Agenda

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

February 27, 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 Feasibility Study
    d. Legal advice regarding the RFQ for the Five-Year Master Facilities Study (Exhibit C)
    e. Legal advice regarding contractual matter for support services (Exhibit D)

4. Call to order and convene regular meeting at 7:00 p.m.

5. Welcoming remarks – Matt Hogan, Board Vice Chair

6. Invocation – Matt Hogan, Board of Trustees

7. Pledge of Allegiance – Matt Hogan, 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 – December (Exhibit E)
    c. ESSER Quarterly Update (Exhibit F)
    d. District-Wide Social Emotional Learning Program

10. Approval of the minutes of the February 13, 2023, board meeting

11. Public Participation*

ACTION AGENDA

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

13. Approval of Irmo High School East Wing Schematic Design and Authorization For Design Development Phase (Exhibit G)

14. Approval of Request for Proposal for Website and Parent App (Exhibit H)

DISCUSSION AGENDA

15. Discussion of Proposed Revisions to Board Policy IE "Organization of Instruction" (Exhibit I)

16. Discussion of New Board Policy GCLE "Unencumbered Time" (Exhibit J)

17. Adjourn

INFORMATION AGENDA

18. New Administrative Rule GCLE-R "Unencumbered Time" (Exhibit K)

19. Bond Workshop: March 13, 2023, 4:00 p.m., at the Center for Advanced Technical Studies.

20. The next regular scheduled board meeting will be March 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.

Minutes/February 13, 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 (Absent)
Mrs. Tina McCaskill, Director of Elementary Education
Ms. Maddison Paul, Chief Financial Officer
Mrs. Amanda Taylor, Director of Communications
Dr. Tamara Turner, Chief Human Resources Officer (Absent)
Mr. Dave Weissman, Executive Director of Operations
Dr. Reggie Wicker, Director of Personnel

A livestream video link was provided to the public as a viewing option for the Board Five-Year Master Facilities Planning Workshop and the January 23, 2023, board meeting.

The Board conducted a Five-Year Master Facilities Planning Workshop

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

Elizabeth Barnhardt, Board of Trustees, gave the Invocation and Pledge of Allegiance.

The Board conducted the School Board Spotlight.

During the Superintendent's Report, Dr. Ross presented and update on District FOCUS: Strategic Plan update for 2022-2023 to 2026-2027. Mrs. Tina McCaskill, Director of Elementary Education, presented and academic report, and Dr. Vann Holden, Director of Planning and Accountability, presented an Accountability update.

During the public participation, Eric Betts spoke about bond referendum concerns and DFHS football stadium needs, Kim Werts spoke about Dutch Fork High athletics, Autumne Smith spoke about Dutch Fork High athletics, Jeff Rivers and Sarah Ostergaard spoke about district athletic facilities, and Tim Graham spoke about video screen at board meetings.

The Board presented for discussion:

- Discussion of Website and Parent App Solicitation (Exhibit F)
- Update on Chapin High School Stadium Renovation Project
- Update on Irmo High School East Wing Addition
- Discussion of Board Five-Year Master Facilities Planning Workshop

Record of Voting

SCHOOL DISTRICT FIVE
OF
LEXINGTON AND RICHLAND COUNTIES

Meeting of February 13, 2023

		BARNHARDT	BLACKBURN HINES	HOGAN	HUDDLE	SATTERFIELD	SCULLY	SNIPES
1.	M. Hogan S. Huddle Approve the agenda.	X	X	X	X	X	X	A
2.	M. Hogan S. Huddle 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 procurement audit (Exhibit C).	X	X	X	X	X	X	A
3.	M. Hogan S. Satterfield I move that we approve the minutes of the January 23, 2023, board meeting.	X	X	X	X	X	X	X
4.	M. Hogan S. Barnhardt 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. Huddle S. Barnhardt I move that Chair Hines provide all board members with copies of all letters and emails she has written on behalf of the Board and actions she or any board member have directed our attorney to take that were not voted on by the Board and that she immediately and permanently ceases directing our attorney without the Board's approval as required by Board Policy BDG.							

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

SCHOOL DISTRICT FIVE
OF
LEXINGTON AND RICHLAND COUNTIES

Meeting of February 13, 2023

		BARNHARDT	BLACKBURN HINES	HOGAN	HUDDLE	SATTERFIELD	SCULLY	SNIPES
	M. Huddle S. Barnhardt							
	I move to amend my motion to say "actions she or any board member is aware that our attorney has been directed to make."	X	N	X	X	N	N	X
	Vote on original motion.	X	N	X	X	N	N	X
6.	M. Hogan S. Snipes							
	I moved that we approve the Fourth and Final Reading on proposed revisions to Board Policy DI/DIE "Fiscal Accounting/Audits as shown in Exhibit D.							
	M. Scully S. Satterfield							
	I move to amend Mr. Hogan's motion to defer the motion after the annual convention.	N	N	N	N	N	X	N
	Vote on original motion.	X	X	X	X	X	N	X
7.	M. Barnhardt S. Huddle	X	X	X	X	X	X	A
	I moved that we approve the Second and Final Reading on proposed revision to Board Policy IHAC "Social Studies Education" shown in Exhibit E.							
8.	M. Hogan S. Scully	X	X	X	X	X	X	X
	Adjourn at 9:45 p.m.							

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EXHIBIT E

MEMORANDUM

To: Members of the Board of Trustees

From: Maddison Paul,
Chief Financial Officer

Date: February 23, 2023

Re: February 27, 2023 Board Meeting
Superintendent's Report
Monthly Financial Reports – December 2022

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

Attachments

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

	BUDGET	ACTUAL YEAR TO DATE	% Received	as of 12/31/2021
LOCAL SOURCES				
Property Taxes - Operations & Delinquent	**74,006,640**	**29,138,067**	39.37%	**30,765,737**
Property Taxes - Penalties & Interest	**415,633**	**111,701**	26.87%	**106,898**
Revenue in Lieu of Taxes (FILOT)	**1,316,061**	**47,433**	3.60%	**-**
Tuition - Out of District	**5,000**	**275**	5.50%	**2,651**
Rentals	**120,000**	**31,074**	25.89%	**10,210**
Medicaid	**150,000**	**51,607**	34.40%	**110,047**
Interest on Investments	**50,000**	**556,340**	1112.68%	**22,424**
Other Local Revenue	**285,000**	**114,241**	40.08%	**199,201**
TOTAL - LOCAL SOURCES	76,348,334	30,050,737	39.36%	31,217,169
STATE SOURCES				
Education Finance Act (EFA)	**68,249,445**	**34,053,271**	49.90%	**21,522,457**
State Fringe Benefits	**-**	**-**		**10,212,790**
Retiree Health Insurance	**6,179,835**	**2,822,224**	45.67%	**2,727,326**
State Aid to Classrooms - Teacher Salary	**-**	**-**		**-**
Property Tax Relief - Tier I (1996: $100,000)	**10,580,071**	**9,522,064**	90.00%	**9,522,064**
Homestead Exemption - Tier II (Seniors Age 65+)	**1,758,200**	**-**	0.00%	**-**
Homestead Exemption - Tier III - (Act 388)	**33,956,870**	**10,299,791**	30.33%	**10,058,404**
Merchant's Inventory Tax	**213,955**	**106,978**	50.00%	**53,489**
School Bus Drivers' Salaries/Fringes	**1,482,722**	**397,649**	26.82%	**502,223**
Manufacturer's Depr. Reimbursement & Motor Carrier	**572,460**	**204,342**	35.70%	**191,794**
PEBA Credits	**1,190,410**	**1,192,418**	100.17%	**1,191,338**
Other State Revenue	**-**	**13,956**		**16,625**
Teacher Step	**-**	**-**		**-**
TOTAL - STATE SOURCES	124,183,968	58,612,692	47.20%	55,998,509
OTHER FINANCING SOURCES				
E I A-State Aid to Classrooms	**11,849,288**	**6,002,932**	50.66%	**2,621,561**
Indirect Cost - Special Revenue Funds	**100,000**	**81,138**	81.14%	**185,132**
Sale of Fixed Assets	**-**	**14,984**		**27,692**
TOTAL OTHER FINANCING SOURCES	11,949,288	6,099,054	51.04%	2,834,385
OPERATIONAL BALANCE TRANSFER				
TOTAL REVENUES THROUGH 12/31/2022	**$ 212,481,590**	**$ 94,762,483**	**44.60%**	
TOTAL REVENUES THROUGH 12/31/2021	**$ 204,968,206**	**$ 90,050,063**	**43.93%**	

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

	ORIGINAL BUDGET	ADJUSTED BUDGET	ACTUAL YEAR TO DATE	% Expended	as of 12/31/2021
SALARIES AND FRINGE					
Instructional	$ 119,240,477	$ 118,929,232	$ 47,399,299	39.86%	45,097,622
Support & Community Services	66,392,465	66,392,465	30,116,671	45.36%	28,881,556
Subtotal	185,632,942	185,321,697	77,515,970	41.83%	73,979,177
CONTRACTUAL SERVICES & Oth. Obj.					
Instructional	3,498,172	3,490,472	868,578	24.88%	1,170,269
Support & Community Services	13,515,274	13,456,174	6,037,312	44.87%	6,634,220
Subtotal	17,013,446	16,946,646	6,905,890	40.75%	7,804,489
SUPPLIES AND MATERIALS					
Instructional	1,650,829	1,961,693	1,061,730	54.12%	1,010,512
Support & Community Services	7,799,387	7,859,568	3,206,465	40.80%	2,973,772
Subtotal	9,450,216	9,821,261	4,268,195	43.46%	3,984,284
EQUIPMENT					
Instructional	440	7,440	6,900		5,422
Support & Community Services	96,649	96,649	627,432	649.19%	64,244
Subtotal	97,089	104,089	634,332	609.41%	69,667
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 12/31/2022	$ 212,481,590	$ 212,481,590	$ 89,362,495	42.06%	
TOTAL EXPENDITURES THROUGH 12/31/2021	$ 201,694,166	$ 204,968,206	$ 85,856,061	41.89%	

School District Five of Lexington and Richland

Board Report Revenue

From Date: 7/1/2022 To Date: 12/31/2022

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
100.000.0111001.0000.000	Ad Valorem Taxes - Lexington	($37,848,007.00)	$0.00	($37,848,007.00)	($14,377,501.39)	($14,377,501.39)	($23,470,505.61)	$0.00	($23,470,505.61)	62.01%
100.000.0111002.0000.000	Ad Valorem Taxes - Richland	($19,438,832.00)	$0.00	($19,438,832.00)	($6,224,342.29)	($6,224,342.29)	($13,214,489.71)	$0.00	($13,214,489.71)	67.98%
100.000.0112001.0000.000	Vehicle Taxes - Lexington	($7,710,960.00)	$0.00	($7,710,960.00)	($4,056,976.74)	($4,056,976.74)	($3,653,983.26)	$0.00	($3,653,983.26)	47.39%
100.000.0112002.0000.000	Vehicle Taxes - Richland	($7,200,512.00)	$0.00	($7,200,512.00)	($3,779,257.54)	($3,779,257.54)	($3,421,254.46)	$0.00	($3,421,254.46)	47.51%
100.000.0113001.0000.000	Delinquent Taxes - Lexington	($963,839.00)	$0.00	($963,839.00)	($342,419.44)	($342,419.44)	($621,419.56)	$0.00	($621,419.56)	64.47%
100.000.0113002.0000.000	Delinquent Taxes - Richland	($844,490.00)	$0.00	($844,490.00)	($357,569.32)	($357,569.32)	($486,920.68)	$0.00	($486,920.68)	57.66%
100.000.0114001.0000.000	Penalties & Interest on Taxes - Lexington	($298,185.00)	$0.00	($298,185.00)	($48,812.59)	($48,812.59)	($249,372.41)	$0.00	($249,372.41)	83.63%
100.000.0114002.0000.000	Penalties & Interest on Taxes - Richland	($117,448.00)	$0.00	($117,448.00)	($62,888.23)	($62,888.23)	($54,559.77)	$0.00	($54,559.77)	46.45%
100.000.0115001.0000.000	Sales & Use Tax Credit - Lexington	$0.00	$0.00	$0.00	($439.48)	($439.48)	$439.48	$0.00	$439.48	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)	($47,433.25)	($47,433.25)	($1,268,627.75)	$0.00	($1,268,627.75)	96.40%
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)	($530,151.66)	($530,151.66)	$480,151.66	$0.00	$480,151.66	-960.30%
100.000.0151001.0000.000	Interest - Lexington	$0.00	$0.00	$0.00	($26,173.77)	($26,173.77)	$26,173.77	$0.00	$26,173.77	0.00%
100.000.0151002.0000.000	Interest - Richland County	$0.00	$0.00	$0.00	($14.29)	($14.29)	$14.29	$0.00	$14.29	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	($31,583.22)	($31,583.22)	$31,583.22	$0.00	$31,583.22	0.00%
100.000.0191000.0000.000	Rentals	($120,000.00)	$0.00	($120,000.00)	($31,073.65)	($31,073.65)	($88,926.35)	$0.00	($88,926.35)	74.11%
100.000.0192000.0000.000	Private Donations	$0.00	$0.00	$0.00	($250.00)	($250.00)	$250.00	$0.00	$250.00	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	($14,811.75)	($14,811.75)	$14,811.75	$0.00	$14,811.75	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)	($47,755.84)	($47,755.84)	($192,244.16)	$0.00	($192,244.16)	80.10%
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)	($34,053,270.78)	($34,053,270.78)	($34,196,174.22)	$0.00	($34,196,174.22)	50.10%
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: 12/31/2022

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)	($337,994.12)	($337,994.12)	($1,080,227.88)	$0.00	($1,080,227.88)	76.17%
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)	($2,822,223.50)	($2,822,223.50)	($3,357,611.50)	$0.00	($3,357,611.50)	54.33%
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)	($9,522,063.94)	($9,522,063.94)	($1,058,007.06)	$0.00	($1,058,007.06)	10.00%
100.000.0381002.0000.000	Local Property Tax Relief (Tier 1) - Richland	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0382000.0000.000	Homestead Exemption (Tier 2)	($1,758,200.00)	$0.00	($1,758,200.00)	$0.00	$0.00	($1,758,200.00)	$0.00	($1,758,200.00)	100.00%

Board Report Revenue

From Date: 7/1/2022 To Date: 12/31/2022

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)	($10,299,791.40)	($10,299,791.40)	($23,657,078.60)	$0.00	($23,657,078.60)	69.67%
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)	($140,259.58)	($140,259.58)	($71,265.42)	$0.00	($71,265.42)	33.69%
100.000.0389002.0000.000	Motor Carrier Vehicle Tax - Richland	($64,704.00)	$0.00	($64,704.00)	($64,082.74)	($64,082.74)	($621.26)	$0.00	($621.26)	0.96%
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)	($6,002,931.89)	($6,002,931.89)	($5,846,356.11)	$0.00	($5,846,356.11)	49.34%
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)	($81,138.12)	($81,138.12)	($18,861.88)	$0.00	($18,861.88)	18.86%
100.000.0530000.0000.000	Sale of Fixed Assets	$0.00	$0.00	$0.00	($14,983.67)	($14,983.67)	$14,983.67	$0.00	$14,983.67	0.00%
	FUND: General Fund - 100	($212,481,590.00)	$0.00	($212,481,590.00)	($94,762,483.06)	($94,762,483.06)	($117,719,106.94)	$0.00	($117,719,106.94)	55.40%
Grand Total:		($212,481,590.00)	$0.00	($212,481,590.00)	($94,762,483.06)	($94,762,483.06)	($117,719,106.94)	$0.00	($117,719,106.94)	55.40%

End of Report

School District Five of Lexington and Richland

Board Report Expenditures

From Date: 7/1/2022 To Date: 12/31/2022

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	$1,963,244.48	$1,963,244.48	$2,961,459.52	$3,061,519.77	($100,060.25)	-2.03%
100.111.2000000.0000.000	Employee Benefits	$2,414,734.00	($14,538.00)	$2,400,196.00	$926,490.46	$926,490.46	$1,473,705.54	$327,093.70	$1,146,611.84	47.77%
100.111.3000000.0000.000	Purchased Services	$55,640.00	$0.00	$55,640.00	$148,226.20	$148,226.20	($92,586.20)	$0.00	($92,586.20)	-166.40%
100.111.4000000.0000.000	Supplies and Materials	$43,614.00	$15,337.00	$58,951.00	$32,505.32	$32,505.32	$26,445.68	($1,856.07)	$28,301.75	48.01%
	FUNCTION: Kindergarten Programs - 111	$7,438,692.00	$799.00	$7,439,491.00	$3,070,466.46	$3,070,466.46	$4,369,024.54	$3,386,757.40	$982,267.14	13.20%
100.112.1000000.0000.000	Salaries	$14,337,596.00	$0.00	$14,337,596.00	$5,743,550.20	$5,743,550.20	$8,594,045.80	$8,900,746.95	($306,701.15)	-2.14%
100.112.2000000.0000.000	Employee Benefits	$6,497,026.00	($50,701.00)	$6,446,325.00	$2,502,895.71	$2,502,895.71	$3,943,429.29	$871,279.18	$3,072,150.11	47.66%
100.112.3000000.0000.000	Purchased Services	$136,263.00	$0.00	$136,263.00	$141,760.16	$141,760.16	($5,497.16)	$0.00	($5,497.16)	-4.03%
100.112.4000000.0000.000	Supplies and Materials	$213,052.00	$50,900.50	$263,952.50	$134,032.30	$134,032.30	$129,920.20	($1,882.54)	$131,802.74	49.93%
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	$8,525,537.87	$8,525,537.87	$12,659,398.13	$9,770,143.59	$2,889,254.54	13.64%
100.113.1000000.0000.000	Salaries	$24,719,297.00	$0.00	$24,719,297.00	$9,577,849.76	$9,577,849.76	$15,141,447.24	$15,106,015.75	$35,431.49	0.14%
100.113.2000000.0000.000	Employee Benefits	$10,345,990.00	($85,256.00)	$10,260,734.00	$4,169,216.76	$4,169,216.76	$6,091,517.24	$1,476,180.44	$4,615,336.80	44.98%
100.113.3000000.0000.000	Purchased Services	$182,151.00	$0.00	$182,151.00	$178,001.18	$178,001.18	$4,149.82	($453.00)	$4,602.82	2.53%
100.113.4000000.0000.000	Supplies and Materials	$391,917.00	$86,856.50	$478,773.50	$256,881.63	$256,881.63	$221,891.87	($4,618.73)	$226,510.60	47.31%
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	$14,190,248.83	$14,190,248.83	$21,451,506.17	$16,577,124.46	$4,874,381.71	13.68%
100.114.1000000.0000.000	Salaries	$19,688,552.00	($146,388.00)	$19,542,164.00	$7,755,023.14	$7,755,023.14	$11,787,140.86	$12,088,161.61	($301,020.75)	-1.54%
100.114.2000000.0000.000	Employee Benefits	$7,986,576.00	$0.00	$7,986,576.00	$3,246,315.79	$3,246,315.79	$4,740,260.21	$1,140,218.68	$3,600,041.53	45.08%
100.114.3000000.0000.000	Purchased Services	$285,312.00	$0.00	$285,312.00	$161,844.36	$161,844.36	$123,467.64	$48,432.77	$75,034.87	26.30%
100.114.4000000.0000.000	Supplies and Materials	$554,466.00	$135,989.00	$690,455.00	$332,334.46	$332,334.46	$358,120.54	$22,773.96	$335,346.58	48.57%
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)	$0.00	($4,287.99)	0.00%
	FUNCTION: High School Programs - 114	$28,514,906.00	($3,399.00)	$28,511,507.00	$11,506,706.17	$11,506,706.17	$17,004,800.83	$13,299,587.02	$3,705,213.81	13.00%
100.115.1000000.0000.000	Salaries	$2,903,401.00	$0.00	$2,903,401.00	$1,194,107.41	$1,194,107.41	$1,709,293.59	$1,742,380.76	($33,087.17)	-1.14%
100.115.2000000.0000.000	Employee Benefits	$1,252,695.00	($14,362.00)	$1,238,333.00	$504,079.40	$504,079.40	$734,253.60	$164,328.78	$569,924.82	46.02%
100.115.3000000.0000.000	Purchased Services	$28,888.00	($16,888.00)	$12,000.00	$23,100.83	$23,100.83	($11,100.83)	$6,460.86	($17,561.69)	-146.35%
100.115.4000000.0000.000	Supplies and Materials	$93,750.00	$31,250.00	$125,000.00	$90,005.19	$90,005.19	$34,994.81	$5,181.19	$29,813.62	23.85%
INCTION: Career and Technology Education (Vocational) Prog - 115		$4,278,734.00	$0.00	$4,278,734.00	$1,811,292.83	$1,811,292.83	$2,467,441.17	$1,918,351.59	$549,089.58	12.83%
100.118.1000000.0000.000	Salaries	$307,492.00	$0.00	$307,492.00	$148,248.19	$148,248.19	$159,243.81	$226,543.23	($67,299.42)	-21.89%
100.118.2000000.0000.000	Employee Benefits	$173,602.00	$0.00	$173,602.00	$74,934.93	$74,934.93	$98,667.07	$26,022.57	$72,644.50	41.85%
100.118.3000000.0000.000	Purchased Services	$1,563.00	$0.00	$1,563.00	$1,094.29	$1,094.29	$468.71	$0.00	$468.71	29.99%
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: 12/31/2022

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	$224,277.41	$224,277.41	$259,129.59	$252,565.80	$6,563.79	1.36%
100.121.1000000.0000.000	Salaries	$2,112,449.00	$0.00	$2,112,449.00	$1,040,145.41	$1,040,145.41	$1,072,303.59	$1,550,796.57	($478,492.98)	-22.65%
100.121.2000000.0000.000	Employee Benefits	$912,496.00	$0.00	$912,496.00	$428,393.64	$428,393.64	$484,102.36	$148,543.29	$335,559.07	36.77%
100.121.3000000.0000.000	Purchased Services	$125,000.00	$0.00	$125,000.00	$22,956.71	$22,956.71	$102,043.29	$0.00	$102,043.29	81.63%
100.121.4000000.0000.000	Supplies and Materials	$1,937.00	$0.00	$1,937.00	$54,771.04	$54,771.04	($52,834.04)	$7,864.64	($60,698.68)	-3133.64%
	FUNCTION: Educable Mentally Handicapped - 121	$3,151,882.00	$0.00	$3,151,882.00	$1,546,266.80	$1,546,266.80	$1,605,615.20	$1,707,204.50	($101,589.30)	-3.22%
100.122.1000000.0000.000	Salaries	$465,214.00	$0.00	$465,214.00	$195,603.44	$195,603.44	$269,610.56	$301,236.29	($31,625.73)	-6.80%
100.122.2000000.0000.000	Employee Benefits	$188,970.00	$0.00	$188,970.00	$81,216.88	$81,216.88	$107,753.12	$30,976.44	$76,776.68	40.63%
100.122.3000000.0000.000	Purchased Services	$750.00	$0.00	$750.00	$1,393.41	$1,393.41	($643.41)	$0.00	($643.41)	-85.79%
100.122.4000000.0000.000	Supplies and Materials	$1,998.00	$0.00	$1,998.00	$2,683.84	$2,683.84	($685.84)	($8.50)	($677.34)	-33.90%
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	$283,397.57	$283,397.57	$373,534.43	$332,204.23	$41,330.20	6.29%
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	$25,503.22	$25,503.22	$48,738.78	$40,838.78	$7,900.00	10.64%
100.124.2000000.0000.000	Employee Benefits	$30,335.00	$0.00	$30,335.00	$9,747.06	$9,747.06	$20,587.94	$3,302.85	$17,285.09	56.98%
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	$35,345.28	$35,345.28	$71,251.72	$44,141.63	$27,110.09	25.43%
100.125.1000000.0000.000	Salaries	$264,827.00	$0.00	$264,827.00	$98,272.69	$98,272.69	$166,554.31	$155,454.30	$11,100.01	4.19%
100.125.2000000.0000.000	Employee Benefits	$111,139.00	$0.00	$111,139.00	$41,560.08	$41,560.08	$69,578.92	$14,310.93	$55,267.99	49.73%
100.125.3000000.0000.000	Purchased Services	$68,500.00	$0.00	$68,500.00	$74,521.51	$74,521.51	($6,021.51)	$18,094.49	($24,116.00)	-35.21%
100.125.4000000.0000.000	Supplies and Materials	$4,037.00	$0.00	$4,037.00	$486.27	$486.27	$3,550.73	$0.00	$3,550.73	87.95%
	FUNCTION: Hearing Handicapped - 125	$448,503.00	$0.00	$448,503.00	$214,840.55	$214,840.55	$233,662.45	$187,859.72	$45,802.73	10.21%
100.126.1000000.0000.000	Salaries	$1,773,716.00	$0.00	$1,773,716.00	$756,082.49	$756,082.49	$1,017,633.51	$1,175,543.03	($157,909.52)	-8.90%
100.126.2000000.0000.000	Employee Benefits	$744,068.00	$0.00	$744,068.00	$320,088.43	$320,088.43	$423,979.57	$109,542.81	$314,436.76	42.26%
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	$36,416.44	$36,416.44	$53,978.56	($775.31)	$54,753.87	60.57%
	FUNCTION: Speech Handicapped - 126	$3,039,994.00	$0.00	$3,039,994.00	$1,112,587.36	$1,112,587.36	$1,927,406.64	$1,284,310.53	$643,096.11	21.15%
100.127.1000000.0000.000	Salaries	$4,130,498.00	$0.00	$4,130,498.00	$1,660,084.65	$1,660,084.65	$2,470,413.35	$2,622,943.57	($152,530.22)	-3.69%
100.127.2000000.0000.000	Employee Benefits	$1,707,325.00	$0.00	$1,707,325.00	$712,075.23	$712,075.23	$995,249.77	$255,801.40	$739,448.37	43.31%
100.127.3000000.0000.000	Purchased Services	$48,790.00	$0.00	$48,790.00	$8,126.39	$8,126.39	$40,663.61	$0.00	$40,663.61	83.34%

Board Report Expenditures

From Date: 7/1/2022 To Date: 12/31/2022

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	$85,021.30	$85,021.30	$32,332.70	($27.83)	$32,360.53	27.58%
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	$2,470,307.57	$2,470,307.57	$3,533,659.43	$2,878,717.14	$654,942.29	10.91%
100.128.1000000.0000.000	Salaries	$627,308.00	$0.00	$627,308.00	$173,824.27	$173,824.27	$453,483.73	$267,819.72	$185,664.01	29.60%
100.128.2000000.0000.000	Employee Benefits	$300,165.00	$0.00	$300,165.00	$74,864.03	$74,864.03	$225,300.97	$25,983.09	$199,317.88	66.40%
100.128.3000000.0000.000	Purchased Services	$6,500.00	$0.00	$6,500.00	$1,881.97	$1,881.97	$4,618.03	$0.00	$4,618.03	71.05%
100.128.4000000.0000.000	Supplies and Materials	$3,951.00	$0.00	$3,951.00	$2,684.75	$2,684.75	$1,266.25	($734.17)	$2,000.42	50.63%
FUNCTION: Emotionally Handicapped - 128		$937,924.00	$0.00	$937,924.00	$253,255.02	$253,255.02	$684,668.98	$293,068.64	$391,600.34	41.75%
100.129.1000000.0000.000	Salaries	$644,741.00	$0.00	$644,741.00	$309,590.95	$309,590.95	$335,150.05	$445,890.62	($110,740.57)	-17.18%
100.129.2000000.0000.000	Employee Benefits	$300,081.00	$0.00	$300,081.00	$135,419.09	$135,419.09	$164,661.91	$46,304.36	$118,357.55	39.44%
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	$445,010.04	$445,010.04	$508,229.96	$492,194.98	$16,034.98	1.68%
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	$1,802.68	$1,802.68	$6,137.32	$1,515.37	$4,621.95	58.21%
100.136.2000000.0000.000	Employee Benefits	$2,536.00	$0.00	$2,536.00	$724.54	$724.54	$1,811.46	$222.43	$1,589.03	62.66%
100.136.3000000.0000.000	Purchased Services	$750.00	$0.00	$750.00	$35,115.44	$35,115.44	($34,365.44)	$0.00	($34,365.44)	-4582.06%
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	$37,642.66	$37,642.66	($26,016.66)	$1,737.80	($27,754.46)	-238.73%
100.137.1000000.0000.000	Salaries	$1,118,233.00	$0.00	$1,118,233.00	$458,534.65	$458,534.65	$659,698.35	$651,082.22	$8,616.13	0.77%
100.137.2000000.0000.000	Employee Benefits	$526,651.00	$0.00	$526,651.00	$204,576.81	$204,576.81	$322,074.19	$68,766.80	$253,307.39	48.10%
100.137.3000000.0000.000	Purchased Services	$30,474.00	$0.00	$30,474.00	$3,137.33	$3,137.33	$27,336.67	$0.00	$27,336.67	89.70%
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	$666,248.79	$666,248.79	$1,009,649.21	$719,849.02	$289,800.19	17.29%
100.138.1000000.0000.000	Salaries	$2,390.00	$0.00	$2,390.00	$910.15	$910.15	$1,479.85	$215.32	$1,264.53	52.91%
100.138.2000000.0000.000	Employee Benefits	$1,036.00	$0.00	$1,036.00	$372.48	$372.48	$663.52	$104.08	$559.44	54.00%
UNCTION: Preschool Handicapped Homebased (3 & 4 yr olds) - 138		$3,426.00	$0.00	$3,426.00	$1,282.63	$1,282.63	$2,143.37	$319.40	$1,823.97	53.24%
100.139.1000000.0000.000	Salaries	$1,145,599.00	$0.00	$1,145,599.00	$431,233.28	$431,233.28	$714,365.72	$649,372.38	$64,993.34	5.67%
100.139.2000000.0000.000	Employee Benefits	$524,703.00	$0.00	$524,703.00	$195,381.18	$195,381.18	$329,321.82	$68,204.92	$261,116.90	49.76%

Board Report Expenditures

From Date: 7/1/2022 To Date: 12/31/2022

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	$9,223.04	$9,223.04	$13,634.96	$1,065.00	$12,569.96	54.99%
100.139.4000000.0000.000	Supplies and Materials	$21,851.00	$3,400.00	$25,251.00	$19,574.50	$19,574.50	$5,676.50	($837.50)	$6,514.00	25.80%
100.139.6000000.0000.000	Other Objects	$3,500.00	$0.00	$3,500.00	$374.00	$374.00	$3,126.00	$0.00	$3,126.00	89.31%
FUNCTION: Early Childhood Programs - 139		$1,721,911.00	$0.00	$1,721,911.00	$655,786.00	$655,786.00	$1,066,125.00	$717,804.80	$348,320.20	20.23%
100.141.1000000.0000.000	Salaries	$1,114,330.00	$0.00	$1,114,330.00	$413,269.91	$413,269.91	$701,060.09	$614,814.93	$86,245.16	7.74%
100.141.2000000.0000.000	Employee Benefits	$494,745.00	$0.00	$494,745.00	$173,110.32	$173,110.32	$321,634.68	$57,516.98	$264,117.70	53.38%
100.141.3000000.0000.000	Purchased Services	$6,650.00	$100.00	$6,750.00	$3,709.54	$3,709.54	$3,040.46	$0.00	$3,040.46	45.04%
100.141.4000000.0000.000	Supplies and Materials	$12,725.00	($469.00)	$12,256.00	$2,261.39	$2,261.39	$9,994.61	($1,773.12)	$11,767.73	96.02%
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	$592,720.16	$592,720.16	$1,035,729.84	$670,558.79	$365,171.05	22.42%
100.143.1000000.0000.000	Salaries	$254,537.00	$0.00	$254,537.00	$77,113.41	$77,113.41	$177,423.59	$124,072.49	$53,351.10	20.96%
100.143.2000000.0000.000	Employee Benefits	$110,435.00	$0.00	$110,435.00	$31,039.97	$31,039.97	$79,395.03	$10,674.96	$68,720.07	62.23%
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	$108,153.38	$108,153.38	$257,818.62	$134,747.45	$123,071.17	33.63%
100.144.3000000.0000.000	Purchased Services	$10,000.00	$0.00	$10,000.00	$7,306.58	$7,306.58	$2,693.42	$0.00	$2,693.42	26.93%
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	$12,090.00	$12,090.00	($440.00)	$0.00	($440.00)	-3.78%
FUNCTION: International Baccalaureate - 144		$60,000.00	$0.00	$60,000.00	$21,669.57	$21,669.57	$38,330.43	$0.00	$38,330.43	63.88%
100.145.1000000.0000.000	Salaries	$71,289.00	$0.00	$71,289.00	$16,497.50	$16,497.50	$54,791.50	$17,240.75	$37,550.75	52.67%
100.145.2000000.0000.000	Employee Benefits	$22,189.00	$0.00	$22,189.00	$5,920.34	$5,920.34	$16,268.66	$5,939.60	$10,329.06	46.55%
100.145.3000000.0000.000	Purchased Services	$6,000.00	$0.00	$6,000.00	$1,500.00	$1,500.00	$4,500.00	$6,275.00	($1,775.00)	-29.58%
FUNCTION: Homebound - 145		$99,478.00	$0.00	$99,478.00	$23,917.84	$23,917.84	$75,560.16	$29,455.35	$46,104.81	46.35%
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	$55,111.74	$55,111.74	$125,764.26	$85,163.12	$40,601.14	22.45%
100.148.2000000.0000.000	Employee Benefits	$72,884.00	$0.00	$72,884.00	$22,615.80	$22,615.80	$50,268.20	$7,226.96	$43,041.24	59.05%
100.148.3000000.0000.000	Purchased Services	$7,000.00	$0.00	$7,000.00	$495.46	$495.46	$6,504.54	$110.20	$6,394.34	91.35%
100.148.4000000.0000.000	Supplies and Materials	$2,875.00	$0.00	$2,875.00	$934.67	$934.67	$1,940.33	$0.00	$1,940.33	67.49%
FUNCTION: Gifted and Talented Artistic - 148		$263,635.00	$0.00	$263,635.00	$79,157.67	$79,157.67	$184,477.33	$92,500.28	$91,977.05	34.89%
100.149.1000000.0000.000	Salaries	$634,290.00	$0.00	$634,290.00	$354,155.53	$354,155.53	$280,134.47	$351,974.97	($71,840.50)	-11.33%

Board Report Expenditures

From Date: 7/1/2022 To Date: 12/31/2022

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

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Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.149.2000000.0000.000	Employee Benefits	$308,789.00	$0.00	$308,789.00	$124,056.34	$124,056.34	$184,732.66	$42,064.49	$142,668.17	46.20%
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	$478,211.87	$478,211.87	$2,468,367.13	$394,039.46	$2,074,327.67	70.40%
100.161.1000000.0000.000	Salaries	$754,446.00	$0.00	$754,446.00	$309,186.03	$309,186.03	$445,259.97	$464,166.87	($18,906.90)	-2.51%
100.161.2000000.0000.000	Employee Benefits	$424,222.00	$0.00	$424,222.00	$141,575.70	$141,575.70	$282,646.30	$48,389.61	$234,256.69	55.22%
100.161.3000000.0000.000	Purchased Services	$4,250.00	$0.00	$4,250.00	$5,112.46	$5,112.46	($862.46)	$0.00	($862.46)	-20.29%
100.161.4000000.0000.000	Supplies and Materials	$30,639.00	$0.00	$30,639.00	$7,277.73	$7,277.73	$23,361.27	($276.51)	$23,637.78	77.15%
FUNCTION: Other Exceptional Programs - 161		$1,213,557.00	$0.00	$1,213,557.00	$463,151.92	$463,151.92	$750,405.08	$512,279.97	$238,125.11	19.62%
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	$53,858.61	$53,858.61	$62,683.39	$57,393.13	$5,290.26	4.54%
100.181.2000000.0000.000	Employee Benefits	$54,437.00	$0.00	$54,437.00	$16,529.12	$16,529.12	$37,907.88	$5,931.39	$31,976.49	58.74%
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	$70,387.73	$70,387.73	$103,401.27	$63,324.52	$40,076.75	23.06%
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	$33,179.36	$33,179.36	($8,822.36)	$33,879.68	($42,702.04)	-175.32%
100.188.2000000.0000.000	Employee Benefits	$24,538.00	$0.00	$24,538.00	$14,209.94	$14,209.94	$10,328.06	$4,065.81	$6,262.25	25.52%
100.188.4000000.0000.000	Supplies and Materials	$284.00	$0.00	$284.00	$229.00	$229.00	$55.00	$0.00	$55.00	19.37%
FUNCTION: Parenting/Family Literacy - 188		$49,179.00	$0.00	$49,179.00	$47,618.30	$47,618.30	$1,560.70	$37,945.49	($36,384.79)	-73.98%

Board Report Expenditures

From Date: 7/1/2022 To Date: 12/31/2022

Fiscal Year: 2022-2023 ☐ Include pre encumbrance ☐ Print accounts with zero balance ☑ Filter Encumbrance Detail by Date Range
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Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.190.1000000.0000.000	Salaries	$719,270.00	$0.00	$719,270.00	$252,237.54	$252,237.54	$467,032.46	$378,582.53	$88,449.93	12.30%
100.190.2000000.0000.000	Employee Benefits	$249,543.00	$0.00	$249,543.00	$79,791.94	$79,791.94	$169,751.06	$24,792.42	$144,958.64	58.09%
100.190.6000000.0000.000	Other Objects	$20,800.00	$0.00	$20,800.00	$3,851.64	$3,851.64	$16,948.36	$1,077.50	$15,870.86	76.30%
FUNCTION:	Instructional Pupil Activity - 190	$989,613.00	$0.00	$989,613.00	$335,881.12	$335,881.12	$653,731.88	$404,452.45	$249,279.43	25.19%
100.211.1000000.0000.000	Salaries	$1,227,802.00	$0.00	$1,227,802.00	$597,503.86	$597,503.86	$630,298.14	$801,109.48	($170,811.34)	-13.91%
100.211.2000000.0000.000	Employee Benefits	$629,449.00	$0.00	$629,449.00	$271,881.59	$271,881.59	$357,567.41	$88,869.17	$268,698.24	42.69%
100.211.3000000.0000.000	Purchased Services	$75,000.00	$0.00	$75,000.00	$1,626.47	$1,626.47	$73,373.53	$0.00	$73,373.53	97.83%
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	$871,264.66	$871,264.66	$1,087,096.34	$889,978.65	$197,117.69	10.07%
100.212.1000000.0000.000	Salaries	$3,833,594.00	$0.00	$3,833,594.00	$1,586,614.86	$1,586,614.86	$2,246,979.14	$2,153,140.49	$93,838.65	2.45%
100.212.2000000.0000.000	Employee Benefits	$1,666,184.00	$0.00	$1,666,184.00	$678,639.12	$678,639.12	$987,544.88	$219,989.09	$767,555.79	46.07%
100.212.3000000.0000.000	Purchased Services	$3,500.00	$0.00	$3,500.00	$1,214.67	$1,214.67	$2,285.33	$0.00	$2,285.33	65.30%
100.212.4000000.0000.000	Supplies and Materials	$51,390.00	$375.00	$51,765.00	$16,215.02	$16,215.02	$35,549.98	($1,224.02)	$36,774.00	71.04%
FUNCTION:	Guidance Services - 212	$5,554,668.00	$375.00	$5,555,043.00	$2,282,683.67	$2,282,683.67	$3,272,359.33	$2,371,905.56	$900,453.77	16.21%
100.213.1000000.0000.000	Salaries	$2,216,979.00	$0.00	$2,216,979.00	$893,154.72	$893,154.72	$1,323,824.28	$1,301,317.05	$22,507.23	1.02%
100.213.2000000.0000.000	Employee Benefits	$989,803.00	$0.00	$989,803.00	$397,119.46	$397,119.46	$592,683.54	$133,903.31	$458,780.23	46.35%
100.213.3000000.0000.000	Purchased Services	$155,532.00	$0.00	$155,532.00	$75,169.20	$75,169.20	$80,362.80	$185,000.00	($104,637.20)	-67.28%
100.213.4000000.0000.000	Supplies and Materials	$53,952.00	($750.00)	$53,202.00	$15,201.77	$15,201.77	$38,000.23	($2,248.83)	$40,249.06	75.65%
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	($750.00)	$3,415,641.00	$1,380,645.15	$1,380,645.15	$2,034,995.85	$1,617,971.53	$417,024.32	12.21%
100.214.1000000.0000.000	Salaries	$1,315,832.00	$0.00	$1,315,832.00	$601,358.30	$601,358.30	$714,473.70	$794,482.06	($80,008.36)	-6.08%
100.214.2000000.0000.000	Employee Benefits	$551,780.00	$0.00	$551,780.00	$244,622.34	$244,622.34	$307,157.66	$76,096.26	$231,061.40	41.88%
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	$5,660.08	$5,660.08	$189.92	($43.82)	$233.74	4.00%
FUNCTION:	Psychological Services - 214	$1,975,836.00	$0.00	$1,975,836.00	$852,917.72	$852,917.72	$1,122,918.28	$870,534.50	$252,383.78	12.77%
100.217.1000000.0000.000	Salaries	$105,935.00	$0.00	$105,935.00	$56,217.45	$56,217.45	$49,717.55	$45,185.04	$4,532.51	4.28%
100.217.2000000.0000.000	Employee Benefits	$35,863.00	$0.00	$35,863.00	$21,925.54	$21,925.54	$13,937.46	$5,417.91	$8,519.55	23.76%
FUNCTION:	Career Specialist Services - 217	$141,798.00	$0.00	$141,798.00	$78,142.99	$78,142.99	$63,655.01	$50,602.95	$13,052.06	9.20%
100.221.1000000.0000.000	Salaries	$1,982,148.00	$0.00	$1,982,148.00	$1,075,601.28	$1,075,601.28	$906,546.72	$1,252,836.43	($346,289.71)	-17.47%
100.221.2000000.0000.000	Employee Benefits	$762,239.00	$0.00	$762,239.00	$421,951.05	$421,951.05	$340,287.95	$118,614.70	$221,673.25	29.08%
100.221.3000000.0000.000	Purchased Services	$615,100.00	($43,387.50)	$571,712.50	$335,491.45	$335,491.45	$236,221.05	$11,260.57	$224,960.48	39.35%
100.221.4000000.0000.000	Supplies and Materials	$53,115.00	$43,387.50	$96,502.50	$93,106.70	$93,106.70	$3,395.80	$1,509.00	$1,886.80	1.96%

Board Report Expenditures

From Date: 7/1/2022 To Date: 12/31/2022

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	$31,112.00	$31,112.00	$818.00	($53.00)	$871.00	2.73%
JNCTION: Improvement of Instruction	Curriculum Development - 221	$3,444,532.00	$0.00	$3,444,532.00	$1,957,262.48	$1,957,262.48	$1,487,269.52	$1,384,167.70	$103,101.82	2.99%
100.222.1000000.0000.000	Salaries	$1,987,961.00	$0.00	$1,987,961.00	$772,373.77	$772,373.77	$1,215,587.23	$1,233,727.71	($18,140.48)	-0.91%
100.222.2000000.0000.000	Employee Benefits	$971,380.00	$0.00	$971,380.00	$342,607.01	$342,607.01	$628,772.99	$120,023.98	$508,749.01	52.37%
100.222.3000000.0000.000	Purchased Services	$0.00	$0.00	$0.00	$1,457.45	$1,457.45	($1,457.45)	$0.00	($1,457.45)	0.00%
100.222.4000000.0000.000	Supplies and Materials	$418,351.00	$0.00	$418,351.00	$182,740.12	$182,740.12	$235,610.88	$48,235.37	$187,375.51	44.79%
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	$1,299,353.35	$1,299,353.35	$2,078,513.65	$1,401,987.06	$676,526.59	20.03%
100.223.1000000.0000.000	Salaries	$1,040,915.00	$0.00	$1,040,915.00	$444,120.53	$444,120.53	$596,794.47	$523,537.76	$73,256.71	7.04%
100.223.2000000.0000.000	Employee Benefits	$411,172.00	$0.00	$411,172.00	$168,493.60	$168,493.60	$242,678.40	$50,981.65	$191,696.75	46.62%
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	$3,752.70	$3,752.70	$1,093.30	($335.94)	$1,429.24	29.49%
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	$617,166.83	$617,166.83	$847,606.17	$574,183.47	$273,422.70	18.67%
100.224.3000000.0000.000	Purchased Services	$75,622.00	$500.00	$76,122.00	$19,899.00	$19,899.00	$56,223.00	($1,831.00)	$58,054.00	76.26%
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	$17.33	$4,082.80	35.37%
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	$27,340.87	$27,340.87	$60,323.13	($1,813.67)	$62,136.80	70.88%
100.231.1000000.0000.000	Salaries	$68,922.00	$0.00	$68,922.00	$30,358.50	$30,358.50	$38,563.50	$34,461.00	$4,102.50	5.95%
100.231.2000000.0000.000	Employee Benefits	$21,336.00	$0.00	$21,336.00	$9,295.38	$9,295.38	$12,040.62	$2,161.92	$9,878.70	46.30%
100.231.3000000.0000.000	Purchased Services	$387,450.00	$0.00	$387,450.00	$334,962.85	$334,962.85	$52,487.15	$30,377.58	$22,109.57	5.71%
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	$983,825.73	$983,825.73	$43,882.27	$67,000.50	($23,118.23)	-2.25%
100.232.1000000.0000.000	Salaries	$295,419.00	$0.00	$295,419.00	$151,809.56	$151,809.56	$143,609.44	$149,809.44	($6,200.00)	-2.10%
100.232.2000000.0000.000	Employee Benefits	$108,081.00	$0.00	$108,081.00	$51,254.88	$51,254.88	$56,826.12	$13,719.66	$43,106.46	39.88%
100.232.3000000.0000.000	Purchased Services	$23,500.00	$0.00	$23,500.00	$22,227.07	$22,227.07	$1,272.93	$62,281.21	($61,008.28)	-259.61%
100.232.4000000.0000.000	Supplies and Materials	$9,723.00	$0.00	$9,723.00	$1,530.57	$1,530.57	$8,192.43	($31.32)	$8,223.75	84.58%
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	$228,249.92	$228,249.92	$215,973.08	$225,778.99	($9,805.91)	-2.21%
100.233.1000000.0000.000	Salaries	$11,852,120.00	$0.00	$11,852,120.00	$5,621,913.07	$5,621,913.07	$6,230,206.93	$6,185,951.97	$44,254.96	0.37%
100.233.2000000.0000.000	Employee Benefits	$5,029,520.00	$0.00	$5,029,520.00	$2,343,248.49	$2,343,248.49	$2,686,271.51	$661,891.20	$2,024,380.31	40.25%
100.233.3000000.0000.000	Purchased Services	$217,705.00	($16,742.89)	$200,962.11	$33,199.59	$33,199.59	$167,762.52	$6,564.76	$161,197.76	80.21%

Board Report Expenditures

From Date: 7/1/2022 To Date: 12/31/2022

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	$14,768.89	$271,720.89	$152,344.29	$152,344.29	$119,376.60	$21,187.74	$98,188.86	36.14%
100.233.6000000.0000.000	Other Objects	$24,026.00	$200.00	$24,226.00	$21,058.73	$21,058.73	$3,167.27	$591.36	$2,575.91	10.63%
FUNCTION: School Administration - 233		$17,380,323.00	($1,774.00)	$17,378,549.00	$8,171,764.17	$8,171,764.17	$9,206,784.83	$6,876,187.03	$2,330,597.80	13.41%
100.251.1000000.0000.000	Salaries	$73,206.00	$0.00	$73,206.00	$18,585.87	$18,585.87	$54,620.13	$26,100.71	$28,519.42	38.96%
100.251.2000000.0000.000	Employee Benefits	$54,505.00	$0.00	$54,505.00	$9,922.01	$9,922.01	$44,582.99	$3,335.91	$41,247.08	75.68%
100.251.3000000.0000.000	Purchased Services	$326,600.00	$0.00	$326,600.00	$60,068.25	$60,068.25	$266,531.75	$159,208.50	$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	$89,496.27	$89,496.27	$442,314.73	$188,645.12	$253,669.61	47.70%
100.252.1000000.0000.000	Salaries	$971,162.00	$0.00	$971,162.00	$476,737.19	$476,737.19	$494,424.81	$473,561.95	$20,862.86	2.15%
100.252.2000000.0000.000	Employee Benefits	$450,617.00	$0.00	$450,617.00	$201,866.97	$201,866.97	$248,750.03	$54,915.74	$193,834.29	43.02%
100.252.3000000.0000.000	Purchased Services	$194,807.00	$0.00	$194,807.00	$73,162.65	$73,162.65	$121,644.35	$14,248.33	$107,396.02	55.13%
100.252.4000000.0000.000	Supplies and Materials	$53,655.00	$0.00	$53,655.00	$3,191.48	$3,191.48	$50,463.52	$2,274.11	$48,189.41	89.81%
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	$5,275.00	$5,275.00	$2,225.00	($3,172.00)	$5,397.00	71.96%
FUNCTION: Fiscal Services - 252		$1,690,705.00	$0.00	$1,690,705.00	$760,233.29	$760,233.29	$930,471.71	$541,828.13	$388,643.58	22.99%
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	$4,173.72	$4,173.72	$10,826.28	$205.22	$10,621.06	70.81%
100.253.5000000.0000.000	Capital Outlay	$0.00	$0.00	$0.00	$613,076.08	$613,076.08	($613,076.08)	$0.00	($613,076.08)	0.00%
FUNCTION: Facilities Acquisition and Construction - 253		$300,938.00	$0.00	$300,938.00	$617,249.80	$617,249.80	($316,311.80)	$205.22	($316,517.02)	-105.18%
100.254.1000000.0000.000	Salaries	$7,251,251.00	$0.00	$7,251,251.00	$3,657,905.27	$3,657,905.27	$3,593,345.73	$3,374,529.33	$218,816.40	3.02%
100.254.2000000.0000.000	Employee Benefits	$3,722,444.00	$0.00	$3,722,444.00	$1,774,957.84	$1,774,957.84	$1,947,486.16	$463,083.74	$1,484,402.42	39.88%
100.254.3000000.0000.000	Purchased Services	$5,261,973.00	$0.00	$5,261,973.00	$2,703,361.73	$2,703,361.73	$2,558,611.27	$1,526,802.01	$1,031,809.26	19.61%
100.254.4000000.0000.000	Supplies and Materials	$6,514,538.00	$0.00	$6,514,538.00	$2,387,581.63	$2,387,581.63	$4,126,956.37	$542,968.03	$3,583,988.34	55.02%
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	$535.00	$535.00	($35.00)	($135.00)	$100.00	20.00%
FUNCTION: Operation and Maintenance of Plant - 254		$22,834,391.00	$0.00	$22,834,391.00	$10,538,697.13	$10,538,697.13	$12,295,693.87	$5,941,469.58	$6,354,224.29	27.83%
100.255.1000000.0000.000	Salaries	$5,397,535.00	$0.00	$5,397,535.00	$1,954,056.43	$1,954,056.43	$3,443,478.57	$2,421,572.93	$1,021,905.64	18.93%
100.255.2000000.0000.000	Employee Benefits	$2,390,347.00	$0.00	$2,390,347.00	$880,039.83	$880,039.83	$1,510,307.17	$281,339.51	$1,228,967.66	51.41%
100.255.3000000.0000.000	Purchased Services	$180,000.00	$0.00	$180,000.00	$45,984.01	$45,984.01	$134,015.99	$61,810.84	$72,205.15	40.11%
100.255.4000000.0000.000	Supplies and Materials	$56,500.00	$0.00	$56,500.00	$16,242.91	$16,242.91	$40,257.09	($1,856.21)	$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: 12/31/2022

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	$2,896,323.18	$2,896,323.18	$5,129,058.82	$2,762,867.07	$2,366,191.75	29.48%
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%
100.256.4000000.0000.000	Supplies and Materials	$0.00	$0.00	$0.00	$240,063.45	$240,063.45	($240,063.45)	$1,059,936.55	($1,300,000.00)	0.00%
FUNCTION: Food Services - 256		$0.00	$0.00	$0.00	$402,633.30	$402,633.30	($402,633.30)	$1,059,936.55	($1,462,569.85)	0.00%
100.257.1000000.0000.000	Salaries	$331,152.00	$0.00	$331,152.00	$139,814.44	$139,814.44	$191,337.56	$135,814.22	$55,523.34	16.77%
100.257.2000000.0000.000	Employee Benefits	$108,476.00	$0.00	$108,476.00	$56,790.62	$56,790.62	$51,685.38	$14,643.54	$37,041.84	34.15%
100.257.3000000.0000.000	Purchased Services	$508,294.00	$0.00	$508,294.00	$204,060.59	$204,060.59	$304,233.41	$4,532.31	$299,701.10	58.96%
100.257.4000000.0000.000	Supplies and Materials	$44,911.00	$0.00	$44,911.00	$11,680.46	$11,680.46	$33,230.54	($825.34)	$34,055.88	75.83%
FUNCTION: Internal Services - 257		$992,833.00	$0.00	$992,833.00	$412,346.11	$412,346.11	$580,486.89	$154,164.73	$426,322.16	42.94%
100.258.1000000.0000.000	Salaries	$216,253.00	$0.00	$216,253.00	$114,235.86	$114,235.86	$102,017.14	$81,670.86	$20,346.28	9.41%
100.258.2000000.0000.000	Employee Benefits	$90,293.00	$0.00	$90,293.00	$45,126.51	$45,126.51	$45,166.49	$9,929.52	$35,236.97	39.03%
100.258.3000000.0000.000	Purchased Services	$2,384,234.00	$0.00	$2,384,234.00	$132,745.87	$132,745.87	$2,251,488.13	$2,133,036.56	$118,451.57	4.97%
100.258.4000000.0000.000	Supplies and Materials	$25,000.00	$0.00	$25,000.00	$13,905.18	$13,905.18	$11,094.82	$1,098.34	$9,996.48	39.99%
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	$306,013.42	$306,013.42	$2,410,176.58	$2,225,735.28	$184,441.30	6.79%
100.262.1000000.0000.000	Salaries	$757,597.00	$0.00	$757,597.00	$394,906.86	$394,906.86	$362,690.14	$381,052.38	($18,362.24)	-2.42%
100.262.2000000.0000.000	Employee Benefits	$370,120.00	$0.00	$370,120.00	$157,259.33	$157,259.33	$212,860.67	$40,659.23	$172,201.44	46.53%
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	$582,166.19	$582,166.19	$570,550.81	$442,054.11	$128,496.70	11.15%
100.263.1000000.0000.000	Salaries	$412,349.00	$0.00	$412,349.00	$228,396.30	$228,396.30	$183,952.70	$228,902.64	($44,949.94)	-10.90%
100.263.2000000.0000.000	Employee Benefits	$188,907.00	$0.00	$188,907.00	$96,904.46	$96,904.46	$92,002.54	$25,959.49	$66,043.05	34.96%
100.263.3000000.0000.000	Purchased Services	$184,886.00	$0.00	$184,886.00	$79,696.00	$79,696.00	$105,190.00	$77.60	$105,112.40	56.85%
100.263.4000000.0000.000	Supplies and Materials	$40,000.00	$0.00	$40,000.00	$29,268.51	$29,268.51	$10,731.49	($1,134.52)	$11,866.01	29.67%
100.263.6000000.0000.000	Other Objects	$12,000.00	$0.00	$12,000.00	($3,482.14)	($3,482.14)	$15,482.14	$0.00	$15,482.14	129.02%
FUNCTION: Information Services - 263		$838,142.00	$0.00	$838,142.00	$430,783.13	$430,783.13	$407,358.87	$253,805.21	$153,553.66	18.32%
100.264.1000000.0000.000	Salaries	$782,105.00	$0.00	$782,105.00	$412,769.24	$412,769.24	$369,335.76	$383,742.88	($14,407.12)	-1.84%
100.264.2000000.0000.000	Employee Benefits	$301,236.00	$0.00	$301,236.00	$171,097.84	$171,097.84	$130,138.16	$44,607.45	$85,530.71	28.39%
100.264.3000000.0000.000	Purchased Services	$34,700.00	$0.00	$34,700.00	$9,705.91	$9,705.91	$24,994.09	$16,836.46	$8,157.63	23.51%
100.264.4000000.0000.000	Supplies and Materials	$30,402.00	$0.00	$30,402.00	$6,968.71	$6,968.71	$23,433.29	$111.56	$23,321.73	76.71%
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	$601,691.70	$601,691.70	$548,501.30	$445,298.35	$103,202.95	8.97%

Board Report Expenditures

From Date: 7/1/2022 To Date: 12/31/2022

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
100.266.1000000.0000.000	Salaries	$1,723,291.00	$0.00	$1,723,291.00	$875,401.19	$875,401.19	$847,889.81	$806,914.28	$40,975.53	2.38%
100.266.2000000.0000.000	Employee Benefits	$714,750.00	$0.00	$714,750.00	$351,309.11	$351,309.11	$363,440.89	$92,018.47	$271,422.42	37.97%
100.266.3000000.0000.000	Purchased Services	$1,476,867.00	$0.00	$1,476,867.00	$679,946.25	$679,946.25	$796,920.75	$58,043.23	$738,877.52	50.03%
100.266.4000000.0000.000	Supplies and Materials	$25,000.00	$0.00	$25,000.00	$14,223.20	$14,223.20	$10,776.80	($644.45)	$11,421.25	45.69%
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	$1,921,079.75	$1,921,079.75	$2,019,004.25	$956,331.53	$1,062,672.72	26.97%
100.271.1000000.0000.000	Salaries	$2,076,449.00	$0.00	$2,076,449.00	$862,468.24	$862,468.24	$1,213,980.76	$1,007,476.23	$206,504.53	9.95%
100.271.2000000.0000.000	Employee Benefits	$633,048.00	$0.00	$633,048.00	$291,485.85	$291,485.85	$341,562.15	$83,896.02	$257,666.13	40.70%
100.271.3000000.0000.000	Purchased Services	$217,528.00	$0.00	$217,528.00	$149,595.25	$149,595.25	$67,932.75	$7,845.25	$60,087.50	27.62%
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	$1,678,549.34	$1,678,549.34	$1,660,075.66	$1,099,217.50	$560,858.16	16.80%
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	$89,362,494.93	$89,362,494.93	$123,119,095.07	$88,603,288.65	$34,515,806.42	16.24%

End of Report

EXHIBIT F

MEMORANDUM

To: Members of the Board of Trustees

From: Maddison Paul,
Chief Financial Officer

Date: February 23, 2023

Re: February 27, 2023 Board Meeting
Superintendent's Report
ESSER Quarterly Update

Attached for your information are the budget and expenditure reports for ESSER I, II and III through December 31, 2022.

Attachments

School District Five of Lexington and Richland Counties

Elementary and Secondary School Emergency Relief Funds (ESSER I) - CARES Act

as of June 30, 2021

Priority	*Budget*	*Committed*	*Expenditure*	*Remaining*
Coordination of Preparedness and Response Efforts	$14,180.00		$14,180.00	$0.00
Provisions for Principals and other School Leaders	$26,299.00		$26,299.00	$0.00
Other Activities to maintain the Operation of and Continuity of Services within the District *	$1,589,403.00		$1,589,403.00	$0.00
Total	$1,629,882.00	$0.00	$1,629,882.00	$0.00

** Student Nutrition and Bus Drivers providing continued services to students between March 16, 2020 and June 30, 2020*

*** $7,870.14 provided for equitable services for non-public, nonprofit schools within District Five*

Deadline for Final Spending 9/30/2022

School District Five of Lexington and Richland Counties

Elementary and Secondary School Emergency Relief Funds (ESSER II)

as of December 31, 2022

Priority	*Budget*	*Committed*	*Expenditure**	*Remaining*
Provision of Mental Health Services and Supports	$1,600,000.00	$76,159.08	$679,909.80	$843,931.12
Addressing Learning Loss Among Students	$2,500,000.00	$24,856.36	$2,273,915.03	$201,228.61
School Facility Repairs and Improvements	$595,060.85	$22,996.96	$571,626.34	$437.55
Improve Indoor Air Quality in School Facilities	$1,984,758.15	$265,623.59	$1,719,134.55	$0.01
Total	$6,679,819.00	$389,635.99	$5,244,585.72	$1,045,597.29

* includes FY20-21 & FY21-22 Expenditures

Deadline for Final Spending 9/30/2023

School District Five of Lexington and Richland Counties

American Recovery Plan - Elementary and Secondary School Emergency Relief Funds (ESSER III)

as of December 31, 2022.

Priority	*Budget*	*Committed*	*Expenditure**	*Remaining*
Addressing Learning Loss	$3,006,000.40	$0.00	$1,085,447.63	$1,920,552.77
Coordination of Preparedness and Response Efforts	$378,000.00	$16,060.92	$38,108.17	$323,830.91
Activities to Address the Unique Needs of Students	$511,349.60	$64,444.10	$64,488.53	$382,416.97
Sanitation Services and Supplies	$650,000.00	$0.00	$52,567.82	$597,432.18
Planning and Coordination during Long-term Closures	$72,000.00	$0.00	$72,000.00	$0.00
Purchase of Educational Technology	$90,000.00	$0.00	$12,944.52	$77,055.48
Provision of Mental Health Services and Supports	$2,809,000.00	$298,076.75	$711,939.04	$1,798,984.21
School Facility Repairs and Improvements	$2,210,000.00	$130,279.28	$1,543,000.92	$536,719.80
Improve Indoor Air Quality in School Facilities	$4,976,342.00	$327,968.40	$3,379,975.24	$1,268,398.36
Strategies and Public Health Protocols	$310,000.00	$0.00	$48,376.35	$261,623.65
Total	$15,012,692.00	$836,829.45	$7,008,848.22	$7,167,014.33

**Includes FY21-22 Expenditures*

Deadline for Final Spending 9/30/2024

EXHIBIT H

To: Members of the Board of Trustees

From: Amanda Taylor
Director, Office of Communications

Date: February 22, 2023

Re: Proposed RFP for Communication Strategy Developer

Recommendation:
The administration recommends that the Board of Trustees approve the proposed RFP for a communication strategy developer and allow the solicitation to be published.

School District Five's current communication strategy includes one website host vendor and a different vendor for the district's messaging system. School District Five currently does not have a mobile application.

The administration is proposing an RFP that would combine the website host and messaging system and create a new mobile application, all provided by the same vendor. This single-vendor communication strategy will streamline processes, because all of the communication platforms will interact and have one source of data input.

A new mobile device application will provide School District Five with a more robust communication strategy. It will allow for direct parent interaction and increased engagement. The application will be customizable to parents' needs and preferences and provide desired information on demand. Families will also receive immediate, real-time notifications in times of emergency.

The anticipated timeline for the solicitation process will be as follows:

- RFP published for potential bidders (2 weeks)
- Proposals received and distributed to a School District Five Selection Committee
    - Selection Committee will include 3-5 members chosen from the following areas: Communications, Technology, Accountability, School-level Representatives
- Selection Committee reviews proposals and chooses a vendor (10-14 days)
- Product development and implementation with vendor begins (up to 6 months)

Upon board approval, School District Five staff will immediately begin seeking input from district stakeholders, including staff and members of the Superindent's Advisory Committees, on which features of the

communications strategy are most important and useful. District staff will use that information throughout the development and implementation period with the selected vendor.

There will not be any cost to School District Five until the district selects a vendor and enters into a contract for services. A draft scope of services is attached for the Board's reference to see exactly what specifications School District Five will request.

Once approved by the Board of Trustees, School District Five will release the RFP and proceed with the selection and implementation process, with a target roll-out date prior to the start of the 2023-2024 school year.

DRAFT Scope of Services for New Communications Strategy

School District Five of Lexington and Richland Counties is seeking a single vendor to provide a publishing platform, website host, mobile application, mass notification system, all with social media integration.

SCOPE OF WORK/SYSTEM CAPABILITIES

School District Five of Lexington and Richland Counties (hereinafter, "the District") invites all qualified firms to provide proposals for all services as they relate to the hosting of a district and school based website publishing solution and website maintenance service that offers a hierarchy of levels enabling each school to have its own private and public system online, as well as be part of the larger district community. The system should allow district and school-level administrators the capability to quickly and easily put their information online. The District also requests a coordinating mobile application (iOS and Android), mass notification system, and social media integration abilities.

This system should have features and capabilities as follows:

WEBSITE

Public Features

- Fully customizable Individual URLs for the main District site, each school in the District, and each teacher in the District
- District and School home pages, including directories, calendars, and daily announcements
- District and School resource pages
- Layout management
- Secure blogs
- Podcast / Vodcast viewing
- Translation tool
- Personal and shared file storage
- Ability to be viewed in various web browsers
- HTML5
- Mobile site functionality
- Fully native internal website search (no external embeds)
- Ability to include pop-up alerts throughout the website for emergency notifications
- Fully native, social media-like feed on the homepage and each school site's homepage, which shares content with the District social media accounts; must not be an embedded social media feed and must function without any social media integrations
- ADA compliant and guardrails to help the district remain in compliance (i.e., alt-text for all images, pre-set font properties, etc.)
- Tab navigability
- Hosting of all publically accessible websites for the District and Individual Schools
- Option of redesign once per year at no additional cost

Private Features

- Logins with private views for Teachers and Administrators
- Secure Login for Students to Comment on Blogs and Shared Files
- Personal and Shared File Storage (Include options for various storage allocations and costs.)
- Photo/video/document uploading capabilities
- Member Directories and Search Capabilities
- School and District Calendars
- Ability to Transfer Current Web Content/Content Migration
- Ability to be viewed and edited by Users in various web browsers
- RSS Feed
- HTML Embedding Ability
- Podcast Uploading
- Vodcast Uploading – Option for HD Display
- Google application integration
- Secure Login Capability
- WYSIWYG Type Editor
- 24/7 Access to modifying sites by multiple users at the same time
- Auto-Save feature
- District template with ability to change background images
- Hosting of all privately accessible websites for the District and Individual Schools

Integration

- Integration with MS Active Directory to auto populate a School Staff Web Page by location
- Integration with PowerSchool Student Information Systems
- School Interoperability Framework (SIF) Compliant
- Integration of Google

MOBILE APPLICATION (APP)

- Must include a fully native mobile app for both iOS and Android.
- Custom designed according to the district brand. The district will be the publisher of the app with no mention to the developer (100% whitelabled).
- Completely separate sections for each campus. Users should be able to switch between schools from every screen with no more than two clicks.
- Ability to send push notifications to individual, personalized groups which the users may select.
- Fully native, social media-like feed on the homepage and each school's section of the app, which shares content with the district social media accounts. This must not be an embedded social media feed and must function without any social media integrations. Posts need to have the capability to show up to four images. All images should be clickable to enlarge (and not link out to social media).

- Automatically translate into the user's default language according to their phone's settings.

PUBLISHING PLATFORM/MOBILE BACKEND

- Single publishing platform/CMS must power the website, mobile app, mass notification system, and social media. It has to be provided by a single vendor.
- Must have the ability to send a message from one interface and with one click to: the district website, mobile app, Instagram, Twitter, Facebook, and as a text message and phone call.
- Must include the option to send messages to multiple campuses at once, connected to each campus's Facebook, Twitter, and Instagram page.
- Must include a native news/blog section.
- Must be able to post to just the district's page, all of the school sites, or select schools.
- A user must be able to add images, videos, links, and custom code (among other design elements) to the body of the text.
- Social pages must connect to pages of each school that it is being shared to.
- Must include an event calendar that syncs with all of the District's calendars in order to cut down on user workload. Users must also be able to add in events manually, should they choose to do so.
- The calendar must have multiple filters to help our community easily find the events they are looking for.
- Ability to share an event using native iPhone/Android functionality.
- Must include an athletics section that will show the dates for all games.
- Must have individual subsections for each team, with a schedule for all of their games within the subsection, as well as the team's overall record and scores for each game.
- Must include a staff directory with a uniformed design which can be updated via MS Active Directory.
- Must include a fully native breakfast/lunch menu. We do not want to upload individual PDFs for every month and do not want to link to a third-party.
- Must include native document storage, working with similar functionality to Google Drive. The document storage must be able to accept PDFs, word documents, spreadsheets, images, and videos. It must also be able to support multiple folders and subfolders.
- Each document must automatically generate a shorthand URL (bit.ly for example)
- Shorthand URL must track number of visits
- Ability to replace documents without changing the document URL
- The website must include native forms which can be used for surveys, permission slips, etc., with easily accessible results.
- Mass notification system must have the capability to send phone calls, emails, and text messages to all contacts registered within the district SIS, PowerSchool, and additional uploads/syncs with other systems.
- The system must give the option to send mass text messages and phone calls while posting the same message to the district website, app, and social media accounts at the same time.

- The system must sync with PowerSchool as often as necessary to keep all information up-to-date.
- Must provide the option to set up recurring messages (like attendance notifications) that can be customized with variables such as student names, dates, etc.
- Must provide the option to send a call with either text-to-speech or a recorded live voice.
- Recording a voice call must happen directly through the browser (no need to call in / be called on a phone).
- Must include the ability to easily be translated to any guardian's preferred language listed within PowerSchool. These translations must have the option to be edited by fluent speakers.
- Must include detailed analytics, including the cause of any call/text failure, with the ability to narrow down these analytics to an individual user.
- Must include the ability to add a user to a "Do Not Contact" list for some or all of their registered modes of contact.
- All messages must be easily identifiable as district-generated (ex: using the district's number for calls).
- Must be able to generate lists of contacts through data filters within the system. For instance, the district must be able to parse down a list of all third grade guardians to a list of all third grade guardians whose primary language is Spanish.
- The page editor must include a draft mode for any page, which may be locked to other editors at an administrator's discretion.
- Must be able to design webpages with "drag and drop" layout and content elements in a WYSIWYG page editor.
- The page editor must also include the ability to add custom HTML, CSS, and Javascript.
- All images must be editable while still retaining aspect ratio and without stretching the image.
- Must be able to embed videos from YouTube to keep their generated captions.
- Video embed should work natively by using the video URL (no code required).
- District users must be able to edit the overall site menu down to three levels
- The CMS must allow users to create new menu items in draft mode. This draft mode must hide all content listed under a drafted heading.
- Must include roles and permissions for individual users, which will be set on a per-school and per-page basis.
- Quick website load times with sufficiently allocated internet bandwidth (less than 5 seconds)

TRAINING AND SUPPORT

- Full training and support must be unlimited for any district user, at any time throughout the contract.
- Training must be conducted and recorded via virtual (ex. Zoom or Google meet) sessions in order to retain individualized instructions for trained users.
- Must provide an online library of help documents for district users.
- Must provide full, comprehensive ADA training for all users, free of additional charge.

- Must provide a dedicated contact at the company for the district, who may be reached after hours in the case of an emergency.
- Must have an average response time to any reported incident of under 30 minutes.
- Must include a live, online chat for support, as well as a phone number and email.
- Chat support must be available from within the publishing platform.
- Support must include a manual sweep of the website every month for any accessibility issues as well as support addressing any found accessibility issues.
- The company must help the district with promotional materials to advertise the new website and app.
- Compensation for downtime

MINIMUM COMPANY QUALIFICATIONS:

- Dedicated Service and Support Team
- On-Site training at installation and toll free phone-based administrator support
- Project management services
- Service level agreement
- After-hours emergency technical support
- Less than 30 minute response time for urgent support issues

EXHIBIT I

Memorandum

To: Members of the Board of Trustees

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

Date: February 22, 2023

Re: February 27, 2023 Board Meeting
Discussion Item
Proposed Revisions to Board Policy IE "Organization of Instruction"

Item: Proposed Revisions to Board Policy IE "Organization of Instruction"

Background: This proposal is presented as a follow-up to the February 13, 2023 Board Five-Year Master Facilities Workshop that outlined seven key questions. The second question that was discussed was "How will School District Five be organized?" Currently, there are almost ten (10) grade structures within our schools and programs in School District Five: Pre-K-5 Elementary, K-4 Elementary, K-5 Elementary, 5-6 Intermediate, 6 Intermediate, 7-8 Middle, 6-8 Middle, 9-12 High, and District-Wide Programs.

The administration has proposed a five (5) level grade structure for the future of School District Five of Lexington and Richland Counties to include Pre-K-5 Elementary, K-5 Elementary, 6-8 Middle, 9-12 High School, and District Wide Schools (Academy for Success, Adult Education, Center for Advanced Technical Studies, and Flexible Innovative Virtual Education - F.I.V.E.)

The revisions to Board Policy IE "Organization of Instruction" represent the discussion held at the Board Five-Year Master Facilities Workshop.

The finalized grade structure will determine the need for any rezoning/redistricting of the schools.

Recommendation: The administration recommends that the Board of Trustees discuss the recommended revisions to Board Policy IE "Organization of Instruction" and move to First Reading approval at the next board meeting.

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

AERsr:aw

Attachments - Current Policy & Revisions to Board Policy IE

ORGANIZATION OF INSTRUCTION

Code **IE** *Issued* **1/21**

Purpose: To establish the basic structure for instruction in the district.

The board of the School District Five of Lexington and Richland Counties is legally responsible for meeting the needs of persons of all ages for elementary and secondary education.

In establishing an educational structure to provide the required programs, the board chooses an elementary (pre-K/K through five), intermediate (six or five and six), middle (six through eight or seven and eight), and high school (nine through 12) form of organization.

The district will maintain a district career and technical education center that will serve students in high school interested in career and technical education courses beginning with the 2012-2013 school year.

The district also maintains an alternative school that serves students in grades six through 12.

The district may offer a choice-based virtual program for students in grades K through 12 beginning with the 2021-2022 school year.

The district provides preschool, child development, and adult/community programs structured to meet the needs of the citizens of the district.

Adopted 8/1/73; Revised 11/16/81, 9/12/11, 5/18/15, 1/25/21

ORGANIZATION OF INSTRUCTION

Code **IE** *Issued* ~~**1/21**~~ **2/23**

Purpose: To establish the basic structure for instruction in the district.

The board of the School District Five of Lexington and Richland Counties is legally responsible for meeting the needs of persons of all ages for elementary and secondary education.

In establishing an educational structure to provide the required programs, the board chooses an elementary (pre-K/K through five), ~~intermediate (six or five and six)~~, middle (six through eight ~~or seven and eight~~), and high school (nine through 12) form of organization.

The district will maintain a district career and technical education center that will serve students in high school interested in career and technical education courses. ~~beginning with the 2012-2013 school year.~~

The district also maintains an alternative school that serves students in grades six through 12.

The district ~~may~~ will offer a choice-based virtual program for students in grades ~~K~~ six through 12 beginning with the ~~2021-2022~~ 2023-2024 school year.

The district provides preschool, child development, and adult/community programs structured to meet the needs of the citizens of the district.

Adopted 8/1/73; Revised 11/16/81, 9/12/11, 5/18/15, 1/25/21

EXHIBIT J

Memorandum

To: Members of the Board of Trustees

From: Dr. Tamara Turner
Chief Human Resources Officer

Date: February 22, 2023

Re: February 27, 2023 Board Meeting
Discussion Item
Discussion of Proposed Board Policy GCLE "Unencumbered Time"

Item: Discussion of Proposed Board Policy GCLE "Unencumbered Time"

Background: As stated in the Policy and Legal Services Advisory published by the South Carolina School Boards Association (SCSBA) on February 6, 2023:

> Pursuant to the new statute, S.C. Code Section 59-5-63, local school boards must adopt an unencumbered time policy at a regularly scheduled meeting within three months of the adoption of a policy by the State Board of Education (SBE). The SBE adopted a model policy for unencumbered time on January 17, 2023. The local board policy must include, at a minimum, the SBE statewide policy but may also include additional provisions. The local board policy must be updated to reflect any changes made by the SBE to the statewide policy; and the policy must be adopted within three months of the SBE changes. The local board's unencumbered time policy and any subsequent revisions must be submitted to the South Carolina Department of Education within 30 days of adoption. Further, the provisions of this statute must be completely implemented by districts before July 1, 2023.

Recommendation: Administration recommends that the district adopt the SCSBA's unencumbered time model policy, submit the newly adopted policy to the South Carolina Department of Education within 30 days of adoption, and completely implement the provisions of the Act before the July 1, 2023, deadline.

A copy of the SCSBA's unencumbered time model policy is attached for your review. I will be present to answer any questions you may have regarding the recommendation.

Attachments - SCSBA's Unencumbered Time Model Policy GCLE "Unencumbered Time"

UNENCUMBERED TIME

Code **GCLE** *Issued* **MODEL/23**

In accordance with state law, the district will require the principal of each elementary school to provide at least 30 minutes of unencumbered time to all full-time instructional staff teaching in grades K-5, and to instructional staff of any elementary, middle, or high school responsible for teaching a special education class for more than 20 percent of the school day with students who are removed from the general education setting.

The following definition will apply to unencumbered time:

Unencumbered time is defined as 30 minutes during the regular workday where teachers are provided time that is self directed and free from assigned duties or responsibilities, including direct instruction or supervision of students.

The unencumbered 30 minutes of time must not include:

- Parent/Teacher conferences
- Bus duty
- IEP and 504 meetings
- Team meetings
- Professional development activities that are not self-directed
- Managing or supervising the transition of students to and from activities, classes, lunch, recess, or any other activities

Implementation

Development of a schedule

The superintendent will provide guidance to principals to help ensure that they establish procedures and a schedule for unencumbered time. The superintendent is also responsible for maintaining administrative procedures that will facilitate this policy.

The placement of unencumbered time within the instructional day may vary as determined by the principal based on the staffing and scheduling needs of each school and need not be uniform among schools in the district. However, providing unencumbered time will not be achieved by expanding the expected work hours for instructional staff before or after the school day.

A principal will not reduce or withhold an eligible teacher's unencumbered time on a regular basis. Unencumbered time may only be reduced or withheld when it is reasonable and necessary due to extreme and unavoidable circumstances to ensure the safety and welfare of students and staff. Such circumstances could include, but are not limited to, an emergency drill or an insufficient number of staff and substitute teachers to maintain instruction in the school. If there are persistent, unavoidable circumstances preventing a teacher from taking their unencumbered time, administration should notify the superintendent.

If an eligible staff member's unencumbered time is reduced, withheld, or voluntarily relinquished, additional compensation may not be offered in place of unencumbered time except as provided by state law.

Supervision of students

The principal is responsible for coordinating a plan for the supervision of students by staff not eligible for unencumbered time.

(Option: The district should enter any district-specific information here.)

Discipline

The intentional failure of the school's principal to provide eligible teachers with 30 minutes of unencumbered time may result in disciplinary action pursuant to the district's established disciplinary policy. This may also be sufficient cause for suspension or revocation of a school principal's educator certificate pursuant to applicable state law.

The intentional failure of the board to provide eligible teachers with the required 30 minutes of unencumbered time may subject the board to any penalties prescribed by law.

(Drafter's Note: If necessary, the district may set reasonable guidelines to ensure that unencumbered time is not misused.)

Cf. GCQF

Adopted ^

Legal References:

A. S.C. Code of Laws, 1976, as amended:
   1. Section 59-5-63 - Unencumbered time requirement; policies; school district adoptions.
   2. Section 59-25-160 - Revocation or suspension of certificate; "just cause" defined.

EXHIBIT K

Memorandum

To: Members of the Board of Trustees

From: Dr. Tamara Turner
Chief Human Resources Officer

Date: February 22, 2023

Re: February 27, 2023 Board Meeting
Information Only Item
Proposed Administrative Rule GCLE-R "Unencumbered Time"

Item: Proposed Administrative Rule GCLE-R "Unencumbered Time"

Background: As stated in the Policy and Legal Services Advisory published by the South Carolina School Boards Association (SCSBA) on February 6, 2023:

> Pursuant to the new statute, S.C. Code Section 59-5-63, local school boards must adopt an unencumbered time policy at a regularly scheduled meeting within three months of the adoption of a policy by the State Board of Education (SBE). The SBE adopted a model policy for unencumbered time on January 17, 2023. The local board policy must include, at a minimum, the SBE statewide policy but may also include additional provisions. The local board policy must be updated to reflect any changes made by the SBE to the statewide policy; and the policy must be adopted within three months of the SBE changes. The local board's unencumbered time policy and any subsequent revisions must be submitted to the South Carolina Department of Education within 30 days of adoption. Further, the provisions of this statute must be completely implemented by districts before July 1, 2023.

A copy of the SCSBA's model Administrative Rule GCLE-R "Unencumbered Time" is attached for your review. I will be present to answer any questions you may have regarding the recommendation.

Attachments - SCSBA's Model Administrative Rule GCLE-R "Unencumbered Time"

UNENCUMBERED TIME

Code **GCLE-R** *Issued* **MODEL/23**

Procedures for Unencumbered Time

The principal of each school will establish an unencumbered time schedule that will provide at least 30 minutes of duty-free time each regular school day for all qualified teachers with the goal of providing an average of at least 150 minutes of unencumbered time per week.

The principal will review the schedule as needed to ensure compliance with the guidelines and to maintain equity and fairness.

The principal will also establish provisions for the safety and supervision of students by staff who are not entitled to unencumbered time.

Eligibility

A full-time teacher teaching kindergarten through fifth grade and working a minimum of 30 hours per week is eligible for 30 minutes of unencumbered time per school day.

A teacher responsible for instructing a special education class for more than 20 percent of the school day with students who are removed from the general education setting is eligible to receive 30 minutes of unencumbered time per regular school day.

Note: This provision is not limited to elementary special education teachers and extends to special education teachers who meet these criteria in grades K through 12.

Reduction or Withholding of Time

The board prohibits improper reduction or withholding of a qualified teacher's unencumbered time. A qualified teacher's unencumbered time may only be withheld or reduced when it is reasonable and necessary due to extreme and unavoidable circumstances to ensure the safety and welfare of students and staff.

In determining whether an extreme and unavoidable circumstance exists, the principal will use the following guidelines:

- A staff shortage exists when, despite reasonable efforts the principal is unable to find a sufficient number of staff members and substitute teachers to maintain instruction or to supervise students during unencumbered time periods, and no other staff members are available.
- An extreme or unavoidable circumstance exists when because of an emergency drill, illness, epidemic, natural or man-made disaster, the principal cannot acquire staff to supervise students.

Reporting of improper reductions or withholdings

A teacher who believes their unencumbered time has been intentionally and improperly reduced or withheld by their principal should follow the district's established grievance procedure. Violations may result in appropriate action under the district's disciplinary policy and may be sufficient cause for suspension or revocation of the principal's educator certificate.

(Option: The district should enter any district-specific information here.)

Issued ^

SCSBA