Agenda

Board of Trustees
Regular Meeting
Location: District Office Board Room
Video Livestream: https://www.youtube.com/watch?v=Coy-whuylxQ

July 17, 2023

1. Call to order at 6:00 p.m.

2. Approval of the agenda

3. Enter Executive Session to consider the following:
   a. Selected employment items (Exhibit A) (Action)
   b. Selected employment items (Information Only)

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

5. Welcoming remarks – Rebecca Blackburn Hines, Board Chair

6. Invocation – Cathy Huddle, Board of Trustees

7. Pledge of Allegiance – Cathy Huddle, Board of Trustees

8. Superintendent's Report
   a. District FOCUS: Strategic Plan
   b. Monthly Financial Update – May (Exhibit B)
   c. Professional Development Update
   d. Review of Administrative Rule IB-R "Academic Freedom"
   e. How Are The Children?

9. Approval of the minutes of the June 26, 2023, board meeting

10. Public Participation*

ACTION AGENDA

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

12. Approval of District's Legal Services for FY 2023-2024 (Exhibit C)

13. First Reading Approval of Proposed Revisions to Board Policy GCQE "Retirement of Professional Staff" (Exhibit D)

14. First Reading Approval of Proposed Revisions to Board Policy GDQC "Retirement of Support Staff" (Exhibit E)

15. Approval of Establishing Procurement Review Panel (Exhibit F)

DISCUSSION AGENDA

16. Audit Services Update – Manley Garvin Auditing Process

17. Discussion of Board Policy DFAB "Reserved Funds" (Exhibit G)

18. Discussion of Board Policy DB "Annual Budget" (Exhibit H)

19. Discussion of Board Policy IB "Academic Freedom" (Exhibit I)

20. Discussion of IMB "Teaching About Controversial/Sensitive Issues" (Exhibit J)

21. Discussion regarding Board Officers' meetings being live-streamed

22. Adjourn

INFORMATION AGENDA

23. The next regular scheduled board meeting will be August 7, 2023, at the District Office.

* 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/June 26, 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 of Student Services and Planning Officer
Mrs. Anna Miller, Chief of Academics and Administration Officer
Ms. Maddison Paul, Chief Financial Officer
Mrs. Amanda Taylor, Director of Communications
Dr. Tamara Turner, Chief Human Resources Officer
Mr. Dave Weissman, Executive Director of Operations

A livestream video link was provided to the public as a viewing option for the June 26, 2023, board meeting.

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

Matt Hogan, Board of Trustees, gave the Invocation and Pledge of Allegiance.

During the Superintendent's Report, Dr. Ross presented the 2022-2023 YEAR IN REVIEW, Ms. Maddison Paul, Chief Financial Officer, presented a Monthly Financial Update (April) (Exhibit E), and Mrs. Anna Miller, Chief of Academics and Administration and Mrs. Tina McCaskill, Director of Elementary Education gave an update on Graduation Requirements: Credit Recovery and Seat Time.

During the public participation, Stephanie Berquist spoke about board policy; Celise Zbytovsky spoke about teaching CRT; Janet Howell spoke about CRT; Dr. Trisa Kling spoke about CRT; R.J. May spoke about CRT; Jim White spoke about CRT; Renee Kelly spoke about CRT; Pamela Godwin spoke about CRT; and Kim Murphy spoke about live-streaming board officers' meetings.

The Board presented for discussion:

- Discussion of District's Attorney Listing for 2023-2024 (Exhibit G)
- Discussion of Selection of Procurement Review Panel (Exhibit H)
- Discussion of Proposed Revisions to Board Policy GCQE "Retirement of Professional Staff" (Exhibit I)
- Discussion of Proposed Revisions to Board Policy GDQC "Retirement of Support Staff" (Exhibit J)

The Board presented for information:

- 180th-Day Enrollment Report for 2022-2023 (Exhibit K)

Record of Voting

SCHOOL DISTRICT FIVE
OF
LEXINGTON AND RICHLAND COUNTIES

Meeting of June 26, 2023

		BARNHARDT	BLACKBURN HINES	HOGAN	HUDDLE	SATTERFIELD	SCULLY	SNIPES
1.	M. Hogan S. Scully Approve the agenda.	X	X	X	X	X	X	X
2.	M. Hogan S. Snipes 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.) Employee Grievance Appeal (Exhibit C); d. Evaluation of Superintendent for 2022-2023 (Exhibit D).	X	X	X	X	X	X	X
3.	M. Hogan S. Scully I move that we approve the minutes of the June 12, 2023, board meeting.	X	X	X	X	X	X	X
4.	M. Barnhardt S. Huddle I move that the Board Chair convene a Policy Review Committee before the July 17, 2023 board meeting to propose possible changes to board policies BCB, IB, IG, GBEA, GBEB and KEC in order to ensure compliance with SC law, including budget proviso 1.93, the board's adoption of the primary stakeholder resolution and our commitment to always put students first; and that an agenda item be placed on the July 17, 2023 meeting for the committee to present its recommendation.	X	N	X	X	N	N	N
5.	M. Hogan S. Satterfield I move that we approve the selected employment items as shown in Exhibit A for action.	X	X	X	X	X	X	X

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

SCHOOL DISTRICT FIVE
OF
LEXINGTON AND RICHLAND COUNTIES

Meeting of June 26, 2023

		BARNHARDT	BLACKBURN HINES	HOGAN	HUDDLE	SATTERFIELD	SCULLY	SNIPES
6.	M. Hogan S. Huddle I move that we approve the employee grievance to be heard by the Board at the next convenient board meeting to be scheduled.	X	X	X	X	X	X	N
7.	M. Snipes S. Hogan I move that we conclude as a Board that Dr. Ross receive and overall effective evaluation for the 2022-2023 school year. (Exhibit D)	AB	X	X	AB	X	X	X
8.	M. Snipes S. Scully I would like to further move that as a result of Dr. Ross' overall effective evaluation we extend his contract by one year through June 30, 2027, and that we issue a statement regarding his evaluation. (statement attached)	AB	X	X	N	X	X	X
9.	M. Snipes S. Hogan I move that we approve Second and Final Reading of Proposed New Board Policy GCCA/GDCA "Paid Parental Leave" Option A, and completely implement the provisions of the Act, effective June 26, 2023. The administration recommends that the final version of the policy allows an eligible district employee entitlement to leave under this policy to extend beyond their designated term of employment for their contractual term allowing the employee to continue their period of paid parental leave in the subsequent contractual	X	X	X	X	X	X	X

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

SCHOOL DISTRICT FIVE
OF
LEXINGTON AND RICHLAND COUNTIES

Meeting of June 26, 2023

			BARNHARDT	BLACKBURN HINES	HOGAN	HUDDLE	SATTERFIELD	SCULLY	SNIPES
	term, provided the employee remains an eligible District employee. (Exhibit F)								
10.	M. Hogan	S. Barnhardt	X	X	X	X	X	X	X
	Adjourn at 8:52 p.m.								

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

STATEMENT OF THE BOARD

At our Board meetings on June 12 and this evening, the Board met to evaluate Dr. Ross' performance during the past school year, and we met with Dr. Ross to discuss his evaluation. The Board evaluated Dr. Ross' performance in five primary areas, including Governance and Board Relations; Community Relations; Staff Relations; Business and Finance; and Instructional Leadership.

We wish to commend Dr. Ross on his overall effective evaluation for the 2022-23 school year. We appreciate the ongoing leadership he has provided to the District. Dr. Ross is a good communicator with the Board, the District staff and the community. He is a people person with a big heart for children and he considers the whole child. Dr. Ross continues to seek innovative ideas to provide additional value to our students and staff. He has a unique ability to adjust and pivot when needed.

As a result of Dr. Ross' overall effective evaluation, the Board voted to extend his contract one year, through June 30, 2027. We greatly appreciate Dr. Ross' exceptional leadership and commitment to the District and the leadership he will continue to provide to the District.

Attachment #1, pg. 1 is included with the minutes of the 6-26-23 meeting, at the request of Board member Rebecca Blackburn Hines pursuant to South Carolina Code Ann. Section 30-4-90(a)(4) and Board Policy BEDG. The Board majority did not approve, disapprove, or otherwise act upon the contents of this attachment.

per Agenda Item 8b Monthly Financial Update

Budget Questions on Paid Mentoring, Pressure Washing and Payments to Church
(submitted by Cathy Huddle on 6/26/23 for minutes)

The following questions are related to expenses that were sent to me by a member of the community. As indicated, I emailed these questions to the administration but have not yet received responses so I asked them in tonight's meeting.

Paid Mentoring and Pressure Washing:

GOOD FELLOWS OF IRMO DBA
IRMO BOYS AND GIRLS COMMUNITY CENTER
1852 HORSESHOE DRIVE APT A
COLUMBIA , SC 29223
TYLER EADDY

IRMO BOYS AND GIRLS COMMUNITY CENTER	5/12/22	276372	1,000.00	STUDENT MENTORING/ TARDIES
IRMO BOYS AND GIRLS COMMUNITY CENTER	9/22/22	279034	6,000.00	PRESSURE WASH THE STADIUM
IRMO BOYS AND GIRLS COMMUNITY CENTER	10/6/22	279303	750.00	22-23 MENTORING AND ACADEMIC ASSISTANCE
IRMO BOYS AND GIRLS COMMUNITY CENTER	10/20/22	279545	750.00	22-23 MENTORING AND ACADEMIC ASSISTANCE
IRMO BOYS AND GIRLS COMMUNITY CENTER	11/2/22	279755	750.00	22-23 MENTORING AND ACADEMIC ASSISTANCE
IRMO BOYS AND GIRLS COMMUNITY CENTER	11/17/22	279979	750.00	22-23 MENTORING AND ACADEMIC ASSISTANCE
IRMO BOYS AND GIRLS COMMUNITY CENTER	12/1/22	280131	750.00	22-23 MENTORING AND ACADEMIC ASSISTANCE
IRMO BOYS AND GIRLS COMMUNITY CENTER	12/15/22	280425	1,075.00	22-23 MENTORING AND ACADEMIC ASSISTANCE
IRMO BOYS AND GIRLS COMMUNITY CENTER	1/18/23	280768	750.00	22-23 MENTORING AND ACADEMIC ASSISTANCE
IRMO BOYS AND GIRLS COMMUNITY CENTER	2/1/23	280954	750.00	22-23 MENTORING AND ACADEMIC ASSISTANCE
IRMO BOYS AND GIRLS COMMUNITY CENTER	2/16/23	281227	750.00	22-23 MENTORING AND ACADEMIC ASSISTANCE
IRMO BOYS AND GIRLS COMMUNITY CENTER	3/2/23	281444	750.00	22-23 MENTORING AND ACADEMIC ASSISTANCE
IRMO BOYS AND GIRLS COMMUNITY CENTER	3/16/23	281674	750.00	22-23 MENTORING AND ACADEMIC ASSISTANCE
IRMO BOYS AND GIRLS COMMUNITY CENTER	3/30/23	281906	750.00	22-23 MENTORING AND ACADEMIC ASSISTANCE
IRMO BOYS AND GIRLS COMMUNITY CENTER	4/6/23	282274	750.00	22-23 MENTORING AND ACADEMIC ASSISTANCE
IRMO BOYS AND GIRLS COMMUNITY CENTER	4/27/23	282275	750.00	22-23 MENTORING AND ACADEMIC ASSISTANCE
			17,825.00	

- I sent an email on June 19, 2023 asking about this. Since neither the contract nor the invoices included information on how many hours, how many students etc were mentored, what information or methodology was used to determine that $375 a week was a "reasonable and fair" rate for mentoring?

- Since neither the contract nor the invoices included information on how many square feet were pressure washed how did the administration determine that $6,000 was "reasonable and fair" for power washing DFHS stadium?

Attachment #2 pg. 1 is included with the minutes of the 6-26-23 meeting, at the request of Board member Cathy Huddle pursuant to South Carolina Code Ann. Section 30-4-90(a)(4) and Board Policy BEDG. The Board majority did not approve, disapprove, or otherwise act upon the contents of this attachment.

Irmo Boys & Girls Community Center Contract.pdf Open with

Attachment #2 to Item 9.2 is included with the minutes of the meeting, at the request of Board member Cindy Shuler pursuant to South Carolina Code Ann. Section 30-4-90(a)(4) and Board Policy BEDG. The Board majority did not approve, disapprove, or otherwise act upon the contents of this attachment. 6-26-23

GENERAL SERVICE AGREEMENT

THIS GENERAL SERVICE AGREEMENT (the "Agreement") dated this 14th day of September, 2022

BETWEEN:

CLIENT	CONTRACTOR
Dutch Fork High School	Good Fellows of Irmo
1400 Old Tamah Rd, Irmo, SC 29206	1852 Horseshoe Drive #A
803-476-3300	Columbia, SC 29223
(the "Client")	803-269-7503
	(the "Contractor")

BACKGROUND

A. The Client is of the opinion that the Contractor has the necessary qualifications, experience and abilities to provide services to the Client.

B. The Contractor is agreeable to providing such services to the Client on the terms and conditions set out in this Agreement.

IN CONSIDERATION OF the matters described above and of the mutual benefits and obligations set forth in this Agreement, the receipt and sufficiency of which consideration is hereby acknowledged, the Client and the Contractor (individually the "Party" and collectively the "Parties" to this Agreement) agree as follows:

SERVICES PROVIDED

1. The Client hereby agrees to engage the Contractor to provide the Client with the following services (the "Services"):
    - Provide academic services during the day to students when needed at a rate of $375 per week through May 2023.
2. The Services will also include any other tasks which the Parties may agree on. The Contractor hereby agrees to provide such Services to the Client.

TERM OF AGREEMENT

3. The term of this Agreement (the "Term") will begin on the date of this Agreement and will remain in full force and effect until the completion of the Services, subject to earlier termination as provided in this Agreement. The Term may be extended with the written consent of the Parties.
4. In the event that either Party wishes to terminate this Agreement prior to the completion of the Services, that Party will be required to provide five days' written notice to the other Party.

PERFORMANCE

5. The Parties agree to do everything necessary to ensure that the terms of this Agreement take effect.

CURRENCY

6. Except as otherwise provided in this Agreement, all monetary amounts referred to in this Agreement are in USD (US Dollars).

District Five OF LEXINGTON & RICHLAND COUNTIES

Theresa Hicks <thicks@lexrich5.org>

Revised Offer

2 messages

Tyler Eaddy <teaddy@lexrich5.org> Tue, Jul 26, 2022 at 2:45 PM
To: Theresa Hicks <thicks@lexrich5.org>
Cc: Tyler Eaddy <teaddy@lexrich5.org>, majorleo65@gmail.com

Good Fellows of Irmo
FedID# 20-8656611
July 26th, 2022

Quote:

DUTCH FORK HIGH SCHOOL FOOTBALL STADIUM PRESSURE WASHING QUOTE
1400 Old Tamah Road
Irmo, SC 29063

1. Home Side pressure washing will consist of sitting areas/bleachers, walkways and rails.
$6000

Thank you for your services.

Theresa Hicks <thicks@lexrich5.org> Tue, Jul 26, 2022 at 4:13 PM
To: Lavenda Frick <lfrick@lexrich5.org>

Could you please do a PO.
Thank you.
BLESSINGS,

Theresa Hicks (Tweety)
Custodial Operations Supervisor
School District Five of Lexington & Richland Counties
1020 Dutch Fork Road, Irmo SC. 29063
Office:803-476-8180
Cell:803-201-1913
thicks@lexrich5.org
Philippians 4:13:
I can do all things through Christ who strengthens me.

[Quoted text hidden]

Attachment #2 pg 3 is included with the minutes of the 6-26-22 meeting, at the request of Board member Cathy Hudgle pursuant to South Carolina Code Ann. Section 30-4-90(a)(4) and Board Policy BEDG. The Board majority did not approve, disapprove, or otherwise act upon the contents of this attachment.

Payments to Local Church for Supplies, Misc Purchases Services and Sumner Camp:

LEXINGTON FIVE
YOUNGS CHAPEL AME CHURCH

	DATE	CK#	15,460.76 AMOUNT	
YOUNGS CHAPEL AME CHURCH	10/21/21	272856	725.00	MISC PURCHASE SERVICES
YOUNGS CHAPEL AME CHURCH	10/21/21	272856	55.10	SUPPLIES
YOUNGS CHAPEL AME CHURCH	10/21/21	272856	350.00	MISC PURCHASE SERVICES
YOUNGS CHAPEL AME CHURCH	10/21/21	272856	106.52	SUPPLIES
YOUNGS CHAPEL AME CHURCH	10/14/21	272689	1,404.56	SUPPLIES
YOUNGS CHAPEL AME CHURCH	3/24/22	275435	1,675.00	MISC PURCHASE SERVICES
YOUNGS CHAPEL AME CHURCH	3/24/22	275435	2,107.91	SUPPLIES
YOUNGS CHAPEL AME CHURCH	5/19/22	276599	950.00	NO EXPLANATION
YOUNGS CHAPEL AME CHURCH	5/19/22	276599	94.82	NO EXPLANATION
YOUNGS CHAPEL AME CHURCH	9/29/22	279250	1,661.97	SUPPLIES
YOUNGS CHAPEL AME CHURCH	9/29/22	279250	5,338.00	SUMMER CAMP
YOUNGS CHAPEL AME CHURCH	10/27/22	279679	491.88	SUPPLIES
YOUNGS CHAPEL AME CHURCH	10/27/22	279727	500.00	SUMMER CAMP

On 6/11/23 I asked several questions about the $15,460 paid to a local church and when I did not receive a response, I asked again on 6/19/23. I still haven't received an answer so I'm asking those questions tonight:

- How did the church become aware of the available ESSER funding? Was it promoted to all area churches and other faith-based organizations? If so when and how? Could we get copies of all publications as well as emails exchanged with all such organizations?
- What other programs at this church or other faith-based organizations were funded with any ESSER or other district money?
- Which students were able to attend the programs at this church? How and when were the programs promoted to the students and their parents? Could we get copies of all those publications?
- Additional question for tonight – Is it acceptable to use federal ESSER funds for religious programs?

Attachment #2, pg. 4 is included with the minutes of the 6-26-23 meeting, at the request of Board member Cathy Hudak pursuant to South Carolina Code Ann. Section 30-4-90(a)(4) and Board Policy BEDG. The Board majority did not approve, disapprove, or otherwise act upon the contents of this attachment.

Attachment #2 1 pg 5 is included with the minutes of the 6-26-23 meeting, at the request of Board member Cathy Hudda pursuant to South Carolina Code Ann. Section 30-4-90(a)(4) and Board Policy BEDG. The Board majority did not approve, disapprove, or otherwise act upon the contents of this attachment.

Special Instructions:
X Mail Check
_____ Return to School
_____ Hold for Pick Up

district five
OF LEXINGTON & RICHLAND COUNTIES

021622

Request for Reimbursement / Payment

Date	February 16, 2022	
School/Department	Student Services & Planning	
Vendor Name	Youngs Chapel AME Church	
Vendor Number	P.O. Box 1073, Irmo SC 29063	
Invoice Number	ESSER Funds	RECEIVED
Invoice Amount	$1,675.00	MAR 22 2022
Account Number	225.271.3990000.E210.006	Accounts Payable

Notes:

ESSER Funds for Youngs Chapel AME (Mental Health) Church Level-Up Youth Volunteers

Approved by:

2.16.2022

School/Department

Principal/Director

Finance Department

Revised: 8/2013 Form: FIN - 4 50

Sign in sheet ? Dates / Prayer of events held from 3/28/22

Name	Amount	Check #
Bristow	$100.00	6592
Bowers	$100.00	6594
Sumpter	$500.00	6598
Hampton	$100.00	6595
Hopkins	$100.00	6591
Beel	$150.00	6593
Bristow	$25.00	6629
Hopkins	$400.00	6627
Hampton	$200.00	6628
Total	$1,675.00	

Attachment #2, Pg. 6 is included with the minutes of the 6-26-23 meeting, at the request of Board member Cathy Hudak pursuant to South Carolina Code Ann. Section 30-4-90(a)(4) and Board Policy BEDG. The Board majority did not approve, disapprove, or otherwise act upon the contents of this attachment.

Youngs Chapel AME Church

7336 Carlisle Street - Irmo, SC 29063
PO Box 1073 – Irmo, SC 29063 – 803- 732-5858
Youngschapel7@gmail.com
www.youngschapelamechurch.org

"For the LORD is good and his love endures forever; his faithfulness continues through all generations." Psalm 100:5

January 19, 2022

Dear Dr. Harris,

Enclosed are receipts for reimbursement for our Level-Up Youth ministry as outlined below. The reimbursement check should be made payable to Youngs Chapel AME Church and mailed to P.O. Box 1073, Irmo, SC 29063. T

The enclosed receipts represent expenses for our Fall Festival Drive-Thru, our Virtual Cooking Class, and our Christmas Joy of Giving program. (See Flyers for Virtual Cooking, and Joy of Giving)

Stipends	$1,675.00 – Cancelled Checks Attached
~~Receipts~~	~~$2,229.84 – Receipts~~
Total	**~~$3,904.84 To be reimbursed~~**

Also, do you have any updated information on administrative processes. Please let us know if additional information is needed from us as. hank you for your support of youth in our community!

Blessings,

Maxine R. Sumpter

Rev. Dr. Maxine R. Sumpter
Pastor

Rev.Dr. Jamal Hopkins
Level Up Program Coordinator

Stipends
#1675.00

Attachment #2, 09.1 is included with the minutes of the 6-26-22 meeting, at the request of Board member Cathy Hudlin pursuant to South Carolina Code Ann. Section 30-4-90(a)(4) and Board Policy BEDG. The Board majority did not approve, disapprove, or otherwise act upon the contents of this attachment.

to OK to pay

Special Instructions:
X Mail Check
_____ Return to School
_____ Hold for Pick Up

district five
OF LEXINGTON & RICHLAND COUNTIES

RECEIVED
MAY 13 2022
ACCOUNTS PAYABLE

Request for Reimbursement / Payment

Date	April 6, 2022
School/Department	OSSP
Vendor Name	Youngs Chapel AME Church
Vendor Number	P.O. Box 1073, Irmo SC 29063
Invoice Number	ESSER Funds
Invoice Amount	$94.82
Account Number	225.271.4100000.E210.006

Notes:

ESSER Funds for Youngs Chapel AME (Mental Health) Church Level-Up Youth Black History Program February 2022.

Approved by:

School/Department

4-6-22
Principal/Director

CCF 5/6/2022
Finance Department

Revised: 8/2013 Form: FIN - 4 50

Attachment #2 pg. 8 is included with the minutes of the 6-26-22 meeting, at the request of Board member Cathy Hudgle pursuant to South Carolina Code Ann. Section 30-4-90(a)(4) and Board Policy BEDG. The Board majority did not approve, disapprove, or otherwise act upon the contents of this attachment.

rec'd 4/7/22

Youngs Chapel AME Church

7336 Carlisle Street - Irmo, SC 29063

PO Box 1073 – Irmo, SC 29063 – 803- 732-5858

Youngschapel7@gmail.com

www.youngschapelamechurch.org

"For the LORD is good and his love endures forever; his faithfulness continues through all generations." Psalm 100:5

March 24, 2022

Dear Dr. Harris,

Please see the attached documentation for the Level Up Youth Program expenses for reimbursement as noted below. Also, these events occurred prior to the new instructions from Mrs. Morgan to us on the documents you need to process our reimbursements. In the future, we will follow the updated procedures.

Checks/Receipts for the Black History Program Expenses from Level-Up Funding

The Power to Move Boys to Men Presentation

1.	Judy Bristow - Program Coordination	$100.00
2.	Rev. Dr. Jamal Hopkins - Presenter	$100.00
3.	Eddie Bristow– Presenter	$100.00
4.	Richard Bell – Presenter	$100.00
5.	Larry Graham – Presenter	$100.00
6.	Jordon Mendenhall – Presenter	$ 50.00
7.	Karen Hopkins for Flyer and Public Relations	$100.00
8.	Candice Bowers for Technology Coordination	$100.00
9.	Gift Cards for Black History Trivia	$100.00 ???
	For Youth Participants (4@$20.00)	$ 80.00 94.82
	Total	**$930.00**

950.00
+94.82
1,044.82

Checks for 4th Sunday Youth Messages (January and February 2022)

1.	Rev. Dr. Jamal Hopkins	$100.00
2.	Rev. Dr. Jamal Hopkins	$100.00
	Total	**$200.00**
Total Reimbursements Due		**$1,130,00**

Kind regards,

Maxine R. Sumpter

Pastor Maxine R. Sumpter

Cc: Rev. Dr. Jamal Hopkins

Attachment #2, pg. 9 is included with the minutes of the 6-26-23 meeting, at the request of Board member Cathy Huddle pursuant to South Carolina Code Ann. Section 30-4-90(a)(4) and Board Policy BEDG. The Board majority did not approve, disapprove, or otherwise act upon the contents of this attachment.

Youngs Chapel AME Church – Irmo, SC

Black History Program

"The Power to Move Boys to Men"

1 Timothy 4:12

Mistress of Ceremony: Sis. Deandra Eargle

Song: *"By and By"*	Bro. Sherman Leaphart
Prayer	Bro. Chris Adkins
Scripture	Bro. Tony Bristow
Reading	Bro. Isaiah Haltiwanger
Reading	Bro. Elijah Stearns
Song: *"I Couldn't Hear Nobody Pray"*	Bro. Jordan Mendenhall
Speaker	Bro. Richard Bell
Reading	Sis. Chloe
Reading	Bro. Levi Hunter
Speaker	Bro. Larry Graham
Reading	Sis. Scarlett Hunter
Reading	Bro. Kylan Coleman
Speaker	Bro. Eddie Bristow
Reading	Bro. Zaylen LaSanta
Song: *"We Shall Overcome"*	Sis. Denetra Washington
Black History Trivia	Sis. Karen Hopkins
Speaker	Rev. Dr. Jamal Hopkins
Song: *"Lift Every Voice and Sing"*	Sis. Secil Jackson
Remarks	Sis. Judy Bristow Pastor Maxine Sumpter

Attachment #2 pg. 10 is included with the minutes of the 6-26-23 meeting, at the request of Board member Cathy Hall pursuant to South Carolina Code Ann. Section 30-4-90(a)(4) and Board Policy BEDG. The Board majority did not approve, disapprove, or otherwise act upon the contents of this attachment.

EXHIBIT B

MEMORANDUM

To: Members of the Board of Trustees

From: Maddison Paul,
Chief Financial Officer

Date: July 12, 2023

Re: July 17, 2023 Board Meeting
Superintendent's Report
Monthly Financial Reports – May 2023

Attached for your information are the revenue and expenditure reports through May 2023.

Attachments

SCHOOL DISTRICT 5 OF LEXINGTON & RICHLAND COUNTIES
GENERAL FUND
MONTHLY REVENUE SUMMARY
FOR THE PERIOD ENDING MAY 31, 2023

	BUDGET	ACTUAL YEAR TO DATE	% Received	as of 5/31/2022
LOCAL SOURCES				
Property Taxes - Operations & Delinquent	**74,006,640**	**73,059,584**	98.72%	**70,617,152**
Property Taxes - Penalties & Interest	**415,633**	**354,175**	85.21%	**390,261**
Revenue in Lieu of Taxes (FILOT)	**1,316,061**	**1,549,832**	117.76%	**1,414,382**
Tuition - Out of District	**5,000**	**545**	10.90%	**3,191**
Rentals	**120,000**	**92,444**	77.04%	**99,688**
Medicaid	**250,000**	**169,566**	67.83%	**222,370**
Interest on Investments	**350,000**	**1,624,428**	464.12%	**132,273**
Other Local Revenue	**285,000**	**592,538**	207.91%	**315,661**
TOTAL - LOCAL SOURCES	76,748,334	77,443,111	100.91%	73,194,977
STATE SOURCES				
Education Finance Act (EFA)	**68,404,055**	**63,081,076**	92.22%	**39,885,999**
State Fringe Benefits	**-**	**-**		**19,043,985**
Retiree Health Insurance	**6,179,835**	**5,577,113**	90.25%	**4,997,046**
State Aid to Classrooms - Teacher Salary	**-**	**-**		**4,951,645**
Property Tax Relief - Tier I (1996: $100,000)	**10,580,071**	**10,580,071**	100.00%	**10,580,071**
Homestead Exemption - Tier II (Seniors Age 65+)	**1,758,200**	**1,758,200**	100.00%	**1,758,200**
Homestead Exemption - Tier III - (Act 388)	**34,332,638**	**27,466,110**	80.00%	**26,443,946**
Merchant's Inventory Tax	**213,955**	**213,955**	100.00%	**213,955**
School Bus Drivers' Salaries/Fringes	**1,482,722**	**1,242,634**	83.81%	**1,231,761**
Manufacturer's Depr. Reimbursement & Motor Carrier	**572,460**	**1,281,792**	223.91%	**930,715**
PEBA Credits	**1,190,410**	**1,192,418**	100.17%	**1,191,338**
Other State Revenue	**-**	**25,755**		**16,625**
Teacher Step	**-**	**-**		**-**
TOTAL - STATE SOURCES	124,714,346	112,419,125	90.14%	111,245,287
OTHER FINANCING SOURCES				
E I A-State Aid to Classrooms	**11,849,288**	**10,935,354**	92.29%	**5,357,906**
Indirect Cost - Special Revenue Funds	**400,000**	**298,729**	74.68%	**295,028**
Sale of Fixed Assets	**-**	**31,560**		**44,217**
TOTAL OTHER FINANCING SOURCES	12,249,288	11,265,643	91.97%	5,697,151
OPERATIONAL BALANCE TRANSFER				
TOTAL REVENUES THROUGH 5/31/2023	**$ 213,711,968**	**$ 201,127,879**	**94.11%**	
TOTAL REVENUES THROUGH 5/31/2022	**$ 204,968,206**	**$ 190,137,415**	**92.76%**	

School District Five of Lexington and Richland

Board Report Revenue

From Date: 7/1/2022 To Date: 5/31/2023

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)	($38,734,998.58)	($38,734,998.58)	$886,991.58	$0.00	$886,991.58 -2.34%
100.000.0111002.0000.000	Ad Valorem Taxes - Richland	($19,438,832.00)	$0.00	($19,438,832.00)	($17,967,628.98)	($17,967,628.98)	($1,471,203.02)	$0.00	($1,471,203.02) 7.57%
100.000.0112001.0000.000	Vehicle Taxes - Lexington	($7,710,960.00)	$0.00	($7,710,960.00)	($7,791,783.95)	($7,791,783.95)	$80,823.95	$0.00	$80,823.95 -1.05%
100.000.0112002.0000.000	Vehicle Taxes - Richland	($7,200,512.00)	$0.00	($7,200,512.00)	($7,008,230.04)	($7,008,230.04)	($192,281.96)	$0.00	($192,281.96) 2.67%
100.000.0113001.0000.000	Delinquent Taxes - Lexington	($963,839.00)	$0.00	($963,839.00)	($752,388.20)	($752,388.20)	($211,450.80)	$0.00	($211,450.80) 21.94%
100.000.0113002.0000.000	Delinquent Taxes - Richland	($844,490.00)	$0.00	($844,490.00)	($804,554.49)	($804,554.49)	($39,935.51)	$0.00	($39,935.51) 4.73%
100.000.0114001.0000.000	Penalties & Interest on Taxes - Lexington	($298,185.00)	$0.00	($298,185.00)	($165,235.73)	($165,235.73)	($132,949.27)	$0.00	($132,949.27) 44.59%
100.000.0114002.0000.000	Penalties & Interest on Taxes - Richland	($117,448.00)	$0.00	($117,448.00)	($188,939.69)	($188,939.69)	$71,491.69	$0.00	$71,491.69 -60.87%
100.000.0115001.0000.000	Sales & Use Tax Credit - Lexington	$0.00	$0.00	$0.00	($633.12)	($633.12)	$633.12	$0.00	$633.12 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)	($1,549,831.67)	($1,549,831.67)	$233,770.67	$0.00	$233,770.67 -17.76%
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)	($545.00)	($545.00)	($4,455.00)	$0.00	($4,455.00) 89.10%
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)	($300,000.00)	($350,000.00)	($1,498,576.12)	($1,498,576.12)	$1,148,576.12	$0.00	$1,148,576.12 -328.16%
100.000.0151001.0000.000	Interest - Lexington	$0.00	$0.00	$0.00	($125,768.84)	($125,768.84)	$125,768.84	$0.00	$125,768.84 0.00%
100.000.0151002.0000.000	Interest - Richland County	$0.00	$0.00	$0.00	($82.63)	($82.63)	$82.63	$0.00	$82.63 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	($53,095.22)	($53,095.22)	$53,095.22	$0.00	$53,095.22 0.00%
100.000.0191000.0000.000	Rentals	($120,000.00)	$0.00	($120,000.00)	($92,443.99)	($92,443.99)	($27,556.01)	$0.00	($27,556.01) 22.96%
100.000.0192000.0000.000	Private Donations	$0.00	$0.00	$0.00	($250.00)	($250.00)	$250.00	$6,358.00	($6,108.00) 0.00%
100.000.0193000.0000.000	Medicaid	($150,000.00)	($100,000.00)	($250,000.00)	($169,565.53)	($169,565.53)	($80,434.47)	$0.00	($80,434.47) 32.17%
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	($25,863.14)	($25,863.14)	$25,863.14	$0.00	$25,863.14 0.00%
100.000.0199200.0000.000	E-Rate Revenue	$0.00	$0.00	$0.00	($301,633.44)	($301,633.44)	$301,633.44	$0.00	$301,633.44 0.00%
100.000.0199300.0000.000	Insurance Proceeds	$0.00	$0.00	$0.00	($48,536.56)	($48,536.56)	$48,536.56	$0.00	$48,536.56 0.00%
100.000.0199400.0000.000	Receipt of Legal Settlements	$0.00	$0.00	$0.00	($82,515.55)	($82,515.55)	$82,515.55	$0.00	$82,515.55 0.00%
100.000.0199900.0000.000	Other Local Revenue	($240,000.00)	$0.00	($240,000.00)	($79,021.88)	($79,021.88)	($160,978.12)	$0.00	($160,978.12) 67.07%
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	($68,404,055.00)	($68,404,055.00)	($63,081,075.77)	($63,081,075.77)	($5,322,979.23)	$0.00	($5,322,979.23) 7.78%
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: 5/31/2023

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)	($1,182,979.41)	($1,182,979.41)	($235,242.59)	$0.00	($235,242.59)	16.59%
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)	($5,577,112.99)	($5,577,112.99)	($602,722.01)	$0.00	($602,722.01)	9.75%
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)	($10,580,071.04)	($10,580,071.04)	$0.04	$0.00	$0.04	0.00%
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)	($1,758,200.49)	($1,758,200.49)	$0.49	$0.00	$0.49	0.00%

Board Report Revenue

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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)	($375,768.00)	($34,332,638.00)	($27,466,110.40)	($27,466,110.40)	($6,866,527.60)	$0.00	($6,866,527.60)	20.00%
100.000.0383001.0000.000	Merchants Inventory Tax - Lexington	($194,013.00)	$0.00	($194,013.00)	($196,880.80)	($196,880.80)	$2,867.80	$0.00	$2,867.80	-1.48%
100.000.0383002.0000.000	Merchants Inventory Tax - Richland	($19,942.00)	$0.00	($19,942.00)	($17,074.32)	($17,074.32)	($2,867.68)	$0.00	($2,867.68)	14.38%
100.000.0384001.0000.000	Manufacturers Depr. Reimbursement - Lexington	($296,231.00)	$0.00	($296,231.00)	($770,881.18)	($770,881.18)	$474,650.18	$0.00	$474,650.18	-160.23%
100.000.0384002.0000.000	Manufacturers Depr. Reimbursement - Richland	$0.00	$0.00	$0.00	($136,447.68)	($136,447.68)	$136,447.68	$0.00	$136,447.68	0.00%
100.000.0389000.0000.000	Other State Property Tax Revenues	$0.00	$0.00	$0.00	($11,798.94)	($11,798.94)	$11,798.94	$0.00	$11,798.94	0.00%
100.000.0389001.0000.000	Motor Carrier Vehicle Tax - Lexington	($211,525.00)	$0.00	($211,525.00)	($266,031.93)	($266,031.93)	$54,506.93	$0.00	$54,506.93	-25.77%
100.000.0389002.0000.000	Motor Carrier Vehicle Tax - Richland	($64,704.00)	$0.00	($64,704.00)	($108,431.35)	($108,431.35)	$43,727.35	$0.00	$43,727.35	-67.58%
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)	($10,935,353.83)	($10,935,353.83)	($913,934.17)	$0.00	($913,934.17)	7.71%
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)	($300,000.00)	($400,000.00)	($298,728.96)	($298,728.96)	($101,271.04)	$0.00	($101,271.04)	25.32%
100.000.0530000.0000.000	Sale of Fixed Assets	$0.00	$0.00	$0.00	($31,560.37)	($31,560.37)	$31,560.37	$0.00	$31,560.37	0.00%
	FUND: General Fund - 100	($212,481,590.00)	($1,230,378.00)	($213,711,968.00)	($201,127,879.09)	($201,127,879.09)	($12,584,088.91)	$6,358.00	($12,590,446.91)	5.89%
Grand Total:		($212,481,590.00)	($1,230,378.00)	($213,711,968.00)	($201,127,879.09)	($201,127,879.09)	($12,584,088.91)	$6,358.00	($12,590,446.91)	5.89%

End of Report

SCHOOL DISTRICT 5 OF LEXINGTON & RICHLAND COUNTIES
GENERAL FUND
MONTHLY EXPENDITURE SUMMARY
FOR THE PERIOD ENDING MAY 31, 2023

	ORIGINAL BUDGET	ADJUSTED BUDGET	ACTUAL YEAR TO DATE	% Expended	as of 5/31/2022
SALARIES AND FRINGE					
Instructional	$ 119,240,477	$ 119,389,290	$ 98,419,298	82.44%	94,189,497
Support & Community Services	66,392,465	66,887,113	57,299,229	85.67%	55,308,558
Subtotal	185,632,942	186,276,403	155,718,527	83.60%	149,498,056
CONTRACTUAL SERVICES & Oth. Obj.					
Instructional	3,498,172	3,737,220	1,997,989	53.46%	2,957,889
Support & Community Services	13,515,274	13,421,519	11,132,424	82.94%	10,787,759
Subtotal	17,013,446	17,158,739	13,130,413	76.52%	13,745,648
SUPPLIES AND MATERIALS					
Instructional	1,650,829	1,948,943	1,561,699	80.13%	1,636,710
Support & Community Services	7,799,387	7,877,897	6,533,976	82.94%	5,692,198
Subtotal	9,450,216	9,826,840	8,095,675	82.38%	7,328,908
EQUIPMENT					
Instructional	440	7,440	6,900		5,422
Support & Community Services	96,649	154,649	701,165	453.39%	98,325
Subtotal	97,089	162,089	708,065	436.84%	103,747
TRANSFERS					
Pmts to Other Govt Entities-Per Proviso	20,000	20,000	40,245	201.22%	18,444
Food Service	267,897	267,897	-	0.00%	-
	287,897	287,897	40,245	13.98%	18,444
OPERATIONAL BALANCE					
TOTAL EXPENDITURES THROUGH 5/31/2023	$ 212,481,590	$ 213,711,968	$ 177,692,924	83.15%	
TOTAL EXPENDITURES THROUGH 5/31/2022	$ 201,694,166	$ 204,968,206	$ 170,694,803	83.28%	

Board Report Expenditures

From Date: 7/1/2022 To Date: 5/31/2023

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	$4,012,086.35	$4,012,086.35	$912,617.65	$1,030,301.23	($117,683.58)	-2.39%
100.111.2000000.0000.000	Employee Benefits	$2,414,734.00	($14,538.00)	$2,400,196.00	$2,011,209.68	$2,011,209.68	$388,986.32	$538,862.35	($149,876.03)	-6.24%
100.111.3000000.0000.000	Purchased Services	$55,640.00	$0.00	$55,640.00	$405,847.96	$405,847.96	($350,207.96)	$0.00	($350,207.96)	-629.42%
100.111.4000000.0000.000	Supplies and Materials	$43,614.00	$16,731.90	$60,345.90	$50,150.76	$50,150.76	$10,195.14	$2,572.43	$7,622.71	12.63%
	FUNCTION: Kindergarten Programs - 111	$7,438,692.00	$2,193.90	$7,440,885.90	$6,479,294.75	$6,479,294.75	$961,591.15	$1,571,736.01	($610,144.86)	-8.20%
100.112.1000000.0000.000	Salaries	$14,337,596.00	$184,413.00	$14,522,009.00	$11,624,544.06	$11,624,544.06	$2,897,464.94	$2,939,658.91	($42,193.97)	-0.29%
100.112.2000000.0000.000	Employee Benefits	$6,497,026.00	$20,563.80	$6,517,589.80	$5,342,976.22	$5,342,976.22	$1,174,613.58	$1,414,891.82	($240,278.24)	-3.69%
100.112.3000000.0000.000	Purchased Services	$136,263.00	$0.00	$136,263.00	$238,659.12	$238,659.12	($102,396.12)	$0.00	($102,396.12)	-75.15%
100.112.4000000.0000.000	Supplies and Materials	$213,052.00	$51,910.00	$264,962.00	$216,788.80	$216,788.80	$48,173.20	$6,123.62	$42,049.58	15.87%
100.112.6000000.0000.000	Other Objects	$0.00	$3,299.50	$3,299.50	$3,299.50	$3,299.50	$0.00	$0.00	$0.00	0.00%
	FUNCTION: Primary Programs - 112	$21,183,937.00	$260,186.30	$21,444,123.30	$17,426,267.70	$17,426,267.70	$4,017,855.60	$4,360,674.35	($342,818.75)	-1.60%
100.113.1000000.0000.000	Salaries	$24,719,297.00	$0.00	$24,719,297.00	$19,786,241.63	$19,786,241.63	$4,933,055.37	$4,985,954.54	($52,899.17)	-0.21%
100.113.2000000.0000.000	Employee Benefits	$10,345,990.00	($92,756.00)	$10,253,234.00	$9,014,075.32	$9,014,075.32	$1,239,158.68	$2,369,683.20	($1,130,524.52)	-11.03%
100.113.3000000.0000.000	Purchased Services	$182,151.00	$0.00	$182,151.00	$500,292.04	$500,292.04	($318,141.04)	$30.00	($318,171.04)	-174.67%
100.113.4000000.0000.000	Supplies and Materials	$391,917.00	$88,033.25	$479,950.25	$376,897.21	$376,897.21	$103,053.04	$33,396.50	$69,656.54	14.51%
100.113.6000000.0000.000	Other Objects	$0.00	$8,299.50	$8,299.50	$8,299.50	$8,299.50	$0.00	$0.00	$0.00	0.00%
	FUNCTION: Elementary Programs - 113	$35,639,355.00	$3,576.75	$35,642,931.75	$29,685,805.70	$29,685,805.70	$5,957,126.05	$7,389,064.24	($1,431,938.19)	-4.02%
100.114.1000000.0000.000	Salaries	$19,688,552.00	($119,314.00)	$19,569,238.00	$15,965,911.73	$15,965,911.73	$3,603,326.27	$4,005,944.97	($402,618.70)	-2.06%
100.114.2000000.0000.000	Employee Benefits	$7,986,576.00	$8,329.49	$7,994,905.49	$6,981,588.80	$6,981,588.80	$1,013,316.69	$1,834,533.51	($821,216.82)	-10.27%
100.114.3000000.0000.000	Purchased Services	$285,312.00	($8,000.00)	$277,312.00	$431,633.32	$431,633.32	($154,321.32)	$16,551.81	($170,873.13)	-61.62%
100.114.4000000.0000.000	Supplies and Materials	$554,466.00	$119,059.20	$673,525.20	$525,702.36	$525,702.36	$147,822.84	$60,476.67	$87,346.17	12.97%
100.114.5000000.0000.000	Capital Outlay	$0.00	$7,000.00	$7,000.00	$6,900.43	$6,900.43	$99.57	$7,820.74	($7,721.17)	-110.30%
100.114.6000000.0000.000	Other Objects	$0.00	$2,500.00	$2,500.00	$4,687.99	$4,687.99	($2,187.99)	$0.00	($2,187.99)	-87.52%
	FUNCTION: High School Programs - 114	$28,514,906.00	$9,574.69	$28,524,480.69	$23,916,424.63	$23,916,424.63	$4,608,056.06	$5,925,327.70	($1,317,271.64)	-4.62%
100.115.1000000.0000.000	Salaries	$2,903,401.00	$0.00	$2,903,401.00	$2,391,385.52	$2,391,385.52	$512,015.48	$536,366.22	($24,350.74)	-0.84%
100.115.2000000.0000.000	Employee Benefits	$1,252,695.00	($14,362.00)	$1,238,333.00	$1,044,207.13	$1,044,207.13	$194,125.87	$240,306.54	($46,180.67)	-3.73%
100.115.3000000.0000.000	Purchased Services	$28,888.00	($19,888.00)	$9,000.00	$62,399.00	$62,399.00	($53,399.00)	$393.47	($53,792.47)	-597.69%
100.115.4000000.0000.000	Supplies and Materials	$93,750.00	$34,250.00	$128,000.00	$119,169.28	$119,169.28	$8,830.72	$7,565.83	$1,264.89	0.99%
INCTION: Career and Technology Education (Vocational) Prog - 115		$4,278,734.00	$0.00	$4,278,734.00	$3,617,160.93	$3,617,160.93	$661,573.07	$784,632.06	($123,058.99)	-2.88%
100.118.1000000.0000.000	Salaries	$307,492.00	$0.00	$307,492.00	$298,828.60	$298,828.60	$8,663.40	$73,664.59	($65,001.19)	-21.14%
100.118.2000000.0000.000	Employee Benefits	$173,602.00	$0.00	$173,602.00	$161,338.05	$161,338.05	$12,263.95	$42,479.08	($30,215.13)	-17.40%
100.118.3000000.0000.000	Purchased Services	$1,563.00	$0.00	$1,563.00	$2,395.00	$2,395.00	($832.00)	$0.00	($832.00)	-53.23%
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: 5/31/2023

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	$462,561.65	$462,561.65	$20,845.35	$116,143.67	($95,298.32) -19.71%
100.121.1000000.0000.000	Salaries	$2,112,449.00	$68,923.00	$2,181,372.00	$2,102,863.01	$2,102,863.01	$78,508.99	$506,408.31	($427,899.32) -19.62%
100.121.2000000.0000.000	Employee Benefits	$912,496.00	$27,569.00	$940,065.00	$908,344.35	$908,344.35	$31,720.65	$232,683.91	($200,963.26) -21.38%
100.121.3000000.0000.000	Purchased Services	$125,000.00	$0.00	$125,000.00	$34,533.39	$34,533.39	$90,466.61	$0.00	$90,466.61 72.37%
100.121.4000000.0000.000	Supplies and Materials	$1,937.00	($151.95)	$1,785.05	$63,102.95	$63,102.95	($61,317.90)	$100.00	($61,417.90) -3440.68%
	FUNCTION: Educable Mentally Handicapped - 121	$3,151,882.00	$96,340.05	$3,248,222.05	$3,108,843.70	$3,108,843.70	$139,378.35	$739,192.22	($599,813.87) -18.47%
100.122.1000000.0000.000	Salaries	$465,214.00	$0.00	$465,214.00	$393,110.28	$393,110.28	$72,103.72	$97,741.92	($25,638.20) -5.51%
100.122.2000000.0000.000	Employee Benefits	$188,970.00	($7,500.00)	$181,470.00	$178,772.75	$178,772.75	$2,697.25	$47,538.71	($44,841.46) -24.71%
100.122.3000000.0000.000	Purchased Services	$750.00	$0.00	$750.00	$5,177.83	$5,177.83	($4,427.83)	$0.00	($4,427.83) -590.38%
100.122.4000000.0000.000	Supplies and Materials	$1,998.00	($72.30)	$1,925.70	$4,600.33	$4,600.33	($2,674.63)	$0.00	($2,674.63) -138.89%
100.122.6000000.0000.000	Other Objects	$0.00	$2,500.00	$2,500.00	$2,500.00	$2,500.00	$0.00	$0.00	$0.00 0.00%
	FUNCTION: Trainable Mentally Handicapped - 122	$656,932.00	($5,072.30)	$651,859.70	$584,161.19	$584,161.19	$67,698.51	$145,280.63	($77,582.12) -11.90%
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	($374.95)	$1,825.05	$595.10	$595.10	$1,229.95	$0.00	$1,229.95 67.39%
	FUNCTION: Orthopedically Handicapped - 123	$2,350.00	($374.95)	$1,975.05	$595.10	$595.10	$1,379.95	$0.00	$1,379.95 69.87%
100.124.1000000.0000.000	Salaries	$74,242.00	$0.00	$74,242.00	$52,729.08	$52,729.08	$21,512.92	$13,612.92	$7,900.00 10.64%
100.124.2000000.0000.000	Employee Benefits	$30,335.00	$0.00	$30,335.00	$20,756.62	$20,756.62	$9,578.38	$5,534.73	$4,043.65 13.33%
100.124.4000000.0000.000	Supplies and Materials	$2,020.00	$153.95	$2,173.95	$231.53	$231.53	$1,942.42	$0.00	$1,942.42 89.35%
	FUNCTION: Visually Handicapped - 124	$106,597.00	$153.95	$106,750.95	$73,717.23	$73,717.23	$33,033.72	$19,147.65	$13,886.07 13.01%
100.125.1000000.0000.000	Salaries	$264,827.00	$0.00	$264,827.00	$201,908.92	$201,908.92	$62,918.08	$51,818.07	$11,100.01 4.19%
100.125.2000000.0000.000	Employee Benefits	$111,139.00	$0.00	$111,139.00	$89,263.18	$89,263.18	$21,875.82	$23,965.48	($2,089.66) -1.88%
100.125.3000000.0000.000	Purchased Services	$68,500.00	$0.00	$68,500.00	$107,479.51	$107,479.51	($38,979.51)	$17,554.25	($56,533.76) -82.53%
100.125.4000000.0000.000	Supplies and Materials	$4,037.00	($230.45)	$3,806.55	$1,468.37	$1,468.37	$2,338.18	$0.00	$2,338.18 61.43%
	FUNCTION: Hearing Handicapped - 125	$448,503.00	($230.45)	$448,272.55	$400,119.98	$400,119.98	$48,152.57	$93,337.80	($45,185.23) -10.08%
100.126.1000000.0000.000	Salaries	$1,773,716.00	$0.00	$1,773,716.00	$1,543,933.23	$1,543,933.23	$229,782.77	$394,813.06	($165,030.29) -9.30%
100.126.2000000.0000.000	Employee Benefits	$744,068.00	$0.00	$744,068.00	$686,374.20	$686,374.20	$57,693.80	$182,850.53	($125,156.73) -16.82%
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	$8,677.35	$99,072.35	$52,899.47	$52,899.47	$46,172.88	$66.56	$46,106.32 46.54%
	FUNCTION: Speech Handicapped - 126	$3,039,994.00	$8,677.35	$3,048,671.35	$2,283,206.90	$2,283,206.90	$765,464.45	$577,730.15	$187,734.30 6.16%
100.127.1000000.0000.000	Salaries	$4,130,498.00	$62,489.00	$4,192,987.00	$3,448,752.88	$3,448,752.88	$744,234.12	$858,867.33	($114,633.21) -2.73%
100.127.2000000.0000.000	Employee Benefits	$1,707,325.00	$24,996.00	$1,732,321.00	$1,557,293.33	$1,557,293.33	$175,027.67	$403,355.94	($228,328.27) -13.18%
100.127.3000000.0000.000	Purchased Services	$48,790.00	$0.00	$48,790.00	$39,363.65	$39,363.65	$9,426.35	$0.00	$9,426.35 19.32%

Board Report Expenditures

From Date: 7/1/2022 To Date: 5/31/2023

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	($2,523.50)	$114,830.50	$102,218.51	$102,218.51	$12,611.99	$11,141.65	$1,470.34	1.28%
100.127.6000000.0000.000	Other Objects	$0.00	$5,000.00	$5,000.00	$5,000.00	$5,000.00	$0.00	$0.00	$0.00	0.00%
FUNCTION: Learning Disabilities - 127		$6,003,967.00	$89,961.50	$6,093,928.50	$5,152,628.37	$5,152,628.37	$941,300.13	$1,273,364.92	($332,064.79)	-5.45%
100.128.1000000.0000.000	Salaries	$627,308.00	$0.00	$627,308.00	$357,839.05	$357,839.05	$269,468.95	$90,078.86	$179,390.09	28.60%
100.128.2000000.0000.000	Employee Benefits	$300,165.00	$0.00	$300,165.00	$162,443.83	$162,443.83	$137,721.17	$42,617.55	$95,103.62	31.68%
100.128.3000000.0000.000	Purchased Services	$6,500.00	$0.00	$6,500.00	$4,464.76	$4,464.76	$2,035.24	$0.00	$2,035.24	31.31%
100.128.4000000.0000.000	Supplies and Materials	$3,951.00	$84.85	$4,035.85	$4,106.35	$4,106.35	($70.50)	$0.00	($70.50)	-1.75%
FUNCTION: Emotionally Handicapped - 128		$937,924.00	$84.85	$938,008.85	$528,853.99	$528,853.99	$409,154.86	$132,696.41	$276,458.45	29.47%
100.129.1000000.0000.000	Salaries	$644,741.00	$0.00	$644,741.00	$617,465.08	$617,465.08	$27,275.92	$138,526.31	($111,250.39)	-17.26%
100.129.2000000.0000.000	Employee Benefits	$300,081.00	$0.00	$300,081.00	$283,755.43	$283,755.43	$16,325.57	$65,223.05	($48,897.48)	-16.29%
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	$901,220.51	$901,220.51	$52,019.49	$203,749.36	($151,729.87)	-15.92%
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	$3,242.80	$3,242.80	$4,697.20	$728.95	$3,968.25	49.98%
100.136.2000000.0000.000	Employee Benefits	$2,536.00	$0.00	$2,536.00	$1,861.25	$1,861.25	$674.75	$290.83	$383.92	15.14%
100.136.3000000.0000.000	Purchased Services	$750.00	$0.00	$750.00	$51,744.24	$51,744.24	($50,994.24)	$0.00	($50,994.24)	-6799.23%
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	$56,848.29	$56,848.29	($45,222.29)	$1,019.78	($46,242.07)	-397.75%
100.137.1000000.0000.000	Salaries	$1,118,233.00	$0.00	$1,118,233.00	$897,967.51	$897,967.51	$220,265.49	$227,271.94	($7,006.45)	-0.63%
100.137.2000000.0000.000	Employee Benefits	$526,651.00	$0.00	$526,651.00	$426,063.44	$426,063.44	$100,587.56	$113,256.51	($12,668.95)	-2.41%
100.137.3000000.0000.000	Purchased Services	$30,474.00	$0.00	$30,474.00	$11,133.75	$11,133.75	$19,340.25	$0.00	$19,340.25	63.46%
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%
JNCTION: Preschool Handicapped Self Contained (3 &4 yr old) - 137		$1,675,898.00	$0.00	$1,675,898.00	$1,335,164.70	$1,335,164.70	$340,733.30	$340,528.45	$204.85	0.01%
100.138.1000000.0000.000	Salaries	$2,390.00	$0.00	$2,390.00	$1,421.07	$1,421.07	$968.93	$295.60	$673.33	28.17%
100.138.2000000.0000.000	Employee Benefits	$1,036.00	$0.00	$1,036.00	$629.46	$629.46	$406.54	$92.63	$313.91	30.30%
UNCTION: Preschool Handicapped Homebased (3 & 4 yr olds) - 138		$3,426.00	$0.00	$3,426.00	$2,050.53	$2,050.53	$1,375.47	$388.23	$987.24	28.82%
100.139.1000000.0000.000	Salaries	$1,145,599.00	$0.00	$1,145,599.00	$861,874.54	$861,874.54	$283,724.46	$214,050.76	$69,673.70	6.08%
100.139.2000000.0000.000	Employee Benefits	$524,703.00	$0.00	$524,703.00	$417,673.50	$417,673.50	$107,029.50	$108,937.06	($1,907.56)	-0.36%

Board Report Expenditures

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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	$25,316.28	$25,316.28	($2,458.28)	$1,201.63	($3,659.91)	-16.01%
100.139.4000000.0000.000	Supplies and Materials	$21,851.00	$3,400.00	$25,251.00	$24,958.82	$24,958.82	$292.18	$0.00	$292.18	1.16%
100.139.6000000.0000.000	Other Objects	$3,500.00	$0.00	$3,500.00	$424.00	$424.00	$3,076.00	$0.00	$3,076.00	87.89%
FUNCTION: Early Childhood Programs - 139		$1,721,911.00	$0.00	$1,721,911.00	$1,330,247.14	$1,330,247.14	$391,663.86	$324,189.45	$67,474.41	3.92%
100.141.1000000.0000.000	Salaries	$1,114,330.00	$0.00	$1,114,330.00	$798,275.64	$798,275.64	$316,054.36	$204,813.30	$111,241.06	9.98%
100.141.2000000.0000.000	Employee Benefits	$494,745.00	$0.00	$494,745.00	$349,851.67	$349,851.67	$144,893.33	$94,805.82	$50,087.51	10.12%
100.141.3000000.0000.000	Purchased Services	$6,650.00	$100.00	$6,750.00	$8,656.97	$8,656.97	($1,906.97)	$0.00	($1,906.97)	-28.25%
100.141.4000000.0000.000	Supplies and Materials	$12,725.00	($469.00)	$12,256.00	$2,479.29	$2,479.29	$9,776.71	$25.00	$9,751.71	79.57%
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	$1,159,632.57	$1,159,632.57	$468,817.43	$299,644.12	$169,173.31	10.39%
100.143.1000000.0000.000	Salaries	$254,537.00	$0.00	$254,537.00	$159,828.31	$159,828.31	$94,708.69	$41,357.59	$53,351.10	20.96%
100.143.2000000.0000.000	Employee Benefits	$110,435.00	$0.00	$110,435.00	$66,622.78	$66,622.78	$43,812.22	$17,882.24	$25,929.98	23.48%
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	$226,451.09	$226,451.09	$139,520.91	$59,239.83	$80,281.08	21.94%
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	$2,637.90	$2,637.90	$35,712.10	$0.00	$35,712.10	93.12%
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	$22,034.48	$22,034.48	$37,965.52	$0.00	$37,965.52	63.28%
100.145.1000000.0000.000	Salaries	$71,289.00	$0.00	$71,289.00	$83,503.25	$83,503.25	($12,214.25)	$21,456.75	($33,671.00)	-47.23%
100.145.2000000.0000.000	Employee Benefits	$22,189.00	$0.00	$22,189.00	$28,760.77	$28,760.77	($6,571.77)	$7,180.73	($13,752.50)	-61.98%
100.145.3000000.0000.000	Purchased Services	$6,000.00	$0.00	$6,000.00	$4,937.50	$4,937.50	$1,062.50	$2,837.50	($1,775.00)	-29.58%
FUNCTION: Homebound - 145		$99,478.00	$0.00	$99,478.00	$117,201.52	$117,201.52	($17,723.52)	$31,474.98	($49,198.50)	-49.46%
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	$108,525.87	$108,525.87	$72,350.13	$25,266.15	$47,083.98	26.03%
100.148.2000000.0000.000	Employee Benefits	$72,884.00	$0.00	$72,884.00	$46,778.33	$46,778.33	$26,105.67	$11,400.29	$14,705.38	20.18%
100.148.3000000.0000.000	Purchased Services	$7,000.00	$0.00	$7,000.00	$4,422.56	$4,422.56	$2,577.44	$155.60	$2,421.84	34.60%
100.148.4000000.0000.000	Supplies and Materials	$2,875.00	$0.00	$2,875.00	$1,434.81	$1,434.81	$1,440.19	$0.00	$1,440.19	50.09%
FUNCTION: Gifted and Talented Artistic - 148		$263,635.00	$0.00	$263,635.00	$161,161.57	$161,161.57	$102,473.43	$36,822.04	$65,651.39	24.90%
100.149.1000000.0000.000	Salaries	$634,290.00	$0.00	$634,290.00	$746,151.98	$746,151.98	($111,861.98)	$121,770.25	($233,632.23)	-36.83%

Board Report Expenditures

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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	$263,363.63	$263,363.63	$45,425.37	$51,692.36	($6,266.99)	-2.03%
100.149.3000000.0000.000	Purchased Services	$2,000,000.00	$228,248.00	$2,228,248.00	$0.00	$0.00	$2,228,248.00	$0.00	$2,228,248.00	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	$228,248.00	$3,174,827.00	$1,009,515.61	$1,009,515.61	$2,165,311.39	$173,462.61	$1,991,848.78	62.74%
100.161.1000000.0000.000	Salaries	$754,446.00	$0.00	$754,446.00	$629,254.30	$629,254.30	$125,191.70	$145,252.56	($20,060.86)	-2.66%
100.161.2000000.0000.000	Employee Benefits	$424,222.00	$0.00	$424,222.00	$306,707.09	$306,707.09	$117,514.91	$76,004.14	$41,510.77	9.79%
100.161.3000000.0000.000	Purchased Services	$4,250.00	$0.00	$4,250.00	$11,351.98	$11,351.98	($7,101.98)	$0.00	($7,101.98)	-167.11%
100.161.4000000.0000.000	Supplies and Materials	$30,639.00	$3,035.75	$33,674.75	$10,684.12	$10,684.12	$22,990.63	$2,652.64	$20,337.99	60.40%
FUNCTION: Other Exceptional Programs - 161		$1,213,557.00	$3,035.75	$1,216,592.75	$957,997.49	$957,997.49	$258,595.26	$223,909.34	$34,685.92	2.85%
100.172.1000000.0000.000	Salaries	$16,230.00	$0.00	$16,230.00	$0.00	$0.00	$16,230.00	$15,188.90	$1,041.10	6.41%
100.172.2000000.0000.000	Employee Benefits	$3,046.00	$0.00	$3,046.00	$0.00	$0.00	$3,046.00	$4,976.94	($1,930.94)	-63.39%
FUNCTION: Elementary Summer School - 172		$19,276.00	$0.00	$19,276.00	$0.00	$0.00	$19,276.00	$20,165.84	($889.84)	-4.62%
100.173.1000000.0000.000	Salaries	$126,450.00	$0.00	$126,450.00	$43,880.00	$43,880.00	$82,570.00	$65,860.00	$16,710.00	13.21%
100.173.2000000.0000.000	Employee Benefits	$32,436.00	$0.00	$32,436.00	$13,997.26	$13,997.26	$18,438.74	$21,697.27	($3,258.53)	-10.05%
FUNCTION: High School Summer School - 173		$158,886.00	$0.00	$158,886.00	$57,877.26	$57,877.26	$101,008.74	$87,557.27	$13,451.47	8.47%
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	$114,368.23	$114,368.23	$2,173.77	$12,786.19	($10,612.42)	-9.11%
100.181.2000000.0000.000	Employee Benefits	$54,437.00	$0.00	$54,437.00	$35,832.21	$35,832.21	$18,604.79	$4,092.81	$14,511.98	26.66%
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	$150,200.44	$150,200.44	$23,588.56	$16,879.00	$6,709.56	3.86%
100.182.1000000.0000.000	Salaries	$7,500.00	$0.00	$7,500.00	$5,500.00	$5,500.00	$2,000.00	$0.00	$2,000.00	26.67%
100.182.2000000.0000.000	Employee Benefits	$750.00	$0.00	$750.00	$445.02	$445.02	$304.98	$0.00	$304.98	40.66%
100.182.4000000.0000.000	Supplies and Materials	$3,974.00	($1,500.00)	$2,474.00	$973.15	$973.15	$1,500.85	$0.00	$1,500.85	60.66%
FUNCTION: Adult Secondary Education Programs - 182		$12,224.00	($1,500.00)	$10,724.00	$6,918.17	$6,918.17	$3,805.83	$0.00	$3,805.83	35.49%
100.188.1000000.0000.000	Salaries	$24,357.00	$0.00	$24,357.00	$58,828.96	$58,828.96	($34,471.96)	$8,230.11	($42,702.07)	-175.32%
100.188.2000000.0000.000	Employee Benefits	$24,538.00	$0.00	$24,538.00	$27,762.59	$27,762.59	($3,224.59)	$4,187.54	($7,412.13)	-30.21%
100.188.4000000.0000.000	Supplies and Materials	$284.00	$0.00	$284.00	$599.45	$599.45	($315.45)	$0.00	($315.45)	-111.07%
FUNCTION: Parenting/Family Literacy - 188		$49,179.00	$0.00	$49,179.00	$87,191.00	$87,191.00	($38,012.00)	$12,417.65	($50,429.65)	-102.54%

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100.190.1000000.0000.000	Salaries	$719,270.00	$0.00	$719,270.00	$515,996.25	$515,996.25	$203,273.75	$118,700.62	$84,573.13	11.76%
100.190.2000000.0000.000	Employee Benefits	$249,543.00	$0.00	$249,543.00	$162,926.64	$162,926.64	$86,616.36	$38,286.28	$48,330.08	19.37%
100.190.6000000.0000.000	Other Objects	$20,800.00	$0.00	$20,800.00	$4,203.64	$4,203.64	$16,596.36	$480.50	$16,115.86	77.48%
FUNCTION: Instructional Pupil Activity - 190		$989,613.00	$0.00	$989,613.00	$683,126.53	$683,126.53	$306,486.47	$157,467.40	$149,019.07	15.06%
100.211.1000000.0000.000	Salaries	$1,227,802.00	$80,309.00	$1,308,111.00	$1,172,983.61	$1,172,983.61	$135,127.39	$231,425.64	($96,298.25)	-7.36%
100.211.2000000.0000.000	Employee Benefits	$629,449.00	$32,123.00	$661,572.00	$568,554.81	$568,554.81	$93,017.19	$122,167.31	($29,150.12)	-4.41%
100.211.3000000.0000.000	Purchased Services	$75,000.00	$0.00	$75,000.00	$10,866.22	$10,866.22	$64,133.78	$0.00	$64,133.78	85.51%
100.211.4000000.0000.000	Supplies and Materials	$26,110.00	$0.00	$26,110.00	$463.48	$463.48	$25,646.52	$0.00	$25,646.52	98.22%
FUNCTION: Attendance and Social Work Services - 211		$1,958,361.00	$112,432.00	$2,070,793.00	$1,752,868.12	$1,752,868.12	$317,924.88	$353,592.95	($35,668.07)	-1.72%
100.212.1000000.0000.000	Salaries	$3,833,594.00	$0.00	$3,833,594.00	$3,139,968.66	$3,139,968.66	$693,625.34	$649,940.53	$43,684.81	1.14%
100.212.2000000.0000.000	Employee Benefits	$1,666,184.00	$0.00	$1,666,184.00	$1,402,399.74	$1,402,399.74	$263,784.26	$298,899.68	($35,115.42)	-2.11%
100.212.3000000.0000.000	Purchased Services	$3,500.00	$0.00	$3,500.00	$1,456.17	$1,456.17	$2,043.83	$0.00	$2,043.83	58.40%
100.212.4000000.0000.000	Supplies and Materials	$51,390.00	$940.00	$52,330.00	$36,770.05	$36,770.05	$15,559.95	$3,572.33	$11,987.62	22.91%
FUNCTION: Guidance Services - 212		$5,554,668.00	$940.00	$5,555,608.00	$4,580,594.62	$4,580,594.62	$975,013.38	$952,412.54	$22,600.84	0.41%
100.213.1000000.0000.000	Salaries	$2,216,979.00	$0.00	$2,216,979.00	$1,791,340.16	$1,791,340.16	$425,638.84	$428,004.16	($2,365.32)	-0.11%
100.213.2000000.0000.000	Employee Benefits	$989,803.00	$0.00	$989,803.00	$841,561.32	$841,561.32	$148,241.68	$212,446.82	($64,205.14)	-6.49%
100.213.3000000.0000.000	Purchased Services	$155,532.00	$0.00	$155,532.00	$85,458.47	$85,458.47	$70,073.53	$175,000.00	($104,926.47)	-67.46%
100.213.4000000.0000.000	Supplies and Materials	$53,952.00	($628.72)	$53,323.28	$40,346.70	$40,346.70	$12,976.58	$211.37	$12,765.21	23.94%
100.213.6000000.0000.000	Other Objects	$125.00	$120.00	$245.00	$137.00	$137.00	$108.00	$0.00	$108.00	44.08%
FUNCTION: Health Services - 213		$3,416,391.00	($508.72)	$3,415,882.28	$2,758,843.65	$2,758,843.65	$657,038.63	$815,662.35	($158,623.72)	-4.64%
100.214.1000000.0000.000	Salaries	$1,315,832.00	$0.00	$1,315,832.00	$1,181,537.15	$1,181,537.15	$134,294.85	$225,804.85	($91,510.00)	-6.95%
100.214.2000000.0000.000	Employee Benefits	$551,780.00	$0.00	$551,780.00	$497,921.86	$497,921.86	$53,858.14	$97,924.98	($44,066.84)	-7.99%
100.214.3000000.0000.000	Purchased Services	$102,374.00	$0.00	$102,374.00	$4,428.86	$4,428.86	$97,945.14	$0.00	$97,945.14	95.67%
100.214.4000000.0000.000	Supplies and Materials	$5,850.00	$0.00	$5,850.00	$5,847.72	$5,847.72	$2.28	$0.00	$2.28	0.04%
FUNCTION: Psychological Services - 214		$1,975,836.00	$0.00	$1,975,836.00	$1,689,735.59	$1,689,735.59	$286,100.41	$323,729.83	($37,629.42)	-1.90%
100.217.1000000.0000.000	Salaries	$105,935.00	$0.00	$105,935.00	$93,871.65	$93,871.65	$12,063.35	$7,530.84	$4,532.51	4.28%
100.217.2000000.0000.000	Employee Benefits	$35,863.00	$0.00	$35,863.00	$39,985.24	$39,985.24	($4,122.24)	$3,611.94	($7,734.18)	-21.57%
FUNCTION: Career Specialist Services - 217		$141,798.00	$0.00	$141,798.00	$133,856.89	$133,856.89	$7,941.11	$11,142.78	($3,201.67)	-2.26%
100.221.1000000.0000.000	Salaries	$1,982,148.00	$0.00	$1,982,148.00	$2,032,330.24	$2,032,330.24	($50,182.24)	$321,525.79	($371,708.03)	-18.75%
100.221.2000000.0000.000	Employee Benefits	$762,239.00	$0.00	$762,239.00	$821,137.63	$821,137.63	($58,898.63)	$132,203.50	($191,102.13)	-25.07%
100.221.3000000.0000.000	Purchased Services	$615,100.00	($44,330.00)	$570,770.00	$355,477.33	$355,477.33	$215,292.67	$4,990.40	$210,302.27	36.85%
100.221.4000000.0000.000	Supplies and Materials	$53,115.00	$43,979.00	$97,094.00	$106,274.02	$106,274.02	($9,180.02)	$112,887.71	($122,067.73)	-125.72%

Board Report Expenditures

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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	$31,352.00	$31,352.00	$578.00	$0.00	$578.00	1.81%
JNCTION: Improvement of Instruction Curriculum Development - 221		$3,444,532.00	($351.00)	$3,444,181.00	$3,346,571.22	$3,346,571.22	$97,609.78	$571,607.40	($473,997.62)	-13.76%
100.222.1000000.0000.000	Salaries	$1,987,961.00	$0.00	$1,987,961.00	$1,587,205.71	$1,587,205.71	$400,755.29	$406,401.77	($5,646.48)	-0.28%
100.222.2000000.0000.000	Employee Benefits	$971,380.00	$0.00	$971,380.00	$742,960.41	$742,960.41	$228,419.59	$197,390.57	$31,029.02	3.19%
100.222.3000000.0000.000	Purchased Services	$0.00	$0.00	$0.00	$9,098.27	$9,098.27	($9,098.27)	$0.00	($9,098.27)	0.00%
100.222.4000000.0000.000	Supplies and Materials	$418,351.00	$8,216.00	$426,567.00	$371,188.05	$371,188.05	$55,378.95	$28,682.50	$26,696.45	6.26%
100.222.5000000.0000.000	Capital Outlay	$0.00	$9,000.00	$9,000.00	$0.00	$0.00	$9,000.00	$8,483.28	$516.72	5.74%
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	$17,216.00	$3,395,083.00	$2,710,627.44	$2,710,627.44	$684,455.56	$640,958.12	$43,497.44	1.28%
100.223.1000000.0000.000	Salaries	$1,040,915.00	$82,551.00	$1,123,466.00	$837,326.10	$837,326.10	$286,139.90	$99,941.29	$186,198.61	16.57%
100.223.2000000.0000.000	Employee Benefits	$411,172.00	$33,020.00	$444,192.00	$329,746.77	$329,746.77	$114,445.23	$40,856.00	$73,589.23	16.57%
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	$2,700.00	$6,346.00	$4,845.50	$4,845.50	$1,500.50	$173.00	$1,327.50	20.92%
100.223.6000000.0000.000	Other Objects	$962.00	$680.00	$1,642.00	$5,580.00	$5,580.00	($3,938.00)	$0.00	($3,938.00)	-239.83%
FUNCTION: Supervision of Special Programs - 223		$1,462,893.00	$118,951.00	$1,581,844.00	$1,177,498.37	$1,177,498.37	$404,345.63	$140,970.29	$263,375.34	16.65%
100.224.3000000.0000.000	Purchased Services	$75,622.00	($2,340.73)	$73,281.27	$30,735.66	$30,735.66	$42,545.61	$2,389.36	$40,156.25	54.80%
100.224.4000000.0000.000	Supplies and Materials	$10,342.00	$2,800.00	$13,142.00	$9,605.11	$9,605.11	$3,536.89	$17.33	$3,519.56	26.78%
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	$109.27	$86,423.27	$40,340.77	$40,340.77	$46,082.50	$2,406.69	$43,675.81	50.54%
100.231.1000000.0000.000	Salaries	$68,922.00	$0.00	$68,922.00	$59,076.00	$59,076.00	$9,846.00	$5,743.50	$4,102.50	5.95%
100.231.2000000.0000.000	Employee Benefits	$21,336.00	$0.00	$21,336.00	$17,673.94	$17,673.94	$3,662.06	$1,636.64	$2,025.42	9.49%
100.231.3000000.0000.000	Purchased Services	$387,450.00	$0.00	$387,450.00	$567,778.89	$567,778.89	($180,328.89)	$18,371.50	($198,700.39)	-51.28%
100.231.6000000.0000.000	Other Objects	$550,000.00	$0.00	$550,000.00	$609,209.00	$609,209.00	($59,209.00)	$500.00	($59,709.00)	-10.86%
FUNCTION: Board of Education - 231		$1,027,708.00	$0.00	$1,027,708.00	$1,253,737.83	$1,253,737.83	($226,029.83)	$26,251.64	($252,281.47)	-24.55%
100.232.1000000.0000.000	Salaries	$295,419.00	$0.00	$295,419.00	$276,650.76	$276,650.76	$18,768.24	$24,968.24	($6,200.00)	-2.10%
100.232.2000000.0000.000	Employee Benefits	$108,081.00	$0.00	$108,081.00	$96,987.03	$96,987.03	$11,093.97	$9,146.43	$1,947.54	1.80%
100.232.3000000.0000.000	Purchased Services	$23,500.00	$8,300.00	$31,800.00	$32,814.75	$32,814.75	($1,014.75)	$61,463.21	($62,477.96)	-196.47%
100.232.4000000.0000.000	Supplies and Materials	$9,723.00	$9,000.00	$18,723.00	$8,347.27	$8,347.27	$10,375.73	$0.00	$10,375.73	55.42%
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	$17,300.00	$461,523.00	$416,227.65	$416,227.65	$45,295.35	$95,577.88	($50,282.53)	-10.89%
100.233.1000000.0000.000	Salaries	$11,852,120.00	$30,185.00	$11,882,305.00	$10,512,712.69	$10,512,712.69	$1,369,592.31	$1,374,607.09	($5,014.78)	-0.04%
100.233.2000000.0000.000	Employee Benefits	$5,029,520.00	$112,073.61	$5,141,593.61	$4,539,559.21	$4,539,559.21	$602,034.40	$630,205.25	($28,170.85)	-0.55%

Board Report Expenditures

From Date: 7/1/2022 To Date: 5/31/2023

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
100.233.3000000.0000.000	Purchased Services	$217,705.00	($10,807.49)	$206,897.51	$68,153.84	$68,153.84	$138,743.67	$107,450.42	$31,293.25	15.13%
100.233.4000000.0000.000	Supplies and Materials	$256,952.00	$25,279.94	$282,231.94	$247,539.67	$247,539.67	$34,692.27	$19,192.28	$15,499.99	5.49%
100.233.6000000.0000.000	Other Objects	$24,026.00	($854.00)	$23,172.00	$21,946.65	$21,946.65	$1,225.35	$228.48	$996.87	4.30%
FUNCTION: School Administration - 233		$17,380,323.00	$155,877.06	$17,536,200.06	$15,389,912.06	$15,389,912.06	$2,146,288.00	$2,131,683.52	$14,604.48	0.08%
100.251.1000000.0000.000	Salaries	$73,206.00	$0.00	$73,206.00	$37,701.76	$37,701.76	$35,504.24	$8,700.21	$26,804.03	36.61%
100.251.2000000.0000.000	Employee Benefits	$54,505.00	$0.00	$54,505.00	$21,540.11	$21,540.11	$32,964.89	$5,578.98	$27,385.91	50.24%
100.251.3000000.0000.000	Purchased Services	$326,600.00	$0.00	$326,600.00	$167,623.11	$167,623.11	$158,976.89	$180,929.50	($21,952.61)	-6.72%
100.251.4000000.0000.000	Supplies and Materials	$77,500.00	($49,000.00)	$28,500.00	$1,391.02	$1,391.02	$27,108.98	$0.00	$27,108.98	95.12%
100.251.5000000.0000.000	Capital Outlay	$0.00	$49,000.00	$49,000.00	$48,230.99	$48,230.99	$769.01	$0.00	$769.01	1.57%
UNCTION: Student Transportation (Federal/District Mandated) - 251		$531,811.00	$0.00	$531,811.00	$276,486.99	$276,486.99	$255,324.01	$195,208.69	$60,115.32	11.30%
100.252.1000000.0000.000	Salaries	$971,162.00	$0.00	$971,162.00	$881,839.84	$881,839.84	$89,322.16	$83,832.94	$5,489.22	0.57%
100.252.2000000.0000.000	Employee Benefits	$450,617.00	$0.00	$450,617.00	$385,256.88	$385,256.88	$65,360.12	$38,476.60	$26,883.52	5.97%
100.252.3000000.0000.000	Purchased Services	$194,807.00	$0.00	$194,807.00	$108,426.34	$108,426.34	$86,380.66	$23,102.53	$63,278.13	32.48%
100.252.4000000.0000.000	Supplies and Materials	$53,655.00	$0.00	$53,655.00	$8,456.32	$8,456.32	$45,198.68	$3,753.37	$41,445.31	77.24%
100.252.5000000.0000.000	Capital Outlay	$12,964.00	$0.00	$12,964.00	$5,265.00	$5,265.00	$7,699.00	$0.00	$7,699.00	59.39%
100.252.6000000.0000.000	Other Objects	$7,500.00	$0.00	$7,500.00	$5,469.80	$5,469.80	$2,030.20	$308.00	$1,722.20	22.96%
FUNCTION: Fiscal Services - 252		$1,690,705.00	$0.00	$1,690,705.00	$1,394,714.18	$1,394,714.18	$295,990.82	$149,473.44	$146,517.38	8.67%
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	$5,089.23	$5,089.23	$9,910.77	$232.00	$9,678.77	64.53%
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	$618,165.31	$618,165.31	($317,227.31)	$232.00	($317,459.31)	-105.49%
100.254.1000000.0000.000	Salaries	$7,251,251.00	$0.00	$7,251,251.00	$6,562,541.33	$6,562,541.33	$688,709.67	$585,926.68	$102,782.99	1.42%
100.254.2000000.0000.000	Employee Benefits	$3,722,444.00	$0.00	$3,722,444.00	$3,321,167.33	$3,321,167.33	$401,276.67	$311,344.10	$89,932.57	2.42%
100.254.3000000.0000.000	Purchased Services	$5,261,973.00	$0.00	$5,261,973.00	$4,707,935.63	$4,707,935.63	$554,037.37	$1,003,291.97	($449,254.60)	-8.54%
100.254.4000000.0000.000	Supplies and Materials	$6,514,538.00	($9,000.00)	$6,505,538.00	$4,977,335.76	$4,977,335.76	$1,528,202.24	$103,103.78	$1,425,098.46	21.91%
100.254.5000000.0000.000	Capital Outlay	$83,685.00	$0.00	$83,685.00	$31,592.46	$31,592.46	$52,092.54	$10,511.48	$41,581.06	49.69%
100.254.6000000.0000.000	Other Objects	$500.00	$0.00	$500.00	$1,057.32	$1,057.32	($557.32)	$0.00	($557.32)	-111.46%
FUNCTION: Operation and Maintenance of Plant - 254		$22,834,391.00	($9,000.00)	$22,825,391.00	$19,601,629.83	$19,601,629.83	$3,223,761.17	$2,014,178.01	$1,209,583.16	5.30%
100.255.1000000.0000.000	Salaries	$5,397,535.00	$0.00	$5,397,535.00	$3,784,889.62	$3,784,889.62	$1,612,645.38	$807,301.79	$805,343.59	14.92%
100.255.2000000.0000.000	Employee Benefits	$2,390,347.00	$0.00	$2,390,347.00	$1,809,982.29	$1,809,982.29	$580,364.71	$418,826.23	$161,538.48	6.76%
100.255.3000000.0000.000	Purchased Services	$180,000.00	$0.00	$180,000.00	$88,978.45	$88,978.45	$91,021.55	$40,088.58	$50,932.97	28.30%

Board Report Expenditures

Fiscal Year: 2022-2023

From Date: 7/1/2022 To Date: 5/31/2023

☐ 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
100.255.4000000.0000.000	Supplies and Materials	$56,500.00	$0.00	$56,500.00	$29,672.91	$29,672.91	$26,827.09	$12,900.70	$13,926.39	24.65%
100.255.6000000.0000.000	Other Objects	$1,000.00	$0.00	$1,000.00	$750.00	$750.00	$250.00	$0.00	$250.00	25.00%
FUNCTION: Student Transportation (State Mandated) - 255		$8,025,382.00	$0.00	$8,025,382.00	$5,714,273.27	$5,714,273.27	$2,311,108.73	$1,279,117.30	$1,031,991.43	12.86%
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	$533,039.64	$533,039.64	($533,039.64)	$766,960.36	($1,300,000.00)	0.00%
FUNCTION: Food Services - 256		$0.00	$0.00	$0.00	$695,609.49	$695,609.49	($695,609.49)	$766,960.36	($1,462,569.85)	0.00%
100.257.1000000.0000.000	Salaries	$331,152.00	$0.00	$331,152.00	$252,992.99	$252,992.99	$78,159.01	$22,635.67	$55,523.34	16.77%
100.257.2000000.0000.000	Employee Benefits	$108,476.00	$0.00	$108,476.00	$105,602.37	$105,602.37	$2,873.63	$9,762.34	($6,888.71)	-6.35%
100.257.3000000.0000.000	Purchased Services	$508,294.00	($8,300.00)	$499,994.00	$439,162.08	$439,162.08	$60,831.92	$1,021.59	$59,810.33	11.96%
100.257.4000000.0000.000	Supplies and Materials	$44,911.00	$0.00	$44,911.00	$18,300.30	$18,300.30	$26,610.70	$0.00	$26,610.70	59.25%
FUNCTION: Internal Services - 257		$992,833.00	($8,300.00)	$984,533.00	$816,057.74	$816,057.74	$168,475.26	$33,419.60	$135,055.66	13.72%
100.258.1000000.0000.000	Salaries	$216,253.00	$45,147.00	$261,400.00	$213,352.96	$213,352.96	$48,047.04	$22,337.41	$25,709.63	9.84%
100.258.2000000.0000.000	Employee Benefits	$90,293.00	$23,239.00	$113,532.00	$83,734.14	$83,734.14	$29,797.86	$8,560.60	$21,237.26	18.71%
100.258.3000000.0000.000	Purchased Services	$2,384,234.00	$0.00	$2,384,234.00	$1,886,678.02	$1,886,678.02	$497,555.98	$426,294.04	$71,261.94	2.99%
100.258.4000000.0000.000	Supplies and Materials	$25,000.00	$0.00	$25,000.00	$18,680.98	$18,680.98	$6,319.02	$19,176.33	($12,857.31)	-51.43%
100.258.5000000.0000.000	Capital Outlay	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$6,932.06	($6,932.06)	0.00%
100.258.6000000.0000.000	Other Objects	$410.00	$0.00	$410.00	$0.00	$0.00	$410.00	$0.00	$410.00	100.00%
FUNCTION: Security - 258		$2,716,190.00	$68,386.00	$2,784,576.00	$2,202,446.10	$2,202,446.10	$582,129.90	$483,300.44	$98,829.46	3.55%
100.259.1000000.0000.000	Salaries	$0.00	$40,000.00	$40,000.00	$0.00	$0.00	$40,000.00	$0.00	$40,000.00	100.00%
100.259.2000000.0000.000	Employee Benefits	$0.00	$16,000.00	$16,000.00	$0.00	$0.00	$16,000.00	$0.00	$16,000.00	100.00%
FUNCTION: Internal Auditing Services - 259		$0.00	$56,000.00	$56,000.00	$0.00	$0.00	$56,000.00	$0.00	$56,000.00	100.00%
100.262.1000000.0000.000	Salaries	$757,597.00	$0.00	$757,597.00	$717,953.73	$717,953.73	$39,643.27	$65,325.29	($25,682.02)	-3.39%
100.262.2000000.0000.000	Employee Benefits	$370,120.00	$0.00	$370,120.00	$293,865.12	$293,865.12	$76,254.88	$28,001.93	$48,252.95	13.04%
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	$1,041,818.85	$1,041,818.85	$110,898.15	$113,669.72	($2,771.57)	-0.24%
100.263.1000000.0000.000	Salaries	$412,349.00	$0.00	$412,349.00	$416,373.21	$416,373.21	($4,024.21)	$39,114.94	($43,139.15)	-10.46%
100.263.2000000.0000.000	Employee Benefits	$188,907.00	$0.00	$188,907.00	$177,533.21	$177,533.21	$11,373.79	$16,344.69	($4,970.90)	-2.63%
100.263.3000000.0000.000	Purchased Services	$184,886.00	$0.00	$184,886.00	$88,308.96	$88,308.96	$96,577.04	$2,132.40	$94,444.64	51.08%
100.263.4000000.0000.000	Supplies and Materials	$40,000.00	$0.00	$40,000.00	$61,092.58	$61,092.58	($21,092.58)	$7,042.44	($28,135.02)	-70.34%
100.263.6000000.0000.000	Other Objects	$12,000.00	$0.00	$12,000.00	$1,382.79	$1,382.79	$10,617.21	$0.00	$10,617.21	88.48%
FUNCTION: Information Services - 263		$838,142.00	$0.00	$838,142.00	$744,690.75	$744,690.75	$93,451.25	$64,634.47	$28,816.78	3.44%

Board Report Expenditures

Fiscal Year: 2022-2023

From Date: 7/1/2022 To Date: 5/31/2023

☐ 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
100.264.1000000.0000.000	Salaries	$782,105.00	$0.00	$782,105.00	$739,055.14	$739,055.14	$43,049.86	$67,477.65	($24,427.79)	-3.12%
100.264.2000000.0000.000	Employee Benefits	$301,236.00	$0.00	$301,236.00	$313,425.53	$313,425.53	($12,189.53)	$28,949.54	($41,139.07)	-13.66%
100.264.3000000.0000.000	Purchased Services	$34,700.00	$0.00	$34,700.00	$26,371.55	$26,371.55	$8,328.45	$11,937.70	($3,609.25)	-10.40%
100.264.4000000.0000.000	Supplies and Materials	$30,402.00	$0.00	$30,402.00	$23,562.89	$23,562.89	$6,839.11	$175.00	$6,664.11	21.92%
100.264.6000000.0000.000	Other Objects	$1,750.00	$0.00	$1,750.00	$1,394.00	$1,394.00	$356.00	$0.00	$356.00	20.34%
	FUNCTION: Staff Services - 264	$1,150,193.00	$0.00	$1,150,193.00	$1,103,809.11	$1,103,809.11	$46,383.89	$108,539.89	($62,156.00)	-5.40%
100.266.1000000.0000.000	Salaries	$1,723,291.00	$0.00	$1,723,291.00	$1,544,445.01	$1,544,445.01	$178,845.99	$133,011.49	$45,834.50	2.66%
100.266.2000000.0000.000	Employee Benefits	$714,750.00	$0.00	$714,750.00	$639,927.26	$639,927.26	$74,822.74	$56,198.55	$18,624.19	2.61%
100.266.3000000.0000.000	Purchased Services	$1,476,867.00	($17,000.00)	$1,459,867.00	$1,209,887.72	$1,209,887.72	$249,979.28	$335,861.90	($85,882.62)	-5.88%
100.266.4000000.0000.000	Supplies and Materials	$25,000.00	$25,000.00	$50,000.00	$26,009.91	$26,009.91	$23,990.09	$1,403.87	$22,586.22	45.17%
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	$8,000.00	$3,948,084.00	$3,420,469.90	$3,420,469.90	$527,614.10	$526,475.81	$1,138.29	0.03%
100.271.1000000.0000.000	Salaries	$2,076,449.00	$0.00	$2,076,449.00	$1,681,798.96	$1,681,798.96	$394,650.04	$248,778.99	$145,871.05	7.03%
100.271.2000000.0000.000	Employee Benefits	$633,048.00	$0.00	$633,048.00	$568,189.54	$568,189.54	$64,858.46	$90,390.66	($25,532.20)	-4.03%
100.271.3000000.0000.000	Purchased Services	$217,528.00	$1,581.00	$219,109.00	$157,702.55	$157,702.55	$61,406.45	$8,936.88	$52,469.57	23.95%
100.271.4000000.0000.000	Supplies and Materials	$21,600.00	($1,230.00)	$20,370.00	$117.02	$117.02	$20,252.98	$0.00	$20,252.98	99.43%
100.271.5000000.0000.000	Capital Outlay	$0.00	$0.00	$0.00	$3,000.00	$3,000.00	($3,000.00)	$0.00	($3,000.00)	0.00%
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	$351.00	$3,338,976.00	$2,785,808.07	$2,785,808.07	$553,167.93	$348,106.53	$205,061.40	6.14%
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	$40,244.87	$40,244.87	($20,244.87)	$0.00	($20,244.87)	-101.22%
	FUNCTION: Payments to Other Governmental Units - 412	$20,000.00	$0.00	$20,000.00	$40,244.87	$40,244.87	($20,244.87)	$0.00	($20,244.87)	-101.22%
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	$1,230,378.00	$213,711,968.00	$177,692,924.37	$177,692,924.37	$36,019,043.63	$37,266,555.41	($1,247,511.78)	-0.58%

End of Report

EXHIBIT C

MEMORANDUM

To: Members of the Board of Trustees

From: Maddison Paul,
Chief Financial Officer

Date: July 13, 2023

Re: July 17, 2023 Board Meeting
Action Item
Legal Services for FY2023-2024

Item: Legal Services for FY2023-2024

Background: The attached listing includes all firms the District worked with in FY2023 and may work with in FY2024. Board Policy BDG-R "Board Attorney/Legal Services" states the Board will evaluate and approve the list at least annually. Based on the discussion by the Board at the last meeting, the administration listed all attorneys that may be used in the new fiscal year as well as their Martindale-Hubbell ratings. As shown in the attachment, many attorneys do not have a Martindale-Hubbell rating. The Martindale-Hubbell rating system is a peer reviewed system resulting in the following ratings:

AV Preeminent®: The highest peer rating standard. This is given to attorneys who are ranked at the highest level of professional excellence for their legal expertise, communication skills, and ethical standards by their peers.
Distinguished: An excellent rating for an attorney who has some experience and is widely respected by their peers for their professional achievement and ethical standards.
Notable: A rating given to a lawyer who has been recognized by a large number of their peers for their strong ethical standards

Recommendation: The administration recommends approving the attached firms and attorneys for FY2023-2024. The administration requests approval for these firms under Section 710 Exemptions of the District's Procurement Code – Code Exemptions 6(a) Policy and Legal Services.

Attachments – Attorney Listing FY2023-24

Attorney Listing for FY 2022-23

Business/Corporate

- Halligan, Mahoney, Williams, Smith, Fawley & Reagle, PA
- Haynesworth, Sinkler, Boyd
- Richardson Plowden, Attorneys at Law
- White & Story, LLC
- Lyles, Darr & Clark, LLC

Student Affairs

- Duff, Freeman, Lyon Attorneys and Counselors at Law
- Halligan, Mahoney, Williams, Smith, Fawley & Reagle, PA
- White & Story, LLC

Personnel/Employment

- Halligan, Mahoney, Williams, Smith, Fawley & Reagle, PA
- Haynesworth, Sinkler, Boyd
- Richardson Plowden, Attorneys at Law
- White & Story, LLC

Property/Real Estate

- Haynesworth, Sinkler, Boyd
- Richardson Plowden, Attorneys at Law

Bond

- Burr Forman McNair
- Haynesworth, Sinkler, Boyd
- Parker Poe

General

- The Law office of Montrio Belton
- Moore Bradley Myers Law Firm, PA

Construction

- Smith, Currie & Hancock, LLP

Attorney Listing FY23-24

Halligan, Mahoney, Williams, Smith, Fawley & Reagle, PA	Martindale-Hubbell Rating
John M. Reagle	No Rating
Kathryn Long Mahoney	AV Preeminent
Susan M. Fittipaldi	No Rating
Jasmine Rogers Drain	No Rating
Allen D. Smith	Distinguished
Vernie L. Williams	Notable
Thomas K. Barlow	Distinguished
Allison Aiken Hanna	Distinguished
Connie P. Jackson	No Rating
Kimberly Kelley Blackburn	No Rating
Dwayne T. Mazyck	No Rating
Mark C. Watkins	No Rating

Haynesworth, Sinkler, Boyd

No attorney of record in 15+ years

Richardson Plowden, Attorneys at Law	
Caleb Riser	No Rating
Frank Robinson	AV Preeminent
Anthony Rebollo	AV Preeminent
Ben Carlton	No Rating
Chandra Stallworth	No Rating
Jared Garraux	Distinguished
Hunter Adams	No Rating
Katherine Engels	No Rating

White & Story, LLC	
Ashley Story	No Rating
Michael Davidson	No Rating
Sara Morris	No Rating
Alex Sherard	No Rating

Lyles, Darr & Clark, LLC	
Kenneth E. Darr, Jr.	AV Preeminent

Duff, Freeman, Lyon Attorneys and Counselors at Law	
David T. Duff	AV Preeminent
Meredith L. Seibert	No Rating
Kim Chatman	No Rating
Milton Smith	AV Preeminent

Burr Forman McNair	Martindale-Hubbell Rating
Francenia Heizer	AV Preeminent
Ryan Gentry	No Rating
Jeff Allen	No Rating
Parker Poe	
No attorney of record in 15+ years	
The Law Office of Montrio Belton	
Montrio Belton	No Rating
Moore Bradley Myers Law Firm, PA	
James Edward Bradley	AV Preeminent
Smith, Currie & Hancock, LLP	
Matthew Cox	AV Preeminent
Christian Alvarez	No Rating

EXHIBIT D

Memorandum

To: Members of the Board of Trustees

From: Dr. Tamara Turner
Chief Human Resources Officer

Date: July 13, 2023

Re: July 17, 2023 Board Meeting
Action Item
First Reading of Proposed Revisions to Board Policy GCQE "Retirement of Professional Staff"

Item: First Reading of Proposed Revisions to Board Policy GCQE "Retirement of Professional Staff"

Background: The Teacher and Employee Retention Incentive Program (TERI) was designed for employees who retired from the South Carolina Retirement Systems but wanted to continue employment with the agency and retain the same position they held prior to entering the program. TERI was repealed in 2012, and that repeal took effect on July 1, 2018. Therefore, all sections of board policies that reference the TERI program may be removed. The South Carolina School Boards Association (SCSBA) released updates to Board Policy GCQE, "Retirement of Professional Staff," to correct outdated eligibility requirements.

Recommendation: The administration recommends that the board approve the first reading of the proposed revisions to Board Policy GCQE "Retirement of Professional Staff" and proceed to the second and final reading at the August 7, 2023, board meeting.

A copy of the proposed revision is attached for your review. I will be present to answer any questions you may have regarding the recommendation.

Attachments - SCSBA Model Policy GCQE "Retirement of Professional Staff"
- School District Five's Board Policy GCQE "Retirement of Professional Staff"

Policy GCQE Retirement of Professional Staff

Issued 2/17

Purpose: To establish the basic structure for the retirement of professional staff in a manner that will have a minimum amount of impact on the district's instructional program.

Any district employee who is a member of the South Carolina Retirement System (SCRS) is eligible to retire when the employee has met the terms and conditions established for retirement eligibility in state law. Employees should confirm their eligibility with the SCRS

An eligible employee should notify the chief human resources officer in writing of his/her intent to retire as soon as possible, but not later than March 15 of the year in which he/she plans to retire.

An eligible employee wishing to retire during the course of the school year and to continue his/her employment as a retired employee must adhere to the current state statutes and district policy at the time of retirement, and must be approved by the superintendent.

Teacher and Employee Retention Incentive (TERI) program

School district employees who desire to participate in the TERI program should consult the South Carolina Public Benefit Authority (PEBA) or the district's benefits coordinator in order to ascertain current governing rules and regulations. Employees under TERI are retired for retirement benefit purposes and retain full employment rights and benefits.

Sick leave benefits at the time of TERI retirement may be credited for retirement benefit calculations. Any remaining balance will be brought forward into the TERI term of employment. Any such entitlements are to be determined by reference to the school district's leave policy. TERI participants are eligible for cumulative leave.

Vacation leave benefits are the same as for non-retired employees.

Adopted 8/1/73; Revised 6/7/82, 2/22/10, 8/12/13, 2/27/17

Legal references:

Federal Law:

Age Discrimination in Employment Act of 1967, 29 U.S.C.A. Section 623, *et seq.* - Nondiscrimination on the basis of age in employment.

S.C. Code, 1976, as amended:

Section 9-1-10 - Teachers are members of the state retirement system.

Section 9-1-1510, (A), (B) - Retirement eligibility (Class One or Two member; Class Three member).

Section 9-1-1515 - Early retirement.

Section 9-1-1550 - Service retirement allowances.

Section 9-1-2210 - Teacher and Employee Retention Incentive Program.

FIRST READING OF PROPOSED REVISIONS - JULY 17, 2023

RETIREMENT OF PROFESSIONAL STAFF

Code **GCQE** *Issued* **MODEL/23**

District staff members can select between the Public Employee Benefit Authority's (PEBA) Defined Benefit Plan (SCRS) or Defined Contribution Plan (State ORP).

Any district staff member who is a member of SCRS or State ORP may retire when they have met the established terms and conditions for retirement pursuant to state law. Staff members should confirm their eligibility for retirement with PEBA at https://www.peba.sc.gov/.

The staff member should notify (option: the board, chief human resources officer, or human resources office) in writing of his/her intent to retire as soon as possible but not later than March 15th of the year in which he/she plans to retire.

An eligible staff member wishing to retire during the course of the school year and to continue his/her employment as a retired staff member must adhere to the current state statutes at the time of retirement.

The board must approve the employment of all state retirees, whether recommended to fill a certified or support position, and no such employment will be approved for more than one school year or the remainder of the current school year. All working retirees in the district will be classified as at will employees, which means they can be removed from service at any time and without cause.

Adopted ^ _____

Legal References:

A. United States Code of Laws, as amended:
   1. Age Discrimination Act of 1975, 42 U.S.C.A. Section 6101, *et seq*.
   2. Age Discrimination in Employment Act of 1967, 29 U.S.C.A. Section 621, *et seq*.

B. S.C. Code of Laws, 1976, as amended:
   1. Section 9-1-10 - Teachers are members of the state retirement system.
   2. Section 9-1-1510(A) and (B) - Retirement eligibility (Class One or Two member; Class Three member).
   3. Section 9-1-1515 - Early retirement.
   4. Section 9-1-1550 - Service retirement allowances.

Memorandum

To: Members of the Board of Trustees

From: Dr. Tamara Turner
Chief Human Resources Officer

Date: July 13, 2023

Re: July 17, 2023 Board Meeting
Action Item
First Reading of Proposed Revisions to Board Policy GDQC "Retirement of Support Staff"

Item: First Reading of Proposed Revisions to Board Policy GDQC "Retirement of Support Staff"

Background: The Teacher and Employee Retention Incentive Program (TERI) was designed for employees who retired from the South Carolina Retirement Systems but wanted to continue employment with the agency and retain the same position they held prior to entering the program. TERI was repealed in 2012, and that repeal took effect on July 1, 2018. Therefore, all sections of board policies that reference the TERI program may be removed. The South Carolina School Boards Association (SCSBA) released updates to Board Policy GDQC "Retirement of Support Staff" to correct outdated eligibility requirements.

Recommendation: The administration recommends that the board approve the first reading of the proposed revisions to Board Policy GDQC "Retirement of Support Staff" and proceed to the second and final reading at the August 7, 2023, board meeting.

A copy of the proposed revision is attached for your review. I will be present to answer any questions you may have regarding the recommendation.

Attachments - SCSBA Model Policy GDQC "Retirement of Support Staff"
- School District Five's Board Policy GDQC "Retirement of Support Staff"

Policy GDQC Retirement of Support Staff

Issued 2/17

Purpose: To establish the basic structure for the retirement of support staff.

Any district employee who is a member of the South Carolina Retirement System (SCRS) is eligible to retire when the employee has met the terms and conditions established for retirement eligibility in state law. Employees should confirm their eligibility with the SCRS.

An eligible employee should notify the chief human resources officer in writing of his/her intent to retire as soon as possible, but not later than March 15 of the year in which he/she plans to retire.

An eligible employee wishing to retire during the course of the school year and to continue his/her employment as a retired employee must adhere to the current state statutes and district policy at the time of retirement, and must be approved for rehire by the superintendent.

Teacher and Employee Retention Incentive (TERI) program

School district employees who desire to participate in the TERI program should consult the South Carolina Public Employee Benefit Authority (PEBA) or the district's benefits coordinator in order to ascertain current governing rules and regulations. Employees under TERI are retired for retirement benefit purposes and retain full employment rights and benefits.

Sick leave benefits at the time of TERI retirement may be credited for retirement benefit calculations. Any remaining balance will be brought forward into the TERI term of employment. Any such entitlements are to be determined by reference to the school district's leave policy. TERI participants are eligible for cumulative leave.

Vacation leave benefits are the same as for non-retired employees.

Adopted 8/1/73; Revised 2/22/10, 8/12/13, 2/2717

Legal references:

Federal Law:

Age Discrimination in Employment Act of 1967, 29 U.S.C.A. Section 623, *et seq.* - Nondiscrimination on the basis of age in employment.

S.C. Code, 1976, as amended:

Section 9-1-10 - Teachers are members of the state retirement system.

Section 9-1-1510, (A), (B) - Retirement eligibility (Class One or Two member; Class Three member).

Section 9-1-1515 - Early retirement.

Section 9-1-1550 - Service retirement allowances.

Section 9-1-2210 - Teacher and Employee Retention Incentive Program.

FIRST READING OF PROPOSED REVISIONS - JULY 17, 2023

RETIREMENT OF SUPPORT STAFF

Code **GDQC** *Issued* **MODEL/23**

District staff members can select between the Public Employee Benefit Authority's (PEBA) Defined Benefit Plan (SCRS) or Defined Contribution Plan (State ORP).

Any district staff member who is a member of SCRS or State ORP may retire when they have met the established terms and conditions for retirement pursuant to state law. Staff members should confirm their eligibility for retirement with PEBA at https://www.peba.sc.gov/.

The staff member should notify the chief human resources officer in writing of his/her intent to retire as soon as possible but not later than March 15th of the year in which he/she plans to retire.

An eligible staff member wishing to retire during the course of the school year and to continue his/her employment as a retired staff member must adhere to the current state statutes at the time of retirement.

The board must approve the employment of all state retirees, whether recommended to fill a certified or support position, and no such employment will be approved for more than one school year or the remainder of the current school year. All working retirees in the district will be classified as at will employees, which means they can be removed from service at any time and without cause.

Adopted ^ _____

Legal References:

A. United States Code of Laws, as amended:
   1. Age Discrimination Act of 1975, 42 U.S.C.A. Section 6101, *et seq*.
   2. Age Discrimination in Employment Act of 1967, 29 U.S.C.A. Section 621, *et seq*.

B. S.C. Code of Laws, 1976, as amended:
   1. Section 9-1-10 - Teachers are members of the state retirement system.
   2. Section 9-1-1510(A) and (B) - Retirement eligibility (Class One or Two member; Class Three member).
   3. Section 9-1-1515 - Early retirement.
   4. Section 9-1-1550 - Service retirement allowances.

EXHIBIT F

MEMORANDUM

To: Members of the Board of Trustees

From: Maddison Paul,
Chief Financial Officer

Date: July 13, 2023

Re: July 17, 2023 Board Meeting
Action Item
Procurement Review Panel

Item: Procurement Review Panel

Background: The District's Procurement Code establishes the guidelines regarding the Procurement Review Panel, including how the panel is formed and the responsibilities of the panel. The Panel serves a one-year term and only meets if there is a request for a further administrative review by an adversely affected person or vendor. Code Section 4410 is provided below:

SECTION 4410. Procurement Review Panel. (S.C. Code § 11-35-4410)

(1) Creation. There is created the District's Procurement Review Panel which is charged with the responsibility to review and determine de novo:

(a) requests for review of written determinations of the chief business officials pursuant to ***Sections 4210(6), 4220(5), and 4230(6)****; and*

(b) requests for review of other written determinations, decisions, policies, and procedures arising from or concerning the procurement of supplies, services, information technology, or construction procured in accordance with the provisions of this code and the regulations; except that a matter which could have been brought before the chief business official in a timely and appropriate manner pursuant to Sections 4210, 4220, or 4230, but was not, must not be the subject of review under this paragraph. Requests for review pursuant to this paragraph must be submitted to the chief business official in writing, setting forth the grounds, within fifteen days of the date of the written determinations, decisions, policies, and procedures.

[Drafting Note: Districts are encouraged to make the changes highlighted in yellow. Because a district may not have a standing procurement review panel, this change ensures that a full-time employee always exists to receive a request for review.]

(2) Membership.

(a) The Panel must be composed of a member of the Board appointed by the Board, who will chair the Panel. In addition, four persons shall be appointed, one each, by the Chair of the Board, the Vice-Chair of the Board, the Superintendent, and the chief business official. These four persons should be members of the community who are well-respected representatives of several of the professions and businesses affected by this code, including, but not limited to (1) goods and services, (2) information technology, (3) procurements (4) construction; (5) architecture, engineering, construction management, and land surveying. Each of these persons shall serve a one-year term running from July 1 through June 30 annually. These persons shall recuse themselves in any matter in which they have an actual or apparent conflict of interest.

(b) When a vacancy is created, the official responsible for originally appointing the member vacating his or her seat shall appoint the successor to complete the term of service.

(c) Members may be reappointed to succeed themselves.

Section 4210, 4220 and 4230 of the procurement code detail the right to protest, authority to debar or suspend, and the authority to resolve contract and breach of contract controversies, respectively. These code sections detail the procedures to follow and each state the final decision of the Chief Business Official will be conclusive unless a person or vendor adversely affected request a further administrative review by the Procurement Review Panel within 10 days of the posting of the decision.

Recommendation: As shown above, a standing procurement review panel is not required; however, the administration recommends establishing the Procurement Review Panel each year in case the need arises. The administration recommends the appointment of a member of the Board as the Procurement Review Panel Chair and recommends the appointment of four additional members by the Board Chair, Board Vice-Chair, Superintendent and Chief Business Official. This panel will serve from July 1, 2023 until June 30, 2024 and will be up for reappointment in June 2024.

EXHIBIT G

Policy DFAB Reserve Funds

Issued 3/13

Purpose: To establish the basic structure.

The board is committed to providing sound fiscal management for the district. To this end, the board desires fiscal stability for the district, while considering instructional needs and the financial burden placed upon the taxpayers.

The district's general fund balance provides operating continuity during the months when minimal taxes are collected and liquidity in other unanticipated events that result in negative cash flow. These may be events such as large adverse legal settlements, temporary structural balance to budget needs, or mid-year budget cuts. Fund balance should not be used for recurring budget needs.

Credit rating agencies monitor fund balance levels as a metric of credit quality. The board seeks to maintain an excellent credit rating to enhance bond sales as needed and to protect the investment of those who purchase district bonds.

To provide sound fiscal management and stability, an undesignated operating reserve fund consistent with the medial averages for issuers that retain at least an Aa2/AA credit rating will be maintained by the district. This average may change from time to time but generally ranges from 15% to 18% of the general fund budgeted expenditures.

Adopted 10/12/98; Revised 6/25/07; 3/11/13

School District Five of Lexington and Richland Counties

Policy DB Annual Budget

Issued 10/13

Purpose: To establish the board's vision for the annual budget.

The annual budget is the financial plan for the operation of the school system. The annual operating budget (general fund budget) should express and implement programs and activities of the school district. Planning the budget is a continuous process that involves long-term thought, study and deliberation by the superintendent, board, administrative staff, faculty and citizens of the district.

The budget provides the framework for both expenditures and revenues for the year. It translates into financial terms the educational programs and priorities for the system.

The board will establish budget priorities for each fiscal year (July 1 - June 30). These priorities will be based upon the needs identified by the superintendent during the budget planning process as determined by the following.

- needs of the district so that all segments of the district programs are treated equitably within the available resources
- state and/or federal legal requirements for funding of programs
- requirements and regulations of the regional accrediting agency
- availability of fiscal and other non-economic resources
- maintenance of approximately two month's operating expenses in the general fund balance from one fiscal year to the next

The superintendent will have overall responsibility for budget preparation and will submit an annual budget to the board for first reading no later than the first board meeting in May. Each reading of the budget presented to the board will be made available to the public for review electronically and at the district office.

In case the budget does not receive approval by June 30, the board will adopt a continuing resolution based on last year's operating budget until the budget can be approved.

Budget deadlines and schedules

During the month of February of each year, the department heads and principals will present the budget requests of their departments to the executive staff. At that time they will be afforded the opportunity to justify the line items of their respective budgets.

After all hearings are completed, all requested items are consolidated into a proposed operational budget, the finance office will compute income estimates and the additional mills, if any, necessary to meet the proposed budget requirements.

The superintendent will present for discussion a detailed line item budget for the following school year along with a suggested schedule for budget study and adoption. Included in this budget proposal will be an estimate of revenue necessary to finance the proposed budget. The board will consider the proposed budget and convene for a reading of the discussion budget proposal. Additional budget meetings will be held in accordance with the previously agreed upon schedule. If necessary, district personnel, in consultation with the principals and department heads, may adjust the proposed budget in accordance with the estimated revenue from the millage approved by the board. The proposal becomes the operational budget for the following school year upon approval by the board.

Approval of the annual district operating budget and the annual capital expenditure budget as well as establishment of the tax millage for the operating budget will require a favorable vote of the board on two separate readings at separate meetings.

The board must notify the auditors of Lexington County and Richland County by July 1 as to the number of mills approved by the board for the operation of schools for the following year.

Notice of budget adoption

Before adopting the general fund budget for the next fiscal year, the board will hold a public hearing on the budget and advertise the hearing in at least one South Carolina newspaper of general circulation in the area. The notice must appear not less than 15 days in advance of the public hearing. The notice must be a minimum of two columns wide with a bold heading.

The notice must include the following.

- governing entity's name
- time, date and location of the public hearing on the budget
- total revenues and expenditures from the current operating fiscal year's budget of the governing entity
- proposed total projected revenue and operating expenditures for the next fiscal year as estimated in the next year's budget for the governing entity
- proposed or estimated percentage change in estimated operating budgets between the current fiscal year and the proposed budget
- millage for the current fiscal year
- estimated millage in dollars as necessary for the next fiscal year's proposed budget

Limitations on millage increases

The board in School District Five of Lexington and Richland Counties is authorized by South Carolina law to levy school taxes. The board can only increase millage above the rate imposed for the prior tax year by the percentage increase in the consumer price index over the previous calendar year plus the percentage increase in the previous year in the population of the school district as determined by the state budget and control board.

The millage rate limitation may be suspended and the millage rate may be increased upon a two-thirds vote of the membership of the board for any of the following statutory purposes.

- deficiency of the preceding year
- any catastrophic event outside the control of the governing body such as a natural disaster, severe weather event, act of God, or act of terrorism, fire, war or riot
- compliance with a court order or decree
- taxpayer closure due to circumstances outside the control of the governing body that decreases by 10 percent or more the amount of revenue payable to the taxing jurisdiction in the preceding year
- compliance with a regulation promulgated or stature enacted by the federal or state government after June 7, 2006, for which an appropriation or a method for obtaining an appropriation is not provided by the federal or state government

A millage rate increase imposed under any of the above reasons will appear separately on the tax bill as a separate surcharge with an explanation and not included in the millage subject to the CPI plus population growth factor. The surcharge will continue only for the years necessary to pay for the reason imposed.

In addition, the millage limitation does not apply to millage levied to pay bonded indebtedness or real property lease-purchase payments.

Adopted 2/24/69; Revised 8/1/73, 9/18/78, 11/16/81, 1/25/88, 4/2/90, 6/17/91, 10/28/13

Legal references:

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

Section 6-1-80 - Budget adoption.

Section 6-1-300, *et seq.*- Authority of local governments to assess taxes and fees.

S.C. Acts and Joints Resolutions:

1971 Act 61 - Relating to tax millage in Lexington County.

1979 Act 280 - Determination of school tax levies.

1994 Act 601 - Abolished the Lexington County Board of Education and devolved its duties and responsibilities on the respective district boards.

School District Five of Lexington and Richland Counties

Policy IB Academic Freedom

EXHIBIT I

Issued 9/11

Purpose: To establish the board's vision for academic freedom in the district.

The board believes that academic freedom is essential to the fulfillment of the purposes of the school system. Board policy must protect teachers from any censorship or restraint which might hinder their duty to perform their classroom functions. The district will maintain an atmosphere of academic freedom in the schools. Therefore, the board sets out the following positions on academic freedom.

- Citizens of our American democracy must be able to listen to all sides of a controversial issue. They must be able to sort out the facts and to arrive at independent conclusions. The schools must expose students to current issues which are within their intellectual grasp.
- Teachers will not attempt, directly or indirectly, to limit or control students' judgement concerning any issue. Teachers will make certain that full and fair consideration is given to the subject and that facts are carefully examined as to their accuracy and interpretation.
- The community has a right to expect that teachers will present controversial issues in a fair and unbiased manner. The community also has a right to communicate concerns regarding these matters through proper channels to the board.
- Teachers will consult with the administration on the appropriateness of discussing any planned controversial issues with students.

Adopted 9/12/11

School District Five of Lexington and Richland Counties

EXHIBIT J

Policy IMB Teaching About Controversial/Sensitive Issues

Issued 6/13

Purpose: To establish the board's vision for teaching about controversial/sensitive issues in district schools.

Education for effective citizenship is a major goal of the district. To achieve this purpose, students should have an opportunity to examine controversial issues within the context of their formal education experiences.

Emotional criticism and the promotion of a cause within the classroom are inappropriate and will not be tolerated. Teachers should guard against giving their personal opinions on sectarian or political questions or any other controversial issues. The teacher's attitude should be that of the true scholar.

Before introducing a controversial topic, a teacher will discuss it with the principal as to these conditions.

- appropriateness to the course
- appropriateness for the maturity of the students
- approach to instruction
- teaching materials to be used

The principal must approve all aspects of the instruction in line with the statements in this policy.

Adopted 3/27/82; Revised 6/17/13

School District Five of Lexington and Richland Counties