leadership positions have the responsibility to ensure that those who report to them have adequate knowledge, skills, and abilities to function within, and contribute to, an effective internal control environment. This includes providing access to appropriate training on topics relevant to their job.

B. School district administration and board of trustees will establish and maintain a system of internal controls that satisfies the school district's objectives in the following categories:
1. risks are identified and effectively managed
2. safeguarding of assets
3. reliability and integrity of financial information
4. compliance with policies, plans, procedures, laws, and regulations
5. economical and efficient use of resources
6. meeting established objectives and goals for school operations and programs.

C. General internal control principles for schools and departments are:
1. Separation of duties
   a. Duties are separated so that one person's work routinely serves as a check on another's work.
   b. No one person has complete control over more than one key function or activity (e.g. authorizing, approving, certifying, disbursing, receiving, or reconciling).

2. Authorization and approval
   a. Proposed transactions are authorized when proper and consistent with school district policy and the school or department's plans.
   b. Transactions are approved by the person who has delegated approval authority, which is usually delegated on the basis of special competency or knowledge.

3. Custodial and security arrangements
   a. Responsibility for physical security/custody of school district assets is separated from record keeping/accounting for those assets.
   b. Unauthorized access to school district assets and confidential data is prevented.

4. Timely and accurate review and reconciliation as appropriate
   a. School and department accounting records and documents are examined by employees who have sufficient understanding of the school district's accounting and financial systems to verify that recorded transactions actually took place and were made in accordance with the school district's policies and procedures.

b. School and department accounting records and documentation are compared with the school district's accounting system reports and financial statements to verify their reasonableness, accuracy, and completeness.

5. The general internal control principles should be applied to all school and department operations, especially accounting records and reports, payroll, purchasing/ receiving/disbursement approval, equipment, and supply inventories, cash receipts, petty cash and change funds, billing, and accounts receivable.

D. All schools and department processes, operations, functions, and activities are subject to evaluations of internal control systems. The results of these evaluations provide information regarding the school district's overall system of control.

E. Information and communication - Information must be timely and communicated in a manner that enables employees to carry out their responsibilities.

1. All personnel must receive a clear message from the school district's administration that control responsibilities are to be taken seriously.
2. Employees must understand their own roles in the internal control system, as well as how individual activities relate to the work of others.
3. Employees must have a means of communicating significant information to the school district's administration.
4. The school district must communicate effectively with external parties, such as governmental agencies, contractors, suppliers, parents/legal guardians, students, and other stakeholders.

F. Internal control is meant to keep the school district focused on achieving its mission; however, there is a balance between effective controls and mission accomplishment. Costs associated with internal controls should not exceed their benefit, nor should controls be allowed to stifle mission effectiveness and timely action. All levels of leadership must assess the costs, benefits, and risks when designing controls to develop a positive control environment and compensate for the risks of non-compliance, loss of assets, or unreliable reporting while accomplishing the school district mission.

Reporting Procedures and Resolution of Reported Incidents

It is the responsibility of all employees/personnel to comply with the established practices of the school district.

A "significant" incident is one where a control creates, or appears likely to create, vulnerability to failure in operational efficiency and effectiveness, reliable financial information, safeguards for assets and records, adherence to prescribed policies, and compliance with laws and regulations, which failure would disrupt school district operations, safety, or the legal or financial position of the school district. Incidents that are not "significant" are those which are minor mistakes, errors, nonconformities, and observed vulnerabilities which can be quickly resolved at a minor level without posing threats to the school district.

All employees/personnel are required to immediately report all significant allegations or incidents of noncompliance to their immediate superior or, if the employee has reason to believe that his/her immediate supervisor is involved, to the next level of management. All significant incidents and allegations of noncompliance must be reported to the administrative officer with

primary responsibility for the affected field of operations (e.g. assistant superintendents, executive directors, directors) with a notice to the superintendent. The superintendent will then assure that an investigation into the matter is conducted by the appropriate administrator, the superintendent, or by a third party on behalf of the superintendent (e.g. legal counsel and/or subject matter expert consultants).

Any significant noncompliance committed by employees of the school district will be pursued by thorough investigation, and upon discovery will prompt consideration of the following:

- taking disciplinary action in accordance with applicable school district's personnel policy
- dismissal
- modifications of the applicable controls;
- investigation into the potential existence of other controls failures or vulnerabilities
- any other appropriate and legal remedy available

All information relating to significant noncompliance that is received and investigated will be treated confidentially to the extent permitted by law. The progression of investigations will be handled in a confidential manner and will not be disclosed or discussed with any person(s) other than those who have a legitimate right to such information, to the extent permitted by law. This is important to avoid harming the reputations of suspected persons where the investigation reveals no wrongful conduct or otherwise indicates that a problem is with the controls and not bad faith of the involved people. No person is authorized to supply any information with regard to allegations or incidents of noncompliance to the media or otherwise outside the scope of the investigation and response(s) to the investigation, without the express permission of the superintendent.

No person will suffer any penalty or retribution for reporting in good faith, any suspected or actual incident of noncompliance. Employees must not make allegations which are false and made with malicious intentions. Where such false allegations are discovered, the person making the allegations will be subjected to disciplinary actions.

I. Internal Auditing

The Internal Auditor shall report functionally to the Board.

The Internal Auditor will conduct audits of school activity funds, extended day programs, warehouse activities and other routine audits of District practices. The Superintendent has authority to conduct any audit necessary for District operations. The Superintendent will timely provide all completed internal auditing reports and recommendations to the Board.

The Internal Auditor will report administratively to the Superintendent. The Superintendent may not dismiss the Internal Auditor without board approval but may place the Internal Auditor on administrative leave with pay, as necessary, pending board approval of any employment-related matter.

II. External Auditing

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

financialaudit 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 andother 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, / /23

Legal References:

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

Section 59-17-100 - Districts to provide South Carolina Department of Education withcopies 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

Policy DI/DIE Fiscal Accounting/Audits

Issued ~~1/22~~ ___/23

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.

The Board of Trustees is committed to accountability, transparency, and serving as a steward of taxpayer funds. Accordingly, the District will implement a hybrid model of auditing to best meet these commitments. This model will consist of both internal auditing conducted under the supervision of the District's Administration and through external auditing by an independent firm that will report directly to the Board of Trustees.

I. Internal Auditing

An Internal Auditor will be under the supervision of the Superintendent and will conduct audits of school activity funds, extended day programs, warehouse activities, and other routine audits of District financial practices. The Superintendent has authority to conduct any audit necessary for District operations that the Board of Trustees has not approved in accordance with the annual audit plan as described below. The Internal Auditor will report to the Superintendent unless the internal auditor determines, in his/her discretion, that a report directly to the Board Chair is necessary on a particular matter. The Superintendent will provide reports and recommendations from all completed audits to the Board in a timely manner.

The Superintendent may not dismiss the Internal Auditor without Board approval, but the Superintendent may place the Internal Auditor on administrative leave, with pay, as necessary pending any employment-related matter.

II. External Auditing

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 financialaudit 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, /__/23

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.

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 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 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 financialaudit 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 andother 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, /__/22

Legal References:

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

Section 59-17-100 - Districts to provide South Carolina Department of Education withcopies 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.

EXHIBIT J

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: January 11, 2023

Re: January 23, 2023 Board Meeting
Discussion and First Reading of Revision to Board Policies IHAC "Social Studies Education"

Item: Proposed Revision to Board Policy IHAC "Social Studies Education".

Background: The South Carolina School Boards Association recommended in the 2021 Policy and Legislative Update Manual that Board Policy IHAC "Social Studies Education" be revised to incorporate the language of the amended S.C. Code of Laws, 1976, Section 59-29-120(A). Per the statute, all public high schools must give instruction in the essentials of the United States Constitution, the Declaration of Independence, the Emancipation Proclamation, and the Federalist Papers. No student in any such school may receive a certificate of graduation without previously passing a course that includes instruction in the provisions and principles of the United States Constitution, the Declaration of Independence, the Emancipation Proclamation, and the Federalist Papers.

Recommendations: The administration recommends that the Board of Trustees approve the recommended revision to Board Policy IHAC "Social Studies Education".

Attachments: Board Policy IHAC "Social Studies Education"

SOCIAL STUDIES EDUCATION

Code **IHAC** *Issued* ~~**12/22**~~ **1/23**

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 Declaration of Independence, the Emancipation Proclamation, 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.

Adopted 11/14/11; Revised 4/24/17, 10/23/17, 12/12/22

Legal References:

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.

(see next page)

EXHIBIT K

MEMORANDUM

To: Members of the Board of Trustees

From: Maddison Paul,
Chief Financial Officer

Date: January 19, 2023

Re: January 23, 2023 Board Meeting
Information Item
Revision to Administrative Rule DI/DIE-R "Fiscal Accounting/Audits"

Item: Revision to Administrative Rule DI/DIE-R "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.

First reading of Board Policy DI/DIE "Fiscal Accounting/Audits" was presented to the Board of Trustees on December 12, 2022. The Board discussed revising the internal control language and adding language pertaining to Internal Auditing. The Administration consulted with the South Carolina School Boards Association, Attorney Kathryn Long Mahoney and other districts in South Carolina to revise the attached policy.

Second reading of Board Policy DI/DIE "Fiscal Accounting/Audits" was presented to the Board of Trustees on January 9, 2023. The Board discussed the changes included in the second reading and motioned to add Fort Mill School District's complete DIE policy, amend the language under Internal Auditing and revise the administrative rule to include language relating to the administrative and functional roles of the Internal Auditor.

Attachments – Current Administrative Rule DI/DIE-R "Fiscal Accounting/Audits"
Revised Administrative Rule DI/DIE-R "Fiscal Accounting/Audits"

AR DI/DIE-R Fiscal Accounting/Audits

Issued 6/07

Auditor selection

At the close of each fiscal year, a certified public accounting firm will conduct an audit of all funds of the district and sample audit of the accounts in selected schools. The firm selected will provide a management letter to the district upon completion of the audit. The administration will give each board member a copy of the management letter in executive session and the audit in open session.

Criteria for selecting auditor

The selection of an auditor is a difficult process inasmuch as there are a number of accounting firms who are not only interested but who are also capable of providing competent services. Consequently, the board has developed the following criteria for consideration in the selection of an auditor.

- availability of staff to provide assistance throughout the school year
- experience in auditing school districts in South Carolina
- cost of providing audit and other auditing services
- quality of work
- methods of operation
- professional reputation
- adequacy of staff and facilities
- references

Procedures for selection of auditor

The superintendent will screen and recommend to the board certified public accounting firms qualified to conduct the annual audit.

The superintendent will invite proposals from any interested certified public accounting firms.

The proposals must include the following information.

- name and address of firm, responsible administrative officer, phone number, and specific data for the firm's liaison or contact person
- brief history of the firm, including date established and work experience • list of principals and key staff, including the professional background of each
- list of school districts previously audited
- proposed costs
- statement relative to the method of operation
- references

Based upon the previously discussed selection criteria and after a study of the documentary materials presented by the certified public accounting firms, the superintendent selects firms for personal interviews.

The board formally chooses the auditor in an official meeting, either regularly scheduled or special. All firms invited to submit documentary material will be notified in writing of the board's decision. The auditing firm selected serves as the district's external auditor for a period of three fiscal years. The board will annually review the appointment.

Required services by auditor selected

- Audit all financial accounts of the district and sample audit of accounts in selected schools.
- Provide the board a detailed management letter.
- Provide accounting advice to district administration, including assistance with in service training for staff, when requested.

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

School District Five of Lexington and Richland Counties

AR DI/DIE-R Fiscal Accounting/Audits

Issued ~~6/07~~

External Auditor selection

At the close of each fiscal year, a certified public accounting firm will conduct an audit of all funds of the district and sample audit of the accounts in selected schools. The firm selected will provide a management letter to the district upon completion of the audit. The administration will give each board member a copy of the management letter in executive session and the audit in open session.

Criteria for selecting external auditor

The selection of an auditor is a difficult process inasmuch as there are a number of accounting firms who are not only interested but who are also capable of providing competent services. Consequently, the board has developed the following criteria for consideration in the selection of an auditor.

- availability of staff to provide assistance throughout the school year
- experience in auditing school districts in South Carolina
- cost of providing audit and other auditing services
- quality of work
- methods of operation
- professional reputation
- adequacy of staff and facilities
- references

Procedures for selection of external auditor

The superintendent will screen and recommend to the board certified public accounting firms qualified to conduct the annual audit.

The superintendent will invite proposals from any interested certified public accounting firms.

The proposals must include the following information.

- name and address of firm, responsible administrative officer, phone number, and specific data for the firm's liaison or contact person
- brief history of the firm, including date established and work experience • list of principals and key staff, including the professional background of each
- list of school districts previously audited
- proposed costs
- statement relative to the method of operation
- references

Based upon the previously discussed selection criteria and after a study of the documentary materials presented by the certified public accounting firms, the superintendent selects firms for personal interviews.

The board formally chooses the auditor in an official meeting, either regularly scheduled or special. All firms invited to submit documentary material will be notified in writing of the board's decision. The auditing firm selected serves as the district's external auditor for a period of three fiscal years. The board will annually review the appointment.

Required services by external auditor selected

- Audit all financial accounts of the district and sample audit of accounts in selected schools.
- Provide the board a detailed management letter.
- Provide accounting advice to district administration, including assistance with in service training for staff, when requested.

Internal Auditor

The Internal Auditor will report administratively to the Superintendent and functionally to the Board of Trustees.

Administrative functions include but are not limited to the following:

- Budgeting and management accounting
- Human resource administration
- Internal communications and information flows
- Administration of the organizations internal policies and procedures (expense approvals, leave approvals etc.)

The Internal Auditor will report functionally to the Board of Trustees to maintain independence and objectivity. The functional responsibilities include but are not limited to the following:

- Board approval of the risk assessment and audit plan
- Direct communication to the Board on any matters the Internal Auditor determines necessary, including private meetings without the Superintendent

Issued 2/24/69; Revised 3/29/81, 4/28/86, 6/25/07, __/__/23

School District Five of Lexington and Richland Counties

EXHIBIT L

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: January 11, 2023

Re: January 23, 2023 Board Meeting
Information on Revision to Administrative Rule IKF-R "Graduation Requirements"

Item: Revision to Administrative Rule IKF-R "Graduation Requirements".

Background: The South Carolina School Boards Association recommended in the 2021 Policy and Legislative Update Manual that Administrative Rule IKF-R "Graduation Requirements" be revised to incorporate the language of the amended S.C. Code of Laws, 1976, Section 59-29-120(A). Per the statute, all public high schools must give instruction in the essentials of the United States Constitution, the Declaration of Independence, the Emancipation Proclamation, and the Federalist Papers. No student in any such school may receive a certificate of graduation without previously passing a course that includes instruction in the provisions and principles of the United States Constitution, the Declaration of Independence, the Emancipation Proclamation, and the Federalist Papers.

Attachments: Administrative Rule IKF-R "Graduation Requirements"

GRADUATION REQUIREMENTS

A student must earn 24 units of credit in state-approved courses for graduation.

The unit requirements are distributed as follows:

Subject	Credit units
English/Language arts	4
Mathematics	4
Science	3
U.S. History and Constitution	1
Economics	1/2
U.S. Government	1/2
Other social studies	1
PE, Junior ROTC, or Marching Band	1
Computer science	1
Foreign language or Career and technology education	1
Electives	7
Total	**24**

The student must pass a classroom examination on the provisions and principles of the United States Constitution, the Declaration of Independence, the Emancipation Proclamation, the Federalist papers, and American institutions and ideals. This instruction must be given for a period of at least one year or its equivalent, either within the required course in U.S. History and Constitution or within another course.

The student must take the U.S. Citizenship and Immigration test as part of the U.S. Government course, provided there is no cost to the school or district for administering the test. Students are not required to meet a minimum score.

The student must pass a high school credit course in science in which an end-of-course examination is administered.

The student must be enrolled for a minimum of one semester immediately preceding his/her graduation except in the case of a bona fide change of residence. Units earned in a summer school program do not satisfy this requirement.

The student must earn the required number of prescribed units.

Awarding of High School Credit

A school may also award and accept credit towards a high school diploma for the following:

- in units of one-fourth, one-half, and a whole; for example, an academic standards-based course that requires a minimum of 120 hours of instruction (one unit), 60 hours of instruction (one-half unit), and 30 hours of instruction (one-fourth unit)
- a course that has been approved by the South Carolina Department of Education in a proficiency-based system

 (see next page)

- those gateway courses that are a part of the end-of-course examination program only if the student takes the course approved by the school in which he/she is enrolled and meets all the stipulated requirements of the program
- courses in summer programs that meet all the regulatory requirements for courses offered for students in grades nine through 12
- a course that is approved by the district, whether the school offers the particular course or not, if the student receives prior approval
- a course that the student takes in an approved adult education program if the course is approved by the superintendent or his/her designee
- locally designed subject-area courses, elective courses, and CATE courses under conditions as outlined in State Board of Education regulations
- the PE credit if the PE course meets all statutory requirements including the personal fitness and wellness component and the lifetime fitness component
- the one-half unit of credit carried by the keyboarding course for half of the required computer science credit
- if offered, the American Sign Language course as the required unit in a foreign language
- a college course that a student in grades nine through 12 takes under the district's dual credit arrangement

Adult Education

For adult education students receiving a diploma, the unit requirements are distributed as follows:

Subject	Credit units
English/Language arts	4
Mathematics	4
Science	3
U.S. History and Constitution	1
Economics	1/2
U.S. Government	1/2
Other social studies	1
Computer science (including keyboarding*)	1
Electives	9
Total	**24**

**Keyboarding can no longer be substituted for one-half of the computer science requirement for incoming freshman in the 2018-2019 school year.*

A student may transfer credit earned in the adult education program to a secondary school to count towards the units of credit required for a state high school diploma if, for each unit being transferred, the student has spent a minimum of 120 hours in class time in that subject at that level and the teacher was properly certified to teach the course.

 (see next page)

PAGE 3 - IKF-R - GRADUATION REQUIREMENTS

High School Credit for College Work

Students in grades nine through 12 and/or adult education programs may earn credits for college course work that can be applied to the required number of units for a state high school diploma.

The following conditions apply:

- Courses may be offered through distance learning and cooperative agreements with institutions of higher education. One quality point will be added to the CP weighting for dual credit courses that are applicable.

- Only courses applicable to baccalaureate degrees or to associate degrees offered by institutions accredited by the board of education of that state or the appropriate regional accrediting agency [the New England Association of Colleges and Schools, Middle States Association of Colleges and Schools, Southern Association of Colleges and Schools Council on Accreditation and School Improvement (AdvancED/SACS CASI), North Central Association of Colleges and Schools, Western Association of Colleges and Schools, or Northwest Association of Colleges and Schools] qualify.

- Tuition costs and any other fees will be the responsibility of the student or his/her parent/legal guardian unless otherwise indicated by the district.

Issued 11/17/86; Revised 2/6/89, 6/11/01, 11/19/12, 1/26/15, 4/29/19

Related policies:
IJNDAA, *Distance, Online, and Virtual Education*
IKA, *Grading/Assessment Systems*
IKA-R, *Grading/Assessment Systems Administrative Rule*
IKADD, *Content and Credit Recovery*
IKADD-R, *Content and Credit Recovery Administrative Rule*
IKE, *Promotion and Retention of Students*
IKE-R, *Promotion and Retention of Students Administrative Rule*

EXHIBIT M

MEMORANDUM

To: Members of the Board of Trustees

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

From: Dr. Michael R. Harris

Date: January 19, 2023

Re: January 23 Board Meeting
Information Report

Item: 90th Day Enrollment
(All Students – In Person Only – FIVE Only)

Attached is an Information Report pertaining to 2022-2023 90th-Day Enrollment.

Please note that the 90th day of school for the 2022-2023 school year concluded on January 12, 2023.

MRH:lm

2022-23 Enrollment for January 12, 2023 ALL STUDENTS Day 90 - Final

School	PK	K	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	Total
Ballentine Elementary School	7	73	65	109	107	92	78								**531**
Chapin Elementary School	101	117	144	148	143	168									**821**
Chapin High School											433	419	410	350	**1612**
Chapin Intermediate School							416	504							**920**
Chapin Middle School								4	496	499					**999**
CrossRoads Intermediate School								699							**699**
Dutch Fork Elementary School	38	62	77	85	67	71	79								**479**
Dutch Fork High School											496	478	366	376	**1716**
Dutch Fork Middle School								4	447	473					**924**
H E Corley Elementary School	112	72	79	79	86	82	59								**569**
Harbison West Elementary School	93	65	63	77	88	76	95								**557**
Irmo Elementary School	23	71	79	102	97	84	97								**553**
Irmo High School											399	357	267	257	**1280**
Irmo Middle School								135	443	421					**999**
Lake Murray Elementary School	7	156	147	163	168	189									**830**
Leaphart Elementary School	23	72	74	77	86	83	82								**497**
Nursery Road Elementary School	40	61	72	75	66	69	72								**455**
Oak Pointe Elementary School	19	72	67	96	83	76	100								**513**
Piney Woods Elementary School	2	90	107	96	100	112									**507**
River Springs Elementary School	22	65	59	64	78	81	101								**470**
Seven Oaks Elementary School	41	76	72	77	79	76	79								**500**
Spring Hill High School											277	288	255	254	**1074**
Grand Total	**528**	**1052**	**1105**	**1248**	**1248**	**1259**	**1258**	**1346**	**1386**	**1393**	**1605**	**1542**	**1298**	**1237**	**17505**

All students registered in PowerSchool on Day 90 are included in this report regardless of funding status.

Data pulled from PowerSchool at 4:00 PM on 1/18/2023

2022-23 Enrollment for January 12, 2023 IN-PERSON Day 90 - Final

School	PK	K	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	Total
Ballentine Elementary School	7	73	65	106	103	89	75								**518**
Chapin Elementary School	101	117	144	147	142	168									**819**
Chapin High School											414	415	397	337	**1563**
Chapin Intermediate School							411	495							**906**
Chapin Middle School								4	484	490					**978**
CrossRoads Intermediate School								659							**659**
Dutch Fork Elementary School	38	62	77	85	66	69	77								**474**
Dutch Fork High School											473	457	350	362	**1642**
Dutch Fork Middle School								4	428	450					**882**
H E Corley Elementary School	112	72	79	79	85	81	58								**566**
Harbison West Elementary School	93	65	63	77	87	76	92								**553**
Irmo Elementary School	23	71	79	102	93	83	93								**544**
Irmo High School											368	336	250	244	**1198**
Irmo Middle School								135	418	394					**947**
Lake Murray Elementary School	7	156	147	161	167	188									**826**
Leaphart Elementary School	23	72	74	77	83	81	76								**486**
Nursery Road Elementary School	40	61	72	75	66	67	72								**453**
Oak Pointe Elementary School	19	72	67	95	83	76	99								**511**
Piney Woods Elementary School	2	90	107	96	100	112									**507**
River Springs Elementary School	22	65	59	64	77	81	101								**469**
Seven Oaks Elementary School	41	76	72	75	76	73	76								**489**
Spring Hill High School											276	288	255	250	**1069**
Grand Total	**528**	**1052**	**1105**	**1239**	**1228**	**1244**	**1230**	**1297**	**1330**	**1334**	**1531**	**1496**	**1252**	**1193**	**17059**

All students registered in PowerSchool on Day 90 are included in this report regardless of funding status.

Data pulled from PowerSchool at 4:00 PM on 1/18/2023

2022-23 Enrollment for January 12, 2023 FIVE Day 90 - Final

School	PK	K	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	Total
Ballentine Elementary School				3	4	3	3								13
Chapin Elementary School				1	1										2
Chapin High School											19	4	13	13	49
Chapin Intermediate School							5	9							14
Chapin Middle School									12	9					21
CrossRoads Intermediate School								40							40
Dutch Fork Elementary School					1	2	2								5
Dutch Fork High School											23	21	16	14	74
Dutch Fork Middle School									19	23					42
H E Corley Elementary School					1	1	1								3
Harbison West Elementary School					1		3								4
Irmo Elementary School					4	1	4								9
Irmo High School											31	21	17	13	82
Irmo Middle School									25	27					52
Lake Murray Elementary School				2	1	1									4
Leaphart Elementary School					3	2	6								11
Nursery Road Elementary School						2									2
Oak Pointe Elementary School				1			1								2
Piney Woods Elementary School															0
River Springs Elementary School					1										1
Seven Oaks Elementary School				2	3	3	3								11
Spring Hill High School											1			4	5
Grand Total	**0**	**0**	**0**	**9**	**20**	**15**	**28**	**49**	**56**	**59**	**74**	**46**	**46**	**44**	**446**

All students registered in PowerSchool on Day 90 are included in this report regardless of funding status.

Data pulled from PowerSchool at 4:00 PM on 1/18/2023