
135 ADM - Sales Tax Credit Factor

email: "TCrocker@lex-co.com Crocker, Travis"

Friday, July 7, 2017 at 2:50:41 PM Eastern Daylight Time

To: email: "jbutler@lexington1.net John Butler (E-mail)" , email: "dacobb@lexington1.net \"David A Cobb\"" , email: "krichardson@lex2.org Kelly Richardson" , email: "mthom@lexington4.net Michael Thom" , email: "cfrick@lexrich5.org \"Connie Frick\"" , email: "llondon@lexrich5.org Leann London" , email: "arhoden@lex3.k12.sc.us Angela Rhoden" , email: "llavender@lexington4.net \"Dr. Linda G. Lavender\"" , email: "LRichard@lexrich5.org \"Len Richardson\"" , email: "charmon@lex-co.com Harmon, Christopher"

Good afternoon everyone,

I will be working on the sales tax credit factor for Tax Year 2017 soon and need the ADM for your school district to complete this calculation. If you could please send the information to me by Monday July 17, 2017 I would greatly appreciate

it. Also, I was wondering when this information became available to the school district's? If you have any questions, please feel free to contact me and I will be happy to assist.

I will be sending out the final assessment information later on this afternoon or on Monday as well as another email regarding Operating/Debt Service millages in the next few days.

Hope everyone has a great weekend!

Thanks,

Travis Crocker

Lexington County

Senior Deputy Auditor

803-785-8196 (office)

803-785-8538 (fax)

tcrocker@lex-co.com

135 ADM

email: "TCrocker@lex-co.com Crocker, Travis"
To: email: "LRichard@lexrich5.org \"Len Richardson\""

Monday, July 10, 2017 at 9:35:54 AM Eastern Daylight Time

Good morning Len,

I have the total of the 135 ADM via the link Kelly Richardson provided me with. I just need the breakout for Lexington's portion.

Thanks,

Travis Crocker

Lexington County

Senior Deputy Auditor

803-785-8196 (office)

803-785-8538 (fax)

tcrocker@lex-co.com

email: "lrichard@lexrich5.org Len Richardson"
To: email: "TCrocker@lex-co.com Crocker, Travis"

Monday, July 10, 2017 at 9:37:42 AM Eastern Daylight Time

I have already requested the Lexington county numbers and will forward to you as soon as I get them.

Thanks,

Len

A. Len Richardson
Chief Finance Officer
School District Five of Lexington & Richland Counties
1020 Dutch Fork Road
Irmo, South Carolina 29063
<http://www.lexrich5.org/domain/2704>

 Lexington-Richland
School District 5

On Mon, Jul 10, 2017 at 9:35 AM, Crocker, Travis <TCrocker@lex-co.com> wrote:

Good morning Len,

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Travis Crocker

Lexington County

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803-785-8538 (fax)

tcrocker@lex-co.com



Audit Request

email: "TCrocker@lex-co.com Crocker, Travis"

Monday, September 18, 2017 at 7:03:10 AM Eastern Daylight Time

To: email: "llondon@lexrich5.org Leann London"

Cc: email: "cfrick@lexrich5.org \"Connie Frick\"", email: "bgshealy@lexrich5.org Bruce Shealy"

Good morning,

Do you have a template of the information you requested in excel/word or what was sent last year?

Thanks,

Travis Crocker

Lexington County

Senior Deputy Auditor

803-785-8196 (office)

803-785-8538 (fax)

tcrocker@lex-co.com

Audit Request

email: "llondon@lexrich5.org Leann London"

Tuesday, August 22, 2017 at 2:15:23 PM Eastern Daylight Time

To: email: "amcinchok@lex-co.com McInchok, Angie"

Cc: email: "cfrick@lexrich5.org Connie Frick" , email: "bgshealy@lexrich5.org Bruce Shealy"

Good afternoon, Angie.

In preparation of the statistical section of our annual audit, we need the following information from your office. The information is as of 12/31/2016 unless otherwise noted.

- (1) assessed value and estimated actual value of real property
- (2) assessed value and estimated actual value of personal property
- (3) district direct rates for general purpose
- (4) district direct rates for capital purposes
- (5) overlapping rates for Lexington County, Recreation District, Midlands Tech, Riverbanks Zoo, City of Chapin, City of Irmo, and City of Columbia
- (6) taxes levied for the fiscal year
- (7) Top 10 principal property tax payers with taxable assessed value and total taxable value for each
- (8) 2008 top 10 principal property tax payers with taxable assessed value and total taxable value for each
- (9) Property tax levied and collected within the fiscal year of the levy
- (10) Property tax collections in subsequent years
- (11) General bonded debt outstanding for school district
- (12) General bonded debt outstanding for Lexington County, Irmo-Chapin Recreation District, Riverbanks Park District, City of Columbia

Please let me know that you received this email.

Thanks for your help

Leann D. London, CPA
Accountant
School District Five of Lexington and Richland Counties
1020 Dutch Fork Road
Irmo, SC 29063
[803-476-8265](tel:803-476-8265) (direct)
[803-476-8237](tel:803-476-8237) (fax)
llondon@lexrich5.org

email: "AMcInchok@lex-co.com McInchok, Angie" Thursday, September 14, 2017 at 9:55:15 AM Eastern Daylight Time

To: email: "llondon@lexrich5.org Leann London"

Cc: email: "cfrick@lexrich5.org Connie Frick" , email: "bgshealy@lexrich5.org Bruce Shealy" , email: "TCrocker@lex-co.com Crocker, Travis" , email: "AMcInchok@lex-co.com McInchok, Angie"

Good morning,

I have attached the requested information. There are labeled tabs in the attached workbook for each of the items mentioned in your e-mail below. The Auditor's office will need to provide the other items. I have copied Travis Crocker in the Auditor's office. If you have any questions, please let me know.

Thanks,

Angie

From: Leann London [mailto:llondon@lexrich5.org]

Sent: Tuesday, August 22, 2017 2:15 PM

To: McInchok, Angie <AMcInchok@lex-co.com>

Cc: Connie Frick <cfrick@lexrich5.org>; Bruce Shealy <bgshealy@lexrich5.org>

Subject: Audit Request

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(8) 2008 top 10 principal property tax payers with taxable assessed value and total taxable value for each

(9) Property tax levied and collected within the fiscal year of the levy

(10) Property tax collections in subsequent years

8/20/2021

Google Vault - Audit Request

(11) General bonded debt outstanding for school district

(12) General bonded debt outstanding for Lexington County, Irmo-Chapin Recreation District, Riverbanks Park District, City of Columbia

Please let me know that you received this email.

Thanks for your help

Leann D. London, CPA

Accountant

School District Five of Lexington and Richland Counties

1020 Dutch Fork Road

Irmo, SC 29063

803-476-8265 (direct)

803-476-8237 (fax)

llondon@lexrich5.org

Attachments:

FY17 CAFR Stat Request.xls 48k

Top 10 Principal Property Tax Payers - 2015

Lexington Taxpayer:	Taxable Assessed		
	Total Taxes	Value	Rank
SOUTH CAROLINA ELECTRIC & GAS	11,131,345	27,248,750	1
SHAW INDUSTRIES GROUP INC	1,839,283	4,891,670	2
GGP COLUMBIANA TRUST	1,731,448	3,439,110	3
AT&T MOBILITY f/k/a CINGULAR	1,651,545	3,959,560	4
DDRTC COLUMBIANA STATION I LLC	754,282	1,496,830	5
AVR COLUMBIA LLC	691,501	1,707,750	6
BRE DDR HARBISON COURT LLC	650,454	1,290,790	7
MID-CAROLINA ELECTRIC COOP., INC	588,669	1,412,060	8
COLUMBIANA STATION (E & A) LLC	581,372	1,153,700	9
LSREF2 NEWTON LLC	496,826	1,218,250	10

Top 10 Principal Property Tax Payers - 2007

Lexington Taxpayer:	Taxable Assessed		
	Total Taxes	Value	Rank
SOUTH CAROLINA ELECTRIC & GAS	6,460,207	20,547,820	1
AT&T MOBILITY (CINGULAR WIRELESS)	2,457,772	5,476,470	2
GGP COLUMBIANA TRUST	1,309,564	2,981,950	3
SHAW INDUSTRIES GROUP INC	1,091,048	3,288,110	4
DDRTC COLUMBIANA STATION	683,975	1,555,170	5
HUB PROPERTIES TRUST	621,330	1,842,030	6
BELLSOUTH TELECOMMUNICATIONS	503,625	1,438,420	7
DDR MDT HARBISON COURT LLC	470,976	1,070,870	8
COLUMBIANA STATION (E & A) LLC	458,802	1,043,190	9
MID-CAROLINA ELECTRIC COOP., INC	426,564	1,224,850	10

Property Tax Levies and Collections

Fiscal Year	Tax Year December 31	Taxes Levied for the Fiscal Year	Collected withing the Fiscal Year of the Levy		Collections In Subsequent Years	Total Collect
			Amount	Percentage of Levy		Amount
2007	2006	85,169,312	83,205,742	97.69%	1,805,903	85,011,645
2008	2007	93,379,313	91,387,277	97.87%	1,814,659	93,201,936
2009	2008	99,663,892	97,016,034	97.34%	2,526,694	99,542,728
2010	2009	101,248,862	98,883,830	97.66%	2,225,056	101,108,886
2011	2010	109,207,970	106,425,326	97.45%	2,621,863	109,047,189
2012	2011	114,033,585	111,549,859	97.82%	2,048,907	113,598,766
2013	2012	117,136,820	114,123,980	97.43%	2,196,298	116,320,278
2014	2013	122,018,962	118,742,250	97.31%	2,293,236	121,035,486
2015	2014	126,783,750	123,390,291	97.32%	2,108,044	125,498,335
2016	2015	130,399,609	126,511,241	97.02%	-	126,511,241

Note: Levies and Collections updated for each fiscal year as of 06/30/16.

ions to Date

Percentage of
Levy

- 99.81%
- 99.81%
- 99.88%
- 99.86%
- 99.85%
- 99.62%
- 99.30%
- 99.19%
- 98.99%
- 97.02%

General Bonded Debt Outstanding
As of 06/30/16

School District 5	\$ 221,656,000
Lexington County	\$ 42,193,802
Irmo-Chapin Recreation District	\$ 23,890,000

*I do not have this information for Riverbanks Zoo or City of Columbia.

Taxpayer	Levy 2015			Levy 2007		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
SOUTH CAROLINA ELECTRIC & GAS	\$ 2,232,950	1	1.23%	\$ 1,221,670	3	0.80%
MID-CAROLINA ELECTRIC CORP.	2,126,740	2	1.17%	1,804,000	1	1.19%
1600 MARINA RD LLC	1,255,230	3	0.69%			
BALLENTINE CROSSING LLC	1,084,860	4	0.60%			
AVR-LAKE MURRAY LLC	966,590	5	0.53%			
CRESTMONT APARTMENTS LLC	840,020	6	0.46%			
PACES BROOK GARDENS ASSOCIATES	782,990	7	0.43%	798,600	6	0.52%
EEA WELLSPRING LLC	726,750	8	0.40%			
BELLSOUTH TELECOMMUNICATIONS	600,030	9	0.33%	1,702,770	2	1.12%
ERH KENNERLY LLC	563,700	10	0.31%			
HARPAW LLC				716,660	7	0.47%
FRANKLIN PINERIDGE ASSOCIATES				560,020	10	0.37%
COLUMBIA MSA LIMITED PARTNER				1,219,050	4	0.80%
CENTURY HEIGHTS PARTNERS LLC				885,270	5	0.58%
SOUTHLAND LOG HOMES INC				645,900	8	0.42%
NGC HARBISON LLC				561,290	9	0.37%
Totals	<u>\$ 11,179,860</u>		<u>6.14%</u>	<u>\$ 9,553,940</u>		<u>6.28%</u>

Source: Richland County Treasurer

Fiscal Year	Collected within the			Collections in Subsequent Years	Total Collections to Date	
	Total	Fiscal Year			Amount	Percentage of Levy
	Levy	Amount	Levy			
2006	29,390,908	26,997,963	91.86%	782,370	27,780,333	94.52%
2007	33,648,301	32,604,998	96.90%	493,326	33,098,324	98.37%
2008	38,417,823	37,282,199	97.04%	514,599	37,796,798	98.38%
2009	40,526,957	39,133,834	96.56%	678,511	39,812,345	98.24%
2010	41,710,253	40,089,788	96.11%	892,453	40,982,241	98.25%
2011	42,650,504	41,368,546	96.99%	791,505	42,160,051	98.85%
2012	45,074,021	43,710,463	96.97%	891,170	44,601,633	98.95%
2013	46,216,599	44,651,273	96.61%	1,011,457	45,662,730	98.80%
2014	47,657,973	46,316,828	97.19%	558,341	46,875,169	98.36%
2015	49,471,459	48,430,437	97.90%	481,011	48,911,448	98.87%
2016	52,038,893	50,488,324	97.02%	0	50,488,324	97.02%

Richland County, South Carolina

Direct and Overlapping Governmental Activities Debt

June 30, 2016

	General Bonded Debt Outstanding		
	Assessed value	Debt Outstanding	Percentage Applicable to Richland County Shared of Debt
Governmental Unit			
Cities:			
Columbia**		36,025,000	0
School Districts:			
School District Five		221,656,000	0
Total School District	0	221,656,000	0
Special Districts and Other:			
Recreation District		38,415,000	0
Richland/Lexington			
Riverbanks Park District		33,425,000	0
East Richland County			
Public Sewer District		17,016,363	
Richland/Lexington			
Airport District		7,570,000	0
Total Overlapping Debt		354,107,363	0
Direct			
Richland County		85,190,000	0
Total Direct and Overlapping Debt		\$439,297,363	\$0

Yellow highlighting denotes rec'd from James Hayes (Auditor Office)

Green highlighting denotes rec'd from Stacey Hamm (Treasurer Office)

CAFR information for 2016

email: "HammS@rcgov.us STACEY HAMM"

To: email: "llondon@lexrich5.org Leann London (llondon@lexrich5.org)"

Tuesday, October 11, 2016 at 4:25:37 PM Eastern Daylight Time

Leann,

I have updated the CAFR schedules for 2016. Let me know if you have any questions.

Thanks,

Stacey D Hamm, CGFO

Deputy Treasurer

Richland County

803-576-2273 Office

803-576-2269 Fax

hamms@rcgov.us

Attachments:

SD 6 CAFR info 2016.pdf 107k

email: "llondon@lexrich5.org Leann London"

To: email: "HammS@rcgov.us STACEY HAMM"

Cc: email: "bgshealy@lexrich5.org Bruce Shealy" , email: "cfrick@lexrich5.org Connie Frick"

Wednesday, October 12, 2016 at 8:35:38 AM Eastern Daylight Time

Thank you, Stacey! This is very helpful.

Can you also provide the following:

- (1) Assessed value and estimated actual value of real property
- (2) assessed value and estimated actual value of personal property
- (3) District direct rates for general purposes

(4) district direct rates for capital purposes

(5) overlapping rates for Richland County, Recreation district, Midlands Tech, Riverbanks Zoo, City of Irmo, and City of Columbia.

Leann D. London, CPA
Accountant
School District Five of Lexington and Richland Counties
1020 Dutch Fork Road
Irmo, SC 29063
[803-476-8265](tel:803-476-8265) (direct)
[803-476-8237](tel:803-476-8237) (fax)
llondon@lexrich5.org

On Tue, Oct 11, 2016 at 4:25 PM, STACEY HAMM <HammS@rcgov.us> wrote:

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Thanks,

Stacey D Hamm, CGFO

Deputy Treasurer

Richland County

803-576-2273 Office

803-576-2269 Fax

hamms@rcgov.us

email: "HammS@rcgov.us STACEY HAMM"
To: email: "llondon@lexrich5.org Leann London"

Wednesday, October 12, 2016 at 8:45:54 AM Eastern Daylight Time

No, that information comes from the Auditor's Office. James Hayes should be able to help you.

Sent from my iPhone

On Oct 12, 2016, at 8:35 AM, Leann London <llondon@lexrich5.org> wrote:

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Leann D. London, CPA

Accountant

School District Five of Lexington and Richland Counties

1020 Dutch Fork Road

Irmo, SC 29063

[803-476-8265](tel:8034768265) (direct)

[803-476-8237](tel:8034768237) (fax)

llondon@[lexrich5.org](mailto:llondon@lexrich5.org)

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Deputy Treasurer

Richland County

803-576-2273 Office

803-576-2269 Fax

hamms@rcgov.us

email: "llondon@lexrich5.org Leann London"
To: email: "hayesj@rcgov.us JAMES HAYES"

Wednesday, October 12, 2016 at 9:00:25 AM Eastern Daylight Time

Per Stacey, can you please provide the following?

Leann D. London, CPA
Accountant
School District Five of Lexington and Richland Counties
1020 Dutch Fork Road
Irmo, SC 29063
[803-476-8265](tel:803-476-8265) (direct)
[803-476-8237](tel:803-476-8237) (fax)
llondon@lexrich5.org

----- Forwarded message -----

From: **STACEY HAMM** <HammS@rcgov.us>
Date: Wed, Oct 12, 2016 at 8:45 AM
Subject: Re: CAFR information for 2016
To: Leann London <llondon@lexrich5.org>

No, that information comes from the Auditor's Office. James Hayes should be able to help you.

Sent from my iPhone

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Accountant

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llondon@[lexrich5.org](mailto:llondon@lexrich5.org)

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<HammS@rcgov.us> wrote:

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Deputy Treasurer

Richland County

803-576-2273 Office

803-576-2269 Fax

hamms@rcgov.us

email: "hayesj@rcgov.us JAMES HAYES"
To: email: "llondon@lexrich5.org \"Leann London\""

Wednesday, October 12, 2016 at 9:35:43 AM Eastern Daylight Time

Leann,

I will get this to you next week.

James E. Hayes, CGFO

Senior Accountant

Richland County Auditors Office

803-576-2604 W

803-576-2605 F

From: Leann London [mailto:llondon@lexrich5.org]

Sent: Wednesday, October 12, 2016 9:00 AM

To: JAMES HAYES

Subject: Fwd: CAFR information for 2016

Per Stacey, can you please provide the following?

Leann D. London, CPA

Accountant

School District Five of Lexington and Richland Counties

1020 Dutch Fork Road

Irmo, SC 29063

803-476-8265 (direct)

803-476-8237 (fax)

llondon@lexrich5.org

----- Forwarded message -----

From: **STACEY HAMM** <HammS@rcgov.us>

Date: Wed, Oct 12, 2016 at 8:45 AM

Subject: Re: CAFR information for 2016

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Deputy Treasurer

Richland County

803-576-2273 Office

803-576-2269 Fax

hamms@rcgov.us

email: "hayesj@rcgov.us JAMES HAYES"
To: email: "llondon@lexrich5.org \"Leann London\""

Friday, October 14, 2016 at 10:17:33 AM Eastern Daylight Time

Please see info below.

Thanks

James E. Hayes, CGFO

Senior Accountant

Richland County Auditors Office

803-576-2604 W

803-576-2605 F

From: Leann London [mailto:llondon@lexrich5.org]

Sent: Wednesday, October 12, 2016 9:00 AM

To: JAMES HAYES

Subject: Fwd: CAFR information for 2016

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Sent from my iPhone

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(1) Assessed value and estimated actual value of real property

147,025,490/3,317,914,710

(2) assessed value and estimated actual value of personal property

40,734,589/561,278,432

(3) District direct rates for general purposes

251.5

(4) district direct rates for capital purposes

52.5

(5) overlapping rates for Richland County, Recreation district, Midlands Tech, Riverbanks Zoo, City of Irmo, and City of Columbia.

RC=120.9

RCRC=12.8/3.0 Operating/ Debt

MTC=3.5/1.5

RBZ=1.4/1.0

Irmo=NA

City of Columbia=96.1

Leann D. London, CPA

Accountant

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On Tue, Oct 11, 2016 at 4:25 PM, STACEY HAMM <HammS@rcgov.us> wrote:

Leann,

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Thanks,

Stacey D Hamm, CGFO

Deputy Treasurer

Richland County

8/18/2021

Google Vault - CAFR information for 2016

803-576-2273 Office

803-576-2269 Fax

hamms@rcgov.us

email: "llondon@lexrich5.org Leann London"

To: email: "dstrickland@mcgregorcpa.com Dawn Strickland"

Cc: email: "cfrick@lexrich5.org Connie Frick" , email: "bgshealy@lexrich5.org Bruce Shealy"

Thursday, November 17, 2016 at 8:33:14 AM Eastern Standard Time

Dawn,

Please see information below regarding Richland County assessed values.

--

(1) Assessed value and estimated actual value of real property

147,025,490/3,317,914,710

(2) assessed value and estimated actual value of personal property

40,734,589/561,278,432

(3) District direct rates for general purposes

251.5

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RC=120.9

RCRC=12.8/3.0 Operating/ Debt

MTC=3.5/1.5

RBZ=1.4/1.0

Irmo=NA

City of Columbia=96.1

Thanks,

Stacey D Hamm, CGFO

Deputy Treasurer

Richland County

803-576-2273 Office

803-576-2269 Fax

hamms@rcgov.us

email: "dstrickland@mcgregorcpa.com Dawn Strickland"

Thursday, November 17, 2016 at 9:31:16 AM Eastern Standard Time

To: email: "llondon@lexrich5.org Leann London"

Cc: email: "cfrick@lexrich5.org Connie Frick" , email: "bgshealy@lexrich5.org Bruce Shealy"

Thanks

On Thu, Nov 17, 2016 at 8:33 AM, Leann London <llondon@lexrich5.org> wrote:

Dawn,

Please see information below regarding Richland County assessed values.

--

(1) Assessed value and estimated actual value of real property

147,025,490/3,317,914,710

(2) assessed value and estimated actual value of personal property

40,734,589/561,278,432

(3) District direct rates for general purposes

251.5

(4) district direct rates for capital purposes

52.5

(5) overlapping rates for Richland County, Recreation district, Midlands Tech, Riverbanks Zoo, City of Irmo, and City of Columbia.

RC=120.9

RCRC=12.8/3.0 Operating/ Debt

MTC=3.5/1.5

RBZ=1.4/1.0

Irmo=NA

City of Columbia=96.1

Thanks,

Stacey D Hamm, CGFO

Deputy Treasurer

Richland County

803-576-2273 Office

803-576-2269 Fax

hamms@rcgov.us

--

Dawn K. Strickland, CPA
McGregor and Company, LLP
(803) 536-1015 Phone
(803) 536-1020 FAX



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email: "llondon@lexrich5.org Leann London"
To: email: "TCrocker@lex-co.com Crocker, Travis"

Monday, September 18, 2017 at 8:36:35 AM Eastern Daylight Time

Travis,

I do not have a template, but this is what Stacey provided last year. I will forward another email we received where James Hayes provided the information.

Leann D. London, CPA
Accountant
School District Five of Lexington and Richland Counties
1020 Dutch Fork Road
Irmo, SC 29063
[803-476-8265](tel:803-476-8265) (direct)
[803-476-8237](tel:803-476-8237) (fax)
llondon@lexrich5.org

----- Forwarded message -----

From: **JAMES HAYES** <hayesj@rcgov.us>
Date: Fri, Oct 14, 2016 at 10:17 AM
Subject: RE: CAFR information for 2016
To: Leann London <llondon@lexrich5.org>

Please see info below.

Thanks

James E. Hayes, CGFO

Senior Accountant

Richland County Auditors Office

803-576-2604 W

803-576-2605 F

From: Leann London [mailto:llondon@lexrich5.org]

Sent: Wednesday, October 12, 2016 9:00 AM

To: JAMES HAYES

Subject: Fwd: CAFR information for 2016

Per Stacey, can you please provide the following?

Leann D. London, CPA

Accountant

School District Five of Lexington and Richland Counties

1020 Dutch Fork Road

Irmo, SC 29063

803-476-8265 (direct)

803-476-8237 (fax)

llondon@lexrich5.org

----- Forwarded message -----

From: **STACEY HAMM** <HammS@rcgov.us>

Date: Wed, Oct 12, 2016 at 8:45 AM

Subject: Re: CAFR information for 2016

To: Leann London <llondon@lexrich5.org>

No, that information comes from the Auditor's Office. James Hayes should be able to help you.

Sent from my iPhone

On Oct 12, 2016, at 8:35 AM, Leann London <llondon@lexrich5.org> wrote:

Thank you, Stacey! This is very helpful.

Can you also provide the following:

(1) Assessed value and estimated actual value of real property

147,025,490/3,317,914,710

(2) assessed value and estimated actual value of personal property

40,734,589/561,278,432

(3) District direct rates for general purposes

251.5

(4) district direct rates for capital purposes

52.5

(5) overlapping rates for Richland County, Recreation district, Midlands Tech, Riverbanks Zoo, City of Irmo, and City of Columbia.

RC=120.9

RCRC=12.8/3.0 Operating/ Debt

MTC=3.5/1.5

RBZ=1.4/1.0

Irmo=NA

City of Columbia=96.1

Leann D. London, CPA

Accountant

School District Five of Lexington and Richland Counties

1020 Dutch Fork Road

Irmo, SC 29063

803-476-8265 (direct)

803-476-8237 (fax)

llondon@lexrich5.org

On Tue, Oct 11, 2016 at 4:25 PM, STACEY HAMM <HammS@rcgov.us> wrote:

Leann,

I have updated the CAFR schedules for 2016. Let me know if you have any questions.

Thanks,

Stacey D Hamm, CGFO

Deputy Treasurer

Richland County

803-576-2273 Office

803-576-2269 Fax

hamms@rcgov.us

CAFR Information

email: "cfrick@lexrich5.org Connie Frick"

Tuesday, October 18, 2016 at 10:08:07 AM Eastern Daylight Time

To: email: "AMcInchok@lex-co.com Angie McInchok"

Cc: email: "llondon@lexrich5.org Leann London" , email: "bgshealy@lexrich5.org Bruce Shealy"

Good morning, Angie.

In preparation of the statistical section of our annual audit, we need the following information from your office. The information is as of 12/31/2015 unless otherwise noted.

(1) assessed value and estimated actual value of real property

(2) assessed value and estimated actual value of personal property

(3) district direct rates for general purpose

(4) district direct rates for capital purposes

(5) overlapping rates for Lexington County, Recreation District, Midlands Tech, Riverbanks Zoo, City of Chapin, City of Irmo, and City of Columbia

(6) taxes levied for the fiscal year

(7) Top 10 principal property tax payers with taxable assessed value and total taxable value for each

(8) 2007 top 10 principal property tax payers with taxable assessed value and total taxable value for each

(9) Property tax levied and collected within the fiscal year of the levy

(10) Property tax collections in subsequent years

(11) General bonded debt outstanding for school district

(12) General bonded debt outstanding for Lexington County, Irmo-Chapin Recreation District, Riverbanks Park District, City of Columbia

Please let me know that you received this email.

Thanks for your help!

Connie

--

Connie C. Frick, CPA

Finance Department

District Five of Lexington & Richland Counties

(803) 476-8133

email: "AMcInchok@lex-co.com McInchok, Angie"

Thursday, October 20, 2016 at 1:40:41 PM Eastern Daylight Time

To: email: "cfrick@lexrich5.org Connie Frick"

Cc: email: "llondon@lexrich5.org Leann London" , email: "bgshealy@lexrich5.org Bruce Shealy" , email: "charmon@lex-co.com Harmon, Christopher" , email: "TCrocker@lex-co.com Crocker, Travis"

Good afternoon,

I will work on items 6-12 and try to have to you by Monday. Chris Harmon in the Auditor's office will need to provide items 1-5. I have copied him on this e-mail.

Thanks,

Angie

Angie McInchok, CGFO

County of Lexington

Chief Deputy Treasurer

Investments & Current Tax Collections

Telephone 803.785.8516

Fax 803.785.8712

amcinchok@lex-co.com

From: Connie Frick [mailto:cfrick@lexrich5.org]

Sent: Tuesday, October 18, 2016 10:08 AM

To: McInchok, Angie

Cc: Leann London; Bruce Shealy

Subject: CAFR Information

Good morning, Angie.

In preparation of the statistical section of our annual audit, we need the following information from your office. The information is as of 12/31/2015 unless otherwise noted.

(1) assessed value and estimated actual value of real property

(2) assessed value and estimated actual value of personal property

(3) district direct rates for general purpose

(4) district direct rates for capital purposes

(5) overlapping rates for Lexington County, Recreation District, Midlands Tech, Riverbanks Zoo, City of Chapin, City of Irmo, and City of Columbia

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(10) Property tax collections in subsequent years

(11) General bonded debt outstanding for school district

(12) General bonded debt outstanding for Lexington County, Irmo-Chapin Recreation District, Riverbanks Park District, City of Columbia

Please let me know that you received this email.

Thanks for your help!

Connie

--

Connie C. Frick, CPA

Finance Department

District Five of Lexington & Richland Counties

(803) 476-8133

email: "AMcInchok@lex-co.com McInchok, Angie" Monday, October 24, 2016 at 4:28:15 PM Eastern Daylight Time
To: email: "cfrick@lexrich5.org Connie Frick"
Cc: email: "llondon@lexrich5.org Leann London" , email: "bgshealy@lexrich5.org Bruce Shealy" , email: "charmon@lex-co.com Harmon, Christopher" , email: "TCrocker@lex-co.com Crocker, Travis" , email: "AMcInchok@lex-co.com McInchok, Angie"

Good afternoon,

I have attached the requested information. There are labeled tabs in the attached workbook for each of the items mentioned in your e-mail below. As I mentioned last week, the Auditor's office will need to provide the other items. If you have any questions, please let me know.

Thanks,

Angie

From: Connie Frick [mailto:cfrick@lexrich5.org]

Sent: Tuesday, October 18, 2016 10:08 AM

To: McInchok, Angie

Cc: Leann London; Bruce Shealy

Subject: CAFR Information

Good morning, Angie.

In preparation of the statistical section of our annual audit, we need the following information from your office. The information is as of 12/31/2015 unless otherwise noted.

(1) assessed value and estimated actual value of real property

(2) assessed value and estimated actual value of personal property

(3) district direct rates for general purpose

(4) district direct rates for capital purposes

(5) overlapping rates for Lexington County, Recreation District, Midlands Tech, Riverbanks Zoo, City of Chapin, City of Irmo, and City of Columbia

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(10) Property tax collections in subsequent years

(11) General bonded debt outstanding for school district

(12) General bonded debt outstanding for Lexington County, Irmo-Chapin Recreation District, Riverbanks Park District, City of Columbia

Please let me know that you received this email.

Thanks for your help!

Connie

--

Connie C. Frick, CPA

Finance Department

District Five of Lexington & Richland Counties

(803) 476-8133

Attachments:

FY16 CAFR Stat Request.xls 42k

CAFR Information

email: "TCrocker@lex-co.com Crocker, Travis"
To: email: "cfrick@lexrich5.org cfrick@lexrich5.org"

Thursday, October 20, 2016 at 6:07:33 PM Eastern Daylight Time

Good afternoon Connie,

Do you mind sending me what Billy sent you last year, if you have that? Thanks.



Travis Crocker

Lexington County

Senior Deputy Auditor

803-785-8196 (office)

803-785-8538 (fax)

tcrocker@lex-co.com

Attachments:

image001.jpg 2.4k

Confirmation

email: "hayesj@rcgov.us JAMES HAYES"

To: email: "RGentry@mcnair.net Gentry, Ryan (RGentry@mcnair.net)"

Cc: email: "LRichard@lexrich5.org LRichard@lexrich5.org"

Friday, January 6, 2017 at 12:16:19 PM Eastern Standard Time

Mr. Richardson,

Could you please confirm to Ryan Gentry that on the letter dated June 2016 to this Office that Richland County was requested to keep the debt millage at 52.5 for TY16 as it was for TY15?

Thanks

James E. Hayes, CGFO

Senior Accountant

Richland County Auditors Office

803-576-2604 W

803-576-2605 F

Tax Year		Operating	% Increase	Allowable Increase	Debt Svc
2016		305.990	2.66%	2.66%	78.300
2015	*	298.070	7.14%	4.18%	71.300
2014		278.210	2.49%	3.58%	71.300
2013		271.460	4.45%	4.45%	71.300
2012		259.900	0.00%	5.51%	71.300
2011		259.900	1.96%	3.99%	71.800
2010	*	254.900	5.33%	3.50%	71.800
2009		242.010	0.00%	7.40%	73.500
2008		242.010	6.10%	6.10%	57.300
2007		228.100	6.69%	6.70%	59.000
2006		213.800			59.000

*See 6-1-320 SC Code of Laws

% Increase

9.82%

0.00%

0.00%

0.00%

-0.70%

0.00%

-2.31%

28.27%

-2.88%

0.00%

Tax Year	Operating	% Increase	Allowable Increase	Debt Svc
2016	146.460	0.00%	0.61%	79.500
2015	146.460	0.00%	2.10%	79.500
2014	146.460	0.00%	1.85%	29.750
2013	146.460	0.00%	2.50%	29.750
2012	146.460	0.00%	3.58%	29.750
2011	146.460	0.00%	2.17%	29.750
2010	146.460	-1.61%	0.80%	29.750
2009	148.850	0.00%	4.60%	29.750
2008	148.850	0.00%	3.50%	29.750
2007	148.850	3.80%	3.90%	29.750
2006	143.400			29.750

% Increase

0.00%

167.23%

0.00%

0.00%

0.00%

0.00%

0.00%

0.00%

0.00%

0.00%

Tax Year	Operating	% Increase	Allowable Increase	Debt Svc
2016	271.790	0.00%	0.40%	39.300
2015	271.790	1.59%	1.97%	39.300
2014	* 267.540	2.21%	1.60%	38.900
2013	* 261.750	3.45%	2.29%	35.100
2012	253.020	0.00%	3.45%	32.500
2011	253.020	2.02%	2.02%	43.200
2010	248.010	-1.54%	0.30%	34.100
2009	251.900	3.79%	3.80%	36.400
2008	242.700	2.88%	2.90%	37.200
2007	235.900	0.00%	3.50%	35.100
2006	235.900			36.500

*See 6-1-320 SC Code of Laws

% Increase

0.00%

1.03%

10.83%

8.00%

-24.77%

26.69%

-6.32%

-2.15%

5.98%

-3.84%

Tax Year	Operating	% Increase	Allowable Increase	Debt Svc
2016	315.400	-0.02%	1.53%	62.800
2015	315.470	3.03%	3.03%	62.200
2014	306.200	0.00%	2.62%	69.100
2013	306.200	-2.15%	3.36%	69.900
2012	312.930	-2.12%	4.41%	65.200
2011	319.720	0.00%	4.34%	53.000
2010	* 319.720	19.62%	4.10%	64.190
2009	* 267.270	9.00%	8.00%	75.800
2008	245.200	6.30%	6.60%	87.700
2007	* 230.660	8.33%	7.30%	31.600
2006	212.920			26.260

*See 6-1-320 SC Code of Laws

% Increase

0.96%

-9.99%

-1.14%

7.21%

23.02%

-17.43%

-15.32%

-13.57%

177.53%

20.34%

Tax Year		Operating	% Increase	Allowable Increase	Debt Svc
2016		251.500	0.00%	1.54%	54.800
2015	*	251.500	6.66%	2.70%	52.500
2014	*	235.800	2.85%	2.83%	52.800
2013		229.270	3.29%	3.29%	52.500
2012		221.970	0.00%	4.18%	52.500
2011		221.970	3.82%	3.82%	52.500
2010		213.800	0.61%	2.80%	52.500
2009		212.500	0.00%	6.90%	52.500
2008		212.500	4.42%	6.10%	49.000
2007		203.500	6.60%	6.60%	49.000
2006		190.900			40.190

*See 6-1-320 SC Code of Laws

% Increase

4.38%

-0.57%

0.57%

0.00%

0.00%

0.00%

0.00%

7.14%

0.00%

21.92%

County of Lexington - Office of the Auditor
MILLAGE SCHEDULE (TAX YEAR 2016)

Districts																												
District One									District Two					District Three			District Four			District Five								
School/County/Local	1	1 HC	1A	1C	1G	1L/1LT	1P	1S	2	2C/2CT	2L	2S	2W/2WT	3	3 HC	3B	4	4 SR	4S	5, 5 FW	5 FD	5 IP	5C	5FD	5I	5AFD	5AFE	
School Operations	305.990	305.990	305.990	305.990	305.990	305.990	305.990	305.990	146.460	146.460	146.460	146.460	146.460	271.790	271.790	271.790	315.470	315.470	315.470	251.500	251.500	251.500	251.500	251.500	251.500	251.500	251.500	
School Bonds	78.300	78.300	78.300	78.300	78.300	78.300	78.300	78.300	79.500	79.500	79.500	79.500	79.500	39.300	39.300	39.300	62.800	62.800	62.800	54.800	54.800	54.800	54.800	54.800	54.800	54.800	54.800	
County Recreation Opers	12.202	12.202	12.202	12.202	12.202	12.202	12.202	12.202	12.202	12.202	12.202	12.202	12.202	12.202	12.202	12.202	12.202	0.000	12.202	13.354	13.354	13.354	13.354	13.354	13.354	13.354	13.354	
County Recreation Bonds	4.020	4.020	4.020	4.020	4.020	4.020	4.020	4.020	4.020	4.020	4.020	4.020	4.020	4.020	4.020	4.020	4.020	0.000	4.020	7.250	7.250	7.250	7.250	7.250	7.250	7.250	7.250	
Midlands Tech Operations	2.956	2.956	2.956	2.956	2.956	2.956	2.956	2.956	2.956	2.956	2.956	2.956	2.956	2.956	2.956	2.956	2.956	2.956	2.956	2.956	2.956	2.956	2.956	2.956	2.956	2.956	2.956	
Midlands Tech Capital	1.397	1.397	1.397	1.397	1.397	1.397	1.397	1.397	1.397	1.397	1.397	1.397	1.397	1.397	1.397	1.397	1.397	1.397	1.397	1.397	1.397	1.397	1.397	1.397	1.397	1.397	1.397	
Midlands Tech Bonds	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
Fire Operations	17.675	17.675	17.675	0.000	17.675	17.675	17.675	17.675	17.675	0.000	17.675	17.675	0.000	17.675	17.675	0.000	17.675	17.675	17.675	17.675	17.675	17.675	17.675	17.675	17.675	17.675	17.675	
Fire Bonds	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	1.460	0.000	0.000	1.460	0.000	1.460	0.000	
Riverbank Park Bonds	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	
Subtotal (Industrial Levy)	423.540	423.540	423.540	405.865	423.540	423.540	423.540	423.540	265.210	247.535	265.210	265.210	247.535	350.340	350.340	332.665	417.520	401.298	417.520	349.932	351.392	349.932	349.932	351.392	349.932	351.392	349.932	
Riverbanks Park Opers	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	
County Ordinary	25.218	25.218	25.218	25.218	25.218	25.218	25.218	25.218	25.218	25.218	25.218	25.218	25.218	25.218	25.218	25.218	25.218	25.218	25.218	25.218	25.218	25.218	25.218	25.218	25.218	25.218	25.218	
Law Enforcement	33.040	33.040	33.040	33.040	33.040	33.040	33.040	33.040	33.040	33.040	33.040	33.040	33.040	33.040	33.040	33.040	33.040	33.040	33.040	33.040	33.040	33.040	33.040	33.040	33.040	33.040	33.040	
Library Operations	6.180	6.180	6.180	6.180	6.180	6.180	6.180	6.180	6.180	6.180	6.180	6.180	6.180	6.180	6.180	6.180	6.180	6.180	6.180	6.180	6.180	6.180	6.180	6.180	6.180	6.180	6.180	
Library Bonds	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000		
Indigent Care	0.883	0.883	0.883	0.883	0.883	0.883	0.883	0.883	0.883	0.883	0.883	0.883	0.883	0.883	0.883	0.883	0.883	0.883	0.883	0.883	0.883	0.883	0.883	0.883	0.883	0.883	0.883	
Mental Health	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
County Notes and Bonds	4.100	4.100	4.100	4.100	4.100	4.100	4.100	4.100	4.100	4.100	4.100	4.100	4.100	4.100	4.100	4.100	4.100	4.100	4.100	4.100	4.100	4.100	4.100	4.100	4.100	4.100	4.100	
Solid Waste	7.877	7.877	7.877	7.877	7.877	7.877	7.877	7.877	7.877	7.877	7.877	7.877	7.877	7.877	7.877	7.877	7.877	7.877	7.877	7.877	7.877	7.877	7.877	7.877	7.877	7.877	7.877	
Capital Escrow	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
Isle of Pines	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	46.000	0.000	0.000	0.000	0.000	0.000	
Hollow Creek Watershed	0.000	1.599	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	1.599	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
Subtotal (School + County)	501.926	503.525	501.926	484.251	501.926	501.926	501.926	501.926	343.596	325.921	343.596	343.596	325.921	428.726	430.325	411.051	495.906	479.684	495.906	428.318	429.778	474.318	428.318	429.778	428.318	429.778	428.318	
Municipality																												
Budget Deficiency Prior Year			57.700	45.360	5.000	34.290	18.000	6.100		45.360	34.290	57.700	55.279			99.500			102.100			11.505				96.100	96.100	
Total Levy	501.926	503.525	559.626	529.611	506.926	536.216	519.926	508.026	343.596	371.281	377.886	401.296	387.800	428.726	430.325	510.551	495.906	479.684	598.008	428.318	429.778	474.318	439.823	429.778	428.318	525.878	524.418	
School District	384.290	384.290	384.290	384.290	384.290	384.290	384.290	384.290	225.960	225.960	225.960	225.960	225.960	311.090	311.090	311.090	378.270	378.270	378.270	306.300	306.300	306.300	306.300	306.300	306.300	306.300	306.300	
School District %	76.56%	76.32%	68.67%	72.56%	75.81%	71.67%	73.91%	75.64%	65.76%	60.86%	59.80%	56.31%	58.27%	72.56%	72.29%	60.93%	76.28%	78.86%	63.26%	71.51%	71.27%	64.58%	69.64%	71.27%	71.51%	58.25%	58.41%	
County	94.973	96.572	94.973	77.298	94.973	94.973	94.973	94.973	94.973	77.298	94.973	94.973	77.298	94.973	96.572	77.298	94.973	94.973	94.973	94.973	96.433	94.973	94.973	96.433	94.973	96.433	94.973	
County %	18.92%	19.18%	16.97%	14.60%	18.74%	17.71%	18.27%	18.69%	27.64%	20.82%	25.13%	23.67%	19.93%	22.15%	22.44%	15.14%	19.15%	19.80%	15.88%	22.17%	22.44%	20.02%	21.59%	22.44%	22.17%	18.34%	18.11%	
Agency	22.663	22.663	22.663	22.663	22.663	22.663	22.663	22.663	22.663	22.663	22.663	22.663	22.663	22.663	22.663	22.663	22.663	6.441	22.663	27.045	27.045	27.045	27.045	27.045	27.045	27.045	27.045	
Agency %	4.52%	4.50%	4.05%	4.28%	4.47%	4.23%	4.36%	4.46%	6.60%	6.10%	6.00%	5.65%	5.84%	5.29%	5.27%	4.44%	4.57%	1.34%	3.79%	6.31%	6.29%	5.70%	6.15%	6.29%	6.31%	5.14%	5.16%	
Municipality	0.000	0.000	57.700	45.360	5.000	34.290	18.000	6.100	0.000	45.360	34.290	57.700	61.879	0.000	0.000	99.500	0.000	0.000	102.100	0.000	0.000	0.000	11.505	0.000	0.000	96.100	96.100	
Municipality %	0.00%	0.00%																										

County of Lexington - Office of the Auditor
MILLAGE SCHEDULE (TAX YEAR 2015)

Districts																												
		District One								District Two					District Three			District Four			District Five							
School/County/Local	1	1 HC	1A	1C	1G	1L/1LT	1P	1S		2	2C/2CT	2L	2S	2W/2WT	3	3 HC	3B	4	4 SR	4S	5, 5 FW	5 FD	5 IP	5C	5FD	5I	5AFD	5SAFE
School Operations	298.070	298.070	298.070	298.070	298.070	298.070	298.070	298.070		146.460	146.460	146.460	146.460	146.460	271.790	271.790	271.790	315.470	315.470	315.470	251.500	251.500	251.500	251.500	251.500	251.500	251.500	251.500
School Bonds	71.300	71.300	71.300	71.300	71.300	71.300	71.300	71.300		79.500	79.500	79.500	79.500	79.500	37.100	37.100	37.100	62.200	62.200	62.200	52.500	52.500	52.500	52.500	52.500	52.500	52.500	52.500
County Recreation Opers	12.202	12.202	12.202	12.202	12.202	12.202	12.202	12.202		12.202	12.202	12.202	12.202	12.202	12.202	12.202	12.202	12.202	0.000	12.202	13.354	13.354	13.354	13.354	13.354	13.354	13.354	13.354
County Recreation Bonds	3.800	3.800	3.800	3.800	3.800	3.800	3.800	3.800		3.800	3.800	3.800	3.800	3.800	3.800	3.800	3.800	3.800	0.000	3.800	7.250	7.250	7.250	7.250	7.250	7.250	7.250	7.250
Midlands Tech Operations	2.956	2.956	2.956	2.956	2.956	2.956	2.956	2.956		2.956	2.956	2.956	2.956	2.956	2.956	2.956	2.956	2.956	2.956	2.956	2.956	2.956	2.956	2.956	2.956	2.956	2.956	2.956
Midlands Tech Capital	1.397	1.397	1.397	1.397	1.397	1.397	1.397	1.397		1.397	1.397	1.397	1.397	1.397	1.397	1.397	1.397	1.397	1.397	1.397	1.397	1.397	1.397	1.397	1.397	1.397	1.397	1.397
Midlands Tech Bonds	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Fire Operations	17.473	17.473	17.473	0.000	17.473	17.473	17.473	17.473		17.473	0.000	17.473	17.473	0.000	17.473	17.473	0.000	17.473	17.473	17.473	17.473	17.473	17.473	17.473	17.473	17.473	17.473	17.473
Fire Bonds	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	2.900	0.000	2.900	0.000	2.900	0.000	0.000
Riverbank Park Bonds	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000		1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
Subtotal(Industrial Levy)	408.198	408.198	408.198	390.725	408.198	408.198	408.198	408.198		264.788	247.315	264.788	264.788	247.315	347.718	347.718	330.245	416.498	400.496	416.498	347.430	350.330	347.430	347.430	350.330	347.430	350.330	347.430
Riverbanks Park Opers	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088		1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088
County Ordinary	24.918	24.918	24.918	24.918	24.918	24.918	24.918	24.918		24.918	24.918	24.918	24.918	24.918	24.918	24.918	24.918	24.918	24.918	24.918	24.918	24.918	24.918	24.918	24.918	24.918	24.918	24.918
Law Enforcement	32.710	32.710	32.710	32.710	32.710	32.710	32.710	32.710		32.710	32.710	32.710	32.710	32.710	32.710	32.710	32.710	32.710	32.710	32.710	32.710	32.710	32.710	32.710	32.710	32.710	32.710	32.710
Library Operations	6.180	6.180	6.180	6.180	6.180	6.180	6.180	6.180		6.180	6.180	6.180	6.180	6.180	6.180	6.180	6.180	6.180	6.180	6.180	6.180	6.180	6.180	6.180	6.180	6.180	6.180	6.180
Library Bonds	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Indigent Care	0.883	0.883	0.883	0.883	0.883	0.883	0.883	0.883		0.883	0.883	0.883	0.883	0.883	0.883	0.883	0.883	0.883	0.883	0.883	0.883	0.883	0.883	0.883	0.883	0.883	0.883	0.883
Mental Health	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
County Notes and Bonds	4.100	4.100	4.100	4.100	4.100	4.100	4.100	4.100		4.100	4.100	4.100	4.100	4.100	4.100	4.100	4.100	4.100	4.100	4.100	4.100	4.100	4.100	4.100	4.100	4.100	4.100	4.100
Solid Waste	8.177	8.177	8.177	8.177	8.177	8.177	8.177	8.177		8.177	8.177	8.177	8.177	8.177	8.177	8.177	8.177	8.177	8.177	8.177	8.177	8.177	8.177	8.177	8.177	8.177	8.177	8.177
Capital Escrow	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Isle of Pines	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Hollow Creek Watershed	0.000	1.599	0.000	0.000	0.000	0.000	0.000	0.000		0.000	0.000	0.000	0.000	0.000	0.000	1.599	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Subtotal(School County)	486.254	487.853	486.254	468.781	486.254	486.254	486.254	486.254		342.844	325.371	342.844	342.844	325.371	425.774	427.373	408.301	494.554	478.552	494.554	425.486	428.386	425.486	425.486	428.386	425.486	428.386	425.486
Municipality				57.700	45.360	5.000	35.140	18.000	6.100			45.360	35.140	57.700	55.279		99.500			100.200				11.505			96.100	96.100
Budget Deficiency Prior Year																												
Total Levy	486.254	487.853	543.954	514.141	491.254	521.394	504.254	492.354		342.844	370.731	377.984	400.544	387.250	425.774	427.373	507.801	494.554	478.552	594.754	425.486	428.386	425.486	436.991	428.386	425.486	524.486	521.586
School District	369.370	369.370	369.370	369.370	369.370	369.370	369.370	369.370		225.960	225.960	225.960	225.960	225.960	308.890	308.890	308.890	377.670	377.670	377.670	304.000	304.000	304.000	304.000	304.000	304.000	304.000	304.000
School District %	75.96%	75.71%	67.90%	71.84%	75.19%	70.84%	73.25%	75.02%		65.91%	60.95%	59.78%	56.41%	58.35%	72.55%	72.28%	50.83%	76.37%	78.92%	63.50%	71.45%	70.96%	71.45%	69.57%	70.96%	71.45%	57.96%	58.28%
County	94.441	96.040	94.441	76.968	94.441	94.441	94.441	94.441		94.441	76.968	94.441	94.441	76.968	94.441	96.040	76.968	94.441	94.441	94.441	94.441	97.341	94.441	94.441	97.341	94.441	97.341	94.441
County %	19.42%	19.69%	17.36%	14.97%	19.22%	18.11%	18.73%	19.18%		27.55%	20.76%	24.99%	23.58%	19.88%	22.18%	22.47%	15.16%	19.10%	19.73%	15.88%	22.20%	22.72%	22.20%	21.61%	22.72%	22.20%	18.56%	18.11%
Agency	22.443	22.443	22.443	22.443	22.443	22.443	22.443	22.443		22.443	22.443	22.443	22.443	22.443	22.443	22.443	22.443	22.443	6.441	22.443	27.045	27.045	27.045	27.045	27.045	27.045	27.045	27.045
Agency %	4.62%	4.60%	4.13%	4.37%	4.57%	4.30%	4.45%	4.58%		6.55%	6.05%	5.94%	5.60%	5.80%	5.27%	5.25%	4.42%	4.54%	1.35%	3.77%	6.36%	6.31%	6.36%	8.19%	6.31%	6.36%	5.16%	5.19%
Municipality	0.000	0.000	57.700	45.360	5.000	35.140	18.000	8.100		0.000	45.360	35.140	57.700	61.879	0.000	0.000	99.500	0.000	0.000	100.200								

**County of Lexington - Office of the Office
MILLAGE SCHEDULE (TAX YEAR 2014)**

Updated 10/06/2014		Districts																											
		District One								District Two					District Three			District Four			District Five								
School/County/Local		1	1 HC	1A	1C	1G	1L	1P	1S	2	2C/2CT	2L	2S	2W/2WT	3	3 HC	3B	4	4 SR	4S	5, 5 FW	5 FD	5 IP	5C	5IFD	5I	5AFD	5AFE	
School Operations	278.210	278.210	278.210	278.210	278.210	278.210	278.210	278.210	278.210	146.460	146.460	146.460	146.460	146.460	267.540	267.540	267.540	306.200	306.200	306.200	235.800	235.800	235.800	235.800	235.800	235.800	235.800	235.800	
School Bonds	71.300	71.300	71.300	71.300	71.300	71.300	71.300	71.300	71.300	29.750	29.750	29.750	29.750	29.750	38.900	38.900	38.900	69.100	69.100	69.100	52.500	52.500	52.500	52.500	52.500	52.500	52.500	52.500	
County Recreation Opers	12.315	12.315	12.315	12.315	12.315	12.315	12.315	12.315	12.315	12.315	12.315	12.315	12.315	12.315	12.315	12.315	12.315	12.315	0.000	12.315	13.354	13.354	13.354	13.354	13.354	13.354	13.354	13.354	
County Recreation Bonds	4.420	4.420	4.420	4.420	4.420	4.420	4.420	4.420	4.420	4.420	4.420	4.420	4.420	4.420	4.420	4.420	4.420	4.420	0.000	4.420	7.250	7.250	7.250	7.250	7.250	7.250	7.250	7.250	
Midlands Tech Operations	2.970	2.970	2.970	2.970	2.970	2.970	2.970	2.970	2.970	2.970	2.970	2.970	2.970	2.970	2.970	2.970	2.970	2.970	2.970	2.970	2.970	2.970	2.970	2.970	2.970	2.970	2.970	2.970	
Midlands Tech Capital	1.404	1.404	1.404	1.404	1.404	1.404	1.404	1.404	1.404	1.404	1.404	1.404	1.404	1.404	1.404	1.404	1.404	1.404	1.404	1.404	1.404	1.404	1.404	1.404	1.404	1.404	1.404	1.404	
Midlands Tech Bonds	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
Fire Operations	17.058	17.058	17.058	0.000	17.058	17.058	17.058	17.058	17.058	17.058	0.000	17.058	17.058	0.000	17.058	17.058	0.000	17.058	17.058	17.058	17.058	17.058	17.058	17.058	17.058	17.058	17.058	17.058	
Fire Bonds	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	2.900	0.000	0.000	2.900	0.000	2.900	0.000	
Riverbank Park Bonds	1.300	1.300	1.300	1.300	1.300	1.300	1.300	1.300	1.300	1.300	1.300	1.300	1.300	1.300	1.300	1.300	1.300	1.300	1.300	1.300	1.300	1.300	1.300	1.300	1.300	1.300	1.300	1.300	
Subtotal(Industrial Levy)	388.987	388.987	388.987	371.919	388.987	388.987	388.987	388.987	388.987	215.687	198.619	215.687	215.687	198.619	345.917	345.917	328.849	414.777	398.042	414.777	331.646	334.546	331.646	331.646	334.546	331.646	334.546	331.646	
Riverbanks Park Opers	1.093	1.093	1.093	1.093	1.093	1.093	1.093	1.093	1.093	1.093	1.093	1.093	1.093	1.093	1.093	1.093	1.093	1.093	1.093	1.093	1.093	1.093	1.093	1.093	1.093	1.093	1.093	1.093	
County Ordinary	24.541	24.541	24.541	24.541	24.541	24.541	24.541	24.541	24.541	24.541	24.541	24.541	24.541	24.541	24.541	24.541	24.541	24.541	24.541	24.541	24.541	24.541	24.541	24.541	24.541	24.541	24.541	24.541	
Law Enforcement	32.872	32.872	32.872	32.872	32.872	32.872	32.872	32.872	32.872	32.872	32.872	32.872	32.872	32.872	32.872	32.872	32.872	32.872	32.872	32.872	32.872	32.872	32.872	32.872	32.872	32.872	32.872	32.872	
Library Operations	6.211	6.211	6.211	6.211	6.211	6.211	6.211	6.211	6.211	6.211	6.211	6.211	6.211	6.211	6.211	6.211	6.211	6.211	6.211	6.211	6.211	6.211	6.211	6.211	6.211	6.211	6.211	6.211	
Library Bonds	0.600	0.600	0.600	0.600	0.600	0.600	0.600	0.600	0.600	0.600	0.600	0.600	0.600	0.600	0.600	0.600	0.600	0.600	0.600	0.600	0.600	0.600	0.600	0.600	0.600	0.600	0.600	0.600	
Indigent Care	0.887	0.887	0.887	0.887	0.887	0.887	0.887	0.887	0.887	0.887	0.887	0.887	0.887	0.887	0.887	0.887	0.887	0.887	0.887	0.887	0.887	0.887	0.887	0.887	0.887	0.887	0.887	0.887	
Mental Health	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	
County Notes and Bonds	3.850	3.850	3.850	3.850	3.850	3.850	3.850	3.850	3.850	3.850	3.850	3.850	3.850	3.850	3.850	3.850	3.850	3.850	3.850	3.850	3.850	3.850	3.850	3.850	3.850	3.850	3.850	3.850	
Solid Waste	8.217	8.217	8.217	8.217	8.217	8.217	8.217	8.217	8.217	8.217	8.217	8.217	8.217	8.217	8.217	8.217	8.217	8.217	8.217	8.217	8.217	8.217	8.217	8.217	8.217	8.217	8.217	8.217	
Capital Escrow	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
Isle of Pines	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
Hollow Creek Watershed	0.000	1.600	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	1.600	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
Subtotal(School County)	467.758	469.358	467.758	450.690	467.758	467.758	467.758	467.758	467.758	294.458	277.390	294.458	294.458	277.390	424.688	426.288	407.620	493.548	476.813	493.548	410.417	413.317	458.417	410.417	413.317	410.417	413.317	410.417	
Municipality			57.700	44.170	5.000	35.140	18.000	6.100		44.170	35.140	57.700	55.279			99.500			106.940			11.505	0.000	0.000	98.100	98.100			
Budget Deficiency Prior Year			0.000							0.000			6.600						0.000										
Total Levy	467.758	469.358	525.458	494.860	472.758	502.898	485.758	473.858		294.458	321.560	329.598	352.158	339.269	424.688	426.288	507.120	493.548	476.813	600.488									
School District	349.510	349.510	349.510	349.510	349.510	349.510	349.510	349.510	349.510	176.210	176.210	176.210	176.210	176.210	306.440	306.440	306.440	375.300	375.300	375.300	288.300	288.300	288.300	288.300	288.300	288.300	288.300	288.300	
School District %	74.72%	74.47%	66.52%	70.63%	73.93%	69.50%	71.95%	73.76%		59.84%	54.80%	53.46%	50.04%	51.94%	72.16%	71.89%	60.43%	76.04%	78.71%	62.50%	70.25%	69.75%	62.89%	68.33%	69.75%	70.25%	56.37%	56.69%	
County	94.246	95.846	94.246	77.178	94.246	94.246	94.246	94.246	94.246	94.246	77.178	94.246	94.246	77.178	94.246	95.846	77.178	94.246	94.246	94.246	94.246	97.146	94.246	94.246	97.146	94.246	97.146	94.246	
County %	20.15%	20.42%	17.94%	15.60%	19.94%	18.74%	19.40%	19.89%		32.01%	24.00%	28.59%	26.76%	22.75%	22.19%	22.48%	15.22%	19.10%	19.77%	15.69%	22.96%	23.50%	20.58%	22.34%	23.50%	22.96%	19.00%	18.53%	
Agency	24.002	24.002	24.002	24.002	24.002	24.002	24.002	24.002	24.002	24.002	24.002	24.002	24.002	24.002	24.002	24.002	24.002	24.002	7.267	24.002	27.871	27.871	27.871	27.871	27.871	27.871	27.871	27.871	
Agency %	5.13%	5.11%	4.57%	4.85%	5.08%	4.77%	4.94%	5.07%		8.15%	7.46%	7.28%	6.82%	7.07%	5.65%	5.63%	4.73%	4.86%	1.52%	4.00%	6.79%	6.74%	6.08%	6.61%	6.74%	6.79%	5.45%	5.48%	
Municipality	0.000	0.000	57.700	44.170	5																								

County of Lexington - Office of the Auditor
MILLAGE SCHEDULE (TAX YEAR 2013)

[illegible]

**County of Lexington - Office of the Auditor
MILLAGE SCHEDULE (TAX YEAR 2012)**

Updated 10/01/2012		Districts																								
		District One						District Two					District Three		District Four			District Five								
School/County/Local		1	1A	1C	1G	1L	1P	1S	2	2C/2CT	2L	2S	2W/2WT	3	3B	4	4 SR	4S	5, 5 FW	5 FD	5 IP	5C	5IFD	5I	5AFD	5AFE
School Operations	259.900	259.900	259.900	259.900	259.900	259.900	259.900	259.900	146.460	146.460	146.460	146.460	146.460	253.020	253.020	312.930	312.930	312.930	221.970	221.970	221.970	221.970	221.970	221.970	221.970	221.970
School Bonds	71.300	71.300	71.300	71.300	71.300	71.300	71.300	71.300	29.750	29.750	29.750	29.750	29.750	32.500	32.500	65.200	65.200	65.200	52.500	52.500	52.500	52.500	52.500	52.500	52.500	52.500
County Recreation Opers	12.315	12.315	12.315	12.315	12.315	12.315	12.315	12.315	12.315	12.315	12.315	12.315	12.315	12.315	12.315	12.315	0.000	12.315	13.354	13.354	13.354	13.354	13.354	13.354	13.354	13.354
County Recreation Bonds	3.420	3.420	3.420	3.420	3.420	3.420	3.420	3.420	3.420	3.420	3.420	3.420	3.420	3.420	3.420	3.420	0.000	3.420	5.250	5.250	5.250	5.250	5.250	5.250	5.250	5.250
Midlands Tech Operations	2.970	2.970	2.970	2.970	2.970	2.970	2.970	2.970	2.970	2.970	2.970	2.970	2.970	2.970	2.970	2.970	2.970	2.970	2.970	2.970	2.970	2.970	2.970	2.970	2.970	2.970
Midlands Tech Capital	1.404	1.404	1.404	1.404	1.404	1.404	1.404	1.404	1.404	1.404	1.404	1.404	1.404	1.404	1.404	1.404	1.404	1.404	1.404	1.404	1.404	1.404	1.404	1.404	1.404	1.404
Midlands Tech Bonds	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
Fire Operations	16.491	16.491	0.000	16.491	16.491	16.491	16.491	16.491	16.491	0.000	16.491	16.491	0.000	16.491	0.000	16.491	16.491	16.491	16.491	16.491	16.491	16.491	16.491	16.491	16.491	16.491
Fire Bonds	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	2.970	0.000	0.000	2.970	0.000	2.970	0.000
Riverbank Park Bonds	0.700	0.700	0.700	0.700	0.700	0.700	0.700	0.700	0.700	0.700	0.700	0.700	0.700	0.700	0.700	0.700	0.700	0.700	0.700	0.700	0.700	0.700	0.700	0.700	0.700	0.700
Subtotal(Industrial Levy)	368.500	368.500	352.009	368.500	368.500	368.500	368.500	368.500	213.510	197.019	213.510	213.510	197.019	322.820	306.329	415.430	399.695	415.430	314.639	317.609	314.639	314.639	317.609	314.639	317.609	314.639
Riverbanks Park Opers	1.093	1.093	1.093	1.093	1.093	1.093	1.093	1.093	1.093	1.093	1.093	1.093	1.093	1.093	1.093	1.093	1.093	1.093	1.093	1.093	1.093	1.093	1.093	1.093	1.093	1.093
County Ordinary	23.470	23.470	23.470	23.470	23.470	23.470	23.470	23.470	23.470	23.470	23.470	23.470	23.470	23.470	23.470	23.470	23.470	23.470	23.470	23.470	23.470	23.470	23.470	23.470	23.470	23.470
Law Enforcement	31.761	31.761	31.761	31.761	31.761	31.761	31.761	31.761	31.761	31.761	31.761	31.761	31.761	31.761	31.761	31.761	31.761	31.761	31.761	31.761	31.761	31.761	31.761	31.761	31.761	31.761
Library Operations	6.211	6.211	6.211	6.211	6.211	6.211	6.211	6.211	6.211	6.211	6.211	6.211	6.211	6.211	6.211	6.211	6.211	6.211	6.211	6.211	6.211	6.211	6.211	6.211	6.211	6.211
Library Bonds	0.700	0.700	0.700	0.700	0.700	0.700	0.700	0.700	0.700	0.700	0.700	0.700	0.700	0.700	0.700	0.700	0.700	0.700	0.700	0.700	0.700	0.700	0.700	0.700	0.700	0.700
Indigent Care	0.887	0.887	0.887	0.887	0.887	0.887	0.887	0.887	0.887	0.887	0.887	0.887	0.887	0.887	0.887	0.887	0.887	0.887	0.887	0.887	0.887	0.887	0.887	0.887	0.887	0.887
Mental Health	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500
County Notes and Bonds	2.800	2.800	2.800	2.800	2.800	2.800	2.800	2.800	2.800	2.800	2.800	2.800	2.800	2.800	2.800	2.800	2.800	2.800	2.800	2.800	2.800	2.800	2.800	2.800	2.800	2.800
Solid Waste	7.939	7.939	7.939	7.939	7.939	7.939	7.939	7.939	7.939	7.939	7.939	7.939	7.939	7.939	7.939	7.939	7.939	7.939	7.939	7.939	7.939	7.939	7.939	7.939	7.939	7.939
Capital Escrow	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Addition Notes and Bonds	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	46.900	0.000	0.000	0.000	0.000	0.000
Subtotal(School County)	443.861	443.861	427.370	443.861	443.861	443.861	443.861	443.861	288.871	272.380	288.871	288.871	272.380	398.181	381.690	490.791	475.056	490.791	390.000	392.970	436.900	390.000	392.970	390.000	392.970	390.000
Municipality		57.700	43.270	5.000	35.140	17.600	6.100			43.270	35.140	57.700	55.279		90.051			96.940				11.505	0.000	0.000	98.100	98.100
Budget Deficiency Prior Year			0.000							0.000			6.600					0.000								
Total Levy	443.861	501.561	470.640	448.861	479.001	461.461	449.961	288.871	315.650	324.011	346.571	334.259	398.181	471.741	490.791	475.056	587.731	390.000	392.970	436.900	401.505	392.970	390.000	491.070	488.100	
School District	331.200	331.200	331.200	331.200	331.200	331.200	331.200	176.210	176.210	176.210	176.210	176.210	176.210	285.520	285.520	378.130	378.130	378.130	274.470	274.470	274.470	274.470	274.470	274.470	274.470	274.470
School District %	74.62%	66.03%	70.37%	73.79%	69.14%	71.77%	73.61%	61.00%	55.82%	54.38%	50.84%	52.72%	71.71%	60.52%	77.05%	79.60%	64.34%	70.38%	69.85%	62.82%	68.36%	69.85%	70.38%	55.89%	56.23%	
County	90.259	90.259	73.768	90.259	90.259	90.259	90.259	90.259	73.768	90.259	90.259	73.768	90.259	73.768	90.259	90.259	90.259	90.259	90.259	93.229	137.159	90.259	93.229	90.259	93.229	90.259
County %	20.33%	18.00%	15.67%	20.11%	18.84%	19.56%	20.06%	31.25%	23.37%	27.86%	26.04%	22.07%	22.67%	15.64%	18.39%	19.00%	15.36%	23.14%	23.72%	31.39%	22.48%	23.72%	23.14%	18.98%	18.49%	
Agency	22.402	22.402	22.402	22.402	22.402	22.402	22.402	22.402	22.402	22.402	22.402	22.402	22.402	22.402	22.402	22.402	6.667	22.402	25.271	25.271	25.271	25.271	25.271	25.271	25.271	25.271
Agency %	5.05%	4.47%	4.76%	4.99%	4.68%	4.85%	4.98%	7.76%	7.10%	6.91%	6.46%	6.70%	5.63%	4.75%	4.56%	1.40%	3.81%	6.48%	6.43%	5.78%	6.29%	6.43%	6.48%	5.15%	5.18%	
Municipality	0.000	57.700	43.270	5.000	35.140	17.600	6.100	0.000	43.270	35.140	57.700	61.879	0.000	90.051	0.000	0.000	96.940	0.000	0.000	0.000	11.505	0.000	0.000	98.100	98.100	
Municipality %	0.00%	11.50%	9.19%	1.11%	7.34%	3.81%	1.36%	0.00%	13.71%	10.85%	16.65%	18.51%	0.00%	19.09%	0.00%	0.00%	16.49%	0.00%	0.00%	0.00%	2.87%	0.00%	0.00%	19.98%	20.10%	
		District Locations																								
District	Sales Tax Credit	1	Outside Springdale, Cayce, Gilbert,						2	Outside Cayce, Lexington,					3	Outside Batesburg-Leesville			5/5W	District 5 and District 5 FW						

**County of Lexington - Office of the Auditor
MILLAGE SCHEDULE (TAX YEAR 2011)**

Updated 10/10/2011		Districts																									
School/County/Local								2C		2W				5, 5 DE													
	1	1A	1C	1G	1L	1P	1S	2	2CT	2L	2S	2WT	3	3B	4	4SR	4S	5 DW, 5 DX	5 FE, 5 FW	5 FD	5 IP	5C	5IFD	5IFE	5AFD	5AFE	
School Operations	259.900	259.900	259.900	259.900	259.900	259.900	259.900	146.460	146.460	146.460	146.460	146.460	253.020	253.020	319.720	319.720	319.720	221.970	221.970	221.970	221.970	221.970	221.970	221.970	221.970	221.970	
School Bonds	71.800	71.800	71.800	71.800	71.800	71.800	71.800	29.750	29.750	29.750	29.750	29.750	43.200	43.200	53.000	53.000	53.000	52.500	52.500	52.500	52.500	52.500	52.500	52.500	52.500	52.500	
County Recreation Opers	12.315	12.315	12.315	12.315	12.315	12.315	12.315	12.315	12.315	12.315	12.315	12.315	12.315	12.315	12.315	0.000	12.315	13.354	13.354	13.354	13.354	13.354	13.354	13.354	13.354	13.354	
County Recreation Bonds	3.700	3.700	3.700	3.700	3.700	3.700	3.700	3.700	3.700	3.700	3.700	3.700	3.700	3.700	3.700	0.000	3.700	2.700	2.700	2.700	2.700	2.700	2.700	2.700	2.700	2.700	
Midlands Tech Operations	2.970	2.970	2.970	2.970	2.970	2.970	2.970	2.970	2.970	2.970	2.970	2.970	2.970	2.970	2.970	2.970	2.970	2.970	2.970	2.970	2.970	2.970	2.970	2.970	2.970	2.970	
Midlands Tech Capital	1.404	1.404	1.404	1.404	1.404	1.404	1.404	1.404	1.404	1.404	1.404	1.404	1.404	1.404	1.404	1.404	1.404	1.404	1.404	1.404	1.404	1.404	1.404	1.404	1.404	1.404	
Midlands Tech Bonds	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000		
Fire Operations	15.986	15.986	0.000	15.986	15.986	15.986	15.986	15.986	0.000	15.986	15.986	0.000	15.986	0.000	15.986	15.986	15.986	15.986	15.986	15.986	15.986	15.986	15.986	15.986	15.986	15.986	
Fire Bonds	0.050	0.050	0.000	0.050	0.050	0.050	0.050	0.050	0.000	0.050	0.050	0.000	0.050	0.000	0.050	0.050	0.050	0.050	2.210	0.050	0.050	2.210	0.050	2.210	0.050	0.050	
Riverbank Park Bonds	0.700	0.700	0.700	0.700	0.700	0.700	0.700	0.700	0.700	0.700	0.700	0.700	0.700	0.700	0.700	0.700	0.700	0.700	0.700	0.700	0.700	0.700	0.700	0.700	0.700	0.700	
Subtotal(Industrial Levy)	368.825	368.825	352.789	368.825	368.825	368.825	368.825	213.335	197.299	213.335	213.335	197.299	333.345	317.309	409.845	393.830	409.845	311.634	313.794	311.634	311.634	313.794	311.634	313.794	311.634	311.634	
Riverbanks Park Opers	1.093	1.093	1.093	1.093	1.093	1.093	1.093	1.093	1.093	1.093	1.093	1.093	1.093	1.093	1.093	1.093	1.093	1.093	1.093	1.093	1.093	1.093	1.093	1.093	1.093	1.093	
County Ordinary	22.743	22.743	22.743	22.743	22.743	22.743	22.743	22.743	22.743	22.743	22.743	22.743	22.743	22.743	22.743	22.743	22.743	22.743	22.743	22.743	22.743	22.743	22.743	22.743	22.743	22.743	
Law Enforcement	30.379	30.379	30.379	30.379	30.379	30.379	30.379	30.379	30.379	30.379	30.379	30.379	30.379	30.379	30.379	30.379	30.379	30.379	30.379	30.379	30.379	30.379	30.379	30.379	30.379	30.379	
Library Operations	6.211	6.211	6.211	6.211	6.211	6.211	6.211	6.211	6.211	6.211	6.211	6.211	6.211	6.211	6.211	6.211	6.211	6.211	6.211	6.211	6.211	6.211	6.211	6.211	6.211	6.211	
Library Bonds	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800	
Indigent Care	0.887	0.887	0.887	0.887	0.887	0.887	0.887	0.887	0.887	0.887	0.887	0.887	0.887	0.887	0.887	0.887	0.887	0.887	0.887	0.887	0.887	0.887	0.887	0.887	0.887	0.887	
Mental Health	0.508	0.508	0.508	0.508	0.508	0.508	0.508	0.508	0.508	0.508	0.508	0.508	0.508	0.508	0.508	0.508	0.508	0.508	0.508	0.508	0.508	0.508	0.508	0.508	0.508	0.508	
County Notes and Bonds	2.800	2.800	2.800	2.800	2.800	2.800	2.800	2.800	2.800	2.800	2.800	2.800	2.800	2.800	2.800	2.800	2.800	2.800	2.800	2.800	2.800	2.800	2.800	2.800	2.800	2.800	
Solid Waste	7.889	7.889	7.889	7.889	7.889	7.889	7.889	7.889	7.889	7.889	7.889	7.889	7.889	7.889	7.889	7.889	7.889	7.889	7.889	7.889	7.889	7.889	7.889	7.889	7.889	7.889	
Capital Escrow	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
Addition Notes and Bonds	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	49.800	0.000	0.000	0.000	0.000	0.000	0.000	
Subtotal(School County)	442.135	442.135	426.099	442.135	442.135	442.135	442.135	286.645	270.609	286.645	286.645	270.609	406.655	390.619	483.155	467.140	483.155	384.944	387.104	434.744	384.944	387.104	384.944	387.104	384.944	384.944	
Municipality		57.700	41.930	5.000	35.140	17.600	6.100		41.930	35.140	57.700	55.279		90.051		86.940					11.505	0.000	0.000	98.100	98.100		
Budget Deficiency Prior Year			5.000						5.000			6.600															
Total Levy	442.135	499.835	473.029	447.135	477.275	459.735	448.235	286.645	317.539	321.785	344.345	332.488	406.655	480.670	483.155	467.140	570.095	384.944	387.104	434.744	396.449	387.104	384.944	485.204	483.044		
School District	331.700	331.700	331.700	331.700	331.700	331.700	331.700	176.210	176.210	176.210	176.210	176.210	296.220	296.220	372.720	372.720	372.720	274.470	274.470	274.470	274.470	274.470	274.470	274.470	274.470	274.470	
School District %	75.02%	66.36%	70.12%	74.18%	69.50%	72.15%	74.00%	61.47%	55.49%	54.76%	51.17%	53.00%	72.84%	61.63%	77.14%	79.79%	65.38%	71.30%	70.90%	63.13%	69.23%	70.90%	71.30%	56.57%	56.82%		
County	87.745	87.745	71.709	87.745	87.745	87.745	87.745	87.745	71.709	87.745	87.745	71.709	87.745	71.709	87.745	87.745	87.745	87.745	89.905	137.545	87.745	89.905	87.745	89.905	87.745	87.745	
County %	19.85%	17.55%	15.16%	19.62%	18.38%	19.09%	19.58%	30.61%	22.58%	27.27%	25.48%	21.57%	21.58%	14.92%	18.16%	18.78%	15.39%	22.79%	23.23%	31.64%	22.13%	23.23%	22.79%	18.53%	18.17%		
Agency	22.690	22.690	22.690	22.690	22.690	22.690	22.690	22.690	22.690	22.690	22.690	22.690	22.690	22.690	22.690	6.675	22.690	22.729	22.729	22.729	22.729	22.729	22.729	22.729	22.729	22.729	
Agency %	5.13%	4.54%	4.80%	5.07%	4.75%	4.94%	5.06%	7.92%	7.15%	7.05%	6.59%	6.82%	5.58%	4.72%	4.70%	1.43%	3.98%	5.90%	5.87%	5.23%	5.73%	5.87%	5.90%	4.68%	4.71%		
Municipality	0.000	57.700	46.930	5.000	35.140	17.600	6.100	0.000	46.930	35.140	57.700	61.879	0.000	90.051	0.000	0.000	86.940	0.000	0.000	0.000	11.505	0.000	0.000	98.100	98.100		
Municipality %	0.00%	11.54%	9.92%	1.12%	7.36%	3.83%	1.36%	0.00%	14.78%	10.92%	16.76%	18.61%	0.00%	18.73%	0.00%	0.00%	15.25%	0.00%	0.00%	0.00%	2.90%	0.00%	0.00%	20.22%	20.31%		
		District Locations																									
District	Sales Tax Credit	1	Outside Springdale, Cayce, Gilbert,				2	Outside Cayce, Lexington,				4	Outside Sandy Run, Swansea														
1	0.001912	1	& Outside Lexington, Pelion, Summit				2	& Outside Springdale, West Columbia				4 SR	Sandy Run Section				5 IP	District 5 - Isle of Pines									
2	0.001918	1A	Town Limits of Springdale				2C	City Limits of Cayce				4S	Town Limits of Swansea				5C	District 5 - Town of Chapin									
3	0.002109	1C	City Limits of Cayce				2CT	City of Cayce Tiff				5	District 5				5IFD	District 5 - Town of Immo FD									
4	0.004437	1G	Town Limits of Gilbert				2L	Town Limits of Lexington				5 DE	District 5 - Fire DE				5IFE	District 5 - Town of Immo FE									
5	0.001157	1L	Town Limits of Lexington				2S	Town Limits of Springdale				5 DW	District 5 - Fire DW				5IFW	District 5 - Town of Immo FW									
		1P	Town Limits of Pelion				2W	City Limits of West Columbia				5 DX	District 5 - Fire DX				5AFD	District 5 - City of Columbia FD									
		1S	Town Limits of Summit				2WT	City Limits of West Columbia				5 FD	District 5 - Fire FD				5AFE	District 5 - City of Columbia FE									
		2	Outside Cayce, Lexington,				3	Outside Batesburg-Leesville				5 FE	District 5 - Fire FE				5AFF	District 5 - City of Columbia FF									
		2	& Outside Springdale, West Columbia				3B	Town Limits of Batesburg-Leesville				5 FW	District 5 - Fire FW														

County of Lexington
MILLAGE SCHEDULE (TAX YEAR 2010)
Office of the Auditor

Updated 9/23/2010		Districts																							
													2C		2W				5		5FD,5DE		5IFD		
School/County/Local		1	1A	1C	1G	1L	1P	1S	2	2CT	2L	2S	2WT	3	3B	4	4SR	4S	5FW	5DW	5IP	5C	5IFW	5AFD	
School Operations		254.900	254.900	254.900	254.900	254.900	254.900	254.900	146.460	146.460	146.460	146.460	146.460	248.010	248.010	319.720	319.720	319.720	213.800	213.800	213.800	213.800	213.800	213.800	
School Lease/Purchase		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
School Bonds		71.800	71.800	71.800	71.800	71.800	71.800	71.800	29.750	29.750	29.750	29.750	29.750	34.100	34.100	64.190	64.190	64.190	52.500	52.500	52.500	52.500	52.500	52.500	
County Recreation Opers		12.116	12.116	12.116	12.116	12.116	12.116	12.116	12.116	12.116	12.116	12.116	12.116	12.116	12.116	12.116	0.000	12.116	13.139	13.139	13.139	13.139	13.139	13.139	
County Recreation Bonds		3.319	3.319	3.319	3.319	3.319	3.319	3.319	3.319	3.319	3.319	3.319	3.319	3.319	3.319	3.319	0.000	3.319	4.131	4.131	4.131	4.131	4.131	4.131	
Midlands Tech Operations		2.922	2.922	2.922	2.922	2.922	2.922	2.922	2.922	2.922	2.922	2.922	2.922	2.922	2.922	2.922	2.922	2.922	2.922	2.922	2.922	2.922	2.922	2.922	
Midlands Tech Capital		1.381	1.381	1.381	1.381	1.381	1.381	1.381	1.381	1.381	1.381	1.381	1.381	1.381	1.381	1.381	1.381	1.381	1.381	1.381	1.381	1.381	1.381	1.381	
Midlands Tech Bonds		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
Fire Operations		15.489	15.489	0.000	15.489	15.489	15.489	15.489	15.489	0.000	15.489	15.489	0.000	15.489	0.000	15.489	15.489	15.489	15.489	15.489	15.489	15.489	15.489	15.489	
Fire Bonds		0.050	0.050	0.000	0.050	0.050	0.050	0.050	0.050	0.000	0.050	0.050	0.000	0.050	0.000	0.050	0.050	0.050	0.050	0.000	0.050	0.050	0.000	0.000	
Riverbank Park Bonds		0.700	0.700	0.700	0.700	0.700	0.700	0.700	0.700	0.700	0.700	0.700	0.700	0.700	0.700	0.700	0.700	0.700	0.700	0.700	0.700	0.700	0.700	0.700	
Subtotal(Industrial Levy)		362.677	362.677	347.138	362.677	362.677	362.677	362.677	212.187	196.648	212.187	212.187	196.648	318.087	302.548	419.887	404.452	419.887	304.112	304.062	304.112	304.112	304.062	304.062	
Riverbanks Park Opers		1.075	1.075	1.075	1.075	1.075	1.075	1.075	1.075	1.075	1.075	1.075	1.075	1.075	1.075	1.075	1.075	1.075	1.075	1.075	1.075	1.075	1.075	1.075	
County Ordinary		21.939	21.939	21.939	21.939	21.939	21.939	21.939	21.939	21.939	21.939	21.939	21.939	21.939	21.939	21.939	21.939	21.939	21.939	21.939	21.939	21.939	21.939	21.939	
Law Enforcement		29.889	29.889	29.889	29.889	29.889	29.889	29.889	29.889	29.889	29.889	29.889	29.889	29.889	29.889	29.889	29.889	29.889	29.889	29.889	29.889	29.889	29.889	29.889	
Library Operations		6.111	6.111	6.111	6.111	6.111	6.111	6.111	6.111	6.111	6.111	6.111	6.111	6.111	6.111	6.111	6.111	6.111	6.111	6.111	6.111	6.111	6.111	6.111	
Library Bonds		0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800	
Indigent Care		0.873	0.873	0.873	0.873	0.873	0.873	0.873	0.873	0.873	0.873	0.873	0.873	0.873	0.873	0.873	0.873	0.873	0.873	0.873	0.873	0.873	0.873	0.873	
Mental Health		0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	
County Notes and Bonds		2.800	2.800	2.800	2.800	2.800	2.800	2.800	2.800	2.800	2.800	2.800	2.800	2.800	2.800	2.800	2.800	2.800	2.800	2.800	2.800	2.800	2.800	2.800	
Solid Waste		7.762	7.762	7.762	7.762	7.762	7.762	7.762	7.762	7.762	7.762	7.762	7.762	7.762	7.762	7.762	7.762	7.762	7.762	7.762	7.762	7.762	7.762	7.762	
Capital Escrow		0.254	0.254	0.254	0.254	0.254	0.254	0.254	0.254	0.254	0.254	0.254	0.254	0.254	0.254	0.254	0.254	0.254	0.254	0.254	0.254	0.254	0.254		
Addition Notes and Bonds		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	39.000	0.000	0.000		
Subtotal(School County)		434.680	434.680	419.141	434.680	434.680	434.680	434.680	284.190	268.651	284.190	284.190	268.651	390.090	374.551	491.890	476.455	491.890	376.115	376.065	415.115	376.115	376.065	376.065	
Municipality		57.700		41.250	5.000	35.140	17.600	6.100	41.250		35.140	57.700	61.879	90.051			86.940			11.505		0.000	98.100		
Total Levy		434.680	492.380	460.391	439.680	469.820	452.280	440.780	284.190	309.901	319.330	341.890	330.530	390.090	464.602	491.890	476.455	578.830	376.115	376.065	415.115	387.620	376.065	474.165	
School District		326.700	326.700	326.700	326.700	326.700	326.700	326.700	176.210	176.210	176.210	176.210	176.210	282.110	282.110	383.910	383.910	383.910	266.300	266.300	266.300	266.300	266.300	266.300	
School District %		75.16%	66.35%	70.96%	74.30%	69.54%	72.23%	74.12%	62.00%	56.86%	55.18%	51.54%	53.31%	72.32%	60.72%	78.05%	80.58%	66.33%	70.80%	70.81%	64.15%	68.70%	70.81%	56.16%	
County		85.967	85.967	70.428	85.967	85.967	85.967	85.967	85.967	70.428	85.967	85.967	70.428	85.967	70.428	85.967	85.967	85.967	85.967	85.917	124.967	85.967	85.917	85.917	
County %		19.78%	17.46%	15.30%	19.55%	18.30%	19.01%	19.50%	30.25%	22.73%	26.92%	25.14%	21.31%	22.04%	15.16%	17.48%	18.04%	14.85%	22.86%	22.85%	30.10%	22.18%	22.85%	18.12%	
Agency		22.013	22.013	22.013	22.013	22.013	22.013	22.013	22.013	22.013	22.013	22.013	22.013	22.013	22.013	22.013	22.013	22.013	23.848	23.848	23.848	23.848	23.848	23.848	
Agency %		5.06%	4.47%	4.78%	5.01%	4.89%	4.87%	4.99%	7.75%	7.10%	6.89%	6.44%	6.66%	5.84%	4.74%	4.48%	1.38%	3.80%	6.34%	6.34%	5.74%	6.15%	6.34%	5.03%	
Municipality		0.000	57.700	41.250	5.000	35.140	17.600	6.100	0.000	41.250	35.140	57.700	61.879	0.000	90.051	0.000	0.000	86.940	0.000	0.000	0.000	11.505	0.000	98.100	
Municipality %		0.00%	11.72%	8.96%	1.14%	7.48%	3.89%	1.38%	0.00%	13.31%	11.00%	16.88%	18.72%	0.00%	19.38%	0.00%	0.00%	15.02%	0.00%	0.00%	0.00%	2.97%	0.00%	20.69%	
		District Locations																							
District	Sales Tax Credit	1	Outside Springdale, Cayce,Gilbert,						2	Outside Cayce, Lexington,						3	Outside Batesburg-Leesville						5FW	Fire Service Area West	
1	0.002129	1	& Outside Lexington, Pelion, Summit						2	& Outside Springdale, West Columbia						3B	Town Limits of Batesburg-Leesville						5DE	Fire District East	
2	0.002021	1A	Town Limits of Springdale						2C	City Limits of Cayce						4	Outside Sandy Run, Swansea						5DW	Fire District West	
3	0.002304	1C	City Limits of Cayce						2CT	City of Cayce Tiff						4SR	Sandy Run Section						5IFD	City Limits of Irmo Fire District	
4	0.004508	1G	Town Limits of Gilbert						2L	Town Limits of Lexington						4S	Town Limits of Swansea						5IFW	City Limits of Irmo Fire Area West	
5	0.001236	1L	Town Limits of Lexington						2S	Town Limits of Springdale						5	Outside Columbia, Chapin, Imo						5AFD	City Limits Columbia Fire District	
		1P	Town Limits of Pelion						2W	City Limits of West Columbia						5C	Town Limits of Chapin						5IP	Isle of Pines	
		1S	Town Limits of Summit						2WT	City of West Columbia Tiff						5FD	Fire District								

County of Lexington
MILLAGE SCHEDULE (TAX YEAR 2009)
Office of the Auditor

Updated 9/29/2009		Districts																									
																						5	5FD,5DE	5IFD			
School/County/Local	1	1A	1C	1G	1L	1P	1S	2	2C	2L	2S	2W	3	3B	4	4SR	4S	5FW	5DW	5IP	5C	5IFW	5AFD				
School Operations	242.010	242.010	242.010	242.010	242.010	242.010	242.010	148.850	148.850	148.850	148.850	148.850	251.900	251.900	267.270	267.270	267.270	212.500	212.500	212.500	212.500	212.500	212.500				
School Lease/Purchase	5.650	5.650	5.650	5.650	5.650	5.650	5.650	0.000	0.000	0.000	0.000	0.000	0.000	0.000	40.500	40.500	40.500	0.000	0.000	0.000	0.000	0.000	0.000				
School Bonds	73.500	73.500	73.500	73.500	73.500	73.500	73.500	29.750	29.750	29.750	29.750	29.750	36.400	36.400	75.800	75.800	75.800	52.500	52.500	52.500	52.500	52.500	52.500				
County Recreation Opers	12.499	12.499	12.499	12.499	12.499	12.499	12.499	12.499	12.499	12.499	12.499	12.499	12.499	12.499	12.499	0.000	12.499	13.695	13.695	13.695	13.695	13.695	13.695				
County Recreation Bonds	3.100	3.100	3.100	3.100	3.100	3.100	3.100	3.100	3.100	3.100	3.100	3.100	3.100	3.100	3.100	0.000	3.100	4.882	4.882	4.882	4.882	4.882	4.882				
Midlands Tech Operations	3.023	3.023	3.023	3.023	3.023	3.023	3.023	3.023	3.023	3.023	3.023	3.023	3.023	3.023	3.023	3.023	3.023	3.023	3.023	3.023	3.023	3.023	3.023				
Midlands Tech Capital	1.429	1.429	1.429	1.429	1.429	1.429	1.429	1.429	1.429	1.429	1.429	1.429	1.429	1.429	1.429	1.429	1.429	1.429	1.429	1.429	1.429	1.429	1.429				
Midlands Tech Bonds	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000				
Fire Operations	14.678	14.678	0.000	14.678	14.678	14.678	14.678	14.678	0.000	14.678	14.678	0.000	14.678	0.000	14.678	14.678	14.678	14.678	15.588	14.678	14.678	15.588	15.588				
Fire Bonds	0.200	0.200	0.000	0.200	0.200	0.200	0.200	0.200	0.000	0.200	0.200	0.000	0.200	0.000	0.200	0.200	0.200	0.200	0.000	0.200	0.200	0.000	0.000				
Riverbank Park Bonds	0.700	0.700	0.700	0.700	0.700	0.700	0.700	0.700	0.700	0.700	0.700	0.700	0.700	0.700	0.700	0.700	0.700	0.700	0.700	0.700	0.700	0.700	0.700				
Subtotal(Industrial Levy)	356.789	356.789	341.911	356.789	356.789	356.789	356.789	214.229	199.351	214.229	214.229	199.351	323.929	309.051	419.199	403.600	419.199	303.607	304.317	303.607	303.607	304.317	304.317				
Riverbanks Park Opers	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088				
County Ordinary	22.202	22.202	22.202	22.202	22.202	22.202	22.202	22.202	22.202	22.202	22.202	22.202	22.202	22.202	22.202	22.202	22.202	22.202	22.202	22.202	22.202	22.202	22.202				
Law Enforcement	30.958	30.958	30.958	30.958	30.958	30.958	30.958	30.958	30.958	30.958	30.958	30.958	30.958	30.958	30.958	30.958	30.958	30.958	30.958	30.958	30.958	30.958	30.958				
Library Operations	6.330	6.330	6.330	6.330	6.330	6.330	6.330	6.330	6.330	6.330	6.330	6.330	6.330	6.330	6.330	6.330	6.330	6.330	6.330	6.330	6.330	6.330	6.330				
Library Bonds	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800				
Indigent Care	0.904	0.904	0.904	0.904	0.904	0.904	0.904	0.904	0.904	0.904	0.904	0.904	0.904	0.904	0.904	0.904	0.904	0.904	0.904	0.904	0.904	0.904	0.904				
Mental Health	0.629	0.629	0.629	0.629	0.629	0.629	0.629	0.629	0.629	0.629	0.629	0.629	0.629	0.629	0.629	0.629	0.629	0.629	0.629	0.629	0.629	0.629	0.629				
County Notes and Bonds	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000				
Solid Waste	8.040	8.040	8.040	8.040	8.040	8.040	8.040	8.040	8.040	8.040	8.040	8.040	8.040	8.040	8.040	8.040	8.040	8.040	8.040	8.040	8.040	8.040	8.040				
Capital Escrow	2.004	2.004	2.004	2.004	2.004	2.004	2.004	2.004	2.004	2.004	2.004	2.004	2.004	2.004	2.004	2.004	2.004	2.004	2.004	2.004	2.004	2.004	2.004				
Addition Notes and Bonds	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	50.400	0.000	0.000	0.000				
Subtotal(School County)	432.744	432.744	417.866	432.744	432.744	432.744	432.744	290.184	275.306	290.184	290.184	275.306	399.884	385.006	495.154	479.555	495.154	379.562	380.272	429.962	379.562	380.272	380.272				
Municipality		59.700	46.000	5.000	36.238	17.600	6.100		46.000	36.238	59.700	55.500		96.447			86.940				11.900	0.000	98.100				
Total Levy	432.744	492.444	463.866	437.744	468.982	450.344	438.844	290.184	321.306	326.422	349.884	330.806	399.884	481.453	495.154	479.555	582.094	379.562	380.272	429.962	391.462	380.272	478.372				
School District	321.160	321.160	321.160	321.160	321.160	321.160	321.160	178.600	178.600	178.600	178.600	178.600	288.300	288.300	383.570	383.570	383.570	265.000	265.000	265.000	265.000	265.000	265.000				
School District %	74.21%	65.22%	69.24%	73.37%	68.48%	71.31%	73.18%	61.55%	55.59%	54.71%	51.05%	53.99%	72.10%	59.88%	77.46%	79.98%	65.89%	69.82%	69.69%	61.63%	67.69%	69.69%	55.40%				
County	89.116	89.116	74.238	89.116	89.116	89.116	89.116	89.116	74.238	89.116	89.116	74.238	89.116	74.238	89.116	89.116	89.116	89.116	89.826	139.516	89.116	89.826	89.826				
County %	20.59%	18.10%	16.00%	20.36%	19.00%	19.79%	20.31%	30.71%	23.11%	27.30%	25.47%	22.44%	22.29%	15.42%	18.00%	18.58%	15.31%	23.48%	23.62%	32.45%	22.76%	23.62%	18.78%				
Agency	22.468	22.468	22.468	22.468	22.468	22.468	22.468	22.468	22.468	22.468	22.468	22.468	22.468	22.468	22.468	22.468	22.468	25.446	25.446	25.446	25.446	25.446	25.446				
Agency %	5.19%	4.56%	4.84%	5.13%	4.79%	4.99%	5.12%	7.74%	6.99%	6.88%	6.42%	6.79%	5.62%	4.67%	4.54%	1.43%	3.88%	6.70%	6.69%	5.92%	6.50%	6.69%	5.32%				
Municipality	0.000	59.700	46.000	5.000	36.238	17.600	6.100	0.000	46.000	36.238	59.700	55.500	0.000	96.447	0.000	0.000	86.940	0.000	0.000	0.000	11.900	0.000	98.100				
Municipality %	0.00%	12.12%	9.92%	1.14%	7.73%	3.91%	1.39%	0.00%	14.32%	11.10%	17.06%	16.78%	0.00%	20.03%	0.00%	0.00%	14.94%	0.00%	0.00%	0.00%	3.04%	0.00%	20.51%				
		District Locations																									
District	Sales Tax Credit	1	Outside Springdale, Cayce, Gilbert,					2	Outside Cayce, Lexington,					3	Outside Batesburg-Leesville					5FW	Fire Service Area West						
1	0.001950	1	& Outside Lexington, Pelion, Summit					2	& Outside Springdale, West Columbia					3B	Town Limits of Batesburg-Leesville					5DE	Fire District East						
2	0.002105	1A	Town Limits of Springdale					2C	City Limits of Cayce					4	Outside Sandy Run, Swansea					5DW	Fire District West						
3	0.002351	1C	City Limits of Cayce					2CT	City of Cayce Tiff					4SR	Sandy Run Section					5IFD	City Limits of Irmo Fire District						
4	0.004669	1G	Town Limits of Gilbert					2L	Town Limits of Lexington					4S	Town Limits of Swansea					5IFW	City Limits of Irmo Fire Area West						
5	0.001310	1L	Town Limits of Lexington					2S	Town Limits of Springdale					5	Outside Columbia, Chapin, Irmo					5AFD	City Limits Columbia Fire District						
		1P	Town Limits of Pelion					2W	City Limits of West Columbia					5C	Town Limits of Chapin					5IP	Isle of Pines						
		1S	Town Limits of Summit					2WT	City of West Columbia Tiff					5FD	Fire District												

County of Lexington
MILLAGE SCHEDULE (TAX YEAR 2008)
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Updated 10/1/2008		Districts																							
																			5		5FD,5DE		5IFD		
School/County/Local		1	1A	1C	1G	1L	1P	1S	2	2CT	2L	2S	2WT	3	3B	4	4SR	4S	5FW	5DW	5IP	5C	5IFW	5AFD	
School Operations		242.010	242.010	242.010	242.010	242.010	242.010	242.010	148.850	148.850	148.850	148.850	148.850	242.700	242.700	245.200	245.200	245.200	212.500	212.500	212.500	212.500	212.500	212.500	
School Lease/Purchase		11.970	11.970	11.970	11.970	11.970	11.970	11.970	0.000	0.000	0.000	0.000	0.000	0.000	0.000	39.780	39.780	39.780	0.000	0.000	0.000	0.000	0.000	0.000	
School Bonds		57.300	57.300	57.300	57.300	57.300	57.300	57.300	29.750	29.750	29.750	29.750	29.750	37.200	37.200	87.700	87.700	87.700	49.000	49.000	49.000	49.000	49.000	49.000	
County Recreation Opers		12.499	12.499	12.499	12.499	12.499	12.499	12.499	12.499	12.499	12.499	12.499	12.499	12.499	12.499	12.499	0.000	12.499	13.695	13.695	13.695	13.695	13.695	13.695	
County Recreation Bonds		4.100	4.100	4.100	4.100	4.100	4.100	4.100	4.100	4.100	4.100	4.100	4.100	4.100	4.100	4.100	0.000	4.100	4.882	4.882	4.882	4.882	4.882	4.882	
Midlands Tech Operations		3.023	3.023	3.023	3.023	3.023	3.023	3.023	3.023	3.023	3.023	3.023	3.023	3.023	3.023	3.023	3.023	3.023	3.023	3.023	3.023	3.023	3.023	3.023	
Midlands Tech Capital		1.429	1.429	1.429	1.429	1.429	1.429	1.429	1.429	1.429	1.429	1.429	1.429	1.429	1.429	1.429	1.429	1.429	1.429	1.429	1.429	1.429	1.429	1.429	
Midlands Tech Bonds		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
Fire Operations		14.678	14.678	0.000	14.678	14.678	14.678	14.678	14.678	0.000	14.678	14.678	0.000	14.678	0.000	14.678	14.678	14.678	14.678	14.678	14.678	14.678	14.678	14.678	
Fire Bonds		0.458	0.458	0.000	0.458	0.458	0.458	0.458	0.458	0.000	0.458	0.458	0.000	0.458	0.000	0.458	0.458	0.458	0.458	0.000	0.458	0.458	0.000	0.000	
Riverbank Park Bonds		0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800	
Subtotal(Industrial Levy)		348.267	348.267	333.131	348.267	348.267	348.267	348.267	215.587	200.451	215.587	215.587	200.451	316.887	301.751	409.667	393.068	409.667	300.465	300.007	300.465	300.465	300.007	300.007	
Riverbanks Park Opers		1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	
County Ordinary		21.814	21.814	21.814	21.814	21.814	21.814	21.814	21.814	21.814	21.814	21.814	21.814	21.814	21.814	21.814	21.814	21.814	21.814	21.814	21.814	21.814	21.814	21.814	
Law Enforcement		30.958	30.958	30.958	30.958	30.958	30.958	30.958	30.958	30.958	30.958	30.958	30.958	30.958	30.958	30.958	30.958	30.958	30.958	30.958	30.958	30.958	30.958	30.958	
Library Operations		6.330	6.330	6.330	6.330	6.330	6.330	6.330	6.330	6.330	6.330	6.330	6.330	6.330	6.330	6.330	6.330	6.330	6.330	6.330	6.330	6.330	6.330	6.330	
Library Bonds		1.086	1.086	1.086	1.086	1.086	1.086	1.086	1.086	1.086	1.086	1.086	1.086	1.086	1.086	1.086	1.086	1.086	1.086	1.086	1.086	1.086	1.086	1.086	
Indigent Care		1.243	1.243	1.243	1.243	1.243	1.243	1.243	1.243	1.243	1.243	1.243	1.243	1.243	1.243	1.243	1.243	1.243	1.243	1.243	1.243	1.243	1.243	1.243	
Mental Health		0.678	0.678	0.678	0.678	0.678	0.678	0.678	0.678	0.678	0.678	0.678	0.678	0.678	0.678	0.678	0.678	0.678	0.678	0.678	0.678	0.678	0.678	0.678	
County Notes and Bonds		4.460	4.460	4.460	4.460	4.460	4.460	4.460	4.460	4.460	4.460	4.460	4.460	4.460	4.460	4.460	4.460	4.460	4.460	4.460	4.460	4.460	4.460	4.460	
Solid Waste		8.040	8.040	8.040	8.040	8.040	8.040	8.040	8.040	8.040	8.040	8.040	8.040	8.040	8.040	8.040	8.040	8.040	8.040	8.040	8.040	8.040	8.040	8.040	
Addition Notes and Bonds		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	64.100	0.000	0.000	0.000	
Subtotal(School County)		423.964	423.964	408.828	423.964	423.964	423.964	423.964	291.284	276.148	291.284	291.284	276.148	392.584	377.448	485.364	468.765	485.364	376.162	375.704	440.262	376.162	375.704	375.704	
Municipality		59.700	46.000	5.000	36.238	17.600	6.100		46.000	36.238	59.700	55.500		96.447			86.940				11.900	0.000	106.300		
Total Levy		423.964	483.664	454.828	428.964	460.202	441.564	430.064	291.284	322.148	327.522	350.984	331.648	392.584	473.895	485.364	468.765	572.304	376.162	375.704	440.262	388.062	375.704	482.004	
School District		311.280	311.280	311.280	311.280	311.280	311.280	311.280	178.600	178.600	178.600	178.600	178.600	279.900	279.900	372.680	372.680	372.680	261.500	261.500	261.500	261.500	261.500	261.500	
School District %		73.42%	64.36%	68.44%	72.57%	67.64%	70.49%	72.38%	61.31%	55.44%	54.53%	50.89%	53.85%	71.30%	59.06%	76.78%	79.50%	65.12%	69.52%	69.60%	59.40%	67.39%	69.60%	54.25%	
County		89.067	89.067	73.931	89.067	89.067	89.067	89.067	89.067	73.931	89.067	89.067	73.931	89.067	73.931	89.067	89.067	89.067	89.067	88.609	153.167	89.067	88.609	88.609	
County %		21.01%	18.42%	16.25%	20.76%	19.35%	20.17%	20.71%	30.58%	22.95%	27.19%	25.38%	22.29%	22.69%	15.80%	18.35%	19.00%	15.56%	23.68%	23.58%	34.79%	22.95%	23.58%	18.38%	
Agency		23.617	23.617	23.617	23.617	23.617	23.617	23.617	23.617	23.617	23.617	23.617	23.617	23.617	23.617	23.617	7.018	23.617	25.595	25.595	25.595	25.595	25.595	25.595	
Agency %		5.57%	4.88%	5.19%	5.51%	5.13%	5.35%	5.49%	8.11%	7.33%	7.21%	6.73%	7.12%	6.02%	4.98%	4.87%	1.50%	4.13%	6.80%	6.81%	5.81%	6.60%	6.81%	5.31%	
Municipality		0.000	59.700	46.000	5.000	36.238	17.600	6.100	0.000	46.000	36.238	59.700	55.500	0.000	96.447	0.000	0.000	86.940	0.000	0.000	0.000	11.900	0.000	106.300	
Municipality %		0.00%	12.34%	10.11%	1.17%	7.87%	3.99%	1.42%	0.00%	14.28%	11.06%	17.01%	16.73%	0.00%	20.35%	0.00%	0.00%	15.19%	0.00%	0.00%	0.00%	3.07%	0.00%	22.05%	
		District Locations																							
District	Sales Tax Credit	1	Outside Springdale, Cayce, Gilbert,						2	Outside Cayce, Lexington,						3	Outside Batesburg-Leesville						5FW	Fire Service Area West	
1	0.002107	1	& Outside Lexington, Pelion, Summit						2	& Outside Springdale, West Columbia						3B	Town Limits of Batesburg-Leesville						5DE	Fire District East	
2	0.002279	1A	Town Limits of Springdale						2C	City Limits of Cayce						4	Outside Sandy Run, Swansea						5DW	Fire District West	
3	0.002538	1C	City Limits of Cayce						2CT	City of Cayce Tiff						4SR	Sandy Run Section						5IFD	City Limits of Irmo Fire District	
4	0.005096	1G	Town Limits of Gilbert						2L	Town Limits of Lexington						4S	Town Limits of Swansea						5IFW	City Limits of Irmo Fire Area West	
5	0.001402	1L	Town Limits of Lexington						2S	Town Limits of Springdale						5	Outside Columbia, Chapin, Irmo						5AFD	City Limits Columbia Fire District	
		1P	Town Limits of Pelion						2W	City Limits of West Columbia						5C	Town Limits of Chapin						5IP	Isle of Pines	
		1S	Town Limits of Summit						2WT	City of West Columbia Tiff						5FD	Fire District								

County of Lexington
MILLAGE SCHEDULE (TAX YEAR 2007)
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Updated 9/28/2007	Districts																						
	2C											2W				5					5FD,5DE		
	1	1A	1C	1G	1L	1P	1S	2	2CT	2L	2S	2WT	3	3B	4	4SR	4S	5FW	5DW	5IP	5C	5IFW	5AFD
School Operations	228.100	228.100	228.100	228.100	228.100	228.100	228.100	148.850	148.850	148.850	148.850	148.850	235.900	235.900	230.660	230.660	230.660	203.500	203.500	203.500	203.500	203.500	203.500
School Lease/Purchase	14.300	14.300	14.300	14.300	14.300	14.300	14.300	0.000	0.000	0.000	0.000	0.000	0.000	0.000	36.680	36.680	36.680	0.000	0.000	0.000	0.000	0.000	0.000
School Bonds	59.000	59.000	59.000	59.000	59.000	59.000	59.000	29.750	29.750	29.750	29.750	29.750	35.100	35.100	31.600	31.600	31.600	49.000	49.000	49.000	49.000	49.000	49.000
County Recreation Opers	11.913	11.913	11.913	11.913	11.913	11.913	11.913	11.913	11.913	11.913	11.913	11.913	11.913	11.913	11.913	0.000	11.913	13.053	13.053	13.053	13.053	13.053	13.053
County Recreation Bonds	6.110	6.110	6.110	6.110	6.110	6.110	6.110	6.110	6.110	6.110	6.110	6.110	6.110	6.110	6.110	0.000	6.110	4.882	4.882	4.882	4.882	4.882	4.882
Midlands Tech Operations	3.023	3.023	3.023	3.023	3.023	3.023	3.023	3.023	3.023	3.023	3.023	3.023	3.023	3.023	3.023	3.023	3.023	3.023	3.023	3.023	3.023	3.023	3.023
Midlands Tech Capital	1.429	1.429	1.429	1.429	1.429	1.429	1.429	1.429	1.429	1.429	1.429	1.429	1.429	1.429	1.429	1.429	1.429	1.429	1.429	1.429	1.429	1.429	1.429
Midlands Tech Bonds	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Fire Operations	13.990	13.990	0.000	13.990	13.990	13.990	13.990	13.990	0.000	13.990	13.990	0.000	13.990	0.000	13.990	13.990	13.990	13.990	13.990	13.990	13.990	13.990	13.990
Fire Bonds	0.458	0.458	0.000	0.458	0.458	0.458	0.458	0.458	0.000	0.458	0.458	0.000	0.458	0.000	0.458	0.458	0.458	0.458	0.000	0.458	0.458	0.000	0.000
Riverbank Park Bonds	0.872	0.872	0.872	0.872	0.872	0.872	0.872	0.872	0.872	0.872	0.872	0.872	0.872	0.872	0.872	0.872	0.872	0.872	0.872	0.872	0.872	0.872	0.872
Subtotal(Industrial Levy)	339.195	339.195	324.747	339.195	339.195	339.195	339.195	216.395	201.947	216.395	216.395	201.947	308.795	294.347	336.735	318.712	336.735	290.207	289.749	290.207	290.207	289.749	289.749
Riverbanks Park Opers	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088
County Ordinary	20.791	20.791	20.791	20.791	20.791	20.791	20.791	20.791	20.791	20.791	20.791	20.791	20.791	20.791	20.791	20.791	20.791	20.791	20.791	20.791	20.791	20.791	20.791
Law Enforcement	29.506	29.506	29.506	29.506	29.506	29.506	29.506	29.506	29.506	29.506	29.506	29.506	29.506	29.506	29.506	29.506	29.506	29.506	29.506	29.506	29.506	29.506	29.506
Library Operations	6.033	6.033	6.033	6.033	6.033	6.033	6.033	6.033	6.033	6.033	6.033	6.033	6.033	6.033	6.033	6.033	6.033	6.033	6.033	6.033	6.033	6.033	6.033
Library Bonds	1.086	1.086	1.086	1.086	1.086	1.086	1.086	1.086	1.086	1.086	1.086	1.086	1.086	1.086	1.086	1.086	1.086	1.086	1.086	1.086	1.086	1.086	1.086
Indigent Care	1.243	1.243	1.243	1.243	1.243	1.243	1.243	1.243	1.243	1.243	1.243	1.243	1.243	1.243	1.243	1.243	1.243	1.243	1.243	1.243	1.243	1.243	1.243
Mental Health	0.678	0.678	0.678	0.678	0.678	0.678	0.678	0.678	0.678	0.678	0.678	0.678	0.678	0.678	0.678	0.678	0.678	0.678	0.678	0.678	0.678	0.678	0.678
County Notes and Bonds	4.460	4.460	4.460	4.460	4.460	4.460	4.460	4.460	4.460	4.460	4.460	4.460	4.460	4.460	4.460	4.460	4.460	4.460	4.460	4.460	4.460	4.460	4.460
Solid Waste	7.573	7.573	7.573	7.573	7.573	7.573	7.573	7.573	7.573	7.573	7.573	7.573	7.573	7.573	7.573	7.573	7.573	7.573	7.573	7.573	7.573	7.573	7.573
Addition Notes and Bonds	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	46.400	0.000	0.000	0.000
Subtotal(School County)	411.653	411.653	397.205	411.653	411.653	411.653	411.653	288.853	274.405	288.853	288.853	274.405	381.253	366.805	409.193	391.170	409.193	362.665	362.207	409.065	362.665	362.207	362.207
Municipality	58.000	44.500	5.000	36.238	17.600	6.100		44.500	36.238	58.000	53.000		96.447		86.940					11.900	0.000	102.500	
Total Levy	411.653	469.653	441.705	416.653	447.891	429.253	417.753	288.853	318.905	325.091	346.853	327.405	381.253	463.252	409.193	391.170	496.133	362.665	362.207	409.065	374.565	362.207	464.707

School District	301.400	301.400	301.400	301.400	301.400	301.400	301.400	178.600	178.600	178.600	178.600	178.600	271.000	271.000	298.940	298.940	298.940	252.500	252.500	252.500	252.500	252.500	252.500
School District %	73.22%	64.18%	68.24%	72.34%	67.29%	70.22%	72.15%	61.83%	56.00%	54.94%	51.49%	54.55%	71.08%	58.50%	73.06%	76.42%	60.25%	69.62%	69.71%	61.73%	67.41%	69.71%	54.34%
County	85.140	85.140	70.692	85.140	85.140	85.140	85.140	85.140	70.692	85.140	85.140	70.692	85.140	70.692	85.140	85.140	85.140	85.140	84.682	131.540	85.140	84.682	84.682
County %	20.68%	18.13%	16.00%	20.43%	19.01%	19.83%	20.38%	29.48%	22.17%	26.19%	24.55%	21.59%	22.33%	15.26%	20.81%	21.77%	17.16%	23.48%	23.38%	32.16%	22.73%	23.38%	18.22%
Agency	25.113	25.113	25.113	25.113	25.113	25.113	25.113	25.113	25.113	25.113	25.113	25.113	25.113	25.113	25.113	7.090	25.113	25.025	25.025	25.025	25.025	25.025	25.025
Agency %	6.10%	5.35%	5.69%	6.03%	5.61%	5.85%	6.01%	8.69%	7.87%	7.72%	7.24%	7.67%	6.59%	5.42%	6.14%	1.81%	5.06%	6.90%	6.91%	6.12%	6.68%	6.91%	5.39%
Municipality	0.000	58.000	44.500	5.000	36.238	17.600	6.100	0.000	44.500	36.238	58.000	53.000	0.000	96.447	0.000	0.000	86.940	0.000	0.000	0.000	11.900	0.000	102.500
Municipality %	0.00%	12.35%	10.07%	1.20%	8.09%	4.10%	1.46%	0.00%	13.95%	11.15%	16.72%	16.19%	0.00%	20.82%	0.00%	0.00%	17.52%	0.00%	0.00%	0.00%	3.18%	0.00%	22.06%

		District Locations							
District	Sales Tax Credit	1	Outside Springdale, Cayce, Gilbert,	2	Outside Cayce, Lexington,	3	Outside Batesburg-Leesville	5FW	Fire Service Area West
1	0.002262	1	& Outside Lexington, Pelion, Summit	2	& Outside Springdale, West Columbia	3B	Town Limits of Batesburg-Leesville	5DE	Fire District East
2	0.003168	1A	Town Limits of Springdale	2C	City Limits of Cayce	4	Outside Sandy Run, Swansea	5DW	Fire District West
3	0.004004	1C	City Limits of Cayce	2CT	City of Cayce Tiff	4SR	Sandy Run Section	5IFD	City Limits of Immo Fire District
4	0.007668	1G	Town Limits of Gilbert	2L	Town Limits of Lexington	4S	Town Limits of Swansea	5IFW	City Limits of Immo Fire Area West
5	0.001494	1L	Town Limits of Lexington	2S	Town Limits of Springdale	5	Outside Columbia, Chapin, Immo	5AFD	City Limits Columbia Fire District
		1P	Town Limits of Pelion	2W	City Limits of West Columbia	5C	Town Limits of Chapin	5IP	Isle of Pines
		1S	Town Limits of Summit	2WT	City of West Columbia Tiff	5FD	Fire District		

County of Lexington
MILLAGE SCHEDULE (TAX YEAR 2006)
Office of the Auditor

9/20/2006	Districts																					
	2C		2W		5		5FD,5DE		5IFD													
School/County/Local	1	1C	1G	1L	1P	1S	2	2CT	2L	2S	2WT	3	3B	4	4SR	4S	5FW	5DW	5IP	5C	5IFW	5AFD
School Operations	213.800	213.800	213.800	213.800	213.800	213.800	143.400	143.400	143.400	143.400	143.400	235.900	235.900	212.920	212.920	212.920	190.900	190.900	190.900	190.900	190.900	190.900
School Lease/Purchase	14.300	14.300	14.300	14.300	14.300	14.300	0.000	0.000	0.000	0.000	0.000	0.000	0.000	36.240	36.240	36.240	0.000	0.000	0.000	0.000	0.000	0.000
School Bonds	59.000	59.000	59.000	59.000	59.000	59.000	29.750	29.750	29.750	29.750	29.750	36.500	36.500	26.260	26.260	26.260	40.190	40.190	40.190	40.190	40.190	40.190
County Recreation Opers	11.300	11.300	11.300	11.300	11.300	11.300	11.300	11.300	11.300	11.300	11.300	11.300	11.300	11.300	0.000	11.300	12.382	12.382	12.382	12.382	12.382	12.382
County Recreation Bonds	2.677	2.677	2.677	2.677	2.677	2.677	2.677	2.677	2.677	2.677	2.677	2.677	2.677	2.677	0.000	2.677	4.631	4.631	4.631	4.631	4.631	4.631
Midlands Tech Operations	3.023	3.023	3.023	3.023	3.023	3.023	3.023	3.023	3.023	3.023	3.023	3.023	3.023	3.023	3.023	3.023	3.023	3.023	3.023	3.023	3.023	3.023
Midlands Tech Capital	1.429	1.429	1.429	1.429	1.429	1.429	1.429	1.429	1.429	1.429	1.429	1.429	1.429	1.429	1.429	1.429	1.429	1.429	1.429	1.429	1.429	1.429
Midlands Tech Bonds	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Fire Operations	12.976	0.000	12.976	12.976	12.976	12.976	12.976	12.976	0.000	12.976	0.000	12.976	0.000	12.976	12.976	12.976	12.976	12.976	12.976	12.976	12.976	12.976
Fire Bonds	0.458	0.000	0.458	0.458	0.458	0.458	0.458	0.000	0.458	0.458	0.000	0.458	0.000	0.458	0.458	0.458	0.458	0.000	0.458	0.458	0.000	0.000
Riverbank Park Bonds	0.827	0.827	0.827	0.827	0.827	0.827	0.827	0.827	0.827	0.827	0.827	0.827	0.827	0.827	0.827	0.827	0.827	0.827	0.827	0.827	0.827	0.827
Subtotal(Industrial Levy)	319.790	306.356	319.790	319.790	319.790	319.790	205.840	192.406	205.840	205.840	192.406	305.090	291.656	308.110	294.133	308.110	266.816	266.358	266.816	266.816	266.358	266.358
Riverbanks Park Opers	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088	1.088
County Ordinary	20.717	20.717	20.717	20.717	20.717	20.717	20.717	20.717	20.717	20.717	20.717	20.717	20.717	20.717	20.717	20.717	20.717	20.717	20.717	20.717	20.717	20.717
Law Enforcement	27.288	27.288	27.288	27.288	27.288	27.288	27.288	27.288	27.288	27.288	27.288	27.288	27.288	27.288	27.288	27.288	27.288	27.288	27.288	27.288	27.288	27.288
Library Operations	5.723	5.723	5.723	5.723	5.723	5.723	5.723	5.723	5.723	5.723	5.723	5.723	5.723	5.723	5.723	5.723	5.723	5.723	5.723	5.723	5.723	5.723
Library Bonds	1.086	1.086	1.086	1.086	1.086	1.086	1.086	1.086	1.086	1.086	1.086	1.086	1.086	1.086	1.086	1.086	1.086	1.086	1.086	1.086	1.086	1.086
Indigent Care	1.243	1.243	1.243	1.243	1.243	1.243	1.243	1.243	1.243	1.243	1.243	1.243	1.243	1.243	1.243	1.243	1.243	1.243	1.243	1.243	1.243	1.243
Mental Health	0.678	0.678	0.678	0.678	0.678	0.678	0.678	0.678	0.678	0.678	0.678	0.678	0.678	0.678	0.678	0.678	0.678	0.678	0.678	0.678	0.678	0.678
County Notes and Bonds	4.277	4.277	4.277	4.277	4.277	4.277	4.277	4.277	4.277	4.277	4.277	4.277	4.277	4.277	4.277	4.277	4.277	4.277	4.277	4.277	4.277	4.277
Solid Waste	6.798	6.798	6.798	6.798	6.798	6.798	6.798	6.798	6.798	6.798	6.798	6.798	6.798	6.798	6.798	6.798	6.798	6.798	6.798	6.798	6.798	6.798
Addition Notes and Bonds	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	58.800	0.000	0.000	0.000
Subtotal(School County)	388.688	375.254	388.688	388.688	388.688	388.688	274.738	261.304	274.738	274.738	261.304	373.988	360.554	377.008	363.031	377.008	335.714	335.256	394.514	335.714	335.256	335.256
Municipality		42.500	5.000	36.238	17.600	6.100		42.500	36.238	58.000	51.000		96.447			86.940				11.900	0.000	99.000
Total Levy	388.688	417.754	393.688	424.926	406.288	394.788	274.738	303.804	310.976	332.738	312.304	373.988	457.001	377.008	363.031	463.948	335.714	335.256	394.514	347.614	335.256	434.256

School District	287.100	287.100	287.100	287.100	287.100	287.100	173.150	173.150	173.150	173.150	173.150	272.400	272.400	275.420	275.420	275.420	231.090	231.090	231.090	231.090	231.090	231.090
School District %	73.86%	68.72%	72.93%	67.56%	70.66%	72.72%	63.02%	56.99%	55.68%	52.04%	55.44%	72.84%	59.61%	73.05%	75.87%	59.36%	68.84%	68.93%	58.58%	66.48%	68.93%	53.22%
County	80.566	67.132	80.566	80.566	80.566	80.566	80.566	67.132	80.566	80.566	67.132	80.566	67.132	80.566	80.566	80.566	80.566	80.108	139.366	80.566	80.108	80.108
County %	20.73%	16.07%	20.46%	18.96%	19.83%	20.41%	29.32%	22.10%	25.91%	24.21%	21.50%	21.54%	14.69%	21.37%	22.19%	17.37%	24.00%	23.89%	35.33%	23.18%	23.89%	18.45%
Agency	21.022	21.022	21.022	21.022	21.022	21.022	21.022	21.022	21.022	21.022	21.022	21.022	21.022	21.022	7.045	21.022	24.058	24.058	24.058	24.058	24.058	24.058
Agency %	5.41%	5.03%	5.34%	4.95%	5.17%	5.32%	7.65%	6.92%	6.76%	6.32%	6.73%	5.62%	4.60%	5.58%	1.94%	4.53%	7.17%	7.18%	6.10%	6.92%	7.18%	5.54%
Municipality	0.000	42.500	5.000	36.238	17.600	6.100	0.000	42.500	36.238	58.000	51.000	0.000	96.447	0.000	0.000	86.940	0.000	0.000	0.000	11.900	0.000	99.000
Municipality %	0.00%	10.17%	1.27%	8.53%	4.33%	1.55%	0.00%	13.99%	11.65%	17.43%	16.33%	0.00%	21.10%	0.00%	0.00%	18.74%	0.00%	0.00%	0.00%	3.42%	0.00%	22.80%

		District Locations											
District	Sales Tax Credit	1	Outside Cayce, Gilbert, Lexington,	2	Outside Cayce, Lexington,	3	Outside Batesburg-Leesville	5FW	Fire Service Area West				
1	0.002279	1	& Outside Pelion, Summit	2	& Outside Springdale, West Columbia	3B	Town Limits of Batesburg-Leesville	5DE	Fire District East				
2	0.002356	1C	City Limits of Cayce	2C	City Limits of Cayce	4	Outside Sandy Run, Swansea	5DW	Fire District West				
3	0.002737	1G	Town Limits of Gilbert	2CT	City of Cayce Tiff	4SR	Sandy Run Section	5IFD	City Limits of Irmo Fire District				
4	0.005164	1L	Town Limits of Lexington	2L	Town Limits of Lexington	4S	Town Limits of Swansea	5IFW	City Limits of Irmo Fire Area West				
5	0.001477	1P	Town Limits of Pelion	2S	Town Limits of Springdale	5	Outside Columbia, Chapin, Irmo	5AFD	City Limits Columbia Fire District				
		1S	Town Limits of Summit	2W	City Limits of West Columbia	5C	Town Limits of Chapin	5IP	Isle of Pines				
				2WT	City of West Columbia Tiff	5FD	Fire District						

FY 2016-17 School District Millage Rate Increase Limitation

School District	School District Population Census 2010	Projected Population Increase from 2014 to 2015	Population Growth	Population Factor	CPI Factor	FY 2016-17 Millage Rate Increase Limitation
FLORENCE SCHOOL DISTRICT 03	20,584	(1)	(0.01%)	0.00%	0.12%	0.12%
FLORENCE SCHOOL DISTRICT 04	6,768	1	0.02%	0.02%	0.12%	0.14%
FLORENCE SCHOOL DISTRICT 05	5,943	(1)	(0.02%)	0.00%	0.12%	0.12%
GEORGETOWN COUNTY SCHOOL DISTRICT	60,158	571	0.94%	0.94%	0.12%	1.06%
GREENVILLE COUNTY SCHOOL DISTRICT	449,123	9,306	1.94%			
PART IN SPARTANBURG COUNTY	10,873	92	0.83%			
PART IN LAURENS COUNTY	6,182	(17)	(0.28%)			
GREENVILLE COUNTY SCHOOL DISTRICT TOTAL	466,178	9,381	1.88%	1.88%	0.12%	2.00%
GREENWOOD SCHOOL DISTRICT 50	58,872	240	0.41%	0.41%	0.12%	0.53%
GREENWOOD SCHOOL DISTRICT 51	3,423	(1)	(0.03%)			
PART IN ABBEVILLE COUNTY	1,091	1	0.07%			
PART IN LAURENS COUNTY	2,379	6	0.25%			
GREENWOOD SCHOOL DISTRICT 51 TOTAL	6,893	5	0.08%	0.08%	0.12%	0.20%
GREENWOOD SCHOOL DISTRICT 52	7,366	55	0.75%	0.75%	0.12%	0.87%
HAMPTON SCHOOL DISTRICT 01	13,703	828	5.45%	0.00%	0.12%	0.12%
HAMPTON SCHOOL DISTRICT 02	7,387	(1,201)	(22.93%)	0.63%	0.12%	0.75%
HORRY COUNTY SCHOOL DISTRICT	269,291	10,941	3.67%	3.67%	0.12%	3.79%
JASPER COUNTY SCHOOL DISTRICT	24,777	805	2.98%	2.98%	0.12%	3.10%
KERSHAW COUNTY SCHOOL DISTRICT	61,697	456	0.72%	0.72%	0.12%	0.84%
LANCASTER COUNTY SCHOOL DISTRICT	76,652	2,722	3.27%	3.27%	0.12%	3.39%
LAURENS SCHOOL DISTRICT 55	37,250	50	0.13%	0.13%	0.12%	0.25%
LAURENS SCHOOL DISTRICT 56	20,726	87	0.42%	0.42%	0.12%	0.54%
LEE COUNTY SCHOOL DISTRICT	19,220	(483)	(2.63%)	0.00%	0.12%	0.12%
LEXINGTON SCHOOL DISTRICT 01	121,030	3,366	2.54%	2.54%	0.12%	2.66%
LEXINGTON SCHOOL DISTRICT 02	63,322	315	0.49%	0.49%	0.12%	0.61%
LEXINGTON SCHOOL DISTRICT 03	11,232	40	0.35%			
PART IN SALUDA COUNTY	2,016	(2)	(0.12%)			
LEXINGTON SCHOOL DISTRICT 03 TOTAL	13,248	38	0.28%	0.28%	0.12%	0.40%
LEXINGTON SCHOOL DISTRICT 04	18,306	272	1.41%	1.41%	0.12%	1.53%
LEXINGTON SCHOOL DISTRICT 05	48,501	352	0.71%			
PART IN RICHLAND COUNTY	42,517	1,005	2.20%			
LEXINGTON SCHOOL DISTRICT 05 TOTAL	91,018	1,358	1.42%	1.42%	0.12%	1.54%
MARION SCHOOL DISTRICT	33,062	(194)	(0.61%)	0.00%	0.12%	0.12%
MARLBORO COUNTY SCHOOL DISTRICT	28,933	(395)	(1.42%)	0.00%	0.12%	0.12%
MCCORMICK COUNTY SCHOOL DISTRICT	10,233	(155)	(1.57%)	0.00%	0.12%	0.12%
NEWBERRY COUNTY SCHOOL DISTRICT	37,508	205	0.54%	0.54%	0.12%	0.66%
OCONEE COUNTY SCHOOL DISTRICT	74,273	481	0.64%	0.64%	0.12%	0.76%
ORANGEBURG SCHOOL DISTRICT 03	20,121	(219)	(1.13%)	0.00%	0.12%	0.12%
ORANGEBURG SCHOOL DISTRICT 04	20,430	0	0.00%	0.00%	0.12%	0.12%

FY 2015-16 School District Millage Rate Increase Limitation

School District	School District Population Census 2010	Projected Population Increase from 2013 to 2014	Population Growth	Population Factor	CPI Factor	FY 2015-16 Millage Rate Increase Limitation
FLORENCE SCHOOL DISTRICT 03	20,584	10	0.05%	0.05%	1.62%	1.67%
FLORENCE SCHOOL DISTRICT 04	6,768	(13)	(0.19%)	0.00%	1.62%	1.62%
FLORENCE SCHOOL DISTRICT 05	5,943	10	0.17%	0.17%	1.62%	1.79%
GEORGETOWN COUNTY SCHOOL DISTRICT	60,158	253	0.42%	0.42%	1.62%	2.04%
GREENVILLE COUNTY SCHOOL DISTRICT	449,123	8,548	1.81%			
PART IN SPARTANBURG COUNTY	10,873	67	0.60%			
PART IN LAURENS COUNTY	6,182	(45)	(0.72%)			
GREENVILLE COUNTY SCHOOL DISTRICT TOTAL	466,178	8,569	1.75%	1.75%	1.62%	3.37%
GREENWOOD SCHOOL DISTRICT 50	58,872	(138)	(0.23%)	0.00%	1.62%	1.62%
GREENWOOD SCHOOL DISTRICT 51	3,423	1	0.02%			
PART IN ABBEVILLE COUNTY	1,091	(5)	(0.50%)			
PART IN LAURENS COUNTY	2,379	15	0.65%			
GREENWOOD SCHOOL DISTRICT 51 TOTAL	6,893	11	0.16%	0.16%	1.62%	1.78%
GREENWOOD SCHOOL DISTRICT 52	7,366	(31)	(0.43%)	0.00%	1.62%	1.62%
HAMPTON SCHOOL DISTRICT 01	13,703	(22)	(0.15%)	0.00%	1.62%	1.62%
HAMPTON SCHOOL DISTRICT 02	7,387	32	0.63%	0.63%	1.62%	2.25%
HORRY COUNTY SCHOOL DISTRICT	269,291	9,305	3.21%	3.21%	1.62%	4.83%
JASPER COUNTY SCHOOL DISTRICT	24,777	460	1.72%	1.72%	1.62%	3.34%
KERSHAW COUNTY SCHOOL DISTRICT	61,697	557	0.89%	0.89%	1.62%	2.51%
LANCASTER COUNTY SCHOOL DISTRICT	76,652	2,640	3.28%	3.28%	1.62%	4.90%
LAURENS SCHOOL DISTRICT 55	37,250	130	0.35%	0.35%	1.62%	1.97%
LAURENS SCHOOL DISTRICT 56	20,726	226	1.10%	1.10%	1.62%	2.72%
LEE COUNTY SCHOOL DISTRICT	19,220	(64)	(0.35%)	0.00%	1.62%	1.62%
LEXINGTON SCHOOL DISTRICT 01	121,030	3,319	2.56%	2.56%	1.62%	4.18%
LEXINGTON SCHOOL DISTRICT 02	63,322	311	0.48%	0.48%	1.62%	2.10%
LEXINGTON SCHOOL DISTRICT 03	11,232	39	0.35%			
PART IN SALUDA COUNTY	2,016	7	0.34%			
LEXINGTON SCHOOL DISTRICT 03 TOTAL	13,248	46	0.35%	0.35%	1.62%	1.97%
LEXINGTON SCHOOL DISTRICT 04	18,306	268	1.41%	1.41%	1.62%	3.03%
LEXINGTON SCHOOL DISTRICT 05	48,501	347	0.70%			
PART IN RICHLAND COUNTY	42,517	676	1.50%			
LEXINGTON SCHOOL DISTRICT 05 TOTAL	91,018	1,024	1.08%	1.08%	1.62%	2.70%
MARION SCHOOL DISTRICT	33,062	(80)	(0.25%)	0.00%	1.62%	1.62%
MARLBORO COUNTY SCHOOL DISTRICT	28,933	(75)	(0.27%)	0.00%	1.62%	1.62%
MCCORMICK COUNTY SCHOOL DISTRICT	10,233	(86)	(0.87%)	0.00%	1.62%	1.62%
NEWBERRY COUNTY SCHOOL DISTRICT	37,508	215	0.57%	0.57%	1.62%	2.19%
OCONEE COUNTY SCHOOL DISTRICT	74,273	279	0.37%	0.37%	1.62%	1.99%
ORANGEBURG SCHOOL DISTRICT 03	20,121	(194)	(0.99%)	0.00%	1.62%	1.62%
ORANGEBURG SCHOOL DISTRICT 04	20,430	0	0.00%	0.00%	1.62%	1.62%

Source: SC Revenue and Fiscal Affairs Office, March 26, 2015
P:\My Documents\1 Requests\Property Tax\Millage Caps\FY 15-16\SC School District Millage Caps FY16

FY 2014-15 School District Millage Rate Increase Limitation

School District	School District Population Census 2010	Projected Population Increase from 2012 to 2013	Population Growth	Population Factor	CPI Factor	FY 2014-15 Millage Rate Increase Limitation
FLORENCE SCHOOL DISTRICT 03	20,584	5	0.02%	0.02%	1.46%	1.48%
FLORENCE SCHOOL DISTRICT 04	6,768	-6	-0.09%	0.00%	1.46%	1.46%
FLORENCE SCHOOL DISTRICT 05	5,943	5	0.08%	0.08%	1.46%	1.54%
GEORGETOWN COUNTY SCHOOL DISTRICT	60,158	200	0.33%	0.33%	1.46%	1.79%
GREENVILLE COUNTY SCHOOL DISTRICT	449,123	7,510	1.62%			
PART IN SPARTANBURG COUNTY	10,873	58	0.53%			
PART IN LAURENS COUNTY	6,182	1	0.01%			
GREENVILLE COUNTY SCHOOL DISTRICT TOTAL	466,178	7,569	1.57%	1.57%	1.46%	3.03%
GREENWOOD SCHOOL DISTRICT 50	58,872	-63	-0.11%	0.00%	1.46%	1.46%
GREENWOOD SCHOOL DISTRICT 51	3,423	0	0.01%			
PART IN ABBEVILLE COUNTY	1,091	-8	-0.74%			
PART IN LAURENS COUNTY	2,379	0	-0.01%			
GREENWOOD SCHOOL DISTRICT 51 TOTAL	6,893	-8	-0.11%	0.00%	1.46%	1.46%
GREENWOOD SCHOOL DISTRICT 52	7,366	-14	-0.19%	0.00%	1.46%	1.46%
HAMPTON SCHOOL DISTRICT 01	13,703	732	5.06%	5.06%	1.46%	6.52%
HAMPTON SCHOOL DISTRICT 02	7,387	-1,062	-16.99%	0.00%	1.46%	1.46%
HORRY COUNTY SCHOOL DISTRICT	269,291	7,626	2.70%	2.70%	1.46%	4.16%
JASPER COUNTY SCHOOL DISTRICT	24,777	750	2.90%	2.90%	1.46%	4.36%
KERSHAW COUNTY SCHOOL DISTRICT	61,697	316	0.51%	0.51%	1.46%	1.97%
LANCASTER COUNTY SCHOOL DISTRICT	76,652	1,305	1.65%	1.65%	1.46%	3.11%
LAURENS SCHOOL DISTRICT 55	37,250	-2	-0.01%	0.00%	1.46%	1.46%
LAURENS SCHOOL DISTRICT 56	20,726	-3	-0.02%	0.00%	1.46%	1.46%
LEE COUNTY SCHOOL DISTRICT	19,220	-285	-1.53%	0.00%	1.46%	1.46%
LEXINGTON SCHOOL DISTRICT 01	121,030	2,696	2.12%	2.12%	1.46%	3.58%
LEXINGTON SCHOOL DISTRICT 02	63,322	252	0.39%	0.39%	1.46%	1.85%
LEXINGTON SCHOOL DISTRICT 03	11,232	32	0.28%			
PART IN SALUDA COUNTY	2,016	-14	-0.69%			
LEXINGTON SCHOOL DISTRICT 03 TOTAL	13,248	18	0.14%	0.14%	1.46%	1.60%
LEXINGTON SCHOOL DISTRICT 04	18,306	218	1.16%	1.16%	1.46%	2.62%
LEXINGTON SCHOOL DISTRICT 05	48,501	282	0.57%			
PART IN RICHLAND COUNTY	42,517	995	2.25%			
LEXINGTON SCHOOL DISTRICT 05 TOTAL	91,018	1,277	1.37%	1.37%	1.46%	2.83%
MARION SCHOOL DISTRICT	33,062	-342	-1.06%	0.00%	1.46%	1.46%
MARLBORO COUNTY SCHOOL DISTRICT	28,933	-138	-0.49%	0.00%	1.46%	1.46%
MCCORMICK COUNTY SCHOOL DISTRICT	10,233	-29	-0.29%	0.00%	1.46%	1.46%
NEWBERRY COUNTY SCHOOL DISTRICT	37,508	-66	-0.18%	0.00%	1.46%	1.46%
OCONEE COUNTY SCHOOL DISTRICT	74,273	417	0.56%	0.56%	1.46%	2.02%
ORANGEBURG SCHOOL DISTRICT 03	20,121	-140	-0.71%	0.00%	1.46%	1.46%
ORANGEBURG SCHOOL DISTRICT 04	20,430	0	0.00%	0.00%	1.46%	1.46%

FY 2013-14 School District Millage Rate Increase Limitation

School District	School District Population Census 2010	Projected Population Increase from 2011 to 2012	Population Growth	Population Factor	CPI Factor	FY 2013-14 Millage Rate Increase Limitation
FLORENCE SCHOOL DISTRICT 03	20,584	6	0.03%	0.03%	2.07%	2.10%
FLORENCE SCHOOL DISTRICT 04	6,768	-8	-0.12%	0.00%	2.07%	2.07%
FLORENCE SCHOOL DISTRICT 05	5,943	6	0.10%	0.10%	2.07%	2.17%
GEORGETOWN COUNTY SCHOOL DISTRICT	60,158	69	0.11%	0.11%	2.07%	2.18%
GREENVILLE COUNTY SCHOOL DISTRICT	449,123	8,821	1.93%			
PART IN SPARTANBURG COUNTY	10,873	61	0.56%			
PART IN LAURENS COUNTY	6,182	17	0.27%			
GREENVILLE COUNTY SCHOOL DISTRICT TOTAL	466,178	8,899	1.88%	1.88%	2.07%	3.95%
GREENWOOD SCHOOL DISTRICT 50	58,872	14	0.02%	0.02%	2.07%	2.09%
GREENWOOD SCHOOL DISTRICT 51	3,423	0	0.00%			
PART IN ABBEVILLE COUNTY	1,091	-8	-0.80%			
PART IN LAURENS COUNTY	2,379	-6	-0.24%			
GREENWOOD SCHOOL DISTRICT 51 TOTAL	6,893	-14	-0.21%	0.00%	2.07%	2.07%
GREENWOOD SCHOOL DISTRICT 52	7,366	3	0.04%	0.04%	2.07%	2.11%
HAMPTON SCHOOL DISTRICT 01	13,703	73	0.51%	0.51%	2.07%	2.58%
HAMPTON SCHOOL DISTRICT 02	7,387	-106	-1.68%	0.00%	2.07%	2.07%
HORRY COUNTY SCHOOL DISTRICT	269,291	6,643	2.41%	2.41%	2.07%	4.48%
JASPER COUNTY SCHOOL DISTRICT	24,777	503	1.99%	1.99%	2.07%	4.06%
KERSHAW COUNTY SCHOOL DISTRICT	61,697	139	0.22%	0.22%	2.07%	2.29%
LANCASTER COUNTY SCHOOL DISTRICT	76,652	1,391	1.79%	1.79%	2.07%	3.86%
LAURENS SCHOOL DISTRICT 55	37,250	-48	-0.13%	0.00%	2.07%	2.07%
LAURENS SCHOOL DISTRICT 56	20,726	-83	-0.40%	0.00%	2.07%	2.07%
LEE COUNTY SCHOOL DISTRICT	19,220	-262	-1.39%	0.00%	2.07%	2.07%
LEXINGTON SCHOOL DISTRICT 01	121,030	2,956	2.38%	2.38%	2.07%	4.45%
LEXINGTON SCHOOL DISTRICT 02	63,322	277	0.43%	0.43%	2.07%	2.50%
LEXINGTON SCHOOL DISTRICT 03	11,232	35	0.31%			
PART IN SALUDA COUNTY	2,016	-6	-0.30%			
LEXINGTON SCHOOL DISTRICT 03 TOTAL	13,248	29	0.22%	0.22%	2.07%	2.29%
LEXINGTON SCHOOL DISTRICT 04	18,306	239	1.29%	1.29%	2.07%	3.36%
LEXINGTON SCHOOL DISTRICT 05	48,501	309	0.63%			
PART IN RICHLAND COUNTY	42,517	820	1.89%			
LEXINGTON SCHOOL DISTRICT 05 TOTAL	91,018	1,129	1.22%	1.22%	2.07%	3.29%
MARION SCHOOL DISTRICT	33,062	-304	-0.93%	0.00%	2.07%	2.07%
MARLBORO COUNTY SCHOOL DISTRICT	28,933	-322	-1.13%	0.00%	2.07%	2.07%
MCCORMICK COUNTY SCHOOL DISTRICT	10,233	-126	-1.25%	0.00%	2.07%	2.07%
NEWBERRY COUNTY SCHOOL DISTRICT	37,508	132	0.35%	0.35%	2.07%	2.42%
OCONEE COUNTY SCHOOL DISTRICT	74,273	351	0.47%	0.47%	2.07%	2.54%
ORANGEBURG SCHOOL DISTRICT 03	20,121	-77	-0.39%	0.00%	2.07%	2.07%
ORANGEBURG SCHOOL DISTRICT 04	20,430	0	0.00%	0.00%	2.07%	2.07%

FY 2012-13 School District Millage Rate Increase Limitation

School District	School District Population Census 2010	Projected Population Increase from 2010 to 2011	Population Growth	Population Factor	CPI Factor	FY 2012-13 Millage Rate Increase Limitation
FLORENCE SCHOOL DISTRICT 03	20,584	10	0.05%	0.05%	3.16%	3.21%
FLORENCE SCHOOL DISTRICT 04	6,768	-13	-0.19%	0.00%	3.16%	3.16%
FLORENCE SCHOOL DISTRICT 05	5,943	10	0.17%	0.17%	3.16%	3.33%
GEORGETOWN COUNTY SCHOOL DISTRICT	60,158	-149	-0.25%	0.00%	3.16%	3.16%
GREENVILLE COUNTY SCHOOL DISTRICT	449,123	8,054	1.79%			
PART IN SPARTANBURG COUNTY	10,873	51	0.47%			
PART IN LAURENS COUNTY	6,182	-1	-0.01%			
GREENVILLE COUNTY SCHOOL DISTRICT TOTAL	466,178	8,104	1.74%	1.74%	3.16%	4.90%
GREENWOOD SCHOOL DISTRICT 50	58,872	92	0.16%	0.16%	3.16%	3.32%
GREENWOOD SCHOOL DISTRICT 51	3,423	0	-0.01%			
PART IN ABBEVILLE COUNTY	1,091	-23	-2.15%			
PART IN LAURENS COUNTY	2,379	0	0.01%			
GREENWOOD SCHOOL DISTRICT 51 TOTAL	6,893	-24	-0.34%	0.00%	3.16%	3.16%
GREENWOOD SCHOOL DISTRICT 52	7,366	21	0.28%	0.28%	3.16%	3.44%
HAMPTON SCHOOL DISTRICT 01	13,703	544	3.97%	3.97%	3.16%	7.13%
HAMPTON SCHOOL DISTRICT 02	7,387	-789	-10.68%	0.00%	3.16%	3.16%
HORRY COUNTY SCHOOL DISTRICT	269,291	5,696	2.12%	2.12%	3.16%	5.28%
JASPER COUNTY SCHOOL DISTRICT	24,777	238	0.96%	0.96%	3.16%	4.12%
KERSHAW COUNTY SCHOOL DISTRICT	61,697	414	0.67%	0.67%	3.16%	3.83%
LANCASTER COUNTY SCHOOL DISTRICT	76,652	946	1.23%	1.23%	3.16%	4.39%
LAURENS SCHOOL DISTRICT 55	37,250	2	0.01%	0.01%	3.16%	3.17%
LAURENS SCHOOL DISTRICT 56	20,726	3	0.02%	0.02%	3.16%	3.18%
LEE COUNTY SCHOOL DISTRICT	19,220	-223	-1.16%	0.00%	3.16%	3.16%
LEXINGTON SCHOOL DISTRICT 01	121,030	2,842	2.35%	2.35%	3.16%	5.51%
LEXINGTON SCHOOL DISTRICT 02	63,322	266	0.42%	0.42%	3.16%	3.58%
LEXINGTON SCHOOL DISTRICT 03	11,232	34	0.30%			
PART IN SALUDA COUNTY	2,016	4	0.20%			
LEXINGTON SCHOOL DISTRICT 03 TOTAL	13,248	38	0.29%	0.29%	3.16%	3.45%
LEXINGTON SCHOOL DISTRICT 04	18,306	230	1.25%	1.25%	3.16%	4.41%
LEXINGTON SCHOOL DISTRICT 05	48,501	297	0.61%			
PART IN RICHLAND COUNTY	42,517	632	1.49%			
LEXINGTON SCHOOL DISTRICT 05 TOTAL	91,018	930	1.02%	1.02%	3.16%	4.18%
MARION SCHOOL DISTRICT 01	15,337	-234	-1.53%	0.00%	3.16%	3.16%
MARION SCHOOL DISTRICT 02	11,648	-156	-1.34%	0.00%	3.16%	3.16%
MARION SCHOOL DISTRICT 07	6,077	-109	-1.79%	0.00%	3.16%	3.16%
MARLBORO COUNTY SCHOOL DISTRICT	28,933	-379	-1.31%	0.00%	3.16%	3.16%
MCCORMICK COUNTY SCHOOL DISTRICT	10,233	-201	-1.96%	0.00%	3.16%	3.16%
NEWBERRY COUNTY SCHOOL DISTRICT	37,508	133	0.35%	0.35%	3.16%	3.51%
OCONEE COUNTY SCHOOL DISTRICT	74,273	14	0.02%	0.02%	3.16%	3.18%

FY 2011-12 School District Millage Rate Increase Limitation

School District	Projected School District Population July 2009	Projected Population Increase from 2009 to 2010	Population Growth	Population Factor	CPI Factor	FY 2011-12 Millage Rate Increase Limitation
FLORENCE SCHOOL DISTRICT 04	6,765	-17	-0.25%	0.00%	1.64%	1.64%
FLORENCE SCHOOL DISTRICT 05	5,861	5	0.09%	0.09%	1.64%	1.73%
GEORGETOWN COUNTY SCHOOL DISTRICT	60,642	-246	-0.41%	0.00%	1.64%	1.64%
GREENVILLE COUNTY SCHOOL DISTRICT	448,131	6,678	1.49%			3.13%
PART IN SPARTANBURG COUNTY	11,714	82	0.70%			2.34%
PART IN LAURENS COUNTY	5,858	-34	-0.57%			1.64%
GREENVILLE COUNTY SCHOOL DISTRICT TOTAL	465,702	6,726	1.44%	1.44%	1.64%	3.08%
GREENWOOD SCHOOL DISTRICT 50	59,763	142	0.24%	0.24%	1.64%	1.88%
GREENWOOD SCHOOL DISTRICT 51	3,440	0	0.00%			1.64%
PART IN ABBEVILLE COUNTY	1,184	1	0.06%			1.70%
PART IN LAURENS COUNTY	2,536	-5	-0.20%			1.64%
GREENWOOD SCHOOL DISTRICT 51 TOTAL	7,160	-4	-0.06%	0.00%	1.64%	1.64%
GREENWOOD SCHOOL DISTRICT 52	6,787	2	0.03%	0.03%	1.64%	1.67%
HAMPTON SCHOOL DISTRICT 01	12,915	-57	-0.44%	0.00%	1.64%	1.64%
HAMPTON SCHOOL DISTRICT 02	8,116	-96	-1.19%	0.00%	1.64%	1.64%
HORRY COUNTY SCHOOL DISTRICT	263,373	4,611	1.75%	1.75%	1.64%	3.39%
JASPER COUNTY SCHOOL DISTRICT	23,302	610	2.62%	2.62%	1.64%	4.26%
KERSHAW COUNTY SCHOOL DISTRICT	59,982	612	1.02%	1.02%	1.64%	2.66%
LANCASTER COUNTY SCHOOL DISTRICT	77,706	876	1.13%	1.13%	1.64%	2.77%
LAURENS SCHOOL DISTRICT 55	38,725	-98	-0.25%	0.00%	1.64%	1.64%
LAURENS SCHOOL DISTRICT 56	22,868	-16	-0.07%	0.00%	1.64%	1.64%
LEE COUNTY SCHOOL DISTRICT	19,731	-128	-0.65%	0.00%	1.64%	1.64%
LEXINGTON SCHOOL DISTRICT 01	110,209	2,586	2.35%	2.35%	1.64%	3.99%
LEXINGTON SCHOOL DISTRICT 02	63,198	334	0.53%	0.53%	1.64%	2.17%
LEXINGTON SCHOOL DISTRICT 03	10,890	9	0.08%			1.72%
PART IN SALUDA COUNTY	2,057	41	1.99%			3.63%
LEXINGTON SCHOOL DISTRICT 03 TOTAL	12,947	50	0.38%	0.38%	1.64%	2.02%
LEXINGTON SCHOOL DISTRICT 04	20,869	563	2.70%	2.70%	1.64%	4.34%
LEXINGTON SCHOOL DISTRICT 05	49,718	513	1.03%			2.67%
PART IN RICHLAND COUNTY	47,516	1,610	3.39%			5.03%
LEXINGTON SCHOOL DISTRICT 05 TOTAL	97,235	2,122	2.18%	2.18%	1.64%	3.82%
MARION SCHOOL DISTRICT 01	14,622	-234	-1.60%	0.00%	1.64%	1.64%
MARION SCHOOL DISTRICT 02	13,191	92	0.70%	0.70%	1.64%	2.34%
MARION SCHOOL DISTRICT 07	5,784	-109	-1.88%	0.00%	1.64%	1.64%
MARLBORO COUNTY SCHOOL DISTRICT	28,816	-374	-1.30%	0.00%	1.64%	1.64%
MCCORMICK COUNTY SCHOOL DISTRICT	10,128	-26	-0.26%	0.00%	1.64%	1.64%
NEWBERRY COUNTY SCHOOL DISTRICT	38,778	287	0.74%	0.74%	1.64%	2.38%
OCONEE COUNTY SCHOOL DISTRICT	71,631	352	0.49%	0.49%	1.64%	2.13%
ORANGEBURG SCHOOL DISTRICT 03	19,634	-90	-0.46%	0.00%	1.64%	1.64%
ORANGEBURG SCHOOL DISTRICT 04	19,711	-316	-1.61%	0.00%	1.64%	1.64%
ORANGEBURG SCHOOL DISTRICT 05	50,903	-180	-0.35%	0.00%	1.64%	1.64%

School District	Projected School District Population July 2008	Projected Population Increase from 2008 to 2009	Population Growth	Population Factor	CPI Factor*	FY 2010-11 Millage Rate Increase Limitation
FLORENCE SCHOOL DISTRICT 04	6,786	-18	-0.26%	0.00%	0.00%	0.0%
FLORENCE SCHOOL DISTRICT 05	5,855	6	0.09%	0.09%	0.00%	0.1%
GEORGETOWN COUNTY SCHOOL DISTRICT	60,753	-50	-0.08%	0.00%	0.00%	0.0%
GREENVILLE COUNTY SCHOOL DISTRICT	439,966	8,736	1.99%			
PART IN SPARTANBURG COUNTY	11,530	210	1.82%			
PART IN LAURENS COUNTY	5,847	24	0.41%			
GREENVILLE COUNTY SCHOOL DISTRICT TOTAL	457,344	8,970	1.96%	1.96%	0.00%	2.0%
GREENWOOD SCHOOL DISTRICT 50	58,874	575	0.98%	0.98%	0.00%	1.0%
GREENWOOD SCHOOL DISTRICT 51	3,439	1	0.02%			
PART IN ABBEVILLE COUNTY	1,184	0	0.03%			
PART IN LAURENS COUNTY	2,534	4	0.14%			
GREENWOOD SCHOOL DISTRICT 51 TOTAL	7,157	4	0.06%	0.06%	0.00%	0.1%
GREENWOOD SCHOOL DISTRICT 52	6,774	8	0.12%	0.12%	0.00%	0.1%
HAMPTON SCHOOL DISTRICT 01	12,902	7	0.05%	0.05%	0.00%	0.1%
HAMPTON SCHOOL DISTRICT 02	8,094	11	0.14%	0.14%	0.00%	0.1%
HORRY COUNTY SCHOOL DISTRICT	258,790	5,078	1.96%	1.96%	0.00%	2.0%
JASPER COUNTY SCHOOL DISTRICT	22,746	475	2.09%	2.09%	0.00%	2.1%
KERSHAW COUNTY SCHOOL DISTRICT	59,309	733	1.24%	1.24%	0.00%	1.2%
LANCASTER COUNTY SCHOOL DISTRICT	75,872	1,895	2.50%	2.50%	0.00%	2.5%
LAURENS SCHOOL DISTRICT 55	38,694	69	0.18%	0.18%	0.00%	0.2%
LAURENS SCHOOL DISTRICT 56	22,863	11	0.05%	0.05%	0.00%	0.0%
LEE COUNTY SCHOOL DISTRICT	20,005	-283	-1.41%	0.00%	0.00%	0.0%
LEXINGTON SCHOOL DISTRICT 01	106,890	3,787	3.54%	3.54%	0.00%	3.5%
LEXINGTON SCHOOL DISTRICT 02	62,770	488	0.78%	0.78%	0.00%	0.8%
LEXINGTON SCHOOL DISTRICT 03	10,879	13	0.12%			
PART IN SALUDA COUNTY	2,038	24	1.19%			
LEXINGTON SCHOOL DISTRICT 03 TOTAL	12,917	37	0.29%	0.29%	0.00%	0.3%
LEXINGTON SCHOOL DISTRICT 04	20,146	824	4.09%	4.09%	0.00%	4.1%
LEXINGTON SCHOOL DISTRICT 05	49,060	751	1.53%			
PART IN RICHLAND COUNTY	46,252	1,893	4.09%			
LEXINGTON SCHOOL DISTRICT 05 TOTAL	95,312	2,643	2.77%	2.77%	0.00%	2.8%
MARION SCHOOL DISTRICT 01	14,969	-234	-1.56%	0.00%	0.00%	0.0%
MARION SCHOOL DISTRICT 02	13,053	-156	-1.20%	0.00%	0.00%	0.0%
MARION SCHOOL DISTRICT 07	5,946	-109	-1.83%	0.00%	0.00%	0.0%
MARLBORO COUNTY SCHOOL DISTRICT	28,685	98	0.34%	0.34%	0.00%	0.3%
MCCORMICK COUNTY SCHOOL DISTRICT	10,137	3	0.03%	0.03%	0.00%	0.0%
NEWBERRY COUNTY SCHOOL DISTRICT	38,371	392	1.02%	1.02%	0.00%	1.0%
OCONEE COUNTY SCHOOL DISTRICT	71,093	421	0.59%	0.59%	0.00%	0.6%
ORANGEBURG SCHOOL DISTRICT 03	19,689	-75	-0.38%	0.00%	0.00%	0.0%
ORANGEBURG SCHOOL DISTRICT 04	19,901	-264	-1.32%	0.00%	0.00%	0.0%
ORANGEBURG SCHOOL DISTRICT 05	51,011	-150	-0.29%	0.00%	0.00%	0.0%
PICKENS COUNTY SCHOOL DISTRICT	117,525	619	0.53%	0.53%	0.00%	0.5%
RICHLAND SCHOOL DISTRICT 01	190,890	-432	-0.23%	0.00%	0.00%	0.0%

School District	Projected School District Population July 2007	Projected Population Increase from 2007 to 2008	Population Growth	Population Factor	CPI Factor	FY 2009-10 Millage Rate Increase Limitation
FLORENCE SCHOOL DISTRICT 04	6,820	-22	-0.33%	0.00%	3.84%	3.8%
FLORENCE SCHOOL DISTRICT 05	5,844	7	0.12%	0.12%	3.84%	4.0%
GEORGETOWN COUNTY SCHOOL DISTRICT	60,388	343	0.57%	0.57%	3.84%	4.4%
GREENVILLE COUNTY SCHOOL DISTRICT	424,859	10,621	2.50%			
PART IN SPARTANBURG COUNTY	11,176	266	2.38%			
GPART IN LAURENS COUNTY	5,757	33	0.57%			
GREENVILLE COUNTY SCHOOL DISTRICT TOTAL	441,792	10,921	2.47%	2.47%	3.84%	6.3%
GREENWOOD SCHOOL DISTRICT 50	57,973	370	0.64%	0.64%	3.84%	4.5%
GREENWOOD SCHOOL DISTRICT 51	3,438	0	0.01%			
PART IN ABBEVILLE COUNTY	1,184	0	0.01%			
PART IN LAURENS COUNTY	2,521	5	0.19%			
GREENWOOD SCHOOL DISTRICT 51 TOTAL	7,142	5	0.08%	0.08%	3.84%	3.9%
GREENWOOD SCHOOL DISTRICT 52	6,762	5	0.08%	0.08%	3.84%	3.9%
HAMPTON SCHOOL DISTRICT 01	12,965	-34	-0.26%	0.00%	3.84%	3.8%
HAMPTON SCHOOL DISTRICT 02	8,201	-57	-0.70%	0.00%	3.84%	3.8%
HORRY COUNTY SCHOOL DISTRICT	249,711	7,669	3.07%	3.07%	3.84%	6.9%
JASPER COUNTY SCHOOL DISTRICT	21,900	430	1.96%	1.96%	3.84%	5.8%
KERSHAW COUNTY SCHOOL DISTRICT	58,138	763	1.31%	1.31%	3.84%	5.2%
LANCASTER COUNTY SCHOOL DISTRICT	73,538	2,375	3.23%	3.23%	3.84%	7.1%
LAURENS SCHOOL DISTRICT 55	38,433	95	0.25%	0.25%	3.84%	4.1%
LAURENS SCHOOL DISTRICT 56	22,822	15	0.07%	0.07%	3.84%	3.9%
LEE COUNTY SCHOOL DISTRICT	20,011	-120	-0.60%	0.00%	3.84%	3.8%
LEXINGTON SCHOOL DISTRICT 01	102,403	3,695	3.61%	3.61%	3.84%	7.4%
LEXINGTON SCHOOL DISTRICT 02	62,191	477	0.77%	0.77%	3.84%	4.6%
LEXINGTON SCHOOL DISTRICT 03	10,864	13	0.12%			
PART IN SALUDA COUNTY	1,982	-13	-0.68%			
LEXINGTON SCHOOL DISTRICT 03 TOTAL	12,846	-1	-0.01%	0.00%	3.84%	3.8%
LEXINGTON SCHOOL DISTRICT 04	19,170	804	4.20%	4.20%	3.84%	8.0%
LEXINGTON SCHOOL DISTRICT 05	48,170	733	1.52%			
PART IN RICHLAND COUNTY	43,405	2,025	4.66%			
LEXINGTON SCHOOL DISTRICT 05 TOTAL	91,575	2,757	3.01%	3.01%	3.84%	6.9%
MARION SCHOOL DISTRICT 01	14,886	-34	-0.23%	0.00%	3.84%	3.8%
MARION SCHOOL DISTRICT 02	13,085	13	0.10%	0.10%	3.84%	3.9%
MARION SCHOOL DISTRICT 07	5,907	-16	-0.27%	0.00%	3.84%	3.8%
MARLBORO COUNTY SCHOOL DISTRICT	28,975	-271	-0.94%	0.00%	3.84%	3.8%
MCCORMICK COUNTY SCHOOL DISTRICT	10,073	20	0.20%	0.20%	3.84%	4.0%
NEWBERRY COUNTY SCHOOL DISTRICT	37,599	224	0.60%	0.60%	3.84%	4.4%
OCONEE COUNTY SCHOOL DISTRICT	70,660	614	0.87%	0.87%	3.84%	4.7%
ORANGEBURG SCHOOL DISTRICT 03	19,651	-3	-0.02%	0.00%	3.84%	3.8%
ORANGEBURG SCHOOL DISTRICT 04	19,770	-11	-0.06%	0.00%	3.84%	3.8%
ORANGEBURG SCHOOL DISTRICT 05	50,936	-6	-0.01%	0.00%	3.84%	3.8%
PICKENS COUNTY SCHOOL DISTRICT	115,606	1,309	1.13%	1.13%	3.84%	5.0%
RICHLAND SCHOOL DISTRICT 01	191,541	-462	-0.24%	0.00%	3.84%	3.8%

School District	Projected School District Population July 2006	Projected Population Increase from 2006 to 2007	Population Growth	Population Factor	CPI Factor	FY 2008-09 Millage Rate Increase Limitation
FLORENCE SCHOOL DISTRICT 03	20,644	42	0.20%	0.20%	2.85%	3.0%
FLORENCE SCHOOL DISTRICT 04	6,838	-22	-0.32%	0.00%	2.85%	2.9%
FLORENCE SCHOOL DISTRICT 05	5,838	7	0.12%	0.12%	2.85%	3.0%
GEORGETOWN COUNTY SCHOOL DISTRICT	60,007	492	0.82%	0.82%	2.85%	3.7%
GREENVILLE COUNTY SCHOOL DISTRICT	414,011	11,658	2.82%			
PART IN SPARTANBURG COUNTY	10,913	275	2.52%			
PART IN LAURENS COUNTY	5,732	36	0.63%			
GREENVILLE COUNTY SCHOOL DISTRICT TOTAL	430,656	11,969	2.78%	2.78%	2.85%	5.6%
GREENWOOD SCHOOL DISTRICT 50	57,777	281	0.49%	0.49%	2.85%	3.3%
GREENWOOD SCHOOL DISTRICT 51	3,438	0	0.01%			
PART IN ABBEVILLE COUNTY	1,183	0	0.01%			
PART IN LAURENS COUNTY	2,517	5	0.21%			
GREENWOOD SCHOOL DISTRICT 51 TOTAL	7,138	6	0.08%	0.08%	2.85%	2.9%
GREENWOOD SCHOOL DISTRICT 52	6,759	4	0.06%	0.06%	2.85%	2.9%
HAMPTON SCHOOL DISTRICT 01	12,943	38	0.30%	0.30%	2.85%	3.1%
HAMPTON SCHOOL DISTRICT 02	8,163	66	0.80%	0.80%	2.85%	3.7%
HORRY COUNTY SCHOOL DISTRICT	239,754	10,171	4.24%	4.24%	2.85%	7.1%
JASPER COUNTY SCHOOL DISTRICT	21,568	385	1.79%	1.79%	2.85%	4.6%
KERSHAW COUNTY SCHOOL DISTRICT	57,067	1,101	1.93%	1.93%	2.85%	4.8%
LANCASTER COUNTY SCHOOL DISTRICT	71,723	1,670	2.33%	2.33%	2.85%	5.2%
LAURENS SCHOOL DISTRICT 55	38,360	105	0.27%	0.27%	2.85%	3.1%
LAURENS SCHOOL DISTRICT 56	22,810	17	0.07%	0.07%	2.85%	2.9%
LEE COUNTY SCHOOL DISTRICT	20,161	-173	-0.86%	0.00%	2.85%	2.9%
LEXINGTON SCHOOL DISTRICT 01	99,518	3,191	3.21%	3.21%	2.85%	6.1%
LEXINGTON SCHOOL DISTRICT 02	61,819	411	0.67%	0.67%	2.85%	3.5%
LEXINGTON SCHOOL DISTRICT 03	10,854	11	0.10%			
PART IN SALUDA COUNTY	1,999	-5	-0.27%			
LEXINGTON SCHOOL DISTRICT 03 TOTAL	12,853	5	0.04%	0.04%	2.85%	2.9%
LEXINGTON SCHOOL DISTRICT 04	18,542	694	3.75%	3.75%	2.85%	6.6%
LEXINGTON SCHOOL DISTRICT 05	47,599	633	1.33%			
PART IN RICHLAND COUNTY	41,084	2,224	5.41%			
LEXINGTON SCHOOL DISTRICT 05 TOTAL	88,682	2,857	3.22%	3.22%	2.85%	6.1%
MARION SCHOOL DISTRICT 01	15,083	-172	-1.14%	0.00%	2.85%	2.9%
MARION SCHOOL DISTRICT 02	13,007	69	0.53%	0.53%	2.85%	3.4%
MARION SCHOOL DISTRICT 07	5,999	-81	-1.34%	0.00%	2.85%	2.9%
MARLBORO COUNTY SCHOOL DISTRICT	28,954	-135	-0.47%	0.00%	2.85%	2.9%
MCCORMICK COUNTY SCHOOL DISTRICT	10,131	-33	-0.33%	0.00%	2.85%	2.9%
NEWBERRY COUNTY SCHOOL DISTRICT	37,434	199	0.53%	0.53%	2.85%	3.4%
OCONEE COUNTY SCHOOL DISTRICT	69,993	760	1.09%	1.09%	2.85%	3.9%
ORANGEBURG SCHOOL DISTRICT 03	19,566	23	0.12%	0.12%	2.85%	3.0%
ORANGEBURG SCHOOL DISTRICT 04	19,472	80	0.41%	0.41%	2.85%	3.3%

12 NOTICES

GREENWOOD SCHOOL DISTRICT 52	6,641	6,735	94	1.4%	6,757	5	0.1%	3.2%	3.3%
HAMPTON SCHOOL DISTRICT 01	11,866	13,046	1,180	9.9%	12,960	42	0.3%	3.2%	3.6%
HAMPTON SCHOOL DISTRICT 02	6,325	8,340	2,015	31.9%	8,193	73	0.9%	3.2%	4.1%
HORRY COUNTY SCHOOL DISTRICT	144,053	196,629	52,576	36.5%	227,520	10,973	4.8%	3.2%	8.0%
JASPER COUNTY SCHOOL DISTRICT	15,487	20,678	5,191	33.5%	21,409	400	1.9%	3.2%	5.1%
KERSHAW COUNTY SCHOOL DISTRICT	43,599	52,647	9,048	20.8%	56,341	1,149	2.0%	3.2%	5.3%
LANCASTER COUNTY SCHOOL DISTRICT	54,516	61,351	6,835	12.5%	63,060	568	0.9%	3.2%	4.1%
LAURENS SCHOOL DISTRICT 55	31,073	38,455	7,382	23.8%	38,892	82	0.2%	3.2%	3.4%
LAURENS SCHOOL DISTRICT 56	21,652	22,825	1,173	5.4%	22,895	13	0.1%	3.2%	3.3%
LEE COUNTY SCHOOL DISTRICT	18,437	20,119	1,682	9.1%	20,589	-30	-0.1%	3.2%	3.2%
LEXINGTON SCHOOL DISTRICT 01	53,840	85,104	31,264	58.1%	97,324	3,375	3.5%	3.2%	6.7%
LEXINGTON SCHOOL DISTRICT 02	55,928	59,960	4,032	7.2%	61,536	435	0.7%	3.2%	3.9%
LEXINGTON SCHOOL DISTRICT 03	10,699	10,805	106	1.0%	10,846	11	0.1%	3.2%	3.3%
PART IN SALUDA COUNTY	1,504	2,080	576	38.3%	2,037	18	0.9%	3.2%	4.1%
LEXINGTON SCHOOL DISTRICT 03 TOTAL	12,203	12,885	682	5.6%	12,884	30	0.2%	3.2%	3.5%
LEXINGTON SCHOOL DISTRICT 04	8,601	15,405	6,804	79.1%	18,065	735	4.1%	3.2%	7.3%

LEXINGTON SCHOOL DISTRICT 05	38,543	44,741	6,198	16.1%	47,164	669	1.4%	3.2%	4.6%
PART IN RICHLAND COUNTY	18,931	30,764	11,833	62.5%	37,919	2,171	5.7%	3.2%	9.0%
LEXINGTON SCHOOL DISTRICT 05 TOTAL	57,474	75,505	18,031	31.4%	85,082	2,840	3.3%	3.2%	6.6%
MARION SCHOOL DISTRICT 01	14,905	16,372	1,467	9.8%	15,747	-107	-0.7%	3.2%	3.2%
MARION SCHOOL DISTRICT 02	13,078	12,492	-586	-4.5%	12,742	43	0.3%	3.2%	3.6%
MARION SCHOOL DISTRICT 07	5,916	6,602	686	11.6%	6,310	-50	-0.8%	3.2%	3.2%
MARLBORO COUNTY SCHOOL DISTRICT	29,361	28,818	-543	-1.8%	27,722	1,430	5.2%	3.2%	8.4%
MCCORMICK COUNTY SCHOOL DISTRICT	8,868	9,958	1,090	12.3%	10,129	97	1.0%	3.2%	4.2%
NEWBERRY COUNTY SCHOOL DISTRICT	33,172	36,108	2,936	8.9%	37,315	447	1.2%	3.2%	4.4%
OCONEE COUNTY SCHOOL DISTRICT	57,494	66,215	8,721	15.2%	69,676	891	1.3%	3.2%	4.5%
ORANGEBURG SCHOOL DISTRICT 03	18,795	19,840	1,045	5.6%	19,737	-11	-0.1%	3.2%	3.2%
ORANGEBURG SCHOOL DISTRICT 04	16,776	20,430	3,654	21.8%	20,071	-38	-0.2%	3.2%	3.2%
ORANGEBURG SCHOOL DISTRICT 05	49,232	51,312	2,080	4.2%	51,108	-22	-0.0%	3.2%	3.2%
PICKENS COUNTY SCHOOL DISTRICT	93,894	110,757	16,863	18.0%	113,221	1,225	1.1%	3.2%	4.3%
RICHLAND SCHOOL DISTRICT 01	197,131	194,428	-2,703	-1.4%	192,794	-496	-0.3%	3.2%	3.2%
RICHLAND SCHOOL DISTRICT 02	69,658	95,485	25,827	37.1%	111,101	4,738	4.3%	3.2%	7.5%
SALUDA COUNTY SCHOOL DISTRICT	12,160	14,169	2,009	16.5%	14,020	64	0.5%	3.2%	3.7%

SECTION 6-1-320. Millage rate increase limitation; exceptions.

(A)(1) Notwithstanding Section 12-37-251(E), a local governing body may increase the millage rate imposed for general operating purposes above the rate imposed for such purposes for the preceding tax year only to the extent of the increase in the average of the twelve monthly consumer price indices for the most recent twelve-month period consisting of January through December of the preceding calendar year, plus, beginning in 2007, the percentage increase in the previous year in the population of the entity as determined by the Office of Research and Statistics of the Revenue and Fiscal Affairs Office. If the average of the twelve monthly consumer price indices experiences a negative percentage, the average is deemed to be zero. If an entity experiences a reduction in population, the percentage change in population is deemed to be zero. However, in the year in which a reassessment program is implemented, the rollback millage, as calculated pursuant to Section 12-37-251(E), must be used in lieu of the previous year's millage rate.

(2) There may be added to the operating millage increase allowed pursuant to item (1) of this subsection any such increase, allowed but not previously imposed, for the three property tax years preceding the year to which the current limit applies.

(B) Notwithstanding the limitation upon millage rate increases contained in subsection (A), the millage rate limitation may be suspended and the millage rate may be increased upon a two-thirds vote of the membership of the local governing body for the following purposes:

(1) the deficiency of the preceding year;

(2) 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;

(3) compliance with a court order or decree;

(4) taxpayer closure due to circumstances outside the control of the governing body that decreases by ten percent or more the amount of revenue payable to the taxing jurisdiction in the preceding year; or

(5) compliance with a regulation promulgated or statute enacted by the federal or state government after the ratification date of this section for which an appropriation or a method for obtaining an appropriation is not provided by the federal or state government.

(6) purchase by the local governing body of undeveloped real property or of the residential development rights in undeveloped real property near an operating United States military base which property has been identified as suitable for residential development but which residential development would constitute undesirable residential encroachment upon the United States military base as determined by the local governing body. The local governing body shall enact an ordinance authorizing such purchase and the ordinance must state the nature and extent of the potential residential encroachment, how the purchased property or development rights would be used and specifically how and why this use would be beneficial to the United States military base, and what the impact would be to the United States military base if such purchase were not made. Millage rate increases for the purpose of such purchase must be separately stated on each tax bill and must specify the property, or the development rights to be purchased, the amount to be collected for such purchase, and the length of time that the millage rate increase will be in effect. The millage rate increase must reasonably relate to the purchase price and must be rescinded five years after it was placed in effect or when the amount specified to be collected is collected, whichever occurs first. The millage rate increase for such purchase may not be reinstated unless approved by a majority of the qualified voters of the governmental entity voting in a referendum. The cost of holding the referendum must be paid from the taxes collected due to the increased millage rate; or

(7) to purchase capital equipment and make expenditures related to the installation, operation, and purchase of the capital equipment including, but not limited to, taxes, duty, transportation, delivery, and transit insurance, in a county having a population of less than one hundred thousand persons and having at least forty thousand acres of state or national forest land.

For purposes of this section, "capital equipment" means an article of nonexpendable, tangible, personal property, to include communication software when purchased with a computer, having a useful life of more than one year and an acquisition cost of fifty thousand dollars or more for each unit.

If a tax is levied to pay for items (1) through (5) above, then the amount of tax for each taxpayer must be listed on the tax statement as a separate surcharge, for each aforementioned applicable item, and not be included with a general millage increase. Each separate surcharge must have an explanation of the reason for the surcharge. The surcharge must be continued only for the years necessary to pay for the deficiency, for the catastrophic event, or for compliance with the court order or decree.

(C) The millage increase permitted by subsection (B) is in addition to the increases from the previous year permitted pursuant to subsection (A) and shall be an additional millage levy above that permitted by subsection (A). The millage limitation provisions of this section do not apply to revenues, fees, or grants not derived from ad valorem property tax millage or to the receipt or expenditures of state funds.

(D) The restriction contained in this section does not affect millage that is levied to pay bonded indebtedness or payments for real property purchased using a lease-purchase agreement or used to maintain a reserve account. Nothing in this section prohibits the use of energy-saving performance contracts as provided in Section 48-52-670.

(E) Notwithstanding any provision contained in this article, this article does not and may not be construed to amend or to repeal the rights of a legislative delegation to set or restrict school district millage, and this article does not and may not be construed to amend or to repeal any caps on school millage provided by current law or statute or limitation on the fiscal autonomy of a school district that are more restrictive than the limit provided pursuant to subsection (A) of this section.

(F) The restriction contained in this section does not affect millage imposed to pay bonded indebtedness or operating expenses of a special tax district established pursuant to Section 4-9-30(5), but the special tax district is subject to the millage rate limitations in Section 4-9-30(5).

(G)(1) Notwithstanding the limitation upon millage rate increases contained in subsection (A), a fire district's governing body may adopt an ordinance or resolution requesting the governing body of the county to conduct a referendum to suspend the millage rate limitation for general operating purposes of the fire district. If the governing body of the county agrees to hold the referendum and subject to the results of the referendum, the millage rate limitation may be suspended and the millage rate may be increased for general operating purposes of the fire district. The referendum must be held at the time of the general election, and upon a majority of the qualified voters within the fire district voting favorably in the referendum, the millage rate may be increased in the next fiscal year. The referendum must include the amount of the millage increase. The actual millage levy may not exceed the millage increase specified in the referendum.

(2) This subsection only applies to a fire district that existed on January 1, 2014, and serves less than seven hundred homes.

(H) Notwithstanding the limitation upon millage rate increases contained in subsection (A), the governing body of a county may adopt an ordinance, subject to a referendum, to suspend the millage rate limitation for the purpose of imposing up to six-tenths of a mill for mental health. The referendum must be held at the time of the general election, and upon a majority of the qualified voters within the county voting favorably in the referendum, this special millage may be imposed in the next fiscal year. The state election laws apply to the referendum mutatis mutandis. This special millage may be removed only upon a majority vote of the local governing body. The amounts collected from the increased millage:

(1) must be deposited into a mental health services fund separate and distinct from the county general fund and all other county funds;

(2) must be dedicated only to expenditures for mental health services in the county; and

(3) must not be used to supplant existing funds for mental health programs in the county.

HISTORY: 1997 Act No. 138, Section 7; 1999 Act No. 114, Section 4; 2005 Act No. 145, Section 6, eff June 7, 2005; 2006 Act No. 388, Pt II, Section 2.A, eff January 1, 2007; 2007 Act No. 57, Section 3, eff June 6, 2007; 2007 Act No. 110, Section 34.A, eff June 21, 2007; 2007 Act No. 116, Section 40, eff June 28, 2007, applicable for tax years beginning after 2007; 2008 Act No. 410, Section 1, eff June 25, 2008; 2011 Act No. 57, Sections 2.A, 2.B, eff June 14, 2011; 2014 Act No. 249 (S.964), Sections 1. 2, eff June 6, 2014; 2016 Act No. 276 (H.4762), Section 1, eff June 15, 2016.

Code Commissioner's Note

At the direction of the Code Commissioner, subsection (A) appears as amended by 2007 Act No. 57, Section 3 which includes the changes made by the subsequent 2007 amendments.

At the direction of the Code Commissioner, references in this section to the offices of the former State Budget and Control Board, Office of the Governor, or other agencies, were changed to reflect the transfer of them to the Department of Administration or other entities, pursuant to the directive of the South Carolina Restructuring Act, 2014 Act No. 121, Section 5(D)(1).

Effect of Amendment

The 2005 amendment, in subsection (A), in the first sentence substituted "in the average of the twelve monthly consumer price indexes for the most recent twelve-month period consisting of January through December of the" for "in the consumer price index for the".

The 2006 amendment, in subsection (A), at the end of the first sentence added the clause starting with ", plus, beginning in 2007,"; rewrote subsections (B) and (C); and deleted subsection (F).

The first 2007 amendment, in subsection (A), in the first sentence substituted "indices" for "indexes" and added the second and third sentences; and, in subsection (E), in the introductory clause substituted "in this article" for "herein" and at the end substituted "that are more restrictive than the limit provided pursuant to subsection (A) of this section" for "as currently in the existing law".

The second and third 2007 amendments by Acts 110 and 116, in subsection (A), added an identical sentence pertaining to reduction in population as the fifth sentence added by the first 2007 amendment.

The 2008 amendment added paragraphs (B)(6) and (7).

The 2011 amendment, in subsection (A), designated the existing text as paragraph (1) and added paragraph (2); and added subsection (F).

2014 Act No. 249, Sections 1, 2, added subsections (G) and (H).

2016 Act No. 276, Section 1, in (B)(7), inserted "or national".

FW: LRD5

email: "charmon@lex-co.com Harmon, Christopher"
To: email: "lrichard@lexrich5.org Len Richardson"

Thursday, May 4, 2017 at 9:43:55 AM Eastern Daylight Time

FYI

Chris Harmon
Lexington County Auditor
Office: (803) 785-8445
Cell: (803) 603-5168
Fax: (803) 785-8538

-----Original Message-----

From: Harmon, Christopher
Sent: Wednesday, May 03, 2017 4:32 PM
To: Long Bergeson, Erin
Subject: RE: LRD5

Hey Erin,

Attached is the information for the school districts. The first attachment is a breakdown of the millage for each school district. Please note that on this report some of the districts percent increase show that they are higher than what is identified as the allowable increase amount. This is due to a state law that allows them a look back for three years of any unused millage increases.

In 2015 District Five had 9.278 in look back mills available to them from 2012/2014. In the second attachment, I highlighted the section of law that addresses this look back provision. The last attachment includes our millage schedules as well as information from the State regarding the millage rate increase limitations.

School district debt service millage is based on the district's ability to issue bonds which is determined by the district having an approved bond referendum. A school district can also issue bonds on an amount equal to 8% of their tax base.

I hope this information is what you are looking for. Please let me know if you have any questions or need any additional information.

Thanks, Chris

Chris Harmon
Lexington County Auditor
Office: (803) 785-8445
Cell: (803) 603-5168
Fax: (803) 785-8538

-----Original Message-----

From: Long Bergeson, Erin
Sent: Tuesday, May 02, 2017 3:18 PM
To: Harmon, Christopher

Subject: LRD5

Hi Chris,

Can you tell me how many years of the past ten that Lex/Rich D5 school board has done the max millage increase?

And if you could give me the year and the millage increase per year in a list format, that would be awesome.

Let me know if I need to clarify.

Best regards,
Erin

Sent from my iPhone

Attachments:

Copy of Millage Rate Increases (5).xlsx 21k

SECTION 6-1-320.docx 15k

Millage Schedules and Limit Increases.pdf 4.2M

Lexington County School District Five
Tax Year 2015

		Real Property		Personal Property		Total	
Fiscal Year	Tax Year December 31	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value
2010	2009	194,851,890	4,180,217,453	67,837,490	787,621,405	262,689,380	4,967,838,858
2011	2010	213,686,120	4,645,292,369	66,978,970	757,286,738	280,665,090	5,402,579,107
2012	2011	220,046,380	4,714,594,672	68,234,275	778,824,881	288,280,655	5,493,419,553
2013	2012	220,925,130	4,735,947,204	71,226,190	821,124,737	292,151,320	5,557,071,941
2014	2013	222,309,960	4,771,760,716	74,403,610	836,607,381	296,713,570	5,608,368,097
2015	2014	218,291,070	4,717,054,338	79,430,980	921,143,809	297,722,050	5,638,198,147
2016	2015	214,676,690	4,624,830,605	80,599,160	940,202,500	295,275,850	5,565,033,105

Lexington County School District Five

Tax Year 2015

Fiscal Year	Tax Year December 31	General	Capitol	Total	Lexington County	Recreation District	Midlands Technical College	Riverbanks Zoo	Town of Chapin	City of Irmo	City of Columbia	Irmo Fire District Bond
2010	2009	212.500	52.500	265.000	90.455	18.577	4.452	1.788	11.900	-	106.300	-
2011	2010	213.800	52.500	266.300	86.467	17.270	4.303	1.775	11.900	-	98.100	-
2012	2011	221.9700	52.5000	274.470	88.253	16.054	4.374	1.793	11.900	-	98.100	-
2013	2012	221.9700	52.5000	274.470	90.759	18.604	4.374	1.793	11.505	-	98.100	2.970
2014	2013	229.2700	52.5000	281.770	94.296	18.604	4.374	1.893	11.505	-	98.100	2.900
2015	2014	235.8000	52.5000	288.300	94.746	20.604	4.374	2.393	11.505	-	98.100	2.900
2016	2015	251.5000	52.5000	304.000	94.441	20.604	4.353	2.088	11.505	-	96.100	2.500

Lexington County Auditor's Office
Tax Year 2015 - Top Taxpayers - School District Five

<u>SEQ. #</u>	<u>OWNER NAME</u>	<u>ASSESSMENT</u>	<u>TAXES</u>
1	SOUTH CAROLINA ELECTRIC & GAS	27,248,750	\$ 11,131,344.53
2	SHAW INDUSTRIES GROUP INC	4,891,670	\$ 1,839,282.78
3	GGP-COLUMBIANA TRUST	3,439,110	\$ 1,731,447.64
4	AT&T MOBILITY f/k/a CINGULAR W	3,959,560	\$ 1,651,545.14
5	DDRTC COLUMBIANA STATION I LLC	1,496,830	\$ 754,281.76
6	AVR COLUMBIA LLC	1,707,750	\$ 691,501.00
7	BRE DDR HARBISON COURT LLC	1,290,790	\$ 650,454.10
8	MID-CAROLINA ELECTRIC COOP., I	1,412,060	\$ 588,669.34
9	COLUMBIANA STATION (E & A) LLC	1,153,700	\$ 581,371.71
10	LSREF2 NEWTON LLC	1,218,250	\$ 496,826.19
11	WAL-MART REALTY COMPANY	893,510	\$ 450,256.84
12	WAL-MART REAL ESTATE BUSINESS	804,100	\$ 402,869.62
13	INTERSTATE CONTAINER COLUMBIA	1,040,640	\$ 391,347.00
14	CAROLINA WATER SERVICE INC	802,920	\$ 333,865.15
15	BELLSOUTH TELECOMMUNICATIONS I	778,510	\$ 325,247.08
16	SF-COLUMBIA HARBISON LP	626,250	\$ 315,579.54
17	RRE WOODLAND VILLAGE HOLDINGS	750,580	\$ 306,101.14
18	BELK INC	603,190	\$ 304,599.05
19	COLUMBIANA LAKES APARTMENTS LL	586,500	\$ 295,548.69
20	LANDMARK ASSOCIATES	685,030	\$ 279,368.46
21	COLE KO COLUMBIA SC LLC	525,160	\$ 264,638.25
22	SAM'S REAL ESTATE BUSINESS TRU	520,740	\$ 262,410.95
23	DAYTON HUDSON CORP	494,110	\$ 248,991.62
24	U S BANK NATIONAL ASSOCIATION	490,770	\$ 238,636.92
25	CELLCO PARTNERSHIP D/B/A VERIZ	503,390	\$ 214,977.44
26	NHP/NEXCORE IRMO LLC	492,280	\$ 200,761.32
27	AMAC I ST ANDREWS LLC	490,500	\$ 200,035.40
28	INLAND WESTERN IRMO STATION LL	487,250	\$ 198,710.08
29	MARKETPLACE DEVELOPMENT LLC	482,330	\$ 196,703.68
30	COLUMBIA HOTEL & CONFERENCE CE	472,500	\$ 192,694.65
31	DDRTC COLUMBIANA STATION II LL	367,900	\$ 185,392.01
32	COLUMBIA HARBISON LLC	352,140	\$ 177,450.15
33	EPT COLUMBIANA INC	350,430	\$ 176,588.43
34	WESTPARK CENTER ASSOCIATES LLC	422,380	\$ 172,254.62
35	COUNTRY WALK LP	414,000	\$ 168,837.20
36	GPT PROPERTIES TRUST	405,600	\$ 165,411.53
37	GENERAL INFORMATION SERVICES I	385,350	\$ 163,865.70
38	WILLOW CREEK APARTMENT PROPERT	386,440	\$ 157,597.66
39	RAYCO INC	364,530	\$ 151,798.99
40	DEANCURT COLUMBIA LLC	371,250	\$ 150,326.32
41	TIME WARNER CABLE SOUTHEAST, L	352,760	\$ 147,382.60
42	CONSTRUCTION DEVELOPERS INC	288,350	\$ 145,305.08
43	AMAC I PEACHTREE PLACE LLC	349,430	\$ 142,504.27
44	BLUE DOG PROPERTIES TRUST	335,920	\$ 140,314.49
45	MURRAY STATION LLC	342,740	\$ 138,782.05
46	GIRAFFEE PROPERTIES LLC	258,500	\$ 130,263.07
47	WAL-MART STORES EAST LP	267,370	\$ 129,746.42
48	FERNANDINA PROPERTIES INC	317,400	\$ 129,441.84
49	COLUMBIA HOTEL GROUP LLC	253,980	\$ 128,108.66
50	ELLETT BROTHERS INC	300,170	\$ 126,020.40

Lexington County Auditor's Office
Tax Year 2015 - Top Taxpayers - School District Five

<u>SEQ. #</u>	<u>OWNER NAME</u>	<u>ASSESSMENT</u>	<u>TAXES</u>
51	CHAPIN & LEX LLC	298,220 \$	124,186.34
52	HR DEVELOPERS LLC	296,410 \$	120,881.76
53	HARBISON ASSOCIATES LLC	235,370 \$	118,607.60
54	AEI INCOME & GROWTH FUND 23 LL	284,130 \$	115,873.69
55	MEDICAL SERVICES OF AMERICA IN	271,430 \$	112,890.61
56	SOLEY CHAPIN CENTER LLC	268,670 \$	111,880.83
57	BI LO LLC	257,220 \$	111,149.41
58	CHURCHILL-ST ANDREWS LLC	272,330 \$	111,061.47
59	HAMPTON PONTIAC INC	270,540 \$	110,331.53
60	WALTRUST PROPERTIES INC	264,000 \$	107,664.30
61	DLH ASHLAND LLC	262,200 \$	106,930.22
62	CJAS LLC	210,420 \$	106,125.80
63	SUNRISE ZIMALCREST SC INC	253,920 \$	103,553.48
64	CAROLINA GAS TRANSMISSION CORP	249,330 \$	103,518.96
65	CAROLINA SERVICES OF FAYETTEVI	250,610 \$	102,203.70
66	DDRTC COLUMBIANA STATION II LL	201,110 \$	101,343.18
67	GOVERNMENT INCOME TRUST LLC	246,000 \$	100,323.56
68	BRIGHT-MEYERS BUSH RIVER ASSOC	199,230 \$	99,818.17
69	CSX TRANSPORTATION, INC	237,810 \$	98,975.34
70	BOISE SPECTRUM LLC ETALS	241,030 \$	98,296.70
71	REALTY INCOME CORPORATION	206,570 \$	97,382.22
72	TRU 2005 RE I LLC	186,290 \$	93,875.10
73	LB-UBS 2007-C6-RICHARDSON STAT	228,000 \$	92,982.80
74	SEVEN OAKS ASSOCIATES LLC	223,520 \$	91,155.72
75	C R JACKSON INC	216,160 \$	90,059.51
76	PREMARK PACKAGING LLC	210,710 \$	87,744.88
77	RIVER OAKS APARTMENTS 2 LP	213,770 \$	87,179.56
78	368 HARBISON PARTNERS LLC	172,070 \$	86,709.44
79	RDS ASSOCIATES LIMITED LIABILI	212,220 \$	86,547.43
80	SLICE/EDWARDS LLC	208,970 \$	85,402.08
81	PINEY GROVE INVESTMENTS INC	207,140 \$	84,628.59
82	SAMS EAST INC	151,870 \$	77,868.87
83	GMRI INC	153,400 \$	77,518.27
84	N & W HOLDINGS LLC	185,020 \$	77,283.23
85	TARGET CORPORATION	150,010 \$	76,915.16
86	SNH MEDICAL OFFICE PROPERTIES	186,000 \$	75,854.40
87	S & W LAND CO LLC	181,110 \$	75,418.64
88	MURRAYWOOD INVESTORS LP	184,060 \$	75,063.20
89	MARC PARKER PROPERTIES LLC	182,740 \$	74,524.93
90	NAMAN HARBISON I LLC	147,420 \$	74,287.79
91	J C PENNEY CORPORATION INC	144,630 \$	74,156.68
92	PUBLIX SUPER MARKETS INC	156,990 \$	73,276.94
93	GENERATIONS OF CHAPIN INC	173,190 \$	72,120.51
94	CARMAX AUTO SUPERSTORES INC	172,020 \$	70,900.09
95	CIRCLE K STORES INC	168,740 \$	70,036.57
96	ACADEMY MANAGING CO LLC	133,900 \$	68,655.02
97	TEN Z SC BOWLING INC	163,370 \$	66,862.96
98	JLR COLUMBIA RE LLC	162,000 \$	66,066.74
99	DAYCARE CENTER INVESTORS LLC	129,300 \$	65,156.77
100	G6 HOSPITALITY PROPERTY LLC	155,700 \$	63,497.48

Lexington County Auditor's Office
Tax Year 2015 - Top Taxpayers - School District Five

<u>SEQ. #</u>	<u>OWNER NAME</u>	<u>ASSESSMENT</u>	<u>TAXES</u>
101	CLUSTERS COLUMBIA LIMITED PART	154,630 \$	63,061.05
102	201 HARBISON BLVD LLC	123,600 \$	62,284.43
103	GANESHA HOSPITALITY INC	151,520 \$	61,839.26
104	CONREX RESIDENTIAL PROPERTY GR	176,890 \$	61,560.48
105	LOVE PROPERTIES LLC	121,780 \$	61,367.42
106	STERN & STERN ST ANDREWS PROPE	150,090 \$	61,209.58
107	LAURELHURST HOLDINGS LLC	148,080 \$	60,389.88
108	AMERIHOSPITALITY LLC	145,410 \$	59,338.30
109	BELMONT ESTATES INC	144,620 \$	58,978.87
110	PM PREFERRED PROPERTIES LP	142,470 \$	58,102.13
111	TPUSA INC	136,580 \$	56,903.81
112	131 HARBISON BLVD LLC	112,250 \$	56,565.04
113	BANK OF AMERICA N A	139,430 \$	56,461.41
114	BUSH RIVER ROAD LLC	137,320 \$	56,001.79
115	DISCOUNT EAST LAND TRUST	133,880 \$	54,598.80
116	AP CONSOLIDATED THEATRES II LI	108,000 \$	54,423.28
117	B & B PROPERTIES	132,010 \$	54,016.36
118	LMB LLC	132,380 \$	54,004.42
119	AIR METHODS CORPORATION	128,630 \$	53,218.57
120	IRMO VILLAGE LTD PARTNERSHIP	129,710 \$	52,898.27
121	DUKENET COMMUNICATIONS,LLC	124,910 \$	52,112.87
122	AGAPE HARBISON PROPERTIES LLC	127,650 \$	52,058.26
123	308 PROPERTIES LLC	126,510 \$	51,666.55
124	MILESTONE PROPERTIES LLC	102,000 \$	51,399.78
125	KYOTO CALHOUN LLC	102,000 \$	51,399.78
126	BAKER & BAKER	125,630 \$	51,234.39
127	HESS RETAIL STORES LLC	105,610 \$	50,660.09
128	AHF-STONEY CREEK LLC	367,370 \$	50,265.25
129	P M SYSTEMS CORPORATION	117,610 \$	50,012.32
130	RARE HOSPITALITY INTERNATIONAL	96,980 \$	48,995.10
131	PALMETTO STATE ARMORY LLC	116,330 \$	48,466.99
132	TERMINIX SERVICE INC	118,380 \$	48,233.57
133	BURRISSFB COMPANY LLC	109,660 \$	48,181.23
134	CRICKETT HILL A LIMITED PARTNE	115,530 \$	47,115.33
135	ALDI INC	114,840 \$	46,834.01
136	ROBERT, KEVIN L & BRENDA B	92,400 \$	46,562.13
137	MB JACK LLC	91,630 \$	46,174.18
138	TIMBERLAKE COUNTRY CLUB INC	114,000 \$	46,160.80
139	MPG TWO NOTCH LLC	90,000 \$	45,352.74
140	CHICK-FIL-A INC	88,140 \$	44,512.71
141	BUILDING FORWARD LLC	108,860 \$	44,483.14
142	FIRST UNION NATIONAL BANK OF S	87,820 \$	44,254.20
143	LAKE MURRAY RETAIL LLC	109,230 \$	44,229.23
144	RICE BEANS AND POTATOES LLC	108,200 \$	43,812.50
145	FLEX SPACE INC	106,870 \$	43,593.38
146	SHREE HARI HOSPITALITY COLUMBI	105,000 \$	42,821.05
147	STIER SUPPLY CO INC	104,390 \$	42,572.27
148	ASHLAND ASSOCIATES	104,320 \$	42,543.74
149	BERRYHILL ROAD LLC	103,180 \$	42,078.88
150	SHREEOM INC	103,060 \$	42,059.57

Lexington County Auditor's Office
Tax Year 2015 - Top Taxpayers - School District Five

<u>SEQ. #</u>	<u>OWNER NAME</u>	<u>ASSESSMENT</u>	<u>TAXES</u>
151	OUTDOOR R V AND MARINE LLC	100,640 \$	41,745.69
152	RUBY TUESDAY INC	81,990 \$	41,409.44
153	UTIL. SERV. OF SC,INC f/k/a uT	99,320 \$	41,092.06
154	125 OUTLET POINTE PARTNERS LLC	100,290 \$	40,900.18
155	RDS ASSOCIATES	100,050 \$	40,802.34
156	EXTRA SPACE PROPERTIES SEVENTY	99,310 \$	40,500.52
157	COLUMBIA POOH LLC	79,500 \$	40,061.58
158	RAMAYAN INC	98,090 \$	40,037.12
159	AMERIS BANK	96,780 \$	39,468.76
160	CAH 1 LLC	78,000 \$	39,305.70
161	ARTHUR STATE BANK	95,120 \$	38,654.19
162	DEVELOPMENT SERVICES INC	92,250 \$	38,434.48
163	TILE SHOP LLC THE	74,820 \$	38,362.73
164	AUGUSTA RIVERFRONT UNITED PART	91,820 \$	38,255.29
165	CROSSROADS CONVENIENCE	91,770 \$	38,215.22
166	K & K PROPERTY DEVELOPMENT LLC	93,470 \$	38,118.81
167	DUTCH HOLDINGS LLC	91,470 \$	38,090.25
168	BOWERS, JOSEPH F ETALS	90,280 \$	37,594.76
169	U S FOODS INC	90,000 \$	37,497.03
170	GEMINI ASSOCIATES LLC	91,540 \$	37,331.90
171	ARC AACPNSC001 LLC	89,090 \$	37,099.31
172	COLUMBIANA RESTAURANT 1 LLC	73,080 \$	36,826.43
173	UNIVERSAL PROPERTIES/COLUMBIA	90,160 \$	36,768.91
174	SHULER, M KENNETH	89,170 \$	36,365.36
175	FEDERAL NATIONAL MORTGAGE ASSO	89,360 \$	35,518.97
176	132 HARBISON BOULEVARD LLC	87,000 \$	35,480.29
177	TAH HOLDING LP	94,140 \$	35,471.33
178	AIRGATE PCS,INC.	84,890 \$	35,362.53
179	SS HARBISON LLC	70,140 \$	35,344.99
180	KARETAS, MILTON A & HARRIS, JO	86,600 \$	35,317.16
181	SECOND VENTURE LLC	86,600 \$	35,317.13
182	COLUMBIA STATION OUTPARCEL LLC	69,960 \$	35,254.19
183	WACHOVIA	74,890 \$	35,099.58
184	FIRST COMMUNITY BANK	84,460 \$	34,855.86
185	WESSINGER FAMILY II LLC	68,680 \$	34,609.12
186	ST ANDREWS RD ASSOCIATES LLC	84,820 \$	34,591.33
187	KROGER CO THE	82,290 \$	34,284.79
188	HILL, JOHN W III & KATHY B	83,880 \$	34,207.80
189	SHREENATHJI HOSPITALITY LLC	83,400 \$	34,012.12
190	EMANUEL, JAMES M & MARSHA T	83,950 \$	33,993.07
191	TSUNAMI REAL ESTATE LLC	66,000 \$	33,258.68
192	7 ANGELS LLC	66,000 \$	33,258.68
193	ROLLING FUNERAL SERVICE INC	81,000 \$	33,033.37
194	LIFEHME, INC.	78,670 \$	32,860.61
195	RAMAN HOLDINGS LLC	80,070 \$	32,654.10
196	WILLIAM P HENDRIX TRUST B ETAL	80,540 \$	32,612.21
197	IOA PROPERTIES III LLC	64,640 \$	32,573.57
198	HPH FUND I D1 LLC	79,430 \$	32,393.11
199	SPINX COMPANY INC THE	77,680 \$	32,364.09
200	HUDSON, KEITH E & DENISE J	79,530 \$	32,203.12

Fwd: FW: Information for District 5 of Lexington & Richland Counties - CAFR

email: "cfrick@lexrich5.org Connie Frick" **Wednesday, November 16, 2016 at 5:00:00 PM Eastern Standard Time**
To: email: "dstrickland@mcgregorcpa.com Dawn Strickland"
Cc: email: "llondon@lexrich5.org Leann London" , email: "bgshealy@lexrich5.org Bruce Shealy" , email: "jmatthews@mcgregorcpa.com Jamie Matthews" , email: "lrichard@lexrich5.org Len Richardson"

----- Forwarded message -----

From: **Crocker, Travis** <TCrocker@lex-co.com>
Date: Fri, Oct 21, 2016 at 4:59 PM
Subject: RE: FW: Information for District 5 of Lexington & Richland Counties - CAFR
To: Connie Frick <cfrick@lexrich5.org>
Cc: "llondon@lexrich5.org" <llondon@lexrich5.org>

Connie,

See attached for updated information. I did notice some issues with PY information and corrected it as needed. Let me know if you need anything else. Have a great weekend.

From: Connie Frick [mailto:cfrick@lexrich5.org]

Sent: Friday, October 21, 2016 11:18 AM

To: Crocker, Travis

Subject: Fwd: FW: Information for District 5 of Lexington & Richland Counties - CAFR

I will forward any other applicable emails.

Thanks for you help!

Connie

----- Forwarded message -----

From: **Connie Frick** <cfrick@lexrich5.org>

Date: Mon, Oct 12, 2015 at 9:42 AM

Subject: Fwd: FW: Information for District 5 of Lexington & Richland Counties - CAFR

To: Leann London <llondon@lexrich5.org>

----- Forwarded message -----

From: **ROGERS, MONA** <MROGERS@lex-co.com>

Date: Mon, Oct 12, 2015 at 9:40 AM

Subject: RE: FW: Information for District 5 of Lexington & Richland Counties - CAFR

To: "cfrick@lexrich5.org" <cfrick@lexrich5.org>

Cc: "Groscost, Wendy" <WGroscost@lex-co.com>, "Harmon, Christopher" <charmon@lex-co.com>, "MARTIN, BILLY" <BMARTIN@lex-co.com>

Connie,

Sorry for the delay in this information. I have attached worksheets with the information requested.
If you need anything else please don't hesitate to contact me.

Thanks

Mona Rogers

Lexington County Auditor Office

Business Personal Property

803-785-8446

803-785-8538 fax

mrogers@lex-co.com



From: Harmon, Christopher

Sent: Thursday, October 08, 2015 11:55 AM

To: ROGERS, MONA; Groscost, Wendy; Caughman, Robert

Subject: Fwd: FW: Information for District 5 of Lexington & Richland Counties - CAFR

Sent from Huawei Mobile

----- Original Message -----

Subject: FW: Information for District 5 of Lexington & Richland Counties - CAFR

From: "McInchok, Angie" <AMcInchok@lex-co.com>

To: "Harmon, Christopher" <charmon@lex-co.com>

CC: "Groscost, Wendy" <WGroscost@lex-co.com>

This is the e-mail that Billy sent last year responding to SD5's request from the e-mail I just forwarded to you.

Thanks,

Angie

From: MARTIN, BILLY

Sent: Friday, September 26, 2014 1:03 PM

To: Connie Frick

Cc: McInchok, Angie

Subject: RE: Information for District 5 of Lexington & Richland Counties - CAFR

Connie

Attached is worksheet for the information you requested.

Please let me know if you need more information.

Billy

From: McInchok, Angie

Sent: Thursday, September 18, 2014 10:05 AM

To: Connie Frick

Cc: MARTIN, BILLY; McInchok, Angie

Subject: FW: Information for District 5 of Lexington & Richland Counties - CAFR

It would help if I attached the file.

Thanks,

Angie

From: McInchok, Angie

Sent: Thursday, September 18, 2014 9:56 AM

To: Connie Frick

Cc: MARTIN, BILLY; McInchok, Angie

Subject: RE: Information for District 5 of Lexington & Richland Counties - CAFR

Good morning again!

I have attached the requested information. There are labeled tabs in the attached workbook for each of the items mentioned in your e-mail below. Billy Martin will need to provide items 1-5. If you have any questions, please let me know.

Thanks,

Angie

Angie McInchok, CGFO

County of Lexington

Chief Deputy Treasurer

Investments & Current Tax Collections

Telephone
803.785.8516

Fax
803.785.8712

amcinchok@lex-co.com

From: Connie Frick [<mailto:cfrick@lexrich5.org>]

Sent: Thursday, September 11, 2014 8:41 AM

To: MARTIN, BILLY; McInchok, Angie; Donna Patten; Len Richardson; Leann London

Subject: Information for District 5 of Lexington & Richland Counties - CAFR

In preparation of the statistical section of our annual audit, we need the following information from your office. The information is as of 12/31/2013 unless otherwise noted.

(1) assessed value and estimated actual value of real property

(2) assessed value and estimated actual value of personal property

(3) district direct rates for general purpose

(4) district direct rates for capital purposes

(5) overlapping rates for Lexington County, Recreation District, Midlands Tech, Riverbanks Zoo, City of Chapin, City of Irmo, and City of Columbia

(6) taxes levied for the fiscal year

(7) Top 10 principal property tax payers with taxable assessed value and total taxable value for each

(8) 2005 top 10 principal property tax payers with taxable assessed value and total taxable value for each

(9) Property tax levied and collected within the fiscal year of the levy

(10) Property tax collections in subsequent years

(11) General bonded debt outstanding for school district

(12) General bonded debt outstanding for Lexington County, Irmo-Chapin Recreation District, Riverbanks Park District, City of Columbia

Please let me know that you received this email.

Thanks for your help

--

Connie C. Frick, CPA

Finance Department

District Five of Lexington & Richland Counties

(803) 476-8133

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Connie C. Frick, CPA

Finance Department

District Five of Lexington & Richland Counties

(803) 476-8133

--

Connie C. Frick, CPA

Finance Department

District Five of Lexington & Richland Counties

(803) 476-8133

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**Connie C. Frick, CPA
Finance Department
District Five of Lexington & Richland Counties
(803) 476-8133**

Attachments:

image001.jpg 2.4k

TY2015-16 SD 5- District Five.xls 38k

TY2015-B-SD 5-tb958-em.pdf 260k

Fwd: School District No. 5 of Lexington County and Richland County

email: "tlarkin@lexrich5.org Trish Larkin"
To: email: "RGentry@mcnair.net"

Wednesday, December 14, 2016 at 2:53:01 PM Eastern Standard Time

Ryan - total GO indebtedness should be \$221,656,000 - Please let me know if you cannot make that change at your end. I will make note of the change in our records.

Thank you!

----- Forwarded message -----

From: **Leann London** <llondon@lexrich5.org>

Date: Wed, Dec 14, 2016 at 2:38 PM

Subject: Re: School District No. 5 of Lexington County and Richland County

To: Trish Larkin <tlarkin@lexrich5.org>

Cc: Connie Frick <cfrick@lexrich5.org>

It should be total GO indebtedness of \$221,656,000

Leann D. London, CPA
Accountant
School District Five of Lexington and Richland Counties
1020 Dutch Fork Road
Irmo, SC 29063
[803-476-8265](tel:803-476-8265) (direct)
[803-476-8237](tel:803-476-8237) (fax)
llondon@lexrich5.org

On Wed, Dec 14, 2016 at 2:34 PM, Trish Larkin <tlarkin@lexrich5.org> wrote:

Leann,

Ques #4 was "Outstanding General Obligation Indebtedness of the School District as of 6/30/16:

Should it be:

a) \$212,106,000 (CAFR shows at LT debt)

or

b) \$212,106,000 (LT) + 9,550,000 (SCAGO 2016A - ST debt) = \$221,656,000

On Wed, Dec 14, 2016 at 2:02 PM, Leann London <llondon@lexrich5.org> wrote:

Trish,

This is in agreement with the CAFR. So, this is correct.

Leann D. London, CPA
Accountant
School District Five of Lexington and Richland Counties
1020 Dutch Fork Road
Irmo, SC 29063
[803-476-8265](tel:803-476-8265) (direct)
[803-476-8237](tel:803-476-8237) (fax)
llondon@lexrich5.org

On Wed, Dec 14, 2016 at 1:55 PM, Trish Larkin <tlarkin@lexrich5.org> wrote:

Connie,

Can you confirm the outstanding debt details listed below (for the continuing disclosure document for McNair).

I have attached the info we sent back to McNair -

----- Forwarded message -----

From: **Gentry, Ryan** <RGentry@mcnair.net>

Date: Wed, Dec 14, 2016 at 1:42 PM

Subject: RE: School District No. 5 of Lexington County and Richland County

To: Trish Larkin <tlarkin@lexrich5.org>

Thanks! I actually did need the CAFR as well. One follow-up question....on question number 4, I've got the outstanding go debt as \$221,656,000 (\$212,106,000 long-term and \$9,550,000 short-term). Can you please confirm? Thanks again.

Ryan

M. Ryan Gentry

Shareholder

rgentry@mcnair.net | 803 753 3220 Direct

McNair Law Firm, P.A.

Columbia Office 1221 Main Street | Suite 1800 | Columbia, SC 29201

803 799 9800 Main | 803 933-1435 Fax

Mailing Post Office Box 11390 | Columbia, SC 29211

[VCard](#) | [Bio URL](#) | [Website](#)

From: Trish Larkin [mailto:tlarkin@lexrich5.org]

Sent: Wednesday, December 14, 2016 10:47 AM

To: Gentry, Ryan <RGentry@mcnair.net>

Subject: Re: School District No. 5 of Lexington County and Richland County

Ryan,

Not sure if you need our CAFR but have attached it for you.

On Tue, Dec 13, 2016 at 5:01 PM, Trish Larkin <tlarkin@lexrich5.org> wrote:

Ryan,

Attached is the information requested - thank you for your help today!

On Thu, Nov 10, 2016 at 5:55 PM, Len Richardson <lrichard@lexrich5.org> wrote:

Would you please coordinate the filling in the blanks?

----- Forwarded message -----

From: **Gentry, Ryan** <RGentry@mcnair.net>

Date: Wed, Nov 9, 2016 at 2:00 PM

Subject: School District No. 5 of Lexington County and Richland County

To: "Irichard@lexrich5.org" <Irichard@lexrich5.org>, "charmon@lex-co.com" <charmon@lex-co.com>, JAMES HAYES <hayesj@rcgov.us>, "McInchok, Angie" <AMcInchok@lex-co.com>, "HammS@rcgov.us" <HammS@rcgov.us>

Cc: "Foster, Laura" <LFoster@mcnair.net>

We are in the process of obtaining information necessary to fulfill the School District's current continuing disclosure obligations. To that end, attached is a draft annual report for the School District for which we need information from each of your offices. In order to complete the draft annual report, please help us complete the following sections:

School District: Sections 2, 3 and 4 and please forward a copy of the School District's audited financials

Auditors: Sections 5 and 6

Treasurers: Sections 7 and 8

We would appreciate receiving your response by December 16, 2016. When replying please include me and Laura Foster who is copied on this e-mail. If you have any questions or concerns with this arrangement or believe you cannot meet the December 16, 2016, deadline, please let us know.

As always, we greatly appreciate your assistance. Thanks,

Ryan

M. Ryan Gentry

Shareholder

rgentry@mcnair.net | 803 753 3220 Direct

McNair Law Firm, P.A.

Columbia Office 1221 Main Street | Suite 1800 | Columbia, SC 29201

803 799 9800 Main | 803 933-1435 Fax

Mailing Post Office Box 11390 | Columbia, SC 29211

[VCard](#) | [Bio URL](#) | [Website](#)

PRIVILEGE AND CONFIDENTIALITY NOTICE: This communication (including any attachments) is being sent by or on behalf of a lawyer or law firm and may contain confidential or legally privileged information. The sender does not intend to waive any privilege, including the attorney-client privilege, that may attach to this communication. If you are not the intended recipient, you are not authorized to intercept, read, print, retain, copy, forward or disseminate this communication. If you have received this communication in error, please notify the sender immediately by email and delete this communication and all copies.

Trish Larkin

Office of Finance and Operations

***School District Five of Lexington
& Richland Counties***

1020 Dutch Fork Road

Irmo, SC 29063

803-476-8132 (Direct)

803-476-8237 (Fax)

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Trish Larkin

Office of Finance and Operations

***School District Five of Lexington
& Richland Counties***

1020 Dutch Fork Road

Irmo, SC 29063

803-476-8132 (Direct)

[803-476-8237 \(Fax\)](tel:803-476-8237).

-

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1020 Dutch Fork Road

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803-476-8237 (Fax)

Lexington County School District Five
Tax Year 2016

		Real Property		Personal Property		Total	
Fiscal Year	Tax Year December 31	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value
2010	2009	194,851,890	4,180,217,453	67,837,490	787,621,405	262,689,380	4,967,838,858
2011	2010	213,686,120	4,645,292,369	66,978,970	757,286,738	280,665,090	5,402,579,107
2012	2011	220,046,380	4,714,594,672	68,234,275	778,824,881	288,280,655	5,493,419,553
2013	2012	220,925,130	4,735,947,204	71,226,190	821,124,737	292,151,320	5,557,071,941
2014	2013	222,309,960	4,771,760,716	74,403,610	836,607,381	296,713,570	5,608,368,097
2015	2014	218,291,070	4,717,054,338	79,430,980	921,143,809	297,722,050	5,638,198,147
2016	2015	214,676,690	4,624,830,605	80,599,160	940,202,500	295,275,850	5,565,033,105
2017	2016	217,167,910	4,690,040,315	84,769,970	983,252,760	301,937,880	5,673,293,075

Lexington County School District Five

Tax Year 2016

Fiscal Year	Tax Year December 31	General	Capitol	Total	Lexington County	Recreation District	Midlands Technical College	Riverbanks Zoo	Town of Chapin	City of Irmo	City of Columbia	Irmo Fire District Bond
2010	2009	212.500	52.500	265.000	90.455	18.577	4.452	1.788	11.900	-	106.300	-
2011	2010	213.800	52.500	266.300	86.467	17.270	4.303	1.775	11.900	-	98.100	-
2012	2011	221.9700	52.5000	274.470	88.253	16.054	4.374	1.793	11.900	-	98.100	-
2013	2012	221.9700	52.5000	274.470	90.759	18.604	4.374	1.793	11.505	-	98.100	2.970
2014	2013	229.2700	52.5000	281.770	94.296	18.604	4.374	1.893	11.505	-	98.100	2.900
2015	2014	235.8000	52.5000	288.300	94.746	20.604	4.374	2.393	11.505	-	98.100	2.900
2016	2015	251.5000	52.5000	304.000	94.441	20.604	4.353	2.088	11.505	-	96.100	2.500
2017	2016	251.5000	54.8000	306.300	94.973	20.604	4.353	2.088	11.505	-	96.100	1.460

FY17 CAFR Stat Request

email: "TCrocker@lex-co.com Crocker, Travis"

Friday, September 22, 2017 at 10:11:05 AM Eastern Daylight Time

To: email: "llondon@lexrich5.org Leann London" , email: "cfrick@lexrich5.org \Connie Frick\" , email: "bgshealy@lexrich5.org Bruce Shealy"

Good morning,

See attached for requested information. Let me know if you need anything additional. Hope everyone has a great weekend.

Thanks,

Travis Crocker

Lexington County

Senior Deputy Auditor

803-785-8196 (office)

803-785-8538 (fax)

tcrocker@lex-co.com

Attachments:

TY2016 SD 5 CAFR.xls 44k

email: "llondon@lexrich5.org Leann London"
To: email: "TCrocker@lex-co.com Crocker, Travis"

Friday, September 22, 2017 at 10:48:38 AM Eastern Daylight Time

Thank you, Travis!

Leann D. London, CPA
Accountant
School District Five of Lexington and Richland Counties
1020 Dutch Fork Road
Irmo, SC 29063
[803-476-8265](tel:803-476-8265) (direct)
[803-476-8237](tel:803-476-8237) (fax)
llondon@lexrich5.org

On Fri, Sep 22, 2017 at 10:11 AM, Crocker, Travis <TCrocker@lex-co.com> wrote:

Good morning,

See attached for requested information. Let me know if you need anything additional. Hope everyone has a great weekend.

Thanks,

Travis Crocker

Lexington County

Senior Deputy Auditor

803-785-8196 (office)

803-785-8538 (fax)

tcrocker@lex-co.com

FY17 CAFR Stat Request

email: "TCrocker@lex-co.com Crocker, Travis"

Friday, September 22, 2017 at 10:11:05 AM Eastern Daylight Time

To: email: "llondon@lexrich5.org Leann London" , email: "cfrick@lexrich5.org \Connie Frick\" , email: "bgshealy@lexrich5.org Bruce Shealy"

Good morning,

See attached for requested information. Let me know if you need anything additional. Hope everyone has a great weekend.

Thanks,

Travis Crocker

Lexington County

Senior Deputy Auditor

803-785-8196 (office)

803-785-8538 (fax)

tcrocker@lex-co.com

Attachments:

TY2016 SD 5 CAFR.xls 44k

FY2015-16 135 ADM

email: "BMARTIN@lex-co.com MARTIN, BILLY" Friday, July 22, 2016 at 3:48:57 PM Eastern Daylight Time
To: email: "jbutler@lexington1.net John Butler" , email: "krichardson@lex2.org Kelly Richardson" , email: "arhoden@lex3.k12.sc.us Angela Rhoden " , email: "MThom@lexington4.net Michael Thom" , email: "LRichard@lexrich5.org Len Richardson"
Cc: email: "dbishop@lexington1.net Deena Bishop" , email: "dacobb@lexington1.net David A Cobb" , email: "DWMitchell@lex3.k12.sc.us Debra Mitchell" , email: "tlarkin@lexrich5.org Trish Larkin" , email: "charmon@lex-co.com Harmon, Christopher" , email: "mpruitt@lex-co.com PRUITT, MONA" , email: "RCaughman@lex-co.com Caughman, Robert" , email: "WGroscost@lex-co.com Groscost, Wendy" , email: "BPecori@lex-co.com Pecori, Brittney"

Everyone

Please send me your 135 ADM for FY2015-2016 for Lexington County only. I am starting to prepare the Sales tax Credit factors for Tax Year 2016.

School District One _____

-

School District Two 8,642.04

School District Three _____

School District Four _____

School District Five _____

I already have School District Two 135 ADM, but I need all of the other districts by August 1, 2016.

I will be out of the office next week and I plan on finishing the sales tax credit as soon as I get back on August.

Also as soon as I get the debt service payments from the Treasurer's Office, I will be working on the Debt Service for each School District.

Thanks for all of your help.

Billy

Billy R. Martin, CGFO

Lexington County Senior Deputy Auditor

(803) 785-8196

www.lex-co.sc.gov/auditor



August 14, 2017

Mr. Paul Brawley, Auditor
County of Richland
2020 Hampton Street, Suite 2067
Post Office Box 192
Columbia, SC 29202

Dear Mr. Brawley:

At their regular meeting on May 22, 2017, the Board of Trustees of School District Five voted to increase the operational millage by 5.4 mills, officially setting the fiscal year 2017-2018 millage at 256.9 mills for operations.

The Board also requested that debt service millage remain the same for fiscal year 2017-2018. This millage rate will be needed to service current bonds and additional bonds the District sold as a part of the District's capital renewal program.

In accordance with S.C. Code of Laws section 12-43-285, we confirm to you that the millage rates requested for School District Five of Lexington and Richland Counties for FY 2017-2018 for operations and debt service are in compliance with the applicable millage rate limits imposed by this section.

Sincerely,

A. Len Richardson
Chief Finance Officer

ALR:tl

cc: Stephen Hefner, Ed.D., Superintendent

Millage Information

email: "tlarkin@lexrich5.org Trish Larkin"

Tuesday, August 15, 2017 at 8:28:43 AM Eastern Daylight Time

To: email: "brawleyp@rcgov.us"

Cc: email: "lrichard@lexrich5.org Len Richardson"

Mr. Brawley,

Millage confirmation letter is attached, with hard copy to follow in the mail.

Thank you,

--

Trish Larkin

Office of Finance and Operations

School District Five of Lexington & Richland Counties

1020 Dutch Fork Road

Irmo, SC 29063

803-476-8132 (Direct)

803-476-8237 (Fax)

Attachments:

Millage confirm letter to Rich Auditor Paul Brawley 2017.08.14.pdf 371k

No subject

email: "charmon@lex-co.com Harmon,
Christopher"

Monday, November 28, 2016 at 5:20:20 PM Eastern Standard Time

To: email: "lrichard@lexrich5.org Len Richardson"

Chris Harmon

Lexington County Auditor

Office: (803) 785-8445

Cell: (803) 603-5168

Fax: (803) 785-8538

Attachments:

Dist Five Debt Service.pdf 67k

Lexington County Auditor's Office
Debt Service - Millage Worksheet

#			
1	<u>Tax District:</u>	<u>School District Five General Obligation (8550)</u>	
2	<u>Tax Year:</u>	2016	
3	<u>Revenue:</u>		
4	Unreserved Fund Balance:	<u>7/1/2016</u>	\$ 4,264,818.19
5	Merchants Inventory Rebate:		65,626.00
6	Estimate of Fee-In-Lieu	170,000.00	
7	Motor Carrier Payment	29,390.00	
8	Estimate of interest income	13,500.00	
9		-	212,890.00
10	Total Revenue		4,543,334.19
11	<u>Bond Disbursements:</u>		
12	Fiscal Year Pay:	7/1/16-06/30/17	26,139,822.86
13	Overlap Pay:	7/1/17-12/31/17	3,567,512.70
14	Other:		-
15			-
16	<u>Total Disbursements:</u>		29,707,335.56
17	<u>Revenue Needed (Surplus):</u>		<u>\$ 25,164,001.37</u>
18	<u>Value of a Mill</u>		
19a	Assessment-2015 Actual		299,332,950
19b			-
20	Non-neg FILOT	81,380	
21	Negotiated FILOT	3,608,350	
22	Fee for Service	367,370	(4,057,100)
23	Other:		-
24	Richland County Assessments-TY2015		187,766,079
25	<u>Total Assessed Value:</u>		483,035,929
26	<u>Value of a Mill</u>		483,036
27	<u>Value of a Mill at:</u>	95% Collection	<u>\$ 458,884</u>
28	<u>Millage Requirement:</u>		<u>54.800</u>

2015
 188,127,035

Name: School District #5 (8550)
Fiscal Year: 7/01/16 - 6/30/17

Overlapping Year: 7/01/17 - 12/31/17

Bond Issue	Outstanding Indebtedness	Due Date	Principal Payment	Interest Payment	Total Debt Service	Federal Interest Subsidy	Net Debt Service
\$ 10,000,000.00	10,000,000.00	12/1/2016		262,500.00	262,500.00	244,650.00	17,850.00
6/9/2010	Regions	6/1/2017		262,500.00	262,500.00	244,650.00	17,850.00
\$ 115,655,000.00	105,290,000.00	9/1/2016		2,060,281.25	2,060,281.25		2,060,281.25
9/11/2012	Wells Fargo	3/1/2017	5,135,000.00	2,060,281.25	7,195,281.25		7,195,281.25
\$ 40,444,000.00	34,791,000.00	9/1/2016		384,440.55	384,440.55		384,440.55
11/19/2013	TD Bank	3/1/2017	2,067,000.00	384,440.55	2,451,440.55		2,451,440.55
\$ 62,025,000.00	62,025,000.00	9/1/2016		1,301,281.25	1,301,281.25		1,301,281.25
11/19/2015	Wells Fargo	3/1/2017	1,805,000.00	1,301,281.25	3,106,281.25		3,106,281.25
\$ 9,550,000.00	9,550,000.00	9/1/2016					
6/8/2016	First Citizens	3/1/2017	9,550,000.00	55,116.76	9,605,116.76		9,605,116.76
Totals:	\$ 221,656,000.00		\$ 18,557,000.00	\$ 8,072,122.86	\$ 26,629,122.86	\$ 489,300.00	\$ 26,139,822.86

Year Payments: \$ 26,139,822.86

Payments: \$ 3,567,512.70

\$ 4,264,818.19

Note: \$10M issued 6/9/10 - Qualified School Construction Bond - 100% federal subsidy of interest payments

Note: \$68.5M issued 9/30/10 - Build America Bonds - 35% federal subsidy of interest payments

Note: In FY13, the federal sequestration 8.7% cuts impacted all federal interest subsidy payments. This 8.7% cut is reflected in the subsidy payments listed above

Note: \$62M issued 11/19/15 - Refunded the \$68.5M issued on 9/30/10

Lexington County Auditor's Office
Debt Service - Millage Worksheet

#			
1	<u>Tax District:</u>	<u>School District Five General Obligation (8550)</u>	
2	<u>Tax Year:</u>	2016	
3	<u>Revenue:</u>		
4	Unreserved Fund Balance:	<u>7/1/2016</u>	\$ 4,264,818.19
5	Merchants Inventory Rebate:		65,626.00
6	Estimate of Fee-In-Lieu	170,000.00	
7	Motor Carrier Payment	29,390.00	
8	Estimate of interest income	13,500.00	
9		-	212,890.00
10	Total Revenue		4,543,334.19
11	<u>Bond Disbursements:</u>		
12	Fiscal Year Pay:	7/1/16-06/30/17	26,139,822.86
13	Overlap Pay:	7/1/17-12/31/17	3,567,512.70
14	Other:		-
15			-
16	<u>Total Disbursements:</u>		29,707,335.56
17	<u>Revenue Needed (Surplus):</u>		<u>\$ 25,164,001.37</u>
18	<u>Value of a Mill</u>		
19a	Assessment-2015 Actual		299,332,950
19b			-
20	Non-neg FILOT	81,380	
21	Negotiated FILOT	3,608,350	
22	Fee for Service	367,370	(4,057,100)
23	Other:		-
24	Richland County Assessments-TY2015		187,760,079
25	<u>Total Assessed Value:</u>		483,035,929
26	<u>Value of a Mill</u>		483,036
27	<u>Value of a Mill at:</u>	<u>95%</u> Collection	<u>\$ 458,884</u>
28	<u>Millage Requirement:</u>		<u>54.800</u>

Debt Retirement Schedule

Name: School District #5 (8550)

Fiscal Year: 7/01/16 - 6/30/17

Overlapping Year: 7/01/17 - 12/31/17

Bond Issue	Outstanding Indebtedness	Due Date	Principal Payment	Interest Payment	Total Debt Service	Federal Interest Subsidy	Net Debt Service
\$ 10,000,000.00	10,000,000.00	12/1/2016		262,500.00	262,500.00	244,650.00	17,850.00
6/9/2010	Regions	6/1/2017		262,500.00	262,500.00	244,650.00	17,850.00
\$ 115,655,000.00	105,290,000.00	9/1/2016		2,060,281.25	2,060,281.25		2,060,281.25
9/11/2012	Wells Fargo	3/1/2017	5,135,000.00	2,060,281.25	7,195,281.25		7,195,281.25
\$ 40,444,000.00	34,791,000.00	9/1/2016		384,440.55	384,440.55		384,440.55
11/19/2013	TD Bank	3/1/2017	2,067,000.00	384,440.55	2,451,440.55		2,451,440.55
\$ 62,025,000.00	62,025,000.00	9/1/2016		1,301,281.25	1,301,281.25		1,301,281.25
11/19/2015	Wells Fargo	3/1/2017	1,805,000.00	1,301,281.25	3,106,281.25		3,106,281.25
\$ 9,550,000.00	9,550,000.00	9/1/2016					
6/8/2016	First Citizens	3/1/2017	9,550,000.00	55,116.76	9,605,116.76		9,605,116.76
Totals:	\$ 221,656,000.00		\$ 18,557,000.00	\$ 8,072,122.86	\$ 26,629,122.86	\$ 489,300.00	\$ 26,139,822.86

Due Date	Principal Payment	Interest Payment	Total Debt Service	Federal Interest Subsidy	Net Debt Service
12/1/2017		262,500.00	262,500.00	244,650.00	17,850.00
9/1/2017		1,931,906.25	1,931,906.25		1,931,906.25
9/1/2017		361,600.20	361,600.20		361,600.20
9/1/2017		1,256,156.25	1,256,156.25		1,256,156.25
	\$ -	\$ 3,812,162.70	\$ 3,812,162.70	\$ 244,650.00	\$ 3,567,512.70

**Total Fiscal
Year Payments: \$ 26,139,822.86**

**Overlapping
Payments: \$ 3,567,512.70**

Sinking Fund: \$ 4,264,818.19

Note: \$40M issued 7/21/09 - Build America Bonds - 35% federal subsidy of interest payments

Note: \$10M issued 6/9/10 - Qualified School Construction Bond - 100% federal subsidy of interest payments

Note: \$68.5M issued 9/30/10 - Build America Bonds - 35% federal subsidy of interest payments

Note: In FY13, the federal sequestration 8.7% cuts impacted all federal interest subsidy payments. This 8.7% cut is reflected in the subsidy payments listed above.

Note: \$62M issued 11/19/15 - Refunded the \$68.5M issued on 9/30/10

ASSESSMENTS AS OF JUNE 30, 2016
FINAL TOTALS FOR TAX YEAR 2015

2015 TAX YEAR FINAL

8/1/2016

NET ASSESSMENT FINALS

DISTRICTS	TOTAL	BOATS	COUNTY				MFG	MFG	REAL	MOTOR	FEE-IN
	ASSESS	MOTORS	BUSINESS	UTILITIES	RAILROADS	SBP	NON-EX	EXEMPT	ESTATE	VEHICLES	LIEU
		PLANES	PROPERTY								
1AL	888,920	130		337,160	77,260	90			405,710	68,570	
1CC	445,071,486	1,239,850	9,286,030	30,518,200	902,650	14,361,210	3,580,690	1,450,550	336,278,170	43,275,770	4,178,366
1CS	-										
1CY	1,921,670		440			100			1,892,730	28,400	
1ER	8,293,310	28,740	31,820	387,170	51,760	231,830			6,559,850	1,002,140	
1FA	48,056,120	177,710	241,940	2,011,680	71,440	1,055,650			39,849,670	4,648,030	
1HF	-										
1LF	-										
1LR	160,685,035	380,110	693,330	27,965,360	1,648,310	3,342,160	16,443,840	5,537,030	67,622,240	15,954,585	21,098,070
1TE	1,220,620	1,430	240	329,800	41,710	24,050			692,370	131,020	
1UR	151,010,893	205,480	1,570,090	22,529,760	899,200	9,282,870	9,358,560	2,831,870	83,091,490	17,538,478	3,703,095
SCH1	817,148,054	2,033,450	11,823,890	84,079,130	3,692,330	28,297,960	29,383,090	9,819,450	536,392,230	82,646,993	28,979,531
2AL	4,849,020	19,910	77,900	86,650	7,000	39,960			4,086,770	530,830	
2CC	42,545,744	150,470	200,300	478,540	128,140	808,330	112,880		34,098,440	4,982,250	1,586,394
2DP	291,056,693	792,820	951,710	10,312,090	853,070	7,386,010	8,857,810	5,296,700	208,877,890	42,175,948	5,552,645
2ER	166,008,818	382,100	6,316,340	11,410,630	98,400	6,520,390	1,559,280	469,140	119,219,080	19,764,400	269,058
2FA	4,728,780	10,020	2,030	204,620		51,460			3,878,640	582,010	
2SH	7,502,890					590			7,502,300		
2TB	16,393,350	40,270	66,750	1,923,850		305,820	640		12,229,340	1,826,680	
SCH2	533,085,295	1,395,590	7,615,030	24,416,380	1,086,610	15,112,560	10,530,610	5,765,840	389,892,460	69,862,118	7,408,097
6BS	-										
6CC	18,948,700	64,400	503,610	26,730		676,210			15,921,200	1,756,550	
6TI	25,039,970	75,650	124,400	997,690	68,900	555,020	828,050	268,790	18,662,580	3,458,890	
6UD	143,771,409	1,888,310	421,660	4,512,330	31,650	2,048,070	48,430	300	112,441,710	22,378,949	
SCH6	187,760,079	2,028,360	1,049,670	5,536,750	100,550	3,279,300	876,480	269,090	147,025,490	27,594,389	-
GRAND											
TOTAL	1,537,993,428	5,457,400	20,488,590	114,032,260	4,879,490	46,689,820	40,790,180	15,854,380	1,073,310,180	180,103,500	36,387,628

No subject

email: "BMARTIN@lex-co.com MARTIN, BILLY" Tuesday, September 27, 2016 at 2:39:35 PM Eastern Daylight Time
To: email: "LRichard@lexrich5.org Len Richardson"
Cc: email: "charmon@lex-co.com Harmon, Christopher" , email: "TCrocker@lex-co.com Crocker, Travis" , email: "mpruitt@lex-co.com PRUITT, MONA" , email: "rbrown@townofirmosc.com Bob Brown"

Len

Attached is the amended debt service for School district five. I have made the adjustment for the Richland County assessments.

The revised millage is 54.80 as shown on the attached. Please let me know if you want us to use the millage you sent to us earlier of 52.500.

Thanks

Billy

Billy R. Martin, CGFO

Lexington County Senior Deputy Auditor

(803) 785-8196

www.lex-co.sc.gov/auditor

Attachments:

12-TY2016-Debt Service-SD5-FY2016-2017.xlsx 30k

Final Asmt 2015 Tax Year.pdf 16k

Lexington County										
Final Assessments * Tax Year 2014 * (tb622 07 12-2015)										
Lexington County Auditor's Office										
	Tax Year 2014		Total Districts					Tax Year 2014	Tax Year 2013	%
	TYPE		1	2	3	4	5	Total	(07-1-14)	Change
1	Real Estate-Legal Residence	4.0%	247,115,580	71,620,500	14,897,110	10,665,880	130,241,370	474,540,440	462,473,740	2.61%
2	Real Estate-Non Legal Residence	6.0%	109,037,710	88,509,310	13,184,400	7,022,600	86,318,930	304,072,950	303,307,280	0.25%
3	Real Estate-Ag Use	4.0%	1,361,410	120,700	456,380	363,390	107,580	2,409,460	2,386,700	0.95%
4	Real Estate-Ag Use	6.0%	24,710	28,770	18,980	16,580	7,870	96,910	96,180	0.76%
5	Acres/Lots/Improve-Total (R)		357,539,410	160,279,280	28,556,870	18,068,450	216,675,750	781,119,760	768,263,900	1.67%
6	Real-Vehicles (AR)	4.0%	33,740	4,010	440	670	19,810	58,670	49,990	17.36%
7	Real-Boats (BR)	4.0%	-	-	-	-	2,460	2,460	1,930	27.46%
8	Total Property as Real		33,740	4,010	440	670	22,270	61,130	51,920	17.74%
9	Mobile Home-Legal Residence	4.0%	3,488,260	886,290	407,380	1,675,440	193,340	6,650,710	6,617,540	0.50%
10	Mobile Home-Non Legal Residence	6.0%	2,826,830	1,498,190	281,970	1,274,340	133,910	6,015,240	5,822,850	3.30%
11	Mobile Home-Total (H)		6,315,090	2,384,480	689,350	2,949,780	327,250	12,665,950	12,440,390	1.81%
12	Subtotal -Real/Mobile Homes		363,888,240	162,667,770	29,246,660	21,018,900	217,025,270	793,846,840	780,756,210	1.68%
13	MFG Acres/Lots/Improve (MR)	10.5%	3,883,920	4,217,320	717,790	237,910	1,265,800	10,322,740	12,999,080	-20.59%
14	MFG Personal (MP)	10.5%	1,928,430	3,285,740	428,610	88,830	1,519,850	7,251,460	9,594,580	-24.42%
15	MFG Utilities (MPU)	10.5%	40,794,920	17,968,700	4,077,240	5,015,240	33,257,170	101,113,270	96,890,090	4.36%
16	MFG Depreciation ** (ME)	10.5%	792,200	1,245,460	402,220	42,000	1,513,030	3,994,910	3,977,290	0.44%
17	X MFG Acres/Lots/Imp (XR)	10.5%	89,570	239,820	-	129,620	-	459,010	801,420	-42.73%
18	X MFG Personal (XP)	10.5%	2,317,530	2,375,710	350,360	937,190	200,000	6,180,790	7,825,920	-21.02%
19	X MFG Utilities (XPU)	10.5%	329,340	-	-	-	2,983,420	3,312,760	3,224,300	2.74%
20	X MFG Depreciation ** (XE)	10.5%	-	-	-	-	-	-	-	0.00%
21	Aircraft (C)	10.5%	98,580	2,182,420	8,380	1,250	172,260	2,462,890	2,681,860	-8.16%
22	Business Personal-County (F)	10.5%	940,660	1,665,580	72,660	52,690	1,702,890	4,434,480	4,281,270	3.58%
23	Business Personal-State (T)	10.5%	9,258,530	13,647,690	1,181,880	707,620	7,545,140	32,340,860	30,960,090	4.46%
24	Watercraft (B)	10.5%	4,060,120	786,040	440,040	198,940	3,069,800	8,554,940	7,999,090	6.95%
25	Subtotal		64,493,800	47,614,480	7,679,180	7,411,290	53,229,360	180,428,110	181,234,990	-0.45%
26	Total W/O Vehicles		428,382,040	210,282,250	36,925,840	28,430,190	270,254,630	974,274,950	961,991,200	1.28%
27	Motor Vehicles (see Summary)		65,937,280	30,104,810	4,570,430	5,170,920	27,467,420	133,250,860	124,228,810	7.26%
28	Total Prop Tax Assessment		494,319,320	240,387,060	41,496,270	33,601,110	297,722,050	1,107,525,810	1,086,220,010	1.96%
29	Fee for Service (S)		-	-	-	-	460,890	460,890	460,890	0.00%
30	Non-Negotiated FILOT (W)		221,590	4,484,660	38,170	-	81,440	4,825,860	4,685,550	2.99%
31	Negotiated FILOT (V)		29,825,780	35,116,870	507,050	1,159,300	3,905,710	70,514,710	58,084,110	21.40%
32	Subtotal		30,047,370	39,601,530	545,220	1,159,300	4,448,040	75,801,460	63,230,550	19.88%
33	Combined Total Assessment		524,366,690	279,988,590	42,041,490	34,760,410	302,170,090	1,183,327,270	1,149,450,560	2.95%
34	Industrial Abatements		2,736,440	2,615,530	350,360	1,066,810	3,183,420	9,952,560	11,851,640	-16.02%
35	Total Prop Tax Minus Abate *		491,582,880	237,771,530	41,145,910	32,534,300	294,538,630	1,097,573,250	1,074,368,370	2.16%
	* Does not include FILOT									
	** Actual Paid-Tax Year 2014									

Lexington County										
Final Assessments * Tax Year 2014 * (tb622 07 12-2015)										
Lexington County Auditor's Office										
			Total Districts					Tax Year 2014	Tax Year 2013	%
	TYPE	Ratio	1	2	3	4	5	Total	(07-1-14)	Change
36	Real Estate-Legal Residence	4.0%	247,115,580	71,620,500	14,897,110	10,665,880	130,241,370	474,540,440	462,473,740	2.61%
37	Mobile Home-Legal Residence	4.0%	3,488,260	886,290	407,380	1,675,440	193,340	6,650,710	6,617,540	0.50%
38	Total Legal Residence		250,603,840	72,506,790	15,304,490	12,341,320	130,434,710	481,191,150	469,091,280	2.58%
	Motor Vehicle Summary (A)		Total Districts					Tax Year 2014	Tax Year 2013	%
	<u>Calendar Year 2014 (Paid)</u>	Ratio	1	2	3	4	5	Total	(07-1-14)	Change
39	January 1 - June 30	10.5%	5,783,650	4,644,330	324,650	175,810	2,464,020	13,392,460	12,412,040	7.90%
40	January 1 - June 30	6.0%	26,592,850	10,097,430	1,950,010	2,456,020	11,105,320	52,201,630	48,708,580	7.17%
41	Subtotal-January-June		32,376,500	14,741,760	2,274,660	2,631,830	13,569,340	65,594,090	61,120,620	7.32%
42	July 1 - December 31	10.5%	5,357,530	5,079,940	260,130	173,440	1,951,240	12,822,280	12,150,390	5.53%
43	July 1 - December 31	6.0%	28,203,250	10,283,110	2,035,640	2,365,650	11,946,840	54,834,490	50,957,800	7.61%
44	Subtotal-July-December		33,560,780	15,363,050	2,295,770	2,539,090	13,898,080	67,656,770	63,108,190	7.21%
45	Total (Used in Assmt Table)		65,937,280	30,104,810	4,570,430	5,170,920	27,467,420	133,250,860	124,228,810	7.26%
	Financial Summary (CAFR)		1	2	3	4	5	Tax Year 2014	Tax Year 2013	%
46	Non Manufacture - Real		363,888,240	162,667,770	29,246,660	21,018,900	217,025,270	793,846,840	780,756,210	1.68%
47	Non Manufacture - Personal		80,295,170	48,386,540	6,273,390	6,131,420	39,957,510	181,044,030	170,151,120	6.40%
48	Total Non Manufacture		444,183,410	211,054,310	35,520,050	27,150,320	256,982,780	974,890,870	950,907,330	2.52%
49	Manufacture - Real		3,973,490	4,457,140	717,790	367,530	1,265,800	10,781,750	13,800,500	-21.87%
50	Manufacture - Personal		46,162,420	24,875,610	5,258,430	6,083,260	39,473,470	121,853,190	121,512,180	0.28%
51	Total Manufacture		50,135,910	29,332,750	5,976,220	6,450,790	40,739,270	132,634,940	135,312,680	-1.98%
52	Total Real Property		367,861,730	167,124,910	29,964,450	21,386,430	218,291,070	804,628,590	794,556,710	1.27%
53	Total Personal Property		126,457,590	73,262,150	11,531,820	12,214,680	79,430,980	302,897,220	291,663,300	3.85%
54	Total Prop Tax Assessment		494,319,320	240,387,060	41,496,270	33,601,110	297,722,050	1,107,525,810	1,086,220,010	1.96%

Lexington County													
Final Assessments * Tax Year 2014 * (tb622 07 12-2015)													
Lexington County Auditor's Office													
	Tax Year 2014		District One								Tax Year 2014	Tax Year 2013	%
	TYPE	Ratio	1	1 HC	1A	1C	1G	1L	1P	1S	District 1	(07-1-14)	Change
1	Real Estate-Legal Residence	4.0%	206,809,850	135,180	-	1,259,060	744,570	36,802,330	833,150	531,440	247,115,580	237,246,830	4.16%
2	Real Estate-Non Legal Residence	6.0%	66,715,880	41,930	11,060	432,090	296,600	41,007,680	438,240	94,230	109,037,710	109,405,780	-0.34%
3	Real Estate-Ag Use	4.0%	1,335,790	2,910	-	-	5,320	2,260	7,730	7,400	1,361,410	1,348,770	0.94%
4	Real Estate-Ag Use	6.0%	23,600	-	-	-	790	260	60	-	24,710	23,770	3.95%
5	Acres/Lots/Improve-Total (R)		274,885,120	180,020	11,060	1,691,150	1,047,280	77,812,530	1,279,180	633,070	357,539,410	348,025,150	2.73%
6	Real-Vehicles (AR)	4.0%	31,880	-	-	-	-	1,860	-	-	33,740	22,890	47.40%
7	Real-Boats (BR)	4.0%	-	-	-	-	-	-	-	-	-	-	0.00%
8	Total Property as Real		31,880	-	-	-	-	1,860	-	-	33,740	22,890	47.40%
9	Mobile Home-Legal Residence	4.0%	3,403,980	7,900	-	-	15,920	13,050	13,910	33,500	3,488,260	3,448,180	1.16%
10	Mobile Home-Non Legal Residence	6.0%	2,758,090	3,650	-	-	18,310	29,790	4,870	12,120	2,826,830	2,762,780	2.32%
11	Mobile Home-Total (H)		6,162,070	11,550	-	-	34,230	42,840	18,780	45,620	6,315,090	6,210,960	1.68%
12	Subtotal -Real/Mobile Homes		281,079,070	191,570	11,060	1,691,150	1,081,510	77,857,230	1,297,960	678,690	363,888,240	354,259,000	2.72%
13	MFG Acres/Lots/Improve (MR)	10.5%	3,577,520	-	-	-	23,100	283,300	-	-	3,883,920	6,568,290	-40.87%
14	MFG Personal (MP)	10.5%	1,841,570	-	-	-	22,410	64,450	-	-	1,928,430	4,481,010	-56.96%
15	MFG Utilities (MPU)	10.5%	36,625,660	-	-	-	261,990	3,530,680	259,230	117,360	40,794,920	39,237,390	3.97%
16	MFG Depreciation ** (ME)	10.5%	718,420	-	-	-	-	73,780	-	-	792,200	742,270	6.73%
17	X MFG Acres/Lots/Imp (XR)	10.5%	89,570	-	-	-	-	-	-	-	89,570	247,540	-63.82%
18	X MFG Personal (XP)	10.5%	2,164,900	-	-	-	-	152,630	-	-	2,317,530	3,352,070	-30.86%
19	X MFG Utilities (XPU)	10.5%	329,340	-	-	-	-	-	-	-	329,340	501,970	-34.39%
20	X MFG Depreciation ** (XE)	10.5%	-	-	-	-	-	-	-	-	-	-	0.00%
21	Aircraft (C)	10.5%	98,580	-	-	-	-	-	-	-	98,580	94,080	4.78%
22	Business Personal-County (F)	10.5%	444,810	-	-	-	3,770	490,450	1,630	-	940,660	908,230	3.57%
23	Business Personal-State (T)	10.5%	7,300,360	-	-	40	16,540	1,918,270	23,320	-	9,258,530	9,693,260	-4.48%
24	Watercraft (B)	10.5%	3,681,700	-	-	3,190	7,520	345,500	15,900	6,310	4,060,120	3,805,820	6.68%
25	Subtotal		56,872,430	-	-	3,230	335,330	6,859,060	300,080	123,670	64,493,800	69,631,930	-7.38%
26	Total W/O Vehicles		337,951,500	191,570	11,060	1,694,380	1,416,840	84,716,290	1,598,040	802,360	428,382,040	423,890,930	1.06%
27	Motor Vehicles (see Summary)		54,510,330	650	263,370	321,720	248,710	10,166,030	292,650	133,820	65,937,280	61,060,330	7.99%
28	Total Prop Tax Assessment		392,461,830	192,220	274,430	2,016,100	1,665,550	94,882,320	1,890,690	936,180	494,319,320	484,951,260	1.93%
29	Fee for Service (S)		-	-	-	-	-	-	-	-	-	-	0.00%
30	Non-Negotiated FILOT (W)		5,820	-	-	-	-	215,770	-	-	221,590	219,850	0.79%
31	Negotiated FILOT (V)		29,324,990	-	-	-	-	500,790	-	-	29,825,780	19,848,700	50.27%
32	Subtotal		29,330,810	-	-	-	-	716,560	-	-	30,047,370	20,068,550	49.72%
33	Combined Total Assessment		421,792,640	192,220	274,430	2,016,100	1,665,550	95,598,880	1,890,690	936,180	524,366,690	505,019,810	3.83%
34	Industrial Abatements		2,583,810	-	-	-	-	152,630	-	-	2,736,440	4,101,580	-33.28%
35	Total Prop Tax Minus Abate *		389,878,020	192,220	274,430	2,016,100	1,665,550	94,729,690	1,890,690	936,180	491,582,880	480,849,680	2.23%
	* Does not include FILOT												
	** Actual Paid-Tax Year 2014												

	Lexington County												
	Final Assessments * Tax Year 2014 * (tb622 07 12-2015)												
	Lexington County Auditor's Office												
			District One								Tax Year 2014	Tax Year 2013	%
	TYPE	Ratio	1	1 HC	1A	1C	1G	1L	1P	1S	District 1	(07-1-14)	Change
36	Real Estate-Legal Residence	4.0%	206,809,850	135,180	-	1,259,060	744,570	36,802,330	833,150	531,440	247,115,580	237,246,830	4.16%
37	Mobile Home-Legal Residence	4.0%	3,403,980	7,900	-	-	15,920	13,050	13,910	33,500	3,488,260	3,448,180	1.16%
38	Total Legal Residence		210,213,830	143,080	-	1,259,060	760,490	36,815,380	847,060	564,940	250,603,840	240,695,010	4.12%
	Motor Vehicle Summary		District One								Tax Year 2014	Tax Year 2013	%
	Calendar Year 2014 (Paid)		1	1 HC	1A	1C	1G	1L	1P	1S	District 1	(07-1-14)	Change
39	January 1 - June 30	10.5%	4,684,990	-	200,770	3,120	44,140	824,200	22,800	3,630	5,783,650	5,421,780	6.67%
40	January 1 - June 30	6.0%	22,185,120	-	2,240	161,620	79,960	3,970,270	131,160	62,480	26,592,850	24,569,900	8.23%
41	Subtotal-January-June		26,870,110	-	203,010	164,740	124,100	4,794,470	153,960	66,110	32,376,500	29,991,680	7.95%
42	July 1 - December 31	10.5%	4,339,000	-	60,360	2,340	31,380	906,520	15,290	2,640	5,357,530	4,931,310	8.64%
43	July 1 - December 31	6.0%	23,301,220	650	-	154,640	93,230	4,465,040	123,400	65,070	28,203,250	26,137,340	7.90%
44	Subtotal-July-December		27,640,220	650	60,360	156,980	124,610	5,371,560	138,690	67,710	33,560,780	31,068,650	8.02%
45	Total (Used in Assmt Table)		54,510,330	650	263,370	321,720	248,710	10,166,030	292,650	133,820	65,937,280	61,060,330	7.99%
	Financial Summary (CAFR)		1	1 HC	1A	1C	1G	1L	1P	1S	Tax Year 2014	Tax Year 2013	%
46	Non Manufacture - Real		281,079,070	191,570	11,060	1,691,150	1,081,510	77,857,230	1,297,960	678,690	363,888,240	354,259,000	2.72%
47	Non Manufacture - Personal		66,035,780	650	263,370	324,950	276,540	12,920,250	333,500	140,130	80,295,170	75,561,720	6.26%
48	Total Non Manufacture		347,114,850	192,220	274,430	2,016,100	1,358,050	90,777,480	1,631,460	818,820	444,183,410	429,820,720	3.34%
49	Manufacture - Real		3,667,090	-	-	-	23,100	283,300	-	-	3,973,490	6,815,830	-41.70%
50	Manufacture - Personal		41,679,890	-	-	-	284,400	3,821,540	259,230	117,360	46,162,420	48,314,710	-4.45%
51	Total Manufacture		45,346,980	-	-	-	307,500	4,104,840	259,230	117,360	50,135,910	55,130,540	-9.06%
52	Total Real Property		284,746,160	191,570	11,060	1,691,150	1,104,610	78,140,530	1,297,960	678,690	367,861,730	361,074,830	1.88%
53	Total Personal Property		107,715,670	650	263,370	324,950	560,940	16,741,790	592,730	257,490	126,457,590	123,876,430	2.08%
54	Total Prop Tax Assessment		392,461,830	192,220	274,430	2,016,100	1,665,550	94,882,320	1,890,690	936,180	494,319,320	484,951,260	1.93%

Lexington County												
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Lexington County Auditor's Office												
	Tax Year 2014		DISTRICT TWO							Tax Year 2014	Tax Year 2013	%
	TYPE	Ratio	2	2C	2CT	2L	2S	2W	2WT	District 2	(07-1-14)	CHG
1	Real Estate-Legal Residence	4.0%	34,712,130	13,076,020	144,080	-	5,198,110	17,728,790	761,370	71,620,500	71,144,130	0.67%
2	Real Estate-Non Legal Residence	6.0%	37,780,160	15,348,870	3,792,530	450,830	3,681,100	25,127,370	2,328,450	88,509,310	86,828,300	1.94%
3	Real Estate-Ag Use	4.0%	112,730	2,740	50	-	3,490	1,690	-	120,700	123,330	-2.13%
4	Real Estate-Ag Use	6.0%	22,540	5,990	-	-	-	240	-	28,770	28,190	2.06%
5	Acres/Lots/Improve-Total (R)		72,627,560	28,433,620	3,936,660	450,830	8,882,700	42,858,090	3,089,820	160,279,280	158,123,950	1.36%
6	Real-Vehicles (AR)	4.0%	4,010	-	-	-	-	-	-	4,010	5,140	-21.98%
7	Real-Boats (BR)	4.0%	-	-	-	-	-	-	-	-	-	0.00%
8	Total Property as Real		4,010	-	-	-	-	-	-	4,010	5,140	-21.98%
9	Mobile Home-Legal Residence	4.0%	819,320	36,360	-	-	-	30,610	-	886,290	899,770	-1.50%
10	Mobile Home-Non Legal Residence	6.0%	1,383,170	40,780	-	-	380	73,860	-	1,498,190	1,412,480	6.07%
11	Mobile Home-Total (H)		2,202,490	77,140	-	-	380	104,470	-	2,384,480	2,312,250	3.12%
12	Subtotal -Real/Mobile Homes		74,834,060	28,510,760	3,936,660	450,830	8,883,080	42,962,560	3,089,820	162,667,770	160,441,340	1.39%
13	MFG Acres/Lots/Improve (MR)	10.5%	2,663,640	699,180	-	-	26,880	695,320	132,300	4,217,320	4,234,480	-0.41%
14	MFG Personal (MP)	10.5%	2,110,710	704,750	-	-	43,100	279,290	147,890	3,285,740	3,096,570	6.11%
15	MFG Utilities (MPU)	10.5%	9,331,420	4,882,480	-	-	394,110	3,360,690	-	17,968,700	16,820,810	6.82%
16	MFG Depreciation ** (ME)	10.5%	789,380	380,840	-	-	17,980	13,960	43,300	1,245,460	1,290,180	-3.47%
17	X MFG Acres/Lots/Imp (XR)	10.5%	239,820	-	-	-	-	-	-	239,820	425,150	-43.59%
18	X MFG Personal (XP)	10.5%	1,782,040	70,690	-	-	6,210	145,750	371,020	2,375,710	3,075,370	-22.75%
19	X MFG Utilities (XPU)	10.5%	-	-	-	-	-	-	-	-	-	0.00%
20	X MFG Depreciation ** (XE)	10.5%	-	-	-	-	-	-	-	-	-	0.00%
21	Aircraft (C)	10.5%	2,175,790	6,630	-	-	-	-	-	2,182,420	2,443,840	-10.70%
22	Business Personal-County (F)	10.5%	689,320	673,590	-	-	30,740	271,930	-	1,665,580	1,620,120	2.81%
23	Business Personal-State (T)	10.5%	8,458,940	2,824,640	-	-	188,400	2,175,710	-	13,647,690	13,186,870	3.49%
24	Watercraft (B)	10.5%	446,030	103,180	-	-	47,470	189,360	-	786,040	748,270	5.05%
25	Subtotal		28,687,090	10,345,980	-	-	754,890	7,132,010	694,510	47,614,480	46,941,660	1.43%
26	Total W/O Vehicles		103,521,150	38,856,740	3,936,660	450,830	9,637,970	50,094,570	3,784,330	210,282,250	207,383,000	1.40%
27	Motor Vehicles (see Summary)		16,065,580	5,672,210	960	-	1,671,890	6,679,200	14,970	30,104,810	28,617,340	5.20%
28	Total Prop Tax Assessment		119,586,730	44,528,950	3,937,620	450,830	11,309,860	56,773,770	3,799,300	240,387,060	236,000,340	1.86%
29	Fee for Service (S)		-	-	-	-	-	-	-	-	-	0.00%
30	Non-Negotiated FILOT (W)		4,484,660	-	-	-	-	-	-	4,484,660	4,346,090	3.19%
31	Negotiated FILOT (V)		10,919,020	24,197,850	-	-	-	-	-	35,116,870	31,907,620	10.06%
32	Subtotal		15,403,680	24,197,850	-	-	-	-	-	39,601,530	36,253,710	9.23%
33	Combined Total Assessment		134,990,410	68,726,800	3,937,620	450,830	11,309,860	56,773,770	3,799,300	279,988,590	272,254,050	2.84%
34	Industrial Abatements		2,021,860	70,690	-	-	6,210	145,750	371,020	2,615,530	3,500,520	-25.28%
35	Total Prop Tax Minus Abate *		117,564,870	44,458,260	3,937,620	450,830	11,303,650	56,628,020	3,428,280	237,771,530	232,499,820	2.27%
	* Does not include FILOT											
	** Actual Paid-Tax Year 2014											

	Lexington County											
	Final Assessments * Tax Year 2014 * (tb622 07 12-2015)											
	Lexington County Auditor's Office											
			DISTRICT TWO							Tax Year 2014	Tax Year 2013	%
	TYPE	Ratio	2	2C	2CT	2L	2S	2W	2WT	District 2	(07-1-14)	CHG
36	Real Estate-Legal Residence	4.0%	34,712,130	13,076,020	144,080	-	5,198,110	17,728,790	761,370	71,620,500	71,144,130	0.67%
37	Mobile Home-Legal Residence	4.0%	819,320	36,360	-	-	-	30,610	-	886,290	899,770	-1.50%
38	Total Legal Residence		35,531,450	13,112,380	144,080	-	5,198,110	17,759,400	761,370	72,506,790	72,043,900	0.64%
	Motor Vehicle Summary		DISTRICT TWO							Tax Year 2014	Tax Year 2013	%
	Calendar Year 2014 (Paid)		2	2C	2CT	2L	2S	2W	2WT	District 2	(07-1-14)	CHG
39	January 1 - June 30	10.5%	2,457,610	893,030	-	-	357,080	936,610	-	4,644,330	4,531,230	2.50%
40	January 1 - June 30	6.0%	5,470,330	1,715,180	910	-	602,440	2,308,570	-	10,097,430	9,380,610	7.64%
41	Subtotal-January-June		7,927,940	2,608,210	910	-	959,520	3,245,180	-	14,741,760	13,911,840	5.97%
42	July 1 - December 31	10.5%	2,732,160	1,190,540	-	-	126,310	1,019,140	11,790	5,079,940	5,077,550	0.05%
43	July 1 - December 31	6.0%	5,405,480	1,873,460	50	-	586,060	2,414,880	3,180	10,283,110	9,627,950	6.80%
44	Subtotal-July-December		8,137,640	3,064,000	50	-	712,370	3,434,020	14,970	15,363,050	14,705,500	4.47%
45	Total (Used in Assmt Table)		16,065,580	5,672,210	960	-	1,671,890	6,679,200	14,970	30,104,810	28,617,340	5.20%
	Financial Summary (CAFR)		2	2C	2CT	2L	2S	2W	2WT	Tax Year 2014	Tax Year 2013	%
46	Non Manufacture - Real		74,834,060	28,510,760	3,936,660	450,830	8,883,080	42,962,560	3,089,820	162,667,770	160,441,340	1.39%
47	Non Manufacture - Personal		27,835,660	9,280,250	960	-	1,938,500	9,316,200	14,970	48,386,540	46,616,440	3.80%
48	Total Non Manufacture		102,669,720	37,791,010	3,937,620	450,830	10,821,580	52,278,760	3,104,790	211,054,310	207,057,780	1.93%
49	Manufacture - Real		2,903,460	699,180	-	-	26,880	695,320	132,300	4,457,140	4,659,630	-4.35%
50	Manufacture - Personal		14,013,550	6,038,760	-	-	461,400	3,799,690	562,210	24,875,610	24,282,930	2.44%
51	Total Manufacture		16,917,010	6,737,940	-	-	488,280	4,495,010	694,510	29,332,750	28,942,560	1.35%
52	Total Real Property		77,737,520	29,209,940	3,936,660	450,830	8,909,960	43,657,880	3,222,120	167,124,910	165,100,970	1.23%
53	Total Personal Property		41,849,210	15,319,010	960	-	2,399,900	13,115,890	577,180	73,262,150	70,899,370	3.33%
54	Total Prop Tax Assessment		119,586,730	44,528,950	3,937,620	450,830	11,309,860	56,773,770	3,799,300	240,387,060	236,000,340	1.86%

	Lexington County													
	Final Assessments * Tax Year 2014 * (tb622 07 12-2015)													
	Lexington County Auditor's Office													
	Tax Year 2014		DISTRICT THREE			Tax Year 2014	Tax Year 2013	%	DISTRICT FOUR			Tax Year 2014	Tax Year 2013	%
	TYPE	Ratio	3	3 HC	3B	District 3	(07-1-14)	CHG	4	4 SR	4S	District 4	(07-1-14)	CHG
1	Real Estate-Legal Residence	4.0%	8,155,110	2,406,350	4,335,650	14,897,110	14,775,780	0.82%	10,083,790	60,040	522,050	10,665,880	10,520,020	1.39%
2	Real Estate-Non Legal Residence	6.0%	5,647,050	874,640	6,662,710	13,184,400	13,233,880	-0.37%	6,216,630	82,150	723,820	7,022,600	7,069,630	-0.67%
3	Real Estate-Ag Use	4.0%	356,720	83,460	16,200	456,380	446,330	2.25%	350,930	6,350	6,110	363,390	361,020	0.66%
4	Real Estate-Ag Use	6.0%	18,340	-	640	18,980	18,970	0.05%	14,760	1,820	-	16,580	16,590	-0.06%
5	Acres/Lots/Improve-Total (R)		14,177,220	3,364,450	11,015,200	28,556,870	28,474,960	0.29%	16,666,110	150,360	1,251,980	18,068,450	17,967,260	0.56%
6	Real-Vehicles (AR)	4.0%	440	-	-	440	570	-22.81%	670	-	-	670	8,480	-92.10%
7	Real-Boats (BR)	4.0%	-	-	-	-	-	0.00%	-	-	-	-	-	0.00%
8	Total Property as Real		440	-	-	440	570	-22.81%	670	-	-	670	8,480	-92.10%
9	Mobile Home-Legal Residence	4.0%	314,400	77,010	15,970	407,380	394,730	3.20%	1,650,070	8,960	16,410	1,675,440	1,681,870	-0.38%
10	Mobile Home-Non Legal Residen	6.0%	233,050	38,690	10,230	281,970	288,000	-2.09%	1,258,910	3,560	11,870	1,274,340	1,229,200	3.67%
11	Mobile Home-Total (H)		547,450	115,700	26,200	689,350	682,730	0.97%	2,908,980	12,520	28,280	2,949,780	2,911,070	1.33%
12	Subtotal -Real/Mobile Homes		14,725,110	3,480,150	11,041,400	29,246,660	29,158,260	0.30%	19,575,760	162,880	1,280,260	21,018,900	20,886,810	0.63%
13	MFG Acres/Lots/Improve (MR)	10.5%	403,940	-	313,850	717,790	733,330	-2.12%	230,490	7,420	-	237,910	197,860	20.24%
14	MFG Personal (MP)	10.5%	269,330	-	159,280	428,610	427,890	0.17%	87,410	1,420	-	88,830	61,340	44.82%
15	MFG Utilities (MPU)	10.5%	2,729,240	-	1,348,000	4,077,240	3,846,030	6.01%	4,734,090	-	281,150	5,015,240	4,880,980	2.75%
16	MFG Depreciation ** (ME)	10.5%	262,340	-	139,880	402,220	397,310	1.24%	40,610	1,390	-	42,000	34,350	22.27%
17	X MFG Acres/Lots/Imp (XR)	10.5%	-	-	-	-	-	0.00%	129,620	-	-	129,620	128,730	0.69%
18	X MFG Personal (XP)	10.5%	80,700	-	269,660	350,360	340,610	2.86%	937,190	-	-	937,190	1,047,860	-10.56%
19	X MFG Utilities (XPU)	10.5%	-	-	-	-	-	0.00%	-	-	-	-	-	0.00%
20	X MFG Depreciation ** (XE)	10.5%	-	-	-	-	-	0.00%	-	-	-	-	-	0.00%
21	Aircraft (C)	10.5%	7,350	-	1,030	8,380	8,250	1.58%	-	1,250	-	1,250	2,880	-56.60%
22	Business Personal-County (F)	10.5%	11,660	-	61,000	72,660	77,590	-6.35%	46,450	-	6,240	52,690	8,310	534.06%
23	Business Personal-State (T)	10.5%	361,780	-	820,100	1,181,880	876,410	34.85%	646,860	11,220	49,540	707,620	688,130	2.83%
24	Watercraft (B)	10.5%	394,140	4,160	41,740	440,040	416,610	5.62%	185,820	10,050	3,070	198,940	195,030	2.00%
25	Subtotal		4,520,480	4,160	3,154,540	7,679,180	7,124,030	7.79%	7,038,540	32,750	340,000	7,411,290	7,245,470	2.29%
26	Total W/O Vehicles		19,245,590	3,484,310	14,195,940	36,925,840	36,282,290	1.77%	26,614,300	195,630	1,620,260	28,430,190	28,132,280	1.06%
27	Motor Vehicles (see Summary)		3,030,100	130	1,540,200	4,570,430	4,262,940	7.21%	4,753,580	227,070	190,270	5,170,920	4,911,370	5.28%
28	Total Prop Tax Assessment		22,275,690	3,484,440	15,736,140	41,496,270	40,545,230	2.35%	31,367,880	422,700	1,810,530	33,601,110	33,043,650	1.69%
29	Fee for Service (S)		-	-	-	-	-	0.00%	-	-	-	-	-	0.00%
30	Non-Negotiated FILOT (W)		-	-	38,170	38,170	38,170	0.00%	-	-	-	-	-	0.00%
31	Negotiated FILOT (V)		-	-	507,050	507,050	522,320	-2.92%	1,159,300	-	-	1,159,300	1,313,760	-11.76%
32	Subtotal		-	-	545,220	545,220	560,490	-2.72%	1,159,300	-	-	1,159,300	1,313,760	-11.76%
33	Combined Total Assessment		22,275,690	3,484,440	16,281,360	42,041,490	41,105,720	2.28%	32,527,180	422,700	1,810,530	34,760,410	34,357,410	1.17%
34	Industrial Abatements		80,700	-	269,660	350,360	340,610	2.86%	1,066,810	-	-	1,066,810	1,176,590	-9.33%
35	Total Prop Tax Minus Abate *		22,194,990	3,484,440	15,466,480	41,145,910	40,204,620	2.34%	30,301,070	422,700	1,810,530	32,534,300	31,867,060	2.09%
	* Does not include FILOT													
	** Actual Paid-Tax Year 2014													

	Lexington County														
	Final Assessments * Tax Year 2014 * (tb622 07 12-2015)														
	Lexington County Auditor's Office														
			DISTRICT THREE			Tax Year 2014	Tax Year 2013		%	DISTRICT FOUR			Tax Year 2014	Tax Year 2013	%
	TYPE	Ratio	3	3 HC	3B	District 3	(07-1-14)	CHG		4	4 SR	4S	District 4	(07-1-14)	CHG
36	Real Estate-Legal Residence	4.0%	8,155,110	2,406,350	4,335,650	14,897,110	14,775,780	0.82%		10,083,790	60,040	522,050	10,665,880	10,520,020	1.39%
37	Mobile Home-Legal Residence	4.0%	314,400	77,010	15,970	407,380	394,730	3.20%		1,650,070	8,960	16,410	1,675,440	1,681,870	-0.38%
38	Total Legal Residence		8,469,510	2,483,360	4,351,620	15,304,490	15,170,510	0.88%		11,733,860	69,000	538,460	12,341,320	12,201,890	1.14%
	Motor Vehicle Summary		DISTRICT THREE			Tax Year 2014	Tax Year 2013		%	DISTRICT FOUR			Tax Year 2014	Tax Year 2013	%
	Calendar Year 2014 (Paid)		3	3 HC	3B	District 3	(07-1-14)	CHG		4	4 SR	4S	District 4	(07-1-14)	CHG
39	January 1 - June 30	10.5%	146,630	-	178,020	324,650	294,590	10.20%		172,020	3,460	330	175,810	192,180	-8.52%
40	January 1 - June 30	6.0%	1,338,770	-	611,240	1,950,010	1,829,950	6.56%		2,255,350	108,360	92,310	2,456,020	2,345,840	4.70%
41	Subtotal-January-June		1,485,400	-	789,260	2,274,660	2,124,540	7.07%		2,427,370	111,820	92,640	2,631,830	2,538,020	3.70%
42	July 1 - December 31	10.5%	155,410	-	104,720	260,130	256,950	1.24%		170,500	2,940	-	173,440	180,230	-3.77%
43	July 1 - December 31	6.0%	1,389,290	130	646,220	2,035,640	1,881,450	8.20%		2,155,710	112,310	97,630	2,365,650	2,193,120	7.87%
44	Subtotal-July-December		1,544,700	130	750,940	2,295,770	2,138,400	7.36%		2,326,210	115,250	97,630	2,539,090	2,373,350	6.98%
45	Total (Used in Assmt Table)		3,030,100	130	1,540,200	4,570,430	4,262,940	7.21%		4,753,580	227,070	190,270	5,170,920	4,911,370	5.28%
	Financial Summary (CAFR)		3	3 HC	3B	Tax Year 2014	Tax Year 2013		%	4	4 SR	4S	Tax Year 2014	Tax Year 2013	%
46	Non Manufacture - Real		14,725,110	3,480,150	11,041,400	29,246,660	29,158,260	0.30%		19,575,760	162,880	1,280,260	21,018,900	20,886,810	0.63%
47	Non Manufacture - Personal		3,805,030	4,290	2,464,070	6,273,390	5,641,800	11.19%		5,632,710	249,590	249,120	6,131,420	5,805,720	5.61%
48	Total Non Manufacture		18,530,140	3,484,440	13,505,470	35,520,050	34,800,060	2.07%		25,208,470	412,470	1,529,380	27,150,320	26,692,530	1.72%
49	Manufacture - Real		403,940	-	313,850	717,790	733,330	-2.12%		360,110	7,420	-	367,530	326,590	12.54%
50	Manufacture - Personal		3,341,610	-	1,916,820	5,258,430	5,011,840	4.92%		5,799,300	2,810	281,150	6,083,260	6,024,530	0.97%
51	Total Manufacture		3,745,550	-	2,230,670	5,976,220	5,745,170	4.02%		6,159,410	10,230	281,150	6,450,790	6,351,120	1.57%
52	Total Real Property		15,129,050	3,480,150	11,355,250	29,964,450	29,891,590	0.24%		19,935,870	170,300	1,280,260	21,386,430	21,213,400	0.82%
53	Total Personal Property		7,146,640	4,290	4,380,890	11,531,820	10,653,640	8.24%		11,432,010	252,400	530,270	12,214,680	11,830,250	3.25%
54	Total Prop Tax Assessment		22,275,690	3,484,440	15,736,140	41,496,270	40,545,230	2.35%		31,367,880	422,700	1,810,530	33,601,110	33,043,650	1.69%

Lexington County

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Lexington County Auditor's Office

DISTRICT FIVE													
Tax Year 2014		Ratio	DISTRICT FIVE									Tax Year 2014	%
Type			5	5 FD	5 FW	5 IP	5AFD	5AFE	5C	5I	5IFD	District 5	
1	Real Estate-Legal Residence	4.0%	56,225,430	37,093,170	26,102,270	134,020	280,690	-	2,836,100	3,550	7,566,140	130,241,370	1.13%
2	Real Estate-Non Legal Residence	6.0%	17,066,030	28,528,670	7,826,640	237,580	17,352,030	1,181,700	5,388,350	386,180	8,351,750	86,318,930	-0.52%
3	Real Estate-Ag Use	4.0%	92,420	4,620	8,750	-	-	-	1,580	-	210	107,580	0.31%
4	Real Estate-Ag Use	6.0%	1,480	5,820	340	-	-	230	-	-	-	7,870	-9.12%
5	Acres/Lots/Improve-Total (R)		73,385,360	65,632,280	33,938,000	371,600	17,632,720	1,181,930	8,226,030	389,730	15,918,100	216,675,750	0.47%
6	Real-Vehicles (AR)	4.0%	12,070	7,740	-	-	-	-	-	-	-	19,810	53.45%
7	Real-Boats (BR)	4.0%	1,830	630	-	-	-	-	-	-	-	2,460	27.46%
8	Total Property as Real		13,900	8,370	-	-	-	-	-	-	-	22,270	50.07%
9	Mobile Home-Legal Residence	4.0%	164,950	6,360	19,980	-	-	-	1,950	-	100	193,340	0.18%
10	Mobile Home-Non Legal Residence	6.0%	112,640	4,710	9,780	-	-	-	6,030	-	710	133,910	2.70%
11	Mobile Home-Total (H)		277,590	11,070	29,760	40	-	-	7,980	-	810	327,250	1.20%
12	Subtotal -Real/Mobile Homes		73,676,850	65,651,720	33,967,760	371,640	17,632,720	1,181,930	8,234,010	389,730	15,918,910	217,025,270	0.47%
13	MFG Acres/Lots/Improve (MR)	10.5%	21,720	1,244,080	-	-	-	-	-	-	-	1,265,800	0.05%
14	MFG Personal (MP)	10.5%	10,470	1,509,350	-	-	-	-	30	-	-	1,519,850	-0.52%
15	MFG Utilities (MPU)	10.5%	3,814,390	8,254,130	18,781,630	-	171,840	-	1,027,960	-	1,207,220	33,257,170	3.59%
16	MFG Depreciation ** (ME)	10.5%	4,030	1,508,980	-	-	-	-	20	-	-	1,513,030	-0.01%
17	X MFG Acres/Lots/Imp (XR)	10.5%	-	-	-	-	-	-	-	-	-	-	0.00%
18	X MFG Personal (XP)	10.5%	-	199,890	-	-	-	-	110	-	-	200,000	1898.00%
19	X MFG Utilities (XPU)	10.5%	-	-	2,983,420	-	-	-	-	-	-	2,983,420	9.59%
20	X MFG Depreciation ** (XE)	10.5%	-	-	-	-	-	-	-	-	-	-	0.00%
21	Aircraft (C)	10.5%	147,050	13,920	10,510	780	-	-	-	-	-	172,260	29.70%
22	Business Personal-County (F)	10.5%	222,410	734,830	34,220	-	147,520	-	417,220	-	146,690	1,702,890	2.15%
23	Business Personal-State (T)	10.5%	1,147,310	3,453,550	157,060	-	2,119,160	70	432,460	-	235,530	7,545,140	15.80%
24	Watercraft (B)	10.5%	2,131,340	299,130	549,320	6,090	590	-	33,850	7,390	42,090	3,069,800	8.34%
25	Subtotal		7,498,720	17,217,860	22,516,160	6,870	2,439,110	70	1,911,650	7,390	1,631,530	53,229,360	5.84%
26	Total W/O Vehicles		81,175,570	82,869,580	56,483,920	378,510	20,071,830	1,182,000	10,145,660	397,120	17,550,440	270,254,630	1.48%
27	Motor Vehicles (see Summary)		8,875,690	10,960,250	4,401,960	9,330	564,680	1,160	832,710	33,100	1,788,540	27,467,420	8.24%
28	Total Prop Tax Assessment		90,051,260	93,829,830	60,885,880	387,840	20,636,510	1,183,160	10,978,370	430,220	19,338,980	297,722,050	2.07%
29	Fee for Service (S)		-	460,890	-	-	-	-	-	-	-	460,890	0.00%
30	Non-Negotiated FILOT (W)		-	81,440	-	-	-	-	-	-	-	81,440	0.00%
31	Negotiated FILOT (V)		-	3,905,710	-	-	-	-	-	-	-	3,905,710	-13.05%
32	Subtotal		-	4,448,040	-	-	-	-	-	-	-	4,448,040	-11.64%
33	Combined Total Assessment		90,051,260	98,277,870	60,885,880	387,840	20,636,510	1,183,160	10,978,370	430,220	19,338,980	302,170,090	1.84%
34	Industrial Abatements		-	199,890	2,983,420	-	-	-	110	-	-	3,183,420	16.51%
35	Total Prop Tax Minus Abate *		90,051,260	93,629,940	57,902,460	387,840	20,636,510	1,183,160	10,978,260	430,220	19,338,980	294,538,630	1.94%
	* Does not include FILOT												
	** Actual Paid-Tax Year 2014												

Lexington County

Final Assessments * Tax Year 2014 * (tb622 07 12-2015)

Lexington County Auditor's Office

DISTRICT FIVE													Tax Year 2014	Tax Year 2013	%
Type	Ratio	5	5 FD	5 FW	5 IP	5AFD	5AFE	5C	5I	5IFD	District 5			(07-1-14)	CHG
36 Real Estate-Legal Residence	4.0%	56,225,430	37,093,170	26,102,270	134,020	280,690	-	2,836,100	3,550	7,566,140	130,241,370			128,786,980	1.13%
37 Mobile Home-Legal Residence	4.0%	164,950	6,360	19,980	-	-	-	1,950	-	100	193,340			192,990	0.18%
38 Total Legal Residence		56,390,380	37,099,530	26,122,250	134,020	280,690	-	2,838,050	3,550	7,566,240	130,434,710			128,979,970	1.13%
DISTRICT FIVE													Tax Year 2014	Tax Year 2013	%
Motor Vehicle Summary		5	5 FD	5 FW	5 IP	5AFD	5AFE	5C	5I	5IFD	District 5			(07-1-14)	CHG
Calendar Year 2014 (Paid)															
39 January 1 - June 30	10.5%	477,530	1,398,410	233,360	-	149,200	-	76,650	1,190	127,680	2,464,020			1,972,260	24.93%
40 January 1 - June 30	6.0%	3,878,110	4,215,380	1,905,950	4,680	69,100	1,160	301,820	22,320	706,800	11,105,320			10,582,280	4.94%
41 Subtotal-January-June		4,355,640	5,613,790	2,139,310	4,680	218,300	1,160	378,470	23,510	834,480	13,569,340			12,554,540	8.08%
42 July 1 - December 31	10.5%	412,220	892,330	137,010	2,070	278,730	-	99,390	-	129,490	1,951,240			1,704,350	14.49%
43 July 1 - December 31	6.0%	4,107,830	4,454,130	2,125,640	2,580	67,650	-	354,850	9,590	824,570	11,946,840			11,117,940	7.46%
44 Subtotal-July-December		4,520,050	5,346,460	2,262,650	4,650	346,380	-	454,240	9,590	954,060	13,898,080			12,822,290	8.39%
45 Total (Used in Assmt Table)		8,875,690	10,960,250	4,401,960	9,330	564,680	1,160	832,710	33,100	1,788,540	27,467,420			25,376,830	8.24%
Financial Summary (CAFR)													Tax Year 2014	Tax Year 2013	%
46 Non Manufacture - Real		73,676,850	65,651,720	33,967,760	371,640	17,632,720	1,181,930	8,234,010	389,730	15,918,910	217,025,270			216,010,800	0.47%
47 Non Manufacture - Personal		12,523,800	15,461,680	5,153,070	16,200	2,831,950	1,230	1,716,240	40,490	2,212,850	39,957,510			36,525,440	9.40%
48 Total Non Manufacture		86,200,650	81,113,400	39,120,830	387,840	20,464,670	1,183,160	9,950,250	430,220	18,131,760	256,982,780			252,536,240	1.76%
49 Manufacture - Real		21,720	1,244,080	-	-	-	-	-	-	-	1,265,800			1,265,120	0.05%
50 Manufacture - Personal		3,828,890	11,472,350	21,765,050	-	171,840	-	1,028,120	-	1,207,220	39,473,470			37,878,170	4.21%
51 Total Manufacture		3,850,610	12,716,430	21,765,050	-	171,840	-	1,028,120	-	1,207,220	40,739,270			39,143,290	4.08%
52 Total Real Property		73,698,570	66,895,800	33,967,760	371,640	17,632,720	1,181,930	8,234,010	389,730	15,918,910	218,291,070			217,275,920	0.47%
53 Total Personal Property		16,352,690	26,934,030	26,918,120	16,200	3,003,790	1,230	2,744,360	40,490	3,420,070	79,430,980			74,403,610	6.76%
54 Total Prop Tax Assessment		90,051,260	93,829,830	60,885,880	387,840	20,636,510	1,183,160	10,978,370	430,220	19,338,980	297,722,050			291,679,530	2.07%

Lexington County										
Prelim Assessments * Tax Year 2015 * (tb622 02 04-2016)										
Lexington County Auditor's Office										
	Tax Year 2015		Total Districts					Tax Year 2015	Tax Year 2014	%
	TYPE		1	2	3	4	5	Total	(07-1-15)	Change
1	Real Estate-Legal Residence	4.0%	250,477,660	70,236,920	14,597,530	10,071,460	125,673,630	471,057,200	474,540,440	-0.73%
2	Real Estate-Non Legal Residence	6.0%	116,159,240	91,484,140	13,066,860	7,231,330	88,173,350	316,114,920	304,072,950	3.96%
3	Real Estate-Ag Use	4.0%	1,305,580	121,000	438,020	358,890	104,400	2,327,890	2,409,460	-3.39%
4	Real Estate-Ag Use	6.0%	19,240	26,460	12,300	16,580	7,160	81,740	96,910	-15.65%
5	Acres/Lots/Improve-Total (R)		367,961,720	161,868,520	28,114,710	17,678,260	213,958,540	789,581,750	781,119,760	1.08%
6	Real-Vehicles (AR)	4.0%	23,110	10,280	710	1,330	-	35,430	58,670	-39.61%
7	Real-Boats (BR)	4.0%	480	-	-	-	2,240	2,720	2,460	10.57%
8	Total Property as Real		23,590	10,280	710	1,330	2,240	38,150	61,130	-37.59%
9	Mobile Home-Legal Residence	4.0%	2,720,130	666,490	317,780	1,248,700	142,930	5,096,030	6,650,710	-23.38%
10	Mobile Home-Non Legal Residence	6.0%	2,521,040	1,297,550	265,350	1,154,330	112,170	5,350,440	6,015,240	-11.05%
11	Mobile Home-Total (H)		5,241,170	1,964,040	583,130	2,403,030	255,100	10,446,470	12,665,950	-17.52%
12	Subtotal -Real/Mobile Homes		373,226,480	163,842,840	28,698,550	20,082,620	214,215,880	800,066,370	793,846,840	0.78%
13	MFG Acres/Lots/Improve (MR)	10.5%	6,534,590	4,140,450	734,590	374,550	1,303,290	13,087,470	10,322,740	26.78%
14	MFG Personal (MP)	10.5%	5,219,620	2,789,630	423,150	100,090	1,120,920	9,653,410	7,251,460	33.12%
15	MFG Utilities (MPU)	10.5%	42,505,460	19,005,150	4,151,250	4,817,700	34,041,560	104,521,120	101,113,270	3.37%
16	MFG Depreciation ** (ME)	10.5%	792,200	1,245,460	402,220	42,000	1,513,030	3,994,910	3,994,910	0.00%
17	X MFG Acres/Lots/Imp (XR)	10.5%	310,840	230,580	-	1,020	-	542,440	459,010	18.18%
18	X MFG Personal (XP)	10.5%	2,186,740	2,332,120	418,200	939,930	311,790	6,188,780	6,180,790	0.13%
19	X MFG Utilities (XPU)	10.5%	158,750	-	-	-	2,144,720	2,303,470	3,312,760	-30.47%
20	X MFG Depreciation ** (XE)	10.5%	-	-	-	-	-	-	-	0.00%
21	Aircraft (C)	10.5%	125,040	2,077,590	8,080	8,610	160,690	2,380,010	2,462,890	-3.37%
22	Business Personal-County (F)	10.5%	1,066,650	1,739,610	69,500	45,290	1,583,450	4,504,500	4,434,480	1.58%
23	Business Personal-State (T)	10.5%	10,670,890	15,581,630	1,015,800	727,580	8,206,350	36,202,250	32,340,860	11.94%
24	Watercraft (B)	10.5%	4,653,440	901,640	484,570	221,060	3,282,580	9,543,290	8,554,940	11.55%
25	Subtotal		74,224,220	50,043,860	7,707,360	7,277,830	53,668,380	192,921,650	180,428,110	6.92%
26	Total W/O Vehicles		447,450,700	213,886,700	36,405,910	27,360,450	267,884,260	992,988,020	974,274,950	1.92%
27	Motor Vehicles (Summary)-(A)		69,875,440	30,310,170	4,593,870	5,241,610	27,785,770	137,806,860	133,250,860	3.42%
28	Total Prop Tax Assessment		517,326,140	244,196,870	40,999,780	32,602,060	295,670,030	1,130,794,880	1,107,525,810	2.10%
29	Fee for Service (S)		-	-	-	-	367,370	367,370	460,890	-20.29%
30	Non-Negotiated FILOT (W)		251,580	4,606,040	38,360	-	81,380	4,977,360	4,825,860	3.14%
31	Negotiated FILOT (V)		32,009,380	40,522,020	501,020	1,141,200	3,608,350	77,781,970	70,514,710	10.31%
32	Subtotal		32,260,960	45,128,060	539,380	1,141,200	4,057,100	83,126,700	75,801,460	9.66%
33	Combined Total Assessment		549,587,100	289,324,930	41,539,160	33,743,260	299,727,130	1,213,921,580	1,183,327,270	2.59%
34	Industrial Abatements		2,656,330	2,562,700	418,200	940,950	2,456,510	9,034,690	9,952,560	-9.22%
35	Total Prop Tax Minus Abate *		514,669,810	241,634,170	40,581,580	31,661,110	293,213,520	1,121,760,190	1,097,573,250	2.20%
	* Does not include FILOT									
	** Actual Paid-Tax Year 2014									

Lexington County										
Prelim Assessments * Tax Year 2015 * (tb622 02 04-2016)										
Lexington County Auditor's Office										
			Total Districts					Tax Year 2015	Tax Year 2014	%
	TYPE	Ratio	1	2	3	4	5	Total	(07-1-15)	Change
36	Real Estate-Legal Residence	4.0%	250,477,660	70,236,920	14,597,530	10,071,460	125,673,630	471,057,200	474,540,440	-0.73%
37	Mobile Home-Legal Residence	4.0%	2,720,130	666,490	317,780	1,248,700	142,930	5,096,030	6,650,710	-23.38%
38	Total Legal Residence		253,197,790	70,903,410	14,915,310	11,320,160	125,816,560	476,153,230	481,191,150	-1.05%
	Motor Vehicle Summary (A)		Total Districts					Tax Year 2015	Tax Year 2014	%
	<u>Calendar Year 2015 (Paid)</u>	Ratio	1	2	3	4	5	Total	(07-1-15)	Change
39	January 1 - June 30	10.5%	7,917,570	4,135,850	352,200	185,410	2,653,630	15,244,660	13,392,460	13.83%
40	January 1 - June 30	6.0%	28,340,080	10,562,780	2,010,740	2,564,540	11,573,950	55,052,090	52,201,630	5.46%
41	Subtotal-January-June		36,257,650	14,698,630	2,362,940	2,749,950	14,227,580	70,296,750	65,594,090	7.17%
42	July 1 - December 31	10.5%	4,931,010	5,433,560	256,020	146,020	1,791,150	12,557,760	12,822,280	-2.06%
43	July 1 - December 31	6.0%	28,686,780	10,177,980	1,974,910	2,345,640	11,767,040	54,952,350	54,834,490	0.21%
44	Subtotal-July-December		33,617,790	15,611,540	2,230,930	2,491,660	13,558,190	67,510,110	67,656,770	-0.22%
45	Total (Used in Assmt Table)		69,875,440	30,310,170	4,593,870	5,241,610	27,785,770	137,806,860	133,250,860	3.42%
	Financial Summary (CAFR)		1	2	3	4	5	Tax Year 2015	Tax Year 2014	%
46	Non Manufacture - Real		373,226,480	163,842,840	28,698,550	20,082,620	214,215,880	800,066,370	793,846,840	0.78%
47	Non Manufacture - Personal		86,391,460	50,610,640	6,171,820	6,244,150	41,018,840	190,436,910	181,044,030	5.19%
48	Total Non Manufacture		459,617,940	214,453,480	34,870,370	26,326,770	255,234,720	990,503,280	974,890,870	1.60%
49	Manufacture - Real		6,845,430	4,371,030	734,590	375,570	1,303,290	13,629,910	10,781,750	26.42%
50	Manufacture - Personal		50,862,770	25,372,360	5,394,820	5,899,720	39,132,020	126,661,690	121,853,190	3.95%
51	Total Manufacture		57,708,200	29,743,390	6,129,410	6,275,290	40,435,310	140,291,600	132,634,940	5.77%
52	Total Real Property		380,071,910	168,213,870	29,433,140	20,458,190	215,519,170	813,696,280	804,628,590	1.13%
53	Total Personal Property		137,254,230	75,983,000	11,566,640	12,143,870	80,150,860	317,098,600	302,897,220	4.69%
54	Total Prop Tax Assessment		517,326,140	244,196,870	40,999,780	32,602,060	295,670,030	1,130,794,880	1,107,525,810	2.10%

Lexington County														
Prelim Assessments * Tax Year 2015 * (tb622 02 04-2016)														
Lexington County Auditor's Office														
	Tax Year 2015		District One									Tax Year 2015	Tax Year 2014	%
	TYPE	Ratio	1	1 HC	1A	1C	1G	1L	1LT	1P	1S	District 1	(07-1-15)	Change
1	Real Estate-Legal Residence	4.0%	210,499,790	128,520	-	1,250,180	693,250	36,526,230	8,750	875,780	495,160	250,477,660	247,115,580	1.36%
2	Real Estate-Non Legal Residence	6.0%	69,999,650	52,040	19,360	443,400	293,160	43,157,080	1,614,390	480,130	100,030	116,159,240	109,037,710	6.53%
3	Real Estate-Ag Use	4.0%	1,280,920	2,780	-	-	5,330	2,660	-	7,740	6,150	1,305,580	1,361,410	-4.10%
4	Real Estate-Ag Use	6.0%	18,470	-	-	-	230	480	-	60	-	19,240	24,710	-22.14%
5	Acres/Lots/Improve-Total (R)		281,798,830	183,340	19,360	1,693,580	991,970	79,686,450	1,623,140	1,363,710	601,340	367,961,720	357,539,410	2.92%
6	Real-Vehicles (AR)	4.0%	23,110	-	-	-	-	-	-	-	-	23,110	33,740	-31.51%
7	Real-Boats (BR)	4.0%	480	-	-	-	-	-	-	-	-	480	-	0.00%
8	Total Property as Real		23,590	-	-	-	-	-	-	-	-	23,590	33,740	-30.08%
9	Mobile Home-Legal Residence	4.0%	2,654,820	6,210	-	-	11,700	15,920	-	8,860	22,620	2,720,130	3,488,260	-22.02%
10	Mobile Home-Non Legal Residence	6.0%	2,419,220	5,170	-	-	14,400	65,010	-	6,230	11,010	2,521,040	2,826,830	-10.82%
11	Mobile Home-Total (H)		5,074,040	11,380	-	-	26,100	80,930	-	15,090	33,630	5,241,170	6,315,090	-17.01%
12	Subtotal -Real/Mobile Homes		286,896,460	194,720	19,360	1,693,580	1,018,070	79,767,380	1,623,140	1,378,800	634,970	373,226,480	363,888,240	2.57%
13	MFG Acres/Lots/Improve (MR)	10.5%	6,017,740	-	-	-	20,160	496,690	-	-	-	6,534,590	3,883,920	68.25%
14	MFG Personal (MP)	10.5%	5,102,700	-	-	-	14,530	102,390	-	-	-	5,219,620	1,928,430	170.67%
15	MFG Utilities (MPU)	10.5%	38,196,270	-	-	-	261,780	3,669,260	-	258,020	120,130	42,505,460	40,794,920	4.19%
16	MFG Depreciation ** (ME)	10.5%	718,420	-	-	-	-	73,780	-	-	-	792,200	792,200	0.00%
17	X MFG Acres/Lots/Imp (XR)	10.5%	310,840	-	-	-	-	-	-	-	-	310,840	89,570	247.04%
18	X MFG Personal (XP)	10.5%	2,073,450	-	-	-	-	113,290	-	-	-	2,186,740	2,317,530	-5.64%
19	X MFG Utilities (XPU)	10.5%	158,750	-	-	-	-	-	-	-	-	158,750	329,340	-51.80%
20	X MFG Depreciation ** (XE)	10.5%	-	-	-	-	-	-	-	-	-	-	-	0.00%
21	Aircraft (C)	10.5%	121,060	-	-	-	-	3,980	-	-	-	125,040	98,580	26.84%
22	Business Personal-County (F)	10.5%	512,750	-	-	-	6,010	546,260	-	1,630	-	1,066,650	940,660	13.39%
23	Business Personal-State (T)	10.5%	8,453,970	2,890	-	2,490	18,070	2,154,950	2,890	35,140	490	10,670,890	9,258,530	15.25%
24	Watercraft (B)	10.5%	4,243,420	-	-	1,360	9,260	371,330	-	20,250	7,820	4,653,440	4,060,120	14.61%
25	Subtotal		65,909,370	2,890	-	3,850	329,810	7,531,930	2,890	315,040	128,440	74,224,220	64,493,800	15.09%
26	Total W/O Vehicles		352,805,830	197,610	19,360	1,697,430	1,347,880	87,299,310	1,626,030	1,693,840	763,410	447,450,700	428,382,040	4.45%
27	Motor Vehicles (Summary)-(A)		57,346,060	490	776,470	307,560	243,040	10,766,870	-	293,130	141,820	69,875,440	65,937,280	5.97%
28	Total Prop Tax Assessment		410,151,890	198,100	795,830	2,004,990	1,590,920	98,066,180	1,626,030	1,986,970	905,230	517,326,140	494,319,320	4.65%
29	Fee for Service (S)		-	-	-	-	-	-	-	-	-	-	-	0.00%
30	Non-Negotiated FILOT (W)		5,440	-	-	-	-	246,140	-	-	-	251,580	221,590	13.53%
31	Negotiated FILOT (V)		31,510,130	-	-	-	-	499,250	-	-	-	32,009,380	29,825,780	7.32%
32	Subtotal		31,515,570	-	-	-	-	745,390	-	-	-	32,260,960	30,047,370	7.37%
33	Combined Total Assessment		441,667,460	198,100	795,830	2,004,990	1,590,920	98,811,570	1,626,030	1,986,970	905,230	549,587,100	524,366,690	4.81%
34	Industrial Abatements		2,543,040	-	-	-	-	113,290	-	-	-	2,656,330	2,736,440	-2.93%
35	Total Prop Tax Minus Abate *		407,608,850	198,100	795,830	2,004,990	1,590,920	97,952,890	1,626,030	1,986,970	905,230	514,669,810	491,582,880	4.70%
	* Does not include FILOT													
	** Actual Paid-Tax Year 2014													

Lexington County														
Prelim Assessments * Tax Year 2015 * (tb622 02 04-2016)														
Lexington County Auditor's Office														
		District One										Tax Year 2015	Tax Year 2014	%
	TYPE	Ratio	1	1 HC	1A	1C	1G	1L	1LT	1P	1S	District 1	(07-1-15)	Change
36	Real Estate-Legal Residence	4.0%	210,499,790	128,520	-	1,250,180	693,250	36,526,230	8,750	875,780	495,160	250,477,660	247,115,580	1.36%
37	Mobile Home-Legal Residence	4.0%	2,654,820	6,210	-	-	11,700	15,920	-	8,860	22,620	2,720,130	3,488,260	-22.02%
38	Total Legal Residence		213,154,610	134,730	-	1,250,180	704,950	36,542,150	8,750	884,640	517,780	253,197,790	250,603,840	1.04%
		District One										Tax Year 2015	Tax Year 2014	%
	Calendar Year 2015 (Paid)		1	1 HC	1A	1C	1G	1L	1LT	1P	1S	District 1	(07-1-15)	Change
39	January 1 - June 30	10.5%	6,137,100	-	618,400	3,140	43,400	1,094,540	-	19,200	1,790	7,917,570	5,783,650	36.90%
40	January 1 - June 30	6.0%	23,680,630	440	1,030	166,630	86,400	4,188,310	-	139,930	76,710	28,340,080	26,592,850	6.57%
41	Subtotal-January-June		29,817,730	440	619,430	169,770	129,800	5,282,850	-	159,130	78,500	36,257,650	32,376,500	11.99%
42	July 1 - December 31	10.5%	3,702,790	-	157,040	2,010	16,050	1,044,180	-	8,470	470	4,931,010	5,357,530	-7.96%
43	July 1 - December 31	6.0%	23,825,540	50	-	135,780	97,190	4,439,840	-	125,530	62,850	28,686,780	28,203,250	1.71%
44	Subtotal-July-December		27,528,330	50	157,040	137,790	113,240	5,484,020	-	134,000	63,320	33,617,790	33,560,780	0.17%
45	Total (Used in Assmt Table)		57,346,060	490	776,470	307,560	243,040	10,766,870	-	293,130	141,820	69,875,440	65,937,280	5.97%
		District One										Tax Year 2015	Tax Year 2014	%
	Financial Summary (CAFR)		1	1 HC	1A	1C	1G	1L	1LT	1P	1S	Tax Year 2015	Tax Year 2014	%
46	Non Manufacture - Real		286,896,460	194,720	19,360	1,693,580	1,018,070	79,767,380	1,623,140	1,378,800	634,970	373,226,480	363,888,240	2.57%
47	Non Manufacture - Personal		70,677,260	3,380	776,470	311,410	276,380	13,843,390	2,890	350,150	150,130	86,391,460	80,295,170	7.59%
48	Total Non Manufacture		357,573,720	198,100	795,830	2,004,990	1,294,450	93,610,770	1,626,030	1,728,950	785,100	459,617,940	444,183,410	3.47%
49	Manufacture - Real		6,328,580	-	-	-	20,160	496,690	-	-	-	6,845,430	3,973,490	72.28%
50	Manufacture - Personal		46,249,590	-	-	-	276,310	3,958,720	-	258,020	120,130	50,862,770	46,162,420	10.18%
51	Total Manufacture		52,578,170	-	-	-	296,470	4,455,410	-	258,020	120,130	57,708,200	50,135,910	15.10%
52	Total Real Property		293,225,040	194,720	19,360	1,693,580	1,038,230	80,264,070	1,623,140	1,378,800	634,970	380,071,910	367,861,730	3.32%
53	Total Personal Property		116,926,850	3,380	776,470	311,410	552,690	17,802,110	2,890	608,170	270,260	137,254,230	126,457,590	8.54%
54	Total Prop Tax Assessment		410,151,890	198,100	795,830	2,004,990	1,590,920	98,066,180	1,626,030	1,986,970	905,230	517,326,140	494,319,320	4.65%

Lexington County												
Prelim Assessments * Tax Year 2015 * (tb622 02 04-2016)												
Lexington County Auditor's Office												
	Tax Year 2015		DISTRICT TWO							Tax Year 2015	Tax Year 2014	%
	TYPE	Ratio	2	2C	2CT	2L	2S	2W	2WT	District 2	(07-1-15)	CHG
1	Real Estate-Legal Residence	4.0%	33,744,620	12,384,130	123,800	-	5,139,760	17,998,520	846,090	70,236,920	71,620,500	-1.93%
2	Real Estate-Non Legal Residence	6.0%	38,443,250	15,911,160	3,985,550	492,170	3,696,670	26,448,190	2,507,150	91,484,140	88,509,310	3.36%
3	Real Estate-Ag Use	4.0%	113,840	2,700	50	-	2,930	1,480	-	121,000	120,700	0.25%
4	Real Estate-Ag Use	6.0%	21,870	4,350	-	-	-	240	-	26,460	28,770	-8.03%
5	Acres/Lots/Improve-Total (R)		72,323,580	28,302,340	4,109,400	492,170	8,839,360	44,448,430	3,353,240	161,868,520	160,279,280	0.99%
6	Real-Vehicles (AR)	4.0%	7,650	-	-	-	-	2,630	-	10,280	4,010	156.36%
7	Real-Boats (BR)	4.0%	-	-	-	-	-	-	-	-	-	0.00%
8	Total Property as Real		7,650	-	-	-	-	2,630	-	10,280	4,010	156.36%
9	Mobile Home-Legal Residence	4.0%	618,270	27,940	-	-	-	20,280	-	666,490	886,290	-24.80%
10	Mobile Home-Non Legal Residence	6.0%	1,199,530	32,560	-	-	300	65,160	-	1,297,550	1,498,190	-13.39%
11	Mobile Home-Total (H)		1,817,800	60,500	-	-	300	85,440	-	1,964,040	2,384,480	-17.63%
12	Subtotal -Real/Mobile Homes		74,149,030	28,362,840	4,109,400	492,170	8,839,660	44,536,500	3,353,240	163,842,840	162,667,770	0.72%
13	MFG Acres/Lots/Improve (MR)	10.5%	2,578,090	703,130	-	-	28,140	777,330	53,760	4,140,450	4,217,320	-1.82%
14	MFG Personal (MP)	10.5%	1,768,240	645,490	-	-	36,650	339,190	60	2,789,630	3,285,740	-15.10%
15	MFG Utilities (MPU)	10.5%	9,606,330	5,632,500	-	-	407,460	3,358,860	-	19,005,150	17,968,700	5.77%
16	MFG Depreciation ** (ME)	10.5%	789,380	380,840	-	-	17,980	13,960	43,300	1,245,460	1,245,460	0.00%
17	X MFG Acres/Lots/Imp (XR)	10.5%	230,580	-	-	-	-	-	-	230,580	239,820	-3.85%
18	X MFG Personal (XP)	10.5%	1,772,890	68,060	-	-	5,270	485,900	-	2,332,120	2,375,710	-1.83%
19	X MFG Utilities (XPU)	10.5%	-	-	-	-	-	-	-	-	-	0.00%
20	X MFG Depreciation ** (XE)	10.5%	-	-	-	-	-	-	-	-	-	0.00%
21	Aircraft (C)	10.5%	2,073,000	4,590	-	-	-	-	-	2,077,590	2,182,420	-4.80%
22	Business Personal-County (F)	10.5%	843,970	607,250	-	-	10,730	277,660	-	1,739,610	1,665,580	4.44%
23	Business Personal-State (T)	10.5%	9,981,220	3,174,900	-	-	218,330	2,207,180	-	15,581,630	13,647,690	14.17%
24	Watercraft (B)	10.5%	548,910	110,140	-	-	48,640	191,030	2,920	901,640	786,040	14.71%
25	Subtotal		30,192,610	11,326,900	-	-	773,200	7,651,110	100,040	50,043,860	47,614,480	5.10%
26	Total W/O Vehicles		104,341,640	39,689,740	4,109,400	492,170	9,612,860	52,187,610	3,453,280	213,886,700	210,282,250	1.71%
27	Motor Vehicles (Summary)-(A)		16,088,910	5,923,660	1,810	-	1,466,300	6,261,810	567,680	30,310,170	30,104,810	0.68%
28	Total Prop Tax Assessment		120,430,550	45,613,400	4,111,210	492,170	11,079,160	58,449,420	4,020,960	244,196,870	240,387,060	1.58%
29	Fee for Service (S)		-	-	-	-	-	-	-	-	-	0.00%
30	Non-Negotiated FILOT (W)		4,606,040	-	-	-	-	-	-	4,606,040	4,484,660	2.71%
31	Negotiated FILOT (V)		15,848,260	24,673,760	-	-	-	-	-	40,522,020	35,116,870	15.39%
32	Subtotal		20,454,300	24,673,760	-	-	-	-	-	45,128,060	39,601,530	13.96%
33	Combined Total Assessment		140,884,850	70,287,160	4,111,210	492,170	11,079,160	58,449,420	4,020,960	289,324,930	279,988,590	3.33%
34	Industrial Abatements		2,003,470	68,060	-	-	5,270	485,900	-	2,562,700	2,615,530	-2.02%
35	Total Prop Tax Minus Abate *		118,427,080	45,545,340	4,111,210	492,170	11,073,890	57,963,520	4,020,960	241,634,170	237,771,530	1.62%
	* Does not include FILOT											
	** Actual Paid-Tax Year 2014											

Lexington County												
Prelim Assessments * Tax Year 2015 * (tb622 02 04-2016)												
Lexington County Auditor's Office												
DISTRICT TWO										Tax Year 2015	Tax Year 2014	%
TYPE	Ratio	2	2C	2CT	2L	2S	2W	2WT	District 2	(07-1-15)	CHG	
36 Real Estate-Legal Residence	4.0%	33,744,620	12,384,130	123,800	-	5,139,760	17,998,520	846,090	70,236,920	71,620,500	-1.93%	
37 Mobile Home-Legal Residence	4.0%	618,270	27,940	-	-	-	20,280	-	666,490	886,290	-24.80%	
38 Total Legal Residence		34,362,890	12,412,070	123,800	-	5,139,760	18,018,800	846,090	70,903,410	72,506,790	-2.21%	
DISTRICT TWO										Tax Year 2015	Tax Year 2014	%
Calendar Year 2015 (Paid)		2	2C	2CT	2L	2S	2W	2WT	District 2	(07-1-15)	CHG	
39 January 1 - June 30	10.5%	2,178,630	923,130	-	-	118,850	672,900	242,340	4,135,850	4,644,330	-10.95%	
40 January 1 - June 30	6.0%	5,646,000	1,786,350	1,810	-	618,210	2,470,440	39,970	10,562,780	10,097,430	4.61%	
41 Subtotal-January-June		7,824,630	2,709,480	1,810	-	737,060	3,143,340	282,310	14,698,630	14,741,760	-0.29%	
42 July 1 - December 31	10.5%	2,998,810	1,328,310	-	-	133,440	731,210	241,790	5,433,560	5,079,940	6.96%	
43 July 1 - December 31	6.0%	5,265,470	1,885,870	-	-	595,800	2,387,260	43,580	10,177,980	10,283,110	-1.02%	
44 Subtotal-July-December		8,264,280	3,214,180	-	-	729,240	3,118,470	285,370	15,611,540	15,363,050	1.62%	
45 Total (Used in Assmt Table)		16,088,910	5,923,660	1,810	-	1,466,300	6,261,810	567,680	30,310,170	30,104,810	0.68%	
Financial Summary (CAFR)										Tax Year 2015	Tax Year 2014	%
46 Non Manufacture - Real		74,149,030	28,362,840	4,109,400	492,170	8,839,660	44,536,500	3,353,240	163,842,840	162,667,770	0.72%	
47 Non Manufacture - Personal		29,536,010	9,820,540	1,810	-	1,744,000	8,937,680	570,600	50,610,640	48,386,540	4.60%	
48 Total Non Manufacture		103,685,040	38,183,380	4,111,210	492,170	10,583,660	53,474,180	3,923,840	214,453,480	211,054,310	1.61%	
49 Manufacture - Real		2,808,670	703,130	-	-	28,140	777,330	53,760	4,371,030	4,457,140	-1.93%	
50 Manufacture - Personal		13,936,840	6,726,890	-	-	467,360	4,197,910	43,360	25,372,360	24,875,610	2.00%	
51 Total Manufacture		16,745,510	7,430,020	-	-	495,500	4,975,240	97,120	29,743,390	29,332,750	1.40%	
52 Total Real Property		76,957,700	29,065,970	4,109,400	492,170	8,867,800	45,313,830	3,407,000	168,213,870	167,124,910	0.65%	
53 Total Personal Property		43,472,850	16,547,430	1,810	-	2,211,360	13,135,590	613,960	75,983,000	73,262,150	3.71%	
54 Total Prop Tax Assessment		120,430,550	45,613,400	4,111,210	492,170	11,079,160	58,449,420	4,020,960	244,196,870	240,387,060	1.58%	

Lexington County														
Prelim Assessments * Tax Year 2015 * (tb622 02 04-2016)														
Lexington County Auditor's Office														
	Tax Year 2015		DISTRICT THREE			Tax Year 2015	Tax Year 2014	%	DISTRICT FOUR			Tax Year 2015	Tax Year 2014	%
	TYPE	Ratio	3	3 HC	3B	District 3	(07-1-15)	CHG	4	4 SR	4S	District 4	(07-1-15)	CHG
1	Real Estate-Legal Residence	4.0%	8,134,390	2,332,970	4,130,170	14,597,530	14,897,110	-2.01%	9,560,410	54,080	456,970	10,071,460	10,665,880	-5.57%
2	Real Estate-Non Legal Residence	6.0%	5,521,280	1,003,320	6,542,260	13,066,860	13,184,400	-0.89%	6,391,890	78,550	760,890	7,231,330	7,022,600	2.97%
3	Real Estate-Ag Use	4.0%	341,950	80,450	15,620	438,020	456,380	-4.02%	346,720	6,400	5,770	358,890	363,390	-1.24%
4	Real Estate-Ag Use	6.0%	11,610	-	690	12,300	18,980	-35.19%	14,760	1,820	-	16,580	16,580	0.00%
5	Acres/Lots/Improve-Total (R)		14,009,230	3,416,740	10,688,740	28,114,710	28,556,870	-1.55%	16,313,780	140,850	1,223,630	17,678,260	18,068,450	-2.16%
6	Real-Vehicles (AR)	4.0%	710	-	-	710	440	61.36%	1,330	-	-	1,330	670	98.51%
7	Real-Boats (BR)	4.0%	-	-	-	-	-	0.00%	-	-	-	-	-	0.00%
8	Total Property as Real		710	-	-	710	440	61.36%	1,330	-	-	1,330	670	98.51%
9	Mobile Home-Legal Residence	4.0%	248,340	57,430	12,010	317,780	407,380	-21.99%	1,231,200	7,400	10,100	1,248,700	1,675,440	-25.47%
10	Mobile Home-Non Legal Residen	6.0%	223,460	33,040	8,850	265,350	281,970	-5.89%	1,141,800	2,510	10,020	1,154,330	1,274,340	-9.42%
11	Mobile Home-Total (H)		471,800	90,470	20,860	583,130	689,350	-15.41%	2,373,000	9,910	20,120	2,403,030	2,949,780	-18.54%
12	Subtotal -Real/Mobile Homes		14,481,740	3,507,210	10,709,600	28,698,550	29,246,660	-1.87%	18,688,110	150,760	1,243,750	20,082,620	21,018,900	-4.45%
13	MFG Acres/Lots/Improve (MR)	10.5%	414,020	-	320,570	734,590	717,790	2.34%	366,880	7,670	-	374,550	237,910	57.43%
14	MFG Personal (MP)	10.5%	266,970	-	156,180	423,150	428,610	-1.27%	98,680	1,410	-	100,090	88,830	12.68%
15	MFG Utilities (MPU)	10.5%	2,716,440	-	1,434,810	4,151,250	4,077,240	1.82%	4,540,390	-	277,310	4,817,700	5,015,240	-3.94%
16	MFG Depreciation ** (ME)	10.5%	262,340	-	139,880	402,220	402,220	0.00%	40,610	1,390	-	42,000	42,000	0.00%
17	X MFG Acres/Lots/Imp (XR)	10.5%	-	-	-	-	-	0.00%	1,020	-	-	1,020	129,620	-99.21%
18	X MFG Personal (XP)	10.5%	97,990	-	320,210	418,200	350,360	19.36%	939,930	-	-	939,930	937,190	0.29%
19	X MFG Utilities (XPU)	10.5%	-	-	-	-	-	0.00%	-	-	-	-	-	0.00%
20	X MFG Depreciation ** (XE)	10.5%	-	-	-	-	-	0.00%	-	-	-	-	-	0.00%
21	Aircraft (C)	10.5%	7,050	-	1,030	8,080	8,380	-3.58%	7,360	1,250	-	8,610	1,250	588.80%
22	Business Personal-County (F)	10.5%	11,200	-	58,300	69,500	72,660	-4.35%	40,800	-	4,490	45,290	52,690	-14.04%
23	Business Personal-State (T)	10.5%	352,950	36,740	626,110	1,015,800	1,181,880	-14.05%	653,890	10,300	63,390	727,580	707,620	2.82%
24	Watercraft (B)	10.5%	438,410	1,550	44,610	484,570	440,040	10.12%	211,170	6,720	3,170	221,060	198,940	11.12%
25	Subtotal		4,567,370	38,290	3,101,700	7,707,360	7,679,180	0.37%	6,900,730	28,740	348,360	7,277,830	7,411,290	-1.80%
26	Total W/O Vehicles		19,049,110	3,545,500	13,811,300	36,405,910	36,925,840	-1.41%	25,588,840	179,500	1,592,110	27,360,450	28,430,190	-3.76%
27	Motor Vehicles (Summary)-(A)		3,029,200	1,010	1,563,660	4,593,870	4,570,430	0.51%	4,851,170	204,250	186,190	5,241,610	5,170,920	1.37%
28	Total Prop Tax Assessment		22,078,310	3,546,510	15,374,960	40,999,780	41,496,270	-1.20%	30,440,010	383,750	1,778,300	32,602,060	33,601,110	-2.97%
29	Fee for Service (S)		-	-	-	-	-	0.00%	-	-	-	-	-	0.00%
30	Non-Negotiated FILOT (W)		-	-	38,360	38,360	38,170	0.50%	-	-	-	-	-	0.00%
31	Negotiated FILOT (V)		-	-	501,020	501,020	507,050	-1.19%	1,141,200	-	-	1,141,200	1,159,300	-1.56%
32	Subtotal		-	-	539,380	539,380	545,220	-1.07%	1,141,200	-	-	1,141,200	1,159,300	-1.56%
33	Combined Total Assessment		22,078,310	3,546,510	15,914,340	41,539,160	42,041,490	-1.19%	31,581,210	383,750	1,778,300	33,743,260	34,760,410	-2.93%
34	Industrial Abatements		97,990	-	320,210	418,200	350,360	19.36%	940,950	-	-	940,950	1,066,810	-11.80%
35	Total Prop Tax Minus Abate *		21,980,320	3,546,510	15,054,750	40,581,580	41,145,910	-1.37%	29,499,060	383,750	1,778,300	31,661,110	32,534,300	-2.68%
	* Does not include FILOT													
	** Actual Paid-Tax Year 2014													

Lexington County														
Prelim Assessments * Tax Year 2015 * (tb622 02 04-2016)														
Lexington County Auditor's Office														
			DISTRICT THREE			Tax Year 2015	Tax Year 2014	%	DISTRICT FOUR			Tax Year 2015	Tax Year 2014	%
	TYPE	Ratio	3	3 HC	3B	District 3	(07-1-15)	CHG	4	4 SR	4S	District 4	(07-1-15)	CHG
36	Real Estate-Legal Residence	4.0%	8,134,390	2,332,970	4,130,170	14,597,530	14,897,110	-2.01%	9,560,410	54,080	456,970	10,071,460	10,665,880	-5.57%
37	Mobile Home-Legal Residence	4.0%	248,340	57,430	12,010	317,780	407,380	-21.99%	1,231,200	7,400	10,100	1,248,700	1,675,440	-25.47%
38	Total Legal Residence		8,382,730	2,390,400	4,142,180	14,915,310	15,304,490	-2.54%	10,791,610	61,480	467,070	11,320,160	12,341,320	-8.27%
	<u>Motor Vehicle Summary</u>		DISTRICT THREE			Tax Year 2015	Tax Year 2014	%	DISTRICT FOUR			Tax Year 2015	Tax Year 2014	%
	<u>Calendar Year 2015 (Paid)</u>		3	3 HC	3B	District 3	(07-1-15)	CHG	4	4 SR	4S	District 4	(07-1-15)	CHG
39	January 1 - June 30	10.5%	160,070	-	192,130	352,200	324,650	8.49%	179,800	2,800	2,810	185,410	175,810	5.46%
40	January 1 - June 30	6.0%	1,369,980	180	640,580	2,010,740	1,950,010	3.11%	2,374,310	99,260	90,970	2,564,540	2,456,020	4.42%
41	Subtotal-January-June		1,530,050	180	832,710	2,362,940	2,274,660	3.88%	2,554,110	102,060	93,780	2,749,950	2,631,830	4.49%
42	July 1 - December 31	10.5%	147,420	-	108,600	256,020	260,130	-1.58%	144,410	1,610	-	146,020	173,440	-15.81%
43	July 1 - December 31	6.0%	1,351,730	830	622,350	1,974,910	2,035,640	-2.98%	2,152,650	100,580	92,410	2,345,640	2,365,650	-0.85%
44	Subtotal-July-December		1,499,150	830	730,950	2,230,930	2,295,770	-2.82%	2,297,060	102,190	92,410	2,491,660	2,539,090	-1.87%
45	Total (Used in Assmt Table)		3,029,200	1,010	1,563,660	4,593,870	4,570,430	0.51%	4,851,170	204,250	186,190	5,241,610	5,170,920	1.37%
	Financial Summary (CAFR)		3	3 HC	3B	Tax Year 2015	Tax Year 2014	%	4	4 SR	4S	Tax Year 2015	Tax Year 2014	%
46	Non Manufacture - Real		14,481,740	3,507,210	10,709,600	28,698,550	29,246,660	-1.87%	18,688,110	150,760	1,243,750	20,082,620	21,018,900	-4.45%
47	Non Manufacture - Personal		3,838,810	39,300	2,293,710	6,171,820	6,273,390	-1.62%	5,764,390	222,520	257,240	6,244,150	6,131,420	1.84%
48	Total Non Manufacture		18,320,550	3,546,510	13,003,310	34,870,370	35,520,050	-1.83%	24,452,500	373,280	1,500,990	26,326,770	27,150,320	-3.03%
49	Manufacture - Real		414,020	-	320,570	734,590	717,790	2.34%	367,900	7,670	-	375,570	367,530	2.19%
50	Manufacture - Personal		3,343,740	-	2,051,080	5,394,820	5,258,430	2.59%	5,619,610	2,800	277,310	5,899,720	6,083,260	-3.02%
51	Total Manufacture		3,757,760	-	2,371,650	6,129,410	5,976,220	2.56%	5,987,510	10,470	277,310	6,275,290	6,450,790	-2.72%
52	Total Real Property		14,895,760	3,507,210	11,030,170	29,433,140	29,964,450	-1.77%	19,056,010	158,430	1,243,750	20,458,190	21,386,430	-4.34%
53	Total Personal Property		7,182,550	39,300	4,344,790	11,566,640	11,531,820	0.30%	11,384,000	225,320	534,550	12,143,870	12,214,680	-0.58%
54	Total Prop Tax Assessment		22,078,310	3,546,510	15,374,960	40,999,780	41,496,270	-1.20%	30,440,010	383,750	1,778,300	32,602,060	33,601,110	-2.97%

Lexington County

Prelim Assessments * Tax Year 2015 * (tb622 02 04-2016)

Lexington County Auditor's Office

Tax Year 2015		Ratio	DISTRICT FIVE									Tax Year 2015	Tax Year 2014	%
Type			5	5 FD	5 FW	5 IP	5AFD	5AFE	5C	5I	5IFD	District 5	(07-1-15)	CHG
1	Real Estate-Legal Residence	4.0%	56,050,770	34,328,890	25,079,790	131,320	225,730	-	2,844,120	3,540	7,009,470	125,673,630	130,241,370	-3.51%
2	Real Estate-Non Legal Residence	6.0%	16,036,090	29,187,040	8,534,810	234,840	18,439,060	1,129,210	5,862,850	389,280	8,360,170	88,173,350	86,318,930	2.15%
3	Real Estate-Ag Use	4.0%	87,730	4,710	10,120	-	-	-	1,710	-	130	104,400	107,580	-2.96%
4	Real Estate-Ag Use	6.0%	1,900	4,690	340	-	-	230	-	-	-	7,160	7,870	-9.02%
5	Acres/Lots/Improve-Total (R)		72,176,490	63,525,330	33,625,060	366,160	18,664,790	1,129,440	8,708,680	392,820	15,369,770	213,958,540	216,675,750	-1.25%
6	Real-Vehicles (AR)	4.0%	-	-	-	-	-	-	-	-	-	-	19,810	-100.00%
7	Real-Boats (BR)	4.0%	1,740	500	-	-	-	-	-	-	-	2,240	2,460	-8.94%
8	Total Property as Real		1,740	500	-	-	-	-	-	-	-	2,240	22,270	-89.94%
9	Mobile Home-Legal Residence	4.0%	125,480	5,060	11,000	-	-	-	1,270	-	120	142,930	193,340	-26.07%
10	Mobile Home-Non Legal Residence	6.0%	95,690	3,410	7,880	-	-	-	4,400	-	750	112,170	133,910	-16.23%
11	Mobile Home-Total (H)		221,170	8,470	18,880	40	-	-	5,670	-	870	255,100	327,250	-22.05%
12	Subtotal -Real/Mobile Homes		72,399,400	63,534,300	33,643,940	366,200	18,664,790	1,129,440	8,714,350	392,820	15,370,640	214,215,880	217,025,270	-1.29%
13	MFG Acres/Lots/Improve (MR)	10.5%	-	1,303,290	-	-	-	-	-	-	-	1,303,290	1,265,800	2.96%
14	MFG Personal (MP)	10.5%	3,110	1,117,790	-	-	-	-	20	-	-	1,120,920	1,519,850	-26.25%
15	MFG Utilities (MPU)	10.5%	2,998,060	8,674,550	19,716,510	-	174,750	3,080	1,102,690	370	1,371,550	34,041,560	33,257,170	2.36%
16	MFG Depreciation ** (ME)	10.5%	4,030	1,508,980	-	-	-	-	20	-	-	1,513,030	1,513,030	0.00%
17	X MFG Acres/Lots/Imp (XR)	10.5%	-	-	-	-	-	-	-	-	-	-	-	0.00%
18	X MFG Personal (XP)	10.5%	-	311,700	-	-	-	-	90	-	-	311,790	200,000	55.90%
19	X MFG Utilities (XPU)	10.5%	-	-	2,144,720	-	-	-	-	-	-	2,144,720	2,983,420	-28.11%
20	X MFG Depreciation ** (XE)	10.5%	-	-	-	-	-	-	-	-	-	-	-	0.00%
21	Aircraft (C)	10.5%	131,170	11,800	9,780	5,630	-	-	-	-	2,310	160,690	172,260	-6.72%
22	Business Personal-County (F)	10.5%	98,110	718,560	44,860	-	118,570	-	468,070	-	135,280	1,583,450	1,702,890	-7.01%
23	Business Personal-State (T)	10.5%	1,315,510	3,227,570	221,010	-	2,568,840	2,390	496,620	-	374,410	8,206,350	7,545,140	8.76%
24	Watercraft (B)	10.5%	2,215,210	340,410	608,560	5,750	6,820	-	34,190	-	71,640	3,282,580	3,069,800	6.93%
25	Subtotal		6,765,200	17,214,650	22,745,440	11,380	2,868,980	5,470	2,101,700	370	1,955,190	53,668,380	53,229,360	0.82%
26	Total W/O Vehicles		79,164,600	80,748,950	56,389,380	377,580	21,533,770	1,134,910	10,816,050	393,190	17,325,830	267,884,260	270,254,630	-0.88%
27	Motor Vehicles (Summary)-(A)		9,140,390	11,286,470	4,462,100	11,530	266,820	750	849,450	7,400	1,760,860	27,785,770	27,467,420	1.16%
28	Total Prop Tax Assessment		88,304,990	92,035,420	60,851,480	389,110	21,800,590	1,135,660	11,665,500	400,590	19,086,690	295,670,030	297,722,050	-0.69%
29	Fee for Service (S)		-	367,370	-	-	-	-	-	-	-	367,370	460,890	-20.29%
30	Non-Negotiated FILOT (W)		-	78,550	-	-	-	-	-	2,830	-	81,380	81,440	-0.07%
31	Negotiated FILOT (V)		-	3,608,350	-	-	-	-	-	-	-	3,608,350	3,905,710	-7.61%
32	Subtotal		-	4,054,270	-	-	-	-	-	2,830	-	4,057,100	4,448,040	-8.79%
33	Combined Total Assessment		88,304,990	96,089,690	60,851,480	389,110	21,800,590	1,135,660	11,665,500	403,420	19,086,690	299,727,130	302,170,090	-0.81%
34	Industrial Abatements		-	311,700	2,144,720	-	-	-	90	-	-	2,456,510	3,183,420	-22.83%
35	Total Prop Tax Minus Abate *		88,304,990	91,723,720	58,706,760	389,110	21,800,590	1,135,660	11,665,410	400,590	19,086,690	293,213,520	294,538,630	-0.45%
	* Does not include FILOT													
	** Actual Paid-Tax Year 2014													

Lexington County

Prelim Assessments * Tax Year 2015 * (tb622 02 04-2016)

Lexington County Auditor's Office

DISTRICT FIVE

	Type	Ratio	5	5 FD	5 FW	5 IP	5AFD	5AFE	5C	5I	5IFD	Tax Year 2015 District 5	Tax Year 2014 (07-1-15)	% CHG
36	Real Estate-Legal Residence	4.0%	56,050,770	34,328,890	25,079,790	131,320	225,730	-	2,844,120	3,540	7,009,470	125,673,630	130,241,370	-3.51%
37	Mobile Home-Legal Residence	4.0%	125,480	5,060	11,000	-	-	-	1,270	-	120	142,930	193,340	-26.07%
38	Total Legal Residence		56,176,250	34,333,950	25,090,790	131,320	225,730	-	2,845,390	3,540	7,009,590	125,816,560	130,434,710	-3.54%
	Motor Vehicle Summary		DISTRICT FIVE									Tax Year 2015	Tax Year 2014	%
	Calendar Year 2015 (Paid)		5	5 FD	5 FW	5 IP	5AFD	5AFE	5C	5I	5IFD	District 5	(07-1-15)	CHG
39	January 1 - June 30	10.5%	466,990	1,695,300	238,560	-	57,260	-	76,660	-	118,860	2,653,630	2,464,020	7.70%
40	January 1 - June 30	6.0%	4,031,180	4,392,830	1,972,880	4,030	72,410	380	322,180	4,720	773,340	11,573,950	11,105,320	4.22%
41	Subtotal-January-June		4,498,170	6,088,130	2,211,440	4,030	129,670	380	398,840	4,720	892,200	14,227,580	13,569,340	4.85%
42	July 1 - December 31	10.5%	432,620	964,070	131,110	1,580	65,300	-	89,660	-	106,810	1,791,150	1,951,240	-8.20%
43	July 1 - December 31	6.0%	4,209,600	4,234,270	2,119,550	5,920	71,850	370	360,950	2,680	761,850	11,767,040	11,946,840	-1.51%
44	Subtotal-July-December		4,642,220	5,198,340	2,250,660	7,500	137,150	370	450,610	2,680	868,660	13,558,190	13,898,080	-2.45%
45	Total (Used in Assmt Table)		9,140,390	11,286,470	4,462,100	11,530	266,820	750	849,450	7,400	1,760,860	27,785,770	27,467,420	1.16%
	Financial Summary (CAFR)		5	5 FD	5 FW	5 IP	5AFD	5AFE	5C	5I	5IFD	Tax Year 2015	Tax Year 2014	%
46	Non Manufacture - Real		72,399,400	63,534,300	33,643,940	366,200	18,664,790	1,129,440	8,714,350	392,820	15,370,640	214,215,880	217,025,270	-1.29%
47	Non Manufacture - Personal		12,900,390	15,584,810	5,346,310	22,910	2,961,050	3,140	1,848,330	7,400	2,344,500	41,018,840	39,957,510	2.66%
48	Total Non Manufacture		85,299,790	79,119,110	38,990,250	389,110	21,625,840	1,132,580	10,562,680	400,220	17,715,140	255,234,720	256,982,780	-0.68%
49	Manufacture - Real		-	1,303,290	-	-	-	-	-	-	-	1,303,290	1,265,800	2.96%
50	Manufacture - Personal		3,005,200	11,613,020	21,861,230	-	174,750	3,080	1,102,820	370	1,371,550	39,132,020	39,473,470	-0.87%
51	Total Manufacture		3,005,200	12,916,310	21,861,230	-	174,750	3,080	1,102,820	370	1,371,550	40,435,310	40,739,270	-0.75%
52	Total Real Property		72,399,400	64,837,590	33,643,940	366,200	18,664,790	1,129,440	8,714,350	392,820	15,370,640	215,519,170	218,291,070	-1.27%
53	Total Personal Property		15,905,590	27,197,830	27,207,540	22,910	3,135,800	6,220	2,951,150	7,770	3,716,050	80,150,860	79,430,980	0.91%
54	Total Prop Tax Assessment		88,304,990	92,035,420	60,851,480	389,110	21,800,590	1,135,660	11,665,500	400,590	19,086,690	295,670,030	297,722,050	-0.69%

No subject

email: "BMARTIN@lex-co.com MARTIN, BILLY" Wednesday, February 17, 2016 at 1:24:17 PM Eastern Standard Time

To: email: "arhoden@lexington4.net Angela Rhoden", email: "cgillespie@lex2.org Cindi Gillespie", email: "cfrick@lexrich5.org Connie Frick", email: "dacobb@lexington1.net David A Cobb", email: "dfowler@lex3.k12.sc.us Debra Fowler", email: "DWMitchell@lex3.k12.sc.us Debra Mitchell", email: "dbishop@lexington1.net Deena Bishop", email: "bjames@lex2.org Dr. Bill James", email: "kwoodward@lexington1.net Dr. Karen C. Woodward", email: "llavender@lexington4.net Dr. Linda G. Lavender", email: "rgary@lex3.org Dr. Randall Gary", email: "shefner@lex5.k12.sc.us Dr. Stephen W. Hefner", email: "jbutler@lexington1.net John Butler", email: "krichardson@lex2.org Kelly Richardson", email: "lrichard@lexrich5.org Len Richardson", email: "BHildebrand@lexsc.com Becky Hildebrand (E-mail)", email: "rbrown@townofirmosc.com Bob Brown", email: "bpoole@lexsc.com Britt Poole", email: "carl@chapinsc.com Carl Stevens", email: "ghuddle@cityofcayce-sc.gov Garry Huddle (E-mail)", email: "jlalonso@columbiasc.net Janice L Alonso", email: "PelionTH@pbtcomm.net Janice Poole (E-mail)", email: "jmpalen@columbiasc.net Jeffery M Palen", email: "JCunningham@westcolumbiasc.gov Jennifer Cunningham", email: "jbtaylor@batesburg-leesville.org Joan B. Taylor (E-mail)", email: "Gilberttown@pbtcomm.net JoAnn Derrick", email: "JBoyes@springdalesc.com Joe Boyes", email: "jblack@westcolumbiasc.gov Justin Black", email: "kroberts@lexsc.com Kathy Roberts", email: "kstanley@townofirmosc.com Kim Stanley", email: "LWieder@lexsc.com Laraine P. Wieder (E-mail)", email: "elisepartin@gmail.com Mayor Elise Partin", email: "mayorskipwilson@chapinsc.com Mayor James R. Skip Wilson", email: "rspires@pbtcomm.net Mayor Ray Spires", email: "rcrapps@batesburg-leesville.org Mayor Rita Crapps", email: "mayoreeder@yahoo.com Mayor Rosalyn Reeder", email: "mcorde@cityofcayce-sc.gov Mendy Corder", email: "macaughman@columbiasc.net Missy Caughman (E-mail)", email: "rrhodes@cityofcayce-sc.gov Rebecca Rhodes", email: "rcaviness@townofirmosc.com Renee Caviness", email: "sgreenwood@cityofcayce-sc.gov Shaun Greenwood", email: "SLee@lexsc.com Sonya Lee (E-mail)", email: "swanseatown@pbtcomm.net Town of Swansea", email: "vracine@townofirmosc.com Vi Racine", email: "dveldman@lcrac.com David Veldman", email: "Walkerd@midlandstech.edu Debbie Walker (E-mail)", email: "taylorde@midlandstech.edu Deborah E. Taylor", email: "DBEDENBAUGH@lex.lib.sc.us BEDENBAUGH, DENISE", email: "etaylor@icrc.net Elizabeth Taylor (E-mail)", email: "Macleani@midlandstech.edu Ian Maclean", email: "jwellman@icrc.net Jim Wellman (E-mail)", email: "17thcav@irmofire.org Mike Sonefeld (E-mail)", email: "rgibson@lcrac.com Randy Gibson (E-mail)", email: "shatchell@riverbanks.org Steve Hatchell", email: "ADUBOSE@lex-co.com DUBOSE, ADAM", email: "AMcInchok@lex-co.com McInchok, Angie", email: "BMARTIN@lex-co.com MARTIN, BILLY", email: "charmon@lex-co.com Harmon, Christopher", email: "cwhipple@lex-co.com Whipple, Chuck", email: "DBurnett@lex-co.com Burnett, Diana", email: "CFOLSOM@lex-co.com FOLSOM, CHRISTOPHER", email: "jchendrix@lex-co.com Hendrix, Jessica", email: "JEckstrom@lex-co.com Eckstrom, Jim", email: "jmergo@lex-co.com Mergo, Joe", email: "jbusbee@lex-co.com Busbee, Judy", email: "kwells@lex-co.com Wells, Kathy", email: "KMcMullen@lex-co.com McMullen, Kelly", email: "lsturkie@lex-co.com Sturkie, Lynn", email: "MARbaugh@lex-co.com Arbaugh, Melena", email: "MROGERS@lex-co.com ROGERS, MONA", email: "RPOSTON@lex-co.com POSTON, RANDOLPH", email: "rdolan@lex-co.com Dolan, Richard", email: "RCAughman@lex-co.com Caughman, Robert", email: "SVELDMAN@lex-co.com VELDMAN, STACY", email: "TCrocker@lex-co.com Crocker, Travis", email: "WGroscost@lex-co.com Groscost, Wendy" Cc: email: "charmon@lex-co.com Harmon, Christopher"

Everyone

Attached is Tax Year 2015 Preliminary Assessments as of report dated February 4, 2016. I am also enclosing Tax Year 2014 Assessment report for your comparison and information. This report was run after the penalty date in February, 2016.

We will run this report again and send to you after the penalty date in March 2016.

We have changed the format of this report to include items that had to be prepared after this report was submitted to you. On the left of each page of the report is a reference number and is consistent throughout the report.

If you have any questions, please contact Chris Harmon or me.

Thanks

Billy

Billy R. Martin, CGFO

Lexington County Senior Deputy Auditor

(803) 785-8196

www.lex-co.sc.gov/auditor

Attachments:

TY2015-Prelim-(TB622 02-04 2016).pdf 417k

TY2014-Final Assessments-(TB622 07-12 2015) New.pdf 423k

Phone number concerning questions about millage on tax bill

email: "BMARTIN@lex-co.com MARTIN, BILLY"

Friday, August 19, 2016 at 1:19:19 PM Eastern Daylight Time

To: email: "jbutler@lexington1.net John Butler" , email: "krichardson@lex2.org Kelly Richardson" , email: "arhoden@lex3.k12.sc.us Angela Rhoden " , email: "MThom@lexington4.net Michael Thom" , email: "LRichard@lexrich5.org Len Richardson" , email: "17thcav@irmofire.org 17thcav@irmofire.org" , email: "dveldman@lcrac.com David Veldman " , email: "jwellman@icrc.net Jim Wellman" , email: "Walkerd@midlandstech.edu Debbie Walker" , email: "shatchell@riverbanks.org Steve Hatchell" , email: "RPOSTON@lex-co.com POSTON, RANDOLPH"
Cc: email: "Macleani@midlandstech.edu Ian Maclean" , email: "charmon@lex-co.com Harmon, Christopher" , email: "mpruitt@lex-co.com PRUITT, MONA" , email: "RCaughtman@lex-co.com Caughtman, Robert" , email: "BPecori@lex-co.com Pecori, Brittney" , email: "WGroscost@lex-co.com Groscost, Wendy"

Everyone

We are preparing to order non auto forms for Tax Year 2016 tax bills to be mailed in October this year.

Please send me an email response that we have the correct contact number your School District or Agency or please let me know the change.

I have attached a copy of the back of the current form that we are using for your review.

The attached list is what is Tax Year 2015 tax bills for questions about your millage on tax bills.

We will be sending the order for forms to the printers on Tuesday, August 23, 2016.

We will only include your school district and telephone number on the form,
your name will not be on the back of the form.

Please let me know if you have any questions. Thank you for your help in making sure we have the correct contact numbers for your school district or agency.

Billy

Billy R. Martin, CGFO

Lexington County Senior Deputy Auditor

(803) 785-8196

www.lex-co.sc.gov/auditor

Attachments:**TY2016 Tax Bill-Non Auto.xlsx** 12k**TY2015 Tax Bill-Non Auto - Back.pdf** 199k

email: "lrichard@lexrich5.org Len Richardson"**To: email: "BMARTIN@lex-co.com MARTIN, BILLY"****Cc: email: "tlarkin@lexrich5.org Trish Larkin"****Friday, August 19, 2016 at 3:00:52 PM Eastern Daylight Time**

Billy,

The contact information for LexRich 5 is correct.

Len

A. Len Richardson*Chief Finance Officer**School District Five of Lexington & Richland Counties**1020 Dutch Fork Road**Irmo, South Carolina 29063*<http://lexrich5.org/departments.cfm?subpage=203>On Fri, Aug 19, 2016 at 1:19 PM, MARTIN, BILLY <BMARTIN@lex-co.com> wrote:

Everyone

We are preparing to order non auto forms for Tax Year 2016 tax bills to be mailed in October this year.

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Billy

Billy R. Martin, CGFO

Lexington County Senior Deputy Auditor

(803) 785-8196

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Enrollment of Students Eligible for State Funding (grades k-12) on the 135th Day of Term 2016-2017

School	Counties			Grand Total
	Lexington	Richland	Other	
Ballentine Elementary School	15	606	12	633
Chapin Elementary School	638	12	6	656
Chapin High School	788	513	11	1312
Chapin Intermediate School	418	341	3	762
Chapin Middle School	513	347	9	869
CrossRoads Intermediate School	263	553	0	816
Dutch Fork Elementary School	60	439	1	500
Dutch Fork High School	157	1536	0	1693
Dutch Fork Middle School	69	966	5	1040
H E Corley Elementary School	83	403	4	490
Harbison West Elementary School	209	395	4	608
Irmo Elementary School	411	73	0	484
Irmo High School	1056	330	5	1391
Irmo Middle School	687	196	5	888
Lake Murray Elementary School	289	716	3	1008
Leaphart Elementary School	323	103	11	437
Nursery Road Elementary School	381	33	0	414
Oak Pointe Elementary School	58	553	12	623
River Springs Elementary School	30	492	19	541
Seven Oaks Elementary School	577	27	0	604
Spring Hill High School	446	623	4	1073
Grand Total	7471	9257	114	16842

Percentage Enrollment of Students Eligible for State Funding (grades k-12) on the 135th Day of Term 2016-2017

School	Counties			Grand Total
	Lexington	Richland	Other	
Ballentine Elementary School	2.4%	95.7%	1.9%	100%
Chapin Elementary School	97.3%	1.8%	0.9%	100%
Chapin High School	60.1%	39.1%	0.8%	100%
Chapin Intermediate School	54.9%	44.8%	0.4%	100%
Chapin Middle School	59.0%	39.9%	1.0%	100%
CrossRoads Middle School	32.2%	67.8%	0.0%	100%
Dutch Fork Elementary School	12.0%	87.8%	0.2%	100%
Dutch Fork High School	9.3%	90.7%	0.0%	100%
Dutch Fork Middle School	6.6%	92.9%	0.5%	100%
H E Corley Elementary School	16.9%	82.2%	0.8%	100%
Harbison West Elementary School	34.4%	65.0%	0.7%	100%
Irmo Elementary School	84.9%	15.1%	0.0%	100%
Irmo High School	75.9%	23.7%	0.4%	100%
Irmo Middle School	77.4%	22.1%	0.6%	100%
Lake Murray Elementary School	28.7%	71.0%	0.3%	100%
Leaphart Elementary School	73.9%	23.6%	2.5%	100%
Nursery Road Elementary School	92.0%	8.0%	0.0%	100%
Oak Pointe Elementary School	9.3%	88.8%	1.9%	100%
River Springs Elementary School	5.5%	90.9%	3.5%	100%
Seven Oaks Elementary School	95.5%	4.5%	0.0%	100%
Spring Hill High School	41.6%	58.1%	0.4%	100%
Total	46.2%	53.0%	0.7%	100%

Re: 135 ADM - Sales Tax Credit Factor

email: "lrichard@lexrich5.org Len Richardson"

Wednesday, July 12, 2017 at 8:32:18 AM Eastern Daylight Time

To: email: "TCrocker@lex-co.com Crocker, Travis"

Cc: email: "tlarkin@lexrich5.org tlarkin@lexrich5.org" , email: "bgshealy@lexrich5.org Bruce Shealy"

Travis,

I have attached the 135 Day ADM by county for Lexington Richland District 5. The 135 Day ADM is typically available from the SCDE around May of each year. If you need any additional information, please let me know.

Len

A. Len Richardson

Chief Finance Officer

School District Five of Lexington & Richland Counties

1020 Dutch Fork Road

Irmo, South Carolina 29063

<http://www.lexrich5.org/domain/2704>

 Lexington-Richland
School District 5

On Fri, Jul 7, 2017 at 2:50 PM, Crocker, Travis <TCrocker@lex-co.com> wrote:

Good afternoon everyone,

I will be working on the sales tax credit factor for Tax Year 2017 soon and need the ADM for your school district to complete this calculation. If you could please send the information to me by Monday July 17, 2017 I would greatly appreciate it. Also, I was wondering when this information became available to the school district's? If you have any questions, please feel free to contact me and I will be happy to assist.

I will be sending out the final assessment information later on this afternoon or on Monday as well as another email regarding Operating/Debt Service millages in the next few days.

Hope everyone has a great weekend!

Thanks,

Travis Crocker

Lexington County

Senior Deputy Auditor

803-785-8196 (office)

803-785-8538 (fax)

tcrocker@lex-co.com

Attachments:

County_Enrollment - Day 135 2016-2017.pdf 244k

email: "TCrocker@lex-co.com Crocker, Travis"

Wednesday, July 12, 2017 at 8:44:32 AM Eastern Daylight Time

To: email: "lrichard@lexrich5.org Len Richardson"

Cc: email: "tlarkin@lexrich5.org tlarkin@lexrich5.org" , email: "bgshealy@lexrich5.org Bruce Shealy"

Thanks Len.

Travis Crocker

Lexington County

Senior Deputy Auditor

803-785-8196 (office)

803-785-8538 (fax)

tcrocker@lex-co.com

From: Len Richardson [mailto:lrichard@lexrich5.org]

Sent: Wednesday, July 12, 2017 8:32 AM

To: Crocker, Travis

Cc: tlarkin@lexrich5.org; Bruce Shealy

Subject: Re: 135 ADM - Sales Tax Credit Factor

Travis,

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Len

A. Len Richardson

Chief Finance Officer

School District Five of Lexington & Richland Counties

1020 Dutch Fork Road

Irmo, South Carolina 29063

<http://www.lexrich5.org/domain/2704>

 Lexington-Richland
School District 5

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Hope everyone has a great weekend!

Thanks,

Travis Crocker

Lexington County

Senior Deputy Auditor

803-785-8196 (office)

803-785-8538 (fax)

tcrocker@lex-co.com

Fiscal Year	Collected within the				Collections in Subsequent Years	Total Collections to Date	
	Total Levy	Fiscal Year		Percentage of Original Levy		Amount	Percentage of Levy
		Percentage of Levy	Percentage of Original Levy				
2007	33,648,301	32,604,998	96.90%	493326	493,944	33,119,796	98.43%
2008	38,417,823	37,282,199	97.04%	514599	514,798	37,960,782	98.81%
2009	40,526,957	39,133,834	96.56%	678511	678,583	40,026,661	98.77%
2010	41,710,253	40,089,788	96.11%	892453	892,827	40,882,871	98.02%
2011	42,650,504	41,368,546	96.99%	791505	793,083	42,261,249	99.09%
2012	45,074,021	43,710,463	96.97%	891170	892,703	44,724,785	99.23%
2013	46,216,599	44,651,273	96.61%	1011457	1,014,322	45,209,069	97.82%
2014	47,657,973	46,316,828	97.19%	558341	557,796	47,261,230	99.17%
2015	49,471,459	48,430,437	97.90%	481011	944,402	49,053,694	99.16%
2016	52,038,893	50,488,324	97.02%	0	623,257	50,488,324	97.02%
2017	52,932,549	51,950,725	98.15%		0	51,950,725	98.15%

RE: Fwd:

email: "DOVEK@rcgov.us KENDRA DOVE"

To: email: "llondon@lexrich5.org \"Leann London\""

Cc: email: "bgshealy@lexrich5.org Bruce Shealy"

Tuesday, October 31, 2017 at 12:13:44 PM Eastern Daylight Time

Leann – I have attached the Collections Report for you.

Thanks for your patience!

Thanks,

Kendra L. Dove

Deputy Treasurer

Richland County Treasurer's Office

803-576-2285 Office

803-576-2269 Fax

dovek@rcgov.us

From: Leann London [mailto:llondon@lexrich5.org]

Sent: Tuesday, October 31, 2017 11:22 AM

To: KENDRA DOVE

Cc: Bruce Shealy

Subject: Re: Fwd:

Thank you so much!

Leann D. London, CPA

Accountant

School District Five of Lexington and Richland Counties

1020 Dutch Fork Road

Irmo, SC 29063

803-476-8265 (direct)

803-476-8237 (fax)

llondon@lexrich5.org

On Tue, Oct 31, 2017 at 11:13 AM, KENDRA DOVE <DOVEK@rcgov.us> wrote:

Leann – yes, you should have it today. Stacey has it and she is currently in a meeting. She knows you guys are waiting.

Thanks,

Kendra L. Dove

Deputy Treasurer

Richland County Treasurer's Office

803-576-2285 Office

803-576-2269 Fax

dovek@rcgov.us

From: Leann London [mailto:llondon@lexrich5.org]

Sent: Tuesday, October 31, 2017 10:42 AM

To: KENDRA DOVE

Cc: Bruce Shealy

Subject: Re: Fwd:

Hi, Kendra.

What are the chances I will get this today?

Leann D. London, CPA

Accountant

School District Five of Lexington and Richland Counties

[1020
Dutch Fork Road](#)

[Irmo,
SC 29063](#)

803-476-8265 (direct)

803-476-8237 (fax)

llondon@[lexrich5.org](mailto:llondon@lexrich5.org)

On Fri, Oct 27, 2017 at 4:53 PM, Leann London <llondon@lexrich5.org> wrote:

Thanks for keeping me posted, Kendra! Have a great weekend!

Leann D. London, CPA

Accountant

School District Five of Lexington and Richland Counties

[1020
Dutch Fork Road](#)

[Imo,
SC 29063](#)

803-476-8265 (direct)

803-476-8237 (fax)

llondon@[lexrich5.org](#)

On Fri, Oct 27, 2017 at 4:26 PM, KENDRA DOVE <DOVEK@rcgov.us> wrote:

Leann – I hope to get it over to you on Monday....I'm asking Stacey to review it since it in multiple years.

Thanks,

Kendra L. Dove

Deputy Treasurer

Richland County Treasurer's Office

803-576-2285 Office

803-576-2269 Fax

dovek@rcgov.us

From: Leann London [mailto:llondon@lexrich5.org]

Sent: Wednesday, October 25, 2017 11:04 AM

To: KENDRA DOVE

Subject: Re: Fwd:

Hi, Kendra.

I hate to be such a pest, but any luck on item #8? Thank you.

Leann D. London, CPA

Accountant

School District Five of Lexington and Richland Counties

[1020
Dutch Fork Road](#)

[Irmo,
SC 29063](#)

803-476-8265 (direct)

803-476-8237 (fax)

llondon@lexrich5.org

On Fri, Oct 20, 2017 at 4:42 PM, KENDRA DOVE <DOVEK@rcgov.us> wrote:

Leann – see the attached for answers to 6 and 7. I’m still working on the spreadsheet for collections that Stacey provided you last year.

Thanks,

Kendra L. Dove

Deputy Treasurer

Richland County Treasurer's Office

803-576-2285 Office

803-576-2269 Fax

dovek@rcgov.us

From: STACEY HAMM

Sent: Tuesday, October 17, 2017 7:09 PM

To: Leann London

Cc: KENDRA DOVE

Subject: Re: Fwd:

Leann,

I have taken another position at the County and Kendra Dove is handling it this year.

Stacey

Sent from my iPhone

On Oct 17, 2017, at 5:02 PM, Leann London <llondon@lexrich5.org> wrote:

Stacey,

Have you had a chance to get this information yet? Thank you.

Leann D. London, CPA

Accountant

School District Five of Lexington and Richland Counties

[1020](#)
[Dutch Fork Road](#)

[Irmo,](#)
[SC 29063](#)

803-476-8265 (direct)

803-476-8237 (fax)

llondon@[lexrich5.org](mailto:llondon@lexrich5.org)

On Mon, Oct 9, 2017 at 4:34 PM, ALLEN BROWN <BROWNA@rcgov.us> wrote:

Please see answers below. Stacey Hamm provides 6,7,8

From: JAMES HAYES

Sent: Monday, October 09, 2017 3:29 PM

To: ALLEN BROWN

Subject: FW: Fwd:

James Hayes

Director of Budget and Grants Management

Richland County Administration

[2020](#)
[Hampton Street](#)

[Columbia](#)
[SC 29201](#)

803-576-2095(W)

803-576-2138(F)

From: Leann London
[\[mailto:llondon@lexrich5.org\]](mailto:llondon@lexrich5.org)

Sent: Tuesday, August 22, 2017 2:12 PM

To: JAMES HAYES; STACEY HAMM

Cc: Connie Frick; Bruce Shealy

Subject: Fwd:

Good afternoon, everyone.

In preparation of the statistical section of our annual audit, we need the following information from your office. The information is as of 12/31/2016 unless otherwise noted.

(1) assessed value and estimated actual value of real property 151,399,200/3,421,280,693

(2) assessed value and estimated actual value of personal property 42,377,120/580,420,150

(3) district direct rates for general purpose 251.5

(4) district direct rates for capital purposes 52.5

(5) overlapping rates for Richland County, Recreation district, Midlands Tech, Riverbanks Zoo, City of Irmo, and City of Columbia

RC=121.6

RCRC=12.8/3.0 Operating/Debt

MTC=3.5/1.5

RBZ=1.4/1.0

COC=96.1

Irmo=N/A

(6) top 10 property tax payers with taxable assessed value and % of total taxable value

(7) for 2008 top 10 property tax payers with taxable assessed value and % of total taxable value

(8) taxes levied for the fiscal year

Please let me know that you received this email.

Thanks for your help!

Attachments:

SD5 CAFR 2017 2.pdf 29k

**SCHOOL DISTRICT FIVE OF
LEXINGTON AND RICHLAND COUNTIES
IRMO, SOUTH CAROLINA**



**COMPREHENSIVE ANNUAL
FINANCIAL REPORT
JUNE 30, 2016**

**SCHOOL DISTRICT FIVE
OF LEXINGTON AND RICHLAND COUNTIES
IRMO, SOUTH CAROLINA**

COMPREHENSIVE
ANNUAL FINANCIAL REPORT
FISCAL YEAR ENDED JUNE 30, 2016



Prepared By
Division of Financial Services
School District Five of Lexington and Richland Counties

Connie Frick, CPA
Senior Accountant

A. Len Richardson
Chief Financial Officer

Dr. Stephen Hefner
Superintendent

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**DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
FISCAL YEAR ENDED JUNE 30, 2016**

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**DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
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INTRODUCTORY SECTION

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November 28, 2016

**To the Board of Trustees and Citizens of
School District Five of Lexington and Richland Counties**

State law requires that all school districts publish within six months of the close of each fiscal year a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards (GAAS) by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the Comprehensive Annual Financial Report (CAFR) of School District Five of Lexington and Richland Counties (the District) for the fiscal year ended June 30, 2016.

This report consists of management's representations concerning the finances of the District. Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, the management of School District Five of Lexington and Richland Counties has established a comprehensive internal control framework that is designed both to protect the District's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the District's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, School District Five of Lexington and Richland Counties' comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The comprehensive annual financial report is presented in four sections: introductory, financial, statistical, and single audit. The introductory section includes the transmittal letter, the list of principal officials, and the organizational chart. The financial section includes the basic financial statements, the combining and individual fund financial statements, and schedules, as well as required supplementary information. Also included in the financial section is the independent auditor's report on these financial statements. The statistical section reflects social and economic data, financial trends, and the fiscal capacity of the District. The final section is the single audit section.

School District Five of Lexington and Richland Counties' financial statements have been audited by McGregor & Company, L.L.P., Certified Public Accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the District for the fiscal year ended June 30, 2016, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by

management; and evaluating the overall financial statement presentation. The independent auditor concluded based upon the audit, that there was a reasonable basis for rendering the unmodified opinion that School District Five of Lexington and Richland Counties' financial statements for the fiscal year ended June 30, 2016, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

The independent audit of the financial statements of School District Five of Lexington and Richland Counties was a part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. These reports are available in the single audit section of this comprehensive annual financial report.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. School District Five of Lexington and Richland Counties' MD&A can be found immediately following the report of the independent auditors.

Profile of School District Five of Lexington and Richland Counties

School District Five of Lexington and Richland Counties is widely recognized as one of the top academic school systems in South Carolina. The District was organized by action of the Lexington County Board of Education in 1951 and the Richland County Board of Education in 1952. The actions of the Boards of Education consolidated several smaller school districts in the Counties. In addition to School District Five of Lexington and Richland Counties, there are four other school districts in Lexington County and two other school districts in Richland County.

The District encompasses a land area of approximately 196 square miles, of which approximately one-half is situated in each of Lexington and Richland Counties. The District consists of the northern portion of Lexington County lying north of Lake Murray and the Saluda River, and the northwestern portion of Richland County lying south of the Broad River. The District is primarily a residential suburb located to the northwest of the City of Columbia, the State Capital. The towns of Irmo and Chapin are included in the District. The District has three attendance areas: Irmo, Dutch Fork, and Chapin.

The District has twelve elementary schools, two intermediate schools, three middle schools, four high schools, a career and technology center, and an alternative learning academy that serve students located in the District. Table 21 in the Statistical Section gives additional data about the size, capacity, and age of each school.

School District Five of Lexington and Richland Counties is governed by a seven-member Board of Trustees (the Board). All members of the Board are required to be residents of the District. Four trustees represent the portion of the District located within Lexington County, and they are required to be residents of Lexington County and elected by the registered voters therein.

Three trustees are required to be residents of the portion of the District located within Richland County, and they are elected by the registered voters therein. Each trustee is elected to a four-year term. The Board conducts yearly elections in November to elect a Chair, Vice-Chair, and Secretary.

The Board of Trustees is the District's official policy-making entity. The Board formulates policies to enhance educational opportunities in the District by interpreting the needs and goals of the community. The Board also seeks to develop and maintain communication among the various constituencies served by the schools. The Board of Trustees normally holds two regular monthly meetings, on the second and fourth Mondays of each month.

Guided by the policies of the Board, the District provides a broad spectrum of elementary and secondary programs to meet the needs of the District's diverse student population. These programs complement each other to provide a total program that is comprehensive, highly cost-effective, and that meets the mission statement of the District. The mission, stated as follows from the strategic plan, was developed by a committee of citizens and school district personnel; and was adopted by the Board of Trustees of School District Five of Lexington and Richland Counties.

The mission of School District Five of Lexington and Richland Counties, in partnership with the community, is to provide challenging curricular with high expectations for learning that develop productive citizens who can solve problems and contribute to a global society.

In fiscal year 2015-2016, the District provided comprehensive educational services for 16,622 students grades kindergarten through twelve. These educational services range from child development (3 and 4 year olds) to a full program of basic and continuing education for adults. Included in the programs are: academically gifted and talented classes for students in grades three through twelve; a school-wide math and engineering magnet program located at Leaphart Elementary School; an academically talented magnet program located at Harbison West Elementary School; accelerated honors level and Advanced Placement courses; an International Baccalaureate (IB) Program (diploma) located at Irmo High School; A STEM Academy housed at Dutch Fork High School; three-year old preschool classes for children with developmental delays; child development classes that provide interventions for four-year-old children to better prepare them for school; a full day five-year-old kindergarten program; early intervention services for students who need more instruction or re-teaching of basic skills in the areas of reading, English language arts, and mathematics; instructional opportunities in the visual and performing arts; instruction in world languages; special education programs for all students who meet the criteria for the recognized areas of disability; an alternative learning center for middle and high school students; at risk programs to reduce the potential for students dropping out of school; and a variety of elective courses in order for high school students to complete their Individual Graduation Plans. All high schools and The Center for Advanced Technical Studies offer career and technology courses. Also, for faculty and staff, School District Five of Lexington and Richland Counties offers extensive professional development related to effective teacher collaboration, use of classroom, state and benchmark assessment data, differentiation of instruction to meet students' individual needs, and the infusion of technology into the instructional programs in all schools.

Each year School District Five of Lexington and Richland Counties uses an extensive budgeting process to develop an annual budget for the District. This annual budget for the general fund serves as the foundation for the District's financial planning and control. All schools and departments of the District are required to submit requests for appropriations to the District's management each year. This process incorporates input and requests from principals, parents, students, administrators, teachers, supervisors, and community members. Once assembled, the requests are used to begin the development of a proposed budget after each school and department has had an opportunity to justify their requested appropriations with management. The District's management then presents the proposed budget to the Board for study and review during the months of April, May, and June. The Board conducts three public readings of the proposed budget and holds at least one public hearing advertised for public input on the proposed budget before adopting the budget no later than June 30, the close of the fiscal year.

Factors Affecting Financial Conditions

Information presented in the financial statements is best understood when considered from a broader perspective of the specific environment within which School District Five of Lexington and Richland Counties operates.

Economic conditions and outlook. School District Five of Lexington and Richland Counties enjoys a relatively favorable economic environment. Local indicators continue to give a positive outlook for stability. The District is located within the Columbia Metropolitan Statistical Area (MSA), which includes Richland County and Lexington County. The 2010 estimated populations of Richland County and Lexington County were 384,504 and 262,394, respectively. In 2010, the total population in School District Five of Lexington and Richland Counties was estimated at 91,018. The District is a suburban school district located near the City of Columbia, the State Capital and largest city in the state.

Residential subdivisions and commercial/business areas of the District are stable with continued evidence of growth. Many of the residential subdivisions are located on or around the shores of Lake Murray that continue to attract upscale residential housing and commercial development. The Harbison area of the District continues to be one of the fastest growing business areas as is evidenced by the location of additional businesses in and around the Columbiana Mall area. Growth continues away from the mall area along Dutch Fork Road. In addition to the construction of a Walmart Supercenter, Tractor Supply, Sonic, McDonald's, San Jose Mexican restaurant and Chick-fil-a in recent years, a new YMCA/Palmetto Health Family Medical Office and additional shopping centers have been built. A new branch of the Richland County Library and Frank's Carwash are currently under construction. A new 76-bed full-service community medical facility, Palmetto Health Baptist Parkridge, opened in 2014. The facility is located on 75 acres at the intersection of Interstate 26 and Lake Murray Boulevard near the center of the District.

A number of major corporate enterprises, which contribute to a stable economy, are located in or near the District in Lexington and Richland Counties. Included among the larger corporate enterprises in Lexington County are Michelin North America, Inc., United Parcel Service, Amazon.com, Inc., House of Raeford Farms, General Information Systems, CMC Steel, Prysmian Power Cables & Systems USA, Flextronics International, Harsco Track Technologies, and DHL Global Forwarding North America. Included among the larger corporate enterprises in Richland

County are BlueCross BlueShield of SC, Computer Sciences Corporation, Consolidated Systems, International Paper, Verizon Wireless, Westinghouse Electric Co. LLC, PurePower Technologies, Schneider Electric, and FN Manufacturing.

Based on information from the South Carolina Department of Commerce, the total announced capital investments for new and expanded industry that they were instrumental in bringing to Lexington and Richland Counties from 2009 through 2013, totaled approximately \$1.04 billion for Lexington County and approximately \$1.25 billion for Richland County. Based on these recent projections and the additional job opportunities these investments create, long-term economic growth is expected to continue for the foreseeable future in Lexington and Richland Counties and the District.

Median family income statistics for Lexington and Richland Counties are available only as combined figures for the Columbia Metropolitan Statistical Area (MSA) made up of Lexington, Richland, Calhoun, Fairfield, Kershaw and Saluda Counties. The median family income for the MSA for 2009, the last year available, was \$62,100. Per capita personal income for 2013, the last year available, was \$37,224 for Lexington County and \$38,195 for Richland County. The state per capita income for this same period was \$34,266, and in the United States was \$42,693. The unemployment rate for Lexington County as of September 2016 was 4.1 percent and for Richland County was 4.8 percent. The state and national unemployment rates for the same period were 4.9 percent and 4.8 percent, respectively.

Long-term financial planning. Over the last ten years, student enrollment in the District has remained stable, but has been growing since 2013 as the economy and housing markets recover. In order to accommodate future growth and to eliminate the use of most portable classrooms, the District has added an additional high school, renovated a number of the District's existing facilities and opened a new middle school in August 2015. In order to accomplish this, citizens of the District approved a \$243.6 million bond referendum in November 2008. These bonds are being financed with the addition of 3.5 mills of taxes added to the District's debt service levy, effective on property tax bills issued for calendar year 2009. The current debt service levy for the District is 52.5 mills. Richland and Lexington Counties continue to levy an additional one-cent tax which gives taxpayers a credit on their property tax bills.

During the 1977 session of the S. C. General Assembly, the State Legislature adopted an amendment, Section 59-71-155, Code of Laws of South Carolina 1976, as amended, which provides for the establishment of a mechanism for the timely advance of funds from the State's General Fund to pay directly to school district paying agents amounts needed for debt service on general obligation bonds.

Moody's and Standard & Poor's have issued public statements indicating the statutory amendment as significantly strengthening to the legal structure of the State's credit enhancement for school districts in the State. This credit enhancement has been identified as a factor in the recent reports from the Rating Agencies that school districts in this State may qualify for enhanced rating of Aa1 and AA, respectively by these rating agencies.

The South Carolina General Assembly passed Act 388 in 2006 to become effective for school districts in July 2007. Act 388 limited the amount a school district can increase local millage

each year for operational purposes to a rate equal to the sum of the increases in the consumer price index plus the rate of population growth in the District. The Board of Trustees can override this limitation contained in Act 388 if certain specific conditions are present. These events are a prior year deficit, a catastrophic event, a requirement to comply with a court order, an experience of significant decline in revenue due to a taxpayer closure beyond the control of the District equal to ten percent or more of the revenue payable to the District, or to comply with state or federal regulations. Act 388 did not take away the District's fiscal autonomy, but limited the District's autonomy to the above restrictions. School District Five of Lexington and Richland Counties increased operational millage for fiscal year 2015-2016 by 6.4 mills or 2.70% as allowed by Section 6-1-320 of the SC code of Laws. Additionally, 9.3 mills were added to the 6.4 mills pursuant to Section 6-1-320 (A)(2) which allows the district to add additional millage, that was allowed but not previously imposed, for the three preceding tax years (catch up clause). The total increase in operational millage for FY 2016 was 15.7 mills.

Act 388 also relieved the District's taxpayers from paying *ad valorem* taxes on owner-occupied property for school operations. A one-cent sales tax was imposed statewide on June 1, 2007, to fund the property tax relief legislation included in Act 388. The proceeds from the one-cent tax were distributed to school districts of the state based on the amount of *ad valorem* taxes that would have been collected during fiscal year 2008 from the owner-occupied property in each school district. Each year thereafter, beginning in fiscal year 2009, the reimbursement to school districts is the aggregate amount equal to the percentage increase in the previous year of the Consumer Price Index, Southeast region, plus the percentage increase in the previous year of the state population as determined by the South Carolina Revenue and Fiscal Affairs Office. The reimbursement to each school district of the state will increase proportionately based on each school district's weighted pupil units as a percentage of the statewide pupil units.

The District expects that the funding changes to school districts imposed by Act 388 may have an impact on the District's operations. As student growth continues in the District, that growth is likely to exceed the rate of growth in reimbursements from the State for owner-occupied property. For the past several years, the District's growth has been flat, due primarily to the recession and housing market. However, this trend is changing as the economy and housing market improve. As new owner-occupied housing is added to the tax base, the reimbursement from the State will not be tied to those housing values. As a result, reimbursements from the State will lag behind the amount of taxes the District could have collected over time from new and reassessed owner-occupied housing.

The financial statements of this report show that capital projects are one of the main areas of focus in the District's financial planning. As a result of the District's 2008 bond referendum, renovations and additions at Leaphart Elementary School, Seven Oaks Elementary School, Chapin Elementary School, and Irmo Elementary School. Construction of Spring Hill High School, the Center for Advanced Technical Studies, and a new Chapin Middle School have been completed. The former Chapin Middle School has been converted to Chapin Intermediate School to house grade 5 – 6 to ease overcrowding at two Chapin area elementary schools. Renovation and additions at Chapin High School, Dutch Fork High School and Irmo High School have also been completed.

Relevant financial policies. Board Policy requires that the District maintain an undesignated reserve fund consistent with the medial average of school districts that maintain "AA" ratings.

This amount is generally ranges from 15% to 18% of the general fund budgeted expenditures. The District's total reserve fund exceeds that amount and meets the unreserved fund requirement without funds that have been designated for other purposes.

Major Initiatives. In April 2015, the District completed a comprehensive accreditation review by AdvancED, a world-wide external accreditation system. As a part of that review process, the District completed an in-depth study and review of all major operations within the District. The process included an internal and external review of the five AdvanceED standards, the District's Strategic Plan, and the goals of the District included in the Standards Assessment Report. Following a visit and report by the External Review Team, the District's accreditation was affirmed and approved on April 22, 2015. The plan included major goals in the areas of student achievement, teacher/administrator quality, school climate, and District priorities. Continued instructional initiatives for the District include the RtI (Response to Intervention) Program, PBIS (Positive Behavioral Interventions and Support), and the Continuous Improvement Process. The District will continue to focus upon these goals and initiatives, reviewing the strategic plan each year. Necessary funding to carry out these goals and initiatives and for the accreditation process has been included in the District's budget. Details for each of the major goals referenced above are included in the District's Strategic Plan.

Awards and Acknowledgements

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to School District Five of Lexington and Richland Counties for its Comprehensive Annual Financial Report (CAFR) for fiscal year ended June 30, 2015. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to program standards. The comprehensive annual financial report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. School District Five of Lexington and Richland Counties has received a Certificate of Achievement for the twelfth consecutive year. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA to determine its eligibility for another certificate.

In addition, the District was also awarded The Association of School Business Officials (ASBO) International Certificate of Excellence in Financial Reporting for the Comprehensive Annual Financial Report for the fiscal year ended June 30, 2015. This was the twelfth consecutive year the District has received this award.

To be awarded a Certificate of Excellence in Financial Reporting, a district's comprehensive annual financial report must receive the recommendation of the Association's Panel of review. This panel must judge that the report conforms to the principles and standards of ASBO's Certificate of Excellence Program.

A Certificate of Excellence is valid for one year only. We believe the District's current report continues to conform to the Certificate of Excellence Program requirements and we are submitting it to ASBO to determine its eligibility for the award.

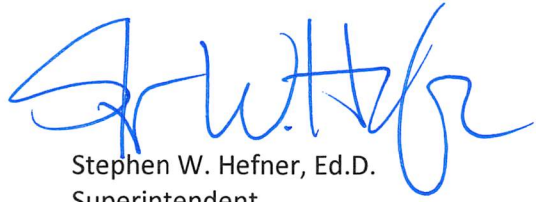
The preparation of this report on a timely basis could not have been accomplished without the efficient and dedicated services of the entire staff of the Office of Finance and Operations. All members of the department as well as members of other various departments have our sincere appreciation for their contributions made in the preparation of this report.

In closing, without the leadership and support of the Board of Trustees, preparation of this report would not have been possible.

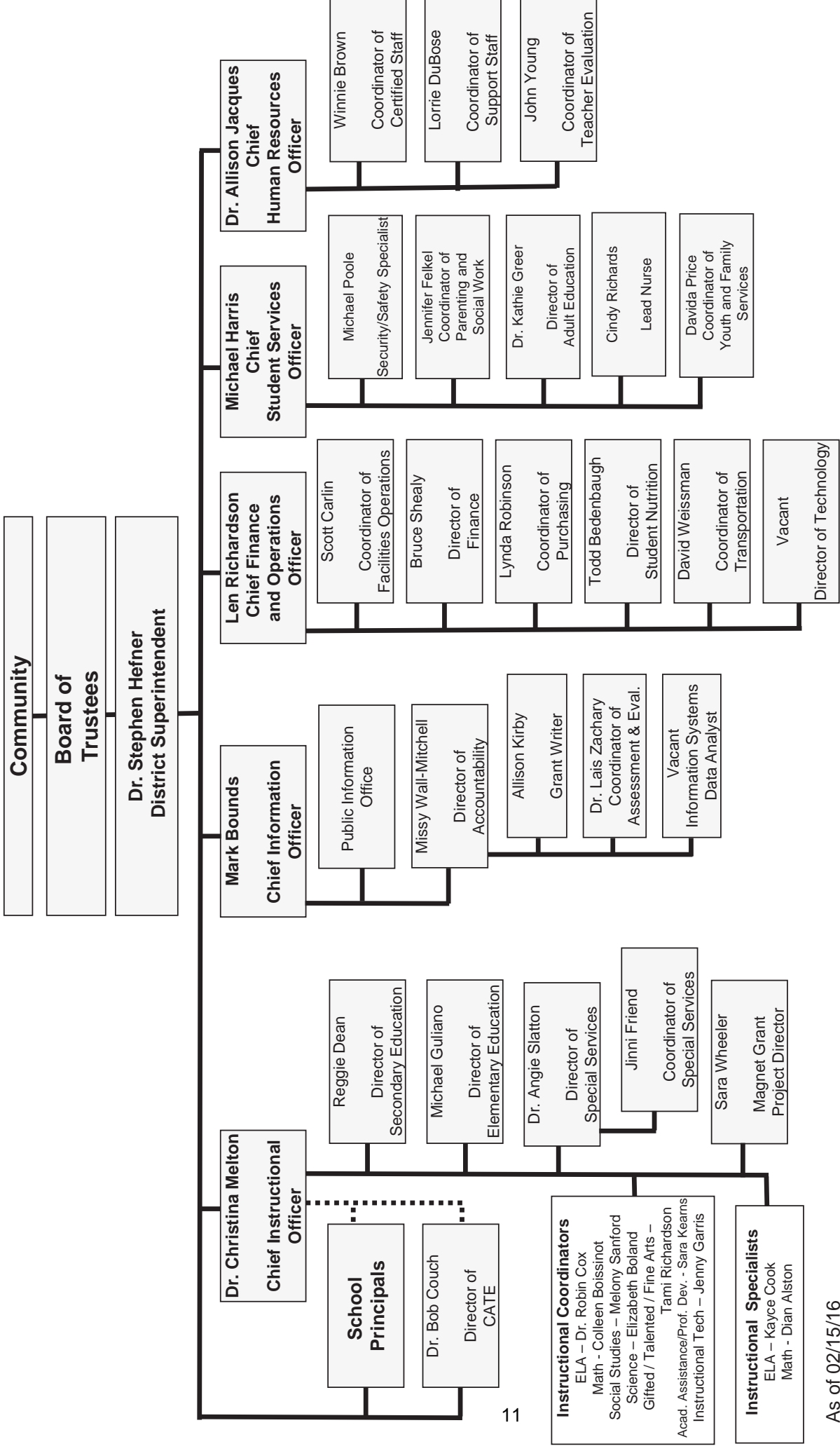
Respectfully submitted,

A handwritten signature in blue ink, appearing to read "A. Len Richardson".

A. Len Richardson
Chief Finance Officer

A handwritten signature in blue ink, appearing to read "Stephen W. Hefner".

Stephen W. Hefner, Ed.D.
Superintendent



SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
PRINCIPAL OFFICIALS

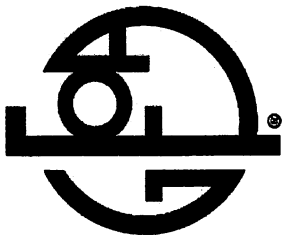
Year Ended June 30, 2016

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Mr. Mark Bounds	Chief Information Officer
Dr. Michael Harris	Chief Student Services Officer
Dr. Allison Jacques	Chief Human Resources Officer
Dr. Christina Melton	Chief Instructional Officer
Mr. A. Len Richardson	Chief Finance Officer



**The Government Finance Officers Association
of the United States and Canada**

presents this

AWARD OF FINANCIAL REPORTING ACHIEVEMENT

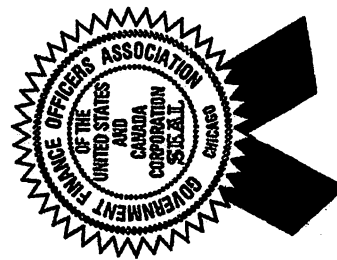
to

Connie C. Frick, CPA

Senior Accountant

School District Five of Lexington and Richland Counties, South Carolina

The award of Financial Reporting Achievement is presented by the Government Finance Officers Association to the individual(s) designated as instrumental in their government unit achieving a Certificate of Achievement for Excellence in Financial Reporting. A Certificate of Achievement is presented to those government units whose annual financial reports are judged to adhere to program standards and represents the highest award in government financial reporting.



Executive Director

Date April 1, 2016



**ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL**

**The Certificate of Excellence in Financial Reporting Award
is presented to**

**School District Five of Lexington and Richland
Counties**

**for its Comprehensive Annual Financial Report (CAFR)
for the Fiscal Year Ended June 30, 2015.**

The CAFR has been reviewed and met or exceeded
ASBO International's Certificate of Excellence standards.



Brenda Burkett

Brenda R. Burkett, CPA, CSBA, SFO
President

John D. Musso

John D. Musso, CAE, RSBA
Executive Director

FINANCIAL SECTION

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C.C. McGregor, CPA 1906–1968	PARTNERS				ASSOCIATES			
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	W.W. Francis, CPA	L.B. Salley, CPA		C.D. Hinchee, CPA	M.L. Goode, CPA			

INDEPENDENT AUDITOR'S REPORT

Honorable Chairman and Members of the Board of Trustees
School District Five of Lexington and Richland Counties
Irmo, South Carolina

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of School District Five of Lexington and Richland Counties as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the School District Five of Lexington and Richland Counties' basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

INDEPENDENT AUDITOR'S REPORT

(continued)

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of School District Five of Lexington and Richland Counties as of June 30, 2016, and the respective changes in financial position, and, where applicable, cash flows thereof, and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 17 – 25 and schedules of the District's proportionate share of the net pension liability – SCRS/PORS and District's contributions – SCRS/PORS on pages 63 – 64 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it an appropriate operations, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise School District Five of Lexington and Richland Counties' basic financial statements. The introductory section, other supplementary information listed in the table of contents, and statistical section, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The other supplementary information and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary information and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

INDEPENDENT AUDITOR'S REPORT
(continued)

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 28, 2016, on our consideration of School District Five of Lexington and Richland Counties' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering School District Five of Lexington and Richland Counties' internal control over financial reporting and compliance.

McGregor + Company LLP

Orangeburg, South Carolina
November 28, 2016

School District Five of Lexington and Richland Counties
Management's Discussion and Analysis
Year Ended June 30, 2016

As management of School District Five of Lexington and Richland Counties' (District), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2016. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages 3-10 of this report.

FINANCIAL HIGHLIGHTS

Major financial highlights for 2016 include:

- The liabilities and deferred inflows of resources of the District exceeded its assets and deferred outflows of resources at the close of the most recent fiscal year by (\$6,505,426) net position/deficit. Of this amount, (\$172,580,690) represents unrestricted net position/deficit.
- The District's total net position decreased \$6,740,292 for the 2015-2016 fiscal year. Net position of governmental activities decreased by \$6,772,684, while net position of business-type activities increased by \$32,392. Total revenues were \$222,285,183 while total expenses were \$229,025,475.
- Total expenses increased \$5,849,478 (2.6%), from \$223,175,997 in fiscal year 2015 to \$229,025,475 in fiscal year 2016.
- Governmental funds reported a decrease of \$4,743,511 in the fund balance, which included a \$6,840,516 decrease to the capital projects, a \$2,685,456 increase to the general fund and a \$588,451 decrease to the debt service fund. The District issued \$62,025,000 of general obligation (referendum) refunding bonds to refund the outstanding balance of prior referendum debt series 2010B2.
- The General Fund total fund balance is \$37,072,772 as of June 30, 2016, an increase of 7.2% from June 30, 2015.
- Total revenue for the District's principal operating fund, the general fund, was \$163,749,931, with an additional \$3,957,327, consisting of transfers from the special revenue and capital projects funds for indirect costs, teacher salary supplement increases, and closing of capital funds. Total expenditures in the general fund were \$165,023,383 including \$99,113,954 for instruction, \$65,347,109 for support, \$18,291 for community service, and \$70,483 for intergovernmental expenditures.
- Budgeted general fund revenue and expenditures for the 2015-2016 fiscal year both increased by 1.89%. Eligible employees were given a step increase on the salary schedules for another year of experience but did not receive a cost of living increase. The District does not revise revenue budgets except for insurance reimbursements from property losses, miscellaneous donations, and transfers from fiduciary funds for the purchase of supplies and materials. The operating millage was set at 251.5 mills for the District. Debt service millage remained the same at 52.5 mills.

School District Five of Lexington and Richland Counties
Management's Discussion and Analysis
Year Ended June 30, 2016

Overview of the Financial Statements

The discussion and analysis provided here are intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) the notes to financial statements. This report also includes supplementary information intended to furnish additional detail to support the basic financial statements themselves.

Government-wide Financial Statements. The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents financial information on all of the District's assets, liabilities, and deferred inflows/outflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

The government-wide financial statements distinguish functions of the District that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the District include instruction, support services, and community services. The business-type activities of the District include food service and after school operations.

The government-wide financial statements can be found on pages 31-32 of this report.

Fund Financial Statements. The remaining financial statements focus on individual parts of the District, reporting its operations in more detail than the government-wide financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in assessing a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

School District Five of Lexington and Richland Counties
Management's Discussion and Analysis
Year Ended June 30, 2016

The District maintains five individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Special Revenue Fund-Special Projects, Special Revenue Fund – Education Improvement Act (EIA), Debt Service Fund and the Capital Projects Fund, all of which are considered to be major funds.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 33-36 of this report.

Proprietary Funds. The District maintains one type of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The District uses enterprise funds to account for its food service and after school operations. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail.

The basic proprietary fund financial statements can be found on pages 38-40 of this report.

Fiduciary Funds. Fiduciary funds are used to account for resources held for the benefit of parties outside of the government. Fiduciary funds are not reported in the government-wide financial statements because the resources of those funds are not available to support the District's own programs. The District is the trustee, or fiduciary, for the pupil activity funds of the schools and accounts for this activity in an agency fund.

The fiduciary fund financial statements can be found on page 41 of this report.

Notes to the Financial Statements. The notes provide additional information that is necessary to acquire a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 42-70 of this report.

Other information. The combining statements and individual fund financial schedules are included in the supplementary section. The pension schedules required per the adoption of GASB 68/71 are provided in the required supplementary information section.

Government-wide Overall Financial Analysis

As noted earlier, net position over time, may serve as a useful indicator of a government's financial position. In the case of the District, liabilities and deferred inflows of resources exceeded assets and deferred outflows of resources by \$6,505,426, at the close of the most recent fiscal year.

School District Five of Lexington and Richland Counties

Management's Discussion and Analysis

Year Ended June 30, 2016

Government-wide Overall Financial Analysis (Continued)

The following table provides a summary of the District's net position for 2016 compared to 2015.

Net Position

	Governmental Activities		Business-Type Activities		Total	
	2016	2015*	2016	2015*	2016	2015*
Current and Other Assets	\$ 95,758,124	\$ 91,469,849	\$ 2,557,531	\$ 2,358,311	\$ 98,315,665	\$ 93,828,160
Net Capital Assets	376,596,843	391,498,687	2,925,150	565,844	379,521,993	392,064,531
Total Assets	472,354,967	482,968,536	5,482,681	2,924,155	477,837,648	485,892,691
Deferred Outflows of Resources	18,350,444	18,534,311	489,580	-	18,840,024	18,534,311
Current and Other Liabilities	43,926,584	45,991,220	161,455	196,038	44,088,039	46,187,258
Long-Term Liabilities	448,503,748	440,954,842	6,216,289	271,490	454,720,037	441,226,332
Total Liabilities	492,530,332	486,946,062	6,377,744	467,528	498,808,076	487,413,590
Deferred Inflows of Resources	4,157,796	17,710,996	117,226	-	4,275,022	17,710,996
Net Position						
Net Investment in Capital Assets	150,048,473	171,553,790	2,925,150	565,844	152,973,623	172,119,634
Restricted	13,101,641	3,583,875	-	-	13,101,641	3,583,875
Unrestricted	(169,132,831)	(178,291,876)	(3,447,859)	1,890,783	(172,580,690)	(176,401,093)
Total Net Position	\$ (5,982,717)	\$ (3,154,211)	\$ (522,709)	\$ 2,456,627	\$ (6,505,426)	\$ (697,584)

*Certain amounts have been restated. Amounts reported here are as reported in prior years. See Note 18 in the notes to the financial statements for more details.

The District's overall net position decreased by \$6,740,292 during 2015 - 2016 while the June 30, 2015 net position was restated by \$932,450.

The District's financial position is the product of several financial transactions including the net results of activities, the acquisition and payment of debt, the acquisition and disposal of capital assets, and the depreciation of capital assets. By far the largest portion of the District's net position reflects investment in capital assets (e.g., land and improvements, buildings and improvements, vehicles, furniture and equipment, and construction in progress); less any related outstanding debt used to acquire those assets. The District uses these capital assets to provide services to its students; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Significant current year transactions, such as the addition of \$6,666,513 in capital assets (net of prior year construction in process reclassified to place in service) through construction of school improvements, and purchases of furniture, equipment and vehicles less the additional accumulated depreciation of \$16,710,321 have had an impact on the Statement of Net Position.

School District Five of Lexington and Richland Counties
Management's Discussion and Analysis
Year Ended June 30, 2016

Government-wide Overall Financial Analysis (Continued)

The following table shows the changes in the District's net position for 2016 compared to 2015:

Changes in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2016	2015*	2016	2015*	2016	2015*
Revenue						
Program Revenue:						
Charges for Services	\$ 29,673	\$ 53,248	\$ 5,147,509	\$ 5,550,294	\$ 5,177,182	\$ 5,603,542
Operating Grants	79,547,616	79,696,829	4,869,015	4,309,458	84,416,631	84,006,287
Capital Grants	-	-	-	-	-	-
General Revenue:						
Ad Valorem Taxes and Fees	88,056,726	84,173,426	-	-	88,056,726	84,173,426
Unrestricted Grants	43,941,177	43,560,260	-	-	43,941,177	43,560,260
Investment Earnings and Dispositions	182,439	222,881	58,866	4,835	241,305	227,716
Other General Revenue	306,876	1,063,498	145,286	208,191	452,162	1,271,689
Total Revenue	212,064,507	208,770,142	10,220,676	10,072,778	222,285,183	218,842,920
Functions/Program Expense						
Instruction Service	120,506,839	124,800,258	-	-	120,506,839	124,800,258
Support Services	91,001,448	79,879,481	-	-	91,001,448	79,879,481
Community Services	63,034	65,869	-	-	63,034	65,869
Interest on Long-Term Debt	7,265,870	8,150,714	-	-	7,265,870	8,150,714
School Food Service & After School	-	-	10,188,284	10,279,675	10,188,284	10,279,675
Total Expenses	218,837,191	212,896,322	10,188,284	10,279,675	229,025,475	223,175,997
Increase (Decrease) in Net Position Before Transfers	(6,772,684)	(4,126,180)	32,392	(206,897)	(6,740,292)	(4,333,077)
Transfers	-	(248,900)	-	248,900	-	-
Increase (Decrease) in Net Position	(6,772,684)	(4,375,080)	32,392	42,003	(6,740,292)	(4,333,077)
Net Position , Beginning of Year, as Previously Reported	(3,154,211)	208,291,808	2,456,627	2,414,624	(697,584)	210,706,432
Change in Accounting Principle – GASB 68/71	-	(207,070,939)	-	-	-	(207,070,939)
*Correct Capital Asset Balances	(4,918,209)	-	2,518,154	-	(2,400,055)	-
*Reclass Business-Type Activities' Portion of Pension Liability and Related Net Deferred Inflows/Outflows	5,799,344	-	(5,799,344)	-	-	-
*Correct Compensated Absences	3,063,043	-	269,462	-	3,332,505	-
Net Position, Beginning of Year, As Restated	789,967	1,220,869	(555,101)	2,414,624	234,866	3,635,493
Net Position, End of Year	\$ (5,982,717)	\$ (3,154,211)	\$ (522,709)	\$ 2,456,627	\$ (6,505,426)	\$ (697,584)

*See Note 18 in the notes to the financial statements for more details on the restatement of prior year balances that impacted beginning net position for 2016. The amounts shown above for 2015 are as originally stated in prior year.

School District Five of Lexington and Richland Counties
Management's Discussion and Analysis
Year Ended June 30, 2016

Government-wide Overall Financial Analysis (Continued)

Governmental Activities. The following table presents the cost of the District's four major functional activities: instruction service, support service, community service, and interest on long-term debt. The table also shows each function's net cost (total cost less charges for services generated by the activities and intergovernmental aid provided for specific programs). The net cost shows the financial burden that was placed on the State and the District's taxpayers by each of these functions. In other words, it shows the amount supported by tax revenue and unrestricted funds.

Governmental Activities

	Total Cost of Services		Net Cost of Services	
	2016	2015	2016	2015
Instruction Service	\$ 120,506,839	\$ 124,800,258	\$ (76,521,840)	\$ (69,058,066)
Support Service	91,001,448	79,879,481	(55,432,084)	(55,918,194)
Community Service	63,034	65,869	(40,108)	(19,271)
Interest (Long-Term Debt)	7,265,870	8,150,714	(7,265,870)	(8,150,714)
Totals	<u>\$ 218,837,191</u>	<u>\$ 212,896,322</u>	<u>\$ (139,259,902)</u>	<u>\$ (133,146,245)</u>

Business-Type Activities. Business-type activities include the District's school food service and after school programs. These programs had revenues of \$5,147,509 non-operating revenue and transfers of \$5,073,167, and expenses of \$10,188,284. This resulted in net increase of \$32,392.

Financial Analysis of Governmental Funds

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At June 30, 2016, the District's governmental funds reported combined fund balances of \$50,174,413, a decrease of \$4,743,511 in comparison with the prior year. Approximately 56.9% of this amount (\$28,584,179) constitutes unassigned fund balance, which is available for spending at the government's discretion. The remainder of the fund balance is either nonspendable, restricted, committed, or assigned to indicate that it is 1) not in spendable form (\$1,018,208), 2) restricted for particular purposes (\$7,470,385), 3) committed for particular purposes (\$13,101,641), or 4) assigned for particular purposes (\$7,470,385).

The general fund is the principal operating fund of the District. The increase in net position in the general fund for the fiscal year was \$2,685,456. After reservations for inventories, prepaid expenditures, and funds assigned for special purposes, the unassigned fund balance was \$28,584,179. The Board of Trustees has a policy to provide for sound fiscal management and stability. The policy requires that the District maintain an undesignated operating reserve fund of approximately 15 to 18 percent of the general fund budgeted expenditures.

School District Five of Lexington and Richland Counties
Management's Discussion and Analysis
Year Ended June 30, 2016

Financial Analysis of Governmental Funds (Continued)

The special revenue fund –special projects fund and special revenue fund – EIA fund are used to account for revenues derived from the state of South Carolina and the federal government. The District's special revenue funds do not typically have fund balances as revenues should be expended, deferred, or returned to the grantor.

The debt service fund balance had a total fund balance of \$4,640,228, all of which is restricted for the payment of debt service. This is a decrease of \$588,451 from the prior year. The District maintains sufficient fund balance in the debt service fund to pay the ensuing six-month principal and interest payments on general obligation debt.

The capital projects fund showed a fund balance decrease of \$6,840,516. The ending balance is \$8,461,413. The change was attributable to the sale of 8% bonds only during the year, and expenditure of referendum funds during the current year.

Proprietary Funds: The District's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. The proprietary funds (food services and after school programs) showed an increase in net position of \$32,392. The food services program ended the year with a \$227,778 increase in net position and the after school program ended the year with a \$195,386 decrease in net position.

General Fund Budgetary Highlights

The District's budget is prepared according to South Carolina law. The District did not amend the general fund budget for increases or decreases in total budget. Minor categorical budget amendments were made during the year to insure expenditures were recorded in the proper account codes as defined by the South Carolina Department of Education. Budgeted general fund revenue and expenditures for the 2015 - 2016 fiscal year increased by 1.89% over the prior year. The district implemented several initiatives to control and/or reduce costs. The result of these actions resulted in a positive variance in actual expenditures to budgeted expenditures of \$915,893.

School District Five of Lexington and Richland Counties
Management's Discussion and Analysis
Year Ended June 30, 2016

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At June 30, 2016, the District had \$379,521,993 invested in a broad range of capital assets, including land, buildings, furniture, equipment, vehicles, and library books. This represents a net decrease of \$10,142,479 (-2.6%) for the 2015 - 2016 fiscal year. For more detailed information on capital asset activity see Note 4 - Capital Assets.

Capital Assets

	Governmental Activities		Business-Type Activities		Total School District	
	2016	2015*	2016	2015*	2016	2015*
Land	\$ 7,593,144	\$ 7,328,598	-	-	\$ 7,593,144	\$ 7,328,598
Buildings	447,076,492	342,875,186	-	-	447,076,492	342,875,186
Site Improvements	34,307,865	16,602,655	-	-	34,307,865	16,602,655
Furniture and Equipment	16,745,994	13,488,103	4,981,972	4,820,684	21,727,966	18,308,787
Construction in Progress	731,399	119,792,807	-	-	731,399	119,792,807
Total Before Accumulated Depreciation	506,454,894	500,087,349	4,981,972	4,820,684	511,436,866	504,908,033
Less: Accumulated Depreciation	129,858,051	113,506,871	2,056,822	1,736,690	131,914,873	115,243,561
Net Capital Assets	\$ 376,596,843	\$ 386,580,478	\$ 2,925,150	\$ 3,083,994	\$379,521,993	\$389,664,472

*The prior year capital assets have been restated as a result of a complete detailed inventory performed of all District capital assets. See Notes 4 and 18 for further information.

Debt Administration

As of June 30, 2016, the District had total outstanding long-term debt of \$212,106,000. The general obligation debt is backed by the full faith and credit of the District as well as the State of South Carolina. The District's total long-term debt as of June 30, 2016 and 2015 is as follows:

Long-Term Debt at June 30

	Governmental Activities	
	2016	2015
November 9, 2015 Issue	\$ 62,025,000	-
November 19, 2013 Issue	34,791,000	36,734,000
June 9, 2010 Issue	10,000,000	10,000,000
September 16, 2010 Issue	-	2,855,000
September 16, 2010 Issue	-	68,500,000
August 21, 2012 Issue	105,290,000	108,685,000
Lease Acquisition - June 20, 2013 Issue	-	591,000
Totals	\$ 212,106,000	\$ 227,365,000

School District Five of Lexington and Richland Counties
Management's Discussion and Analysis
Year Ended June 30, 2016

CAPITAL ASSETS AND DEBT ADMINISTRATION (Continued)

Moody's Investors Service has assigned an Aa1 enhanced rating with a stable outlook and an Aa2 underlying rating to the District's General Obligation Bonds. Standard & Poor's rates the District's bonds AA/Stable long-term and AA/Stable School Issuer. The Aa1 enhanced rating and AA/Stable rating are based on the additional security provided by the South Carolina School District Credit Enhancement Program (SCSDCEP). The program assures timely debt service payment through county and state government coordination. The SCSDCEP is a state-backed enhancement program that shadows the state's rating and consequently carries the stable outlook that is assigned to the state's AAA general obligation rating. School districts in South Carolina may issue up to 8% of their assessed value without voter approval. On June 30, 2016, the District's debt capacity was approximately \$38,642,874. The district issued Series 2016A \$9,550,000 SCAGO general obligation bonds leaving the legal debt limit margin of \$29,092,874 at year end.

Other obligations include accrued obligations such as annual leave accumulated. More detailed information on these obligations is available in Note 7 - Long-Term Debt of the financial statements (page 63).

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The District's elected and appointed officials considered many factors when setting the District's budget and tax rates for 2016-2017. The most important factor affecting the budget for the near future is the General Assembly struggles with allocating the State's limited resources and fully funding the education funding formula as established in law. The State must fund repairs for a crumbling road system and the damage caused by the historic flood in October 2015 and hurricane Matthew in October 2016.

When setting the 2016 - 2017 fiscal year budget, the District focused on maintaining quality instructional programs in the classrooms and pupil teacher ratios in all schools at the ratio set in Board Policy. The District's general fund budget for fiscal year 2016-2017 was approved by the Board of Trustees on June 20, 2016. The budget was approved for \$174,506,667 which is an increase of \$8,055,646 or 4.84% from the prior year's budget.

REQUESTS FOR INFORMATION

This financial report is designed to provide our citizens, taxpayers, and investors and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Office of Finance, School District Five of Lexington and Richland Counties, 1020 Dutch Fork Road, Irmo, SC, 29063. In addition, this financial report may be found on the District's website at www.lexrich5.org.

BASIC FINANCIAL STATEMENTS

The basic financial statements provide a summary overview of the financial position of all funds and account groups and the operating results of all funds. They also serve as an introduction to the more detailed statements and schedules that follow.

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SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
STATEMENT OF NET POSITION (DEFICIT)
JUNE 30, 2016

	Governmental Activities	Business-Type Activities	Total
Assets			
Cash & Cash Equivalents	\$ 62,262,260	\$ 9,657,513	\$ 71,919,773
Property Tax Receivable, Net	4,881,065	-	4,881,065
Accrued Interest	43,750	-	43,750
Internal Balances	7,312,652	(7,312,652)	-
Due From County Government	11,511,677	-	11,511,677
Due From Federal Government	214,655	-	214,655
Prepaid Expenses	1,005,634	-	1,005,634
Inventories - Supply & Materials	12,574	102,206	114,780
Other Receivables	8,513,857	110,464	8,624,321
Noncurrent Assets:			
Capital Assets (Net of Accumulated Depreciation):			
Land	7,593,144	-	7,593,144
Buildings	330,675,221	-	330,675,221
Site Improvements	27,704,933		27,704,933
Machinery, Equipment and Vehicles	9,892,146	2,925,150	12,817,296
Construction in Progress	731,399	-	731,399
Total Assets	472,354,967	5,482,681	477,837,648
Deferred Outflows of Resources			
Net Pension Deferred Outflows	17,364,564	489,580	17,854,144
Unamortized Loss on Refunding - Debt Defeasance	985,880	-	985,880
Total Deferred Outflows of Resources	18,350,444	489,580	18,840,024
Liabilities			
Accounts Payable and Other Liabilities	4,272,036	11,783	4,283,819
Accrued Salaries	11,351,514	-	11,351,514
Accrued Payroll Related Liabilities	7,592,027	-	7,592,027
Due To State Government	68,104	-	68,104
Due to Federal Government	2,500	-	2,500
Due To Other Governmental Units	12,196	-	12,196
Bonds Payable	9,550,000	-	9,550,000
Retainage Payable	1,751,437	-	1,751,437
Revenue Received in Advance	3,779,882	149,672	3,929,554
Other Liabilities	3,001,038		3,001,038
Accrued Interest Payable	2,545,850		2,545,850
Noncurrent Liabilities:			
Due Within One Year	11,363,830	4,957	11,368,787
Due in More Than One Year	217,375,059	12,418	217,387,477
Net Pension Liability	219,864,859	6,198,914	226,063,773
Total Liabilities	492,530,332	6,377,744	498,908,076
Deferred Inflows of Resources			
Net Pension Deferred Inflows	4,157,796	117,226	4,275,022
Total Deferred Inflows of Resources	4,157,796	117,226	4,275,022
Net Position (Deficit)			
Net Investment in Capital Assets	150,048,473	2,925,150	152,973,623
Restricted For:			
Debt Service	4,640,228		4,640,228
Capital Projects	8,461,413		8,461,413
Net Position (Deficit) - Unrestricted	(169,132,831)	(3,447,859)	(172,580,690)
Total Net Position (Deficit)	\$ (5,982,717)	\$ (522,709)	\$ (6,505,426)

The notes to the basic financial statements are an integral part of this statement.

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2016

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		Total
					Governmental Activities	Business-Type Activities	
Governmental Activities:							
Instruction	\$ 120,506,839	\$ 16,401	\$ 43,968,598	\$ -	\$ (76,521,840)	\$ -	\$ (76,521,840)
Support Services	91,001,448	13,263	35,556,101	-	(55,432,084)	-	(55,432,084)
Community Service	63,034	9	22,917	-	(40,108)	-	(40,108)
Interest & Other Charges	7,265,870	-	-	-	(7,265,870)	-	(7,265,870)
Total Governmental Activities	218,837,191	29,673	79,547,616	-	(139,259,902)	-	(139,259,902)
Business-Type Activities:							
Food Service	8,745,796	3,900,606	4,868,816	-	-	23,626	23,626
After-School	1,442,488	1,246,903	199	-	-	(195,386)	(195,386)
Total Business-Type Activities	10,188,284	5,147,509	4,869,015	-	-	(171,760)	(171,760)
Total Primary Government	\$ 229,025,475	\$ 5,177,182	\$ 84,416,631	\$ -	(139,259,902)	(171,760)	(139,431,662)
General Revenues:							
Property Taxes Levied For:							
General Purposes					62,449,554	-	62,449,554
Debt Service					24,441,196	-	24,441,196
Payment in Lieu of Taxes					1,165,976	-	1,165,976
Unrestricted State Revenue in Lieu of Taxes					43,941,177	-	43,941,177
Unrestricted Investment Earnings					182,439	58,866	241,305
Miscellaneous					306,876	145,286	452,162
Transfers					-	-	-
Total General Revenues and Transfers					132,487,218	204,152	132,691,370
Change in Net Position					(6,772,684)	32,392	(6,740,292)
Net Position (Deficit) - Beginning - as Restated					789,967	(555,101)	234,866
Net Position (Deficit) - Ending					\$ (5,982,717)	\$ (522,709)	\$ (6,505,426)

The notes to the basic financial statements are an integral part of this statement.

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2016

		Special Revenue Funds				
	General	Special Projects	Education Improvement Act	Debt Service	Capital Projects	Total Governmental Funds
Assets						
Cash & Cash Equivalents	\$ 62,262,260	\$ -	\$ -	\$ -	\$ -	\$ 62,262,260
Property Tax Receivable, Net	3,912,496	-	-	968,570	-	4,881,066
Due From Other Funds	-	-	2,048,997	232	22,730,822	24,780,051
Due From County Government	7,250,165	-	-	4,261,512	-	11,511,677
Due From Federal Government	-	642	-	214,013	-	214,655
Prepaid Expenses	1,005,634	-	-	-	-	1,005,634
Inventories - Supplies & Materials	12,574	-	-	-	-	12,574
Other Receivables	3,247,299	5,200,383	66,175	-	-	8,513,857
Total Assets	\$ 77,690,428	\$ 5,201,025	\$ 2,115,172	\$ 5,444,327	\$ 22,730,822	\$ 113,181,774
Liabilities, Deferred Inflows & Fund Balances						
Liabilities						
Accounts Payable	\$ 1,205,715	\$ 87,901	\$ 10,448	\$ -	\$ 2,967,972	\$ 4,272,036
Accrued Salaries	11,351,514	-	-	-	-	11,351,514
Accrued Payroll Related Liabilities	7,592,027	-	-	-	-	7,592,027
Due To Other Funds	17,100,354	3,355,166	-	-	-	20,455,520
Due To State Government	-	-	68,104	-	-	68,104
Due to Federal Government	-	2,500	-	-	-	2,500
Due To Other Governmental Units	-	12,196	-	-	-	12,196
Bonds Payable	-	-	-	-	9,550,000	9,550,000
Retainage Payable	-	-	-	-	1,751,437	1,751,437
Unearned Revenue	-	1,743,262	2,036,620	-	-	3,779,882
Other Liabilities	12,916	-	-	-	-	12,916
Total Liabilities	37,262,526	5,201,025	2,115,172	-	14,269,409	58,848,132
Deferred Inflows						
Unavailable Tax Revenues	3,355,130	-	-	804,099	-	4,159,229
Total Deferred Inflows	3,355,130	-	-	804,099	-	4,159,229
Fund Balances						
Non-Spendable	1,018,208	-	-	-	-	1,018,208
Restricted	-	-	-	4,640,228	8,461,413	13,101,641
Assigned for Special Purposes	7,470,385	-	-	-	-	7,470,385
Unassigned	28,584,179	-	-	-	-	28,584,179
Total Fund Balances	37,072,772	-	-	4,640,228	8,461,413	50,174,413
Total Liabilities, Deferred Inflows & Fund Balances	\$ 77,690,428	\$ 5,201,025	\$ 2,115,172	\$ 5,444,327	\$ 22,730,822	\$ 113,181,774

The notes to the basic financial statements are an integral part of this statement.

**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION (DEFICIT)
JUNE 30, 2016**

Amounts reported for governmental activities in the statement of net position (deficit) are different because:

Total Governmental Fund Balances **\$ 50,174,413**

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. *This is the amount that the cost of the assets exceeds the accumulated depreciation.*

Cost of Assets	\$ 506,454,894	
Accumulated Depreciation	<u>(129,858,051)</u>	376,596,843

Interest subsidy receivable on outstanding bonds in governmental accounting is not receivable in current period and, therefore, has not been reported as an asset in the funds.		43,750
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Deferred Outflows (Inflows) resulting from the recognition of the employer's share of the state's net pension liability are not current financial resources and, therefore, are not reported in the funds.		13,206,768
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Deferred charges from loss on refunding bonds (net of amortization) are not reported in the funds because they are not current financial resources, but they are reported in the statement of net position.		985,880
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Certain unearned revenues reported in the governmental funds are recognized subject to a reserve for uncollectible amounts in the statement of activities. <i>This is the additional amount of taxes receivable recognized under the accrual basis.</i>		4,159,229
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Certain liabilities are not due and payable in the current period and, therefore, are not reported in the funds.

Long Term Debt	(212,106,000)	
Net Pension Liability	(219,864,859)	
Bond Premiums, Net of Amortization	(14,442,370)	
Compensated Absences	(2,190,519)	
Accrued Interest Payable	<u>(2,545,852)</u>	<u>(451,149,600)</u>

Net Position (Deficit) of Governmental Activities:		<u><u>\$ (5,982,717)</u></u>
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The notes to the basic financial statements are an integral part of this statement.

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2016

	Special Revenue				Total Governmental Funds	
	General	Special Projects	Education Improvement Act	Debt Service	Capital Projects	
Revenues						
Taxes Levied/Assessed by the LEA	\$ 61,995,431	\$ -	\$ -	\$ 24,372,130	\$ -	\$ 86,367,561
Revenue From Local Governmental Units Other Than LEAs	991,550	-	-	174,426	-	1,165,976
Tuition	6,406	-	-	-	-	6,406
Earnings on Investments	95,807	-	-	14,987	71,645	182,439
Pupil Activities	23,266	-	-	-	-	23,266
Other Revenue from Local Sources	643,764	1,041,865	275	-	61,647	1,747,551
Total Local	63,756,224	1,041,865	275	24,561,543	133,292	89,493,199
State Sources	99,984,748	1,998,188	8,919,038	981,792	-	111,883,766
Federal Sources	8,959	9,039,047	-	1,190,937	-	10,238,943
Total Revenues	163,749,931	12,079,100	8,919,313	26,734,272	133,292	211,615,908
Expenditures						
Current:						
Instruction	99,113,954	6,846,053	4,163,451	-	-	110,123,458
Support Services	65,347,109	4,109,142	1,055,149	-	4,328,786	74,840,186
Community Services	18,291	39,123	-	-	-	57,414
Intergovernmental	70,483	194,261	-	-	-	264,744
Debt Service:						
Other Professional and Technical Services	-	-	-	2,525	-	2,525
Redemption of Principal	-	-	-	77,284,000	-	77,284,000
Interest	-	-	-	8,712,397	-	8,712,397
Other Objects	-	-	-	225,791	84,250	310,041
Capital Outlay	473,546	633,907	-	-	13,162,303	14,269,756
Total Expenditures	165,023,383	11,822,486	5,218,600	86,224,713	17,575,339	285,864,521
Excess of Revenues Over (Under) Expenditures	(1,273,452)	256,614	3,700,713	(59,490,441)	(17,442,047)	(74,248,613)
Other Financing Sources (Uses)						
Premiums on Bonds Sold	-	-	-	7,360,409	95,612	7,456,021
Proceeds of Refunding Debt	-	-	-	62,025,000	-	62,025,000
Sale of Fixed Assets	1,581	-	-	-	22,500	24,081
Transfers In	3,957,327	-	-	595,581	11,079,000	15,631,908
Transfers Out	-	(256,614)	(3,700,713)	(11,079,000)	(595,581)	(15,631,908)
Total Other Financing Sources (Uses)	3,958,908	(256,614)	(3,700,713)	58,901,990	10,601,531	69,505,102
Net Change in Fund Balances	2,685,456	-	-	(588,451)	(6,840,516)	(4,743,511)
Fund Balance, Beginning of Year	34,387,316	-	-	5,228,679	15,301,929	54,917,924
Fund Balance, Ending of Year	\$ 37,072,772	\$ -	\$ -	\$ 4,640,228	\$ 8,461,413	\$ 50,174,413

The notes to the basic financial statements are an integral part of this statement.

**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2016**

Amounts Reported for the Governmental Activities in the Statement of Activities are Different Because:

Net Change in Fund Balances - Total Governmental Funds \$(4,743,511)

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. *This is the amount by which depreciation expense exceeded capital outlays in the current period.*

Depreciation Expense	\$ (16,390,189)	
Capital Outlay	<u>6,505,225</u>	(9,884,964)

The issuance of long-term debt (e.g. bonds) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. *This is the amount that principal repaid during the year exceeds the amount of debt issued during the year.*

Redemption of Principal	77,284,000	
Proceeds from Long-Term Debt	<u>(62,025,000)</u>	15,259,000

Governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. *This is the change in loss on refunding bonds amortization and change in bond premium amortization.*

Change in Amortization of Loss on Refunding Bonds	585,070	
Change in Amortization of Bond Premiums	<u>(6,159,734)</u>	(5,574,664)

In the statement of activities, the gain/(loss) on the sale or disposal of capital assets is reported, whereas in the governmental funds, the proceeds from the sale increases financial resources. Thus the change in net position differs from the change in fund balance by the cost of fixed assets disposed or sold.

(98,671)

Certain unavailable tax revenues reported in the governmental funds are recognized in the statement of activities, net of a reserve for uncollectible amounts. This is the change in the amount of taxes receivable recognized under the accrual basis.

523,189

The change in compensated absences reported in the statement of activities does not require the use of current financial resources, and therefore, is not reported as an expenditure/revenue in the governmental funds. *This is the amount that compensated absences at the end of the prior year exceeded the compensated absences at the end of the current year.*

Compensated Absences - End of Current Year	(2,190,519)	
Compensated Absences - End of Prior Year (As Restated)	<u>2,911,407</u>	720,888

Retirement expense in the statement of activities is measured by the District's proportionate share of the SCRS total pension expense. In the governmental funds, however, the expenditure is measured by the current contributions to the retirement system. *This is the difference between the Current Contributions and the District's proportionate share.*

(2,851,686)

Interest on long-term debt in the statement of activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the statement of activities, however, interest expense is recognized as the interest accrues, regardless of when it is due.

(122,265)

Change in Net Position of Governmental Activities

\$(6,772,684)

The notes to the basic financial statements are an integral part of this statement.

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2016

	<u>Budget Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
Revenues				
Local	\$ 63,303,628	\$ 63,303,628	\$ 63,756,224	\$ 452,596
State	99,239,477	99,239,477	99,984,748	745,271
Federal	-	-	8,959	8,959
Total Revenues	<u>162,543,105</u>	<u>162,543,105</u>	<u>163,749,931</u>	<u>1,206,826</u>
Expenditures				
Current:				
Instruction	100,217,764	100,214,162	99,120,470	1,093,692
Support Services	65,627,386	65,685,164	65,814,139	(128,975)
Community Services	20,850	19,950	18,291	1,659
Intergovernmental	20,000	20,000	70,483	(50,483)
Total Expenditures	<u>165,886,000</u>	<u>165,939,276</u>	<u>165,023,383</u>	<u>915,893</u>
Excess Revenues Over (Under) Expenditures	<u>(3,342,895)</u>	<u>(3,396,171)</u>	<u>(1,273,452)</u>	<u>2,122,719</u>
Other Financing Sources (Uses)				
Sale of Fixed Assets	-	-	1,581	1,581
Miscellaneous Sources:				
Transfers from Other Funds	3,907,916	3,396,171	3,957,327	561,156
Total Other Financing Sources (Uses)	<u>3,907,916</u>	<u>3,396,171</u>	<u>3,958,908</u>	<u>562,737</u>
Excess Revenues and Other Sources				
Over (Under) Expenditures and Other Uses	<u>\$ 565,021</u>	<u>\$ -</u>	<u>2,685,456</u>	<u>\$ 2,685,456</u>
Fund Balance, Beginning of Year			<u>34,387,316</u>	
Fund Balance, Ending of Year			<u>\$ 37,072,772</u>	

The notes to the basic financial statements are an integral part of this statement.

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
STATEMENT OF NET POSITION (DEFICIT)
PROPRIETARY FUND
JUNE 30, 2016

	Business-Type Activities Enterprise Fund -	Business-Type Activities Enterprise Fund -	
	Food Services	After School Program	Totals
Assets			
Current Assets:			
Cash & Cash Equivalents	\$ 9,657,513	\$ -	\$ 9,657,513
Due From Other Funds	-	611,691	611,691
Inventories - Supply & Materials	102,206	-	102,206
Other Receivables	110,464	-	110,464
Total Current Assets	9,870,183	611,691	10,481,874
Noncurrent Assets:			
Property and Equipment, Net	2,925,150	-	2,925,150
Total Noncurrent Assets	2,925,150	-	2,925,150
Total Assets	12,795,333	611,691	13,407,024
Deferred Outflows of Resources			
Net Pension Deferred Outflows	356,601	132,979	489,580
Total Deferred Outflows of Resources	356,601	132,979	489,580
Liabilities			
Current Liabilities:			
Accounts Payable	11,244	539	11,783
Due To Other Funds	7,924,343	-	7,924,343
Unearned Revenue	149,672	-	149,672
Compensated Absences Payable	4,957	-	4,957
Total Current Liabilities	8,090,216	539	8,090,755
Noncurrent Liabilities:			
Compensated Absences Payable	12,418	-	12,418
Net Pension Liability	4,515,177	1,683,737	6,198,914
Total Noncurrent Liabilities	4,527,595	1,683,737	6,211,332
Total Liabilities	12,617,811	1,684,276	14,302,087
Deferred Inflows of Resources			
Net Pension Deferred Inflows	85,385	31,841	117,226
Total Deferred Inflows of Resources	85,385	31,841	117,226
Net Position (Deficit)			
Investment in Capital Assets	2,925,150	-	2,925,150
Unrestricted	(2,476,410)	(971,449)	(3,447,859)
Total Net Position (Deficit)	\$ 448,740	\$ (971,449)	\$ (522,709)

The notes to the basic financial statements are an integral part of this statement.

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION (DEFICIT)
PROPRIETARY FUND TYPES - ENTERPRISE FUNDS
FOR THE YEAR ENDED JUNE 30, 2016

	<u>Food Service</u>	<u>After School Program</u>	<u>Totals</u>
Operating Revenues			
Proceeds from Sales of Meals	\$ 3,900,606	\$ -	\$ 3,900,606
Proceeds of Tuition	-	1,246,903	1,246,903
Total Operating Revenues	<u>3,900,606</u>	<u>1,246,903</u>	<u>5,147,509</u>
Operating Expenses			
Food Costs	3,847,843	-	3,847,843
Salaries & Employee Benefits	3,799,766	1,081,703	4,881,469
Purchased Services	171,381	120,885	292,266
Supplies and Materials	588,765	213,302	802,067
Depreciation	320,132	-	320,132
Other Operating Costs	17,909	26,597	44,506
Total Operating Expenses	<u>8,745,796</u>	<u>1,442,488</u>	<u>10,188,284</u>
Operating Income (Loss)	<u>(4,845,190)</u>	<u>(195,585)</u>	<u>(5,040,775)</u>
Non-Operating Revenues (Expenses)			
USDA Reimbursements	4,060,162	-	4,060,162
Commodities Received from USDA	508,636	-	508,636
Other Federal & State Aid	152,661	-	152,661
Other Local Revenue	147,357	199	147,556
Interest Income	58,866	-	58,866
Total Non-Operating Revenues	<u>4,927,682</u>	<u>199</u>	<u>4,927,881</u>
Net Income Before Transfers	82,492	(195,386)	(112,894)
Capital Contributions	145,286	-	145,286
Change in Net Position	227,778	(195,386)	32,392
Net Position (Deficit), Beginning of Year - As Restated	<u>220,962</u>	<u>(776,063)</u>	<u>(555,101)</u>
Net Position (Deficit), End of Year	<u>\$ 448,740</u>	<u>\$ (971,449)</u>	<u>\$ (522,709)</u>

The notes to the basic financial statements are an integral part of this statement.

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
STATEMENT OF CASH FLOWS
PROPRIETARY FUND TYPES - ENTERPRISE FUNDS
FOR THE YEAR ENDED JUNE 30, 2016

	<u>Food Service</u>	<u>After School Program</u>	<u>Totals</u>
Cash Flows from Operating Activities			
Received from Patrons	\$ 3,906,726	\$ 1,246,903	\$ 5,153,629
Payments to Employees for Services	(4,009,575)	(881,814)	(4,891,389)
Payments to Suppliers for Goods and Services	(4,095,669)	(360,245)	(4,455,914)
Net Cash Provided (Used) by Operating Activities	<u>(4,198,518)</u>	<u>4,844</u>	<u>(4,193,674)</u>
Cash Flows from Noncapital Financing Activities			
Federal Subsidy	4,053,886	-	4,053,886
Other Federal and State Aid	152,661	-	152,661
Non-operating Local Support	147,357	199	147,556
Transfers to Other Funds	7,588,506	(5,043)	7,583,463
Net Cash Provided (Used) by Noncapital Financing Activities	<u>11,942,410</u>	<u>(4,844)</u>	<u>11,937,566</u>
Cash Flows from Capital and Related Financing Activities			
Purchase of Capital Assets	(16,002)	-	(16,002)
Cash Flows from Investing Activities			
Interest on Investments	58,866	-	58,866
Net Increase in Cash and Cash Equivalents	7,786,755	-	7,786,755
Cash and Cash Equivalents - Beginning	1,870,758	-	1,870,758
Cash and Cash Equivalents - Ending	<u>\$ 9,657,513</u>	<u>\$ -</u>	<u>\$ 9,657,513</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities			
Operating Income (Loss)	\$ (4,845,190)	\$ (195,585)	\$ (5,040,775)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Used by Operating Activities:			
Depreciation Expense	320,132	-	320,132
Commodities Received from USDA	508,636	-	508,636
Pension Expense	(172,671)	199,890	27,219
Change in Assets and Liabilities:			-
Decrease in Inventories	10,349	-	10,349
Increase in Accounts Payable	11,244	539	11,783
Decrease in Accrued Expenses	(37,138)	-	(37,138)
Increase in Unearned Revenue	6,120	-	6,120
Total Adjustments	<u>646,672</u>	<u>200,429</u>	<u>847,101</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (4,198,518)</u>	<u>\$ 4,844</u>	<u>\$ (4,193,674)</u>
Non-Cash Transactions:			
Capital Assets Contributed to Food Service from Capital Projects Fund	\$ 116,362	\$ -	\$ 116,362
Capital Assets Contributed to Food Service from Special Revenue Fund	21,536	-	21,536
Capital Assets Contributed to Food Service from General Fund	7,388	-	7,388
Commodities Received from the USDA	508,636	-	508,636

The notes to the basic financial statements are an integral part of this statement.

**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
FIDUCIARY FUND - PUPIL ACTIVITY AGENCY FUND
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
JUNE 30, 2016**

**Pupil
Activity**

Assets

Due From District	\$ 2,988,121
Inventories - Supply & Materials	<u>8,322</u>

Total Assets	<u>\$ 2,996,443</u>
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Liabilities

Accounts Payable	\$ 31,093
Due to Pupil Activities	<u>2,965,350</u>

Total Liabilities	<u>\$ 2,996,443</u>
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The notes to the basic financial statements are an integral part of this statement.

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
YEAR ENDED JUNE 30, 2016

NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of School District Five of Lexington and Richland Counties conform to accounting principles generally accepted in the United States of America as applicable to governments. The following is a summary of the more significant accounting policies:

Reporting Entity

School District Five of Lexington and Richland Counties (the District) is a Local Education Agency empowered by State law with the responsibility to oversee and control all activities related to public school education in Lexington and Richland Counties, South Carolina. The Board receives state, local and federal government funding and must adhere to the legal requirements of each funding entity. The District operates under the direction of an elected seven member Board of Trustees, with a superintendent serving as the chief administrative officer, and provides education services to approximately 16,622 students pre-kindergarten through grade twelve.

The financial reporting entity consists of the primary government, organizations for which the primary government is financially accountable, and other organizations for which the nature and significance to their relationship with the primary government are such that exclusion could cause the financial statements to be misleading or incomplete. Based on the following criteria, the District has determined it has no component units and it is not a component unit of any other organization. Therefore, the District reports as a primary entity.

The primary entity is financially accountable if it appoints a voting majority of the organization's governing body including situations in which the voting majority consists of the primary entity's officials serving as required by law and (1) it is able to impose its will on that organization or (2) there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary entity. The primary entity also may be financially accountable if an organization is fiscally dependent on it even if it does not appoint a voting majority of the board. An organization is fiscally dependent on the primary entity that holds one or more of the following powers: determine its budget without another government having the authority to approve and modify that budget, levy taxes or set rates or charges without approval by another government, and issue bonded debt without approval by another government.

Basis of presentation: The financial statement presentation for the District meets the requirements of the Governmental Accounting Standards Board. The financial statement presentation provides a comprehensive entity-wide perspective of the District's net position, revenue, expenses and changes and net position and cash flows that replaces the fund-group perspective previously required.

Government-wide Statements: The statement of net position and the statement of activities display information about the District as a whole. These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the effect of internal activities upon revenues and expenses. These statements distinguish between the governmental and business-type activities of the District. Governmental activities generally are financed through intergovernmental revenues, and other non-exchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

The government-wide statement of activities presents a comparison between direct expenses and program revenues for the different business-type activities of the District and each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function, and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been eliminated for the statement of activities. Program revenues include (a) fees and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not program revenues are presented as general revenues.

The effect of inter-fund activity has been eliminated from the government-wide financial statements.

**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
YEAR ENDED JUNE 30, 2016**

NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Basis of presentation (continued)

Fund Financial Statements: The fund financial statements provide information about the District's funds. Separate statements for each fund category – governmental, proprietary, and fiduciary – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All District's governmental and enterprise funds are reported as major funds. The fiduciary funds are presented separately.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party received and gives up essentially equal values. Non-operating revenues, such as subsidies and investment earnings, result from non-exchange transactions or ancillary services.

The District reports the following major governmental funds:

General Fund: The General Fund is the general operating fund of the District. The General Fund accounts for all financial resources except those that are required to be accounted for in another fund. All property taxes, intergovernmental revenues, charges for services, education finance act revenues, and miscellaneous revenues are recorded in this fund except amounts which are specifically collected to service debt or for which the District collects in a fiduciary capacity. Operational expenditures for general instruction, support services, general administration and other departments of the District are paid through the General Fund.

Special Revenue Fund – Special Projects Fund: The Special Revenue Projects Fund accounts for the financial transactions of the various special projects in which the District participates. All special projects supported in whole or in part with federal, state and local resources (other than expendable trust, Education Improvement Act proceeds or major capital projects) are accounted for in this fund. These funds primarily come from or are passed through the South Carolina Department of Education.

Special Revenue Fund – Education Improvement Act: The Education Improvement Act (EIA) fund accounts for the proceeds of the additional one percent sales and use tax that are restricted to expenditures of the Education Improvement Act strategies. The purpose of the EIA, in general, is to provide additional funding to local school districts for the purpose of raising academic standards by providing for, among other purposes, basic skills remediation, teacher salary increases and the modernization of equipment and instructional facilities.

Debt Service Fund: Accounts for the accumulation of resources for and the payment of general long-term debt, principal and interest. The primary financing source for the fund is Counties property taxes.

School Building Fund: The School Building Fund accounts for financial resources to be used for the acquisition and construction of major capital facilities, other than those financed by proprietary funds and trust funds. Capital projects are funded by proceeds of bonds issued for public school construction and from certain State assistance and grants.

The District reports the following major proprietary funds:

Food Service Fund: The Food Service Fund, an enterprise fund, is used to account for operations of the school lunch and breakfast programs, which are financed and operated in a manner similar to private business enterprises, where the intent of the Board is that the costs of providing the services be recovered primarily through user charges, even though the activity is subsidized from other governmental resources.

**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
YEAR ENDED JUNE 30, 2016**

NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Basis of presentation (continued)

After School Fund: The After School Fund, an enterprise fund, is used to account for operations of the after school programs, which are financed and operated in a manner similar to private business enterprises, where the intent of the Board is that the costs of providing the services be recovered primarily through user charges.

Additionally, the District reports the following fiduciary fund type:

Agency Fund – Pupil Activity Fund: This fund is used to report resources held by the District in a custodial capacity for student organizations and activities. Those funds generally belong to the individual schools or their student bodies and are not available for general use by the District. These funds have no equity (assets are equal to liabilities) and do not include revenues and expenditures for general operation of the School District. This accounting reflects the agency relationship of the School District with the student activity organizations. This fiduciary fund type uses the accrual basis of accounting. Agency funds do not have a measurement focus.

Measurement focus and basis of accounting

Government-wide and proprietary fund financial statements: The government-wide and proprietary fund financial statements are reported using the economic resource measurement focus and the accrual basis, revenues are recognized when earned, and expenses are recorded when an obligation has been incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include grants and donations. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Proprietary Funds: Proprietary funds distinguish *operating* revenues and expenses from *non-operating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations.

Operating expenses for proprietary funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Governmental fund financial statements: Governmental funds are reported using the current financial resources measurement focus and modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District considers all revenues reported in governmental funds to be available if the revenues are collected within sixty days after year end. These include federal and state grants, some charges for services, and ad-valorem property taxes.

Expenditures are recorded when the related fund liability is incurred, except for claims and judgments and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources. Funds received but not yet earned are reflected as unearned revenues.

Under the terms of grant agreements, the District funds certain programs by a combination of specific cost-reimbursement grants and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted resources available to finance the program. It is the District's policy to first apply cost-reimbursement grant resources to such programs and then general revenues.

Use of resources: When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, and then unrestricted resources as they are needed.

**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
YEAR ENDED JUNE 30, 2016**

NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Budgets and budgetary accounting: The District's sole legally adopted budget is for the general fund as approved by the Board of Trustees prior to the beginning of each fiscal year. The adopted budget specified total expenditure limits.

The School Board for any expenditure exceeding total appropriations makes supplemental budget appropriations. Unexpended appropriations lapse at fiscal year-end. Budget amounts reflected in the accompanying financial statements represent the adopted budget and any revisions during the fiscal year. The administration has discretionary authority to make transfer between appropriation accounts and the Chief Financial Services Officer approves all transfers. No supplemental appropriations were necessary during the year.

The budget is prepared on a basis consistent with accounting principles generally accepted in the United States of America and consistent with actual financial statement presentation to provide meaningful comparisons.

The following procedures are used in establishing the general fund budget:

1. Prior to the May meeting of the Board, the Superintendent submits a budget for the operation of the entire school system of the District. This budget, at the discretion of the Board, is based upon proposed budgets submitted by the administrators and advisory board of the various schools of the District.
2. A public hearing is held before the 25th day of June to obtain taxpayer comments.
3. Following the public hearing and before July first of each year the Board takes final action on the budget.
4. Upon final action by the Board on the budget, the Chairman of the Board notifies the auditor and treasurer of the Counties of the amount of money required for the operation of the District during the next fiscal year. Upon receipt of this notice the auditor levies taxes on all the taxable property of the Counties.
5. Formal budgetary integration is employed as a management control device during the year. Encumbrances are recorded at the time a good or service is ordered and the remaining budget appropriation is reduced by the same amount. When the good or service is received, the encumbrance is reversed in the budgetary accounts and an expenditure is recorded in the general ledger accounts. Encumbered appropriations lapse at year-end and all outstanding encumbrances are cancelled.

The Board authorized the superintendent or his/her designee to approve general fund line item transfers in the aggregate totaling no more than \$10,000. General fund budget transfers over \$10,000 will be presented to the Board for approval. All line item transfers, regardless of the amount, will appear in the monthly financial report to the Board.

Cash and cash equivalents: For purposes of the statement of cash flows, the District considers all highly liquid investments with an original maturity of three months or less to be cash equivalents.

Investments: The District investment policy is designed to operate within existing state statutes that authorize the District to invest in the following:

- a. Obligation of the United States, its agencies, and instrumentalities, the principal and interest of which is fully guaranteed by the United States;
- b. Obligations of the State of South Carolina or any of its political subdivisions;
- c. Obligations of any corporation with the United States if such obligations bear investment grade ratings of at least two nationally recognized rating services;
- d. Certificates of Deposit where the certificates are collaterally secured by securities of the type described in a. or b. above, held by a third party as escrow agent or custodian, and are of a fair value not less than the amount of the certificates of deposits so secured, including interest;
- e. Repurchase agreements when collateralized by securities of the type described in a. and b. above and held by a third party as escrow agent or custodian of a fair value not less than the amount of the repurchase agreement so collateralized, including interest;

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
YEAR ENDED JUNE 30, 2016

NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Investments (continued)

- f. Guaranteed investment contracts issued by a domestic or foreign insurance company or other financial institution, whose long-term unsecured debt rating bears the two highest rates of at least two nationally recognized rating services.

The District accounts for its investments at fair value in accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*. Changes in unrealized gain or loss on the carrying value of investments are reported as a component of investment income in the statement of revenues, expenditures, and changes in fund balances.

Accounts receivable: Accounts receivable consists of amounts due from the Federal government, state and local governments or private sources, in connection with reimbursement of allowable expenditures made pursuant to the District's grants and contracts. Accounts receivable are recorded net of estimated uncollectible amounts.

Allowance for doubtful accounts: All receivables that historically experience uncollectible accounts are shown net of an allowance for doubtful accounts. This amount is determined by analyzing the percentage of receivables that were not collected in prior years.

Inventories: Inventory items are valued at cost, based on the "Average Cost" method of accounting, determined using the first-in, first-out method, and are subsequently charged to expenditure/expenses when consumed rather than when purchased. Inventories include plant maintenance and operating supplies. Inventories recorded in the Proprietary Fund are valued at the lower of cost or market determined on a first-in, first-out basis except for commodities received from the United States Department of Agriculture (USDA), which are recorded at fair market value at the time of receipt but have not been consumed as of June 30, 2016.

Prepaid Items: Payments made to vendors for services benefitting future periods are recorded as prepaid items in both government-wide and fund financial statements using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure/expense is reported in the year in which services are consumed.

Capital assets: Capital assets are recorded at cost at the date of acquisition or fair market value at the date of donation in the case of gifts. Where cost could not be determined from the available records, estimated historical cost was used to record the estimated value of the assets. All land is capitalized, regardless of cost. Qualifying improvements that rest in or on the land itself are recorded as depreciable land improvements.

Qualifying improvements include major additions and renovations; improvements that add to the usable space; or improvements that extend the useful life of an existing building are capitalized. The District capitalizes movable personal property with a unit value in excess of \$5,000 and a useful life in excess of one year. Routine repairs and maintenance are charged to expenses in the year in which the expense was incurred.

Depreciation is computed using the straight-line method over the estimated lives of the assets, generally 10 to 50 years for buildings and improvements, 5 to 8 years for vehicles, 10 to 20 years for site improvements, and 3 to 15 years for machinery and equipment. Depreciation is prorated the year the asset is placed in service and in the year of disposition. The District allocates depreciation expense to programs/functions based on the ratio of program/functional expenses to total expenses with certain modifications.

Deferred outflows/inflows of resources: In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. The separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The government only has two items that qualify for reporting in this category. They are the deferred charge on refunding reported in the government-wide

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
YEAR ENDED JUNE 30, 2016

NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Deferred outflows/inflows of resources (continued)

statement of net position, and outflows related to pensions. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The outflows related to pensions are described in Note 5.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has two types of items which arise only under a modified accrual basis of accounting that qualify for reporting in this category. Accordingly, they are, unavailable revenue, reported only in the governmental funds balance sheet, and the inflows related to pensions. The governmental funds report unavailable revenues from two sources: property taxes and special assessments. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The inflows related to pensions are described in Note 5.

Unearned revenues: Unearned revenues in the governmental funds include amounts received from grant and contract sponsors that have not yet been earned. Unearned revenues in the enterprise fund represent USDA commodities included in inventory at year-end but not reflected as revenue until the commodities are consumed.

Long-term obligations: In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as an expense during the period incurred.

In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Compensated absences: The majority of School District employees are employed under 190-day contracts. Therefore, these employees do not earn vacation as part of their benefits package. Leave is granted to all full-time employees at a rate of one and one-fourth days of leave for every twenty days of active service up to a maximum of fifteen days total personal and sick leave. Leave can be accumulated up to ninety days. Administrative and other personnel employed for twelve months are granted up to ten days of vacation at the rate of one day for every twenty-four working days. An employee may use vacation days during the fiscal year in which they are earned, but no later than the end of the following fiscal year.

Compensated absences for vacation and leave and other salary related payments are recorded as a liability when earned by administrative employees if the following conditions are met:

1. The compensated absence is earned on the basis of services already performed by the employee.
2. It is probable that the compensated absence will be paid in a future period.

No accrual is made for compensated absences that are dependent upon the occurrence of specific future events that are outside the control of the employer or the employee. Compensated absences are reported in governmental funds only if they have matured.

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
YEAR ENDED JUNE 30, 2016

NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Compensated absences (continued)

The School District has recorded the amount of accumulated employee vacation and other salary related payments of the governmental fund types that are and are not expected to be liquidated with expendable available financial resources. No expenditure is reported for these amounts.

Pension: For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions and pension expense, information about fiduciary net position of the South Carolina Retirement System (SCRS) and the South Carolina Police Officer's Retirement System (PORS) and additions to/deductions from SCRS's and PORS's fiduciary net position have been determined on the same basis as they are reported by SCRS and PORS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Non-exchange transactions: The District generally has two types of non-exchange transactions: government-mandated non-exchange transactions (which occur when a government at one level provides resources to a government at another level and requires the recipient to use the resources for a specific purpose), and voluntary non-exchange transactions (which result from legislative or contractual agreements other than exchanges, entered into willingly by the parties to the agreement). The District recognizes non-exchange transactions when they are both measurable and probable for collections. For government-mandated non-exchange transactions and voluntary non-exchange transactions, the District recognized assets when all applicable eligibility requirements are met or resources are received, whichever is first, and revenue when all applicable eligibility requirements are met.

Fund balances: In accordance with GASB Statement 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, the District's governmental fund balances are classified as follows:

Non-spendable: Includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash, for example, inventories and prepaid amounts.

Restricted: Represents amounts that are (a) externally imposed by creditors, grantors contributors, or laws or regulations of other governments; or (b) are imposed by law through constitutional provisions or enabling legislations.

Committed: Represents amounts that can only be used by for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority (Board of Trustees) before the end of the reporting period. Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of action it employed to previously commit those amounts. Committed amounts for the School District would consist of amounts approved by resolution by the Board of Trustees of the School District.

Assigned: Amounts are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed; such assignments are made before the report issuance date. Assigned fund balance for the District consists of (a) motions approved by the Board of Trustees that are for a specific purpose or (b) appropriations of current fund balance (made in the annual budget process) for the succeeding budget year.

Unassigned: Represents the fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund.

When expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used, the District's general practice is to first reduce committed resources, followed by assigned resources, and then unassigned resources.

**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
YEAR ENDED JUNE 30, 2016**

NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Net position: The District's net position in the government-wide financial statements and proprietary fund financial statements are classified as follows:

Net investment in capital assets: This represent the District's total investment in capital assets, net of accumulated depreciation and reduced by outstanding liabilities that are attributable to the acquisition, construction or improvement of those assets. To the extent debt has been incurred but not yet expended for capital assets, such amounts are not included as a component of investment in capital assets but rather as a restricted net position.

Restricted: This represents amounts restricted for debt service on the District's bonds in which the District is legally or contractually obligated by external parties such as lenders, grantors or contributors or by laws or regulations to spend in accordance with the restrictions imposed.

Unrestricted: This represents the remainder of the District's net position not included in the above categories.

The District's policy for applying expenses that can be both restricted and unrestricted resources is designated to the program administrative level. General practice is to first apply the expense to the restricted resource then to the unrestricted resources.

Income Taxes: The District, as a political subdivision of the State of South Carolina, is excluded from Federal income taxes under Section 115(1) of the Internal Revenue code.

Classification of revenues: The District has classified its revenues as either operating or non-operating revenues according to the following criteria:

Operating revenues: Operating revenues generally result from exchange transactions related to the District's principal ongoing operations. These revenues include (1) student tuition and fees received in exchange for providing educational services or (2) grants and contracts that are essentially the same as contracts for services that finance programs the District would not otherwise undertake.

Non-operating revenues: Non-operating revenues include activities that have the characteristics of non-exchange transactions. These revenues include gifts and contributions, investment income, and any grants or contracts that are not classified as operating revenue or restricted by the grantor to be used exclusively for capital purposes.

Use of estimates The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
YEAR ENDED JUNE 30, 2016**

NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE 2 – CASH AND CASH EQUIVALENTS

All cash and investments are stated at fair value with accrued interest shown on the statement of net position. The District is authorized to invest funds received from the Counties' Treasurers which are not needed for immediate disbursement by the District, in interest bearing accounts or certificates of deposit issued by banking institutions or savings and loan associations licensed to do business in this state or in securities issued by the United States Government.

At June 30, 2016, the carrying amount of the district's deposits and investments held by the various funds was as follows:

Fund Types

General Fund	\$ 62,262,260
Enterprise Fund	<u>9,657,513</u>
	<u>\$ 71,919,773</u>
Cash on hand	\$ 93,924
Deposits	24,684,312
Investments	<u>47,141,537</u>
Carrying amount at June 30, 2016	<u>\$ 71,919,773</u>

Deposits

Custodial Credit risk for deposits is the risk that, in the event of a bank failure, the District's deposits might not be recovered. The District does not have a written policy related to custodial credit risk, but does have an agreement with its banking institution that securities be pledged to cover any deposits in excess of federal depository insurance coverage.

At June 30, 2016, the bank balance of the District deposits totaled \$27,012,186 of which \$250,000 was insured by Federal Depository Insurance Corporation (FDIC) insurance and \$26,762,186 was secured by collateral held by the bank's trust department in the District's name.

Investments

Credit risk: The District adheres to the State of South Carolina's investment policy and invests in primarily Certificates of Deposit and U.S. Government-backed obligations. There are no investments in commercial paper or corporate bonds and equities. The District's investments are composed of \$47,141,537 invested with the South Carolina State Investment Pool.

The local government investment pool is a 2a7-like pool which is not registered with the Securities and Exchange Commission ("SEC") as an investment company, but has a policy that it will operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940. The South Carolina State Treasurer oversees the pool. The fair value of the position in the pool is the same as the value of the pool shares. The Pool is included as an investment trust fund in the State of South Carolina Comprehensive Annual Financial Report. At June 30, 2016, the underlying security rates of the District's investment in the Local Government Investment Pool (LGIP) is classified in risk category "A" and may be obtained from the LGIP's complete financial statements by writing to the following address:

Office of the State Treasurer
Local Government Investment Pool
Post Office Box 11778
Columbia, South Carolina 29211

**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
YEAR ENDED JUNE 30, 2016**

NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE 2 – CASH AND CASH EQUIVALENTS (continued)

Interest rate risk: In accordance with its investment policy, the District manages its exposure to declines in fair values by limiting the weighted average maturity of its investment portfolio to less than twelve months. It is the policy of the State Treasurer's office that no derivatives of the U.S. Government Securities or Federal Agency Securities or A1/P1 Commercial Paper be purchased by or for the S.C. Local Government Investment Pool. It is the policy of the State Treasurer's Office that the weighted average maturity (WAM) of the LGIP portfolio not exceed 60 days.

Concentration of credit risk: The District's investment policy does not allow for an investment in any one issuer that is in excess of 5 percent (5%) of the total investments. Most investments are U.S. governmental obligations.

Foreign currency risk: The District has no foreign currency investments.

Custodial credit risk: This is the risk that the District will not be able to recover the value of investment or collateral securities that are in the possession of an outside party if the counter party to the investment transaction fails. There are no uninsured investments.

NOTE 3 – RECEIVABLES

Property taxes are levied by Lexington and Richland Counties (the Counties) on the assessed value for all real and personal property (except vehicles) owned on the preceding December 31st. Liens are attached to the property at the time the taxes are levied, which usually occurs in November of each year. These taxes are due without penalty through January 15th. Penalties are added to taxes depending upon the date paid as follows:

January 16 th – February 1 st	3% of tax
February 2 nd – March 15 th	10% of tax
March 16 th – Collection Date	15% of tax plus collection costs

The Counties levy taxes on vehicles in the month prior to the renewal of annual vehicle registration through the State Highway Department. These taxes are due by the last day of the same month.

The District is given an appropriation for property taxes by the County at the beginning of each fiscal year.

South Carolina Code Section 12-37-251(A) provides a property tax exemption for property classified pursuant to Section 12-43-220(C) (homestead exemption) from property taxes levied for other than bonded indebtedness and payments pursuant to lease purchase agreements for capital construction.

The exemption applies against millage imposed for school operations and the amount of fair market value of the homestead that is exempt from such millage must be set by the Department of Revenue and Taxation based on the amount available in the State Property Tax Relief Fund.

Act No. 388, which was adopted by the South Carolina General Assembly on June 1, 2006, limits future increases in the rate of millage levied for operational purposes by school districts. As of July 2, 2007, the annual millage rate for operations may increase only at a rate equal to the sum of (a) the increase in the consumer price index, plus (b) the rate of population growth of the school district. Act 388 created a new homestead exemption equal to 100 percent of the fair market value of owner-occupied residential property, for ad valorem taxes imposed for school operating purposes. Act 388 imposed an additional state-wide one percent sales tax, beginning June 1, 2007, the collections of which are deposited in the Homestead Exemption Fund. Proceeds of the sales tax deposited in the Homestead Exemption Fund are distributed to the school districts of the State in substitution for the ad valorem property taxes not collected as a consequence of the New Homestead Exemption.

**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
YEAR ENDED JUNE 30, 2016**

NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE 3 – RECEIVABLES (continued)

Taxes receivable as reported in the statement of net position are net of the following allowance for uncollectible amounts:

Delinquent taxes receivable	\$ 6,972,950
Less: Allowance for uncollectible amounts	<u>(2,091,885)</u>
Taxes receivable	<u>\$ 4,881,065</u>

NOTE 4 – CAPITAL ASSETS

For the June 30, 2016 fiscal year, the District transitioned to a new accounting system. Prior to transferring the capital asset information to the new system, a complete inventory of District capital assets was performed. This inventory revealed unrecorded capital assets, prior inventoried capital assets no longer owned, and misclassification of capital assets categories. The beginning balances have been restated to reflect the capital asset balances based upon the completed inventory. Capital asset activity for the year ended June 30, 2016 was as follows:

Capital Assets:

	<u>As Restated Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental Activities:				
<u>Capital Assets, Not Being Depreciated:</u>				
Land	\$ 7,328,598	\$ 264,546	\$ -	\$ 7,593,144
Construction-in-Progress	<u>119,792,807</u>	<u>5,510,510</u>	<u>124,571,918</u>	<u>731,399</u>
Total Capital Assets, Not being Depreciated	<u>127,121,405</u>	<u>5,775,056</u>	<u>124,571,918</u>	<u>8,324,543</u>
<u>Capital Assets, Being Depreciated:</u>				
Buildings	342,875,186	104,338,986	137,680	447,076,492
Site Improvements	16,602,655	17,705,210	-	34,307,865
Furniture and Equipment	<u>13,488,103</u>	<u>3,257,891</u>	<u>-</u>	<u>16,745,994</u>
Total Capital Assets, Being Depreciated	<u>372,965,944</u>	<u>125,302,087</u>	<u>137,680</u>	<u>498,130,351</u>
<u>Less Accumulated Depreciation For:</u>				
Buildings	(103,935,107)	(12,505,173)	39,009	(116,401,271)
Site Improvements	(4,684,085)	(1,918,847)	-	(6,602,932)
Furniture and Equipment	<u>(4,887,679)</u>	<u>(1,966,169)</u>	<u>-</u>	<u>(6,853,848)</u>
Total Accumulated Depreciation	<u>(113,506,871)</u>	<u>(16,390,189)</u>	<u>39,009</u>	<u>(129,858,051)</u>
Total Capital Assets, Being Depreciated, Net	<u>259,459,073</u>	<u>108,911,898</u>	<u>98,671</u>	<u>368,272,300</u>
Governmental Activities Capital Assets, Net	<u>\$ 386,580,478</u>	<u>\$ 114,686,954</u>	<u>\$ 124,670,589</u>	<u>\$ 376,596,843</u>

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
YEAR ENDED JUNE 30, 2016

NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE 4 – CAPITAL ASSETS (continued)

	<u>As Restated Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Business-Type Activities:				
School Food Service Fund:				
Capital Assets Being Depreciated:				
Furniture and Equipment	\$ 4,820,684	\$ 161,288	\$ -	\$ 4,981,972
Total Capital Assets Being Depreciated	<u>4,820,684</u>	<u>161,288</u>	<u>-</u>	<u>4,981,972</u>
Less, Accumulated Depreciation for:				
Furniture and Equipment	<u>(1,736,690)</u>	<u>(320,132)</u>	<u>-</u>	<u>(2,056,822)</u>
Business-Type Activities Capital Assets, Net	<u>\$ 3,083,994</u>	<u>\$ (158,844)</u>	<u>\$ -</u>	<u>\$ 2,925,150</u>

Depreciation expense was charged to functions/programs of the primary government as follows:

Government Activities:	
Instruction	\$ 9,059,400
Support	7,326,067
Community Service	<u>4,722</u>
Total Depreciation – Governmental Activities	<u>\$ 16,390,189</u>
Business-Type Activities:	
Food Service	<u>\$ 320,132</u>
Total Depreciation – Business –Type Activities	<u>\$ 320,132</u>

Construction commitments: The District has active construction projects at June 30, 2016. At June 30, 2016, the District's commitments with contractors are as follows:

Project	Spent to Date	Remaining Commitment
Chapin High School:		
Baseball/Softball Facilities	\$ 98,865	\$ 711,425
Additions/Renovations	45,847,349	600,000
Chapin Elementary/Chapin Intermediate:		
Parking/Transportation Improvements	108,000	262,178
Seven Oaks Elementary:		
Roof	136,692	290,882
Dutch Fork High School:		
Additions/Renovations	14,025,090	20,000
New Middle School:		
Construction	20,260,932	430,950
CATE/Spring Hill High School		
Additions	10,066,750	127,660
Irmo High School:		
Additions/Renovations	<u>21,767,692</u>	<u>973,260</u>
Total Government Activities	<u>\$ 112,311,370</u>	<u>\$3,416,355</u>

**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
YEAR ENDED JUNE 30, 2016**

NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE 5 – RETIREMENT PLAN

Description of the Entity

The South Carolina Public Employee Benefit Authority (PEBA), which was created July 1, 2012, administers the various retirement systems and retirement programs managed by its Retirement Division. PEBA has an 11-member Board of Directors, appointed by the Governor and General Assembly leadership, which serves as co-trustee and co-fiduciary of the systems and the trust funds. By law, the Budget and Control Board, which consists of five elected officials, also reviews certain PEBA Board decisions regarding the funding of the South Carolina Retirement Systems (Systems) and serves as a co-trustee of the Systems in conducting that review.

PEBA issues a Comprehensive Annual Financial Report (CAFR) containing financial statements and required supplementary information for the Systems' Pension Trust Funds. The CAFR is publically available through the Retirement Benefits' link on PEBA's website at www.peba.sc.gov, or a copy may be obtained by submitting a request to PEBA, PO Box 11960, Columbia, SC 29211-1960. PEBA is considered a division of the primary government of the state of South Carolina and therefore, retirement trust fund financial information is also included in the comprehensive annual financial report of the state.

Plan Descriptions

The South Carolina Retirement System (SCRS), a cost-sharing multiple-employer defined benefit pension plan, was established effective July 1, 1945, pursuant to the provisions of Section 9-1-20 of the South Carolina Code of Laws for the purpose of providing retirement allowances and other benefits for employees of the state, its public school districts, and political subdivisions.

The State Optional Retirement Program (State ORP) is a defined contribution plan that is offered as an alternative to certain newly hired state, public school, and higher education employees. State ORP participants direct the investment of their funds into a plan administered by one of four investment providers.

The South Carolina Police Officers Retirement System (PORS), a cost-sharing multiple-employer defined benefit pension plan, was established effective July 1, 1962, pursuant to the provisions of Section 9-11-20 of the South Carolina Code of Laws for the purpose of providing retirement allowances and other benefits for police officers and firemen of the state and its political subdivisions.

Membership

Membership requirements are prescribed in Title 9 of the South Carolina Code of Laws. A brief summary of the requirements under each system is presented below.

SCRS

Generally, all employees of covered employers are required to participate in and contribute to the system as a condition of employment. This plan covers general employees and teachers and individuals newly elected to the South Carolina General Assembly beginning with the November 2012 general election. An employee member of the system with an effective date of membership prior to July 1, 2012, is a Class Two member. An employee member of the system with an effective date of membership on or after July 1, 2012, is a Class Three member.

**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
YEAR ENDED JUNE 30, 2016**

NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE 5 – RETIREMENT PLAN (continued)

State ORP

As an alternative to membership in SCRS, newly hired state, public school, and higher education employees and individuals newly elected to the South Carolina General Assembly beginning with the November 2012 general election have the option to participate in the State Optional Retirement Program (State ORP), which is a defined contribution plan. State ORP participants direct the investment of their funds into a plan administered by one of four investment providers. PEBA assumes no liability for State ORP benefits. Rather, the benefits are the liability of the investment providers. For this reason, State ORP programs are not considered part of the retirement systems for financial statement purposes. Employee and Employer contributions to the State ORP are at the same rates as SCRS. A direct remittance is required from the employers to the member's account with investment providers for the employee contribution and a portion of the employer contribution (5 percent). A direct remittance is also required to SCRS for the remaining portion of the employer contribution and an incidental death benefit contribution, if applicable, which is retained by SCRS.

PORS

To be eligible for PORS membership, an employee must be required by the terms of his employment, by election or appointment, to preserve public order, protect life and property, and detect crimes in the state; to prevent and control property destruction by fire; or to serve as a peace officer employed by the Department of Corrections, the Department of Juvenile Justice, or the Department of Mental Health. Probate judges and coroners may elect membership in PORS. Magistrates are required to participate in PORS for service as a magistrate. PORS members, other than magistrates and probate judges, must also earn at least \$2,000 per year and devote at least 1,600 hours per year to this work, unless exempted by statute. An employee member of the system with an effective date of membership prior to July 1, 2012, is a Class Two member. An employee member of the system with an effective date of membership on or after July 1, 2012, is a Class Three member.

Benefits

Benefit terms are prescribed in Title 9 of the South Carolina Code of Laws. PEBA does not have the authority to establish or amend benefit terms without legislative change in the code of laws. Key elements of the benefit calculation include the benefit multiplier, years of service, and average final compensation. A brief summary of benefit terms for each system is presented below.

SCRS

A Class Two member who has separated from service with at least five or more years of earned service is eligible for a monthly pension at age 65 or with 28 years credited service regardless of age. A member may elect early retirement with reduced pension benefits payable at age 55 with 25 years of service credit. A Class Three member who has separated from service with at least eight or more years of earned service is eligible for a monthly pension upon satisfying the Rule of 90 requirement that the total of the member's age and the member's creditable service equals 90 years. Both Class Two and Class Three members are eligible to receive a reduced deferred annuity at age 60 if they satisfy the five- or eight-year earned service requirement, respectively. An incidental death benefit is also available to beneficiaries of active and retired members of employers who participate in the death benefit program.

The annual retirement allowance of eligible retirees or their surviving annuitants is increased by the lesser of one percent or five hundred dollars every July 1. Only those annuitants in receipt of a benefit on July 1 of the preceding year are eligible to receive the increase. Members who retire under the early retirement provisions at age 55 with 25 years of service are not eligible for the benefit adjustment until the second July 1 after reaching age 60 or the second July 1 after the date they would have had 28 years of service credit had they not retired.

**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
YEAR ENDED JUNE 30, 2016**

NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE 5 – RETIREMENT PLAN (continued)

PORS

A Class Two member who has separated from service with at least five or more years of earned service is eligible for a monthly pension at age 55 or with 25 years of service regardless of age. A Class Three member who has separated from service with at least eight or more years of earned service is eligible for a monthly pension at age 55 or 27 years of service regardless of age. Both Class Two and Class Three members are eligible to receive a deferred annuity at age 55 with five or eight years of earned service, respectively. An incidental death benefit is also available to beneficiaries of active and retired members of employers who participate in the death benefit program. Accidental death benefits are also provided upon the death of an active member working for a covered employer whose death was a natural and proximate result of an injury incurred while in the performance of duty. The retirement allowance of eligible retirees or their surviving annuitants is increased by the lesser of one percent or five hundred dollars every July 1. Only those annuitants in receipt of a benefit on July 1 of the preceding year are eligible to receive the increase.

Contributions

Contributions are prescribed in Title 9 of the South Carolina Code of Laws. The PEBA Board may increase the SCRS and PORS employer and employee contribution rates on the basis of the actuarial valuations, but any such increase may not result in a differential between the employee and employer contribution rate that exceeds 2.9 percent of earnable compensation for SCRS and 5 percent for PORS. An increase in the contribution rates adopted by the board may not provide for an increase of more than one-half of one percent in any one year. If the scheduled employee or employer contributions provided in statute or the rates last adopted by the board are insufficient to maintain a thirty year amortization schedule of the unfunded liabilities of the plans, the board shall increase the contribution rates in equal percentage amounts for the employer and employee as necessary to maintain the thirty-year amortization period; and, this increase is not limited to one-half of one percent per year.

Required **employee** contribution rates for fiscal year 2015-2016 are as follows:

SCRS

Employee Class Two	8.16% of earnable compensation
Employee Class Three	8.16% of earnable compensation

State ORP Employee

8.16% of earnable compensation

PORS

Employee Class Two	8.74% of earnable compensation
Employee Class Three	8.74% of earnable compensation

Required **employer** contribution rates for fiscal year 2015-2016 are as follows:

SCRS

Employee Class Two	10.91% of earnable compensation
Employer Class Three	10.91% of earnable compensation
Employer Incidental Death Benefit	0.15% of earnable compensation

State ORP

Employer Contribution	10.91% of earnable compensation**
Employer Incidental Death Benefit	0.15% of earnable compensation

PORS

Employee Class Two	13.34% of earnable compensation
Employer Class Three	13.34% of earnable compensation
Employer Incidental Death Benefit	0.20% of earnable compensation
Employer Accidental Death Program	0.20% of earnable compensation

**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
YEAR ENDED JUNE 30, 2016**

NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE 5 – RETIREMENT PLAN (continued)

** Of this employer contribution of 10.91 percent of earnable compensation, 5 percent of earnable compensation must be remitted by the employer directly to the ORP vendor to be allocated to the member's account with the remainder of the employer contribution remitted to SCRS.

The District's contributions to the SCRS and PORS for the last three fiscal years were as follows:

	<u>2016</u>	<u>2015</u>	<u>2014</u>
SCRS			
Employee Contributions	\$ 8,556,658	\$ 8,442,701	\$ 7,889,190
Employer Contributions	12,131,873	11,995,419	11,555,532
Employer Group Life Contributions	<u>174,843</u>	<u>175,271</u>	<u>173,287</u>
Total	<u>\$20,863,374</u>	<u>\$20,613,391</u>	<u>\$19,618,009</u>
PORS			
Employee Contributions	\$ 8,088	\$ 7,342	\$ 6,263
Employer Contributions	12,343	11,358	10,160
Employer Group Life Contributions	<u>370</u>	<u>349</u>	<u>327</u>
Total	<u>\$ 20,801</u>	<u>\$ 19,049</u>	<u>\$ 16,750</u>

The governmental unit contributed 100 percent of the required contributions for the current year and each of the two preceding years.

Actuarial Assumptions and Methods

Actuarial valuations involve estimates of the reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and future salary increases. Amounts determined during the valuation process are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. South Carolina state statute requires that an actuarial experience study be completed at least once in each five-year period. The last experience study was performed on data through June 30, 2010, and the next experience study, performed on data through June 30, 2015, is currently underway.

The most recent actuarial valuation reports adopted by the PEBA Board and Budget and Control Board are as of June 30, 2015. The net pension liability of each defined benefit pension plan was therefore determined by PEBA's consulting actuary, Gabriel, Roeder, Smith and Company (GRS), based on the July 1, 2014 actuarial valuations, using membership data as of July 1, 2014, projected forward to the end of the fiscal year, and financial information of the pension trust funds as of June 30, 2015, using generally accepted actuarial procedures. Information included in the following schedules is based on the certification provided by GRS.

**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
YEAR ENDED JUNE 30, 2016**

NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE 5 – RETIREMENT PLAN (continued)

The following provides a summary of the actuarial assumptions and methods used in the July 1, 2014, valuations for SCRS and PORS.

	<u>SCRS</u>	<u>PORS</u>
Actuarial Cost Method	Entry Age	Entry Age
Actuarial Assumptions:		
Investment Rate of Return	7.50%	7.50%
Projected Salary Increases	3.5% - 12.5%	4.0% - 10.0%
Includes Inflation at	2.75%	2.75%
Benefits Adjustments	Lesser of 1% or \$500	Lesser of 1% or \$500

The post-retiree mortality assumption is dependent upon the member's job category and gender. This assumption includes base rates which are automatically adjusted for future improvement in mortality using published Scale AA projected from the year 2000. Assumptions used in the July 1, 2014 valuation for SCRS and PORS are as follows:

<u>Former Job Class</u>	<u>Males</u>	<u>Females</u>
Educators	RP-2000 Males (with White Collar adjustment) multiplied by 110%	RP-2000 Females (with White Collar adjustment) multiplied by 95%
General Employees and Members of the General Assembly	RP-2000 Males multiplied by 100%	RP-2000 Females multiplied by 90%
Public Safety, Firefighters, and members of the South Carolina National Guard	RP-2000 Males (with Blue Collar adjustment) multiplied by 115%	RP-2000 Females (with Blue Collar adjustment) multiplied by 115%

**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
YEAR ENDED JUNE 30, 2016**

NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE 5 – RETIREMENT PLAN (continued)

Net Pension Liability

The net pension liability (NPL) is calculated separately for each system and represents that particular system's total pension liability determined in accordance with GASB No. 67 less that System's fiduciary net position. As of June 30, 2015, NPL amounts for SCRS and PORS are presented below.

<u>System</u>	<u>Total Pension Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Employers' Net Pension Liability(Asset)</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</u>
SCRS	\$44,097,310,230	\$25,131,828,101	\$18,965,482,129	57.0%
PORS	6,151,321,222	3,971,824,838	2,179,496,384	64.6%

The total pension liability is calculated by the Systems' actuary, and each plan's fiduciary net position is reported in the Systems' financial statements. The net pension liability is disclosed in accordance with the requirements of GASB 67 in the Systems' notes to the financial statements.

Discount Rate

The discount rate used to measure the total pension liability was 7.50 percent. The projection of cash flows used to determine the discount rate assumed that contributions from participating employers in SCRS and PORS will be made on the actuarially determined rates based on provisions in the South Carolina State Code of Laws. Based on those assumptions, each System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Long-term Expected Rate of Return

The long-term expected rate of return on pension plan investments for actuarial purposes is based upon the 30 year capital market outlook at the end of the fourth quarter 2013, as developed by the Retirement Systems Investment Commission in collaboration with its investment consultant, Aon Hewitt. The long-term expected rates of return represent assumptions developed using a building block approach, reflecting observable inflation and interest rate information available in the fixed income markets as well as Consensus Economic forecasts. The actuarial long-term assumptions for other asset classes are based on historical results, current market characteristics and professional judgment.

The expected returns, along with the expected inflation rate, form the basis for the target asset allocation as adopted by the Investment Commission for fiscal year 2015. The long-term expected rate of return is produced by weighting the expected future real rates of return by the target allocation percentages and then adding the actuarial expected inflation which is summarized in the table below. For actuarial purposes, the 7.50 percent assumed annual investment rate of return used in the calculation of the total pension liability includes a 4.75 percent real rate of return and a 2.75 percent inflation component.

**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
YEAR ENDED JUNE 30, 2016**

NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE 5 – RETIREMENT PLAN (continued)

<u>Asset Class</u>	<u>Target Asset Allocation</u>	<u>Expected Arithmetic Real Rate of Return</u>	<u>Long-Term Expected Portfolio Real Rate of Return</u>
Short Term	5.0%		
Cash	2.0%	1.90%	0.04%
Short Duration	3.0%	2.00%	0.06%
Domestic Fixed Income	13.0%		
Core Fixed Income	7.0%	2.70%	0.19%
Mixed Credit	6.0%	3.80%	0.23%
Global Fixed Income	9.0%		
Global Fixed Income	3.0%	2.80%	0.08%
Emerging Markets Debt	6.0%	5.10%	0.31%
Global Public Equity	31.0%	7.10%	2.20%
Global Tactical Asset Allocation	10.0%	4.90%	0.49%
Alternatives	32.0%		
Hedge Funds (Low Beta)	8.0%	4.30%	0.34%
Private Debt	7.0%	9.90%	0.69%
Private Equity	9.0%	9.90%	0.89%
Real Estate (Broad Market)	5.0%	6.00%	0.30%
Commodities	3.0%	5.90%	0.18%
Total Expected Real Return	100.0%		6.00%
Inflation for Actuarial Purposes			2.75%
Total Expected Nominal Return			8.75%

Sensitivity Analysis

The following table presents the collective net pension liability of the participating employer calculated using the discount rate of 7.50 percent, as well as what the employer's net pension liability would be if it were calculated using a discount rate that is 1.00 percent lower (6.50 percent) or 1.00 percent higher (8.50 percent) than the current rate:

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

<u>System</u>	<u>1.00% Decrease (6.50%)</u>	<u>Current Discount Rate (7.50%)</u>	<u>1.00% Increase (8.50%)</u>
SCRS	\$ 284,808,191	\$ 225,910,185	\$ 176,546,168
PORS	\$ 209,313	\$ 153,588	\$ 103,899

**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
YEAR ENDED JUNE 30, 2016**

NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE 5 – RETIREMENT PLAN (continued)

Payables to the Pension Plan

As of June 30, 2016, the District had \$2,397,839 in payables outstanding to the pension plans for its legally required contributions.

Pension Liabilities

At June 30, 2016, the District reported a liability of \$225,910,185 for its proportionate share of the net pension liability for the SCRS and a liability of \$153,588 for its proportionate share of the net pension liability for the PORS. The net pension liability of each defined benefit plan was determined based on the most recent actuarial valuation as of July 1, 2014, using membership as of that date projected forward to the end of the fiscal year, and financial information of the pension trust funds as of June 30, 2015. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating governmental units, actuarially determined. At June 30, 2016, the District's proportions were 1.191165 percent and .00705 percent for SCRS and PORS, respectively.

For the year ended June 30, 2016, the District recognized pension expense of \$15,198,334, including \$15,183,665 for SCRS and \$14,669 for PORS.

At June 30, 2016, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
<u>SCRS</u>		
Differences between Expected and Actual Experience	\$ 4,013,653	\$ 403,999
Net Difference between Projected and Actual Investment Earnings	1,512,130	-
Deferred Amounts from Changes in Proportionate Share and Differences between Employer Contributions and Proportionate Share of Total Plan Employer Contributions	-	3,871,023
Direct Contributions Subsequent to the Measurement Date	<u>12,306,716</u>	<u>-</u>
Total	<u>\$ 17,832,499</u>	<u>\$ 4,275,022</u>
<u>PORS</u>		
Differences between Expected and Actual Experience	\$ 3,045	\$ -
Net Difference between Projected and Actual Investment Earnings	1,680	-
Deferred Amounts from Changes in Proportionate Share and Differences between Employer Contributions and Proportionate Share of Total Plan Employer Contributions	4,206	-
Direct Contributions Subsequent to the Measurement Date	<u>12,714</u>	<u>-</u>
Total	<u>\$ 21,645</u>	<u>\$ -</u>

The amounts of \$12,306,716 for SCRS and \$12,714 for PORS reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2017.

**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
YEAR ENDED JUNE 30, 2016**

NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE 5 – RETIREMENT PLAN (continued)

The following schedule reflects the amortization of the net balance of remaining deferred outflows/(inflows) of resources at June 30, 2015. Average remaining services lives of all employees provided with pensions through the pension plans at June 30, 2015 was 4.164 years for SCRS and 4.796 years for PORS which is basis for amortizing all deferred amounts except for difference between projected and actual investment earnings which are amortized over five years.

Measurement Period Ending June 30,	Difference Between			
	Expected and Actual Experience		Projected and Actual Investment Earnings	
	SCRS	PORS	SCRS	PORS
2016	\$ (62,769)	\$ 1,512	\$ 302,426	\$ 336
2017	(62,769)	1,512	302,426	336
2018	(62,769)	1,512	302,426	336
2019	(62,769)	1,512	302,426	336
2020	<u>(10,293)</u>	<u>1,203</u>	<u>302,426</u>	<u>336</u>
Net Balance of Deferred Outflows/Inflows of Resources	<u>\$ (261,369)</u>	<u>\$ 7,251</u>	<u>\$1,512,130</u>	<u>\$1,680</u>

Additional Financial and Actuarial Information

Information contained in these Notes to the Schedule of Employer Allocations and the Schedule of Pension Amounts by Employer (Schedules) was extracted from the audited financial statements of the South Carolina Retirement Systems for the fiscal year ended June 30, 2015. Additional financial information supporting the preparation of the Schedules (including the unqualified audit opinion on the financial statements and required supplementary information) is located in the Comprehensive Annual Financial Report (CAFR) containing financial statements and required supplementary information for SCRS and PORS. The CAFR of the Pension Trust Funds is publicly available on PEBA's Retirement Benefits' website at www.retirement.sc.gov, or a copy may be obtained by submitting a request to PEBA, PO Box 11960, Columbia, SC 29211-1960.

NOTE 6 – POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS

Plan Description

The South Carolina Health Insurance Trust Fund and the South Carolina Long-Term Disability Insurance Trust Fund were established by the State of South Carolina as Act 195, which became effective on May 1, 2008. These trusts were established to fund and account for the employer costs of the State's retiree health and dental plans and the State's basic long-term disability plan in compliance with Governmental Accounting Standards Board Statements No. 43, Financial Reporting for Post Employment Benefit Plans Other Than Pension Plans, and No. 45, Accounting and Financial Reporting by Employers for Post Employment Benefits Other Than Pensions.

**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
YEAR ENDED JUNE 30, 2016**

NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE 6 – POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS (continued)

The Employee Insurance Program administers both trusts and the State Budget and Control Board acts as Trustee. The State Treasurer is custodian of the funds and invests the funds in accordance with State statutes. The Trustee for these trusts has determined them to be cost-sharing multiple-employer defined benefit plans that cover employees of the State, including all agencies and public school districts. The South Carolina Health Insurance Trust Fund provides health and dental insurance benefits to eligible retirees and the South Carolina Long-Term Disability Insurance Trust Fund provides disability payments to eligible employees as defined in Article 5 of the State Code of Laws (the Code). Article 5 of the Code authorizes the Trustee of both Plans to at any time adjust the Plan, including the benefits and contributions, as necessary to insure the fiscal stability of the Plans.

Both Plans issue a publicly available financial report that includes financial statements and required information for the Plans. These reports may be obtained by writing to Finance Officer, Employee Insurance Program, 202 Arbor Lake Drive, Columbia, SC 29223.

Funding Policy

Article 5 of the Code provides that contribution requirements of the Plan members and the participating employers are established and may be amended by the Trustee. Participating employers are contractually required to contribute at rates assessed each year by the State Budget and Control Board, currently 5.33% of annual covered payroll for the health insurance and \$3.20 per month for active employees for long-term disability. The State Budget and Control Board sets the employer contribution rate based on the annual required contribution of the employers (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents the level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) of the plan for a period not to exceed thirty years. The District's contributions to the SC Retiree Health Insurance Trust Fund for the years ended June 30, 2016, 2015, and 2014, respectively, were \$6,217,696, \$5,846,741, and \$5,687,819 which equaled the required contributions for that year.

NOTE 7 – LONG-TERM OBLIGATIONS

Long-term obligations activity for the year ended June 30, 2016, was as follows:

	Amounts Outstanding June 30, 2015	Additions	Deductions	Amounts Outstanding June 30, 2016	Amounts Due in One Year
<u>Governmental Activities:</u>					
Current Refunding General Obligation Bonds:					
Series 2013A – issued November 19, 2013	\$ 36,734,000	\$ -	\$ 1,943,000	\$ 34,791,000	\$ 2,067,000
Series 2015B – Issued November 9, 2015	-	62,025,000	-	62,025,000	1,805,000
General Obligation Bonds:					
Series 2010A – Issued June 9, 2010	10,000,000	-	-	10,000,000	-
Series 2010B1 – Issued September 16, 2010	2,855,000	-	2,855,000	-	-
Series 2010B2 – Issued September 16, 2010	68,500,000	-	68,500,000	-	-
Series 2012B – Issued August 21, 2012	108,685,000	-	3,395,000	105,290,000	5,135,000
Net Acquisition – Issued June 20, 2013	591,000	-	591,000	-	-
	<u>227,365,000</u>	<u>62,025,000</u>	<u>77,284,000</u>	<u>212,106,000</u>	<u>9,007,000</u>

**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
YEAR ENDED JUNE 30, 2016**

NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE 7 – LONG-TERM OBLIGATIONS (continued)

Governmental Activities (continued):

Deferred Amounts:

Unamortized premium on bonds	8,282,636	7,360,408	1,200,674	14,442,370	1,751,882
Total Bonds Payable	<u>235,647,636</u>	<u>69,385,408</u>	<u>78,484,674</u>	<u>2,190,519</u>	<u>10,758,882</u>
Compensated Absences					
As Restated	<u>2,911,407</u>	<u>-</u>	<u>720,888</u>	<u>2,190,519</u>	<u>604,948</u>
Long-Term Liabilities	<u>\$ 241,622,086</u>	<u>\$ 69,385,408</u>	<u>\$ 78,484,674</u>	<u>\$ 232,522,820</u>	<u>\$ 10,758,882</u>

Business Activities:

Compensated Absences,

As Restated	\$ 54,513	\$ -	\$ 37,138	\$ 17,375	\$ 4,798
Business Activities					
Long-Term Liabilities	<u>\$ 54,513</u>	<u>\$ -</u>	<u>\$ 37,138</u>	<u>\$ 17,375</u>	<u>\$ -</u>

For the governmental activities, compensated absences are generally liquidated by the general fund.

Details for each debt issue are as follows:

On June 9, 2010, the District issued Taxable Series 2010A, \$10,000,000, general obligations bonds (Qualified School Construction Bonds – Direct Payment) referendum debt with an interest rate of 5.25 percent. The American Recovery and Reinvestment Act of 2009 allowed governments to issue taxable bonds to finance capital expenditures and to elect to receive a subsidy payment for the United States Treasury equal to 100 percent of the amount of each interest payment on such bonds. The available subsidy ("Interest Subsidy") received on these bonds is included as revenue of the Debt Service fund. The net proceeds were \$9,878,300 after a bid premium of \$78,200 less costs of issuance of \$199,900. Bonds are due in a single installment on June 1, 2027. Interest payments are payable semi-annually on December 1 and June 1 beginning December 1, 2010, through June 1, 2027. The proceeds will be used for the purpose of providing funds for capital improvements, equipment and technology, and paying the costs of issuance of the bonds and such other lawful purposes as determined by the District.

On September 16, 2010, the District issued Tax-Exempt Series 2010B-1, \$9,000,000 general obligation bonds referendum debt. The bonds have variable interest rates which range for 2.0 percent to 4.0 percent. The net proceeds were \$9,645,472 after a bid premium of \$771,095 less costs of issuance of \$125,623. Principal payments annually beginning on March 1, 2011 through March 1, 2016 ranging from \$100,000 to \$2,855,000. Interest payments are payable semiannually on March 1 and September 1 beginning March 1, 2011, through March 1, 2016. The proceeds will be used for purposes of funding capital projects approved in the Referendum, paying costs of issuance of the bonds, and such other lawful purposes as may be determined by the School District.

On September 16, 2010, the District issued Taxable Series 2010B-2, \$68,500,000 general obligation (Build America Bonds) referendum debt. The Build America Bonds provide for an interest credit subsidy equal to 35 percent of the amount of each interest payment on such bonds. The available subsidy ("Interest Subsidy") received on these bonds is included as revenue of the Debt Service fund. The net proceeds were \$67,497,722 after costs of issuance of \$1,002,278. Principal payments are payable annually beginning on March 1, 2017, through March 1, 2029, ranging from \$250,000 to \$9,210,000. The bonds have variable interest rates which range from 2.75 percent to 5.0 percent. Interest payments are payable semiannually on March 1 and September 1 beginning March 1, 2011, through March 1, 2029. The proceeds will be used for purposes of funding capital projects approved in the Referendum, paying costs of issuance of the bonds, and such other lawful purposes as may be determined by the School District.

**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
YEAR ENDED JUNE 30, 2016**

NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE 7 – LONG-TERM OBLIGATIONS (continued)

On August 21, 2012, the District issued Series 2012B, \$115,655,000 general obligation bonds (Bond Referendum debt). The net proceeds were \$125,788,107 after a bid premium of \$10,413,885 less costs of issuance of \$280,778. Principal payments are payable annually beginning on March 1, 2014, through March 1, 2032, ranging from \$125,000 to \$12,615,000. The bonds have variable interest rates which range from 3.0 percent to 5.0 percent. Interest payments are payable semiannually on March 1 and September 1 beginning March 1, 2013, through March 1, 2032. The proceeds will be used for purposes of funding capital projects approved in the Referendum, paying costs of issuance of the bonds, and such other lawful purposes as may be determined by the School District.

On June 20, 2013, the District entered into Acquisition, Use and Security Agreement, Series 2013, for \$2,970,000. The net proceeds of the agreement were \$2,938,400 after costs of issuance of \$31,600. Principal payments are payable annually beginning on October 1, 2013, through October 1, 2015, ranging from \$1,193,000 to \$591,000. The interest rate is 0.75 percent. Interest payments are payable annually on October 1 beginning October 1, 2013, through October 1, 2015. The proceeds will be used to fund the purchase of certain equipment and implementation of the technology plan, and paying cost of issuance associated with the agreement.

On November 19, 2013, the District issued Series 2013A, \$40,444,000 general obligation current refunding bonds (Bond Referendum debt) with an interest rate of 2.21 percent. The proceeds were used to refund the outstanding balance of \$39,850,000 of the Series 2009B Build America Bonds which had interest rates ranging from 2.4 percent to 5.9 percent along with an interest credit subsidy equal to 35 percent of the amount of each interest payment on the bonds. The net proceeds of \$40,320,941 (after payment of \$123,059 for costs of issuance) were disbursed to discharge the Series 2009B Build America Bonds.

The reacquisition price exceeded the net carrying amount of the old debt by \$470,941; this amount is being amortized over the life of the new debt. The District entered into this refunding to take advantage of lower interest rates, resulting in a reduction of total debt service payments of \$6,008,119 and an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$4,531,246. Bonds are due in annual installments beginning March 1, 2014, through March 1, 2028, ranging from \$1,819,000 to \$3,838,000. Interest payments are payable semiannually on March 1 and September 1 beginning March 1, 2014, through March 1, 2028. The deferred loss on refunding at June 30, 2016 was \$349,299.

On November 9, 2015, the District issued Series 2015B, \$62,025,000 general obligation current refunding bonds (Bond Referendum debt) with variable interest rates which range from 3 percent to 5 percent. The proceeds were used to refund the outstanding balance of \$68,500,000 of the Series 2010B2 Build America Bonds which had interest rates ranging from 2.75 percent to 5 percent along with an interest credit subsidy equal to 35 percent of the amount of each interest payment on the bonds. The net proceeds of \$69,159,618 (after premium of \$7,360,409 and issuance costs of \$225,791) were disbursed to discharge the Series 2010B2 Build America Bonds.

The reacquisition price exceeded the net carrying amount of the old debt by \$659,618; this amount is being amortized over the life of the new debt. The District entered into this refunding to take advantage of lower interest rates, resulting in a reduction of total debt service payments of \$4,170,746 and an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$3,438,817. Bonds are due in annual installments beginning March 1, 2017 through March 1, 2029, ranging from \$1,805,000 to \$12,975,000. Interest payments are payable semi-annually on March 1 and September 1 beginning March 1, 2016 through March 2, 2029. The deferred loss on refunding at June 30, 2016 was \$636,581.

Bond premium and deferred loss on refunding are amortized using the effective interest method over the life of the debt.

**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
YEAR ENDED JUNE 30, 2016**

NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE 7 – LONG-TERM OBLIGATIONS (continued)

The annual debt service requirements to maturity as of June 30, 2016 are as follows:

<u>Year ended June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017	\$ 9,007,000	\$ 8,017,006	\$ 17,024,006
2018	9,868,000	7,624,325	17,492,325
2019	10,780,000	7,192,389	17,972,389
2020	11,743,000	6,718,675	18,461,675
2021	12,757,000	6,200,801	18,957,801
2022 – 2026	75,754,000	22,436,553	98,190,553
2027 – 2031	71,402,000	8,786,835	80,188,835
2032	<u>10,795,000</u>	<u>431,800</u>	<u>11,226,800</u>
	<u>\$ 212,106,000</u>	<u>67,408,384</u>	<u>\$ 279,514,384</u>

The South Carolina Constitution limits local borrowing power to 8 percent of its assessed property value. The Limitation excludes bonded indebtedness existing on December 1, 1977, (date of the Constitutional amendment), certain special levies assessed on properties located in an area receiving special benefits, and other prescribed indebtedness approved by the voters. Based on the December 31, 2015 assessed property valuation of \$483,035,929 (unaudited), the legal debt limit is \$38,642,874, with \$9,550,000 of applicable general obligation debt outstanding, leaving a legal debt margin of \$29,092,874 at June 30, 2016.

NOTE 8 – SHORT-TERM OBLIGATIONS

Summary of changes in short-term debt: During the year ended June 30, 2016, the following transactions occurred in short-term liabilities:

	<u>Balance at June 30, 2015</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance at June 30, 2016</u>
SCAGO – Series 2015A	\$ -	\$ 11,079,000	\$ 11,079,000	\$ -
SCAGO – Series 2016A	<u>-</u>	<u>9,550,000</u>	<u>-</u>	<u>9,550,000</u>
	<u>\$ -</u>	<u>\$ 20,629,000</u>	<u>\$ 11,079,000</u>	<u>\$ 9,550,000</u>

Capital Projects Funds:

On September 17, 2015, the District issued Series 2015A, \$11,079,000 SCAGO general obligation bonds (8% debt) with an interest rate of 2.0 percent for the purpose of providing funds for capital improvements, equipment, and technology. The net proceeds were \$11,120,362 after bid premium of \$95,612 less cost of issuance of \$54,250. These bonds, including interest of \$100,942, were due March 1, 2016, and were repaid utilizing debt service fund property tax revenues.

On June 8, 2016, the District issued Series 2016A, \$9,550,000 SCAGO general obligation bonds (8% debt) with an interest rate of .79 percent for the purpose of providing funds for capital improvements, equipment, and technology. The net proceeds were \$9,250,000 after reduced by cost of issuance of \$30,000. These bonds, including interest of \$55,117, are due March 1, 2017 and are scheduled to be repaid utilizing debt service fund property tax revenues.

**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
YEAR ENDED JUNE 30, 2016**

NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE 9 – UNEARNED REVENUE

Unearned revenues (those where asset recognition criteria have been met, but for which revenue recognition criteria have not been met) consist of the following

	<u>Special Projects Fund</u>	<u>EIA Fund</u>	<u>Food Services</u>
Unexpended Carryover Amounts	\$ 1,743,262	\$ 2,036,620	\$ 149,672

NOTE 10 – INTERFUND TRANSACTIONS

Interfund Transfers:

Transfers during the year ended June 30, 2016 consisted of the following:

<u>Fund Category</u>	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ 3,957,327	\$ -
Special Revenue Funds	-	256,614
Combined EIA Funds	-	3,700,713
Debt Service Fund	595,581	11,079,000
Capital Projects Fund	<u>11,079,000</u>	<u>595,581</u>
Totals	<u>\$ 15,631,908</u>	<u>\$ 15,631,908</u>

Interfund Receivables and Payables:

<u>Fund Category</u>	<u>INTERFUND RECEIVABLES</u>	<u>INTERFUND PAYABLES</u>
General Fund	\$ -	\$ 17,100,354
Special Revenue Funds	-	3,355,166
Combined EIA Funds	2,048,997	-
Debt Service Fund	232	-
Capital Projects Fund	22,730,822	-
Enterprise Fund – Food Service	-	7,924,343
Enterprise Fund – After School	611,691	-
Pupil Activity	<u>2,988,121</u>	<u>-</u>
Totals	<u>\$ 28,379,863</u>	<u>\$ 28,379,863</u>

Inter-fund transfers include funding allowed for indirect costs, required matches, supplemental funding, state cuts, and accounting practice.

Due to general fund from special revenue funds: The District participates in various federally funded projects, many of which operate on a cost reimbursement basis. That is, the expenditure must be incurred prior to submitting a claim for reimbursement. Accordingly, the District must temporarily provide funds for these project expenditures until such time as the related reimbursement from the grantor agency is received. All interfund balances are expected to be repaid within one year from the date of the financial statements.

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
YEAR ENDED JUNE 30, 2016

NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE 10 – INTERFUND TRANSACTIONS (continued)

Due to and from other funds: The District used one bank account to hold deposits and to issue checks which results in the interfund receivables and payables for each of the funds. All interfund balances are expected to be repaid within one year from the date of the financial statements.

NOTE 11 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District pays an annual premium to the South Carolina School Board Insurance Trust for its general insurance. The South Carolina School Board Insurance Trust reinsures through commercial companies.

The District acquires insurance from the South Carolina School Board Insurance Trust for job related injury and illness (workers' compensation) for its employees. Workers' compensation is insured under a retrospectively rated policy where premiums are estimated throughout the year and adjusted subsequent to the policy period based on actual experience.

General blanket fidelity bond insurance from a private insurer was also maintained for the District's employees as well as athletic catastrophic insurance.

There were no significant reductions in insurance coverage from the previous year and no settlements have exceeded insurance coverage for the past three years ended June 30, 2016, 2015 and 2014.

NOTE 12 – PUPIL ACTIVITY FUND

The South Carolina Department of Education requires a Schedule of Receipts, Disbursements, and Changes in Amounts Due to Pupil Activities for the Pupil Activity Fund, although the Pupil Activity Fund is an Agency Fund, which does not report results of operations. Accordingly this schedule has been included in the financial statements in an effort to satisfy this requirement and accounting principles generally accepted in the United States of America.

NOTE 13 – OPERATING LEASES

The School District is obligated to account for certain leases as operating leases. Current rental expenditures for the year ended June 30, 2016 were \$479,226. The following is a schedule by years of future minimum rental payments required under operating leases that have initial or remaining non-cancelable lease terms in excess of one year as of June 30, 2016:

<u>Year Ended June 30</u>	<u>Totals</u>
2017	\$ 411,589
2018	380,515
2019	373,231
2020	<u>212,434</u>
Total payments	\$ <u>1,377,769</u>

**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
YEAR ENDED JUNE 30, 2016**

NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE 14 – FUND BALANCES

The District uses the following governmental fund balance accounts:

Nonspendable for Inventory – An account used to segregate a portion of fund balance to indicate inventory is “not in spendable form” even though it is a component of current assets.

Nonspendable for prepaid items – An account used to segregate a portion of fund balances to indicate that prepaid items are “not in spendable form” even though it is a component of current assets.

Restricted for Debt Service – This represents the Debt Service Fund balance that is not available for appropriation because it represents the year-end fund balance that is legally restricted for future debt service on general obligation bonds and is not an expendable, available resource.

Committed for School Building Fund – This amount represents the School Building Fund balance that has been committed to contractual obligations for approved building projects and is not an expendable, available resource.

Assigned for special purposes general fund – Amounts assigned were approved by the Board of Trustees and are for the following purposes:

Future capital projects	\$ 6,800,000
Appropriation for succeeding year's budget	<u>670,385</u>
Total assigned for special purposes	<u>\$ 7,470,385</u>

Unassigned – This represents and includes all spendable amounts of the general fund not contained in the other classifications.

District policy is to maintain an unassigned fund balance consistent with the medial averages for issuers that retain at least an Aa2/AA credit rating. This average may change from time to time but generally ranges from 15 percent – 18 percent of the general fund budgeted expenditures. The required range as of June 30, 2016 is \$26,176,000 to \$31,411,200 based on the 2016/2017 general fund budget. The unassigned amount at June 30, 2016 is \$28,584,179.

NOTE 15 – CONTINGENCIES AND LITIGATION

The District is party to various lawsuits arising out of the normal conduct of its operations. In the opinion of the District's management, the ultimate effect of these legal matters will not have a material adverse effect of the District's financial position.

The District participates in certain federal and state grant programs. These programs are subject to financial and compliance audits by the grantor or its representative. Such audits could lead to requests for reimbursement to the grantor agency for expenditures disallowed under terms of the grant. Management believes disallowances, if any, will not be material.

NOTE 16 – LEGAL COMPLIANCE

All schedules and exhibits are presented in the level of detail as required by the South Carolina Department of Education. Account numbers are presented on the combining fund statements and support schedules as required.

**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
YEAR ENDED JUNE 30, 2016**

NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE 17 – SUBSEQUENT EVENTS

The District has evaluated subsequent events through November 28, 2016, the date on which the financial statements were available to be issued.

NOTE 18 – RESTATEMENT OF PRIOR YEAR BALANCES

Governmental fund balances and governmental activities net position for June 30, 2015 were restated as follows:

	Governmental Activities Net Position	Business-Type Food Service Net Position	After School Program Net Position
Balance, June 30, 2015	<u>\$(3,154,211)</u>	<u>\$ 1,849,981</u>	<u>\$ 606,646</u>
To correct capital asset balances:			
Corrections to cost	(12,789,723)	2,378,296	-
Corrections to accumulated depreciation	<u>7,871,514</u>	<u>139,858</u>	<u>-</u>
Net capital asset correction	(4,918,209)	2,518,154	-
To reclass Business-Type Activities' portion of pension liability and related net deferred inflows/outflows	5,799,344	(4,416,635)	(1,382,709)
To correct compensated absences	<u>3,063,043</u>	<u>269,462</u>	<u>-</u>
Total restatement	<u>3,944,178</u>	<u>(1,629,019)</u>	<u>(1,382,709)</u>
Balance June 30, 2015, restated	<u>\$ 789,967</u>	<u>\$ 220,962</u>	<u>\$ (776,063)</u>

REQUIRED SUPPLEMENTARY INFORMATION

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SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
SCHEDULE OF DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY - SCRS AND PORS
LAST TEN FISCAL YEARS

	Fiscal Year									
	2007*	2008*	2009*	2010*	2011*	2012*	2013*	2014*	2015	2016
SCRS										
District's Proportion of Net Pension Liability	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ 209,898,245	\$ 225,910,185
District's Proportionate Share of Net Pension Liability	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1.219156%	1.191165%
District's Covered-Employee Payroll	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	115,524,407	116,847,519
District's Proportionate Share of Net Pension Liability as a Percentage of Its' Covered-Employee Payroll	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	181.69%	193.34%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	59.90%	57.00%
PORS										
District's Proportion of Net Pension Liability	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ 130,009	\$ 153,589
District's Proportionate Share of Net Pension Liability	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.00679%	0.00705%
District's Covered-Employee Payroll	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	81,675	87,304
District's Proportionate Share of Net Pension Liability as a Percentage of Its' Covered-Employee Payroll	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	159.18%	175.92%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	67.50%	64.60%

Note:

This schedule is presented to illustrate the requirement to show information for ten (10) years. However, until a full ten year trend is compiled, information is presented for those years for which information is available.

Source:

Audit report of employer allocations of the South Carolina Retirement System (SCRS) and Police Officers Retirement System (PORS), as administered by the SC Public Employee Benefit Authority for the year ended June 30, 2015.

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
SCHEDULE OF DISTRICT CONTRIBUTIONS - SCRS AND PORS
LAST TEN FISCAL YEARS

	Fiscal Year									
	2007*	2008*	2009*	2010*	2011*	2012*	2013*	2014*	2015	2016
SCRS										
Contractually Required Contribution Contributions in Relation to the Contractually Required Contribution	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ 11,732,446	\$ 12,173,782
Contribution Deficiency (Excess)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(11,732,446)	(12,173,782)
District's Covered-Employee Payroll Contributions as a Percentage of Covered-Employee Payroll	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ -	\$ -
	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ 115,524,407	\$ 116,847,519
	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	10.16%	10.42%
PORS										
Contractually Required Contribution Contributions in Relation to the Contractually Required Contribution	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ 10,487	\$ 11,707
Contribution Deficiency (Excess)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(10,487)	(11,707)
District's Covered-Employee Payroll Contributions as a Percentage of Covered-Employee Payroll	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ -	\$ -
	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ 81,675	\$ 87,304
	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	12.84%	13.41%

Note:

This schedule is presented to illustrate the requirement to show information for ten (10) years. However, until a full ten year trend is compiled, information is presented for those years for which information is available.

Source:

District Quarterly Retirement Contribution Reports

OTHER SUPPLEMENTARY INFORMATION

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GENERAL FUND

The General Fund is the general operating fund of the School District. It is used to account for all financial resources except for those required to be accounted for in another fund. All property taxes, intergovernmental revenues, and miscellaneous revenues are recorded in this fund except amounts which are specifically collected to service debt or capacity. Operational expenditures for general education, support services and other departments of the District are paid through the General Fund. Any unassigned fund balance may be appropriated to support operating expenditures in subsequent years.

The following Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual for the General Fund has been prepared in the format mandated by the South Carolina Department of Education. The account numbers shown on the schedule are also mandated by the South Carolina Department of Education.

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**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2016**

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
1000 Revenue from Local Sources			
1100 Taxes Levied/Assessed by the LEA:			
1110 Ad Valorem Taxes-Including Delinquent (Independent)	\$ 61,395,328	\$ 61,653,414	\$ 258,086
1140 Penalties & Interest on Taxes (Independent)	200,000	342,017	142,017
1200 Revenue From Local Governmental Units Other Than LEAs			
1280 Revenue in Lieu of Taxes (Independent and Dependent)	999,300	991,550	(7,750)
1300 Tuition			-
1310 From Patrons for Regular Day School	10,000	6,406	(3,594)
1500 Earnings on Investments:			
1510 Interest on Investments	60,000	95,807	35,807
1700 Pupil Activities:			
1740 Student Fees	21,000	23,266	2,266
1900 Other Revenue from Local Sources:			
1910 Rentals	70,000	169,190	99,190
1930 Medicaid	100,000	118,802	18,802
1950 Refund of Prior Year's Expenditures	8,000	23,070	15,070
1990 Miscellaneous Local Revenue:			
1992 Canteen Operations	-	205,418	205,418
1993 Receipt of Insurance Proceeds	10,000	22,777	12,777
1999 Revenue from Other Local Sources	430,000	104,507	(325,493)
Total Local Sources	<u>63,303,628</u>	<u>63,756,224</u>	<u>452,596</u>
3000 Revenue from State Sources			
3100 Restricted State Funding:			
3130 Special Programs:			
3131 Handicapped Transportation	-	8,614	8,614
3160 School Bus Driver Salary	650,000	770,702	120,702
3161 EAA Bus Driver Salary and Fringe	-	2,583	2,583
3162 Transportation Workers' Compensation	58,632	59,218	586
3180 Fringe Benefits Employer Contributions (No Carryover Provision)	14,882,726	15,798,496	915,770
3181 Retiree Insurance (No Carryover Provision)	4,544,877	4,096,635	(448,242)
3199 Other Restricted State Grants	-	472	472
3300 Education Finance Act:			
3310 Full-Time Programs:			
3311 Kindergarten	1,513,298	1,528,508	15,210
3312 Primary	4,819,574	4,868,014	48,440
3313 Elementary	8,964,652	9,054,752	90,100
3314 High School	2,045,722	2,066,283	20,561
3315 Trainable Mentally Handicapped	90,376	91,284	908
3316 Speech Handicapped (Part-Time Program)	2,885,164	2,914,162	28,998
3317 Homebound	26,197	26,460	263
3320 Part-Time Programs:			
3321 Emotionally Handicapped	172,797	174,534	1,737
3322 Educable Mentally Handicapped	60,983	61,596	613
3323 Learning Disabilities	2,353,403	2,377,056	23,653
3324 Hearing Handicapped	73,917	74,660	743
3325 Visually Handicapped	78,153	78,939	786
3326 Orthopedically Handicapped	44,994	45,446	452
3327 Vocational	7,531,505	7,607,201	75,696

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2016

	Final Budget	Actual	Variance Positive (Negative)
3330 Miscellaneous EFA Programs:			
3331 Autism	\$ 851,067	\$ 859,620	\$ 8,553
3332 High Achieving Students	1,196,790	1,208,818	12,028
3334 Limited English Proficiency	138,393	139,784	1,391
3351 Academic Assistance	610,840	616,979	6,139
3352 Pupils in Poverty	2,469,727	2,494,550	24,823
3800 State Revenue in Lieu of Taxes:			
3810 Reimbursement for Local Residential Property Tax Relief (Tier 1)	10,580,071	10,580,071	-
3820 Homestead Exemption (Tier 2)	1,758,200	1,758,200	-
3825 Reimbursement for Property Tax Relief (Tier 3)	29,939,069	29,938,203	(866)
3830 Merchant's Inventory Tax	209,687	213,955	4,268
3840 Manufacturers Depreciation Reimbursement	303,663	289,373	(14,290)
3890 Other State Property Tax Revenues (Includes Motor Carrier Tax)	140,000	179,580	39,580
3900 Other State Revenue:			
3999 Revenue From Other State Sources	245,000	-	(245,000)
Total State Sources	99,239,477	99,984,748	745,271
4000 Revenue from Federal Sources			
4900 Other Federal Sources:			
4990 Other Federal Revenue:			
4999 Revenue from Other Federal Sources	-	8,959	8,959
Total Federal Sources	-	8,959	8,959
Total Revenues All Sources	162,543,105	163,749,931	1,206,826
Expenditures			
100 Instruction			
110 General Instruction			
111 Kindergarten Programs:			
100 Salaries	4,656,984	4,400,717	256,267
200 Employee Benefits	1,938,715	1,776,147	162,568
300 Purchased Services	2,492	65,031	(62,539)
400 Supplies and Materials	55,999	76,184	(20,185)
112 Primary Programs:			
100 Salaries	11,345,892	11,855,879	(509,987)
200 Employee Benefits	4,351,909	4,350,677	1,232
300 Purchased Services	5,867	68,248	(62,381)
400 Supplies and Materials	280,081	597,548	(317,467)
113 Elementary Programs:			
100 Salaries	20,696,246	19,998,773	697,473
200 Employee Benefits	7,773,383	7,324,339	449,044
300 Purchased Services	20,579	76,235	(55,656)
400 Supplies and Materials	382,448	693,214	(310,766)
500 Capital Outlay	-	6,515	(6,515)
114 High School Programs:			
100 Salaries	16,450,141	15,978,439	471,702
200 Employee Benefits	5,915,526	5,517,655	397,871
300 Purchased Services	144,485	206,617	(62,132)
400 Supplies and Materials	498,630	799,967	(301,337)
600 Other objects	6,100	5,100	1,000

**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2016**

	Final Budget	Actual	Variance Positive (Negative)
115 Career and Technology Education Programs:			
100 Salaries	\$ 2,558,230	\$ 2,532,911	\$ 25,319
200 Employee Benefits	939,857	872,397	67,460
300 Purchased Services - Other Than Tuition	25,678	25,556	122
400 Supplies and Materials	110,776	108,984	1,792
600 Other Objects	122	122	-
120 Exceptional Programs			
121 Educable Mentally Handicapped:			
100 Salaries	624,447	625,834	(1,387)
200 Employee Benefits	224,382	210,146	14,236
400 Supplies and Materials	1,260	1,255	5
122 Trainable Mentally Handicapped:			
100 Salaries	447,279	416,214	31,065
200 Employee Benefits	158,961	149,219	9,742
400 Supplies and Materials	1,620	1,293	327
123 Orthopedically Handicapped:			
100 Salaries	33,054	-	33,054
200 Employee Benefits	13,222	-	13,222
124 Visually Handicapped:			
100 Salaries	170,803	136,411	34,392
200 Employee Benefits	66,527	53,902	12,625
400 Supplies and Materials	140	1	139
125 Hearing Handicapped:			
100 Salaries	276,178	225,414	50,764
200 Employee Benefits	97,567	72,814	24,753
400 Supplies and Materials	72	23	49
126 Speech Handicapped:			
100 Salaries	1,479,642	1,502,597	(22,955)
200 Employee Benefits	534,865	527,904	6,961
400 Supplies and Materials	5,111	4,706	405
127 Learning Disabilities:			
100 Salaries	4,772,315	4,355,688	416,627
200 Employee Benefits	1,788,788	1,583,538	205,250
400 Supplies and Materials	17,162	13,217	3,945
128 Emotionally Handicapped:			
100 Salaries	598,878	447,761	151,117
200 Employee Benefits	264,727	187,257	77,470
400 Supplies and Materials	2,297	1,814	483
129 Coordinated Early Intervening Services (CEIS):			
100 Salaries	262,052	282,594	(20,542)
200 Employee Benefits	92,051	104,227	(12,176)
130 Pre-School Programs			
135 Pre-School Handicapped-Speech (3 & 4 year olds):			
100 Salaries	5,000	5,000	-
200 Employee Benefits	1,186	1,167	19
400 Supplies and Materials	90	89	1
136 Pre-School Handicapped-Itinerant (3 & 4 year olds):			
100 Salaries	8,314	11,616	(3,302)
200 Employee Benefits	2,946	3,663	(717)
137 Pre-School Handicapped-Self-Contained (3 & 4 year olds):			
100 Salaries	918,270	844,655	73,615
200 Employee Benefits	396,987	352,961	44,026
400 Supplies and Materials	540	137	403
138 Pre-School Handicapped-Homebased (3 & 4 year olds):			
100 Salaries	5,056	6,107	(1,051)
200 Employee Benefits	2,170	2,017	153

**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2016**

	Final Budget	Actual	Variance Positive (Negative)
139 Early Childhood Programs:			
100 Salaries	\$ 968,017	\$ 971,584	\$ (3,567)
200 Employee Benefits	407,240	389,847	17,393
300 Purchased Services	19,144	10,621	8,523
400 Supplies and Materials	39,321	35,553	3,768
600 Other Objects	221	45	176
140 Special Programs			
141 Gifted and Talented - Academic:			
100 Salaries	1,156,072	999,058	157,014
200 Employee Benefits	439,155	367,823	71,332
300 Purchased Services	3,160	2,321	839
400 Supplies and Materials	10,940	5,377	5,563
143 Advanced Placement:			
100 Salaries	355,954	346,033	9,921
200 Employee Benefits	125,462	119,802	5,660
145 Homebound:			
100 Salaries	67,000	192,483	(125,483)
200 Employee Benefits	17,000	46,111	(29,111)
300 Purchased Services	16,000	5,375	10,625
148 Gifted and Talented - Artistic:			
100 Salaries	92,499	140,684	(48,185)
200 Employee Benefits	31,021	47,893	(16,872)
300 Purchased Services	4,245	3,191	1,054
400 Supplies and Materials	4,709	1,888	2,821
149 Other Special Programs:			
100 Salaries	672,225	716,576	(44,351)
140 Terminal Leave	138,996	597,199	(458,203)
200 Employee Benefits	249,996	334,120	(84,124)
300 Purchased Services	1,569,744	1,924,527	(354,783)
400 Supplies and Materials	-	173	(173)
160 Other Exceptional Programs			
161 Autism:			
100 Salaries	929,053	947,156	(18,103)
200 Employee Benefits	382,966	391,781	(8,815)
300 Purchased Services	1,525	1,840	(315)
400 Supplies and Materials	3,060	2,815	245
170 Summer School Program			
172 Elementary Summer School:			
100 Salaries	40,000	17,730	22,270
200 Employee Benefits	10,000	4,312	5,688
173 High School Summer School:			
100 Salaries	40,000	64,821	(24,821)
200 Employee Benefits	10,000	15,230	(5,230)
175 Instructional Programs Beyond Regular School Day:			
400 Supplies and Materials	-	85	(85)
180 Adult/Continuing Educational Programs			
181 Adult Basic Education Programs:			
100 Salaries	212,428	212,428	-
200 Employee Benefits	65,596	62,470	3,126
300 Purchased Services	5,000	4,514	486
600 Other Objects	800	636	164

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2016

	Final Budget	Actual	Variance Positive (Negative)
182 Adult Secondary Education Programs:			
300 Purchased Services	\$ 500	\$ 473	\$ 27
400 Supplies and Materials	7,130	7,124	6
188 Parenting/Family Literacy:			
100 Salaries	-	47,960	(47,960)
200 Employee Benefits	-	20,336	(20,336)
190 Instructional Pupil Activity:			
100 Salaries (optional)	538,977	462,033	76,944
200 Employee Benefits (optional)	124,107	110,250	13,857
660 Instructional Pupil Activity	20,800	19,696	1,104
Total Instruction	100,214,162	99,120,470	1,093,692
200 Support Services			
210 Pupil Services			
211 Attendance and Social Work Services:			
100 Salaries	834,655	902,963	(68,308)
200 Employee Benefits	367,537	341,612	25,925
300 Purchased Services	6,032	3,874	2,158
400 Supplies and Materials	1,858	1,120	738
212 Guidance Services:			
100 Salaries	3,218,707	3,163,101	55,606
200 Employee Benefits	1,164,323	1,092,253	72,070
300 Purchased Services	2,561	890	1,671
400 Supplies and Materials	18,245	1,828	16,417
213 Health Services:			
100 Salaries	1,553,505	1,446,212	107,293
200 Employee Benefits	583,882	536,592	47,290
300 Purchased Services	2,852	1,577	1,275
400 Supplies and Materials	25,095	22,415	2,680
600 Other Objects	345	226	119
214 Psychological Services:			
100 Salaries	1,212,683	1,129,364	83,319
200 Employee Benefits	383,596	352,695	30,901
300 Purchased Services	6,000	4,495	1,505
400 Supplies and Materials	5,850	4,984	866
217 Career Specialist Services:			
100 Salaries	77,682	77,682	-
200 Employee Benefits	26,976	26,919	57
300 Purchased Services	(80)	72	(152)
400 Supplies and Materials	1,175	815	360
220 Instructional Staff Services			
221 Improvement of Instruction Curriculum Development:			
100 Salaries	2,089,965	2,141,703	(51,738)
200 Employee Benefits	697,458	640,840	56,618
300 Purchased Services	580,672	487,351	93,321
400 Supplies and Materials	131,640	74,605	57,035
600 Other Objects	3,331	3,327	4
222 Library and Media Services:			
100 Salaries	1,743,925	1,744,168	(243)
200 Employee Benefits	693,795	654,539	39,256
300 Purchased Services	400	246	154
400 Supplies and Materials	253,970	293,070	(39,100)
600 Other Objects	-	175	(175)

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2016

	Final Budget	Actual	Variance Positive (Negative)
223 Supervision of Special Programs:			
100 Salaries	\$ 505,552	\$ 529,350	\$ (23,798)
200 Employee Benefits	170,612	172,429	(1,817)
300 Purchased Services	13,500	8,435	5,065
400 Supplies and Materials	540	50	490
600 Other Objects	-	176	(176)
224 Improvement of Instruction Inservice and Staff Training:			
100 Salaries	-	1,616	(1,616)
200 Employee Benefits	-	388	(388)
300 Purchased Services	82,838	74,779	8,059
400 Supplies and Materials	7,627	2,820	4,807
230 General Administration Services			
231 Board of Education:			
100 Salaries	67,200	57,600	9,600
200 Employee Benefits	15,933	13,847	2,086
300 Purchased Services	296,775	297,833	(1,058)
318 Audit Services	40,000	34,100	5,900
600 Other Objects	368,185	368,510	(325)
232 Office of the Superintendent:			
100 Salaries	265,594	265,592	2
200 Employee Benefits	78,195	72,976	5,219
300 Purchased Services	29,521	26,249	3,272
400 Supplies and Materials	4,453	4,680	(227)
600 Other Objects	6,300	2,292	4,008
233 School Administration:			
100 Salaries	9,384,605	9,582,006	(197,401)
200 Employee Benefits	3,376,931	3,310,660	66,271
300 Purchased Services	182,797	149,309	33,488
400 Supplies and Materials	222,452	202,116	20,336
600 Other Objects	20,049	17,217	2,832
250 Finance and Operations Services			
251 Student Transportation (Federal/District Mandated):			
300 Purchased Services	422,089	423,252	(1,163)
252 Fiscal Services:			
100 Salaries	773,981	812,618	(38,637)
200 Employee Benefits	280,958	281,497	(539)
300 Purchased Services	136,680	213,618	(76,938)
400 Supplies and Materials	53,955	48,860	5,095
500 Capital Outlay	6,250	-	6,250
600 Other Objects	3,600	5,532	(1,932)
254 Operation and Maintenance of Plant:			
100 Salaries	6,220,462	6,117,704	102,758
200 Employee Benefits	3,542,713	3,304,138	238,575
300 Purchased Services	4,000,924	3,992,862	8,062
321 Public Utilities (Excludes gas, oil, elec. & other heating fuels)	719,000	750,619	(31,619)
400 Supplies and Materials	1,085,844	1,093,058	(7,214)
470 Energy (Include gas, oil, elec. & other heating fuels)	4,222,312	4,206,726	15,586
500 Capital Outlay	134,023	153,230	(19,207)
600 Other Objects	3,556	3,177	379
255 Student Transportation (State Mandated):			
100 Salaries	3,133,318	3,221,551	(88,233)
200 Employee Benefits	903,846	1,204,706	(300,860)
300 Purchased Services	90,843	69,958	20,885
400 Supplies and Materials	70,030	70,598	(568)
600 Other Objects	500	344	156

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2016

	Final Budget	Actual	Variance Positive (Negative)
257 Internal Services:			
100 Salaries	\$ 251,822	\$ 249,202	\$ 2,620
200 Employee Benefits	94,460	88,568	5,892
300 Purchased Services	646,366	631,603	14,763
400 Supplies and Materials	52,639	40,548	12,091
258 Security:			
100 Salaries	70,906	74,142	(3,236)
200 Employee Benefits	25,369	26,056	(687)
300 Purchased Services	1,234,545	1,143,139	91,406
400 Supplies and Materials	1,327	1,262	65
500 Capital Outlay	410	34	376
260 Central Support Services			
263 Information Services:			
100 Salaries	846,764	840,996	5,768
200 Employee Benefits	281,879	258,729	23,150
300 Purchased Services	80,309	68,492	11,817
400 Supplies and Materials	33,146	29,443	3,703
600 Other Objects	12,700	(1,757)	14,457
264 Staff Services:			
100 Salaries	609,751	685,477	(75,726)
200 Employee Benefits	216,890	235,303	(18,413)
300 Purchased Services	78,744	15,373	63,371
400 Supplies and Materials	59,527	19,321	40,206
600 Other Objects	-	527	(527)
266 Technology and Data Processing Services:			
100 Salaries	1,477,028	1,528,167	(51,139)
200 Employee Benefits	580,848	502,111	78,737
300 Purchased Services	207,459	215,746	(8,287)
400 Supplies and Materials	26,419	18,951	7,468
500 Capital Outlay	-	313,766	(313,766)
600 Other Objects	176	176	-
270 Support Services Pupil Activity			
271 Pupil Services Activities:			
100 Salaries (optional)	1,357,264	1,509,299	(152,035)
200 Employee Benefits (optional)	354,916	363,287	(8,371)
300 Purchased Services (optional)	55,822	206,498	(150,676)
400 Supplies and Materials (optional)	30,100	33,174	(3,074)
660 Pupil Activity	364,400	395,715	(31,315)
Total Support Services	<u>65,685,164</u>	<u>65,814,139</u>	<u>(128,975)</u>
300 Community Services			
360 Welfare Services:			
300 Purchased Services	-	2	(2)
390 Other Community Services:			
300 Purchased Services	17,500	17,300	200
400 Supplies and Materials	2,450	989	1,461
Total Community Services	<u>19,950</u>	<u>18,291</u>	<u>1,659</u>

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2016

	Final Budget	Actual	Variance Positive (Negative)
400 Other Charges:			
410 Intergovernmental Expenditures			
412 Payments to Other Governmental Units			
720 Transits	\$ 20,000	\$ 70,483	\$ (50,483)
Total Intergovernmental Expenditures	<u>20,000</u>	<u>70,483</u>	<u>(50,483)</u>
Total Expenditures	<u>165,939,276</u>	<u>165,023,383</u>	<u>915,893</u>
Other Financing Sources (Uses)			
5300 Sale of Fixed Assets	-	1,581	1,581
Interfund Transfers, From (To) Other Funds:			
5230 Transfer from Special Revenue EIA Fund	3,642,916	3,700,713	57,797
5280 Transfer from Other Funds Indirect Costs	265,000	256,614	(8,386)
425-710 Transfer to Food Service Fund	<u>(511,745)</u>	<u>-</u>	<u>511,745</u>
Total Other Financing Sources (Uses)	<u>3,396,171</u>	<u>3,958,908</u>	<u>562,737</u>
Excess/(Deficiency) of Revenues over Expenditures	<u>\$ -</u>	<u>2,685,456</u>	<u>\$ 2,685,456</u>
Fund Balance, Beginning of Year		<u>34,387,316</u>	
Fund Balance, Ending of Year		<u>\$ 37,072,772</u>	

SPECIAL REVENUE FUNDS

The Special Revenue Funds account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes. The School District has the following Special Revenue Funds.

1. The Special Projects Fund consists of multiple special revenue subfunds used to account for all federal, state and local projects and grants except for those subject to EIA.
2. The Education Improvement Act (EIA) Fund was passed in 1984 by the South Carolina State Legislature to upgrade the quality of education in South Carolina. The fund accounts for the proceeds of the additional one percent Sales and Use Tax which is restricted to expenditures for the Education Improvement Act standards. Because of the categorical nature of the funding, the state requires that revenues and expenditures be accounted for in a separate fund. Accordingly, the EIA Fund is reported as a Special Revenue

The following schedules for the Special Revenue Funds have been prepared in the format mandated by the South Carolina Department of Education. The account numbers shown on the schedules are also mandated by the South Carolina Department of Education.

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SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
SPECIAL REVENUE - SPECIAL PROJECTS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2016

	TITLE I (BA Projects) (201/202)	IDEA (CA Projects) (203/204)	PRESCHOOL HANDICAPPED (CG Projects) (205/206)	CATE (VA Projects) (207/208)	ADULT EDUCATION (EA Projects)	OTHER DESIGNATED RESTRICTED STATE GRANTS (900s)	OTHER SPECIAL REVENUE PROGRAMS (200s/800s)	TOTAL
Revenues								
1000 Revenue from Local Sources								
1900 Other Revenue from Local Sources:								
1920 Contributions & Donations Private Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 291,625	\$ 291,625
1930 Medicaid	-	-	-	-	-	-	750,240	750,240
Total Local Sources	-	-	-	-	-	-	1,041,865	1,041,865
3000 Revenue from State Sources								
3100 Restricted State Funding:								
3118 EEDA Career Specialists	-	-	-	-	-	338,054	-	338,054
3127 Student Health and Fitness - PE Teachers	-	-	-	-	-	97,330	-	97,330
3130 Special Programs:								
3135 Reading Coaches	-	-	-	-	-	407,745	-	407,745
3136 Student Health and Fitness - Nurses	-	-	-	-	-	383,862	-	383,862
3155 DDS SNAP & E&T Program	-	-	-	-	-	5,385	-	5,385
3177 Summer Reading Camp	-	-	-	-	-	75,791	-	75,791
3198 Technology Professional Development	-	-	-	-	-	90,778	-	90,778
3199 Other Restricted State Grants	-	-	-	-	-	-	26,060	26,060
3600 Education Lottery								
3620 Digital Instructional Materials	-	-	-	-	-	34,863	-	34,863
3630 K-12 Technology Initiative	-	-	-	-	-	538,320	-	538,320
Total State Sources	-	-	-	-	-	1,972,128	26,060	1,998,188
4000 Revenue from Federal Sources								
4200 Occupational Education:								
4210 Vocational Aid, Title I	-	-	-	230,335	-	-	-	230,335
4300 Elementary and Secondary Education Act of 1965 (ESEA):								
4310 Title I, Basic State Grant Programs (Carryover Provision)	1,706,743	-	-	-	-	-	61,500	1,768,243
4341 Language Instruction for Limited English Proficient and Immigrant Students, Title III	-	-	-	-	-	-	34,678	34,678
4343 McKinney-Vento	-	-	-	-	-	-	37,837	37,837
4351 Improving Teacher Quality (Carryover Provision)	-	-	-	-	-	-	288,633	288,633
4400 Adult Education:								
4410 Basic, Adult Education	-	-	-	-	92,428	-	-	92,428
4430 State Literacy Resource	-	-	-	-	4,097	-	-	4,097
4500 Programs for Children with Disabilities								
4510 Individuals With Disabilities Education Act (IDEA) (Carryover Provision)	-	3,240,128	-	-	-	-	-	3,240,128
4520 Preschool Grants (Carryover Provision)	-	-	221,860	-	-	-	-	221,860
4800 USDA Reimbursement:								
4870 School Food Service (Equipment)	-	-	-	-	-	-	9,792	9,792
4900 Other Federal Sources:								
4924 21st Century Community Learning Centers Program, (Title IV, 21st Century Schools)	-	-	-	-	-	-	84,665	84,665
4990 Other Federal Revenue:								
4999 Revenue from Other Federal Sources	-	-	-	-	-	-	3,026,351	3,026,351
Total Federal Sources	1,706,743	3,240,128	221,860	230,335	96,525	-	3,543,456	9,039,047
Total Revenues All Sources	1,706,743	3,240,128	221,860	230,335	96,525	1,972,128	4,611,381	12,079,100

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
SPECIAL REVENUE - SPECIAL PROJECTS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2016

	TITLE I (BA Projects) (201/202)	IDEA (CA Projects) (203/204)	PRESCHOOL HANDICAPPED (CG Projects) (205/206)	CATE (VA Projects) (207/208)	ADULT EDUCATION (EA Projects)	OTHER DESIGNATED RESTRICTED STATE GRANTS (900s)	OTHER SPECIAL REVENUE PROGRAMS (200s/800s)	TOTAL
Expenditures								
100 Instruction								
110 General Instruction								
111 Kindergarten Programs:								
100 Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,276	\$ -	13,276
200 Employee Benefits	-	-	-	-	-	4,740	-	4,740
300 Purchased Services	-	-	-	-	-	-	1,630	1,630
400 Supplies and Materials	-	-	-	-	-	-	643	643
112 Primary Programs:								
100 Salaries	777,620	-	-	-	-	86,022	117,445	981,087
200 Employee Benefits	260,409	-	-	-	-	22,505	32,168	315,082
300 Purchased Services	365	-	-	-	-	1,050	35,781	37,196
400 Supplies and Materials	144,305	-	-	-	-	16,643	412,292	573,240
113 Elementary Programs:								
100 Salaries	243,071	-	-	-	-	29,488	197,766	470,325
200 Employee Benefits	77,295	-	-	-	-	10,701	72,733	160,729
300 Purchased Services	-	-	-	-	-	-	6,810	6,810
400 Supplies and Materials	20,641	-	-	-	-	19,482	182,845	222,968
600 Other Objects	-	-	-	-	-	-	275	275
114 High School Programs:								
100 Salaries	-	-	-	-	-	-	316,128	316,128
200 Employee Benefits	-	-	-	-	-	-	35,662	35,662
300 Purchased Services	-	-	-	-	-	-	99,573	99,573
400 Supplies and Materials	-	-	-	-	-	-	242,785	242,785
500 Capital Outlay	-	-	-	-	-	-	3,046	3,046
115 Career and Technology Education Programs:								
100 Salaries	-	-	-	-	-	-	2,103	2,103
200 Employee Benefits	-	-	-	-	-	-	161	161
300 Purchased Services - Other Than Tuition	-	-	-	15,500	-	-	-	15,500
400 Supplies and Materials	-	-	-	62,309	-	-	19,520	81,829
500 Capital Outlay	-	-	-	-	-	-	14,500	14,500
120 Exceptional Programs								
121 Educable Mentally Handicapped:								
100 Salaries	-	276,614	-	-	-	-	45,999	322,613
200 Employee Benefits	-	125,983	-	-	-	-	10,024	136,007
300 Purchased Services	-	1,191	-	-	-	-	3,208	4,399
400 Supplies and Materials	-	21,865	-	-	-	-	12,849	34,714
122 Trainable Mentally Handicapped:								
100 Salaries	-	174,857	-	-	-	-	38,261	213,118
200 Employee Benefits	-	62,770	-	-	-	-	7,181	69,951
300 Purchased Services	-	256	-	-	-	-	-	256
400 Supplies and Materials	-	2,478	-	-	-	-	-	2,478
500 Capital Outlay	-	-	-	-	-	-	7,104	7,104
124 Visually Handicapped:								
300 Purchased Services	-	20,583	-	-	-	-	-	20,583
400 Supplies and Materials	-	1,658	-	-	-	-	-	1,658
125 Hearing Handicapped:								
100 Salaries	-	4,540	-	-	-	-	-	4,540
200 Employee Benefits	-	1,091	-	-	-	-	-	1,091
300 Purchased Services	-	66,994	-	-	-	-	-	66,994
400 Supplies and Materials	-	9,722	-	-	-	-	2,953	12,675

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
SPECIAL REVENUE - SPECIAL PROJECTS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2016

	TITLE I (BA Projects) (201/202)	IDEA (CA Projects) (203/204)	PRESCHOOL HANDICAPPED (CG Projects) (205/206)	CATE (VA Projects) (207/208)	ADULT EDUCATION (EA Projects)	OTHER DESIGNATED RESTRICTED STATE GRANTS (900s)	OTHER SPECIAL REVENUE PROGRAMS (200s/800s)	TOTAL
126 Speech Handicapped:								
100 Salaries	\$ -	\$ 998	\$ -	\$ -	\$ -	\$ -	\$ 2,940	\$ 3,938
200 Employee Benefits	-	241	-	-	-	-	946	1,187
300 Purchased Services	-	8,230	-	-	-	-	-	8,230
400 Supplies and Materials	-	19,653	-	-	-	-	-	19,653
127 Learning Disabilities:								
100 Salaries	-	494,038	-	-	-	-	39,490	533,528
200 Employee Benefits	-	230,649	-	-	-	-	5,468	236,117
300 Purchased Services	-	2,081	-	-	-	-	-	2,081
400 Supplies and Materials	-	22,087	-	-	-	-	-	22,087
128 Emotionally Handicapped:								
100 Salaries	-	51,806	-	-	-	-	9,796	61,602
200 Employee Benefits	-	16,975	-	-	-	-	1,209	18,184
300 Purchased Services	-	12,143	-	-	-	-	-	12,143
400 Supplies and Materials	-	827	-	-	-	-	-	827
129 Coordinated Early Intervening Services (CEIS):								
100 Salaries	45,278	282,796	-	-	-	-	-	328,074
200 Employee Benefits	15,228	103,269	-	-	-	-	-	118,497
130 Pre-School Programs								
132 Pre-School Handicapped-Itinerant (5 year olds):			12	-	-	-	-	12
300 Purchased Services	-	-	59,063	-	-	-	-	59,063
135 Pre-School Handicapped-Speech (3 & 4 year olds):			25,861	-	-	-	-	25,861
100 Salaries	-	-	-	-	-	-	-	-
200 Employee Benefits	-	-	-	-	-	-	-	-
136 Pre-School Handicapped-Itinerant (3 & 4 year olds):			-	-	-	-	7,792	7,792
100 Salaries	-	-	-	-	-	-	1,013	1,013
200 Employee Benefits	-	-	-	-	-	-	-	-
137 Pre-School Handicapped-Self-Contained (3 & 4 year olds):			23,874	-	-	-	-	159,817
100 Salaries	-	135,943	5,754	-	-	-	-	61,042
200 Employee Benefits	-	55,288	1,942	-	-	-	-	2,013
300 Purchased Services	-	71	29,283	-	-	-	-	29,283
400 Supplies and Materials	-	-	-	-	-	-	-	-
140 Special Programs								
149 Other Special Programs:								
100 Salaries	-	12,994	-	-	-	-	-	12,994
200 Employee Benefits	-	5,018	-	-	-	-	-	5,018
400 Supplies and Materials	-	-	-	-	-	-	25,476	25,476
160 Other Exceptional Programs								
161 Autism:								
100 Salaries	-	130,496	-	-	-	-	113,680	244,176
200 Employee Benefits	-	60,949	-	-	-	-	33,949	94,898
300 Purchased Services	-	58,348	-	-	-	-	-	58,348
400 Supplies and Materials	-	9,405	-	-	-	-	-	9,405
170 Summer School Program								
172 Elementary Summer School:								
300 Purchased Services	-	-	-	-	-	-	895	895
400 Supplies and Materials	-	-	-	-	-	-	12,629	12,629

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
SPECIAL REVENUE - SPECIAL PROJECTS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2016

	TITLE I (BA Projects) (201/202)	IDEA (CA Projects) (203/204)	PRESCHOOL HANDICAPPED (CG Projects) (205/206)	CATE (VA Projects) (207/208)	ADULT EDUCATION (EA Projects)	OTHER DESIGNATED RESTRICTED STATE GRANTS (900s)	OTHER SPECIAL REVENUE PROGRAMS (200s/800s)	TOTAL
175 Instructional Programs Beyond Regular School Day:								
100 Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	13,103	\$ 13,103
200 Employee Benefits	-	-	-	-	-	-	3,113	3,113
300 Purchased Services	-	-	-	-	-	-	792	792
400 Supplies and Materials	-	-	-	-	-	-	1,549	1,549
600 Other Objects	-	-	-	-	-	-	648	648
180 Adult/Continuing Educational Programs								
181 Adult Basic Education Programs:								
100 Salaries	-	-	-	-	13,860	-	6,428	20,288
200 Employee Benefits	-	-	-	-	2,891	-	1,531	4,422
400 Supplies and Materials	-	-	-	-	4,985	-	-	4,985
182 Adult Secondary Education Programs:								
100 Salaries	-	-	-	-	20,454	-	-	20,454
200 Employee Benefits	-	-	-	-	7,344	-	-	7,344
300 Purchased Services	-	-	-	-	460	-	-	460
400 Supplies and Materials	-	-	-	-	23,500	2,889	-	26,389
183 Adult English Literacy (ESL):								
100 Salaries	-	-	-	-	14,736	-	-	14,736
200 Employee Benefits	-	-	-	-	2,490	-	-	2,490
300 Purchased Services	-	-	-	-	805	-	-	805
400 Supplies and Materials	-	-	-	-	2,000	-	-	2,000
188 Parenting/Family Literacy:								
100 Salaries	-	-	-	-	-	-	34,503	34,503
200 Employee Benefits	-	-	-	-	-	-	21,207	21,207
300 Purchased Services	-	-	-	-	-	-	4,142	4,142
400 Supplies and Materials	-	-	-	-	-	-	3,738	3,738
190 Instructional Pupil Activity:								
100 Salaries (optional)	-	-	-	-	-	2,795	5,000	7,795
200 Employee Benefits (optional)	-	-	-	-	-	672	383	1,055
600 Other Objects	-	-	-	-	-	-	-	-
660 Instructional Pupil Activity	-	-	-	-	-	-	1,333	1,333
Total Instruction	1,584,212	2,484,907	145,789	77,809	93,525	210,263	2,274,198	6,870,703
200 Support Services								
210 Pupil Services								
211 Attendance and Social Work Services:								
100 Salaries	-	-	-	-	-	-	18,306	18,306
200 Employee Benefits	-	-	-	-	-	-	4,403	4,403
300 Purchased Services	-	-	-	-	-	-	718	718
212 Guidance Services:								
100 Salaries	-	-	-	-	-	94,994	-	94,994
200 Employee Benefits	-	-	-	-	-	37,787	-	37,787
213 Health Services:								
100 Salaries	-	13,769	-	-	-	284,397	57,952	356,118
200 Employee Benefits	-	5,368	-	-	-	99,466	19,288	124,122
300 Purchased Services	-	2,561	-	-	-	-	31,270	33,831
400 Supplies and Materials	-	10,499	-	-	-	-	9,719	20,218

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
SPECIAL REVENUE - SPECIAL PROJECTS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2016

	TITLE I (BA Projects) (201/202)	IDEA (CA Projects) (203/204)	PRESCHOOL HANDICAPPED (CG Projects) (205/206)	CATE (VA Projects) (207/208)	ADULT EDUCATION (EA Projects)	OTHER DESIGNATED RESTRICTED STATE GRANTS (900s)	OTHER SPECIAL REVENUE PROGRAMS (200s/800s)	TOTAL
214 Psychological Services:								
100 Salaries	\$ -	\$ 307,069	\$ 49,594	\$ -	\$ -	\$ -	\$ -	\$ 356,663
200 Employee Benefits	-	92,379	19,682	-	-	-	-	112,061
300 Purchased Services	-	445	-	-	-	-	821	1,266
400 Supplies and Materials	-	12,312	-	-	-	-	-	12,312
217 Career Specialist Services:								
100 Salaries	-	-	-	-	-	143,452	31,847	175,299
200 Employee Benefits	-	-	-	-	-	61,820	10,584	72,404
220 Instructional Staff Services								
221 Improvement of Instruction Curriculum Development:								
100 Salaries	-	19,524	-	-	-	282,185	11,322	313,031
200 Employee Benefits	-	6,471	-	-	-	145,703	3,806	155,980
300 Purchased Services	-	9,855	-	-	-	70,636	-	80,491
400 Supplies and Materials	-	11,515	-	-	-	-	388	11,903
600 Other Objects	-	-	-	-	-	-	1,710	1,710
222 Library and Media Services:								
400 Supplies and Materials	-	-	-	-	-	609	-	609
223 Supervision of Special Programs:								
100 Salaries	-	80,203	-	-	-	-	319,218	399,421
200 Employee Benefits	-	30,032	-	-	-	-	103,073	133,105
300 Purchased Services	-	9,552	-	-	-	58	299,382	308,992
400 Supplies and Materials	-	7,054	-	-	3,000	2,439	8,690	21,183
600 Other Objects	-	-	-	-	-	-	3,361	3,361
224 Improvement of Instruction Inservice and Staff Training:								
100 Salaries	-	-	-	-	-	-	32,600	32,600
200 Employee Benefits	-	-	-	-	-	-	7,806	7,806
300 Purchased Services	8,883	18,370	-	57,000	-	-	455,531	539,784
400 Supplies and Materials	-	-	-	-	-	-	19,665	19,665
230 General Administration Services								
233 School Administration:								
100 Salaries	-	-	-	-	-	-	34,006	34,006
200 Employee Benefits	-	-	-	-	-	-	18,661	18,661
300 Purchased Services	-	-	-	526	-	-	5,640	6,166
400 Supplies and Materials	-	-	-	-	-	-	22,029	22,029
250 Finance and Operations Services								
251 Student Transportation (Federal/District Mandated):								
300 Purchased Services	50,000	16,499	-	-	-	-	43,041	109,540
253 Facilities Acquisition and Construction:								
500 Capital Outlay	-	-	-	-	-	-	18,526	18,526
540 Equipment	-	-	-	-	-	-	-	-
254 Operation and Maintenance of Plant:								
300 Purchased Services	-	-	-	-	-	-	64,468	64,468
400 Supplies and Materials	-	-	-	-	-	-	20,418	20,418
500 Capital Outlay	-	-	-	-	-	-	124,692	124,692
255 Student Transportation (State Mandated):								
256 Food Service:								
100 Salaries	-	-	-	-	-	-	9,219	9,219
200 Employee Benefits	-	-	-	-	-	-	2,216	2,216
300 Purchased Services (Excludes gas, oil, electricity, and other heating fuels.)	-	-	-	-	-	-	5,765	5,765
400 Supplies and Materials (Includes gas, oil, electricity, and other heating fuels.)	-	-	-	-	-	-	11,075	11,075
500 Capital Outlay	-	-	-	-	-	-	7,156	7,156

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
SPECIAL REVENUE - SPECIAL PROJECTS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2016

	TITLE I (BA Projects) (201/202)	IDEA (CA Projects) (203/204)	PRESCHOOL HANDICAPPED (CG Projects) (205/206)	CATE (VA Projects) (207/208)	ADULT EDUCATION (EA Projects)	OTHER DESIGNATED RESTRICTED STATE GRANTS (900s)	OTHER SPECIAL REVENUE PROGRAMS (200s/800s)	TOTAL
260 Central Support Services								
264 Staff Services:								
300 Purchased Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,006	\$ 2,006
266 Technology and Data Processing Services:								
100 Salaries	-	-	-	-	-	-	70,345	70,345
200 Employee Benefits	-	-	-	-	-	-	24,333	24,333
300 Purchased Services	-	-	-	-	-	60,714	43,366	104,080
400 Supplies and Materials	-	-	-	-	-	18,723	-	18,723
500 Capital Outlay	-	-	-	-	-	458,882	-	458,882
270 Support Services Pupil Activity								
271 Pupil Services Activities:								
100 Salaries (optional)	-	-	-	-	-	-	1,200	1,200
200 Employee Benefits (optional)	-	-	-	-	-	-	282	282
300 Purchased Services (optional)	-	-	-	95,000	-	-	33,298	128,298
400 Supplies and Materials (optional)	-	-	-	-	-	-	6,170	6,170
Total Support Services	58,883	653,477	69,276	152,526	3,000	1,761,865	2,019,372	4,718,399
300 Community Services								
350 Custody and Care of Children Services:								
100 Salaries	-	-	-	-	-	-	6,122	6,122
200 Employee Benefits	-	-	-	-	-	-	1,496	1,496
360 Welfare Services:								
300 Purchased Services	-	-	-	-	-	-	28,996	28,996
400 Supplies and Materials	-	-	-	-	-	-	2,509	2,509
Total Community Services	-	-	-	-	-	-	39,123	39,123
400 Other Charges:								
410 Intergovernmental Expenditures								
411 Payments to the South Carolina Department of Education	-	-	-	-	-	-	194,261	194,261
720 Transits	-	-	-	-	-	-	194,261	194,261
Total Intergovernmental Expenditures	1,643,095	3,136,384	215,065	230,335	96,525	1,972,128	4,526,954	11,822,486
Total Expenditures								

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
SPECIAL REVENUE - SPECIAL PROJECTS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2016

	TITLE I (BA Projects) (201/202)	IDEA (CA Projects) (203/204)	PRESCHOOL HANDICAPPED (CG Projects) (205/206)	CATE (VA Projects) (207/208)	ADULT EDUCATION (EA Projects)	OTHER DESIGNATED RESTRICTED STATE GRANTS (900s)	OTHER SPECIAL REVENUE PROGRAMS (200s/800s)	TOTAL
Other Financing Sources (Uses)								
Interfund Transfers, From (To) Other Funds:								
431-791 Special Revenue Fund Indirect Costs	\$ (63,648)	\$ (101,744)	\$ (6,795)	\$ -	\$ -	\$ -	\$ (84,427)	\$ (256,614)
Total Other Financing Sources (Uses)	<u>(63,648)</u>	<u>(101,744)</u>	<u>(6,795)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(84,427)</u>	<u>(256,614)</u>
Excess/Deficiency of Revenues over Expenditures	-	-	-	-	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-	-	-	-	-
Fund Balance, Ending of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
SPECIAL REVENUE - SPECIAL PROJECTS
SUMMARY SCHEDULE OF DESIGNATED STATE RESTRICTED GRANTS AND OTHER SPECIAL PROJECTS PROGRAMS
FOR THE YEAR ENDED JUNE 30, 2016

District Subfund Code	District Revenue Code	Program	Revenues	Expenditures	Interfund Transfers In/(Out)	Other Fund Transfers In/(Out)	Unearned Revenue
Other State Restricted Grants:							
914	3194	Digital Instruction Materials	\$ 34,863	\$ 34,863	\$ -	\$ -	\$ -
918	3198	Technology Professional Development	90,778	90,778	-	-	-
919	3193	Education License Plates	-	-	-	-	3,030
926	3177	Summer Reading Camp	75,791	75,791	-	-	61,955
928	3118	EEDA Career Specialists	338,054	338,054	-	-	274,857
935	3135	Reading Coaches	407,745	407,745	-	-	-
936	3136	Student Health and Fitness	383,862	383,862	-	-	-
937	3127	Student Health and Fitness - PE Teachers	97,330	97,330	-	-	17,774
955	3155	DSS SNAP & E&T Program	5,385	5,385	-	-	42,188
963	3630	K-12 Technology Initiative	538,320	538,320	-	-	544,450
			<u>\$ 1,972,128</u>	<u>\$ 1,972,128</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 944,254</u>

Other Special:

224	4924	21st Century	\$ 84,665	\$ 81,706	\$ -	\$ (2,959)	\$ -
232	4343	McKinney-Vento	37,837	36,435	-	(1,402)	-
237	4310	Title I - School Improvement	61,500	61,500	-	-	-
264	4341	Title II - English Language Acquisition	34,678	33,998	-	(680)	-
267	4351	Improving Teach Quality	288,633	279,200	-	(9,433)	-
803	4999	Magnet School Grant	2,780,200	2,710,902	-	(69,298)	-
809	4999	Farm to Five USDA Grant	610	587	-	(23)	-
810	4999	Farm to School Grant	16,884	16,252	-	(632)	-
811	4870	National School Lunch Equipment Assistance	4,896	4,896	-	-	-
812	4870	National School Lunch Equipment Assistance	4,896	4,896	-	-	-
813	4999	National School Lunch Equipment Assistance	8,462	8,462	-	-	-
831	4999	CHS NJROTC	88,887	88,887	-	-	7,271
832	4999	IHS, DFHS AF JROTC	131,308	131,308	-	-	546
868	1920	Lexington County First Steps	70,342	70,342	-	-	-
890	1930/3199	Medicaid	776,300	776,300	-	-	694,648
898	1920	Mini Grants	221,283	221,283	-	-	87,676
			<u>\$ 4,611,381</u>	<u>\$ 4,526,954</u>	<u>\$ -</u>	<u>\$ (84,427)</u>	<u>\$ 790,141</u>

**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
SPECIAL REVENUE - EDUCATION IMPROVEMENT ACT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2016**

Revenues

1000 Revenue from Local Sources

1900 Other Revenue from Local Sources:	
1950 Refund of Prior Year's Expenditures	\$ 275

Total Local Sources	<u>275</u>
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3000 Revenue from State Sources

3500 Education Improvement Act:	
3502 ADEPT	739
3511 Professional Development	113,098
3518 Formative Assessment	75,678
3525 Career and Technology Education Equipment	217,134
3526 Refurbishment of K-8 Science Kits	40,270
3532 National Board Certification (NBC) Salary Supplement (No Carryover Provision)	2,878,759
3533 Teacher of the Year Awards	1,077
3538 Students At Risk of School Failure	121,178
3540 Early Childhood Program (4K Programs Serving Four-Year-Old Children)	142,533
3550 Teacher Salary Increase (No Carryover Provision)	3,218,071
3555 School Employer Contributions (No Carryover Provision)	482,642
3556 Adult Education	287,012
3558 Reading	28,341
3577 Teacher Supplies (No Carryover Provision)	289,720
3578 High Schools That Work/Making Middle Grades Work	24,997
3592 Work-Based Learning	51,654
3594 EEDA Supplemental Programs	80,333
3595 EEDA - Supplies and Materials - Career Awareness	14,390
3597 Aid to Districts	<u>851,412</u>

Total State Sources	<u>8,919,038</u>
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Total Revenues All Sources	<u>8,919,313</u>
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Expenditures

100 Instruction

110 General Instruction

111 Kindergarten Programs:	
100 Salaries	88,336
200 Employee Benefits	21,037
400 Supplies and Materials	3,211
112 Primary Programs:	
100 Salaries	392,429
200 Employee Benefits	93,120
400 Supplies and Materials	136,315
113 Elementary Programs:	
100 Salaries	993,062
200 Employee Benefits	277,694
400 Supplies and Materials	102,321
114 High School Programs:	
100 Salaries	672,604
200 Employee Benefits	161,644
400 Supplies and Materials	91,148

**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
SPECIAL REVENUE - EDUCATION IMPROVEMENT ACT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2016**

115 Career and Technology Education Programs:	
100 Salaries	\$ 103,825
200 Employee Benefits	24,766
400 Supplies and Materials	225,694
120 Exceptional Programs	
121 Educable Mentally Handicapped:	
100 Salaries	7,500
200 Employee Benefits	1,784
122 Trainable Mentally Handicapped:	
100 Salaries	11,013
200 Employee Benefits	2,633
126 Speech Handicapped:	
100 Salaries	15,000
200 Employee Benefits	3,563
127 Learning Disabilities:	
100 Salaries	92,921
200 Employee Benefits	21,999
128 Emotionally Handicapped:	
100 Salaries	1,750
200 Employee Benefits	391
129 Coordinated Early Intervening Services (CEIS):	
100 Salaries	38,750
200 Employee Benefits	9,144
130 Pre-School Programs	
135 Pre-School Handicapped-Speech (3 & 4 year olds):	
100 Salaries	5,000
200 Employee Benefits	1,168
136 Pre-School Handicapped-Itinerant (3 & 4 year olds):	
100 Salaries	5,125
200 Employee Benefits	1,219
137 Pre-School Handicapped-Self-Contained (3 & 4 year olds):	
100 Salaries	19,500
200 Employee Benefits	4,653
138 Pre-School Handicapped-Homebased (3 & 4 year olds):	
100 Salaries	375
200 Employee Benefits	90
139 Early Childhood Programs:	
100 Salaries	84,148
200 Employee Benefits	35,586
400 Supplies and Materials	24,922
140 Special Programs	
141 Gifted and Talented - Academic:	
100 Salaries	21,225
200 Employee Benefits	5,050
143 Advanced Placement:	
100 Salaries	24,975
200 Employee Benefits	5,930
144 International Baccalaureate:	
100 Salaries	46,849
200 Employee Benefits	17,600

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
SPECIAL REVENUE - EDUCATION IMPROVEMENT ACT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2016

149 Other Special Programs:		
100 Salaries	\$	7,500
200 Employee Benefits		1,794
170 Summer School Program		
175 Instructional Programs Beyond Regular School Day:		
100 Salaries		13,968
200 Employee Benefits		3,006
180 Adult/Continuing Educational Programs		
181 Adult Basic Education Programs:		
100 Salaries		3,150
200 Employee Benefits		403
182 Adult Secondary Education Programs:		
100 Salaries		131,138
200 Employee Benefits		35,676
183 Adult English Literacy (ESL):		
100 Salaries		28,750
200 Employee Benefits		4,548
188 Parenting/Family Literacy:		
100 Salaries		25,390
200 Employee Benefits		5,559
300 Purchased Services		728
400 Supplies and Materials		4,772
Total Instruction		<u>4,163,451</u>
200 Support Services		
210 Pupil Services		
212 Guidance Services:		
100 Salaries		98,320
200 Employee Benefits		23,877
300 Purchased Services		473
400 Supplies and Materials		13,918
220 Instructional Staff Services		
221 Improvement of Instruction Curriculum Development:		
100 Salaries		64,041
200 Employee Benefits		15,245
222 Library and Media Services:		
100 Salaries		45,000
200 Employee Benefits		10,714
223 Supervision of Special Programs:		
100 Salaries		82,123
200 Employee Benefits		30,189
300 Purchased Services		19
400 Supplies and Materials		720
224 Improvement of Instruction Inservice and Staff Training:		
100 Salaries		49,530
200 Employee Benefits		12,807
300 Purchased Services		182,568
400 Supplies and Materials		34,968
600 Other Objects		450

**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
SPECIAL REVENUE - EDUCATION IMPROVEMENT ACT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2016**

230 General Administration Services	
233 School Administration:	
300 Purchased Services	\$ 21,579
600 Other Objects	17,750
250 Finance and Operations Services	
251 Student Transportation (Federal/District Mandated)::	
300 Purchased Services	34,733
252 Fiscal Services:	
100 Salaries	40,349
200 Employee Benefits	14,588
300 Purchased Services	234,398
260 Central Support Services	
266 Technology and Data Processing Services:	
100 Salaries	15,000
200 Employee Benefits	3,519
270 Support Services Pupil Activity	
271 Pupil Services Activities:	
300 Purchased Services (optional)	<u>8,271</u>
Total Support Services	<u>1,055,149</u>
Total Expenditures	<u>5,218,600</u>
Other Financing Sources (Uses)	
Interfund Transfers, From (To) Other Funds:	
420-710 Transfer to General Fund (Exclude Indirect Costs)	(3,700,713)
Total Other Financing Sources (Uses)	<u>(3,700,713)</u>
Excess/Deficiency of Revenues over Expenditures	-
Fund Balance, Beginning of Year	<u>-</u>
Fund Balance, Ending of Year	<u><u>\$ -</u></u>

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
SPECIAL REVENUE - EDUCATION IMPROVEMENT ACT
SUMMARY SCHEDULE BY PROGRAM
FOR THE YEAR ENDED JUNE 30, 2016

Program	Revenues		Expenditures		Interfund Transfers		Other Fund Transfers		Unearned Revenue
					In/(Out)		In/(Out)		
1900 Other Local Sources	\$	275	\$	275	\$	-	\$	-	\$ -
3500 Education Improvement Act:									
3502 ADEPT		739		739		-		-	7,149
3511 Professional Development		113,098		113,098		-		-	12,881
3512 Technology Professional Development		-		-		-		-	90,137
3518 Formative Assessment		75,678		75,678		-		-	-
3525 Career and Technology Education Equipment		217,134		217,134		-		-	40,172
3526 Refurbishment of K-8 Science Kits		40,270		40,270		-		-	56,616
3532 National Board Certification (NBC) Salary Supplement (No Carryover Provision)		2,878,759		2,878,759		-		-	-
3533 Teacher of the Year Awards		1,077		1,077		-		-	-
3535 Reading Coaches		-		-		-		-	8,000
3538 Students At Risk of School Failure		121,178		121,178		-		-	1,141,567
3540 Early Childhood Program (4K Programs Serving Four-Year-Old Children)		142,533		142,533		-		-	151,126
3550 Teacher Salary Increase (No Carryover Provision)		3,218,071		-		-	(3,218,071)	-	-
3555 School Employer Contributions (No Carryover Provision)		482,642		-		-	(482,642)	-	-
3556 Adult Education		287,012		287,012		-		-	145,535
3558 Reading		28,341		28,341		-		-	84,455
3577 Teacher Supplies (No Carryover Provision)		289,720		289,720		-		-	-
3578 High Schools That Work/Making Middle Grades Work		24,997		24,997		-		-	29,003
3592 Work-Based Learning		51,654		51,654		-		-	35,463
3594 EEDA Supplemental Programs		80,333		80,333		-		-	443
3595 EEDA - Supplies and Materials - Career Awareness		14,390		14,390		-		-	31,677
3597 Aid to Districts		851,412		851,412		-		-	202,396
Total	\$	8,919,313	\$	5,218,600	\$	-	\$	(3,700,713)	\$ 2,036,620

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DEBT SERVICE FUND

The Debt Service Funds account for the accumulation of resources for, and the payment of the District's general long-term debt principal and interest. The resources of this fund are generated by a tax levy based upon property values.

The following individual fund statements and schedules have been prepared in the format mandated by the South Carolina Department of Education. The account numbers shown on various statements are also mandated by the South Carolina Department of Education.

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**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2016**

Revenues

1000 Revenue from Local Sources

1100 Taxes Levied/Assessed by the LEA:	
1110 Ad Valorem Taxes-Including Delinquent (Independent)	\$ 24,303,624
1140 Penalties & Interest on Taxes (Independent)	68,506
1200 Revenue From Local Governmental Units Other Than LEAs	
1280 Revenue in Lieu of Taxes (Independent and Dependent)	174,426
1500 Earnings on Investments:	
1510 Interest on Investments	14,987

Total Local Sources	24,561,543
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3000 Revenue from State Sources

3800 State Revenue in Lieu of Taxes:	
3820 Homestead Exemption (Tier 2)	810,806
3830 Merchant's Inventory Tax	71,318
3840 Manufacturers Depreciation Reimbursement	60,406
3890 Other State Property Tax Revenues (Includes Motor Carrier Vehicle Tax)	39,262

Total State Sources	981,792
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4000 Revenue from Federal Sources

4900 Other Federal Sources:	
4990 Other Federal Revenue:	
4999 Revenue from Other Federal Sources	1,190,937

Total Federal Sources	1,190,937
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Total Revenues All Sources	26,734,272
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Expenditures

500 Debt Service

395 Other Professional and Technical Services	2,525
610 Redemption of Principal	77,284,000
620 Interest	8,712,397
690 Other Objects (Includes Fees For Servicing Bonds)	225,791

Total Debt Service	86,224,713
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Total Expenditures	86,224,713
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**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2016**

Other Financing Sources (Uses)

5110 Premium on Bonds Sold	\$ 7,360,409
5130 Proceeds of Refunding Debt	62,025,000

Interfund Transfers, From (To) Other Funds:

5250 Transfer from School Building Fund Capital Projects Fund	595,581
424-710 Transfer to School Building Fund Capital Projects Fund	<u>(11,079,000)</u>

Total Other Financing Sources (Uses)	<u>58,901,990</u>
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Excess/Deficiency of Revenues over Expenditures	(588,451)
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Fund Balance, Beginning of Year	<u>5,228,679</u>
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Fund Balance, Ending of Year	<u><u>\$ 4,640,228</u></u>
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CAPITAL PROJECTS FUND

The Capital Projects Funds, also referred to as the "School Building Fund", are used to record proceeds from the sale of long-term general obligation bonds and other revenues used to acquire or construct major capital facilities (other than those of proprietary and trust funds).

The following individual fund statements and schedules have been prepared in the format mandated by the South Carolina Department of Education. The account numbers shown on various statements are also mandated by the South Carolina Department of Education.

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**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
SCHOOL BUILDING FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2016**

Revenues

1000 Revenue from Local Sources

1500 Earnings on Investments:	
1510 Interest on Investments	\$ 71,645
1900 Other Revenue from Local Sources:	
1990 Miscellaneous Local Revenue:	
1999 Revenue from Other Local Sources	<u>61,647</u>
Total Local Sources	<u>133,292</u>
Total Revenues All Sources	<u>133,292</u>

Expenditures

200 Support Services

250 Finance and Operations Services	
251 Student Transportation (Federal/District Mandated)::	
500 Capital Outlay	200,000
252 Fiscal Services:	
300 Purchased Services	120,415
253 Facilities Acquisition and Construction:	
100 Salaries	74,356
200 Employee Benefits	17,875
300 Purchased Services	3,172,508
400 Supplies and Materials	242,207
500 Capital Outlay	
510 Land	176,470
520 Construction Services	9,867,962
530 Improvements Other Than Buildings	458,359
540 Equipment	1,315,751
545 Technology Equipment and Software	1,143,760
258 Security:	
400 Supplies and Materials	25,668
260 Central Support Services	
266 Technology and Data Processing Services:	
300 Purchased Services	16,869
400 Supplies and Materials	<u>658,889</u>
Total Support Services	<u>17,491,089</u>

**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
SCHOOL BUILDING FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2016**

500 Debt Service

690 Other Objects (Includes Fees For Servicing Bonds)	\$ 84,250
---	-----------

Total Debt Service	<u>84,250</u>
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Total Expenditures	<u>17,575,339</u>
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Other Financing Sources (Uses)

5110 Premium on Bonds Sold	95,612
5300 Sale of Fixed Assets	22,500

Interfund Transfers, From (To) Other Funds:

5240 Transfer from Debt Service Fund	11,079,000
423-710 Transfer to Debt Service Fund	<u>(595,581)</u>

Total Other Financing Sources (Uses)	<u>10,601,531</u>
---	-------------------

Excess/Deficiency of Revenues over Expenditures	(6,840,516)
--	-------------

Fund Balance, Beginning of Year	<u>15,301,929</u>
--	-------------------

Fund Balance, Ending of Year	<u><u>\$ 8,461,413</u></u>
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ENTERPRISE FUND

The Enterprise Fund accounts for operations that are financed and operating in a manner similar to private business enterprises where the stated intent is that the costs (expenses, depreciation and indirect costs) of providing goods or services to the students or general public on a continuing basis are financed or recovered through user fees.

1. School Food Services Enterprise Fund's purpose is to provide balanced nutritious meals to the School District's students, some of which are free and reduced meals under the United States Department of Agriculture (USDA) school breakfast and lunch programs
2. After School Program Enterprise Fund's purpose is to provide after normal school hours programs for elementary students at some of the elementary schools.

The following individual fund statements and schedules have been prepared in the format mandated by the South Carolina Department of Education. The account numbers shown on various statements are also mandated by the South Carolina Department of Education.

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SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
PROPRIETARY FUND TYPES - FOOD SERVICE FUND AND AFTER SCHOOL PROGRAM
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION (DEFICIT)
FOR THE YEAR ENDED JUNE 30, 2016

	<u>Food Service</u>	<u>After School Program</u>	<u>Totals</u>
Revenues			
1000 Revenue from Local Sources			
1300 Tuition			
1310 From Patrons for Regular Day School	\$ -	\$ 1,246,903	\$ 1,246,903
1500 Earnings on Investments:			
1510 Interest on Investments	58,866	-	58,866
1600 Food Service:			
1610 Lunch Sales to Pupils	1,868,126	-	1,868,126
1620 Breakfast Sales to Pupils	88,384	-	88,384
1630 Special Sales to Pupils	1,724,124	-	1,724,124
1640 Lunch Sales to Adults	138,530	-	138,530
1650 Breakfast Sales to Adults	2,453	-	2,453
1660 Special Sales to Adults	78,988	-	78,988
1700 Pupil Activities:			
1790 Other Pupil Activity Income	578	199	777
1900 Other Revenue from Local Sources:			
1990 Miscellaneous Local Revenue:			
1999 Revenue from Other Local Sources	146,780	-	146,780
Total Local Sources	<u>4,106,829</u>	<u>1,247,102</u>	<u>5,353,931</u>
3000 Revenue from State Sources			
3100 Restricted State Funding:			
3140 School Lunch			
3142 Program Aid	481	-	481
Total State Sources	<u>481</u>	<u>-</u>	<u>481</u>
4000 Revenue from Federal Sources			
4800 USDA Reimbursement:			
4810 School Lunch and After School Snacks Program	2,945,736	-	2,945,736
4830 School Breakfast Program	1,020,902	-	1,020,902
4880 Summer Feeding Programs (SFSP)	93,524	-	93,524
4900 Other Federal Sources:			
4990 Other Federal Revenue:			
4991 USDA Commodities (Food Distribution Program)	508,636	-	508,636
4999 Revenue from Other Federal Sources	152,180	-	152,180
Total Federal Sources	<u>4,720,978</u>	<u>-</u>	<u>4,720,978</u>
Total Revenues All Sources	<u>8,828,288</u>	<u>1,247,102</u>	<u>10,075,390</u>

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
PROPRIETARY FUND TYPES - FOOD SERVICE FUND AND AFTER SCHOOL PROGRAM
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION (DEFICIT)
FOR THE YEAR ENDED JUNE 30, 2016

Expenditures	<u>Food Service</u>	<u>After School Program</u>	<u>Totals</u>
100 Instruction			
110 General Instruction			
111 Kindergarten Programs:			
100 Salaries	\$ -	\$ 63,540	\$ 63,540
200 Employee Benefits	-	27,945	27,945
300 Purchased Services	-	2,093	2,093
400 Supplies and Materials	-	12,789	12,789
112 Primary Programs:			
100 Salaries	-	202	202
200 Employee Benefits	-	48	48
300 Purchased Services	-	550	550
400 Supplies and Materials	-	88,982	88,982
113 Elementary Programs:			
100 Salaries	-	1,346	1,346
200 Employee Benefits	-	321	321
	<hr/>	<hr/>	<hr/>
Total Instruction	-	197,816	197,816
	<hr/>	<hr/>	<hr/>
200 Support Services			
220 Instructional Staff Services			
223 Supervision of Special Programs:			
300 Purchased Services	-	980	980
400 Supplies and Materials	-	4,912	4,912
224 Improvement of Instruction Inserve and Staff Training:			
300 Purchased Services	-	18,172	18,172
400 Supplies and Materials	-	26,102	26,102
600 Other Objects	-	750	750
230 General Administration Services			
233 School Administration:			
100 Salaries	-	3,310	3,310
200 Employee Benefits	-	785	785
300 Purchased Services	-	2,000	2,000
400 Supplies and Materials	-	7,252	7,252
600 Other Objects	-	351	351
250 Finance and Operations Services			
254 Operation and Maintenance of Plant:			
400 Supplies and Materials	-	555	555
256 Food Service:			
100 Salaries	2,793,551	-	2,793,551
200 Employee Benefits	1,006,215	-	1,006,215
300 Purchased Services	171,381	-	171,381
400 Supplies and Materials	4,436,608	-	4,436,608
500 Capital Outlay	320,132	-	320,132
600 Other Objects	17,909	-	17,909
258 Security:			
400 Supplies and Materials	-	1,043	1,043

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
PROPRIETARY FUND TYPES - FOOD SERVICE FUND AND AFTER SCHOOL PROGRAM
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION (DEFICIT)
FOR THE YEAR ENDED JUNE 30, 2016

	<u>Food Service</u>	<u>After School Program</u>	<u>Totals</u>
270 Support Services Pupil Activity			
271 Pupil Services Activities:			
300 Purchased Services (optional)	\$ -	\$ 250	\$ 250
660 Pupil Activity	-	24,921	24,921
	<u>8,745,796</u>	<u>91,383</u>	<u>8,837,179</u>
Total Support Services			
	<u>8,745,796</u>	<u>91,383</u>	<u>8,837,179</u>
300 Community Services			
350 Custody and Care of Children Services:			
100 Salaries	-	657,402	657,402
200 Employee Benefits	-	318,706	318,706
300 Purchased Services	-	96,841	96,841
400 Supplies and Materials	-	66,245	66,245
600 Other Objects	-	575	575
390 Other Community Services:			
100 Salaries	-	6,515	6,515
200 Employee Benefits	-	1,585	1,585
400 Supplies and Materials	-	5,420	5,420
	<u>-</u>	<u>1,153,289</u>	<u>1,153,289</u>
Total Community Services			
	<u>-</u>	<u>1,153,289</u>	<u>1,153,289</u>
Total Expenditures			
	<u>8,745,796</u>	<u>1,442,488</u>	<u>10,188,284</u>
Other Financing Sources (Uses)			
5900 Miscellaneous Sources:			
5999 Contributed Capital	145,286	-	145,286
	<u>145,286</u>	<u>-</u>	<u>145,286</u>
Total Other Financing Sources (Uses)			
	<u>145,286</u>	<u>-</u>	<u>145,286</u>
Excess/Deficiency of Revenues over Expenditures	227,778	(195,386)	32,392
Net Position (Deficit), Beginning of Year - as Restated	<u>220,962</u>	<u>(776,063)</u>	<u>(555,101)</u>
Net Position (Deficit), End of Year	<u>\$ 448,740</u>	<u>\$ (971,449)</u>	<u>\$ (522,709)</u>

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FIDUCIARY FUND

The Agency Fund accounts for assets held by the District in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. Agency funds are purely custodial and do not involve measurement of results and operations.

The Pupil Activity Fund, an agency fund, is used to record the receipts and disbursements of monies from various student activities organizations. These organizations exist with the explicit approval of the Board of Education. The approval may be revoked. The fund accounting reflects the School District's agency relationship with student activities organizations.

The following individual fund statements and schedules have been prepared in the format mandated by the South Carolina Department of Education. The account numbers shown on various statements are also mandated by the South Carolina Department of Education.

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SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
FIDUCIARY FUND - PUPIL ACTIVITY AGENCY FUND
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
JUNE 30, 2016

	Balance June 30, 2015	Additions	Reductions	Balance June 30, 2016
Assets				
Due From District	\$ 2,337,490	\$ 5,557,502	\$ 4,906,871	\$ 2,988,121
Inventories - Supply & Materials	<u>8,322</u>	<u>-</u>	<u>-</u>	<u>8,322</u>
Total Assets	<u><u>\$ 2,345,812</u></u>	<u><u>\$ 5,557,502</u></u>	<u><u>\$ 4,906,871</u></u>	<u><u>\$ 2,996,443</u></u>
Liabilities				
Accounts Payable	\$ 1,126	\$ 31,093	\$ 1,126	\$ 31,093
Due to Pupil Activities	<u>2,344,686</u>	<u>5,557,502</u>	<u>4,936,838</u>	<u>2,965,350</u>
Total Liabilities	<u><u>\$ 2,345,812</u></u>	<u><u>\$ 5,588,595</u></u>	<u><u>\$ 4,937,964</u></u>	<u><u>\$ 2,996,443</u></u>

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
FIDUCIARY FUND - PUPIL ACTIVITY AGENCY FUNDS
SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN AMOUNTS DUE TO PUPIL ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2016

	<u>Other Pupil Activity</u>	<u>Schools Pupil Activity</u>	<u>Totals</u>
Receipts			
1000 Receipts from Local Sources			
1700 Pupil Activities:			
1740 Student Fees	\$ -	\$ 1,095,055	\$ 1,095,055
1790 Other Pupil Activity Income	595,674	3,808,206	4,403,880
1900 Other Receipts from Local Sources:			
1990 Miscellaneous Local Receipts:			
1999 Receipts from Other Local Sources	45,292	13,275	58,567
Total Local Sources	<u>640,966</u>	<u>4,916,536</u>	<u>5,557,502</u>
Total Receipts All Sources	<u>640,966</u>	<u>4,916,536</u>	<u>5,557,502</u>
Disbursements			
190 Instruction Pupil Activity			
190 Instruction Pupil Activities:			
100 Salaries (optional)	-	1,326	1,326
200 Employee Benefits (optional)	-	231	231
660 Pupil Activity	-	683,156	683,156
270 Support Services Pupil Activity			
271 Pupil Services Activities:			
100 Salaries (optional)	171,049	68,649	239,698
200 Employee Benefits (optional)	35,859	15,478	51,337
300 Purchased Services (optional)	15	390,210	390,225
400 Supplies and Materials (optional)	-	287,789	287,789
500 Capital Outlay (optional)	59,660	-	59,660
600 Other Objects (optional)	-	90,348	90,348
660 Pupil Activity	238,508	2,894,560	3,133,068
Total Disbursements	<u>505,091</u>	<u>4,431,747</u>	<u>4,936,838</u>
Excess/Deficiency of Receipts over Disbursements	135,875	484,789	620,664
Due to Pupil Activities, Beginning of Year	<u>311,782</u>	<u>2,032,904</u>	<u>2,344,686</u>
Due to Pupil Activities, End of Year	<u>\$ 447,657</u>	<u>\$ 2,517,693</u>	<u>\$ 2,965,350</u>

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
FIDUCIARY FUND - PUPIL ACTIVITY AGENCY FUNDS - BY SITE
SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN AMOUNTS DUE TO PUPIL ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2016

	Chapin Elementary	Ballentine Elementary	Chapin Middle	Chapin High	Crossroads Middle	Dutch Fork Elementary
Receipts						
1000 Receipts from Local Sources						
1700 Pupil Activities:						
1740 Student Fees	\$ 15,811	\$ 15,303	\$ 95,583	\$ 183,247	\$ 54,410	\$ 8,752
1790 Other Pupil Activity Income	45,954	120,332	87,052	292,750	319,297	13,762
1900 Other Receipts from Local Sources:						
1990 Miscellaneous Local Receipts:						
1999 Receipts from Other Local Sources	-	-	-	-	-	-
Total Receipts from Local Sources	61,765	135,635	182,635	475,997	373,707	22,514
Disbursements						
190 Instruction Pupil Activity						
190 Instruction Pupil Activities:						
100 Salaries (optional)	-	-	-	-	-	-
200 Employee Benefits (optional)	-	-	-	-	-	-
660 Pupil Activity	12,529	5,042	92,172	-	54,501	(221)
270 Support Services Pupil Activity						
271 Pupil Services Activities:						
100 Salaries (optional)	30	6,963	-	7,250	898	-
200 Employee Benefits (optional)	7	1,673	-	1,636	214	-
300 Purchased Services (optional)	-	-	-	-	-	-
400 Supplies and Materials (optional)	-	-	-	-	-	-
600 Other Objects (optional)	-	-	-	-	-	-
660 Pupil Activity	80,307	121,473	113,208	383,354	312,204	26,937
Total Disbursements	92,873	135,151	205,380	392,240	367,817	26,716
Excess/Deficiency of Receipts over Disbursements	(31,108)	484	(22,745)	83,757	5,890	(4,202)
Due to Pupil Activities, Beginning of Year	123,091	74,355	139,212	250,931	96,497	54,446
Due to Pupil Activities, Ending of Year	\$ 91,983	\$ 74,839	\$ 116,467	\$ 334,688	\$ 102,387	\$ 50,244

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
FIDUCIARY FUND - PUPIL ACTIVITY AGENCY FUNDS - BY SITE
SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN AMOUNTS DUE TO PUPIL ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2016

	Oak Pointe Elementary	Dutch Fork High	Dutch Fork Middle	H.E. Corley Elementary	Harbison West Elementary	Irmo Elementary
Receipts						
1000 Receipts from Local Sources						
1700 Pupil Activities:						
1740 Student Fees	\$ 14,654	\$ 187,692	\$ 90,059	\$ 7,199	\$ 7,307	\$ 17,043
1790 Other Pupil Activity Income	120,552	372,860	139,881	54,149	71,998	49,598
1900 Other Receipts from Local Sources:						
1990 Miscellaneous Local Receipts:						
1999 Receipts from Other Local Sources	-	-	-	-	-	-
Total Receipts from Local Sources	135,206	560,552	229,940	61,348	79,305	66,641
Disbursements						
190 Instruction Pupil Activity						
190 Instruction Pupil Activities:						
100 Salaries (optional)	-	-	-	-	-	-
200 Employee Benefits (optional)	-	-	-	-	-	-
660 Pupil Activity	14,373	180,445	89,116	3,624	6,130	10,661
270 Support Services Pupil Activity						
271 Pupil Services Activities:						
100 Salaries (optional)	-	4,480	300	-	-	420
200 Employee Benefits (optional)	-	1,068	72	-	-	101
300 Purchased Services (optional)	-	-	-	-	-	-
400 Supplies and Materials (optional)	-	-	-	-	-	-
600 Other Objects (optional)	-	-	-	-	-	-
660 Pupil Activity	124,935	322,715	140,001	61,319	61,860	52,255
Total Disbursements	139,308	508,708	229,489	64,943	67,990	63,437
Excess/Deficiency of Receipts over Disbursements	(4,102)	51,844	451	(3,595)	11,315	3,204
Due to Pupil Activities, Beginning of Year	39,610	357,100	71,334	37,815	20,546	27,447
Due to Pupil Activities, Ending of Year	\$ 35,508	\$ 408,944	\$ 71,785	\$ 34,220	\$ 31,861	\$ 30,651

**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
FIDUCIARY FUND - PUPIL ACTIVITY AGENCY FUNDS - BY SITE
SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN AMOUNTS DUE TO PUPIL ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2016**

	Irmo Middle	Irmo High	Chapin Intermediate	Lake Murray Elementary	Leaphart Elementary	Nursery Road Elementary
Receipts						
1000 Receipts from Local Sources						
1700 Pupil Activities:						
1740 Student Fees	\$ 58,737	\$ 68,881	\$ 70,453	\$ 23,396	\$ 10,843	\$ 5,368
1790 Other Pupil Activity Income	85,991	444,443	44,050	142,010	50,284	29,322
1900 Other Receipts from Local Sources:						
1990 Miscellaneous Local Receipts:						
1999 Receipts from Other Local Sources	-	-	-	-	-	-
Total Receipts from Local Sources	144,728	513,324	114,503	165,406	61,127	34,690
Disbursements						
190 Instruction Pupil Activity						
190 Instruction Pupil Activities:						
100 Salaries (optional)	-	-	-	-	-	-
200 Employee Benefits (optional)	-	-	-	-	-	-
660 Pupil Activity	57,372	56,769	67,928	13,883	-	5,620
270 Support Services Pupil Activity						
271 Pupil Services Activities:						
100 Salaries (optional)	690	8,881	-	320	410	-
200 Employee Benefits (optional)	214	2,100	-	77	98	-
300 Purchased Services (optional)	-	-	-	-	-	-
400 Supplies and Materials (optional)	-	-	-	-	-	-
600 Other Objects (optional)	-	-	-	-	-	-
660 Pupil Activity	75,181	348,609	(2,581)	142,223	45,921	28,674
Total Disbursements	133,457	416,359	65,347	156,503	46,429	34,294
Excess/Deficiency of Receipts over Disbursements	11,271	96,965	49,156	8,903	14,698	396
Due to Pupil Activities, Beginning of Year	62,763	226,147	1,500	238,950	19,064	8,762
Due to Pupil Activities, Ending of Year	\$ 74,034	\$ 323,112	\$ 50,656	\$ 247,853	\$ 33,762	\$ 9,158

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
FIDUCIARY FUND - PUPIL ACTIVITY AGENCY FUNDS - BY SITE
SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN AMOUNTS DUE TO PUPIL ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2016

	River Springs Elementary	Seven Oaks Elementary	Academy for Success	The Center	Adult Education	Spring Hill High
Receipts						
1000 Receipts from Local Sources						
1700 Pupil Activities:						
1740 Student Fees	\$ 9,582	\$ 4,325	\$ -	\$ 806	\$ -	\$ 145,604
1790 Other Pupil Activity Income	70,127	58,778	2,353	68,219	17,234	238,333
1900 Other Receipts from Local Sources:						
1990 Miscellaneous Local Receipts:						
1999 Receipts from Other Local Sources	-	-	-	-	-	-
Total Receipts from Local Sources	79,709	63,103	2,353	69,025	17,234	383,937
Disbursements						
190 Instruction Pupil Activity						
190 Instruction Pupil Activities:						
100 Salaries (optional)	-	-	-	1,326	-	-
200 Employee Benefits (optional)	-	-	-	231	-	-
660 Pupil Activity	9,435	3,777	-	-	-	-
270 Support Services Pupil Activity						
271 Pupil Services Activities:						
100 Salaries (optional)	-	-	-	-	-	1,406
200 Employee Benefits (optional)	-	-	-	-	-	336
300 Purchased Services (optional)	-	-	-	-	-	-
400 Supplies and Materials (optional)	-	-	-	-	-	-
600 Other Objects (optional)	-	-	-	-	-	-
660 Pupil Activity	73,018	28,863	2,731	55,960	9,288	286,105
Total Disbursements	82,453	32,640	2,731	57,517	9,288	287,847
Excess/Deficiency of Receipts over Disbursements	(2,744)	30,463	(378)	11,508	7,946	96,090
Due to Pupil Activities, Beginning of Year	16,930	29,679	3,959	29,871	20,589	60,544
Due to Pupil Activities, Ending of Year	\$ 14,186	\$ 60,142	\$ 3,581	\$ 41,379	\$ 28,535	\$ 156,634

**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
FIDUCIARY FUND - PUPIL ACTIVITY AGENCY FUNDS - BY SITE
SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN AMOUNTS DUE TO PUPIL ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2016**

	Technology Training Center			Athletics	Total
Receipts					
1000 Receipts from Local Sources					
1700 Pupil Activities:					
1740 Student Fees	\$	-	\$	-	\$ 1,095,055
1790 Other Pupil Activity Income		-		868,877	3,808,206
1900 Other Receipts from Local Sources:					
1990 Miscellaneous Local Receipts:					
1999 Receipts from Other Local Sources		13,275		-	13,275
Total Receipts from Local Sources		<u>13,275</u>		<u>868,877</u>	<u>4,916,536</u>
Disbursements					
190 Instruction Pupil Activity					
190 Instruction Pupil Activities:					
100 Salaries (optional)		-		-	1,326
200 Employee Benefits (optional)		-		-	231
660 Pupil Activity		-		-	683,156
270 Support Services Pupil Activity					
271 Pupil Services Activities:					
100 Salaries (optional)		333		36,268	68,649
200 Employee Benefits (optional)		79		7,803	15,478
300 Purchased Services (optional)		5,100		385,110	390,210
400 Supplies and Materials (optional)		-		287,789	287,789
600 Other Objects (optional)		-		90,348	90,348
660 Pupil Activity		-		-	2,894,560
Total Disbursements		<u>5,512</u>		<u>807,318</u>	<u>4,431,747</u>
Excess/Deficiency of Receipts over Disbursements		<u>7,763</u>		<u>61,559</u>	<u>484,789</u>
Due to Pupil Activities, Beginning of Year		<u>21,762</u>		<u>-</u>	<u>2,032,904</u>
Due to Pupil Activities, Ending of Year	\$	<u>29,525</u>	\$	<u>61,559</u>	\$ <u>2,517,693</u>

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SUPPLEMENTARY SCHEDULES
REQUIRED BY THE
SOUTH CAROLINA STATE
DEPARTMENT OF EDUCATION

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**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
LOCATION RECONCILIATION SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2016**

Location ID	Location Description	Education Level	Cost Type	Total Expenditures
000	Districtwide	Non-Schools	Central	\$ 118,481,991
038	Chapin High School	High School	School	14,558,508
039	Irmo High School	High School	School	16,296,792
040	Irmo Middle School	Middle School	School	10,259,714
041	Chapin Elementary School	Elementary School	School	6,984,535
042	Dutch Fork Elementary School	Elementary School	School	5,735,614
043	Irmo Elementary School	Elementary School	School	5,253,001
044	Leaphart Elementary Schhol	Elementary School	School	4,676,588
045	Seven Oaks Elementary School	Elementary School	School	6,238,384
046	Crossroads Intermediate School	Intermediate School	School	8,063,982
047	Nursery Road Elementary School	Elementary School	School	6,533,632
048	Harbison West Elementary School	Elementary School	School	6,728,952
049	HE Corley Elementary School	Elementary School	School	6,656,087
050	Chapin Intermediate School	Intermediate School	School	5,937,721
051	Dutch Fork High School	High School	School	16,100,986
052	Lake Murray Elementary School	Elementary School	School	6,897,244
053	River Springs Elementary School	Elementary School	School	7,961,145
054	Dutch Fork Middle School	Middle School	School	8,470,345
055	Ballentine Elementary School	Elementary School	School	6,048,771
056	Oak Pointe Elementary School	Elementary School	School	6,254,717
057	Spring Hill High School	High School	School	9,279,697
058	Chapin Middle School	Middle School	School	12,694,672
750	Academy For Success	Other Schools	School	1,495,894
995	Center for Advanced Technical Studies	Other Schools	School	3,380,671
Total Expenditures/Disbursements for All Funds				<u>\$ 300,989,643</u>

Above expenditures are reconciled to the District's Audit statements as follows:

General Fund	\$ 165,023,383
Special Revenue Fund - Special Projects	11,822,486
Special Revenue Fund - EIA Fund	5,218,600
Debt Service Fund	86,224,713
Capital Projects Fund	17,575,339
Proprietary Funds	10,188,284
Agency Fund - Pupil Activity	4,936,838

Total Expenditures/Disbursements for All Funds	<u>\$ 300,989,643</u>
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SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
DETAILED SCHEDULE OF DUE TO STATE DEPARTMENT OF EDUCATION/ FEDERAL GOVERNMENT
JUNE 30, 2016

Program	Project/Grant Number	Revenue & Subfund Code	Description	Amount Due to SDE or Federal Government	Status of Amounts Due To Grantors
Refurbishment of K-8 Science Kits	EIA	326 / 3526	Unexpended Funds	\$ 2,290	Outstanding
National Board Certification	EIA	332 / 3532	Unexpended Funds	9,329	Outstanding
Teacher Supplies	EIA	377 / 3577	Unexpended Funds	39,029	Outstanding
EEDA Supplies and Materials - Career Awareness	EIA	395 / 3595	Unexpended Funds	17,456	Outstanding
Farm to School	SRF	810 / 4999	Overclaimed Costs	2,500	Outstanding
				<u>\$ 70,604</u>	

STATISTICAL SECTION (Unaudited)

This section of the District's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the District's overall financial health.

<u>Contents</u>	<u>Page</u>
Financial Trends These schedules contain trend information to help the reader understand how the District's financial performance and well-being have changed over time.	131 – 139
Revenue Capacity These schedules contain information to help the reader assess the District's most significant local revenue source, the property tax.	140 – 147
Debt Capacity These schedules present information to help the reader assess the affordability of the District's current levels of outstanding debt and the District's ability to issue additional debt in the future.	148 – 151
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place.	152 – 154
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the District's financial report relates to the services the district provides and the activities it performs.	155 – 160

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. This District implemented GASB Statement 54 with the fiscal year beginning July 1, 2010; therefore, schedules presenting governmental fund balance information include new fund balance terminology beginning with June 30, 2011. The District implemented GASB Statement 63 with the fiscal year beginning July 2, 2012; therefore, schedules presenting government-wide fund balance information reflect the new fund balance terminology.

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SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(accrual basis of accounting - unaudited)

	2007	2008	2009	2010	2011	2012	2013	2014	2015*	2016**
Governmental activities:										
Net investment in capital assets	\$ 127,615,113	\$ 149,508,221	\$ 141,675,359	\$ 167,131,935	\$ 173,068,374	\$ 175,518,572	\$ 174,275,981	\$ 174,598,030	\$ 171,553,790	\$ 150,048,473
Restricted	18,525,701	3,372,639	20,717,142	4,787,501	752,378	6,477,810	6,934,331	4,642,905	3,583,875	13,101,641
Unrestricted	20,711,028	25,968,031	22,596,243	20,832,647	26,613,502	27,967,938	29,979,061	29,050,873	(178,291,876)	(169,132,831)
Total governmental activities	166,851,842	178,848,891	184,988,744	192,752,083	200,434,254	209,964,320	211,189,373	208,291,808	(3,154,211)	(5,982,717)
Business-type activities:										
Net investment in capital assets	1,327,852	1,122,400	949,845	768,077	590,670	544,780	554,085	553,912	565,844	2,925,150
Restricted	-	-	-	-	-	-	-	-	-	-
Unrestricted	73,579	407,107	781,999	1,302,017	2,080,461	2,569,413	2,311,351	1,860,712	1,890,783	(3,447,859)
Total business-type activities	1,401,431	1,529,507	1,731,844	2,070,094	2,671,131	3,114,193	2,865,436	2,414,624	2,456,627	(522,709)
Primary government										
Net investment in capital assets	128,942,965	150,630,621	142,625,204	167,900,012	173,659,044	176,063,352	174,830,066	175,151,942	172,119,634	152,973,623
Restricted	18,525,701	3,372,639	20,717,142	4,787,501	752,378	6,477,810	6,934,331	4,642,905	3,583,875	13,101,641
Unrestricted	20,784,607	26,375,138	23,378,242	22,134,664	28,693,963	30,537,351	32,290,412	30,911,585	(176,401,093)	(172,580,690)
Total primary government	\$ 168,253,273	\$ 180,378,398	\$ 186,720,586	\$ 194,822,177	\$ 203,105,385	\$ 213,078,513	\$ 214,054,809	\$ 210,706,432	\$ (697,584)	\$ (16,505,426)

Source: Records maintained by the School District Finance Department

*-The district implemented GASB 68 and GASB 71 on July 1, 2014.

The cumulative effect of the change in accounting principle decreased beginning net position by \$207,070,939.

During fiscal year 2015-16, the District restated its net position for June 30, 2015 by allocating correct portion of net pension liability to business-type activities, and making corrections to capital asset balances and compensated absences payable for both governmental and business-type activities. The cumulative effect of these corrections included an increase of net position by \$3,944,178 to the governmental activities and decrease by \$3,011,728 to the business-type activities.

TABLE 2

**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
EXPENSES, PROGRAM REVENUES, AND NET (EXPENSE) REVENUE
LAST TEN FISCAL YEARS**
(accrual basis of accounting - unaudited)

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Expenses										
Government activities:										
Instruction	\$ 89,513,413	\$ 99,977,330	\$ 103,349,967	\$ 103,102,269	\$ 101,732,197	\$ 101,998,583	\$ 108,242,761	\$ 115,863,958	\$ 124,800,258	\$ 120,506,839
Support service	55,254,878	66,279,033	66,005,330	68,169,387	67,979,135	71,146,133	74,983,257	78,213,038	79,879,481	91,001,448
Community service	78,231	2,408	-	36,397	30,715	76,339	50,377	59,029	65,869	63,034
Intergovernmental	525,218	177,042	218,338	-	-	-	-	-	-	-
Interest and other charges	1,043,455	1,098,074	450,189	1,441,216	3,923,810	4,312,025	9,120,703	9,782,790	8,150,714	7,265,870
Depreciation - unallocated	1,587,476	-	-	-	-	-	-	-	-	-
Total governmental expenses	<u>148,002,671</u>	<u>167,533,887</u>	<u>170,023,824</u>	<u>172,749,269</u>	<u>173,665,857</u>	<u>177,533,080</u>	<u>192,397,098</u>	<u>203,918,815</u>	<u>212,886,322</u>	<u>218,837,191</u>
Business-type activities:										
Food service	7,215,560	7,378,956	7,823,389	7,368,772	7,273,648	7,614,547	7,843,171	8,899,748	8,886,303	8,745,796
After school	228,462	665,743	737,646	924,671	990,012	1,033,685	1,197,571	1,315,160	1,393,372	1,442,488
Total business-type expenses	<u>7,444,022</u>	<u>8,044,699</u>	<u>8,561,035</u>	<u>8,293,443</u>	<u>8,263,660</u>	<u>8,648,232</u>	<u>9,040,742</u>	<u>10,214,908</u>	<u>10,279,675</u>	<u>10,188,284</u>
Total primary government expenses	<u>155,446,693</u>	<u>175,578,586</u>	<u>178,584,859</u>	<u>181,042,712</u>	<u>181,929,517</u>	<u>186,181,312</u>	<u>201,437,840</u>	<u>214,133,723</u>	<u>223,175,997</u>	<u>229,025,475</u>
Program Revenues										
Government activities:										
Charges for services										
Instruction Services	872,627	796,798	806,077	831,091	419,662	633,584	30,864	20,206	43,311	16,401
Support Services	489,424	494,877	456,325	408,865	178,779	263,966	19,428	13,365	9,912	13,263
Community Services	-	-	-	-	-	-	-	-	25	9
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Operating grants and contributions	69,795,112	73,388,602	67,715,102	67,856,214	65,919,365	67,207,775	73,559,278	77,171,071	79,696,829	79,547,616
Capital grants and contributions	-	487,789	-	1,003,483	-	-	-	-	-	-
Total governmental revenues	<u>71,157,163</u>	<u>75,188,066</u>	<u>68,977,504</u>	<u>70,099,653</u>	<u>66,517,826</u>	<u>68,105,325</u>	<u>73,609,570</u>	<u>77,204,642</u>	<u>79,750,077</u>	<u>79,577,289</u>
Business-type activities:										
Charges for services										
Operating grants and contributions	4,922,080	5,655,178	5,579,912	5,469,608	5,443,817	5,327,592	5,278,078	5,535,223	5,550,294	5,147,509
Capital grants and contributions	2,390,437	2,531,503	2,852,827	3,115,745	3,346,582	3,654,464	3,534,109	3,866,388	4,309,458	4,869,015
Total business-type revenues	<u>7,312,517</u>	<u>8,186,681</u>	<u>8,432,739</u>	<u>8,585,353</u>	<u>8,790,399</u>	<u>8,982,056</u>	<u>8,812,187</u>	<u>9,401,611</u>	<u>9,859,752</u>	<u>10,016,524</u>
Total primary government revenues	<u>78,469,680</u>	<u>83,354,747</u>	<u>77,410,243</u>	<u>78,685,006</u>	<u>75,308,225</u>	<u>77,087,381</u>	<u>82,421,757</u>	<u>86,606,253</u>	<u>89,609,829</u>	<u>89,593,813</u>
Net (Expense) Revenue	<u>\$ (78,977,013)</u>	<u>\$ (92,223,839)</u>	<u>\$ (101,174,616)</u>	<u>\$ (102,357,706)</u>	<u>\$ (106,621,292)</u>	<u>\$ (109,093,931)</u>	<u>\$ (119,016,083)</u>	<u>\$ (127,527,470)</u>	<u>\$ (133,566,169)</u>	<u>\$ (139,431,662)</u>
Total primary government net expense										

Source: Records maintained by the School District Finance Department

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
GENERAL REVENUES AND TOTAL CHANGE IN NET POSITION
LAST TEN FISCAL YEARS
 (accrual basis of accounting - unaudited)

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Net (Expense)/Revenue										
Total primary government net expense	\$ (76,977,013)	\$ (92,223,839)	\$ (101,174,616)	\$ (102,357,706)	\$ (106,621,292)	\$ (109,093,931)	\$ (119,016,083)	\$ (127,527,470)	\$ (133,566,169)	\$ (139,431,662)
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes										
Property taxes levied for general purposes	60,008,122	43,645,680	46,528,039	46,196,847	48,181,527	51,096,868	51,408,125	54,408,077	58,538,094	62,449,554
Property taxes levied for debt service	15,544,153	19,026,906	20,065,446	22,254,816	23,391,210	23,732,876	23,899,135	24,390,363	24,426,849	24,441,196
Payment in lieu of taxes	78,278	80,207	81,018	145,151	562,911	1,085,626	1,030,578	1,294,119	1,208,483	1,165,976
Unrestricted state revenue in lieu of taxes	13,730,219	39,794,004	40,385,037	41,212,780	41,501,416	41,932,359	42,603,890	43,083,852	43,560,260	43,941,177
Investment earnings	1,912,150	1,634,000	385,519	374,660	454,666	354,198	501,042	227,716	227,716	182,439
Miscellaneous	208,987	151,297	65,448	272,639	806,241	856,805	430,263	485,910	1,271,689	306,876
Total governmental revenues	91,481,909	104,332,094	107,510,507	110,456,893	114,897,971	119,058,722	119,873,033	124,057,616	129,233,091	132,487,218
Business-type activities:										
Investment earnings	16,987	16,870	6,299	2,402	6,529	8,337	7,485	4,111	4,835	58,866
Miscellaneous	-	-	-	-	-	-	111,861	117,366	208,191	145,286
Total business-type revenues	16,987	16,870	6,299	2,402	6,529	8,337	119,346	121,477	213,026	204,152
Total primary government	91,498,896	104,348,964	107,516,806	110,459,295	114,904,500	119,067,059	119,992,379	124,179,093	129,446,117	132,691,370
Change in Net Position										
Governmental activities	14,681,697	11,997,049	6,139,853	7,763,339	7,682,171	9,530,066	1,225,053	(2,897,565)	(4,375,080)	(6,772,684)
Business-type activities	(159,814)	128,076	202,337	338,250	601,037	443,062	(248,757)	(450,812)	42,003	32,392
Total primary government	\$ 14,521,883	\$ 12,125,125	\$ 6,342,190	\$ 8,101,589	\$ 8,283,208	\$ 9,973,128	\$ 976,296	\$ (3,348,377)	\$ (4,333,077)	\$ (6,740,292)

Source: Records maintained by the School District Finance Department

TABLE 4

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

(modified accrual basis of accounting - unaudited)

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General Fund										
Nonspendable for Inventory	\$ -	\$ -	\$ -	\$ -	\$ 269,657	\$ 159,516	\$ 9,083	\$ 12,574	\$ 12,574	\$ 12,574
Nonspendable for Prepaid Items	-	-	-	-	2,871,605	2,893,816	3,118,702	712,139	788,406	1,005,634
Assigned for Special Purposes	-	-	-	-	6,183,579	4,574,852	10,749,175	7,467,714	6,800,000	7,470,385
Unassigned	-	-	-	-	15,321,244	23,115,911	19,252,097	23,971,886	26,786,336	28,584,179
Reserved	587,982	552,387	3,470,904	5,701,580	-	-	-	-	-	-
Unreserved	21,994,142	28,392,396	21,492,632	17,375,197	-	-	-	-	-	-
Total General Fund	\$22,582,124	\$ 28,944,783	\$ 24,963,536	\$23,076,777	\$24,646,085	\$30,744,095	\$ 33,129,057	\$ 32,164,113	\$ 34,387,316	\$ 37,072,772
All Other Governmental Funds										
Restricted- Debt Service	\$ -	\$ -	\$ -	\$ -	\$ 4,726,778	\$ 5,715,026	\$ 7,500,378	\$ 6,509,558	\$ 5,228,679	\$ 4,640,228
Restricted- Building Fund	-	-	-	-	66,486,908	-	-	-	-	8,461,413
Committed- Building Fund	-	-	-	-	27,123,803	45,581,375	93,048,799	39,182,854	15,301,929	-
Reserved										
Debt Service	3,188,124	4,940,428	1,895,195	4,787,501	-	-	-	-	-	-
Building Fund-Special Purposes	500,000	500,000	500,000	179,892	-	-	-	218,930	-	-
Unreserved	-	-	-	-	-	-	-	-	-	-
Building Fund	15,337,577	(2,067,789)	18,321,947	45,122,925	-	-	-	-	-	-
Total All Other Governmental Funds	\$19,025,701	\$ 3,372,639	\$ 20,717,142	\$50,090,318	\$98,337,489	\$51,296,401	\$ 100,549,177	\$ 45,911,342	\$ 20,530,608	\$ 13,101,641

Source: Records maintained by the School District Finance Department

This District implemented GASB Statement 54 with the fiscal year beginning July 1, 2010; therefore, this schedule presents new fund balance terminology information beginning with June 30, 2011.

TABLE 5

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
GOVERNMENTAL FUNDS REVENUES
LAST TEN FISCAL YEARS
(modified accrual basis of accounting - unaudited)

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Local sources	\$ 79,265,649	\$ 65,768,664	\$ 68,243,166	\$ 69,969,985	\$ 73,973,918	\$ 77,787,518	\$ 78,404,569	\$ 81,824,431	\$ 85,064,866	\$ 89,493,199
State sources	77,028,601	107,735,190	101,518,072	98,319,597	95,162,865	102,513,220	106,307,556	108,709,486	112,210,851	111,883,766
Federal sources	6,350,891	5,766,203	6,489,250	11,697,077	12,201,783	6,537,246	9,075,000	10,761,981	10,752,713	10,238,943
Total revenues	\$ 162,645,141	\$ 179,270,057	\$ 176,250,488	\$ 179,986,659	\$ 181,338,566	\$ 186,837,984	\$ 193,787,125	\$ 201,295,898	\$ 208,028,430	\$ 211,615,908

Source: Records maintained by the School District Finance Department

TABLE 6

**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
GOVERNMENTAL FUNDS EXPENDITURES BY FUNCTION AND DEBT SERVICE RATIOS
LAST TEN FISCAL YEARS**

(modified accrual basis of accounting - unaudited)

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Instruction	\$ 86,190,182	\$ 95,549,350	\$ 98,020,654	\$ 97,736,125	\$ 96,341,961	\$ 96,528,377	\$ 102,390,616	\$ 107,109,102	\$ 108,507,061	\$ 110,123,458
Support services	50,904,792	63,616,099	69,354,122	69,803,600	66,389,110	64,126,752	69,059,636	72,333,714	74,627,436	74,840,186
Community services	13,342	2,408	-	34,673	30,715	76,339	50,377	59,029	65,869	57,414
Intergovernmental	525,218	177,042	218,338	148,738	205,507	75,805	54,980	268,694	239,460	264,744
Capital outlay	14,923,946	11,082,441	9,170,097	14,746,208	35,938,160	60,084,729	89,416,159	59,355,151	29,533,420	14,269,756
Debt service										
Principal	17,705,000	17,070,000	23,190,000	18,740,000	21,655,000	2,455,000	2,225,000	47,959,000	8,770,000	77,284,000
Interest and other fees	950,992	1,095,704	668,565	1,327,433	3,241,569	4,336,154	8,347,424	10,025,119	9,195,781	9,024,963
Total expenditures	<u>\$ 171,213,472</u>	<u>\$ 188,593,044</u>	<u>\$ 200,621,776</u>	<u>\$ 202,536,777</u>	<u>\$ 223,802,022</u>	<u>\$ 227,683,156</u>	<u>\$ 271,544,192</u>	<u>\$ 297,109,809</u>	<u>\$ 230,939,027</u>	<u>\$ 285,864,521</u>
Debt service as a percentage of noncapital expenditures	<u>11.7%</u>	<u>10.3%</u>	<u>14.2%</u>	<u>12.0%</u>	<u>15.3%</u>	<u>4.0%</u>	<u>5.7%</u>	<u>24.3%</u>	<u>9.0%</u>	<u>30.9%</u>

Source: Records maintained by the School District Finance Department

Note: Beginning 2012, noncapital expenditures equals total expenditures less capital outlays (from Note 4. Capital Assts)

TABLE 7

**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
GOVERNMENTAL FUNDS OTHER FINANCING SOURCES AND USES AND
NET CHANGE IN FUND BALANCES
LAST TEN FISCAL YEARS**

(modified accrual basis of accounting - unaudited)

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Excess of revenues over (under) expenditures	\$ (8,568,331)	\$ (9,322,987)	\$ (24,371,288)	\$ (22,550,118)	\$ (42,463,456)	\$ (40,845,172)	\$ (77,757,067)	\$ (95,813,911)	\$ (22,910,597)	\$ (74,248,613)
Other Financing Sources (Uses)										
General long-term debt issued	33,725,000	-	37,565,000	50,000,000	91,500,000	-	-	-	-	-
Premiums on bonds sold	0	-	492,497	79,577	840,815	-	-	-	-	7,456,021
Sale of capital assets	1,222	1,808	1,381	896	6,889	2,995	33,072	8,140	1,966	24,081
Lease Purchases	-	-	-	-	-	-	2,970,000	-	-	-
Proceeds from long-term notes	-	-	-	-	-	-	126,252,185	-	-	-
Insurance of Refunding Debt	-	-	-	-	-	-	-	40,444,000	-	62,025,000
Transfers in	8,047,799	5,581,745	3,281,338	3,328,018	3,553,508	20,613,737	19,573,565	17,297,379	16,637,903	15,631,908
Transfers out	(8,002,503)	(5,550,969)	(3,605,672)	(3,371,956)	(3,621,277)	(20,714,638)	(19,434,017)	(17,538,387)	(16,886,803)	(15,631,908)
Total other financing sources (uses)	33,771,518	32,584	37,734,544	50,036,535	92,279,935	(97,906)	129,394,805	40,211,132	(246,934)	69,505,102
Net change in fund balances	\$25,203,187	(\$9,290,403)	\$ 13,363,256	\$ 27,486,417	\$ 49,816,479	\$ (40,943,078)	\$ 51,637,738	\$ (55,602,779)	\$ (23,157,531)	\$ (4,743,511)

Source: Records maintained by the School District Finance Department

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
ASSESSED VALUE AND ESTIMATED VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS
(unaudited)

Lexington County:

Fiscal Year	Tax Year December 31	Real Property		Personal Property		Total		Ratio Of Total Assessed Value To Total Estimated Actual Value	
		Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Total Direct Rate	
2007	2006	\$ 177,489,860	\$ 3,771,146,558	\$ 70,830,305	\$ 395,923,921	\$ 248,320,165	\$ 4,167,070,479	231.10	6.0%
2008	2007	181,109,220	3,883,609,100	71,494,430	840,624,720	252,603,650	4,724,233,820	252.20	5.3%
2009	2008	188,785,650	4,203,372,242	72,625,080	823,241,882	261,410,730	5,026,614,124	261.50	5.2%
2010	2009	194,851,890	4,180,217,453	67,837,490	787,621,405	262,689,380	4,967,838,858	265.00	5.3%
2011	2010	213,686,120	4,645,292,369	66,978,970	757,286,738	280,665,090	5,402,579,107	266.30	5.2%
2012	2011	220,046,380	4,714,594,672	68,234,275	778,824,881	288,280,655	5,493,419,553	274.47	5.2%
2013	2012	220,925,130	4,735,947,204	71,226,190	821,124,737	292,151,320	5,557,071,941	274.47	5.3%
2014	2013	222,309,960	4,771,760,716	74,403,610	836,607,381	296,713,570	5,608,368,097	281.77	5.3%
2015	2014	218,291,070	4,717,054,338	79,430,980	921,143,809	297,722,050	5,638,198,147	288.30	5.3%
2016	2015	214,676,690	4,624,830,605	80,599,160	940,202,500	295,275,850	5,565,033,105	304.00	5.3%

Note: Property tax rates per \$1,000 of the assessed valuation.

Source: Lexington County Auditor's Office

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
ASSESSED VALUE AND ESTIMATED VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS
(unaudited)

Richland County:

Fiscal Year	Tax Year December 31	Real Property			Personal Property			Total		Total Direct Rate	Ratio Of Total Assessed Value To Total Estimated Actual Value
		Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value				
2007	2006	\$ 113,752,760	\$ 2,585,290,000	\$ 21,270,099	\$ 292,769,532	\$ 135,022,859	\$ 2,878,059,532	231.10	4.7%		
2008	2007	117,939,420	2,669,377,000	34,210,374	460,418,632	152,149,794	3,129,795,632	252.50	4.9%		
2009	2008	126,005,620	2,845,008,000	35,379,606	465,665,463	161,385,226	3,310,673,463	261.50	4.9%		
2010	2009	142,735,450	3,233,354,560	33,533,543	443,733,320	176,268,993	3,677,087,880	252.70	4.8%		
2011	2010	145,920,360	3,310,104,270	29,218,138	382,558,208	175,138,498	3,692,662,478	266.30	4.7%		
2012	2011	148,038,250	3,363,604,130	30,867,650	407,473,050	178,905,900	3,771,077,180	274.40	4.7%		
2013	2012	149,209,870	3,398,316,900	34,298,412	462,019,334	183,508,282	3,860,336,234	221.90	4.8%		
2014	2013	151,507,630	3,451,657,009	36,619,405	501,232,157	188,127,035	3,952,889,166	229.30	4.8%		
2015	2014	143,158,920	3,225,050,100	38,851,430	533,672,468	182,010,350	3,758,722,568	235.80	4.8%		
2016	2015	147,025,490	3,317,914,710	40,734,589	561,278,432	187,760,079	3,879,193,142	304.00	4.8%		

Note: Property tax rates per \$1,000 of the assessed valuation.

Source: Richland County Auditor's Office

**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
DIRECT AND OVERLAPPING PROPERTY TAX RATES
LAST TEN FISCAL YEARS**
(unaudited)

Lexington County:

Fiscal Year	Tax Year December 31	District Direct Rates			Overlapping Rates								
		General Purposes	Capital Purposes	Total	Lexington County	Recreation District	Midlands		Riverbanks Zoo	Town Of Chapin	City Of Irmo	City Of Columbia	Irmo Fire District Bond
							Technical College						
2007	2006	190,900	40,190	231,090	80,786	17,013	4,452	1,915	11,900	-	99,000	-	
2008	2007	203,500	49,000	252,500	85,818	18,023	1,452	1,960	11,900	-	102,500	-	
2009	2008	212,500	49,000	261,500	89,287	18,577	4,452	1,888	11,900	-	106,300	-	
2010	2009	212,500	52,500	265,000	90,455	18,577	4,452	1,788	11,900	-	106,300	-	
2011	2010	213,800	52,500	266,300	86,467	17,270	4,303	1,775	11,900	-	98,100	-	
2012	2011	221,970	52,500	274,470	88,253	16,054	4,374	1,793	11,900	-	98,100	-	
2013	2012	221,970	52,500	274,470	90,759	18,604	4,374	1,793	11,505	-	98,100	2,970	
2014	2013	229,270	52,500	281,770	94,296	18,604	4,374	1,893	11,505	-	98,100	2,900	
2015	2014	235,800	52,500	288,300	94,746	20,604	4,374	2,393	11,505	-	98,100	2,900	
2016	2015	251,500	52,500	304,000	94,441	20,604	4,353	2,088	11,505	-	96,100	2,500	

Note: Property tax rates per \$1,000 of the assessed valuation.
Includes levies for operating and debt service.

Source: Lexington County Auditor's Office

As of July 1, 2007, the annual millage rate for operations (general purposes) may increase only at a rate equal to the sum of (a) the increase in the consumer price index, plus (b) the rate of population growth of the school district.

**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
DIRECT AND OVERLAPPING PROPERTY TAX RATES
LAST TEN FISCAL YEARS**
(unaudited)

Richland County:

Fiscal Year	Tax Year December 31	District Direct Rates			Overlapping Rates					
		General Purposes	Capital Purposes	Total	Richland County	Recreation District	Midlands		City Of Irmo	City Of Columbia
							Technical College	Riverbanks Zoo		
2007	2006	190.900	40.200	231.100	96.400	12.300	4.400	2.100	-	99.000
2008	2007	203.500	49.000	252.500	97.700	12.400	4.400	2.100	-	102.500
2009	2008	212.500	49.000	261.500	101.600	13.600	4.400	2.100	-	106.300
2010	2009	200.200	52.500	252.700	56.100	13.200	4.200	2.000	-	98.100
2011	2010	213.800	52.500	266.300	47.800	10.400	2.800	1.300	-	98.100
2012	2011	221.900	52.500	274.400	49.200	10.700	2.900	1.300	-	98.100
2013	2012	221.900	52.500	274.400	106.500	14.100	4.500	2.000	-	98.100
2014	2013	229.300	52.500	281.800	109.400	11.400	3.100	1.300	-	98.100
2015	2014	235.800	52.500	288.300	118.800	12.600	3.400	1.400	-	98.100
2016	2015	251.500	52.500	304.000	120.900	12.800	3.500	1.400	-	96.100

Note: Property tax rates per \$1,000 of the assessed valuation.
Includes levies for operating and debt service.

Source: Richland County Auditor's Office

As of July 1, 2007, the annual millage rate for operations (general purposes) may increase only at a rate equal to the sum of (a) the increase in the consumer price index, plus (b) the rate of population growth of the school district.

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
PRINCIPAL PROPERTY TAX PAYERS
CURRENT YEAR AND NINE YEARS AGO
(unaudited)

	2016			2007		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Value
<u>Lexington Taxpayer:</u>						
South Carolina Electric & Gas	\$ 27,248,750	1	9.23%	\$ 20,547,820	1	8.27%
Shaw Industries Group, Inc.	4,891,670	2	1.66%	3,288,110	4	1.32%
GGP Columbiana Trust	3,439,110	3	1.16%	2,981,950	3	1.20%
AT&T Mobility F/K/A Cingular	3,959,560	4	1.34%	5,476,470	2	
DDRTC Columbiana Station I, LLC	1,496,830	5	0.51%	1,555,170	5	
AVR Columbia LLC	1,707,750	6	0.58%			0.00%
BRE DDR Harbison Court, LLC	1,290,790	7	0.44%			0.00%
Mid-Carolina Electric COOP, Inc	1,412,060	8	0.48%	1,224,850	10	0.49%
Columbiana Station (E & A) LLC	1,153,700	9	0.39%	1,043,190	9	0.42%
LSREF2 Newton, LLC	1,218,250	10	0.41%			
HUB Properties				1,842,030	6	0.74%
BellSouth Telecommunications				1,438,420	7	0.58%
DDR MDT Harbison Court, LLC				1,070,870	8	0.43%
Total Assessed Value of Ten Principal Taxpayers	\$ 47,818,470		16.19%	\$ 40,468,880		13.47%
Total Assessed Value of Other Taxpayers	247,457,380		83.81%	207,851,285		83.70%
Total Assessed Value of All Taxpayers	\$ 295,275,850		100.00%	\$ 248,320,165		97.17%

Sources: Lexington County Auditor's Office
Lexington County Treasurer's Office

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES

PRINCIPAL PROPERTY TAX PAYERS

CURRENT YEAR AND NINE YEARS AGO

(unaudited)

	2016			2007		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Value
<u>Richland Taxpayer:</u>						
South Carolina Electric & Gas	\$ 2,232,950	1	1.19%	\$ 1,221,670	3	0.90%
Mid-Carolina Electric Coop.	2,126,740	2	1.13%	1,804,000	1	1.34%
1600 Marina Road, LLC	1,255,230	3	0.67%			
Ballentine Crossing, LLC	1,084,860	4	0.58%			
AVR-Lake Murray, LLC	966,590	5	0.51%			
Crestmont Apartments, LLC	840,020	6	0.45%			
Paces Brook Gardens Associates	782,990	7	0.42%	798,600	6	0.59%
EEA Wellspring, LLC	726,750	8	0.39%			
Bellsouth Telecommunications, Inc.	600,030	9	0.32%	1,702,770	2	1.26%
ERH Kennerly, LLC	563,700	10	0.30%			
Columbia MSA Limited Partnership	-			1,219,050	4	0.90%
Century Heights Partners, LLC	-			885,270	5	0.66%
Harpaw LLC	-			716,660	7	0.53%
Southland Log Homes	-			645,900	8	0.48%
NGC Harbison, LLC	-			561,290	9	0.42%
Franklin Pineridge Associates	-			560,020	10	0.41%
Total Assessed Value of Ten Principal Taxpayers	11,179,860		5.95%	10,115,230		7.49%
Total Assessed Value of Other Taxpayers	176,580,219		94.05%	124,907,629		92.51%
Total Assessed Value of All Taxpayers	\$ 187,760,079		100.00%	\$ 135,022,859		100.00%

Sources: Richland County Auditor's Office
Richland County Treasurer's Office

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS
(unaudited)

Lexington County:

Fiscal Year	Tax Year December 31	Taxes Levied for the Fiscal Year	Collected within the		Collections in Subsequent Years	Total Collections to Date	
			Amount	Percentage of Levy		Amount	Percentage of Levy
2007	2006	\$ 85,169,312	\$ 83,205,742	97.69%	\$ 1,805,903	\$ 85,011,645	99.81%
2008	2007	93,379,313	91,387,277	97.87%	1,814,659	93,201,936	99.81%
2009	2008	99,663,892	97,016,034	97.34%	2,526,694	99,542,728	99.88%
2010	2009	101,248,862	98,883,830	97.66%	2,225,056	101,108,886	99.86%
2011	2010	109,207,970	106,425,326	97.45%	2,621,863	109,047,189	99.85%
2012	2011	114,033,585	111,549,859	97.82%	2,048,907	113,598,766	99.62%
2013	2012	117,136,820	114,123,980	97.43%	2,196,298	116,320,278	99.30%
2014	2013	122,018,962	118,742,250	97.31%	2,293,236	121,035,486	99.19%
2015	2014	126,783,750	123,390,291	97.32%	2,108,044	125,498,335	98.99%
2016	2015	130,399,609	126,511,241	97.02%	-	126,511,241	97.02%

Note: Levies and Collections updated for each fiscal year as of 6/30/16 per Lexington County Treasurer's Office.

Sources: Lexington County Auditor's Office
Lexington County Treasurer's Office

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS
(unaudited)

Richland County:

Fiscal Year	Tax Year December 31	Taxes Levied for the Fiscal Year	Collected within the		Collections in Subsequent Years	Total Collections to Date	
			Amount	Percentage of Levy		Amount	Percentage of Levy
2007	2006	\$ 33,648,301	\$ 32,604,998	96.90%	\$ 493,326	\$ 33,098,324	98.37%
2008	2007	38,417,823	37,282,199	97.04%	514,599	37,796,798	98.38%
2009	2008	40,526,957	39,133,834	96.56%	678,511	39,812,345	98.24%
2010	2009	41,710,253	40,089,788	96.11%	892,453	40,982,241	98.25%
2011	2010	42,650,504	41,368,546	96.99%	791,505	42,160,051	98.85%
2012	2011	45,074,021	43,710,463	96.97%	891,170	44,601,633	98.95%
2013	2012	46,216,599	44,651,273	96.61%	1,011,457	45,662,730	98.80%
2014	2013	47,657,973	46,316,828	97.19%	558,341	46,875,169	98.36%
2015	2014	49,471,459	48,430,437	97.90%	481,011	48,911,448	98.87%
2016	2015	52,038,893	50,488,324	97.02%	-	50,488,324	97.02%

Sources: Richland County Auditor's Office
Richland County Treasurer's Office

TABLE 12

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS
(unaudited)

<u>Fiscal Year</u>	<u>Governmental Activities General Obligation Bonds</u>	<u>Total Primary Government</u>	<u>Percentage of Estimated Actual Value of Taxable Property</u>	<u>Percentage of Personal Income</u>	<u>Per Capita</u>
2007	\$ 31,295,000	\$ 31,295,000	0.44%	1.10%	367
2008	14,225,000	14,225,000	0.18%	0.48%	164
2009	28,600,000	28,600,000	0.34%	0.88%	325
2010	59,860,000	59,860,000	0.69%	1.92%	668
2011	129,705,000	129,705,000	1.43%	3.98%	1,425
2012	127,250,000	127,250,000	1.37%	3.65%	1,377
2013	254,018,653	254,018,653	2.70%	7.28%	2,765
2014	245,431,641 *	245,431,641 *	2.57%	7.06%	2,779
2015	235,647,636	235,647,636	2.51%	not available	not available
2016	236,098,370	236,098,370	2.50%	not available	not available

Notes: Details of the district's outstanding debt can be found in the Notes to the Basic Financial Statements.

Fiscal year ended June 30, 2016 includes a short-term general obligation bond that was outstanding at year-end of \$9,550,000.

Personal income and population data can be found in Table 16.
The ratios are calculated using personal income and population for the prior calendar year.

* Correction to 6/30/14 CAFR (GASB 65)

TABLE 13

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS
(unaudited)

Fiscal Year	General Obligation Bonds	Less: Amounts Available in Debt Service Fund	Net General Bonded Debt	Percentage of Estimated Actual Taxable Value of Property	Per Capita
2007	31,295,000	3,188,124	28,106,876	0.40%	330
2008	14,225,000	4,940,428	9,284,572	0.12%	107
2009	28,600,000	1,895,195	26,704,805	0.32%	303
2010	59,860,000	4,787,501	55,072,499	0.64%	615
2011	129,705,000	4,726,778	124,978,222	1.37%	1,373
2012	127,250,000	5,715,026	121,534,974	1.31%	1,315
2013	254,018,653	7,500,378	246,518,275	2.62%	2,684
2014	245,431,641	6,509,558	238,922,083	2.50%	2,705
2015	235,647,636	5,228,679	230,418,957	2.45%	Not available
2016	236,098,370	4,640,228	231,458,142	2.45%	Not available

Notes: Details of the district's outstanding debt can be found in the Notes to the Basic Financial Statements.

Population data can be found in Table 16.

The ratios are calculated using population for the prior calendar year.

The Estimated Actual Taxable Value of Property can be found in Table 8.

TABLE 14

**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF JUNE 30, 2016**
(unaudited)

	General Bonded Debt Outstanding	Estimated Percentage Applicable To District	Estimated District Share of Direct and Overlapping Debt
<u>Direct:</u>			
School District Five of Lexington and Richland Counties	\$ 236,098,370	100.00%	\$ 236,098,370
Total direct debt	236,098,370		236,098,370
<u>Overlapping:</u>			
<u>Lexington County:</u>			
Lexington County	42,193,802	28.20%	11,898,652
Irmo-Chapin Recreation District	23,890,000	100.00%	23,890,000
Riverbanks Park District	33,425,000	18.20%	6,083,350
City of Columbia	36,025,000	4.10%	1,477,025
<u>Richland County:</u>			
Richland County	24,586,363	11.60%	2,852,018
Richland Co Recreation District	38,415,000	14.90%	5,723,835
Riverbanks Park District	33,425,000	18.20%	6,083,350
City of Columbia	36,025,000	4.10%	1,477,025
Total overlapping debt	267,985,165		59,485,255
Total direct and overlapping debt	\$ 504,083,535		\$ 295,583,625

Sources: Lexington County Treasurer's Office
Richland County Treasurer's Office

The percentage of overlapping debt applicable is estimated using taxable property values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable value that is within the district's boundaries and dividing it by each unit's total taxable value.

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS
(unaudited)

Legal Debt Margin Calculation For Fiscal Year 2016

Assessed Value	\$483,035,929
Debt limit (8% of assessed value)	38,642,874
Debt applicable to limit	9,550,000
Legal debt margin	\$ 29,092,874

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Debt limit	\$31,524,337	\$ 32,380,276	\$ 33,823,676	\$ 37,200,913	\$ 36,464,287	\$ 37,374,924	\$ 38,052,768	\$ 38,787,248	\$ 38,378,592	\$ 38,378,592
Total net debt applicable to limit	27,375,000	14,225,000	28,600,000	9,860,000	2,330,000	15,183,300	-	-	-	9,550,000
Legal debt margin	\$ 4,149,337	\$ 18,155,276	\$ 5,223,676	\$ 27,340,913	\$ 34,134,287	\$ 22,191,624	\$ 38,052,768	\$ 38,787,248	\$ 38,378,592	\$ 28,828,592
Total net debt applicable to the limit as a percentage of debt limit	86.84%	43.93%	84.56%	26.50%	6.39%	40.62%	0.00%	0.00%	0.00%	24.88%

Article X, Section 14 of the Constitution of the State of South Carolina, empowers each school district of the State to incur general obligation debt in such manner and upon such terms and conditions as the General Assembly shall prescribe by law. After November 30, 1977, each school district may incur general obligation debt, without an election and upon such terms and conditions as the General Assembly may prescribe, in an amount not exceeding 8 percent of the assessed value of all taxable property of such school district. Bonded indebtedness existing on November 30, 1977, and bonded indebtedness authorized by a majority vote of the qualified electors of the School District voting in a referendum will not be considered in the computation of the 8 percent limitation.

Sources: Lexington County Auditor's Office
Richland County Auditor's Office

TABLE 16

**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS**

(unaudited)

Fiscal Year	Calendar Year	Estimated Population	Personal Income (thousands of dollars)	Per Capita Personal Income		Unemployment Rate	
				Lexington County	Richland County	Lexington County	Richland County
2007	2006	85,161	\$ 2,854,980	33,748	33,301	4.6%	5.7%
2008	2007	86,609	2,952,414	33,744	34,434	4.7%	6.1%
2009	2008	88,081	3,242,306	36,797	36,824	8.8%	9.2%
2010	2009	89,578	3,228,167	35,773	36,302	8.4%	9.6%
2011	2010	91,018	3,172,978	34,456	35,266	8.1%	9.6%
2012	2011	92,401	3,306,015	35,211	36,347	7.8%	9.2%
2013	2012	91,853	3,463,731	37,224	38,195	6.9%	8.4%
2014	2013	88,313	3,477,148	39,935	38,811	4.8%	6.0%
2015	2014	not available	not available	not available	not available	5.3%	6.4%
2016	2015	not available	not available	not available	not available	4.7%	5.6%

Sources:

South Carolina Revenue and Fiscal Affairs Office
 South Carolina Employment Security Commission, Labor Market Information Division
 Records maintained by the School District Finance Department
 2011 Estimated Population from Proximity - Demographic - Economic 2010 Census
 2012 & 2013 Estimated Population from Proximityone.com - ACS 2012 General Demographics
 2012 Per Capita Personal Income - SC Department of Commerce Labor Profile

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES

PRINCIPAL EMPLOYERS

CURRENT YEAR AND NINE YEARS AGO

(unaudited)

	2016			2007		
Lexington Employer:	Employees	Rank	Percentage of Total Employment	Employees	Rank	Percentage of Total Employment
Lexington Medical Center	6,300	1	4.45%			
Amazon.com	2,500	2	1.77%			
Michelin North America, Inc.	2,080	3	1.47%			
General Information Services (GIS)	1,000	4	0.71%	1,614	1	1.30%
Walter P. Rawl & Sons, Inc.	700	5	0.49%			
Akebono Brake Corporation	674	6	0.48%			
Southeastern Freight Lines	587	7	0.41%			
Republic National Distributions Co	536	8	0.38%			
US Foods	500	9	0.35%			
Harsco Track Technologies	431	10	0.30%	467	5	0.38%
Columbia Farms/House of Raeford				800	2	0.64%
UPS				630	3	0.51%
Honeywell International Inc.				480	4	0.39%
Cooper Tools				392	6	0.32%
Prysmian Cables & Systems				375	7	0.30%
CMS Steel - South Carolina				360	8	0.29%
Soletron				351	9	0.28%
Union Switch & Signal				325	10	0.26%
Pirelli Cables & Systems North America						
	15,308		10.82%	5,794		4.67%

2016 Top Employers from Central Alliance website at www.centralsc.org

2016 Total Employment from Bureau of Labor Statistics, SC Dept of Employment & Workforce

2007 Data from Department of Commerce

TABLE 17
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SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES

PRINCIPAL EMPLOYERS

CURRENT YEAR AND NINE YEARS AGO

(unaudited)

	2016			2007		
	Employees	Rank	Percentage of Total Employment	Employees	Rank	Percentage of Total Employment
Richland Employer:						
Blue Cross Blue Shield of SC	6,422	1	3.36%			
AT&T South Carolina	2,400	2	1.25%			
Palmetto GBA	2,100	3	1.10%			
Providence Hospitals	1,809	4	0.95%			
Allied Universal Security	1,500	5	0.78%			
Colonial Life & Accident Insurance	1,140	6	0.60%			
Verizon Communications	1,105	7	0.58%			
Aflac	1,000	8	0.52%			
Wells Fargo Bank	1,000	8	0.52%			
UCI Medical Affiliates	767	10	0.40%			
Westinghouse Electric Corp				1,059	1	0.64%
Bose Corporation				960	2	0.58%
International Paper				726	3	0.44%
Schneider Electric/Square D Co.				656	4	0.40%
The State Record Co., Inc.				606	5	0.37%
FN Manufacturing				560	6	0.34%
Siemen Diesel Systems Technology LLC				490	7	0.30%
Intertape Polymer Group				425	8	0.26%
Trane Co.				400	9	0.24%
Hanson Brick				300	10	0.18%
	19,243		10.06%	6,182		3.74%

2016 Top Employers from Central Alliance website at www.centralsc.org

2016 Total Employment from Bureau of Labor Statistics, SC Dept of Employment & Workforce

2007 Data from Department of Commerce

TABLE 18

**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
FULL-TIME-EQUIVALENTS PERSONNEL ALLOCATIONS BY TYPE
LAST TEN FISCAL YEARS
(unaudited)**

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
<u>School Allocations:</u>										
Teachers	1,395.00	1,433.00	1,298.74	1,212.42	1,190.02	1,175.52	1,203.55	1,245.00	1,271.00	1,261.31
Guidance	50.00	43.50	51.00	48.50	46.50	46.50	46.50	21.00	50.00	49.60
Media specialists	24.00	21.00	25.00	24.00	24.00	24.00	24.00	19.00	21.00	22.00
Psychologists and social workers	18.80	19.70	27.30	25.00	27.00	27.00	27.00	22.00	26.00	27.50
Speech therapists	25.30	24.30	27.50	29.80	31.00	31.00	31.00	32.00	28.00	30.20
Nurses, occupational and physical therapists	24.32	27.41	31.80	38.50	37.00	37.00	37.00	29.00	40.00	35.25
Secretaries, bookkeepers, and receptionists	122.00	134.30	119.75	112.00	113.00	113.00	116.00	139.00	151.00	130.00
Teacher assistants and media assistants	287.21	265.36	333.13	330.12	296.92	292.92	296.92	300.00	289.00	296.68
Food service personnel and cafeteria monitors	169.00	170.00	171.33	143.26	143.58	143.58	143.58	149.00	146.00	129.71
Custodians, maintenance and transportation	278.50	266.00	288.10	263.85	271.42	271.42	272.42	272.00	233.00	277.23
Technology services and other specialized	18.00	6.50	12.00	6.00	6.00	6.00	12.00	17.00	10.00	5.00
Principal/assistant and principal/coordinators	71.67	69.00	67.43	70.00	71.00	69.84	71.84	83.00	79.00	76.50
Total	2,483.80	2,480.07	2,453.08	2,303.45	2,257.44	2,237.78	2,281.81	2,328.00	2,344.00	2,340.98
<u>District Office Allocations:</u>										
Superintendent	8.00	7.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Instruction	28.00	38.00	38.80	36.28	37.50	37.50	37.50	35.00	33.00	29.50
Human resources services	8.00	9.27	9.27	9.30	7.80	7.80	7.80	10.00	11.00	10.40
Financial services	39.00	36.00	21.00	30.00	30.00	30.00	30.00	33.00	15.00	30.73
Community Services	0.00	2.00	4.73	4.73	4.73	4.73	5.73	10.00	26.00	25.75
Technology	0.00	0.00	17.00	14.50	15.00	15.00	15.00	28.00	18.00	18.00
Facilities/Maintenance	0.00	0.00	43.03	19.00	20.00	20.00	20.00	24.00	25.00	19.00
Total	83.00	92.27	135.83	115.81	117.03	117.03	118.03	142.00	130.00	135.38
Total	2,566.80	2,572.34	2,588.91	2,419.26	2,374.47	2,354.81	2,399.84	2,470.00	2,474.00	2,476.36

Source: Records maintained by the School District Human Resources Department

TABLE 19

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
OPERATING STATISTICS
LAST TEN FISCAL YEARS
(unaudited)

Fiscal Year	Enrollment	Operating Expenditures	Cost per Pupil	Percentage Change	Expenses	Cost per Pupil	Percentage Change	Teaching Staff	Pupil-Teacher Ratio	Percentage of Students Receiving Free or Reduced -Price Meals
2007	16,569	\$137,633,534	8,307	4.02%	\$ 155,446,693	9,382	4.91%	1,108	15.0	23.0%
2008	16,505	159,344,899	9,654	16.22%	175,578,586	10,638	13.39%	1,395	11.8	26.10%
2009	16,423	167,593,114	10,205	5.71%	178,584,859	10,874	2.22%	1,299	12.6	28.0%
2010	16,325	167,723,136	10,274	0.68%	181,042,712	11,090	1.98%	1,212	13.5	30.0%
2011	16,368	162,967,293	9,956	-3.09%	181,929,517	11,115	0.23%	1,190	13.8	32.5%
2012	16,339	160,807,273	9,842	-1.15%	186,181,312	11,395	2.52%	1,176	13.9	34.7%
2013	16,238	171,555,609	10,565	7.35%	201,437,840	12,405	8.87%	1,204	13.5	34.0%
2014	16,321	179,770,539	11,015	4.26%	214,133,723	13,120	5.76%	1,245	13.1	36.3%
2015	16,463	183,439,826	11,143	1.16%	223,175,997	13,556	3.32%	1,271	13.0	34.7%
2016	16,622	185,285,802	11,147	0.04%	229,025,475	13,778	1.64%	1,261	13.2	34.5%

Source: Records maintained by the School District Finance Department

Operating expenditures are total expenditures less debt service and capital outlays from Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds.

Expenses are total expenses from Statement of Activities.

N/A = Not available

TABLE 20

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
TEACHER BASE SALARIES
LAST TEN FISCAL YEARS
(unaudited)

Fiscal Year	Minimum Salary	Maximum Salary	Statewide Average Salary
2007	30,581 *	66,760 *	44,123
2008	31,828	69,573	45,758
2009	33,054	72,256	47,602
2010	32,406	72,256	47,421
2011	32,406	72,256	47,421
2012	32,406	72,256	47,428
2013	33,054	73,701	47,428
2014	33,054	73,701	48,430
2015	33,054	73,701	48,561
2016	33,054	73,701	48,469

* - Correction from 2006 - 2007 CAFR

Source: Records maintained by the School District
South Carolina Department of Education

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS
(unaudited)

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
School										
<u>Elementary</u>										
Ballentine Elementary (2002)										
Square feet	106,731	106,731	106,731	106,731	106,731	106,731	106,731	106,731	106,731	106,731
Capacity	800	800	800	819	819	819	819	819	819	819
Enrollment	703	712	771	737	742	752	720	718	716	668
Chapin Elementary (1977)										
Square feet	108,900	108,900	108,900	118,900	131,950	131,950	131,950	131,950	131,950	131,950
Capacity	850	850	850	916	916	916	916	916	916	916
Enrollment	727	776	807	822	794	811	820	854	843	686
Dutch Fork Elementary (1953)										
Square feet	103,522	103,522	103,522	95,182	95,182	95,182	95,182	95,182	95,182	95,182
Capacity	750	750	750	657	657	657	657	657	657	657
Enrollment	542	559	563	537	541	519	514	511	504	498
H. E. Corley Elementary (1990)										
Square feet	105,944	105,944	105,944	105,944	105,944	105,944	105,944	105,944	105,944	105,944
Capacity	750	750	750	733	733	733	733	733	733	733
Enrollment	594	543	517	498	522	514	511	467	486	486
Harbison West Elementary (1982)										
Square feet	115,000	115,000	115,000	115,000	115,000	115,000	115,000	115,000	115,000	115,000
Capacity	800	800	800	710	710	710	710	710	710	710
Enrollment	471	408	368	394	486	502	479	487	518	559
Irmo Elementary (1933)										
Square feet	86,674	86,674	86,674	85,674	85,674	121,000	121,000	121,000	121,000	121,000
Capacity	550	550	550	584	584	640	640	640	640	640
Enrollment	532	498	505	479	509	468	511	478	474	505
Lake Murray Elementary (1997)										
Square feet	102,842	102,842	102,842	102,842	102,842	102,842	102,842	102,842	102,842	102,842
Capacity	800	800	800	849	849	849	849	849	849	849
Enrollment	807	814	853	862	866	847	874	926	992	872
Leaphart Elementary (1975)										
Square feet	95,300	95,300	95,300	108,300	120,500	120,500	120,500	120,500	120,500	120,500
Capacity	725	725	725	814	814	814	814	814	814	814
Enrollment	546	496	486	466	433	430	429	452	432	435
Nursery Road Elementary (1980)										
Square feet	110,000	110,000	110,000	110,000	110,000	110,000	110,000	110,000	110,000	110,000
Capacity	800	800	800	777	777	777	777	777	777	777
Enrollment	654	595	521	492	499	519	491	477	454	401

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS
(unaudited)

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
School										
Elementary (Continued)										
Oak Pointe Elementary (2007)										
Square feet	110,390	110,390	110,390	110,396	110,396	110,396	110,396	110,396	110,396	110,396
Capacity	825	825	825	756	756	756	756	756	756	756
Enrollment	539	601	630	634	671	647	645	627	636	635
River Springs Elementary (1997)										
Square feet	99,899	99,899	99,899	99,899	99,899	99,899	99,899	99,899	99,899	99,899
Capacity	800	800	800	925	925	925	925	925	925	925
Enrollment	611	645	642	677	654	641	633	598	568	556
Seven Oaks Elementary (1966)										
Square feet	72,756	72,756	72,756	72,756	72,756	103,756	103,756	103,756	103,756	103,756
Capacity	550	550	550	570	570	640	640	640	640	640
Enrollment	557	510	510	484	475	465	438	486	534	588
Middle										
Chapin Intermediate (1991)										
<3> Square feet	177,433	177,433	177,433	177,433	177,433	177,433	177,433	177,433	177,433	177,433
Capacity	900	900	900	1,018	1,018	1,018	1,018	1,018	1,018	1,018
Enrollment	883	979	975	996	1,030	1,103	1,121	1,111	1,172	718
Chapin Middle (2015)										
Square feet										122,000
Capacity										1,200
Enrollment										808
Cross Roads Intermediate (1971)										
Square feet	148,194	148,194	148,194	148,194	148,194	148,194	148,194	148,194	148,194	148,194
Capacity	1,100	1,100	1,100	1,098	1,098	1,098	1,098	1,098	1,098	1,098
Enrollment	1,004	997	955	966	917	988	946	943	917	793
Dutch Fork Middle (1998)										
Square feet	142,901	142,901	142,901	142,901	142,901	142,901	142,901	142,901	142,901	142,901
Capacity	1,100	1,100	1,100	1,149	1,149	1,149	1,149	1,149	1,149	1,149
Enrollment	1,037	1,011	1,039	1,049	1,100	1,054	1,045	1,092	1,089	1,061
Irmo Middle (1977)										
Square feet	233,000	233,000	233,000	233,000	233,000	233,000	233,000	233,000	233,000	233,000
Capacity	1,100	1,100	1,100	1,181	1,181	1,181	1,181	1,181	1,181	1,181
Enrollment	1,044	1,030	925	896	880	879	909	897	843	926

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS
(unaudited)

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
School										
High										
Chapin High (1971)										
Square feet	187,288	187,288	187,288	187,288	187,288	187,288	187,288	252,288	375,500	375,500
Capacity	1,150	1,150	1,150	1,239	1,239	1,239	1,239	1,700	1,700	1,700
Enrollment	1,166	1,245	1,242	1,286	1,302	1,341	1,346	1,206	1,152	1,238
Dutch Fork High (1993)										
Square feet	316,788	316,788	316,788	316,788	316,788	316,788	316,788	316,788	368,788	368,788
Capacity	2,000	2,000	2,000	2,207	2,207	2,207	2,207	2,207	2,207	2,207
Enrollment	2,076	2,073	2,088	2,068	2,031	2,031	2,097	1,894	1,833	1,766
Irmo High (1964)										
Square feet	343,121	343,121	343,121	343,121	343,121	343,121	343,121	343,121	396,121	396,121
Capacity	2,000	2,000	2,000	2,141	2,141	2,141	2,141	2,141	2,141	2,141
Enrollment	2,003	2,012	2,029	1,983	1,915	1,829	1,707	1,540	1,508	1,436
Center for Advanced Technical Studies (2012)										
Square feet							115,000	115,000	115,000	115,000
Capacity							1,200	1,200	1,200	1,200
Enrollment										
<1> Spring Hill High School (2013)										
Square feet								287,000	287,000	287,000
Capacity								1,700	1,700	1,700
Enrollment								556	792	987
Other										
Academy for Success (1955)										
Square feet	26,005	26,005	26,005	20,961	20,961	20,961	20,961	20,961	20,961	20,961
Capacity	99	99	99	99	99	99	99	99	99	99
Enrollment	73	73	138	127	127	127	95	0	0	0

Source: Records maintained by the School District

Note: Capacity stated as Core Capacity as developed by the Southern Management Group, Columbia, SC

2010 - Capacity is "current as-used program capacity" as reported in District and School Level Program Capacity Study prepared by H. Dale Holden & Associates.

Enrollment as of the 135 day Average Daily Attendance report

<1> Students enrolled in programs at this facility are included in their home-based school.

<2> Facility is no longer used for instructional purposes. This program is housed at Spring Hill High School beginning with the 13/14 school year.

<3> Facility was site of Chapin Middle School until the fiscal year 2015-16. Chapin Intermediate includes only 5th and 6th grades. Chapin Middle School includes only 7th and 8th grades beginning with the 15-16 school year.

SINGLE AUDIT SECTION

The following information is related to the annual single audit including the schedule of expenditures of federal awards, findings and recommendations, and auditor's reports on internal control and compliance with applicable laws and regulations.

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PARTNERS		ASSOCIATES				
C.C. McGregor, CPA 1906–1968	W.C. Stevenson, CPA	D.L. Richardson, CPA	D.K. Strickland, CPA	V.K. Laroche, CPA	G.P. Davis, CPA	B.A.G. Felch, CPA
	B.T. Kight, CPA	E.C. Inabinet, CPA	J.P. McGuire, CPA	G.N. Mundy, CPA	H.J. Darver, CPA	H.S. Mims, CPA
	G.D. Skipper, CPA	S.S. Luoma, CPA	L.H. Kelly, CPA	M.L. Layman, CPA	D.M. Herpel, CPA	T. Solorzano, CPA
	L.R. Leaphart, Jr, CPA	T.M. McCall, CPA	J.R. Matthews II, CPA	P.A. Betette, Jr, CPA	H.O. Crider, Jr, CPA	
	M.J. Binnicker, CPA	H.D. Brown, Jr, CPA		S. Wo, CPA	F.C. Gillam, CPA	
	W.W. Francis, CPA	L.B. Salley, CPA		C.D. Hinchee, CPA	M.L. Goode, CPA	

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Honorable Chairman and Members of the Board of Trustees of
School District Five of Lexington and Richland Counties
Irmo, South Carolina

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of School District Five of Lexington and Richland Counties as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise School District Five of Lexington and Richland Counties' basic financial statements, and have issued our report thereon dated November 28, 2016.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered School District Five of Lexington and Richland Counties' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of School District Five of Lexington and Richland Counties' internal control. Accordingly, we do not express an opinion on the effectiveness of School District Five of Lexington and Richland Counties' internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as 2016-1 and 2016-2 to be material weaknesses.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS
(continued)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether School District Five of Lexington and Richland Counties' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

School District Five of Lexington and Richland Counties' Response to the Findings

School District Five of Lexington and Richland Counties' response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

McGregor & Company LLP

Orangeburg, South Carolina
November 28, 2016



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PARTNERS		ASSOCIATES				
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	W.W. Francis, CPA	L.B. Salley, CPA		C.D. Hinchee, CPA	M.L. Goode, CPA	

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Honorable Chairman and Members of the Board of Trustees of
School District Five of Lexington and Richland Counties
Irmo, South Carolina

Report on Compliance for Each Major Federal Program

We have audited School District Five of Lexington and Richland Counties' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of School District Five of Lexington and Richland Counties' major federal programs for the year ended June 30, 2016. School District Five of Lexington and Richland Counties' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of School District Five of Lexington and Richland Counties' major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the School District Five of Lexington and Richland Counties' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of School District Five of Lexington and Richland Counties' compliance.

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**
(continued)

Opinion on Each Major Federal Program

In our opinion, School District Five of Lexington and Richland Counties complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2016.

Report on Internal Control over Compliance

Management of School District Five of Lexington and Richland Counties is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered School District Five of Lexington and Richland Counties' internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of School District Five of Lexington and Richland Counties' internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

McGregor & Company LLP

Orangeburg, South Carolina
November 28, 2016

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2016

LEA Subfund Code	Federal Grantor Pass-Through Grantor Program Title	Federal CFDA Number	Pass- Through Grantor's Number	Total Expenditures
U.S. Department of Education				
Pass-Through S.C. Department of Education:				
201	Title I Grant Regular	84.010	H63010100116	\$ 1,417,240
201	Title I Carryover from Prior Year	84.010	H63010100115	282,615
201	Title I Distinguished Schools	84.010	H63010100115	6,888
237	Title I School Improvement	84.010A	H63010100115	61,500
	<i>Total Title I Cluster</i>			<u>1,768,243</u>
203	** Handicapped Disabilities Act	84.027	H63010100916 & ESY	1,864,294
204	** Handicapped Disabilities Act	84.027	H63010100915 14CG057 &	1,375,834
205	** Special Education - Preschool Grants	84.173	H63010100816	90,713
206	** Special Education - Preschool Grants	84.173	H63010100815	131,147
	<i>Special Education (IDEA) Cluster</i>			<u>3,461,988</u>
207	Career and Technical Education - Basic Grants to States	84.048	H63010107116	230,335
224	21st Century Community Learning Centers	84.287	H63010006916	64,757
224	21st Century - 15 Summer Bridge Program	84.287	H63010006915	19,908
232	McKinney-Vento Homeless Assistance	84.196	H63010108915	13,668
232	McKinney-Vento Homeless Assistance	84.196	H63010108916	24,169
243	Adult Education	84.002	H63010101015	91,996
243	Adult Education - Reverted Funds School District	84.002	H63010101016	4,529
264	Title II - English Language Acquisition	84.365A	16BP057	34,678
267	Title II Part A - Improving Teacher Quality	84.367	H63010006815	216,787
267	Title II Part A - Improving Teacher Quality	84.367	H63010006816	71,846
803	Direct Programs: Project ASSESS	84.165A	N/A	<u>2,780,200</u>
Total U.S. Department of Education				<u>8,783,104</u>
U.S. Department of Agriculture				
Pass-Through S.C. Department of Education:				
Child Nutrition Cluster:				
Non-Cash Assistance (Commodities):				
600	National School Lunch Program	10.555	N/A	508,636
Cash Assistance:				
600	School Breakfast Program	10.553	N/A	1,020,902
600	School Lunch Program	10.555	N/A	2,945,736
	<i>Total Child Nutrition Cluster</i>			<u>4,475,274</u>
811	2014-15 National School Lunch Equipment Assistance	10.579	H63010013514	4,896
812	2014-15 National School Lunch Equipment Assistance	10.579	H63010013514	4,896
813	2014-15 National School Lunch Equipment Assistance	10.579	H63010013514	8,462
Pass-Through S.C. Department of Social Services:				
600	Supper Program	10.558	N/A	152,180
600	Summer Feeding Program	10.559	N/A	93,524
Direct Programs:				
809	Farm to Five: Communities Thrive	10.575	CN-F2S-IMPL-15-SC-12	610
810	Farm to School	10.575	CN-F25-IMPL-14-SC-01	<u>16,884</u>
Total U.S. Department of Agriculture				<u>4,756,726</u>

**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2016**

LEA Subfund Code	Federal Grantor Pass-Through Grantor Program Title	Federal CFDA Number	Pass- Through Grantor's Number	Total Expenditures
U.S. Department of Homeland Security				
Pass-Through S.C. Emergency Management Division:				
100	SC Severe Storm and Flooding	97.036	4241-DR-SC	\$ 8,959
Total U.S. Department of Homeland Security				<u>8,959</u>
U.S. Department of Defense				
Direct Programs:				
831	Navy JROTC	12.000	N/A	88,887
832	Air Force JROTC	12.000	N/A	131,308
Total U.S. Department of Defense				<u>220,195</u>
Total Federal Awards Expended				<u><u>\$ 13,768,984</u></u>

**Denotes Major Program

Notes:

(1) Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of School District Five of Lexington and Richland Counties under programs of the federal government for the year ended June 30, 2016. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget (OMB) Uniform Guidance, Audits of States, Local Government, and Non-Profit Organizations. Because the schedule presents only a selection portion of the operations of School District Five of Lexington and Richland Counties, it is not intended to and does not present the financial position, changes in net assets, or cash flows of School District Five of Lexington and Richland Counties.

(2) Summary of Significant Accounting Policies

Expenditures reported on the schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Uniform Guidance wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available. Also, the District has not elected to use the 10% de minimus indirect cost rate.

(3) Reconciliation of SEFA to Financial Statements:

Federal Assistance:

Governmental Funds	\$ 10,238,943
Enterprise Funds	<u>4,720,978</u>
Total Federal Assistance per Financial Statements	14,959,921
Less: Federal Interest Subsidy - Debt Service Fund	<u>(1,190,937)</u>
Total Federal Assistance per SEFA	<u><u>\$ 13,768,984</u></u>

ARRA Funded Programs Not Subject to Single Audit:

Build America Bonds
Qualified School Construction Bonds

The federal interest subsidy assistance received from these bond programs is excluded from the SEFA reporting.

**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2016**

Part I Summary of Auditors' Results:

Financial Statements

Type of Auditors' Report Issued:	Unmodified
Internal Control Over Financial Reporting:	
Material Weakness(es) Identified?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Significant Deficiencies Identified That Are Not Considered To Be Material Weaknesses	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> None Reported
Noncompliance Material to Financial Statements Noted	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

Federal Awards

Internal Control Over Major Federal Programs:	
Material Weakness(es) Identified?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Significant Deficiencies Identified That Are Not Considered To Be Material Weaknesses	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> None Reported
Type of Auditors' Report Issued on Compliance for Major Federal Programs:	Unmodified
Programs Tested as Major Programs:	
<u>Program:</u>	<u>CFDA #:</u>
Special Education Cluster (IDEA)	84.027, 84.173
Dollar Threshold used to Distinguish Between Type A and Type B Programs:	\$750,000
Auditee Qualify as Low-Risk Auditee?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Any Audit Findings Disclosed That are Required To Be Reported in Accordance With Government Auditing Standards 2 CFR 200.516(a)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR FISCAL YEAR ENDED JUNE 30, 2016**

Part II Findings - Financial Statements Audit

Finding 2016-1 Material Audit Adjustments

Criteria: Sound internal control over financial reporting requires that there be in place adequate controls over the selection and application of accounting principles that are in conformity with U.S. Generally Accepted Accounting Principles.

Condition: The District's unadjusted financial statements reported material misstatements in the School Building Fund and Debt Service Governmental Funds, the Food Service and After School Proprietary Funds, and the Pupil Activity Fiduciary Fund. These misstatements were not prevented or detected by the District's internal control over financial reporting and were not corrected by the District prior to the financial statements being presented for audit.

Effect: These funds would have been materially misstated had the audit adjustments not been posted.

Cause: The District's internal controls failed to detect material errors in processing, recording and reporting of information related to the School Building Fund, Debt Service Fund, Food Service Fund and Pupil Activity Fund.

Recommendation: The District should have procedures in place to assure the proper recording of School Building Fund, Debt Service Fund, Food Service Fund and Pupil Activity Fund.

Finding 2016-2 Capital Assets

Criteria: A complete capital assets listing should be maintained by the District of all capital assets owned meeting the capitalization threshold and should be included in the financial statements of the District at their original cost (or historical value if cost is not available) at the time acquired. These capital assets should be depreciated as applicable over their respective lives.

Condition: The District did not maintain an accurate listing of its capital assets and related depreciation calculations.

Cause: For the June 30, 2016 fiscal year, the District transitioned to a new accounting system. Prior to transferring the capital asset information to the new system, a complete inventory of District capital assets was performed. This inventory revealed unrecorded capital assets, prior inventoried capital assets no longer owned, and misclassification of capital assets categories. We noted the revised capital asset listing and related accumulated depreciation provided for audit contained material errors. These were caused by incorrect in-service dates for several assets which caused the accumulated depreciation to be calculated incorrectly. The accumulated depreciation was materially correct as stated for these assets at June 30, 2015, but when exported to the new accounting system during the current year, the assets' beginning accumulated depreciation was recalculated in the new accounting system based on incorrect in-service dates for several assets. This caused a material variance in the accumulated depreciation of \$11,738,027 for the restated June 30, 2015 balances. Based on audit procedures, this variance was corrected by the District.

Effect: Without material corrections, the District's capital assets and related accumulated depreciation would be materially misstated at June 30, 2016.

Recommendation: We recommend capital assets and related depreciation calculations be reviewed for accuracy in carrying forward at year end and any discrepancies be noted and investigated.

Part III Findings and Questioned Costs – Major Federal Award Programs Audit

None

**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR FISCAL YEAR ENDED JUNE 30, 2016**

None

**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
CORRECTIVE ACTION PLAN
FOR FISCAL YEAR ENDED JUNE 30, 2016**

Finding 2016-1

Failure to detect material errors in processing, recording and reporting of information related to the School Building Fund, Debt Service Fund, Food Service Fund and Pupil Activity Fund.

The District has implemented additional internal controls to detect and correct any errors in recording the activity, not only in the School Building Fund, Debt Service Fund, Food Service Fund, and Pupil Activity Fund, but in all funds within the district.

Finding 2016-2

Failure to maintain an accurate listing of its capital assets and related depreciation calculations.

As noted in the finding, the export of incorrect in-service dates for several assets listed in District's legacy accounting system caused calculation errors in the new accounting system. All in-service dates have been corrected to ensure correct calculations of the accumulated depreciation. In addition, the District will reconcile the general ledger addition and retirement postings to the fixed asset register each month and review all balances each month to ensure an accurate listing and valuation of its capital assets.

Re: School District No. 5 of Lexington County and Richland County

email: "tlarkin@lexrich5.org Trish Larkin"
To: email: "RGentry@mcnair.net"

Wednesday, December 14, 2016 at 10:46:40 AM Eastern Standard Time

Ryan,

Not sure if you need our CAFR but have attached it for you.

On Tue, Dec 13, 2016 at 5:01 PM, Trish Larkin <tlarkin@lexrich5.org> wrote:

Ryan,

Attached is the information requested - thank you for your help today!

On Thu, Nov 10, 2016 at 5:55 PM, Len Richardson <lrichard@lexrich5.org> wrote:

Would you please coordinate the filling in the blanks?

----- Forwarded message -----

From: **Gentry, Ryan** <RGentry@mcnair.net>

Date: Wed, Nov 9, 2016 at 2:00 PM

Subject: School District No. 5 of Lexington County and Richland County

To: "lrichard@lexrich5.org" <lrichard@lexrich5.org>, "charmon@lex-co.com" <charmon@lex-co.com>, JAMES HAYES <hayesj@rcgov.us>, "McInchok, Angie" <AMcInchok@lex-co.com>, "HammS@rcgov.us" <HammS@rcgov.us>

Cc: "Foster, Laura" <LFoster@mcnair.net>

We are in the process of obtaining information necessary to fulfill the School District's current continuing disclosure obligations. To that end, attached is a draft annual report for the School District for which we need information from each of your offices. In order to complete the draft annual report, please help us complete the following sections:

School District: Sections 2, 3 and 4 and please forward a copy of the School District's audited financials

Auditors: Sections 5 and 6

Treasurers: Sections 7 and 8

We would appreciate receiving your response by December 16, 2016. When replying please include me and Laura Foster who is copied on this e-mail. If you have any questions or concerns with this arrangement or believe you cannot meet the December 16, 2016, deadline, please let us know.

As always, we greatly appreciate your assistance. Thanks,

Ryan

 McNair

M. Ryan Gentry

Shareholder

rgentry@mcnair.net | 803 753 3220 Direct

McNair Law Firm, P.A.

Columbia Office 1221 Main Street | Suite 1800 | Columbia, SC 29201

803 799 9800 Main | 803 933-1435 Fax

Mailing Post Office Box 11390 | Columbia, SC 29211

[VCard](#) | [Bio URL](#) | [Website](#)



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Trish Larkin

Office of Finance and Operations

School District Five of Lexington & Richland Counties

1020 Dutch Fork Road

Irmo, SC 29063

803-476-8132 (Direct)

803-476-8237 (Fax)

--

Trish Larkin

Office of Finance and Operations

School District Five of Lexington & Richland Counties

1020 Dutch Fork Road

Irmo, SC 29063

803-476-8132 (Direct)

803-476-8237 (Fax)

Attachments:

!FINAL LexRich #5 CAFR 06-30-2016-signed.pdf 3.5M

RE: School District No. 5 of Lexington County and Richland County

email: "RGentry@mcnair.net Gentry, Ryan"
To: email: "tlarkin@lexrich5.org Trish Larkin"

Wednesday, December 14, 2016 at 1:42:19 PM Eastern Standard Time

Thanks! I actually did need the CAFR as well. One follow-up question....on question number 4, I've got the outstanding go debt as \$221,656,000 (\$212,106,000 long-term and \$9,550,000 short-term). Can you please confirm? Thanks again.

Ryan

M. Ryan Gentry

Shareholder

rgentry@mcnair.net | 803 753 3220 Direct

McNair Law Firm, P.A.

Columbia Office 1221 Main Street | Suite 1800 | Columbia, SC 29201

803 799 9800 Main | 803 933-1435 Fax

Mailing Post Office Box 11390 | Columbia, SC 29211

[VCard](#) | [Bio URL](#) | [Website](#)

From: Trish Larkin [mailto:tlarkin@lexrich5.org]

Sent: Wednesday, December 14, 2016 10:47 AM

To: Gentry, Ryan <RGentry@mcnair.net>

Subject: Re: School District No. 5 of Lexington County and Richland County

Ryan,

Not sure if you need our CAFR but have attached it for you.

On Tue, Dec 13, 2016 at 5:01 PM, Trish Larkin <tlarkin@lexrich5.org> wrote:

Ryan,

Attached is the information requested - thank you for your help today!

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----- Forwarded message -----

From: **Gentry, Ryan** <RGentry@mcnair.net>

Date: Wed, Nov 9, 2016 at 2:00 PM

Subject: School District No. 5 of Lexington County and Richland County

To: "Irichard@lexrich5.org" <Irichard@lexrich5.org>, "charmon@lex-co.com" <charmon@lex-co.com>, JAMES HAYES <hayesj@rcgov.us>, "McInchok, Angie" <AMcInchok@lex-co.com>, "HammS@rcgov.us" <HammS@rcgov.us>

Cc: "Foster, Laura" <LFoster@mcnair.net>

We are in the process of obtaining information necessary to fulfill the School District's current continuing disclosure obligations. To that end, attached is a draft annual report for the School District for which we need information from each of your offices. In order to complete the draft annual report, please help us complete the following sections:

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Treasurers: Sections 7 and 8

We would appreciate receiving your response by December 16, 2016. When replying please include me and Laura Foster who is copied on this e-mail. If you have any questions or concerns with this arrangement or believe you cannot meet the December 16, 2016, deadline, please let us know.

As always, we greatly appreciate your assistance. Thanks,

Ryan

M. Ryan Gentry

Shareholder

rgentry@mcnair.net | 803 753 3220 Direct

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Trish Larkin

Office of Finance and Operations

**School District Five of Lexington
& Richland Counties**

[1020 Dutch Fork Road](#)

[Irmo, SC 29063](#)

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***School District Five of Lexington
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-

RE: School District No. 5 of Lexington County and Richland County

email: "RGentry@mcnair.net Gentry, Ryan"
To: email: "tlarkin@lexrich5.org Trish Larkin"

Wednesday, December 14, 2016 at 2:54:33 PM Eastern Standard Time

No problem. I'm good. I just wanted to confirm. Thanks

Ryan

M. Ryan Gentry

Shareholder

rgentry@mcnair.net | 803 753 3220 Direct

McNair Law Firm, P.A.

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803 799 9800 Main | 803 933-1435 Fax

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[VCard](#) | [Bio URL](#) | [Website](#)

From: Trish Larkin [mailto:tlarkin@lexrich5.org]

Sent: Wednesday, December 14, 2016 2:53 PM

To: Gentry, Ryan <RGentry@mcnair.net>

Subject: Fwd: School District No. 5 of Lexington County and Richland County

Ryan - total GO indebtedness should be \$221,656,000 - Please let me know if you cannot make that change at your end. I will make note of the change in our records.

Thank you!

----- Forwarded message -----

From: Leann London <llondon@lexrich5.org>

Date: Wed, Dec 14, 2016 at 2:38 PM

8/20/2021

Google Vault - RE: School District No. 5 of Lexington County and Richland County

Subject: Re: School District No. 5 of Lexington County and Richland County

To: Trish Larkin <tlarkin@lexrich5.org>

Cc: Connie Frick <cfrick@lexrich5.org>

I

t should be total GO indebtedness of \$221,656,000

Leann D. London, CPA

Accountant

School District Five of Lexington and Richland Counties

1020 Dutch Fork Road

Irmo, SC 29063

803-476-8265 (direct)

803-476-8237 (fax)

llondon@lexrich5.org

On Wed, Dec 14, 2016 at 2:34 PM, Trish Larkin <tlarkin@lexrich5.org> wrote:

Leann,

Ques #4 was "Outstanding General Obligation Indebtedness of the School District as of 6/30/16:

Should it be:

a) \$212,106,000 (CAFR shows at LT debt)

or

b) \$212,106,000 (LT) + 9,550,000 (SCAGO 2016A - ST debt) = \$221,656,000

On Wed, Dec 14, 2016 at 2:02 PM, Leann London <llondon@lexrich5.org> wrote:

Trish,

This is in agreement with the CAFR. So, this is correct.

Leann D. London, CPA

Accountant

School District Five of Lexington and Richland Counties

1020 Dutch Fork Road

Irmo, SC 29063

803-476-8265 (direct)

803-476-8237 (fax)

llondon@[lexrich5.org](mailto:llondon@lexrich5.org)

On Wed, Dec 14, 2016 at 1:55 PM, Trish Larkin <tlarkin@lexrich5.org> wrote:

Connie,

Can you confirm the outstanding debt details listed below (for the continuing disclosure document for McNair).

I have attached the info we sent back to McNair -

----- Forwarded message -----

From: **Gentry, Ryan** <RGentry@mcnair.net>

Date: Wed, Dec 14, 2016 at 1:42 PM

Subject: RE: School District No. 5 of Lexington County and Richland County

To: Trish Larkin <tlarkin@lexrich5.org>

Thanks! I actually did need the CAFR as well. One follow-up question....on question number 4, I've got the outstanding go debt as \$221,656,000 (\$212,106,000 long-term and \$9,550,000 short-term). Can you please confirm? Thanks again.

Ryan

M. Ryan Gentry

Shareholder

rgentry@mcnair.net | 803 753 3220 Direct

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From: Trish Larkin [mailto:tlarkin@lexrich5.org]

Sent: Wednesday, December 14, 2016 10:47 AM

To: Gentry, Ryan <RGentry@mcnair.net>

Subject: Re: School District No. 5 of Lexington County and Richland County

Ryan,

Not sure if you need our CAFR but have attached it for you.

On Tue, Dec 13, 2016 at 5:01 PM, Trish Larkin <tlarkin@lexrich5.org> wrote:

Ryan,

Attached is the information requested - thank you for your help today!

On Thu, Nov 10, 2016 at 5:55 PM, Len Richardson <lrichard@lexrich5.org> wrote:

Would you please coordinate the filling in the blanks?

----- Forwarded message -----

From: **Gentry, Ryan** <RGentry@mcnair.net>

Date: Wed, Nov 9, 2016 at 2:00 PM

Subject: School District No. 5 of Lexington County and Richland County

To: "lrichard@lexrich5.org" <lrichard@lexrich5.org>, "charmon@lex-co.com" <charmon@lex-co.com>, JAMES HAYES <hayesj@rcgov.us>, "McInchok, Angie" <AMcInchok@lex-co.com>, "HammS@rcgov.us" <HammS@rcgov.us>

Cc: "Foster, Laura" <LFoster@mcnair.net>

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Treasurers: Sections 7 and 8

We would appreciate receiving your response by December 16, 2016. When replying please include me and Laura Foster who is copied on this e-mail. If you have any questions or concerns with this arrangement or believe you cannot meet the December 16, 2016, deadline, please let us know.

As always, we greatly appreciate your assistance. Thanks,

Ryan

M. Ryan Gentry

Shareholder

rgentry@mcnair.net | 803 753 3220 Direct

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Trish
Larkin

Office
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School
District Five of Lexington & Richland Counties

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SC 29063

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Irmo, SC 29063

803-476-8132 (Direct)

803-476-8237 (Fax)

--

Trish Larkin

Office of Finance and Operations

School District Five of Lexington & Richland Counties

1020 Dutch Fork Road

Irmo, SC 29063

803-476-8132 (Direct)

803-476-8237 (Fax)

--

Trish Larkin

Office of Finance and Operations

School District Five of Lexington & Richland Counties

1020 Dutch Fork Road

Irmo, SC 29063

803-476-8132 (Direct)

803-476-8237 (Fax)

RE: TY16/FY17 Budget Dollars

email: "hayesj@rcgov.us JAMES HAYES"

Friday, November 4, 2016 at 5:53:23 PM Eastern Daylight Time

To: email: "drennhac@lexrich5.org \Deborah Rennhack\\"", email: "lrichard@lexrich5.org Len Richardson", email: "llondon@lexrich5.org Leann London"

Cc: email: "bgshealy@lexrich5.org Bruce Shealy", email: "tlarkin@lexrich5.org Trish Larkin"

Could you all forward me the amount budgeted for the current fiscal year from Richland County Tax dollars only?

Thanks

James E. Hayes, CGFO

Senior Accountant

Richland County Auditors Office

803-576-2604 W

803-576-2605 F

email: "llondon@lexrich5.org Leann London"

Monday, November 7, 2016 at 8:35:52 AM Eastern Standard Time

To: email: "hayesj@rcgov.us JAMES HAYES"

Cc: email: "drennhac@lexrich5.org Deborah Rennhack" , email: "lrichard@lexrich5.org Len Richardson" , email: "bgshealy@lexrich5.org Bruce Shealy" , email: "tlarkin@lexrich5.org Trish Larkin"

Good morning, Mr. Hayes.

We budgeted \$24,427,499.80 for the current fiscal year. Here is the breakdown by category:

Ad Valorem Taxes \$13,527,095.32

Vehicle Taxes \$5,905,056.72

Delinquent Taxes \$843,264.32

Penalties & Interest on Taxes \$117,319.81
Local Property Tax Relief (Tier 1) - \$3,969,064.02
Merchants Inventory Tax \$12,805.74
Manufacturers Depr. Reimbursement \$8,580.01
Motor Carrier Vehicle Tax \$44,313.86

Let me know if you need anything else.

email: "llondon@lexrich5.org Leann London"

Monday, November 7, 2016 at 8:58:49 AM Eastern Standard Time

To: email: "hayesj@rcgov.us JAMES HAYES"

Cc: email: "drennhac@lexrich5.org Deborah Rennhack" , email: "lrichard@lexrich5.org Len Richardson" , email: "bgshealy@lexrich5.org Bruce Shealy" , email: "tlarkin@lexrich5.org Trish Larkin"

Mr. Hayes,

I failed to mention that we did not budget any amounts for the Debt Service Fund. What I sent earlier was only general fund budget.

Leann D. London, CPA
Accountant
School District Five of Lexington and Richland Counties
1020 Dutch Fork Road
Irmo, SC 29063
[803-476-8265](tel:803-476-8265) (direct)
[803-476-8237](tel:803-476-8237) (fax)
llondon@lexrich5.org

On Fri, Nov 4, 2016 at 5:53 PM, JAMES HAYES <hayesj@rcgov.us> wrote:

Could you all forward me the amount budgeted for the current fiscal year from Richland County Tax dollars only?

Thanks

James E. Hayes, CGFO

Senior Accountant

Richland County Auditors Office

803-576-2604 W

803-576-2605 F

email: "lrichard@lexrich5.org Len Richardson"

Monday, November 7, 2016 at 9:55:07 AM Eastern Standard Time

To: email: "llondon@lexrich5.org Leann London"

Lexington county handles our debt servicefund for both counties.

On Monday, November 7, 2016, Leann London <llondon@lexrich5.org> wrote:

Mr. Hayes,

I failed to mention that we did not budget any amounts for the Debt Service Fund. What I sent earlier was only general fund budget.

Leann D. London, CPA
Accountant
School District Five of Lexington and Richland Counties
1020 Dutch Fork Road
Irmo, SC 29063
[803-476-8265](tel:803-476-8265) (direct)
[803-476-8237](tel:803-476-8237) (fax)
llondon@lexrich5.org

On Fri, Nov 4, 2016 at 5:53 PM, JAMES HAYES <hayesj@rcgov.us> wrote:

Could you all forward me the amount budgeted for the current fiscal year from Richland County Tax dollars only?

Thanks

James E. Hayes, CGFO

Senior Accountant

Richland County Auditors Office

803-576-2604 W

803-576-2605 F

8/18/2021

Google Vault - RE: TY16/FY17 Budget Dollars

--

Len Richardson

Sent from Gmail Mobile. Please pardon my typos.

Retirement

email: "BMARTIN@lex-co.com MARTIN, BILLY"

Friday, September 30, 2016 at 8:41:27 AM Eastern Daylight Time

To: email: "arhoden@lex3.k12.sc.us Angela Rhoden ", email: "cgillespie@lex2.org Cindi Gillespie", email: "cfrick@lexrich5.org Connie Frick", email: "dacobb@lexington1.net David A Cobb", email: "DWMitchell@lex3.k12.sc.us Debra Mitchell", email: "dbishop@lexington1.net Deena Bishop", email: "bjames@lex2.org Dr. Bill James ", email: "GLittle@lexington1.net Dr. Greg Little", email: "llavender@lexington4.net Dr. Linda G. Lavender ", email: "rgary@lex3.org Dr. Randall Gary", email: "shefner@lex5.k12.sc.us Dr. Stephen W. Hefner", email: "jbutler@lexington1.net John Butler", email: "krichardson@lex2.org Kelly Richardson", email: "LRichard@lexrich5.org Len Richardson", email: "MThom@lexington4.net Michael Thom", email: "BHildebrand@lexsc.com Becky Hildebrand (E-mail)", email: "rbrown@townofirmosc.com Bob Brown", email: "bpoole@lexsc.com Britt Poole", email: "ghuddle@cityofcayce-sc.gov Garry Huddle (E-mail)", email: "jlonso@columbiasc.net Janice L Alonso", email: "PelionTH@pbtcomm.net Janice Poole (E-mail)", email: "jstilwell@springdalesc.com Jeff Stilwell", email: "jmpalen@columbiasc.net Jeffery M Palen", email: "JCunningham@westcolumbiasc.gov Jennifer Cunningham", email: "jbtaylor@batesburg-leesville.org Joan B. Taylor (E-mail)", email: "Gilberttown@pbtcomm.net JoAnn Derrick", email: "JBoyes@springdalesc.com Joe Boyes", email: "jedwards@batesburg-leesville.org Judy Edwards", email: "jblack@westcolumbiasc.gov Justin Black", email: "kroberts@lexsc.com Kathy Roberts", email: "kstanley@townofirmosc.com Kim Stanley", email: "LWieder@lexsc.com Laraine P. Wieder (E-mail)", email: "laura@chapinsc.com Laura Culler", email: "elisepartin@gmail.com Mayor Elise Partin", email: "mayorskipwilson@chapinsc.com Mayor James R. Skip Wilson ", email: "rspires@pbtcomm.net Mayor Ray Spires", email: "rcrapps@batesburg-leesville.org Mayor Rita Crapps", email: "mayoreeder@yahoo.com Mayor Rosalyn Reeder", email: "mcorder@cityofcayce-sc.gov Mendy Corder ", email: "macaughman@columbiasc.net Missy Caughman (E-mail)", email: "rrhodes@cityofcayce-sc.gov Rebecca Vance", email: "rcaviness@townofirmosc.com Renee Caviness", email: "sduncan@batesburg-leesville.org Seth Duncan ", email: "sgreenwood@cityofcayce-sc.gov Shaun Greenwood", email: "SLee@lexsc.com Sonya Lee (E-mail)", email: "tluckadoo@batesburg-leesville.org Ted Luckadoo", email: "tgoodrich@townofirmosc.com Tina Goodrich", email: "swanseatown@pbtcomm.net Town of Swansea", email: "vracine@townofirmosc.com Vi Racine", email: "BRheney@riverbanks.org Breta Smith Rheney", email: "dveldman@lcrac.com David Veldman ", email: "Walkerd@midlandstech.edu Debbie Walker (E-mail)", email: "taylorde@midlandstech.edu Deborah E. Taylor", email: "DBEDENBAUGH@lex.lib.sc.us BEDENBAUGH, DENISE", email: "etaylor@icrc.net Elizabeth Taylor (E-mail)", email: "Macleani@midlandstech.edu Ian Maclean", email: "jwellman@icrc.net Jim Wellman (E-mail)", email: "17thcav@irmofire.org Mike Sonefeld (E-mail)", email: "rgibson@lcrac.com Randy Gibson (E-mail)", email: "ADUBOSE@lex-co.com DUBOSE, ADAM", email: "AMcInchok@lex-co.com McInchok, Angie", email: "BMARTIN@lex-co.com MARTIN, BILLY", email: "BPecori@lex-co.com Pecori, Brittney", email: "charmon@lex-co.com Harmon, Christopher", email: "cwhipple@lex-co.com Whipple, Chuck", email: "DBurnett@lex-co.com Burnett, Diana", email: "CFOLSOM@lex-co.com FOLSOM, CHRISTOPHER", email: "jchendrix@lex-co.com Hendrix, Jessica", email: "JEckstrom@lex-co.com Eckstrom, Jim", email: "jmergo@lex-co.com Mergo, Joe", email: "jbusbee@lex-co.com Busbee, Judy", email: "kwells@lex-co.com Wells, Kathy", email: "KMCMullen@lex-co.com McMullen, Kelly", email: "Isturkie@lex-co.com Sturkie, Lynn", email: "MARbaugh@lex-co.com Arbaugh, Melena", email: "mpruitt@lex-co.com PRUITT, MONA", email: "RPOSTON@lex-co.com POSTON, RANDOLPH", email: "rdolan@lex-co.com Dolan, Richard", email: "RCAughman@lex-co.com Caughman, Robert", email: "SVELDMAN@lex-co.com VELDMAN, STACY", email: "TCrocker@lex-co.com Crocker, Travis", email: "WGroscost@lex-co.com Groscost, Wendy", email: "hayesj@rcgov.us James Erick Sherod Hayes", email: "BrawlyP@rcgov.us Paul Brawly", email: "M.Forrest@saludacounty.sc.gov Forrest, Memmus"

Cc: email: "charmon@lex-co.com Harmon, Christopher", email: "TCrocker@lex-co.com Crocker, Travis"

Everyone

I am retiring effective today at 5:00PM from the Lexington County Auditor's Office. I have enjoyed working with each of you over the last ten years. It has been my pleasure to provide data to you each year on Assessments and other data that you needed.

Travis Crocker is the new Senior Deputy Auditor and will be in touch with you later. Please send him email of data you need as well as Chris Harmon, County Auditor.

Travis Crocker

Lexington County Senior Deputy Auditor

(803) 785-8196

TCrocker@lex-co.com

Thanks for everything

Billy

Billy R. Martin, CGFO

Lexington County Senior Deputy Auditor

(803) 785-8196

www.lex-co.sc.gov/auditor

Richland County

email: "dstrickland@mcgregorcpa.com Dawn Strickland"

Friday, October 27, 2017 at 7:47:30 AM Eastern Daylight Time

To: email: "bgshealy@lexrich5.org Bruce Shealy" , email: "cfrick@lexrich5.org Connie Frick"

I have received the tax revenue and receivable confirmation from Richland County. There was no information included regarding any tax abatements for disclosures under GASB 77 so will still need that info.

--

Dawn K. Strickland, CPA
McGregor and Company, LLP
(803) 536-1015 Phone
(803) 536-1020 FAX



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Paul Brawley

Richland County Auditor

2020 Hampton Street • P.O. Box 192 • Columbia, South Carolina • 29202
Phone (803) 576-2614 • Fax (803) 576-2606 • BRAWLEYP@RCGOV.US

**Lexington-Richland 5
Tax Year 2016
GASB 77 Abatements**

0 FILOT Agreements without SSRC for a Tax Abatement of	\$	0
0 FILOT Agreements with SSRC for a Total Tax Abatement of	\$	0
0 SSRC Agreements for a total Tax Abatement of	\$	0
MCIP Tax Abatements were	\$	0
Economic Development Tax Abatements were	\$	0
		<hr/>
TOTAL TAX ABATEMENTS	\$	0

**** This Tax Abatement report is for property taxes only and does not include any additional Non-Property Tax Abatements made by Richland County.**

FILOT = Fee-in-Lieu of Taxes

SSRC = Special Source Revenue Credits

MCIP = Multi County Industrial Park

Certified this 30th day of October Year 2017

A handwritten signature of Paul Brawley, consisting of stylized initials and a surname, written in black ink over a horizontal line.

Paul Brawley
Richland County Auditor

Richland County

email: "BROWNA@rcgov.us ALLEN BROWN"

Monday, October 30, 2017 at 12:32:59 PM Eastern Daylight Time

To: email: "dstrickland@mcgregorcpa.com dstrickland@mcgregorcpa.com" , email: "RUBLEJ@rcgov.us JEFFREY RUBLE" , email: "HammS@rcgov.us STACEY HAMM"

Cc: email: "bgshealy@lexrich5.org \"Bruce Shealy\"" , email: "BrawleyP@rcgov.us Paul Brawley" , email: "DOVEK@rcgov.us KENDRA DOVE"

Bruce,

Richland County has no property tax abatements in Lexington/ Richland 5 which are the only abatements the Auditor's Office can address. According to our records, Lexington/ Richland 5 does not have any Fee in Lieu of Tax Agreements.

And furthermore our system indicates Lexington/Richland 5 does not have any Special Source Revenue Credit abatements nor any Multi-County Industrial Park abatements.

Any other Richland County non-property tax abatements are to be addressed by the County's Economic Development Department. I am copying the Economic Development Director, Jeff Ruble and

the Finance Director, Stacey Hamm.

Thank you,

Allen Brown

Senior Accountant

Richland County Government

Phone: (803) 576-2604

Fax: (803) 576-2606

From: KENDRA DOVE

Sent: Friday, October 27, 2017 1:10 PM

To: ALLEN BROWN

Cc: 'Bruce Shealy'

Subject: FW: Richland County

Good Afternoon Allen –

Can you assist Bruce with this request from their Auditors? This would be for S/D 5.... They have not received the Abatement information. See below.

Thanks in advance!

Thanks,

Kendra L. Dove

Deputy Treasurer

Richland County Treasurer's Office

803-576-2285 Office

803-576-2269 Fax

dovek@rcgov.us

From: Bruce Shealy
[\[mailto:bgshealy@lexrich5.org\]](mailto:bgshealy@lexrich5.org)

Sent: Friday, October 27, 2017 9:30 AM

To: KENDRA DOVE

Subject: Fwd: Richland County

As requested.

From: Dawn Strickland <dstrickland@mcgregorcpa.com>

Date: Fri, Oct 27, 2017 at 7:47 AM

Subject: Richland County

To: Bruce Shealy <bgshealy@lexrich5.org>, Connie Frick <cfrick@lexrich5.org>

I have received the tax revenue and receivable confirmation from Richland County. There was no information included regarding any tax abatements for disclosures under GASB 77 so will still need that info.

--

Dawn K. Strickland, CPA

McGregor and Company, LLP

(803) 536-1015 Phone

(803) 536-1020 FAX



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8/20/2021

Google Vault - Richland County

any penalties that a taxing authority might impose on the taxpayer. This communication is not intended to be used for the promoting, marketing, or recommending to another party any transaction or matter addressed herein.

--

Connie C. Frick, CPA

Finance Department

District Five of Lexington & Richland Counties

(803) 476-8133

Attachments:

LexRich 5.pdf 46k

**SCHOOL DISTRICT NO. 5 OF LEXINGTON COUNTY
AND RICHLAND COUNTY, SOUTH CAROLINA**

ANNUAL REPORT

_____, 2019

CUSIP Prefix 528878

Submitted in compliance with the provisions of the continuing disclosure undertakings executed in connection with the School District's outstanding original principal amount \$10,000,000 General Obligation Bonds, Taxable Series 2010A (Qualified School Construction Bonds – Direct Pay); \$68,500,000 General Obligation Bonds, Taxable Series 2010B-2 (Build America Bonds – Direct Payment to Issuer); \$115,655,000 General Obligation Bonds, Series 2012B and \$62,025,000 General Obligation Current Refunding Bonds, Series 2015B.

INTRODUCTION

This Annual Report of School District No. 5 of Lexington County and Richland County, South Carolina (the “School District”) is submitted in compliance with the provisions of the continuing disclosure undertakings executed in connection with the School District’s outstanding original principal amount \$10,000,000 General Obligation Bonds, Taxable Series 2010A (Qualified School Construction Bonds – Direct Pay); \$68,500,000 General Obligation Bonds, Taxable Series 2010B-2 (Build America Bonds – Direct Payment to Issuer); \$115,655,000 General Obligation Bonds, Series 2012B and \$62,025,000 General Obligation Current Refunding Bonds, Series 2015B.

This Annual Report is intended to cover the Fiscal Year ended June 30, 2018. This Annual Report and future Annual Reports will be filed by the School District with Electronic Municipal Market Access (EMMA) created by the Municipal Securities Rulemaking Board. Notices of material events will be also be filed with EMMA.

This Annual Report, as of the date hereof, does not contain any untrue statement of a material fact or omit to state any material fact required to be stated herein or necessary to make the statements herein, in light of the circumstances under which they are made, not misleading. No persons at the School District have undertaken to independently verify information pertaining to nongovernmental data and activities or data compiled by sources other than the School District contained in this Annual Report, but such information has been obtained from sources which the School District believes to be reliable and that the School District has no reason to believe that they are untrue in any material respect.

Audited Financial Statements

The School District’s Comprehensive Annual Financial Report for the Fiscal Year ended June 30, 2018 is filed contemporaneously with this Annual Report.

Information Provided Under Continuing Disclosure Undertakings

1. Public school enrollment in the School District for the following School Years is set forth below:

<u>School Year</u>	<u>Kindergarten</u>	<u>Elementary Grades 1-8</u>	<u>High School Grades 9-12</u>	<u>Total</u>
2016-18 ⁽¹⁾				
2017-19 ⁽²⁾				

⁽¹⁾ Based on 135-day enrollment

⁽²⁾ Based on 45-day enrollment

Source: School District

2. Amount of state appropriations subject to withholding under Article X, Section 15 of the South Carolina Constitution for the following fiscal years is set forth below:

<u>Fiscal Year</u>	<u>State Appropriations</u>
2018	
2019 ⁽¹⁾	

⁽¹⁾ Projected

Source: School District

3. Amount of funding received by the School District under the Education Finance Act and Education Improvement Act during the following fiscal years is set forth below:

<u>Fiscal</u> <u>Year</u>	<u>Education</u> <u>Finance Act</u>	<u>Education</u> <u>Improvement Act</u>
2018		
2019 ⁽¹⁾		

⁽¹⁾ Projected

Source: School District

4. Outstanding General Obligation Indebtedness of the School District as of June 30, 2018:

Source: School District

5. Market Value/Assessment Summary of taxable property in the School District for the 2017 Tax Year:

Lexington County

<u>Classification of Property</u>	<u>Assessed Value</u>	<u>Estimated True Value</u>
Real Property (including Mobile Homes)		
Motor Vehicles		
Public Utilities and Railroads		
Manufacturing Property		
Marine Equipment/Boats/Planes		
Business Personal – Auditor		
Business Personal Property – State		
Fee-in-Lieu		
TOTALS		

Source: Lexington County Auditor

Richland County

<u>Classification of Property</u>	<u>Assessed Value</u>	<u>Estimated True Value</u>
Real Property (including Mobile Homes)		
Motor Vehicles		
Public Utilities and Railroads		
Manufacturing Property		
Marine Equipment/Boats/Planes		
Business Personal – Auditor		
Business Personal Property – State		
TOTALS		

Source: Richland County Auditor

6. The millage assessed for School District purposes in the following Tax Years:

<u>Tax Year</u>	<u>Operations</u>	<u>Debt Service</u>	<u>Total</u>
2017	256.90	54.80	311.70
2018			

Source: Lexington County Auditor; Richland County Auditor

7. Tax collections for the School District for the 2017 Tax Year:

Lexington County

<u>Taxes Levied</u>	<u>Current Taxes Collected</u>	<u>Percentage Collected</u>	<u>Delinquent Taxes Collected</u>	<u>Total Taxes Collected</u>	<u>Total Percentage Collected</u>
-------------------------	--	---------------------------------	---	--------------------------------------	---

Source: Lexington County Treasurer

Richland County

<u>Taxes Levied</u>	<u>Current Taxes Collected</u>	<u>Percentage Collected</u>	<u>Delinquent Taxes Collected</u>	<u>Total Taxes Collected</u>	<u>Total Percentage Collected</u>
-------------------------	--	---------------------------------	---	--------------------------------------	---

Source: Richland County Treasurer

8. Five largest taxpayers (including fee-in-lieu of taxes) for the School District for the 2017 Tax Year:

Lexington County

<u>Taxpayer</u>	<u>Assessed Valuation</u>	<u>School District Taxes</u>
South Carolina Electric & Gas		
Shaw Industries Group Inc.		
GGP Columbiana Trust		
AT&T Mobility		
DDRTC Columbiana Station I LLC		

Source: Lexington County Treasurer

Richland County

<u>Taxpayer</u>	<u>Assessed Valuation</u>	<u>School District Taxes</u>
-----------------	-------------------------------	----------------------------------

Source: Richland County Treasurer

ADDITIONAL INFORMATION

Further inquiries and requests for additional copies of this Annual Report should be addressed to Len Richardson, Chief Financial Officer, School District No. 5 of Lexington County and Richland County, South Carolina, 1020 Dutch Fork Road, Irmo, SC 29063, (803) 476-8132, lrichard@lexrich5.org.

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

Irmo, South Carolina



**COMPREHENSIVE ANNUAL
FINANCIAL REPORT**

Fiscal Year ended June 30, 2019

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES

Irmo, South Carolina

COMPREHENSIVE ANNUAL
FINANCIAL REPORT
Fiscal Year ended June 30, 2019



Prepared By
Finance Department
School District Five of Lexington and Richland Counties

Bruce Shealy
Director of Finance

A. Len Richardson
Chief Finance & Operations Officer

Christina S. Melton, Ed.D.
Superintendent

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**DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
FISCAL YEAR ENDED JUNE 30, 2019**

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DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
FISCAL YEAR ENDED JUNE 30, 2019

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**DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
FISCAL YEAR ENDED JUNE 30, 2019**

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INTRODUCTORY SECTION

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November 26, 2019

To the Board of Trustees and Citizens of
School District Five of Lexington and Richland Counties

State law requires that all school districts publish within six months of the close of each fiscal year a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards (GAAS) by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the Comprehensive Annual Financial Report (CAFR) of School District Five of Lexington and Richland Counties (the District) for the fiscal year ended June 30, 2019.

This report consists of management's representations concerning the finances of the District. Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, the management of School District Five of Lexington and Richland Counties has established a comprehensive internal control framework that is designed both to protect the District's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the District's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, School District Five of Lexington and Richland Counties' comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The comprehensive annual financial report is presented in four sections: introductory, financial, statistical, and single audit. The introductory section includes the transmittal letter, the list of principal officials, and the organizational chart. The financial section includes the basic financial statements, the combining and individual fund financial statements, and schedules, as well as required supplementary information. Also included in the financial section is the independent auditor's report on these financial statements. The statistical section reflects social and economic data, financial trends, and the fiscal capacity of the District. The final section is the single audit section.

School District Five of Lexington and Richland Counties' financial statements have been audited by Burkett, Burkett & Burkett, Certified Public Accountants, P.A. The goal of the independent audit was to

provide reasonable assurance that the financial statements of the District for the fiscal year ended June 30, 2019, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded based upon the audit, that there was a reasonable basis for rendering the unmodified opinion that School District Five of Lexington and Richland Counties' financial statements for the fiscal year ended June 30, 2019, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

The independent audit of the financial statements of School District Five of Lexington and Richland Counties was a part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. These reports are available in the single audit section of this comprehensive annual financial report.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. School District Five of Lexington and Richland Counties' MD&A can be found immediately following the report of the independent auditors.

Profile of School District Five of Lexington and Richland Counties

School District Five of Lexington and Richland Counties is widely recognized as one of the top academic school systems in South Carolina. The District was organized by action of the Lexington County Board of Education in 1951 and the Richland County Board of Education in 1952. The actions of the Boards of Education consolidated several smaller school districts in the Counties. In addition to School District Five of Lexington and Richland Counties, there are four other school districts in Lexington County and two other school districts in Richland County.

The District encompasses a land area of approximately 196 square miles, of which approximately one-half is situated in each of Lexington and Richland Counties. The District consists of the northern portion of Lexington County lying north of Lake Murray and the Saluda River, and the northwestern portion of Richland County lying south of the Broad River. The District is primarily a residential suburb located to the northwest of the City of Columbia, the State Capital. The towns of Irmo and Chapin are included in the District. The District has three attendance areas: Irmo, Dutch Fork, and Chapin.

The District has twelve elementary schools, two intermediate schools, three middle schools, four high schools, a career and technology center, and an alternative learning academy that serve students located in the District.

School District Five of Lexington and Richland Counties is governed by a seven-member Board of Trustees (the Board). All members of the Board are required to be residents of the District as well as the county they represent. Four trustees represent the portion of the District located within Lexington County and three represent the portion of the District located in Richland County. Each trustee is

elected to a four-year term by the registered voters in their respective county. The Board conducts yearly elections in November to elect a Chair, Vice-Chair, and Secretary.

The Board of Trustees is the District's official policy-making entity. The Board formulates policies to enhance educational opportunities in the District by interpreting the needs and goals of the community. The Board also seeks to develop and maintain communication among the various constituencies served by the schools. The Board of Trustees normally holds two regular monthly meetings, on the second and fourth Mondays of each month.

Guided by the policies of the Board, the District provides a broad spectrum of elementary and secondary programs to meet the needs of the District's diverse student population. These programs complement each other to provide a total program that is comprehensive, highly cost-effective, and that meets the mission statement of the District. The mission, stated as follows from the strategic plan, was developed by a committee of citizens and school district personnel; and was adopted by the Board of Trustees of School District Five of Lexington and Richland Counties.

The mission of School District Five of Lexington and Richland Counties, in partnership with the community, is to provide challenging curricular with high expectations for learning that develop productive citizens who can solve problems and contribute to a global society.

In fiscal year 2018-2019, the District provided comprehensive educational services for 16,899 students grade kindergarten through twelve. These District educational services range from child development (3 and 4 year olds) to a full program of instruction including continuing education for adults. Included in the programs are: academically gifted and talented classes for students in grades three through twelve; fourteen magnet programs at eleven sites; three-year old preschool classes for children with developmental delays; child development classes that provide interventions for four-year-old children to better prepare them for school; a full day five-year-old kindergarten program; early intervention services for students who need more instruction or re-teaching of basic skills in the areas of reading, English language arts, and mathematics; instructional opportunities in the visual and performing arts; instruction in world languages; special education programs for all students who meet the criteria for the recognized areas of disability; an alternative learning center for middle and high school students; at risk programs to reduce the potential for students dropping out of school; and a variety of elective courses in order for high school students to complete their Individual Graduation Plans. All high schools and The Center for Advanced Technical Studies offer career and technical courses. Also, for faculty and staff, School District Five of Lexington and Richland Counties offers extensive professional development related to effective teacher collaboration, use of classroom, state and benchmark assessment data, differentiation of instruction to meet students' individual needs, and the infusion of technology into the instructional programs in all schools.

Each year School District Five of Lexington and Richland Counties uses an extensive budgeting process to develop an annual budget for the District. This annual budget for the general fund serves as the foundation for the District's financial planning and control. The District's management then presents the proposed budget to the Board for study and review during the months of March, April, May, and June. The Board conducts three public readings of the proposed budget and holds at least one public hearing advertised for public input on the proposed budget before adopting the budget no later than June 30, the close of the fiscal year.

Factors Affecting Financial Conditions

Information presented in the financial statements is best understood when considered from a broader perspective of the specific environment within which School District Five of Lexington and Richland Counties operates.

Economic conditions and outlook. School District Five of Lexington and Richland Counties enjoys a relatively favorable economic environment. Local indicators continue to give a positive outlook for stability. The District is located within the Columbia Metropolitan Statistical Area (MSA), which includes Richland County and Lexington County. The 2017 estimated populations of Richland County and Lexington County were 411,592 and 290,642, respectively. In 2017, the total population in School District Five of Lexington and Richland Counties was estimated at 99,248. The District is a suburban school district located near the City of Columbia, the State Capital and largest city in the state.

Residential subdivisions and commercial/business areas of the District are stable with continued evidence of growth. Many of the residential subdivisions are located on or around the shores of Lake Murray that continue to attract upscale residential housing and commercial development. The Harbison area of the District continues to be one of the fastest growing business areas as is evidenced by the location of additional businesses in and around the Columbiana Mall area. Growth continues away from the mall area along Dutch Fork Road.

A number of major corporate enterprises, which contribute to a stable economy, are located in or near the District in Lexington and Richland Counties. Included among the larger corporate enterprises in Lexington County are Michelin North America, Inc., United Parcel Service, Amazon.com, Inc., House of Raeford Farms, General Information Systems, CMC Steel, Prysmian Power Cables & Systems USA, Flextronics International, Harsco Track Technologies, Nephron Pharmaceuticals and DHL Global Forwarding North America. Included among the larger corporate enterprises in Richland County are BlueCross BlueShield of SC, Prisma Health, Trane, International Paper, Verizon Wireless, Westinghouse Electric Co. LLC, PurePower Technologies, Schneider Electric, and FN Manufacturing.

Based on information from the South Carolina Department of Commerce, the total announced capital investments for new and expanded industry that they were instrumental in bringing to Lexington and Richland Counties from 2009 through 2013, totaled approximately \$1.04 billion for Lexington County and approximately \$1.25 billion for Richland County. Based on these recent projections and the additional job opportunities these investments create, long-term economic growth is expected to continue for the foreseeable future in Lexington and Richland Counties and the District.

The median family income for 2017, the last year available, was \$60,329 for Lexington County and \$52,187 for Richland County. Per capita personal income for 2017, the last year available, was \$44,497 for Lexington County and \$43,863 for Richland County. The state per capita income for this same period was \$42,081, and in the United States was \$54,420. The unemployment rate for Lexington County as of June 2019 was 3.0 percent and for Richland County was 3.6 percent. The state and national unemployment rates for the same period were 3.6 percent and 3.7 percent, respectively.

Long-term financial planning. Over the last ten years, student enrollment in the District has remained stable, but has been growing since 2013 as the economy and housing markets recover. In order to accommodate future growth in the northwest portion of the District and to eliminate the use of portable classrooms at two elementary schools, the District has broken ground on a new elementary school that

is scheduled to open in August of 2021. In order to accomplish this, on May 20, 2019 the Board of Trustees of the District approved a \$30 million bond issuance to be repaid in three years. These bonds are being financed with the addition of 20.6 mills of taxes added to the District's debt service levy, effective on property tax bills issued for calendar year 2019. The millage increase is within the limit of district bonded indebtedness as established in Article X of the South Carolina Constitution. The current debt service levy for the District is 75.4 mills. Richland and Lexington Counties continue to levy an additional one-cent tax which gives taxpayers a credit on their property tax bills.

During the 1977 session of the S. C. General Assembly, the State Legislature adopted an amendment, Section 59-71-155, Code of Laws of South Carolina 1976, as amended, which provides for the establishment of a mechanism for the timely advance of funds from the State's General Fund to pay directly to school district paying agents amounts needed for debt service on general obligation bonds.

Moody's and Standard & Poor's have issued public statements indicating the statutory amendment as significantly strengthening to the legal structure of the State's credit enhancement for school districts in the State. This credit enhancement has been identified as a factor in the recent reports from the Rating Agencies that school districts in this State may qualify for enhanced rating of Aa1 and AA, respectively by these rating agencies.

The financial statements of this report show that capital projects are one of the main areas of focus in the District's financial planning. In addition to the new elementary school, the District opened a new wing at Chapin Middle School in August 2018.

Relevant financial policies. Board Policy requires that the District maintain an undesignated reserve fund consistent with the medial average of school districts that maintain "AA" ratings. This amount generally ranges from 15% to 18% of the general fund budgeted expenditures. The District's total reserve fund exceeds that amount and meets the unreserved fund requirement without funds that have been designated for other purposes.

Major Initiatives. In April 2015, the District completed a comprehensive accreditation review by AdvancED, now known as Cognia, a world-wide external accreditation system. As a part of that review process, the District completed an in-depth study and review of all major operations within the District. The process included an internal and external review of the five AdvanceED (Cognia) standards, the District's Strategic Plan, and the goals of the District included in the Standards Assessment Report. Following a visit and report by the External Review Team, the District's accreditation was affirmed and approved on April 22, 2015. The plan included major goals in the areas of student achievement, teacher/administrator quality, school climate, and District priorities. Continued instructional initiatives for the District include the Response to Intervention (RtI) 4K - 5th grade and Middle Level Intervention (MLI) 6th - 8th grade Programs; Positive Behavioral Interventions and Support (PBIS); iFive Technology Integration; Data Teams; and Classroom Mosaic. The District will continue to focus upon these goals and initiatives, reviewing the strategic plan each year. Necessary funding to carry out these goals and initiatives and for the accreditation process has been included in the District's budget. Details for each of the major goals referenced above are included in the District's Strategic Plan.

Awards and Acknowledgements

- School District Five of Lexington and Richland Counties was named the number one school district in South Carolina by Niche.com in its 2020 Best Schools in America ranking. The website ranks over

10,000 public school districts based on statistics and millions of opinions from students and parents. Along with its top overall ranking, the District was also ranked as the number one school district in South Carolina with the best teachers.

- *U.S. News & World Report* has again ranked the District among the top in South Carolina for preparing students for college. The District had the second highest college readiness rating in the state and three of its high schools were ranked among the top in the state and nation.
- The District's ACT and SAT scores rank among the highest in the state according to data recently released by the South Carolina Department of Education. Test results for the latest ACT assessment showed the class of 2019 had the second highest composite score of any traditional school district in South Carolina. The District's average composite score was 1075, which is higher than the state average of 1021 and the national average of 1039 for all students.
- Twelve students from School District Five of Lexington and Richland Counties have been announced as semifinalists in the 2019-2020 National Merit Scholarship program. These academically talented high school students from the District are represented in the nationwide pool of semifinalists which represents less than one percent of U.S. high school seniors.
- A District high school has been recognized for having one of the best STEM (science, technology, engineering and math) programs in the country. Dutch Fork High School was named #25 in the list of the top 5,000 STEM high schools for 2020. Dutch Fork High School was one of only three schools in South Carolina to be listed in the top 500 and featured in a special edition of *Newsweek*.
- District transportation supervisor, Rhonda Watson, has received the Continuing Education award by the National Association for Pupil Transportation (NAPT). The award, sponsored by Thomas Built Buses, was created to help further the education of a NAPT member in the field of public school transportation.
- School District Five of Lexington and Richland Counties schools were recognized by the U.S. Department of Agriculture (USDA) for promoting good nutrition and physical activity. Each school in the district is enrolled in the HealthierUS School Challenge: Smarter Lunchrooms (HUSC:SL), a voluntary, nationwide program established by the USDA to acknowledge schools for serving nutritional meals, teaching kids nutrition, and encouraging more physical activity.
- Several of the District's athletic teams, bands and performing arts groups earned top awards in state championships in 2019.
- The District serves more than 1,200 special needs students annually. The Department of Special Services provides leadership in the planning and improvement of services for students with disabilities in the District. Award-winning initiatives for these students include Project SEARCH and BOOM (Building Occupational Opportunities in the Midlands). Project SEARCH is a business-led school-to-work transition model with demonstrated success in developing internships for students with intellectual and developmental disabilities who are in their last year of high school. The program helps lead the interns into integrated and competitive employment with prevailing wages. BOOM, (Building Occupational Opportunities in the Midlands), features students with disabilities from School District Five, Richland One and Richland Two in a semester-long course where they learn construction at Midlands Technical College's airport campus.

- The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to School District Five of Lexington and Richland Counties for its Comprehensive Annual Financial Report (CAFR) for fiscal year ended June 30, 2018. This is the sixteenth consecutive year that the District has received this prestigious award.
- The District was also awarded The Association of School Business Officials (ASBO) International Certificate of Excellence in Financial Reporting. This is the sixteenth consecutive year that the District has received this prestigious award.

A Certificate of Achievement and a Certificate of Excellence are valid for a period of one year only. We believe our current report continues to meet the Certificate of Achievement and Certificate of Excellence program requirements. We plan to submit it to GFOA and ASBO for consideration.

The preparation of this report on a timely basis could not have been accomplished without the efficient and dedicated services of the entire staff of the Office of Finance and Operations. All members of the department as well as members of other various departments have our sincere appreciation for their contributions made in the preparation of this report.

In closing, without the leadership and support of the Board of Trustees, preparation of this report would not have been possible.

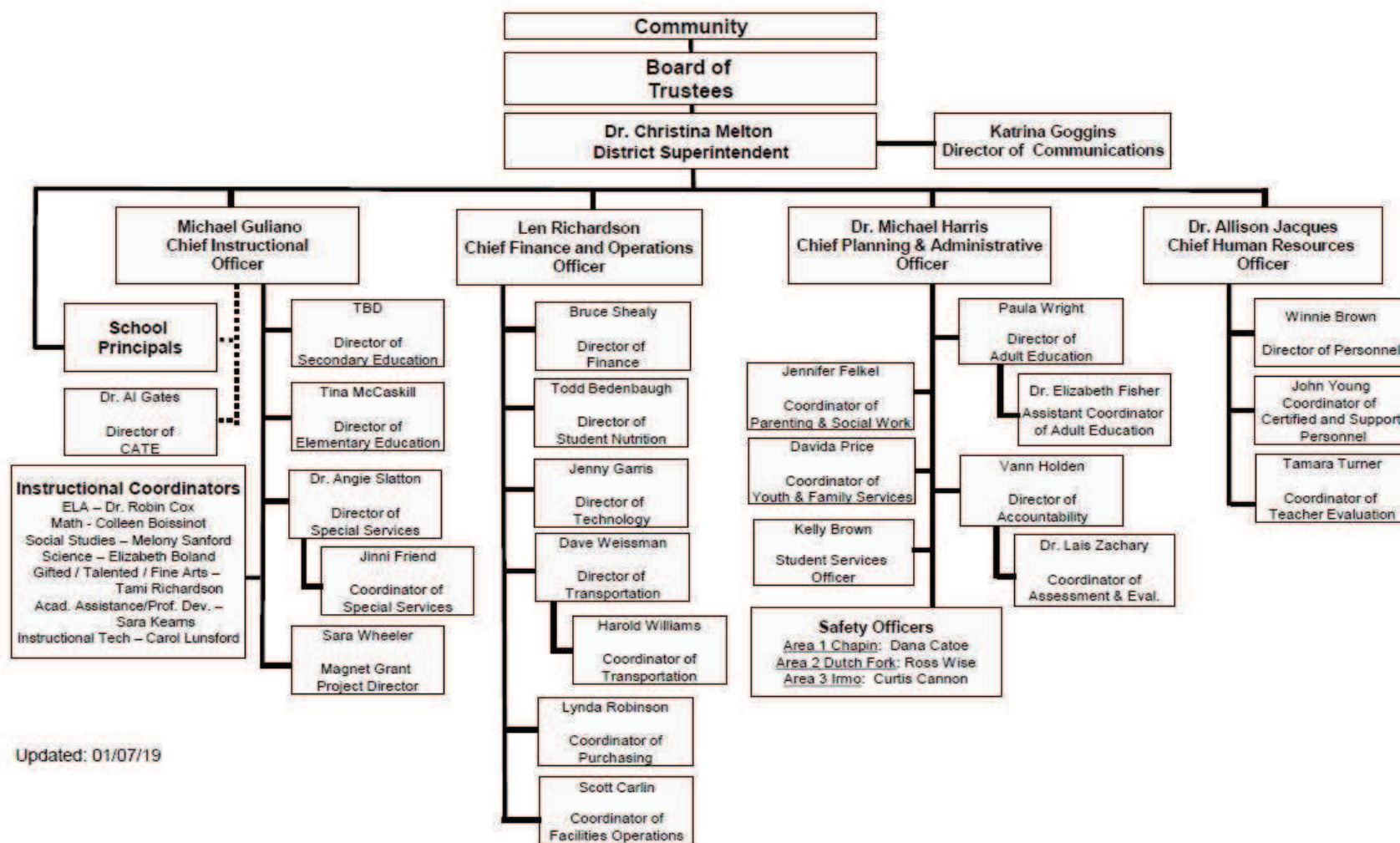
Respectfully submitted,



A. Len Richardson,
Chief Finance & Operations Officer



Christina S. Melton, Ed.D.
Superintendent



Updated: 01/07/19

SCHOOL DISTRICT FIVE OF LEXINGTON & RICHLAND COUNTIES
PRINCIPAL OFFICIALS

Year Ended June 30, 2019

MEMBERS OF THE BOARD OF TRUSTEES

Mr. Robert Gantt	Chairman
Ms. Beth Hutchison	Vice Chairman
Mr. Michael Cates	Secretary
Ms. Nikki Gardner	Board Member
Mrs. Jan Hammond	Board Member
Mr. Ken Loveless	Board Member
Mr. Ed White	Board Member

EXECUTIVE STAFF

Dr. Christina Melton	Superintendent
Mrs. Katrina Goggins	Director of Communications
Dr. Michael Harris	Chief Planning and Administrative Officer
Dr. Allison Jacques	Chief Human Resources Officer
Mr. Michael Guliano	Chief Instruction Officer
Mr. A. Len Richardson	Chief Finance and Operations Officer



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**School District Five of Lexington
and Richland Counties, South Carolina**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2018

Christopher P. Morill

Executive Director/CEO



ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

The Certificate of Excellence in Financial Reporting
is presented to

School District Five of Lexington and Richland Counties

for its Comprehensive Annual Financial Report (CAFR)
for the Fiscal Year Ended June 30, 2018.

The CAFR meets the criteria established for
ASBO International's Certificate of Excellence.



A handwritten signature in black ink, reading 'Tom Wohlleber'.

Tom Wohlleber, CSR
President

A handwritten signature in black ink, reading 'David J. Lewis'.

David J. Lewis
Executive Director

FINANCIAL SECTION

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INDEPENDENT AUDITOR'S REPORT

Honorable Chairman and Members of the Board of Trustees
School District Five of Lexington and Richland Counties
Irmo, South Carolina

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, and each major fund of School District Five of Lexington and Richland Counties ("the School District"), as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, and each major fund of School District Five of Lexington and Richland Counties, as of June 30, 2019, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Change in Accounting Principle

As discussed in Note 17 to the financial statements, the District has elected to change its policy for accounting and reporting its food service operations from an enterprise fund to a special revenue fund. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the budgetary comparison schedule, the pension schedules and the OPEB schedules, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the School District's basic financial statements. The introductory section, supplementary information, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The supplementary information and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 26, 2019, on our consideration of the School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School District's internal control over financial reporting and compliance.



Burkett Burkett & Burkett
Certified Public Accountants, P.A.
West Columbia, South Carolina
November 26, 2019

School District Five of Lexington and Richland Counties
Management's Discussion and Analysis (Unaudited)
Year Ended June 30, 2019

As management of School District Five of Lexington and Richland Counties' (District), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended, June 30, 2019. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages 3-9 of this report.

FINANCIAL HIGHLIGHTS

Major financial highlights for 2019 include:

- The District's total net position increased \$5,381,070 for the 2018-2019 fiscal year. Net position of governmental activities increased by \$1,380,210 and net position of business-type activities increased by \$4,000,860. Total revenues were \$251,386,666 while total expenses were \$246,005,596.
- Total revenues increased \$9,325,327 (3.9%) from \$242,061,339 in fiscal year 2018 to \$251,386,666 in fiscal year 2019. Total expenses increased \$5,089,927 (2.1%), from \$240,915,669 in fiscal year 2018 to \$246,005,596 in fiscal year 2019.
- Governmental funds reported a total increase of \$5,271,321 in the fund balance, which included a \$3,877,717 increase to the general fund, a \$253,716 increase to the food service fund, a \$769,669 increase to the debt service fund, and a \$370,219 increase to the capital projects fund.
- The General Fund total fund balance is \$40,533,048 as of June 30, 2019, an increase of 5.7% from June 30, 2018.
- Total revenue for the District's principal operating fund, the general fund, was \$184,924,701, with an additional \$6,051,986, consisting of transfers from the special revenue and capital projects funds for indirect costs, teacher salary supplement increases, and closing of capital funds. Total expenditures in the general fund were \$187,160,363 including \$110,555,400 for instruction, \$74,384,615 for support, \$21,294 for community service, \$28,266 for intergovernmental expenditures, and \$2,170,788 in capital outlay.

Overview of the Financial Statements

The discussion and analysis provided here are intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) the notes to financial statements. This report also includes supplementary information intended to furnish additional detail to support the basic financial statements themselves.

Government-wide Financial Statements. The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents financial information on all of the District's assets, liabilities, and deferred inflows/outflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

School District Five of Lexington and Richland Counties
Management's Discussion and Analysis (Unaudited)
Year Ended June 30, 2019

The government-wide financial statements distinguish functions of the District that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the District include instruction, support services, and community services. The business-type activities of the District include after school operations.

The government-wide financial statements can be found on pages 30-31 of this report.

Fund Financial Statements. The remaining financial statements focus on individual parts of the District, reporting its operations in more detail than the government-wide financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in assessing a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. The District maintains five individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Special Revenue Fund-Special Projects, Special Revenue Fund – Education Improvement Act (EIA), Debt Service Fund and the Capital Projects Fund, all of which are considered to be major funds.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 32-36 of this report.

Proprietary Funds. The District maintains one type of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The District uses enterprise funds to account for its food service and after school operations. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail.

The basic proprietary fund financial statements can be found on pages 37-39 of this report.

Fiduciary Funds. Fiduciary funds are used to account for resources held for the benefit of parties outside of the government. Fiduciary funds are not reported in the government-wide financial statements because the resources of those funds are not available to support the District's own programs. The District is the trustee, or fiduciary, for the pupil activity funds of the schools and accounts for this activity in an agency fund.

The fiduciary fund financial statement can be found on page 40 of this report.

Notes to the Financial Statements. The notes provide additional information that is necessary to acquire a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 41-74 of this report.

School District Five of Lexington and Richland Counties
Management's Discussion and Analysis (Unaudited)
Year Ended June 30, 2019

Other Information. The combining statements and individual fund financial schedules are included in the supplementary section. The pension schedules required per the adoption of GASB 68/71 are provided in the required supplementary information section.

Government-wide Overall Financial Analysis

As noted earlier, net position over time, may serve as a useful indicator of a government's financial position. In the case of the District, liabilities and deferred inflows of resources exceeded assets and deferred outflows of resources by \$195,580,002, at the close of the most recent fiscal year.

The following table provides a summary of the District's net position for 2019 compared to 2018.

Net Position						
	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
Current and Other Assets	\$ 108,547,672	\$ 95,038,771	\$ 472,003	\$ 3,683,306	\$ 109,019,675	\$ 98,722,077
Net Capital Assets	<u>363,469,147</u>	<u>368,021,688</u>	<u>-</u>	<u>2,271,933</u>	<u>363,469,147</u>	<u>370,293,621</u>
Total Assets	<u>472,016,819</u>	<u>463,060,459</u>	<u>472,003</u>	<u>5,955,239</u>	<u>472,488,822</u>	<u>469,015,698</u>
Deferred Outflows of Resources	<u>43,303,843</u>	<u>45,495,528</u>	<u>279,734</u>	<u>1,319,251</u>	<u>43,583,577</u>	<u>46,814,779</u>
Current and Other Liabilities	<u>42,059,763</u>	<u>37,028,522</u>	<u>4,759</u>	<u>163,546</u>	<u>42,064,522</u>	<u>37,192,068</u>
Long-term Liabilities	<u>643,282,447</u>	<u>640,112,588</u>	<u>2,898,456</u>	<u>12,667,779</u>	<u>646,180,903</u>	<u>652,780,367</u>
Total Liabilities	<u>685,342,210</u>	<u>677,141,110</u>	<u>2,903,215</u>	<u>12,831,325</u>	<u>688,245,425</u>	<u>689,972,435</u>
Deferred Inflows of Resources	<u>23,247,034</u>	<u>26,063,669</u>	<u>159,942</u>	<u>755,445</u>	<u>23,406,976</u>	<u>26,819,114</u>
Net Position						
Net Investment in Capital Assets	<u>183,790,644</u>	<u>163,073,794</u>	<u>-</u>	<u>2,271,933</u>	<u>183,790,644</u>	<u>165,345,727</u>
Restricted	<u>10,730,020</u>	<u>19,729,707</u>	<u>-</u>	<u>-</u>	<u>10,730,020</u>	<u>19,729,707</u>
Unrestricted	<u>(387,789,246)</u>	<u>(377,452,293)</u>	<u>(2,311,420)</u>	<u>(8,584,213)</u>	<u>(390,100,666)</u>	<u>(386,036,506)</u>
Total Net Position	<u>\$ (193,268,582)</u>	<u>\$(194,648,792)</u>	<u>\$ (2,311,420)</u>	<u>\$ (6,312,280)</u>	<u>\$(195,580,002)</u>	<u>\$ (200,961,072)</u>

The District's financial position is the product of several financial transactions including the net results of activities, the acquisition and payment of debt, the acquisition and disposal of capital assets, and the depreciation of capital assets. By far the largest portion of the District's net position reflects investment in capital assets (e.g., land and improvements, buildings and improvements, vehicles, furniture and equipment, and construction in progress); less any related outstanding debt used to acquire those assets. The District uses these capital assets to provide services to its students; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The District's overall net position increased by \$5,381,070 during 2018-2019. Significant current year transactions, such as the addition of \$22,165,855 in capital assets through construction of school improvements, and purchases of furniture, equipment and vehicles less the additional accumulated depreciation of \$18,291,566 have had an impact on the Statement of Net Position.

School District Five of Lexington and Richland Counties
Management's Discussion and Analysis (Unaudited)
Year Ended June 30, 2019

Government-wide Overall Financial Analysis (Continued)

The following table shows the changes in the District's net position for 2019 compared to 2018:

	Changes in Net Position					
	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
Revenue						
Program Revenue:						
Charges for Services	\$ 3,407,430	\$ 4,197	\$ 1,134,491	\$ 4,894,353	\$ 4,541,921	\$ 4,898,550
Operating Grants	101,783,326	90,902,260	-	5,509,028	101,783,326	96,411,288
General Revenue:						
Ad Valorem Taxes and Fees	97,259,889	94,802,521	-	-	97,259,889	94,802,521
Unrestricted Grants	45,326,074	44,676,344	-	-	45,326,074	44,676,344
Investment Earnings & Disposals	1,552,620	790,998	-	47,960	1,552,620	838,958
Other General Revenue	914,692	433,678	8,144	-	922,836	433,678
Total Revenue	250,244,031	231,609,998	1,142,635	10,451,341	251,386,666	242,061,339
Instruction Services	127,229,632	135,172,741	-	-	127,229,632	135,172,741
Support Services	110,128,101	89,069,070	-	-	110,128,101	89,069,070
Community Services	48,594	101,009	-	-	48,594	101,009
Interest on Long-Term Debt	7,121,552	6,165,827	-	-	7,121,552	6,165,827
After School	-	-	1,477,717	10,407,022	1,477,717	10,407,022
Total Expenses	244,527,879	230,508,647	1,477,717	10,407,022	246,005,596	240,915,669
Increase (Decrease) in Net Position Before Transfers	5,716,152	1,101,351	(335,082)	44,319	5,381,070	1,145,670
Transfers	-	(239,431)	-	239,431	-	-
Increase (Decrease) in Net Position	5,716,152	861,920	(335,082)	283,750	5,381,070	1,145,670
Net Position , Beginning of Year, as Previously Reported	(198,984,734)	(195,510,712)	(1,976,338)	(6,596,030)	(200,961,072)	(202,106,742)
Restatements:						
Cumulative Change in Accounting Principle	-	(4,335,942)	-	4,335,942	-	-
Net Position, Beginning of Year, As Restated	(198,984,734)	(199,846,654)	(1,976,338)	(2,260,088)	(200,961,072)	(202,106,742)
Net Position, End of Year	\$ (193,268,582)	\$ (198,984,734)	\$ (2,311,420)	\$ (1,976,338)	\$ (195,580,002)	\$ (200,961,072)

School District Five of Lexington and Richland Counties
Management's Discussion and Analysis (Unaudited)
Year Ended June 30, 2019

Government-wide Overall Financial Analysis (Continued)

Governmental Activities. The following table presents the cost of the District's four major functional activities: instruction service, support service, community service, and interest on long-term debt. The table also shows each function's net cost (total cost less charges for services generated by the activities and intergovernmental aid provided for specific programs). The net cost shows the financial burden that was placed on the State and the District's taxpayers by each of these functions. In other words, it shows the amount supported by tax revenue and unrestricted funds.

Governmental Activities

	Total Cost of Services		Net Cost of Services	
	2019	2018	2019	2018
Instruction Services	\$ 127,229,632	\$ 135,172,741	\$ (32,249,216)	\$ (84,268,229)
Support Services	110,128,101	89,069,070	(99,917,761)	(49,104,998)
Community Services	48,594	101,009	(48,594)	(63,136)
Interest (Long-Term Debt)	7,121,552	6,165,827	(7,121,552)	(6,165,827)
Totals	<u>\$ 244,527,879</u>	<u>\$ 230,508,647</u>	<u>\$ (139,337,123)</u>	<u>\$ (139,602,190)</u>

Business-Type Activities. Business-type activities include the District's after school programs. These programs had revenues of \$1,142,635, expenses of \$1,331,870 and transfers of \$145,847. This resulted in net decrease of \$335,082.

Financial Analysis of Governmental Funds

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At June 30, 2019, the District's governmental funds reported combined fund balances of \$63,486,921, an increase of \$8,014,530 in comparison with the prior year. Approximately 62.3% of this amount (\$39,521,963) constitutes unassigned fund balance, which is available for spending at the government's discretion. The remainder of the fund balance is either non-spendable or restricted to indicate that it is 1) not in spendable form (\$1,011,085) or 2) restricted for particular purposes (\$22,953,873).

The general fund is the principal operating fund of the District. The increase in fund balance in the general fund for the fiscal year was \$3,877,717. After reservations for inventories, prepaid expenditures, and funds assigned for special purposes, the unassigned fund balance was \$39,521,963. The Board of Trustees has a policy to provide for sound fiscal management and stability. The policy requires that the District maintain an undesignated operating reserve fund of approximately 15 to 18 percent of the general fund budgeted expenditures.

School District Five of Lexington and Richland Counties
Management's Discussion and Analysis (Unaudited)
Year Ended June 30, 2019

Financial Analysis of Governmental Funds (Continued)

The special revenue fund – special projects fund and special revenue fund – EIA fund are used to account for revenues derived from the state of South Carolina and the federal government. The District's special revenue funds do not typically have fund balances as revenues should be expended, deferred, or returned to the grantor.

Effective July 1, 2018, the District converted its food service activities from an enterprise fund to a special revenue fund. The change in accounting principles resulted in an adjustment to beginning fund balance of \$7,079,151 for special revenue funds. The food service fund had a total fund balance of \$2,996,925, all of which is restricted.

The debt service fund had a total fund balance of \$6,772,925, all of which is restricted for the payment of debt service. This is an increase of \$769,669 from the prior year. The District maintains sufficient fund balance in the debt service fund to pay the ensuing six-month principal and interest payments on general obligation debt.

The capital projects fund showed a fund balance increase of \$370,219. The ending balance is \$13,184,023. The change was attributable to the sale of 8% bonds during the year and delays in completion of projects.

Proprietary Funds. The District's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. The proprietary funds (after school programs) showed a decrease in net position of \$335,082.

General Fund Budgetary Highlights

The District's budget is prepared according to South Carolina law. The District amended the general fund budget for decreases in total budgeted revenues. Minor categorical budget amendments were made during the year to insure expenditures were recorded in the proper account codes as defined by the South Carolina Department of Education. Budgeted general fund revenue and expenditures for the 2018 - 2019 fiscal year increased by 2.70% and 3.62% respectively over the prior year. Revenue has a positive variance of \$3,012,892. Actual expenditures resulted in a positive variance of \$1,293,313.

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School District Five of Lexington and Richland Counties
Management's Discussion and Analysis (Unaudited)
Year Ended June 30, 2019

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At June 30, 2019, the District had \$363,469,147 invested in a broad range of capital assets, including land, buildings, site improvements, furniture, equipment, vehicles, and library books. This represents a net decrease of \$6,824,474 (-1.9%) for the 2018 - 2019 fiscal year. For more detailed information on capital asset activity see Note 4 - Capital Assets.

Capital Assets

	Governmental Activities		Business-Type Activities		Total School District	
	2019	2018	2019	2018	2019	2018
Land	\$ 8,844,166	\$ 8,542,011	\$ -	\$ -	\$ 8,844,166	\$ 8,542,011
Buildings	467,902,863	457,791,772	-	-	467,902,863	457,791,772
Site Improvements	35,584,151	34,650,156	-	-	35,584,151	34,650,156
Furniture and Equipment	25,870,181	20,125,763	-	4,785,017	25,870,181	24,910,780
Construction in Progress	6,069,881	8,123,421	-	-	6,069,881	8,123,421
Total Before Accumulated	544,271,242	529,233,123	-	4,785,017	544,271,242	534,018,140
Less: Accumulated Depreciation	180,802,095	161,211,435	-	2,513,084	180,802,095	163,724,519
Net Capital Assets	\$ 363,469,147	\$ 368,021,688	\$ -	\$ 2,271,933	363,469,147	\$370,293,621

Debt Administration

As of June 30, 2019, the District had total outstanding long-term debt of \$183,413,639. The general obligation debt is backed by the full faith and credit of the District as well as the State of South Carolina. The District's total long-term debt as of June 30, 2019 and 2018 is as follows:

Long-Term Debt at June 30

	Governmental Activities	
	2019	2018
November 19, 2013 Issue	\$ 28,181,000	\$ 30,521,000
November 9, 2015 Issue	55,185,000	57,950,000
June 9, 2010 Issue	10,000,000	10,000,000
August 21, 2012 Issue	89,085,000	94,760,000
Lease Acquisition - April 3, 2017 Issue	962,639	1,425,901
Totals	\$ 183,413,639	\$ 194,656,901

School District Five of Lexington and Richland Counties
Management's Discussion and Analysis (Unaudited)
Year Ended June 30, 2019

CAPITAL ASSETS AND DEBT ADMINISTRATION (Continued)

Moody's Investors Service has assigned an Aa1 enhanced rating with a stable outlook and an Aa2 underlying rating to the District's General Obligation Bonds. Standard & Poor's rates the District's bonds AA/Stable long-term and AA/Stable School Issuer. The Aa1 enhanced rating and AA/Stable rating are based on the additional security provided by the South Carolina School District Credit Enhancement Program (SCSDCEP). The program assures timely debt service payment through county and state government coordination. The SCSDCEP is a state-backed enhancement program that shadows the state's rating and consequently carries the stable outlook that is assigned to the state's AAA general obligation rating. School districts in South Carolina may issue up to 8% of their assessed value without voter approval. On June 30, 2019, the District's debt capacity was approximately \$42,064,730. The District issued Series 2019A \$10,005,000 SCAGO general obligation bonds leaving the legal debt limit margin of \$32,059,730 at year end.

Other obligations include accrued obligations such as annual leave accumulated. More detailed information on these obligations is available in Note 7 - Long-Term Debt of the financial statements (page 68).

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The District's elected and appointed officials considered many factors when setting the District's budget and tax rates for 2019 - 2020. The most important factor affecting the budget for the near future is the General Assembly struggles with allocating the State's limited resources and fully funding the education funding formula as established in law.

When setting the 2019 - 2020 fiscal year budget, the District focused on mental health services, security, maintaining quality instructional programs in the classrooms and pupil teacher ratios in all schools at the ratio set in Board Policy. The District's general fund budget for fiscal year 2019 - 2020 was approved by the Board of Trustees on May 20, 2019. The budget was approved for \$195,794,553 which is an increase of \$7,072,983 or 3.75% from the prior year's budget.

REQUESTS FOR INFORMATION

This financial report is designed to provide our citizens, taxpayers, and investors and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Office of Finance, School District Five of Lexington and Richland Counties, 1020 Dutch Fork Road, Irmo, SC, 29063. In addition, this financial report may be found on the District's website at www.lexrich5.org.

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BASIC FINANCIAL STATEMENTS

The basic financial statements provide a summary overview of the financial position of all funds and account groups and the operating results of all funds. They also serve as an introduction to the more detailed statements and schedules that follow.

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SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
STATEMENT OF NET POSITION (DEFICIT)
JUNE 30, 2019

	Governmental Activities	Business-type Activities	Totals
Assets			
Cash & Cash Equivalents	\$ 63,204,786	\$ -	\$ 63,204,786
Property Tax Receivable, Net	5,805,413	-	5,805,413
Accrued Interest	38,853	-	38,853
Internal Balances	(472,003)	472,003	-
Due From County Government	32,221,933	-	32,221,933
Prepaid Expenses	1,005,685	-	1,005,685
Inventories - Supply & Materials	128,684	-	128,684
Other Receivables	6,614,321	-	6,614,321
Noncurrent Assets:			
Capital Assets (Net of Accumulated Depreciation):			
Land	8,844,166	-	8,844,166
Buildings	313,176,771	-	313,176,771
Site Improvements	23,339,109	-	23,339,109
Machinery, Equipment and Vehicles	12,039,220	-	12,039,220
Construction in Progress	6,069,881	-	6,069,881
Total Assets	472,016,819	472,003	472,488,822
Deferred Outflows of Resources			
Net Pension Deferred Outflows	31,452,527	214,165	31,666,692
Net OPEB Deferred Outflows	11,237,640	65,569	11,303,209
Unamortized Loss on Refunding - Debt Defeasance	613,676	-	613,676
Total Deferred Outflows of Resources	43,303,843	279,734	43,583,577
Liabilities			
Accounts Payable and Other Liabilities	4,695,720	4,759	4,700,479
Accrued Salaries	11,519,754	-	11,519,754
Accrued Payroll Related Liabilities	3,283,488	-	3,283,488
Due to State Department of Education	32,193	-	32,193
Due to Pupil Activity	4,325,475	-	4,325,475
Bonds Payable	10,005,000	-	10,005,000
Retainage Payable	214,437	-	214,437
Unearned Revenue	5,647,092	-	5,647,092
Other Liabilities	231,403	-	231,403
Accrued Interest Payable	2,105,201	-	2,105,201
Noncurrent Liabilities:			
Due within One Year	14,202,857	-	14,202,857
Due in More Than One Year	179,952,612	-	179,952,612
Net OPEB Liability	198,557,773	1,303,369	199,861,142
Net Pension Liability	250,569,205	1,595,087	252,164,292
Total Liabilities	685,342,210	2,903,215	688,245,425
Deferred Inflows of Resources			
Net Pension Deferred Inflows	6,505,055	45,573	6,550,628
Net OPEB Deferred Inflows	16,741,979	114,369	16,856,348
Total Deferred Inflows of Resources	23,247,034	159,942	23,406,976
Net Position (Deficit)			
Net Investment in Capital Assets	183,790,644	-	183,790,644
Restricted For:			
Debt Service	7,733,095	-	7,733,095
Food Service	2,996,925	-	2,996,925
Net Position (Deficit) - Unrestricted	(387,789,246)	(2,311,420)	(390,100,666)
Total Net Position (Deficit)	\$ (193,268,582)	\$ (2,311,420)	\$ (195,580,002)

The notes to the basic financial statements are an integral part of this statement.

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2019

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges For Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government Governmental Activities	Business-Type Activities	Total
Governmental Activities:							
Instruction	\$ 127,229,632	\$ 1,648	\$ 94,978,768	\$ -	\$ (32,249,216)	\$ -	\$ (32,249,216)
Support Services	110,128,101	3,405,782	6,804,558	-	(99,917,761)	-	(99,917,761)
Community Services	48,594	-	-	-	(48,594)	-	(48,594)
Interest and Other Charges	7,121,552	-	-	-	(7,121,552)	-	(7,121,552)
Total Governmental Activities	244,527,879	3,407,430	101,783,326	-	(139,337,123)	-	(139,337,123)
Business-Type Activities:							
After School	1,477,717	1,134,491	-	-	-	(343,226)	(343,226)
Total Business-Type Activities	1,477,717	1,134,491	-	-	-	(343,226)	(343,226)
Total Primary Government	\$ 246,005,596	\$ 4,541,921	\$ 101,783,326	\$ -	(139,337,123)	(343,226)	(139,680,349)
General Revenues:							
Property Taxes Levied for:							
General Purposes					68,468,602	-	68,468,602
Debt Service					27,027,998	-	27,027,998
Payment in Lieu of Taxes					1,763,289	-	1,763,289
Unrestricted State Revenue in Lieu of Taxes					45,326,074	-	45,326,074
Unrestricted Investment Earnings					1,552,620	-	1,552,620
Miscellaneous					914,692	8,144	922,836
Total General Revenues					145,053,275	8,144	145,061,419
Change in Net Position					5,716,152	(335,082)	5,381,070
Net Position (Deficit) - Beginning - as Previously Stated					(194,648,792)	(6,312,280)	(200,961,072)
Cumulative Change in Accounting Principle					(4,335,942)	4,335,942	-
Net Position (Deficit) - Beginning - as Restated					(198,984,734)	(1,976,338)	(200,961,072)
Net Position (Deficit) - Ending					\$ (193,268,582)	\$ (2,311,420)	\$ (195,580,002)

The notes to the basic financial statements are an integral part of this statement.

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2019

	Special Revenue Funds						Total Governmental Funds
	General	Special Projects	Education Improvement Act	Food Service	Debt Service	Capital Projects	
Assets							
Cash & Cash Equivalents	\$ 55,473,697	\$ -	\$ -	\$ 7,731,089	\$ -	\$ -	\$ 63,204,786
Property Tax Receivable, Net	4,682,752	-	-	-	1,122,661	-	5,805,413
Due From Other Funds	5,280,370	-	2,781,203	-	144,505	27,219,032	35,425,110
Due From County Government	25,756,004	-	-	-	6,465,929	-	32,221,933
Prepaid Items	1,005,685	-	-	-	-	-	1,005,685
Inventories - Supplies & Materials	5,400	-	-	123,284	-	-	128,684
Other Receivables	3,145,885	3,103,386	204,762	160,288	-	-	6,614,321
Total Assets	\$ 95,349,793	\$ 3,103,386	\$ 2,985,965	\$ 8,014,661	\$ 7,733,095	\$ 27,219,032	\$ 144,405,932
Liabilities, Deferred Inflows & Fund Balances							
Liabilities							
Accounts Payable	\$ 732,716	\$ 100,081	\$ 38,140	\$ 9,211	\$ -	\$ 3,815,572	\$ 4,695,720
Accrued Salaries	11,519,754	-	-	-	-	-	11,519,754
Accrued Payroll Related Liabilities	3,283,488	-	-	-	-	-	3,283,488
Due To Other Funds	34,942,218	411,791	-	4,868,579	-	-	40,222,588
Due To State Government	-	19,416	12,777	-	-	-	32,193
Bonds Payable	-	-	-	-	-	10,005,000	10,005,000
Retainage Payable	-	-	-	-	-	214,437	214,437
Unearned Revenue	-	2,572,098	2,935,048	139,946	-	-	5,647,092
Other Liabilities	231,403	-	-	-	-	-	231,403
Total Liabilities	50,709,579	3,103,386	2,985,965	5,017,736	-	14,035,009	75,851,675
Deferred Inflows							
Unavailable Tax Revenues	4,107,166	-	-	-	960,170	-	5,067,336
Total Deferred Inflows	4,107,166	-	-	-	960,170	-	5,067,336
Fund Balances							
Non-Spendable	1,011,085	-	-	-	-	-	1,011,085
Restricted	-	-	-	2,996,925	6,772,925	13,184,023	22,953,873
Unassigned	39,521,963	-	-	-	-	-	39,521,963
Total Fund Balances	40,533,048	-	-	2,996,925	6,772,925	13,184,023	63,486,921
Total Liabilities, Deferred Inflows & Fund Balances	\$ 95,349,793	\$ 3,103,386	\$ 2,985,965	\$ 8,014,661	\$ 7,733,095	\$ 27,219,032	\$ 144,405,932

The notes to the basic financial statements are an integral part of this statement.

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION (DEFICIT)
JUNE 30, 2019

Amounts reported for governmental activities in the statement of net position (deficit) are different because:

Total Governmental Fund Balances	\$	63,486,921
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Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. *This is the amount that the cost of the assets exceeds the accumulated depreciation.*

Cost of Assets	\$ 544,271,242	
Accumulated Depreciation	<u>(180,802,095)</u>	363,469,147

Interest subsidy receivable on outstanding bonds in governmental accounting is not receivable in current period and, therefore, has not been reported as an asset in the funds.	38,853
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Deferred Outflows (Inflows) resulting from the recognition of the employer's share of the state's net pension and OPEB liability are not current financial resources and, therefore, are not reported in the funds.	19,443,133
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Deferred charges from loss on refunding bonds (net of amortization) are not reported in the funds because they are not current financial resources, but they are reported in the statement of net position.	613,676
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Certain unearned revenues reported in the governmental funds are recognized subject to a reserve for uncollectible amounts in the statement of activities. <i>This is the additional amount of taxes receivable recognized under the accrual basis.</i>	5,067,336
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Certain liabilities are not due and payable in the current period and, therefore, are not reported in the funds.

Long-Term Debt	(183,413,639)	
Net Pension Liability	(250,569,205)	
Net OPEB Liability	(198,557,773)	
Bond Premiums, Net of Amortization	(9,448,887)	
Compensated Absences	(1,292,943)	
Accrued Interest Payable	<u>(2,105,201)</u>	<u>(645,387,648)</u>

Net Position (Deficit) of Governmental Activities	\$	<u>(193,268,582)</u>
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The notes to the basic financial statements are an integral part of this statement.

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2019

	Special Revenue					Capital Projects	Total Governmental Funds
	General	Special Projects	Education Improvement Act	Food Service	Debt Service		
Revenues							
Taxes Levied/Assessed by the LEA	\$ 68,240,339	\$ -	\$ -	\$ -	\$ 26,980,475	\$ -	\$ 95,220,814
Revenue From Local Governmental Units Other Than LEAs	1,508,789	-	-	-	254,500	-	1,763,289
Tuition	1,648	-	-	-	-	-	1,648
Earnings on Investments	834,548	-	-	68,500	169,482	480,090	1,552,620
Other Revenue from Local Sources	465,406	1,017,913	-	3,440,654	-	26,613	4,950,586
Total Local	71,050,730	1,017,913	-	3,509,154	27,404,457	506,703	103,488,957
State Sources	113,873,971	3,015,637	13,063,542	-	794,261	-	130,747,411
Federal Sources	-	9,819,937	-	5,419,490	492,450	-	15,731,877
Total Revenues	184,924,701	13,853,487	13,063,542	8,928,644	28,691,168	506,703	249,968,245
Expenditures							
Current:							
Instruction	110,555,400	6,926,412	5,504,991	-	-	-	122,986,803
Support Services	74,384,615	4,918,805	1,377,809	8,808,160	-	6,972,571	96,461,960
Community Services	21,294	27,300	-	-	-	-	48,594
Intergovernmental	28,266	1,279,910	-	-	-	-	1,308,176
Debt Service:							
Other Professional and Technical Services	-	-	-	-	1,525	-	1,525
Redemption of Principal	-	-	459,805	-	10,780,000	-	11,239,805
Interest	-	-	-	-	7,421,974	40,195	7,462,169
Other Objects	-	-	-	-	-	54,201	54,201
Capital Outlay	2,170,788	205,776	31,003	-	-	2,420,640	4,828,207
Total Expenditures	187,160,363	13,358,203	7,373,608	8,808,160	18,203,499	9,487,607	244,391,440
Excess of Revenues Over (Under) Expenditures	(2,235,662)	495,284	5,689,934	120,484	10,487,669	(8,980,904)	5,576,805
Other Financing Sources (Uses)							
Sale of Capital Assets	61,393	-	-	-	-	-	61,393
Transfers In	6,185,218	-	-	133,232	-	9,718,000	16,036,450
Transfers Out	(133,232)	(495,284)	(5,689,934)	-	(9,718,000)	(366,877)	(16,403,327)
Total Other Financing Sources (Uses)	6,113,379	(495,284)	(5,689,934)	133,232	(9,718,000)	9,351,123	(305,484)
Net Change in Fund Balances	3,877,717	-	-	253,716	769,669	370,219	5,271,321
Fund Balance, Beginning of Year, As Previously Reported	36,655,331	-	-	(4,335,942)	6,003,256	12,813,804	51,136,449
Cumulative Change in Accounting Principle	-	-	-	7,079,151	-	-	7,079,151
Fund Balance, Beginning of Year, Restated	36,655,331	-	-	2,743,209	6,003,256	12,813,804	58,215,600
Fund Balance, Ending of Year	\$ 40,533,048	\$ -	\$ -	\$ 2,996,925	\$ 6,772,925	\$ 13,184,023	\$ 63,486,921

The notes to the basic financial statements are an integral part of this statement.

**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2019**

Amounts reported for the Governmental Activities in the Statement of Activities are different because:

Net Change in Fund Balances - Total Governmental Funds	\$	5,271,321
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Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. *This is the amount by which depreciation expense exceeded capital outlays in the current period.*

Depreciation Expense	\$ (18,291,566)	
Capital Outlay	11,467,092	(6,824,474)

The issuance of long-term debt (e.g. bonds, lease purchase) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. *This is the amount that principal repaid during the year exceeds the amount of debt issued during the year.*

Redemption of Principal	11,243,262	
Issuance of Long-Term Debt	-	11,243,262

Governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. *This is the change in loss on refunding bonds amortization and change in bond premium amortization.*

Change in Amortization of Loss on Refunding Bonds	(117,739)	
Change in Amortization of Bond Premiums	1,573,521	1,455,782

Certain unavailable tax revenues reported in the governmental funds are recognized in the statement of activities, net of a reserve for uncollectible amounts. This is the change in the amount of taxes receivable recognized under the accrual basis.

275,786

The change in compensated absences reported in the statement of activities does not require the use of current financial resources, and therefore, is not reported as an expenditure/revenue in the governmental funds. *This is the amount that compensated absences at the end of the prior year exceeded the compensated absences at the end of the current year.*

Compensated Absences - End of Current Year	(1,292,943)	
Compensated Absences - End of Prior Year	1,307,927	14,984

Retirement and pension expense in the statement of activities is measured by the District's proportionate share of the SCRS and PORS pension and SCRHITF and SC LTDITF OPEB total expense. In the governmental funds, however, the expenditure is measured by the current contributions to the retirement and pension system. *This is the difference between the Current Contributions and the District's proportionate share.*

(5,907,853)

Interest on long-term debt in the statement of activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the statement of activities, however, interest expense is recognized as the interest accrues, regardless of when it is due.

187,344

Change in Net Position of Governmental Activities

\$ 5,716,152

The notes to the basic financial statements are an integral part of this statement.

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE- BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2019

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues				
Local	\$ 68,973,550	\$ 68,973,550	\$ 71,050,730	\$ 2,077,180
State	112,938,259	112,938,259	113,873,971	935,712
Total Revenues	<u>181,911,809</u>	<u>181,911,809</u>	<u>184,924,701</u>	<u>3,012,892</u>
Expenditures				
Current:				
Instruction	113,589,229	113,589,229	110,576,493	3,012,736
Support Services	74,823,597	74,823,597	76,534,310	(1,710,713)
Community Services	20,850	20,850	21,294	(444)
Intergovernmental	20,000	20,000	28,266	(8,266)
Total Expenditures	<u>188,453,676</u>	<u>188,453,676</u>	<u>187,160,363</u>	<u>1,293,313</u>
Excess Revenues Over (Under) Expenditures	<u>(6,541,867)</u>	<u>(6,541,867)</u>	<u>(2,235,662)</u>	<u>4,306,205</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	-	-	61,393	61,393
Transfers from (to) Other Funds	5,643,590	5,643,590	6,051,986	408,396
Total Other Financing Sources (Uses)	<u>5,643,590</u>	<u>5,643,590</u>	<u>6,113,379</u>	<u>469,789</u>
Excess Revenues and Other Sources				
Over (Under) Expenditures and Other Uses	<u>\$ (898,277)</u>	<u>\$ (898,277)</u>	<u>3,877,717</u>	<u>\$ 4,775,994</u>
Fund Balance, Beginning of Year			<u>36,655,331</u>	
Fund Balance, Ending of Year			<u>\$ 40,533,048</u>	

The notes to the basic financial statements are an integral part of this statement.

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
STATEMENT OF NET POSITION (DEFICIT)
PROPRIETARY FUND TYPE - ENTERPRISE FUND
JUNE 30, 2019

Assets	<u>After School Program</u>
Current Assets:	
Due From Other Funds	\$ 472,003
Total Current Assets	472,003
Total Assets	472,003
Deferred Outflows of Resources	
Net Pension Deferred Outflows	214,165
Net OPEB Deferred Outflows	65,569
Total Deferred Outflows of Resources	279,734
Liabilities	
Current Liabilities:	
Accounts Payable	4,759
Total Current Liabilities	4,759
Noncurrent Liabilities:	
Net OPEB Liability	1,303,369
Net Pension Liability	1,595,087
Total Noncurrent Liabilities	2,898,456
Total Liabilities	2,903,215
Deferred Inflows of Resources	
Net Pension Deferred Inflows	45,573
Net OPEB Deferred Inflows	114,369
Total Deferred Inflows of Resources	159,942
Net Position (Deficit)	
Unrestricted	(2,311,420)
Total Net Position (Deficit)	\$ (2,311,420)

The notes to the basic financial statements are an integral part of this statement.

**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION (DEFICIT)
PROPRIETARY FUND TYPE - ENTERPRISE FUND
FOR THE YEAR ENDED JUNE 30, 2019**

	<u>After School Program</u>
Operating Revenues	
Proceeds of Tuition	\$ 1,134,491
Total Operating Revenues	<u>1,134,491</u>
Operating Expenses	
Salaries and Employee Benefits	926,506
Purchased Services	113,588
Supplies and Materials	262,633
Capital Outlay	28,843
Other Operating Costs	300
Total Operating Expenses	<u>1,331,870</u>
Operating Income (Loss)	<u>(197,379)</u>
Non-Operating Revenues (Expenses)	
Other Local Revenue	8,144
Total Non-Operating Revenues	<u>8,144</u>
Net Income Before Transfers	(189,235)
Transfers In (Out)	<u>(145,847)</u>
Total Transfers	<u>(145,847)</u>
Change in Net Position	(335,082)
Net Position (Deficit), Beginning of Year	<u>(1,976,338)</u>
Net Position (Deficit), End of Year	<u><u>\$ (2,311,420)</u></u>

The notes to the basic financial statements are an integral part of this statement.

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
STATEMENT OF CASH FLOWS
PROPRIETARY FUND TYPE - ENTERPRISE FUND
FOR THE YEAR ENDED JUNE 30, 2019

	<u>After School Program</u>
Cash Flows from Operation Activities	
Received from Patrons	\$ 1,134,491
Payments to Employees for Services	(900,731)
Payments to Suppliers for Goods and Services	(402,117)
	<hr/>
Net Cash Provided (Used) by Operating Activities	(168,357)
	<hr/>
Cash Flows from Noncapital Financing Activities	
Non-Operating Local Support	8,144
Transfers from Other Funds	160,213
	<hr/>
Net Cash Provided (Used) by Noncapital Financing Activities	168,357
	<hr/>
Net Increase (Decrease) in Cash and Cash Equivalents	-
	<hr/>
Cash and Cash Equivalents - Beginning	-
	<hr/>
Cash and Cash Equivalents - Ending	<u>\$ -</u>
	<hr/>
Reconciliation of Operating Income (Loss) to	
Net Cash Provided (Used) by Operating Activities	
Net Operating Income (Loss)	\$ (197,379)
	<hr/>
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided	
(Used) by Operating Activities:	
Pension Expense	13,408
OPEB Expense	12,367
Changes in Assets and Liabilities:	
Increase in Accounts Payable	3,247
	<hr/>
Total Adjustments	29,022
	<hr/>
Net Cash Provided (Used) by Operating Activities	<u>\$ (168,357)</u>
	<hr/>

The notes to the basic financial statements are an integral part of this statement.

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
FIDUCIARY FUND TYPE - PUPIL ACTIVITY AGENCY FUND
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
JUNE 30, 2019

	Pupil Activity
Assets	
Due from District	\$ 4,325,475
Total Assets	<u>\$ 4,325,475</u>
Liabilities	
Accounts Payable	\$ 57,567
Due to Pupil Activities	<u>4,267,908</u>
Total Liabilities	<u>\$ 4,325,475</u>

The notes to the basic financial statements are an integral part of this statement.

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of School District Five of Lexington and Richland Counties conform to accounting principles generally accepted in the United States of America as applicable to governments. The following is a summary of the more significant accounting policies:

Reporting Entity

School District Five of Lexington and Richland Counties (the District) is a Local Education Agency empowered by State law with the responsibility to oversee and control all activities related to public school education in Lexington and Richland Counties, South Carolina. The Board receives state, local and federal government funding and must adhere to the legal requirements of each funding entity. The District operates under the direction of an elected seven member Board of Trustees, with a superintendent serving as the chief administrative officer, and provides education services to approximately 16,899 students pre-kindergarten through grade twelve.

The financial reporting entity consists of the primary government, organizations for which the primary government is financially accountable, and other organizations for which the nature and significance to their relationship with the primary government are such that exclusion could cause the financial statements to be misleading or incomplete. Based on the following criteria, the District has determined it has no component units and it is not a component unit of any other organization. Therefore, the District reports as a primary entity.

The primary entity is financially accountable if it appoints a voting majority of the organization's governing body including situations in which the voting majority consists of the primary entity's officials serving as required by law and (1) it is able to impose its will on that organization or (2) there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary entity. The primary entity also may be financially accountable if an organization is fiscally dependent on it even if it does not appoint a voting majority of the board. An organization is fiscally dependent on the primary entity that holds one or more of the following powers: determine its budget without another government having the authority to approve and modify that budget, levy taxes or set rates or charges without approval by another government, and issue bonded debt without approval by another government.

Basis of presentation: The financial statement presentation for the District meets the requirements of the Governmental Accounting Standards Board. The financial statement presentation provides a comprehensive entity-wide perspective of the District's net position, revenue, expenses and changes in net position and cash flows that replaces the fund-group perspective previously required.

Government-wide Statements: The statement of net position and the statement of activities display information about the District as a whole. These statements include the financial activities of the overall government, except for fiduciary activities. These statements distinguish between the governmental and business-type activities of the District. Governmental activities generally are financed through intergovernmental revenues, and other non-exchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

The government-wide statement of activities presents a comparison between direct expenses and program revenues for the different business-type activities of the District and each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function, and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been eliminated for the statement of activities. Program revenues include (a) fees and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not program revenues are presented as general revenues.

Certain eliminations have been made as prescribed by GASB Statement No. 34 in regards to interfund activities, payables and receivables. All internal balances in the Statement of Net Position have been eliminated except those representing balances between the governmental activities and the business-type

**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
NOTES TO THE BASIC FINANCIAL STATEMENTS**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Basis of presentation (continued)

activities, which are presented as internal balances and eliminated in the total column. Interfund services provided and used are not eliminated.

Fund Financial Statements: The fund financial statements provide information about the District's funds. Separate statements for each fund category – governmental, proprietary, and fiduciary – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All of the District's governmental and enterprise funds are reported as major funds. The fiduciary funds are presented separately.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Non-operating revenues, such as subsidies and investment earnings, result from non-exchange transactions or ancillary services.

The District reports the following major governmental funds:

General Fund: The General Fund is the general operating fund of the District. The General Fund accounts for all financial resources except those that are required to be accounted for in another fund. All property taxes, intergovernmental revenues, charges for services, Education Finance Act revenues, and miscellaneous revenues are recorded in this fund except amounts which are specifically collected to service debt or for which the District collects in a fiduciary capacity. Operational expenditures for general instruction, support services, general administration and other departments of the District are paid through the General Fund.

Special Revenue Fund – Special Projects Fund: The Special Revenue Projects Fund accounts for the financial transactions of the various special projects in which the District participates. All special projects supported in whole or in part with federal, state and local resources (other than expendable trust, Education Improvement Act proceeds or major capital projects) are accounted for in this fund. These funds primarily come from or are passed through the South Carolina Department of Education.

Special Revenue Fund – Education Improvement Act: The Education Improvement Act (EIA) fund accounts for the proceeds of the additional one percent sales and use tax that are restricted to expenditures of the Education Improvement Act strategies. The purpose of the EIA, in general, is to provide additional funding to local school districts for the purpose of raising academic standards by providing for, among other purposes, basic skills remediation, teacher salary increases and the modernization of equipment and instructional facilities.

Special Revenue Fund – Food Service Fund: The Food Service Fund accounts for the financial resources received that are restricted for the cafeteria operations at school locations. These resources primarily consist of revenues received from (a) breakfast, lunch and other food sales and (b) the United States Department of Agriculture's ("USDA") approved school breakfast and lunch programs.

Debt Service Fund: Accounts for the accumulation of resources for and the payment of general long-term debt, principal and interest. The primary financing source for the fund is Counties property taxes.

School Building Fund: The School Building Fund accounts for financial resources to be used for the acquisition and construction of major capital facilities, other than those financed by proprietary funds and trust funds. Capital projects are funded by proceeds of bonds issued for public school construction and from certain State assistance and grants.

The District reports the following major proprietary fund:

**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
NOTES TO THE BASIC FINANCIAL STATEMENTS**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Basis of presentation (continued)

After School Fund: The After School Fund, an enterprise fund, is used to account for operations of the after school programs, which are financed and operated in a manner similar to private business enterprises, where the intent of the Board is that the costs of providing the services be recovered primarily through user charges.

Additionally, the District reports the following fiduciary fund type:

Agency Fund – Pupil Activity Fund: This fund is used to report resources held by the District in a custodial capacity for student organizations and activities. Those funds generally belong to the individual schools or their student bodies and are not available for general use by the District. These funds have no equity (assets are equal to liabilities) and do not include revenues and expenditures for general operation of the School District. This accounting reflects the agency relationship of the School District with the student activity organizations. This fiduciary fund type uses the accrual basis of accounting. Agency funds do not have a measurement focus.

Measurement focus and basis of accounting

Government-wide and proprietary fund financial statements: The government-wide and proprietary fund financial statements are reported using the economic resource measurement focus and the accrual basis, wherein revenues are recognized when earned, and expenses are recorded when an obligation has been incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include grants and donations. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Proprietary funds: Proprietary funds distinguish *operating* revenues and expenses from *non-operating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations.

Operating expenses for proprietary funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Governmental fund financial statements: Governmental funds are reported using the current financial resources measurement focus and modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District considers all revenues reported in governmental funds to be available if the revenues are collected within sixty days after year end. These include federal and state grants, some charges for services, and ad-valorem property taxes.

Expenditures are recorded when the related fund liability is incurred, except for claims and judgments and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources. Funds received but not yet earned are reflected as unearned revenues.

Under the terms of grant agreements, the District funds certain programs by a combination of specific cost-reimbursement grants and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted resources available to finance the program. It is the District's policy to first apply cost-reimbursement grant resources to such programs and then general revenues.

Use of resources: When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, and then unrestricted resources as they are needed.

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Budgets and budgetary accounting: The District's sole legally adopted budget is for the general fund as approved by the Board of Trustees prior to the beginning of each fiscal year. The adopted budget specified total expenditure limits.

The School Board for any expenditure exceeding total appropriations makes supplemental budget appropriations. Unexpended appropriations lapse at fiscal year-end. Budget amounts reflected in the accompanying financial statements represent the adopted budget and any revisions during the fiscal year. The administration has discretionary authority to make transfers between appropriation accounts and the Chief Financial Services Officer approves all transfers. The General Fund had excess of expenditures over appropriations of \$1,710,713 for support services, \$444 for community services and \$8,266 for intergovernmental expenditures.

The budget is prepared on a basis consistent with accounting principles generally accepted in the United States of America and consistent with actual financial statement presentation to provide meaningful comparisons. The following procedures are used in establishing the general fund budget:

1. Prior to the May meeting of the Board, the Superintendent submits a budget for the operation of the entire school system of the District. This budget, at the discretion of the Board, is based upon proposed budgets submitted by the administrators and advisory board of the various schools of the District.
2. A public hearing is held before the 25th day of June to obtain taxpayer comments.
3. Following the public hearing and before July first of each year the Board takes final action on the budget.
4. Upon final action by the Board on the budget, the Chairman of the Board notifies the auditor and treasurer of the Counties of the amount of money required for the operation of the District during the next fiscal year. Upon receipt of this notice, the auditor levies taxes on all the taxable property of the Counties.
5. Formal budgetary integration is employed as a management control device during the year. Encumbrances are recorded at the time a good or service is ordered and the remaining budget appropriation is reduced by the same amount. When the good or service is received, the encumbrance is reversed in the budgetary accounts and an expenditure is recorded in the general ledger accounts. Encumbered appropriations lapse at year-end and all outstanding encumbrances are cancelled.

The Board authorized the Superintendent or his/her designee to approve general fund line item transfers in the aggregate totaling no more than \$10,000. General fund budget transfers over \$10,000 will be presented to the Board for approval. All line item transfers, regardless of the amount, will appear in the monthly financial report to the Board.

Cash and cash equivalents: For purposes of the statement of cash flows, the District considers all highly liquid investments with an original maturity of three months or less to be cash equivalents.

Investments: The District investment policy is designed to operate within existing state statutes that authorize the District to invest in the following:

- a. Obligations of the United States, its agencies, and instrumentalities;
- b. Obligations issued or unconditionally guaranteed by the International Bank for Reconstruction and Development, the African Development Bank, and the Asian Development Bank;
- c. Obligations of a corporation, state, or political subdivision denominated in United States dollars, if the obligations bear investment grade ratings of at least two nationally recognized rating services;
- d. Certificates of Deposit - if the certificates are secured collaterally by securities of the type described in a. or c. above, held by a third party as escrow agent or custodian, and are of a market value not less than the amount of the certificates of deposits so secured, including interest, except that this collateral is not required to the extent the certificates of deposit are insured by an agency of the federal government;

**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
NOTES TO THE BASIC FINANCIAL STATEMENTS**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Investments (continued)

- e. Repurchase agreements if collateralized by securities of the types described in a. and c. above and held by a third party as escrow agent or custodian and of a market value not less than the amount of the repurchase agreement so collateralized, including interest;
- f. Guaranteed investment contracts issued by a domestic or foreign insurance company or other financial institution, whose long-term unsecured debt rating bears the two highest ratings of at least two nationally recognized rating services.

The District accounts for its investments at fair value in accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*. Changes in unrealized gain or loss on the carrying value of investments are reported as a component of investment income in the statement of revenues, expenditures, and changes in fund balances.

Accounts receivable: Accounts receivable consists of amounts due from the Federal government, state and local governments or private sources, in connection with reimbursement of allowable expenditures made pursuant to the District's grants and contracts. Accounts receivable are recorded net of estimated uncollectible amounts.

Allowance for doubtful accounts: All receivables that historically experience uncollectible accounts are shown net of an allowance for doubtful accounts. This amount is determined by analyzing the percentage of receivables that were not collected in prior years.

Inventories: Inventory items are valued at cost, based on the "Average Cost" method of accounting, determined using the first-in, first-out method, and are subsequently charged to expenditure/expenses when consumed rather than when purchased. Inventories include plant maintenance and operating supplies. Inventories recorded in the Food Service Fund are valued at the lower of cost or market determined on a first-in, first-out basis except for commodities received from the United States Department of Agriculture (USDA), which are recorded at fair market value at the time of receipt but have not been consumed as of June 30, 2019.

Prepaid items: Payments made to vendors for services benefitting future periods are recorded as prepaid items in both government-wide and fund financial statements using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure/expense is reported in the year in which services are consumed.

Capital assets: Capital assets are recorded at cost at the date of acquisition or fair market value at the date of donation in the case of gifts. Where cost could not be determined from the available records, estimated historical cost was used to record the estimated value of the assets. All land is capitalized, regardless of cost. Qualifying improvements that rest in or on the land itself are recorded as depreciable land improvements.

Qualifying improvements include major additions and renovations; improvements that add to the usable space; or improvements that extend the useful life of an existing building are capitalized. The District capitalizes movable personal property with a unit value in excess of \$5,000 and a useful life in excess of one year. Routine repairs and maintenance are charged to expenses in the year in which the expense was incurred.

Depreciation is computed using the straight-line method over the estimated lives of the assets, generally 10 to 50 years for buildings and improvements, 5 to 8 years for vehicles, 10 to 20 years for site improvements, and 3 to 15 years for machinery and equipment. Depreciation is prorated the year the asset is placed in service and in the year of disposition. The District allocates depreciation expense to programs/functions based on the ratio of program/functional expenses to total expenses with certain modifications.

**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
NOTES TO THE BASIC FINANCIAL STATEMENTS**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Deferred outflows/inflows of resources: In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. The separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The government has three items that qualify for reporting in this category. They are the deferred charge on refunding reported in the government-wide statement of net position, and outflows related to pensions and OPEB. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The outflows related to pensions and OPEB are described in Notes 5 and 6.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has two types of items which arise only under a modified accrual basis of accounting that qualify for reporting in this category. Accordingly, they are, unavailable revenue, reported only in the governmental funds balance sheet, and the inflows related to pensions and OPEB. The governmental funds report unavailable revenues from two sources: property taxes and special assessments. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The inflows related to pensions are described in Note 5 and inflows related to OPEB are described in Note 6.

Unearned revenues: Unearned revenues in the governmental funds include amounts received from grant and contract sponsors that have not yet been earned, and USDA commodities included in inventory at year-end, but not reflected as revenue until the commodities are consumed.

Long-term obligations: In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as an expense during the period incurred.

In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Compensated absences: The majority of School District employees are employed under 190-day contracts. Therefore, these employees do not earn vacation as part of their benefits package. Leave is granted to all full-time employees at a rate of one and one-fourth days of leave for every twenty days of active service up to a maximum of fifteen days total personal and sick leave. Leave can be accumulated up to ninety days. Administrative and other personnel employed for twelve months are granted up to ten days of vacation at the rate of one day for every twenty-four working days. An employee may use vacation days during the fiscal year in which they are earned, but no later than the end of the following fiscal year.

Compensated absences for vacation and leave and other salary related payments are recorded as a liability when earned by administrative employees if the following conditions are met:

1. The compensated absence is earned on the basis of services already performed by the employee.
2. It is probable that the compensated absence will be paid in a future period.

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Compensated absences (continued)

No accrual is made for compensated absences that are dependent upon the occurrence of specific future events that are outside the control of the employer or the employee. Compensated absences are reported in governmental funds only if they have matured.

The School District has recorded the amount of accumulated employee vacation and other salary related payments of the governmental fund types that are and are not expected to be liquidated with expendable available financial resources. No expenditure is reported for these amounts.

Pension: For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions and pension expense, information about fiduciary net position of the South Carolina Retirement System (SCRS) and the South Carolina Police Officer's Retirement System (PORS) and additions to/deductions from SCRS's and PORS's fiduciary net position have been determined on the same basis as they are reported by SCRS and PORS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Postemployment Benefits Other Than Pensions (OPEB):

For purposes of measuring the net OPEB liability, deferred outflows and inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the OPEB Trusts, and additions to and deductions from the OPEB Trusts' fiduciary net position have been determined on the same basis as they are reported by the OPEB Trusts. For this purpose, revenues are recognized when earned and expenses are recognized when incurred. Therefore, benefit and administrative expenses are recognized when due and payable. Investments are reported at fair value.

Non-exchange transactions: The District generally has two types of non-exchange transactions: government-mandated non-exchange transactions (which occur when a government at one level provides resources to a government at another level and requires the recipient to use the resources for a specific purpose), and voluntary non-exchange transactions (which result from legislative or contractual agreements other than exchanges, entered into willingly by the parties to the agreement). The District recognizes non-exchange transactions when they are both measurable and probable for collections. For government-mandated non-exchange transactions and voluntary non-exchange transactions, the District recognizes assets when all applicable eligibility requirements are met or resources are received, whichever is first, and revenue when all applicable eligibility requirements are met.

Fund balances: In accordance with GASB Statement 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, the District's governmental fund balances are classified as follows:

Non-spendable: Includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash, for example, inventories and prepaid amounts.

Restricted: Represents amounts that are (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) are imposed by law through constitutional provisions or enabling legislations.

Committed: Represents amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority (Board of Trustees) before the end of the reporting period. Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of action it employed to previously commit those amounts. Committed amounts for the School District would consist of amounts approved by resolution by the Board of Trustees of the School District.

**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
NOTES TO THE BASIC FINANCIAL STATEMENTS**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Fund balances (continued)

Assigned: Amounts are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed; such assignments are made before the report issuance date. Assigned fund balance for the District consists of (a) motions approved by the Board of Trustees that are for a specific purpose or (b) appropriations of current fund balance (made in the annual budget process) for the succeeding budget year.

Unassigned: Fund balance is the residual classification for the general fund and includes all spendable amounts not contained in the other classifications. In the other governmental funds, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

When expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used, the District's general practice is to first reduce committed resources, followed by assigned resources, and then unassigned resources.

Net position: The District's net position in the government-wide financial statements and proprietary fund financial statements are classified as follows:

Net investment in capital assets: This represents the District's total investment in capital assets, net of accumulated depreciation and reduced by outstanding liabilities that are attributable to the acquisition, construction or improvement of those assets. To the extent debt has been incurred but not yet expended for capital assets, such amounts are not included as a component of investment in capital assets, but rather as a restricted net position.

Restricted: This represents amounts restricted when the District is legally or contractually obligated by external parties such as lenders, grantors or contributors or by laws or regulations to spend in accordance with the restrictions imposed.

Unrestricted: This represents the remainder of the District's net position not included in the above categories.

The District's policy for applying expenses that can be both restricted and unrestricted resources is designated to the program administrative level. General practice is to first apply the expense to the restricted resource then to the unrestricted resources.

Income Taxes: The District, as a political subdivision of the State of South Carolina, is excluded from Federal income taxes under Section 115(1) of the Internal Revenue code.

Classification of revenues: The District has classified its revenues as either operating or non-operating revenues according to the following criteria:

Operating revenues: Operating revenues generally result from exchange transactions related to the District's principal ongoing operations. These revenues include (1) student tuition and fees received in exchange for providing educational services or (2) grants and contracts that are essentially the same as contracts for services that finance programs the District would not otherwise undertake.

Non-operating revenues: Non-operating revenues include activities that have the characteristics of non-exchange transactions. These revenues include gifts and contributions, investment income, and any grants or contracts that are not classified as operating revenue or restricted by the grantor to be used exclusively for capital purposes.

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Use of estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2 – CASH AND CASH EQUIVALENTS

All cash and investments are stated at fair value with accrued interest shown on the statement of net position. The District is authorized to invest funds received from the Counties' Treasurers which are not needed for immediate disbursement by the District, in interest bearing accounts or certificates of deposit issued by banking institutions or savings and loan associations licensed to do business in this state or in securities issued by the United States Government.

At June 30, 2019, the carrying amount of the District's deposits and investments held by the various funds was as follows:

Fund Types

General Fund	\$ 55,473,697
Food Service Fund	<u>7,731,089</u>
	<u>\$ 63,204,786</u>
Cash on hand	\$ 91,172
Deposits	18,125,595
Investments	<u>44,988,019</u>
Carrying amount at June 30, 2019	<u>\$ 63,204,786</u>

Deposits

Custodial credit risk for deposits is the risk that, in the event of a bank failure, the District's deposits might not be recovered. The District does not have a written policy related to custodial credit risk but does have an agreement with its banking institution that securities be pledged to cover any deposits in excess of federal depository insurance coverage.

At June 30, 2019, the bank balance of the District's deposits totaled \$28,417,566 of which \$8,311,017 was insured by Federal Depository Insurance Corporation (FDIC) insurance and \$20,106,549 was secured by collateral held by the bank's trust department in the District's name.

Investments

Credit risk: The District adheres to the State of South Carolina's investment policy and invests in primarily Certificates of Deposit and U.S. Government-backed obligations. There are no investments in commercial paper or corporate bonds and equities. At June 30, 2019, the District had the following investments:

Investment Type	Fair Value Level	Maturities	Credit Rating	Fair Value
SC Local Government Investment Pool	N/A	Various	Unrated	\$ 44,284,454
Morgan Stanley Government Portfolio	Level 1	Various	Unrated	<u>703,565</u>
Total Investments				<u><u>\$ 44,988,019</u></u>

**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
NOTES TO THE BASIC FINANCIAL STATEMENTS**

NOTE 2 – CASH AND CASH EQUIVALENTS (continued)

Investments (continued)

The local government investment pool is a 2a7-like pool which is not registered with the Securities and Exchange Commission ("SEC") as an investment company, but has a policy that it will operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940. The South Carolina State Treasurer oversees the pool. The fair value of the position in the pool is the same as the value of the pool shares. The Pool is included as an investment trust fund in the State of South Carolina Comprehensive Annual Financial Report. At June 30, 2019, the underlying security rates of the District's investment in the Local Government Investment Pool (LGIP) is classified in risk category "A" and may be obtained from the LGIP's complete financial statements by writing to the following address:

Office of the State Treasurer
Local Government Investment Pool
Post Office Box 11778
Columbia, South Carolina 29211

Interest rate risk: In accordance with its investment policy, the District manages its exposure to declines in fair values by limiting the weighted average maturity of its investment portfolio to less than twelve months. It is the policy of the State Treasurer's office that no derivatives of the U.S. Government Securities or Federal Agency Securities or A1/P1 Commercial Paper be purchased by or for the S.C. Local Government Investment Pool. It is the policy of the State Treasurer's Office that the weighted average maturity (WAM) of the LGIP portfolio not exceed 60 days.

Concentration of credit risk: The District's investment policy does not allow for an investment in any one issuer that is in excess of 5 percent (5%) of the total investments. Most investments are U.S. governmental obligations.

Foreign currency risk: The District has no foreign currency investments.

Custodial credit risk: This is the risk that the District will not be able to recover the value of investment or collateral securities that are in the possession of an outside party if the counter party to the investment transaction fails. There are no uninsured investments.

NOTE 3 – RECEIVABLES

Property taxes are levied by Lexington and Richland Counties (the Counties) on the assessed value for all real and personal property (except vehicles) owned on the preceding December 31st. Liens are attached to the property at the time the taxes are levied, which usually occurs in November of each year. These taxes are due without penalty through January 15th. Penalties are added to taxes depending upon the date paid as follows:

January 16 th – February 1 st	3% of tax
February 2 nd – March 15 th	10% of tax
March 16 th – Collection Date	15% of tax plus collection costs

The Counties levy taxes on vehicles in the month prior to the renewal of annual vehicle registration through the State Highway Department. These taxes are due by the last day of the same month.

The District is given an appropriation for property taxes by the County at the beginning of each fiscal year.

South Carolina Code Section 12-37-251(A) provides a property tax exemption for property classified pursuant to Section 12-43-220(C) (homestead exemption) from property taxes levied for other than bonded indebtedness and payments pursuant to lease purchase agreements for capital construction.

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE 3 – RECEIVABLES (continued)

The exemption applies against millage imposed for school operations and the amount of fair market value of the homestead that is exempt from such millage must be set by the Department of Revenue and Taxation based on the amount available in the State Property Tax Relief Fund.

Act No. 388, which was adopted by the South Carolina General Assembly on June 1, 2006, limits future increases in the rate of millage levied for operational purposes by school districts. As of July 2, 2007, the annual millage rate for operations may increase only at a rate equal to the sum of (a) the increase in the consumer price index, plus (b) the rate of population growth of the school district. Act 388 created a new homestead exemption equal to 100 percent of the fair market value of owner-occupied residential property for ad valorem taxes imposed for school operating purposes. Act 388 imposed an additional state-wide one percent sales tax, beginning June 1, 2007, the collections of which are deposited in the Homestead Exemption Fund. Proceeds of the sales tax deposited in the Homestead Exemption Fund are distributed to the school districts of the State in substitution for the ad valorem property taxes not collected as a consequence of the New Homestead Exemption.

Taxes receivable as reported in the statement of net position are net of the following allowance for uncollectible amounts:

Delinquent taxes receivable	\$ 7,504,646
Less: Allowance for uncollectible amounts	<u>(1,699,233)</u>
Taxes receivable	<u>\$ 5,805,413</u>

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2019 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
<u>Capital Assets, Not Being Depreciated:</u>				
Land	\$ 8,542,011	\$ 302,155	\$ -	\$ 8,844,166
Construction-in-Progress	8,123,421	8,460,938	(10,514,478)	6,069,881
Total Capital Assets, Not being Depreciated	<u>16,665,432</u>	<u>8,763,093</u>	<u>(10,514,478)</u>	<u>14,914,047</u>
<u>Capital Assets, Being Depreciated:</u>				
Buildings	457,791,772	10,223,927	(112,836)	467,902,863
Site Improvements	34,650,156	995,198	(61,203)	35,584,151
Furniture and Equipment	24,910,780	2,183,637	(1,224,236)	25,870,181
Total Capital Assets, Being Depreciated	<u>517,352,708</u>	<u>13,402,762</u>	<u>(1,398,275)</u>	<u>529,357,195</u>
<u>Less Accumulated Depreciation For:</u>				
Buildings	(141,336,921)	(13,488,366)	99,195	(154,726,092)
Site Improvements	(10,259,782)	(2,018,059)	32,799	(12,245,042)
Furniture and Equipment	(12,127,816)	(2,785,141)	1,081,996	(13,830,961)
Total Accumulated Depreciation	<u>(163,724,519)</u>	<u>(18,291,566)</u>	<u>1,213,990</u>	<u>(180,802,095)</u>
Total Capital Assets, Being Depreciated, Net	<u>353,628,189</u>	<u>(4,888,804)</u>	<u>(184,285)</u>	<u>348,555,100</u>
Governmental Activities Capital Assets, Net	<u>\$ 370,293,621</u>	<u>\$ 3,874,289</u>	<u>\$ (10,698,763)</u>	<u>\$ 363,469,147</u>

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE 4 – CAPITAL ASSETS (continued)

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental Activities:	
Instruction	\$ 57,233
Support	18,234,333
Total Depreciation –	
Governmental Activities	<u>\$ 18,291,566</u>

Construction Commitments: The District has active construction projects at June 30, 2019. At June 30, 2019, the District's commitments with contractors are as follows:

Project	Spent to Date	Remaining Commitment
Chapin Intermediate School:		
Roof	\$ 681,300	\$ 89,384
Dutch Fork Middle School:		
Asphalt/Paving	86,250	28,750
HVAC	1,225,217	1,435,250
Dutch Fork High School:		
Asphalt/Paving	-	148,000
Concrete Dumpster Pad	40,650	-
Replace Windows	223,842	293,160
Roof	911,126	993,142
Dutch Fork Transportation:		
Asphalt/Paving	63,750	21,250
Irmo High School:		
HVAC	850,256	1,262,435
Roof	414,015	1,064,881
Softball Press Box & Dugouts	313,187	468,171
Training Room & Art Room	250,561	879,652
Irmo Middle School:		
Asphalt/Paving	127,500	42,500
New Elementary School	395,872	1,076,828
Spring Hill High School:		
Parking	90,500	-
District Wide:		
Building Automation Control System	344,151	52,337
Total Government Activities	<u>\$ 6,018,177</u>	<u>\$ 7,855,740</u>

**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
NOTES TO THE BASIC FINANCIAL STATEMENTS**

NOTE 5 – PENSION PLANS

General Information about the Pension Plans

The District participates in the South Carolina Retirement System (SCRS), and the South Carolina Police Officers Retirement System (PORS). The South Carolina Public Employee Benefit Authority (PEBA), which was created July 1, 2012, administers the various retirement systems and retirement programs managed by its Retirement Division. PEBA has an 11-member Board of Directors, appointed by the Governor and General Assembly leadership, which serves as co-trustee and co-fiduciary of the systems and the trust funds. By law, the State Fiscal Accountability Authority (SFAA), which consists of five elected officials, also reviews certain PEBA Board decisions regarding the funding of the South Carolina Retirement Systems (Systems) and serves as a co-trustee of the Systems in conducting that review. Effective July 1, 2017, the Retirement Funding and Administration Act of 2017 assigned the PEBA Board of Directors as the Custodian of the Retirement Trust Funds and assigned SC PEBA and the Retirement Systems Investment Commission (RSIC) as co-trustees of the assets of the Retirement Trust Funds.

For purposes of measuring the net pension liability, deferred outflows and inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Systems and additions to/deductions from the Systems fiduciary net position have been determined on the accrual basis of accounting as they are reported by the Systems in accordance with generally accepted accounting principles (GAAP). For this purpose, revenues are recognized when earned and expenses are recognized when incurred. Benefit and refund expenses are recognized when due and payable in accordance with the terms of the plan. Investments are reported at fair value.

PEBA issues a Comprehensive Annual Financial Report (CAFR) containing financial statements and required supplementary information for the Systems' Pension Trust Funds. The CAFR is publicly available through the Retirement Benefits' link on PEBA's website at www.peba.sc.gov, or a copy may be obtained by submitting a request to PEBA, 202 Arbor Lake Drive, Columbia, SC 29223. PEBA is considered a division of the primary government of the state of South Carolina and therefore, retirement trust fund financial information is also included in the comprehensive annual financial report of the state.

Plan Descriptions

The South Carolina Retirement System (SCRS), a cost-sharing multiple-employer defined benefit pension plan, was established effective July 1, 1945, pursuant to the provisions of Section 9-1-20 of the South Carolina Code of Laws for the purpose of providing retirement and other benefits for teachers and employees of the state, and political subdivisions.

The State Optional Retirement Program (State ORP) is a defined contribution plan that is offered as an alternative to SCRS to certain newly hired state, public school, and higher education employees. State ORP participants direct the investment of their funds into an account administered by one of four third-party record keepers.

The South Carolina Police Officers Retirement System (PORS), a cost-sharing multiple-employer defined benefit pension plan, was established effective July 1, 1962, pursuant to the provisions of Section 9-11-20 of the South Carolina Code of Laws for the purpose of providing retirement and other benefits for police officers and firefighters of the state and its political subdivisions.

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE 5 – PENSION PLANS (continued)

Membership

Membership requirements are prescribed in Title 9 of the South Carolina Code of Laws. A brief summary of the requirements under each system is presented below.

- **SCRS** – Generally, all employees of covered employers are required to participate in and contribute to the system as a condition of employment. This plan covers general employees and teachers and individuals newly elected to the South Carolina General Assembly beginning with the November 2012 general election. An employee member of the system with an effective date of membership prior to July 1, 2012, is a Class Two member. An employee member of the system with an effective date of membership on or after July 1, 2012, is a Class Three member.
- **State ORP** – As an alternative to membership in SCRS, newly hired state, public school, and higher education employees and individuals newly elected to the S.C. General Assembly beginning with the November 2012 general election have the option to participate in the State ORP, which is a defined contribution plan. State ORP participants direct the investment of their funds into an account administered by one of four third-party record keepers. PEBA assumes no liability for State ORP benefits. Rather, the benefits are the liability of the third-party record keepers. For this reason, State ORP programs are not part of the retirement systems' trust funds for financial statement purposes. Employee and employer contributions to the State ORP are at the same rates as SCRS. A direct remittance is required from the employer to the member's account with the ORP vendor for the employee contribution and a portion of the employer contribution (5 percent). A direct remittance is also required to SCRS for the remaining portion of the employer contribution and an incidental death benefit contribution, if applicable, which is retained by SCRS.
- **PORS** – To be eligible for PORS membership, an employee must be required by the terms of his employment, by election or appointment, to preserve public order, protect life and property, and detect crimes in the state; to prevent and control property destruction by fire; or to serve as a peace officer employed by the Department of Corrections, the Department of Juvenile Justice, or the Department of Mental Health. Probate judges and coroners may elect membership in PORS. Magistrates are required to participate in PORS for service as a magistrate. PORS members, other than magistrates and probate judges, must also earn at least \$2,000 per year and devote at least 1,600 hours per year to this work, unless exempted by statute. An employee member of the system with an effective date of membership prior to July 1, 2012, is a Class Two member. An employee member of the system with an effective date of membership on or after July 1, 2012, is a Class Three member.

Benefits

Benefit terms are prescribed in Title 9 of the South Carolina Code of Laws. PEBA does not have the authority to establish or amend benefit terms without legislative change in the Code of Laws. Key elements of the benefit calculation include the benefit multiplier, years of service, and average final compensation/current annual salary. A brief summary of benefit terms for each system is presented below.

- **SCRS** – A Class Two member who has separated from service with at least five or more years of earned service is eligible for a monthly pension at age 65 or with 28 years credited service regardless of age. A member may elect early retirement with reduced pension benefits payable at age 55 with 25 years of service credit. A Class Three member who has separated from service with at least eight or more years of earned service is eligible for a monthly pension upon satisfying the Rule of 90 requirement that the total of the member's age and the member's creditable service equals at least 90 years. Both Class Two and Class Three members are eligible to receive a reduced deferred annuity at age 60 if they satisfy the five- or eight-year earned service requirement, respectively. An incidental death benefit is also available to beneficiaries of active and retired members of employers who participate in the death benefit program.

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE 5 – PENSION PLANS (continued)

Benefits (continued)

The annual retirement allowance of eligible retirees or their surviving annuitants is increased by the lesser of one percent or five hundred dollars every July 1. Only those annuitants in receipt of a benefit on July 1 of the preceding year are eligible to receive the increase. Members who retire under the early retirement provisions at age 55 with 25 years of service are not eligible for the benefit adjustment until the second July 1 after reaching age 60 or the second July 1 after the date they would have had 28 years of service credit had they not retired.

- **PORS** – A Class Two member who has separated from service with at least five or more years of earned service is eligible for a monthly pension at age 55 or with 25 years of service regardless of age. A Class Three member who has separated from service with at least eight or more years of earned service is eligible for a monthly pension at age 55 or with 27 years of service regardless of age. Both Class Two and Class Three members are eligible to receive a deferred annuity at age 55 with five or eight years of earned service, respectively. An incidental death benefit is also available to beneficiaries of active and retired members of employers who participate in the death benefit program. Accidental death benefits are also provided upon the death of an active member working for a covered employer whose death was a natural and proximate result of an injury incurred while in the performance of duty.

The retirement allowance of eligible retirees or their surviving annuitants is increased by the lesser of one percent or five hundred dollars every July 1. Only those annuitants in receipt of a benefit on July 1 of the preceding year are eligible to receive the increase.

Contributions

Contributions are prescribed in Title 9 of the South Carolina Code of Laws. If the scheduled employee and employer contributions provided in statute, or the rates last adopted by the board, are insufficient to maintain the amortization period set in statute, the board shall increase employer contribution rates as necessary.

After June 30, 2027, if the most recent annual actuarial valuation of the Systems for funding purposes shows a ratio of the actuarial value of system assets to the actuarial accrued liability of the system (the funded ratio) that is equal to or greater than eighty-five percent, then the board, effective on the following July first, may decrease the then current contribution rates upon making a finding that the decrease will not result in a funded ratio of less than eighty-five percent. If contribution rates are decreased pursuant to this provision, and the most recent annual actuarial valuation of the system shows a funded ratio of less than eighty-five percent, then effective on the following July first, and annually thereafter as necessary, the board shall increase the then current contribution rates until a subsequent annual actuarial valuation of the system shows a funded ratio that is equal to or greater than eighty-five percent.

The Retirement System Funding and Administration Act increases employer contribution rates to 14.56 percent for SCRS and 17.24 percent for PORS, effective July 1, 2018. It also establishes a ceiling on employee contribution rates at 9 percent and 9.75 percent for SCRS and PORS respectively. The employer contribution rates will continue to increase annually by 1 percent through July 1, 2022. The legislation's ultimate scheduled employer rate is 18.56 percent for SCRS and 21.24 percent for PORS. The amortization period is scheduled to be reduced one year for each of the next 10 years to a twenty-year amortization schedule.

**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
NOTES TO THE BASIC FINANCIAL STATEMENTS**

NOTE 5 – PENSION PLANS (continued)

Contributions (continued)

Required employee contribution rates¹ are as follows:

	<u>7/1/18 to 6/30/19</u>	<u>7/1/17 to 6/30/18</u>
<u>SCRS</u>		
Employee Class Two	9.00%	9.00%
Employee Class Three	9.00%	9.00%
<u>State ORP</u>		
Employee Class Three	9.00%	9.00%
<u>PORS</u>		
Employee Class Two	9.75%	9.75%
Employee Class Three	9.75%	9.75%

Required employer contribution rates¹ are as follows (based on retirement plan's fiscal year):

	<u>7/1/18 to 6/30/19</u>	<u>7/1/17 to 6/30/18</u>
<u>SCRS</u>		
Employer Class Two	14.41%	13.41%
Employer Class Three	14.41%	13.41%
Employer Incidental Death Benefit	0.15%	0.15%
<u>State ORP</u>		
Employer Contribution ²	14.41%	13.41%
Employer Incidental Death Benefit	0.15%	0.15%
<u>PORS</u>		
Employer Class Two	16.84%	15.84%
Employer Class Three	16.84%	15.84%
Employer Incidental Death Benefit	0.20%	0.20%
Employer Accidental Death Program	0.20%	0.20%

¹ Calculated on earnable compensation as defined in Title 9 of the South Carolina Code of Laws.

² Of this employer contribution, 5% of earnable compensation must be remitted by the employer directly to the ORP vendor to be allocated to the member's account with the remainder of the employer contribution remitted to the SCRS.

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE 5 – PENSION PLANS (continued)

Contributions (continued)

The District's contributions to the SCRS and PORS for their last three fiscal years were as follows:

<u>SCRS</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Employee Contributions	\$ 9,691,030	\$ 9,706,891	\$ 9,230,967
Employer Contributions	16,940,308	15,608,714	12,966,077
Employer Group Life Contributions	<u>184,215</u>	<u>182,212</u>	<u>178,699</u>
Totals	<u>\$ 26,815,553</u>	<u>\$ 25,497,817</u>	<u>\$ 22,375,743</u>

<u>PORS</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Employee Contributions	\$ 14,340	\$ 12,927	\$ 11,198
Employer Contributions	24,768	21,002	16,773
Employer Group Life Contributions	<u>588</u>	<u>530</u>	<u>485</u>
Totals	<u>\$ 39,696</u>	<u>\$ 34,459</u>	<u>\$ 28,456</u>

The governmental unit contributed 100% of the required contributions for the current year and each of the two proceeding years.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2019, the District reported a liability of \$251,892,870 for its proportionate share of the net pension liability for SCRS and a liability of \$271,422 for its proportionate share of the net pension liability for PORS, for a total net pension liability of \$252,164,292. The net pension liability of the defined benefit plan was determined based on the most recent actuarial valuation as of July 1, 2017, using membership as of that date projected forward to the end of the retirement plan's fiscal year, and financial information of the pension trust funds as of June 30, 2018. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating governmental units, actuarially determined. The net pension liability is generally liquidated by the general fund.

At the retirement plan's year end of June 30, 2018, the District's proportion was 1.124180% and .009579% for SCRS and PORS, respectively.

For the year ended June 30, 2019, the District recognized pension expense of \$20,236,555, including \$20,187,386 for SCRS and \$49,169 for PORS, respectively. At June 30, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
<u>SCRS</u>		
Differences between expected and actual experience	\$ 454,697	\$ 1,482,320
Assumption changes	9,993,700	-
Net difference between projected and actual earnings on pension plan investments	4,001,324	-
Deferred amounts from changes in proportionate share and differences between District contributions and proportionate share of contributions	-	5,068,308
District contributions subsequent to the measurement date	<u>17,124,523</u>	<u>-</u>
Total SCRS	<u>\$ 31,574,244</u>	<u>\$ 6,550,628</u>

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE 5 – PENSION PLANS (continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
PORS		
Differences between expected and actual experience	\$ 8,363	\$ -
Assumption changes	17,896	-
Net difference between projected and actual earnings on pension plan investments	5,428	-
Deferred amounts from changes in proportionate share and differences between District contributions and proportionate share of contributions	35,405	-
District contributions subsequent to the measurement date	<u>25,356</u>	<u>-</u>
Total PORS	<u>\$ 92,448</u>	<u>\$ -</u>
 Total SCRS and PORS	 <u>\$ 31,666,692</u>	 <u>\$ 6,550,628</u>

The amount of \$17,124,523 for SCRS and \$25,356 for PORS reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2020.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the SCRS and PORS will increase (decrease) pension expense as follows:

<u>Year Ended June 30,</u>	<u>SCRS</u>	<u>PORS</u>	<u>Total</u>
2020	\$ 6,546,299	\$ 30,245	\$ 6,576,544
2021	4,875,308	24,568	4,899,876
2022	(3,089,137)	10,835	(3,078,302)
2023	<u>(433,377)</u>	<u>1,444</u>	<u>(431,933)</u>
Totals	<u>\$ 7,899,093</u>	<u>\$ 67,092</u>	<u>\$ 7,966,185</u>

Actuarial Assumptions and Methods

Actuarial valuations of the plan involve estimates of the reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and future salary increases. Amounts determined regarding the net pension liability are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. South Carolina state statute requires that an actuarial experience study be completed at least once in each five-year period. An experience report on the Systems was most recently issued for the period ending June 30, 2015.

The June 30, 2018, total pension liability (TPL), net pension liability (NPL), and sensitivity information shown in this report were determined by the Systems' consulting actuary, Gabriel, Roeder, Smith and Company (GRS) and are based on an actuarial valuation performed as of July 1, 2017. The total pension liability was rolled-forward from the valuation date to the plans' fiscal year end, June 30, 2018, using generally accepted actuarial principles.

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE 5 – PENSION PLANS (continued) Actuarial Assumptions and Methods (continued)

The following table provides a summary of the actuarial assumptions and methods used to calculate the TPL as of June 30, 2018.

Actuarial Cost Method	SCRS	PORS
	Entry Age Normal	Entry Age Normal
Investment rate of return ¹	7.25%	7.25%
Projected salary increases	3.0% to 12.5% (varies by service) ¹	3.5% to 9.5% (varies by service) ¹
Benefit adjustments	Lesser of 1% or \$500 annually	Lesser of 1% or \$500 annually
¹ Includes inflation at 2.25%		

The post-retiree mortality assumption is dependent upon the member's job category and gender. The base mortality assumptions, the 2016 Public Retirees of South Carolina Mortality table (2016 PRSC), was developed using the Systems' mortality experience. These base rates are adjusted for future improvement in mortality using published Scale AA projected from the year 2016.

Assumptions used in the determination of the June 30, 2018, TPL are as follows:

Former Job Class	Males	Females
Educators	2016 PRSC Males multiplied by 92%	2016 PRSC Females multiplied by 98%
General Employees and Members of the General Assembly	2016 PRSC Males multiplied by 100%	2016 PRSC Females multiplied by 111%
Public Safety and Firefighters	2016 PRSC Males multiplied by 125%	2016 PRSC Females multiplied by 111%

Net Pension Liability

The NPL is calculated separately for each system and represents that particular system's TPL determined in accordance with GASB No. 67 less that System's fiduciary net position. NPL totals, as of June 30, 2018, for SCRS and PORS are presented below.

System	Total Pension Liability	Plan Fiduciary Net Position	Employers' Net Pension Liability (Asset)	Plan Fiduciary Net Position as a Percentage Of the Total Pension Liability
SCRS	\$48,821,730,067	\$26,414,916,370	\$22,406,813,697	54.1%
PORS	7,403,972,673	4,570,430,247	2,833,542,426	61.7%

**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
NOTES TO THE BASIC FINANCIAL STATEMENTS**

NOTE 5 – PENSION PLANS (continued)

Net Pension Liability (continued)

The TPL is calculated by the Systems' actuary, and each plan's fiduciary net position is reported in the Systems' financial statements. The NPL is disclosed in accordance with the requirements of GASB 67 in the Systems' notes to the financial statements and required supplementary information. Liability calculations performed by the Systems' actuary for the purpose of satisfying the requirements of GASB Nos. 67 and 68 are not applicable for other purposes, such as determining the plans' funding requirements.

Long-term Expected Rate of Return

The long-term expected rate of return on pension plan investments is based upon 30 year capital market assumptions. The long-term expected rate of returns represent assumptions developed using an arithmetic building block approach primarily based on consensus expectations and market based inputs. Expected returns are net of investment fees.

The expected returns, along with the expected inflation rate, form the basis for the target asset allocation adopted at the beginning of the 2018 fiscal year. The long-term expected rate of return is produced by weighting the expected future real rates of return by the target allocation percentage and adding expected inflation and is summarized in the table on the following page. For actuarial purposes, the 7.25 percent assumed annual investment rate of return used in the calculation of the TPL includes a 5.00 percent real rate of return and a 2.25 percent inflation component.

<u>Asset Class</u>	<u>Target Asset Allocation</u>	<u>Expected Arithmetic Real Rate of Return</u>	<u>Long Term Expected Portfolio Real Rate of Return</u>
Global Equity	47.0%		
Global Public Equity	33.0%	6.99%	2.31%
Private Equity	9.0%	8.73%	0.79%
Equity Options Strategies	5.0%	5.52%	0.28%
Real Assets	10.0%		
Real Estate (Private)	6.0%	3.54%	0.21%
Real Estate (REITs)	2.0%	5.46%	0.11%
Infrastructure	2.0%	5.09%	0.10%
Opportunistic	13.0%		
GTAA/Risk Parity	8.0%	3.75%	0.30%
Hedge Funds (non-PA)	2.0%	3.45%	0.07%
Other Opportunistic Strategies	3.0%	3.75%	0.11%
Diversified Credit	18.0%		
Mixed Credit	6.0%	3.05%	0.18%
Emerging Markets Debt	5.0%	3.94%	0.20%
Private Debt	7.0%	3.89%	0.27%
Conservative Fixed Income	12.0%		
Core Fixed Income	10.0%	0.94%	0.09%
Cash and Short Duration (Net)	2.0%	0.32%	0.01%
Total Expected Return	100.0%		5.03%
Inflation for Actuarial Purposes			2.25%
Total Expected Nominal Return			<u>7.28%</u>

**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
NOTES TO THE BASIC FINANCIAL STATEMENTS**

NOTE 5 – PENSION PLANS (continued)

Discount Rate

The discount rate used to measure the TPL was 7.25 percent. The projection of cash flows used to determine the discount rate assumed that contributions from participating employers in SCRS and PORS will be made based on the actuarially determined rates based on provisions in the South Carolina Code of Laws. Based on those assumptions, the System's fiduciary net position was projected to be available to make all the projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the TPL.

Sensitivity Analysis

The following table presents the District's proportionate share of the collective NPL calculated using the discount rate of 7.25 percent, as well as what the District's proportionate share of the employers' NPL would be if it were calculated using a discount rate that is 1.00 percent lower (6.25 percent) or 1.00 percent higher (8.25 percent) than the current rate:

Sensitivity of the Net Pension Liability to Changes in the Discount Rate			
System	1.00% Decrease (6.25%)	Current Discount Rate (7.25%)	1.00% Increase (8.25%)
SCRS	\$ 321,872,311	\$ 251,892,870	\$ 201,864,273
PORS	\$ 365,911	\$ 271,422	\$ 194,028

Additional Financial and Actuarial Information

Detailed information regarding the fiduciary net position of the plans administered by PEBA is available in the Systems' audited financial statements for the fiscal year ended June 30, 2018 (including the unmodified audit opinion on the financial statements). Additional actuarial information is available in the accounting and financial reporting actuarial valuation as of June 30, 2018.

Payables to the Pension Plan

As of June 30, 2019, the District had \$3,151,415 in payables outstanding to the pension plans for its legally required contributions.

NOTE 6 – OTHER POST-EMPLOYMENT BENEFITS

Plan Descriptions

The Other Post-Employment Benefits Trust Funds (OPEB Trusts), which collectively refers to the South Carolina Retiree Health Insurance Trust Fund (SCRHITF) and the South Carolina Long-Term Disability Insurance Trust Fund (SCLTDITF), were established by the State of South Carolina as Act 195, which became effective in May 2008. The SCRHITF was created to fund and account for the employer costs of the State's retiree health and dental plans. The SCLTDITF was created to fund and account for the employer costs of the State's Basic Long-Term Disability Income Benefit Plan.

In accordance with Act 195, the OPEB Trusts are administered by the PEBA, Insurance Benefits, and the State Treasurer is the custodian of the funds held in trust. The Board of Directors of PEBA has been designated as the Trustee.

**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
NOTES TO THE BASIC FINANCIAL STATEMENTS**

NOTE 6 – OTHER POST-EMPLOYMENT BENEFITS (continued)

The OPEB Trusts are cost-sharing multiple-employer defined benefit plans. Article 5 of the State Code of Laws defines the two plans and authorizes the Trustee to at any time adjust the plans, including its benefits and contributions, as necessary to insure the fiscal stability of the plans. In accordance with the South Carolina Code of Laws and the annual Appropriations Act, the State provides post-employment health and dental and long-term disability benefits to retired State and school district employees and their covered dependents.

PEBA, Insurance Benefits issues audited financial statements and required supplementary information for the OPEB Trust Funds. This information is publicly available through the Insurance Benefits' link on PEBA's website at www.peba.sc.gov or a copy may be obtained by submitting a request to PEBA – Insurance Benefits, 202 Arbor Lake Drive, Columbia, SC, 29223.

Benefits Provided

The SCRHITF is a healthcare plan that covers retired employees of the State of South Carolina, including all agencies, and public school districts. The SCRHITF provides health and dental insurance benefits to eligible retirees. Generally, retirees are eligible for health and dental benefits if they have established at least ten years of retirement service credit. For new hires beginning employment May 2, 2008 and after, retirees are eligible for benefits if they have established 25 years of service for 100% employer funding and 15-24 years of service for 50% employer funding.

The SCLTDITF is a long-term disability plan that covers employees of the State of South Carolina, including all agencies and public school districts and all participating local government entities. The SCLTDITF provides disability payments to eligible employees who have been approved for disability.

Contributions and Funding Policies

Section 1-11-710 of the South Carolina Code of Laws of 1976, as amended, requires these post-employment and long-term disability benefits to be funded through annual appropriations by the General Assembly for active employees to the PEBA, Insurance Benefits and participating retirees to the PEBA, except for the portion funded through the pension surcharge and provided from the other applicable sources of the PEBA, Insurance Benefits. For active employees who are not funded by State General Fund appropriations, participating employers are mandated by State statute to contribute at a rate assessed each year by the Department of Administration Executive Budget Office.

The District's contractually required contribution rate for the year ended June 30, 2019 was 6.05 percent of covered employee payroll, actuarially determined as an amount that is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the OPEB plan from the District for the SCRHITF and SCLTDITF were \$7,438,891 and \$84,174, respectively, for the year ended June 30, 2019. Employees are not required to contribute to the OPEB plan.

BLTD benefits are funded through a person's premium charged to State agencies, public school districts, and other participating local governments. The monthly premium per active employee was \$3.22 for the fiscal year ended June 30, 2019. It is also funded through investment income.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2019, the District reported a liability of \$199,825,937 for its proportionate share of the net OPEB liability for SCRHITF and a liability of \$35,205 for its proportionate share of the net OPEB liability for SCLTDITF, for a total net OPEB liability of \$199,861,142. The net OPEB liability was measured as of June 30, 2018, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The District's proportion of the net OPEB liability was based on a projection of the District's long-term share of contributions to the OPEB plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2019, the District's proportion was 1.410146% for SCRHITF and 1.150041% for SCLTDITF. The net OPEB liability is generally liquidated by the general fund.

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE 6 – OTHER POST-EMPLOYMENT BENEFITS (continued)

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (continued)

For the year ended June 30, 2019, the District recognized OPEB expense of \$10,370,017, including \$10,277,756 for SCRHITF and \$92,261 for SCLTDITF, respectively. At June 30, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>SCRHITF</u>	
	<u>Deferred Outflows Of Resources</u>	<u>Deferred Inflows Of Resources</u>
Differences between expected and actual experience	\$ 2,993,483	\$ 69,625
Changes in assumptions	-	16,271,859
Net difference between projected and actual investment experience	766,210	-
Changes in proportionate share and differences between District contributions and proportionate share of contributions	-	508,010
District contributions subsequent to the measurement date	7,438,891	-
Total SCRHITF	\$ 11,198,584	\$ 16,849,494
	<u>SCLTDITF</u>	
	<u>Deferred Outflows Of Resources</u>	<u>Deferred Inflows Of Resources</u>
Changes in assumptions	\$ -	\$ 2,294
Net difference between projected and actual investment experience	20,451	2,153
Changes in proportionate share and differences between District contributions and proportionate share of contributions	-	2,407
District contributions subsequent to the measurement date	84,174	-
Total SCLTDITF	\$ 104,625	\$ 6,854
Total SCRHITF and SCLTDITF	\$ 11,303,209	\$ 16,856,348

\$7,438,891 (SCRHITF) and \$84,174 (SCLTDITF) reported as deferred outflows of resources related to OPEB resulting from District contributions subsequent to the measurement date will be recognized as reductions of the net OPEB liability in the year ended June 30, 2020.

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE 6 – OTHER POST-EMPLOYMENT BENEFITS (continued)

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended June 30,	SCRHITF	SCLTDITF	Total
2020	\$ 2,467,742	\$ (4,970)	\$ 2,462,772
2021	2,467,742	(4,970)	2,462,772
2022	2,467,742	(4,970)	2,462,772
2023	2,549,791	(2,459)	2,547,332
2024	2,679,807	770	2,680,577
Thereafter	456,977	3,002	459,979
Totals	\$ 13,089,801	\$ (13,597)	\$ 13,076,204

Actuarial Assumptions

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trends. Actuarially determined amounts are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedules of funding progress, presented as required supplementary information following the notes to the financial statements, present multi-year trend information about whether the actuarial values of plan assets are increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Projections of benefits for financial reporting purposes are based on the substantive plans (as understood by the employer and plan participants) and include the types of benefits provided at the time the valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

Additional information as of the latest actuarial valuation for SCRHITF:

Valuation Date:	June 30, 2017
Actuarial Cost Method:	Entry Age Normal
Inflation:	2.25%
Investment Rate of Return:	4.00, net of OPEB Plan investment expense; including inflation.
Single Discount Rate:	3.62% as of June 30, 2018
Demographic Assumptions:	Based on the experience study performed for the South Carolina Retirement Systems for the 5-year period ending June 30, 2015.
Mortality:	For healthy retirees, the 2016 Public Retirees of South Carolina Mortality Table for Males and the 2016 Public Retirees of South Carolina Mortality Table for Females are used with fully generational mortality projections based on Scale AA from the year 2016. Multipliers are applied to the base tables based on gender and employment type.
Health Care Trend Rate:	Initial trend starting at 6.75% and gradually decreasing to an ultimate trend of 4.15% over a period of 14 years.
Aging Factors:	Based on plan specific experience.
Retiree Participation:	79% for retirees who are eligible for funded premiums.
Notes:	There were no benefit changes during the year; the discount rate changed from 3.59% as of June 30, 2017 to 3.62% as of June 30, 2018.

**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
NOTES TO THE BASIC FINANCIAL STATEMENTS**

NOTE 6 – OTHER POST-EMPLOYMENT BENEFITS (continued)

Actuarial Assumptions (continued)

Additional information as of the latest actuarial valuation for SCLTDITF:

Valuation Date:	June 30, 2017
Actuarial Cost Method:	Entry Age Normal
Inflation:	2.25%
Investment Rate of Return:	4.00, net of Plan investment expense; including inflation.
Single Discount Rate:	3.91% as of June 30, 2018
Salary, Termination and Retirement Rates:	Based on the experience study performed for the South Carolina Retirement Systems for the 5-year period ending June 30, 2015.
Disability Incidence:	The rates used in the valuation are based on the rates developed for the South Carolina Retirement Systems pension plans.
Disability Recovery:	For participants in payment, 1987 CGDT Group Disability; for active employees, 60% were assumed to recover after the first year and 92% were assumed to recover after the first two years.
Offsets:	40% are assumed to be eligible for Social Security benefits; assumed percentage who will be eligible for a pension plan offset varies based on employee group.
Notes:	There were no benefit changes during the year; the discount rate changed from 3.87% as of June 30, 2017 to 3.91% as of June 30, 2018.

Roll Forward Disclosure

The actuarial valuation was performed as of June 30, 2017. Update procedures were used to roll forward the total OPEB liability to June 30, 2018.

Net OPEB Liability

The Net OPEB Liability (NOL) is calculated separately for each OPEB Trust Fund and represents that particular Trusts' Total OPEB Liability (TOL) determined in accordance with GASB No. 74 less that Trust's fiduciary net position. The allocation of each employer's proportionate share of the collective Net OPEB Liability and collective OPEB Expense was determined using the employer's payroll-related contributions over the measurement period. This method is expected to be reflective of the employer's long-term contribution effort as well as be transparent to individual employers and their external auditors.

The following table represents the components of the net OPEB liability as of June 30, 2018:

<u>OPEB Trust</u>	<u>Total OPEB Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Net OPEB Liability</u>	<u>Plan Fiduciary Net Position as a % of Total OPEB Liability</u>
SCRHITF	\$ 15,387,115,010	\$ 1,216,530,062	\$ 14,170,584,948	7.91%
SCLTDITF	\$ 39,261,091	\$ 36,199,863	\$ 3,061,228	92.20%

**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
NOTES TO THE BASIC FINANCIAL STATEMENTS**

NOTE 6 – OTHER POST-EMPLOYMENT BENEFITS (continued)

Net OPEB Liability (continued)

The TOL is calculated by the Trusts' actuary, and each Trust's fiduciary net position is reported in the Trust's financial statements. The NOL is disclosed in accordance with the requirements of GASB No. 74 in the Trusts' notes to the financial statements and required supplementary information. Liability calculations performed by the Trusts' actuary for the purpose of satisfying the requirements of GASB Nos. 74 and 75 and are not applicable for other purposes, such as determining the Trusts' funding requirements.

Single Discount Rate

The Single Discount Rate of 3.62% was used to measure the total OPEB liability for the SCRHITF. The accounting policy for this plan is to set the Single Discount Rate equal to the prevailing municipal bond rate. Due to the plan's investment and funding policies, the difference between a blended discount rate and the municipal bond rate would be less than several basis points (several hundredths of one percent).

A Single Discount Rate of 3.91% was used to measure the total OPEB liability for the SCLTDITF. This Single Discount Rate was based on an expected rate of return on plan investments of 4.00% and a municipal bond rate of 3.62%. The projection of cash flows to determine this Single Discount Rate assumed that employer contributions will remain \$38.64 per year for each covered active employee. Based on these assumptions, the plan's Fiduciary Net Position and future contributions were sufficient to finance the benefit payments through the year 2037. As a result, the long-term expected rate of return on plan investments was applied to project benefit payments through the year 2037, and the municipal bond rate was applied to all benefit payments after that date.

Long-Term Expected Rate of Return

The long-term expected rate of returns represent assumptions developed using an arithmetic building block approach primarily based on consensus expectations and market based inputs. The expected returns, along with the expected inflation rate, form the basis for the target asset allocation adopted at the beginning of the 2017 fiscal year. The long-term expected rate of return is produced by weighting the expected future real rates of return by the target allocation percentage and adding expected inflation. This information is summarized in the following table:

	<u>Target Asset Allocation</u>	<u>Arithmetic Real Rate of Return</u>	<u>Allocation- Weighted Long- Term Expected Real Rate of Return</u>
Asset Class			
U.S. Domestic Fixed Income	80.00%	2.09%	1.67%
Cash	<u>20.00%</u>	0.84%	<u>0.17%</u>
Total	100.00%		1.84%
Expected Inflation			<u>2.25%</u>
Total Return			<u>4.09%</u>
Investment Return Assumption			<u>4.00%</u>

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE 6 – OTHER POST-EMPLOYMENT BENEFITS (continued)

Sensitivity Analysis

The following table presents the SCRHITF's net OPEB liability calculated using a Single Discount Rate of 3.62% as well as what the District's net OPEB liability would be if it were calculated using a Single Discount Rate that is one percent lower or one percent higher:

	1% Decrease 2.62%	Current Discount Rate 3.62%	1% Increase 4.62%
SCRHITF Net OPEB Liability	\$ 235,414,150	\$ 199,825,937	\$ 171,139,020

Regarding the sensitivity of the SCRHITF's net OPEB liability to changes in the healthcare cost trend rates, the following table presents the District's net OPEB liability, calculated using the assumed trend rates as well as what the plan's net OPEB liability would be if it were calculated using a trend rate that is one percent lower or one percent higher:

	1% Decrease	Current Healthcare Cost Trend Rate	1% Increase
SCRHITF Net OPEB Liability	\$ 164,424,484	\$ 199,825,937	\$ 245,593,459

The following table represents the SCLTDITF's net OPEB liability calculated using a Single Discount Rate of 3.91%, as well as what the District's net OPEB liability would be if it were calculated using a Single Discount Rate that is one percent lower or one percent higher:

	1% Decrease 2.91%	Current Discount Rate 3.91%	1% Increase 4.91%
SCLTDITF Net OPEB Liability	\$52,614	\$35,205	\$18,215

Additional Financial and Actuarial Information

Information in this note was compiled from the OPEB Trusts Funds' audited financial statement for the year ended June 30, 2018, and the accounting and financial reporting actuarial valuation as of June 30, 2018. Additional financial information supporting the preparation of the Schedules (including the unmodified audit opinion on the financial statements and required supplementary information) is available in the OPEB Trusts Funds' audited financial statements.

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE 7 – LONG-TERM OBLIGATIONS

Long-term obligations activity for the year ended June 30, 2019, was as follows:

	Amounts Outstanding June 30, 2018	<u>Additions</u>	<u>Deductions</u>	Amounts Outstanding June 30, 2019	Amounts Due in One Year
<u>Governmental Activities</u>					
Current Refunding General Obligation Bonds					
Series 2013A – Issued November 19, 2013	\$ 30,521,000	\$ -	\$ 2,340,000	\$ 28,181,000	\$ 2,483,000
Series 2015B – Issued November 9, 2015	57,950,000	-	2,765,000	55,185,000	3,295,000
General Obligation Bonds:					
Series 2010A – Issued June 9, 2010	10,000,000	-	-	10,000,000	-
Series 2012B – Issued August 21, 2012	94,760,000	-	5,675,000	89,085,000	5,965,000
	193,231,000	-	10,780,000	182,451,000	11,743,000
Deferred Amounts:					
Unamortized Premium on Bonds	11,022,408	-	1,573,521	9,448,887	1,467,482
Total Bonds Payable	204,253,408	-	12,353,521	191,899,887	13,210,482
Net Acquisition Lease Purchase - Issued April 3, 2017	1,425,901	-	463,262	962,639	475,198
Compensated Absences	1,307,927	882,667	897,651	1,292,943	517,177
Long-Term Liabilities	\$ 206,967,063	\$ 882,667	\$ 13,714,434	\$ 194,135,296	\$ 14,202,857

For the governmental activities, compensated absences are generally liquidated by the general fund.

Details for each debt issue are as follows:

On June 9, 2010, the District issued Taxable Series 2010A, \$10,000,000, general obligations bonds (Qualified School Construction Bonds – Direct Payment) referendum debt with an interest rate of 5.25 percent. The American Recovery and Reinvestment Act of 2009 allowed governments to issue taxable bonds to finance capital expenditures and to elect to receive a subsidy payment for the United States Treasury equal to 100 percent of the amount of each interest payment on such bonds. The available subsidy ("Interest Subsidy") received on these bonds is included as revenue of the Debt Service Fund. The net proceeds were \$9,878,300 after a bid premium of \$78,200 less costs of issuance of \$199,900. Bonds are due in a single installment on June 1, 2027. Interest payments are payable semi-annually on December 1 and June 1 beginning December 1, 2010, through June 1, 2027. The proceeds will be used for the purpose of providing funds for capital improvements, equipment and technology, and paying the costs of issuance of the bonds and such other lawful purposes as determined by the District.

**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
NOTES TO THE BASIC FINANCIAL STATEMENTS**

NOTE 7 – LONG-TERM OBLIGATIONS (continued)

On August 21, 2012, the District issued Series 2012B, \$115,655,000 general obligation bonds (Bond Referendum debt). The net proceeds were \$125,788,107 after a bid premium of \$10,413,885 less costs of issuance of \$280,778. Principal payments are payable annually beginning on March 1, 2014, through March 1, 2032, ranging from \$125,000 to \$12,615,000. The bonds have variable interest rates which range from 3.0 percent to 5.0 percent. Interest payments are payable semi-annually on March 1 and September 1 beginning March 1, 2013, through March 1, 2032. The proceeds will be used for purposes of funding capital projects approved in the Referendum, paying costs of issuance of the bonds, and such other lawful purposes as may be determined by the School District.

On November 19, 2013, the District issued Series 2013A, \$40,444,000 general obligation current refunding bonds (Bond Referendum debt) with an interest rate of 2.21 percent. The proceeds were used to refund the outstanding balance of \$39,850,000 of the Series 2009B Build America Bonds which had interest rates ranging from 2.4 percent to 5.9 percent along with an interest credit subsidy equal to 35 percent of the amount of each interest payment on the bonds. The net proceeds of \$40,320,941 (after payment of \$123,059 for costs of issuance) were disbursed to discharge the Series 2009B Build America Bonds.

The reacquisition price exceeded the net carrying amount of the old debt by \$470,941; this amount is being amortized over the life of the new debt. The District entered into this refunding to take advantage of lower interest rates, resulting in a reduction of total debt service payments of \$6,008,119 and an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$4,531,246. Bonds are due in annual installments beginning March 1, 2014, through March 1, 2028, ranging from \$1,819,000 to \$3,838,000. Interest payments are payable semi-annually on March 1 and September 1 beginning March 1, 2014, through March 1, 2028. The deferred loss on refunding at June 30, 2019 was \$211,826.

On November 9, 2015, the District issued Series 2015B, \$62,025,000 general obligation current refunding bonds (Bond Referendum debt) with variable interest rates which range from 3 percent to 5 percent. The proceeds were used to refund the outstanding balance of \$68,500,000 of the Series 2010B2 Build America Bonds which had interest rates ranging from 2.75 percent to 5 percent along with an interest credit subsidy equal to 35 percent of the amount of each interest payment on the bonds. The net proceeds of \$69,159,618 (after premium of \$7,360,409 and issuance costs of \$225,791) were disbursed to discharge the Series 2010B2 Build America Bonds.

The reacquisition price exceeded the net carrying amount of the old debt by \$659,618; this amount is being amortized over the life of the new debt. The District entered into this refunding to take advantage of lower interest rates, resulting in a reduction of total debt service payments of \$4,170,746 and an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$3,438,817. Bonds are due in annual installments beginning March 1, 2017 through March 1, 2029, ranging from \$1,805,000 to \$12,975,000. Interest payments are payable semi-annually on March 1 and September 1 beginning March 1, 2016 through March 2, 2029. The deferred loss on refunding at June 30, 2019 was \$401,850.

On April 3, 2017, the District entered into a Tax-Exempt Lease/Purchase Agreement, for \$2,428,901. The net proceeds of the agreement, after a promotional contribution from the vendor of \$131,907, were \$2,296,994. Principal payments are payable annually beginning on June 1, 2017, through June 1, 2021, ranging from \$419,467 to \$487,441. The interest rate is 2.5466 percent. Interest payments are payable annually on June 1 beginning June 1, 2017, through June 1, 2021. The proceeds were used for the purchase of technology equipment. The proceeds were held in an escrow account and drawn as equipment was purchased. Equipment items of \$1,057,284 met the capitalization threshold and are included in the furniture and equipment category of the District's governmental activities' capital assets. Items not meeting the requirement to be capitalized were \$1,317,094. An unspent balance of \$54,523 was applied towards the first debt service payment.

Bond premium and deferred loss on refunding are amortized using the effective interest method over the life of the debt.

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE 7 – LONG-TERM OBLIGATIONS (continued)

The annual debt service requirements to maturity for the District's long-term general obligation bonds as of June 30, 2019 are as follows:

Year Ended June 30	Principal	Interest	Total
2020	\$ 11,743,000	\$ 6,718,675	\$ 18,461,675
2021	12,757,000	6,200,801	18,957,801
2022	13,826,000	5,636,384	19,462,384
2023	14,660,000	5,022,813	19,682,813
2024	15,206,000	4,487,139	19,693,139
2025 – 2029	83,084,000	14,071,040	97,155,040
2030 – 2032	31,175,000	2,437,813	33,612,813
	<u>\$ 182,451,000</u>	<u>\$ 44,574,665</u>	<u>\$ 227,025,665</u>

The future minimum lease payments required by the Tax-Exempt Lease/Purchase Agreement as of June 30, 2019 are as follows:

Year Ended June 30	Principal	Imputed Interest	Total
2020	\$ 475,198	\$ 24,802	\$ 500,000
2021	487,441	12,559	500,000
	<u>\$ 962,639</u>	<u>\$ 37,361</u>	<u>\$ 1,000,000</u>

The South Carolina Constitution limits local borrowing power to 8 percent of its assessed property value. The Limitation excludes bonded indebtedness existing on December 1, 1977, (date of the Constitutional amendment), certain special levies assessed on properties located in an area receiving special benefits, and other prescribed indebtedness approved by the voters. Based on the December 31, 2018 assessed property valuation of \$525,809,130 (unaudited), the legal debt limit is \$42,064,730, with \$10,005,000 of applicable general obligation debt outstanding, leaving a legal debt margin of \$32,059,730 at June 30, 2019.

NOTE 8 – SHORT-TERM OBLIGATIONS

Summary of Changes in Short-term Debt: During the year ended June 30, 2019, the following transactions occurred in short-term liabilities:

	Balance at June 30, 2018	Additions	Deductions	Balance at June 30, 2019
SCAGO – Series 2018A	\$ 9,718,000	\$ -	\$ 9,718,000	\$ -
SCAGO – Series 2019A	-	10,005,000	-	10,005,000
	<u>\$ 9,718,000</u>	<u>\$ 10,005,000</u>	<u>\$ 9,718,000</u>	<u>\$ 10,005,000</u>

Capital Projects Funds:

On May 15, 2019, the District issued Series 2019A, \$10,005,000 SCAGO general obligation bonds (8% debt) with an interest rate of 1.66 percent for the purpose of providing funds for capital improvements, equipment, and technology. The net proceeds were \$9,977,412 after bid premium of \$26,613 less cost of issuance of \$54,201. These bonds, including interest of \$159,524, are due March 2, 2020 and are scheduled to be repaid utilizing debt service fund property tax revenues.

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE 9 – UNEARNED REVENUE

Unearned revenues (those where asset recognition criteria have been met, but for which revenue recognition criteria have not been met) consist of the following:

	<u>Special Projects Fund</u>	<u>EIA Fund</u>	<u>Food Service</u>
Unexpended Carryover Amounts	\$ 2,572,098	\$ 2,935,048	\$ 139,946

NOTE 10 – INTERFUND TRANSACTIONS

Interfund transfers, receivables and payables for fiscal year 2019 consisted of the following:

Interfund Transfers:

<u>Fund Category</u>	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ 6,185,218	\$ 133,232
Special Revenue Funds	-	495,284
Combined EIA Funds	-	5,689,934
Food Service Fund	133,232	-
Debt Service Fund	-	9,718,000
Capital Projects Fund	9,718,000	366,877
Enterprise Fund – After School		145,847
Pupil Activity Funds	634,078	121,354
Totals	<u>\$ 16,670,528</u>	<u>\$ 16,670,528</u>

Interfund Receivables and Payables:

<u>Fund Category</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 5,280,370	\$ 34,942,218
Special Revenue Funds	-	411,791
Combined EIA Funds	2,781,203	-
Food Service Fund	-	4,868,579
Debt Service Fund	144,505	-
Capital Projects Fund	27,219,032	-
Enterprise Fund – After School	472,003	-
Pupil Activity Funds	4,325,475	-
Totals	<u>\$ 40,222,588</u>	<u>\$ 40,222,588</u>

Interfund transfers include funding allowed for indirect costs, required matches, supplemental funding, state cuts, and accounting practice.

Due to General Fund from Special Revenue Funds: The District participates in various federally funded projects, many of which operate on a cost reimbursement basis. That is, the expenditure must be incurred prior to submitting a claim for reimbursement. Accordingly, the District must temporarily provide funds for these project expenditures until such time as the related reimbursement from the grantor agency is received. All interfund balances are expected to be repaid within one year from the date of the financial statements.

Due to and from Other Funds: The District used one bank account to hold deposits and to issue checks which results in the interfund receivables and payables for each of the funds. All interfund balances are expected to be repaid within one year from the date of the financial statements.

**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
NOTES TO THE BASIC FINANCIAL STATEMENTS**

NOTE 11 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District pays an annual premium to the South Carolina School Board Insurance Trust for its general insurance. The South Carolina School Board Insurance Trust reinsures through commercial companies.

The District acquires insurance from the South Carolina School Board Insurance Trust for job related injury and illness (workers' compensation) for its employees. Workers' compensation is insured under a retrospectively rated policy where premiums are estimated throughout the year and adjusted subsequent to the policy period based on actual experience.

General blanket fidelity bond insurance from a private insurer was also maintained for the District's employees as well as athletic catastrophic insurance.

There were no significant reductions in insurance coverage from the previous year and no settlements have exceeded insurance coverage for the past three years ended June 30, 2019, 2018, and 2017.

NOTE 12 – OPERATING LEASES

The School District is obligated to account for certain leases as operating leases. Current rental expenditures for the year ended June 30, 2019 were \$ 523,631. The following is a schedule by years of future minimum rental payments required under operating leases that have initial or remaining non-cancelable lease terms in excess of one year as of June 30, 2019:

Year Ended June 30	Totals
2020	\$ 515,014
2021	513,303
2022	148,356
2023	9,517
Total payments	<u>\$ 1,186,190</u>

NOTE 13 – FUND BALANCES

The District uses the following governmental fund balance accounts:

Nonspendable for Inventory – An account used to segregate a portion of fund balance to indicate inventory is "not in spendable form" even though it is a component of current assets.

Nonspendable for Prepaid Items – An account used to segregate a portion of fund balances to indicate that prepaid items are "not in spendable form" even though it is a component of current assets.

Restricted for Food Service – This amount represents the Food Service Fund balance that has been restricted due to contractual obligations for food service and is not an expendable, available resource.

Restricted for Debt Service – This represents the Debt Service Fund balance that is not available for appropriation because it represents the year-end fund balance that is legally restricted for future debt service on general obligation bonds and is not an expendable, available resource.

Restricted for Capital Projects – This amount represents the School Building Fund balance that has been restricted due to contractual obligations for approved building projects and is not an expendable, available resource.

**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
NOTES TO THE BASIC FINANCIAL STATEMENTS**

NOTE 13 – FUND BALANCES (continued)

Unassigned – This represents and includes all spendable amounts of the general fund not contained in the other classifications.

District policy is to maintain an unassigned fund balance consistent with the medial averages for issuers that retain at least an Aa2/AA credit rating. This average may change from time to time but generally ranges from 15 percent – 18 percent of the general fund budgeted expenditures. The required range as of June 30, 2019 is \$29,369,183 to \$35,243,020 based on the 2019/2020 general fund budget. The unassigned amount at June 30, 2019 is \$39,521,963.

NOTE 14 – CONTINGENCIES AND LITIGATION

The District is party to various lawsuits arising out of the normal conduct of its operations. In the opinion of the District's management, the ultimate effect of these legal matters will not have a material adverse effect of the District's financial position.

The District participates in certain federal and state grant programs. These programs are subject to financial and compliance audits by the grantor or its representative. Such audits could lead to requests for reimbursement to the grantor agency for expenditures disallowed under terms of the grant. Management believes disallowances, if any, will not be material.

NOTE 15 – SUBSEQUENT EVENTS

The District has evaluated subsequent events through November 22, 2019, the date on which the financial statements were available to be issued.

NOTE 16 – TAX ABATEMENTS

The District's boundaries encompass areas in both the County of Lexington and the County of Richland.

The District is subject to the following property tax abatement agreements entered into by the County of Lexington:

	Amount of Taxes Abated during the Fiscal Year	State of South Carolina Revenue Reimbursement Amount
County of Lexington:		
Fee-in-lieu of Taxes Program (FILOT)	\$ 210,911	\$ 34,398
Fee-in-lieu of Tax Infrastructure Program (FILOT & IP)	1,206,368	74,659
	<u>\$ 1,417,279</u>	<u>\$ 109,057</u>

**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
NOTES TO THE BASIC FINANCIAL STATEMENTS**

NOTE 16 – TAX ABATEMENTS (continued)

Richland County:

Richland County, South Carolina has two tax abatement programs which abate the School District Five of Lexington & Richland Counties property tax revenues from certain taxpayers. Those programs are the “Fee-in-Lieu of Ad Valorem Property Tax” (“FILOT”) program and the “Special Source Revenue Credit” (“SSRC”) Program. The purpose of the FILOT program is to reduce the disparately higher property tax rates applied to manufacturing and certain commercial properties in South Carolina, which have previously impeded new and expanding business from locating in South Carolina. The purpose of the SSRC program is to enhance economic development by reducing property taxes for taxpayers that use the credit provided under the SSRC program to pay the cost of designing, acquiring, constructing, improving, or expanding (a) infrastructure serving the local government or the taxpayer’s property, or (b) improved or unimproved real estate and personal property, including machinery and equipment used in the operation of a manufacturing or commercial enterprise.

Additionally, Richland County uses multicounty industrial or business parks (“MCIP”) in connection with the FILOT and SSRC programs which further abate the School District’s property tax revenues from certain taxpayers.

For tax year 2018, the gross dollar amount by which the School District’s property tax revenues were abated pursuant to tax abatement agreements entered into by Richland County under each of the programs described above is as follows:

FILOT Program: \$0
SSRC Program: \$0
MCIP: \$5,408

For tax year 2018, the gross dollar amount of property tax revenues the School District received pursuant to the tax abatement agreements entered into by Richland County under each of the programs described above is as follows:

FILOT Program: \$0
SSRC Program: \$0
MCIP: \$102,136

NOTE 17 – RESTATEMENT OF NET POSITION

Change in Accounting Principle

Effective July 1, 2018, the District converted its food service activities from an enterprise fund to a special revenue fund. The change in accounting principles resulted in an adjustment to beginning fund balance of \$7,079,151 for this fund, representing the net book value of capital assets for food service equipment plus net pension and OPEB deferred outflows in excess of compensated absences, net pension and OPEB liabilities and deferred inflows, as these financial statement items are not reported in governmental funds. On its government-wide financial statements, the District recognized a corresponding decrease to beginning net position for governmental activities and increase for business-type activities in the amount of \$4,335,942, which represents the beginning net position as of July 1, 2018. There was no change to total net position for the District as a result of this change.

Management believes that this new treatment is preferable because they plan to internally report and budget food service operations in the same manner as they do for all other governmental activities, using the modified accrual basis of accounting. In addition, as the majority of food service revenues are received from grants, this new treatment would be comparable and more consistent with the District’s treatment of its other federal and state grant programs.

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REQUIRED SUPPLEMENTARY INFORMATION

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SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY - SCRS AND PORS
LAST TEN FISCAL YEARS

	Fiscal Year									
	2010*	2011*	2012*	2013*	2014*	2015	2016	2017	2018	2019
SCRS										
District's Proportion of Net Pension Liability	N/A	N/A	N/A	N/A	N/A	\$ 209,898,245	\$ 225,910,185	\$ 245,665,857	\$ 253,980,016	\$ 251,892,870
District's Proportionate Share of Net Pension Liability	N/A	N/A	N/A	N/A	N/A	1.219156%	1.191165%	1.150129%	1.128218%	1.124180%
District's Covered Payroll	N/A	N/A	N/A	N/A	N/A	115,524,407	116,847,519	116,562,170	119,132,897	121,474,377
District's Proportionate Share of Net Pension Liability as a Percentage of Its Covered Payroll	N/A	N/A	N/A	N/A	N/A	181.69%	193.34%	210.76%	213.19%	207.36%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	N/A	N/A	N/A	N/A	N/A	59.90%	57.00%	52.90%	53.30%	54.10%
PORS										
District's Proportion of Net Pension Liability	N/A	N/A	N/A	N/A	N/A	\$ 130,009	\$ 153,589	\$ 179,709	\$ 246,533	\$ 271,422
District's Proportionate Share of Net Pension Liability	N/A	N/A	N/A	N/A	N/A	0.00679%	0.00705%	0.00709%	0.00900%	0.00958%
District's Covered Payroll	N/A	N/A	N/A	N/A	N/A	81,765	87,304	92,530	121,191	132,586
District's Proportionate Share of Net Pension Liability as a Percentage of Its Covered Payroll	N/A	N/A	N/A	N/A	N/A	159.00%	175.92%	194.22%	203.43%	204.71%
Plan Fiduciary Net Position as a percentage of the Total Pension Liability	N/A	N/A	N/A	N/A	N/A	67.50%	64.60%	60.40%	60.90%	61.73%

*** Note: Not Available**

This schedule is presented to illustrate the requirement to show information for ten (10) years. However, until a full ten year trend is compiled, information is presented for those years for which information is available.

Source:

Audit report of employer allocations of the South Carolina Retirement System (SCRS) and Police Officers Retirement System (PORS), as administered by the SC Public Employee Benefit Authority for the year ended June 30, 2018.

**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS - SCRS AND PORS
LAST TEN FISCAL YEARS**

	Fiscal Year									
	2010*	2011*	2012*	2013*	2014	2015	2016	2017	2018	2019
SCRS										
Contractually Required Contribution	N/A	N/A	N/A	N/A	\$ 11,732,446	\$ 12,173,782	\$ 12,318,034	\$ 13,159,144	\$ 15,796,894	\$ 17,124,523
Contributions in Relation to the Contractually Required Contribution	N/A	N/A	N/A	N/A	(11,732,446)	(12,173,782)	(12,318,034)	(13,159,144)	(15,796,894)	(17,124,523)
Contribution Deficiency (Excess)	N/A	N/A	N/A	N/A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's Covered Payroll	N/A	N/A	N/A	N/A	\$ 115,524,407	\$ 116,847,519	\$ 116,562,170	\$ 119,132,897	\$ 121,474,377	\$ 122,809,802
Contributions as a percentage of Covered Payroll	N/A	N/A	N/A	N/A	10.16%	10.42%	10.57%	11.05%	13.00%	13.94%
PORS										
Contractually Required Contribution	N/A	N/A	N/A	N/A	\$ 10,487	\$ 11,707	\$ 12,411	\$ 17,258	\$ 21,532	\$ 25,356
Contributions in Relation to the Contractually Required Contribution	N/A	N/A	N/A	N/A	(10,487)	(11,707)	(12,411)	(17,258)	(21,532)	(25,356)
Contribution Deficiency (Excess)	N/A	N/A	N/A	N/A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's Covered Payroll	N/A	N/A	N/A	N/A	\$ 81,675	\$ 87,304	\$ 92,530	\$ 121,191	\$ 132,586	\$ 147,076
Contributions as a Percentage of Covered Payroll	N/A	N/A	N/A	N/A	12.84%	13.41%	13.41%	14.24%	16.24%	17.24%

*** Note: Not Available**

This schedule is presented to illustrate the requirement to show information for ten (10) years. However, until a full ten year trend is compiled, information is presented for those years for which information is available.

Sources:

District Quarterly Retirement Contribution Reports

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF DISTRICT'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY - SCRHITF AND SCLTDITF
LAST TEN FISCAL YEARS

	Fiscal Year							2017	2018	2019
	2010*	2011*	2012*	2013*	2014*	2015*	2016*			
SCRHITF										
District's Net OPEB Liability	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ 204,609,880	\$ 191,545,927	\$ 199,825,937
District's Proportionate Share of Net OPEB Liability	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1.414162%	1.414162%	1.410146%
District's Covered Payroll	N/A	N/A	N/A	N/A	N/A	N/A	N/A	116,654,699	119,254,088	121,606,963
District's Proportionate Share of Net OPEB Liability as a Percentage of Its Covered Payroll	N/A	N/A	N/A	N/A	N/A	N/A	N/A	175.40%	160.62%	164.32%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	7.60%	7.91%
SCLTDITF										
District's Net OPEB Liability	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ 7,908	\$ 20,655	\$ 35,205
District's Proportionate Share of Net OPEB Liability	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1.13923%	1.13928%	1.15004%
District's Covered Payroll (1)										
District's Proportionate Share of Net OPEB Liability as a percentage of its covered payroll (1)										
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	95.29%	92.20%

*** Note: Not Available**

This schedule is presented to illustrate the requirement to show information for ten (10) years. However, until a full ten year trend is compiled, information is presented for those years for which information is available.

(1): Long-term Disability is assessed per covered individual, not as a percentage of covered payroll.

Source:

Audit report on the Schedules of Employer and Non-Employer Entity Allocations and Other Post-Employment Benefit (OPEB) Amounts by Employer for the South Carolina Retiree Health Insurance and Long-Term Disability Insurance Trust Funds, as administered by the SC Public Employee Benefit Authority for the year ended June 30, 2018.

**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF DISTRICT'S CONTRIBUTIONS - SCRHTF AND SCLTDITF
LAST TEN FISCAL YEARS**

	Fiscal Year									
	2010*	2011*	2012*	2013*	2014*	2015*	2016	2017	2018	2019
SCRHTF										
Contractually Required Contribution	N/A	N/A	N/A	N/A	N/A	N/A	\$ 6,217,696	\$ 6,356,243	\$ 6,688,383	\$ 7,438,891
Contributions in Relation to the Contractually Required Contribution	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(6,356,243)	(6,688,383)	(7,438,891)
Contribution Deficiency (Excess)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ -	\$ -	\$ -
District's Covered Payroll	N/A	N/A	N/A	N/A	N/A	N/A	\$ 116,654,699	\$ 119,254,088	\$ 121,606,963	\$ 122,956,878
Contributions as a Percentage of Covered Payroll	N/A	N/A	N/A	N/A	N/A	N/A	5.33%	5.33%	5.50%	6.05%
SCLTDITF										
Contractually Required Contribution	N/A	N/A	N/A	N/A	N/A	N/A	\$ 81,595	\$ 82,467	\$ 83,627	\$ 84,174
Contributions in Relation to the Contractually Required Contribution	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(82,467)	(83,627)	(84,174)
Contribution Deficiency (Excess)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ -	\$ -	\$ -
District's Covered Payroll (1)										
Contributions as a Percentage of Covered Payroll (1)										

*** Note: Not Available**

This schedule is presented to illustrate the requirement to show information for ten (10) years. However, until a full ten year trend is compiled, information is presented for those years for which

(1): Long-term Disability is assessed per covered individual, not as a percentage of covered payroll.

Sources:

District Quarterly Retirement Contribution Reports and Health Insurance Reports

OTHER SUPPLEMENTARY INFORMATION

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GENERAL FUND

The General Fund is the general operating fund of the School District. It is used to account for all financial resources except for those required to be accounted for in another fund. All property taxes, intergovernmental revenues, and miscellaneous revenues are recorded in this fund except amounts which are specifically collected to service debt or capacity. Operational expenditures for general education, support services and other departments of the District are paid through the General Fund. Any unassigned fund balance may be appropriated to support operating expenditures in subsequent years.

The following Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual for the General Fund has been prepared in the format mandated by the South Carolina Department of Education. The account numbers shown on the schedule are also mandated by the South Carolina Department of Education.

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**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2019**

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
1000 Revenues from Local Sources			
1100 Taxes Levied/Assessed by the LEA:			
1110 Ad Valorem Taxes - Including Delinquent (Independent)	\$ 66,646,550	\$ 67,824,706	\$ 1,178,156
1140 Penalties and Interest on Taxes (Independent)	277,000	415,633	138,633
1200 Revenue From Local Governmental Units Other Than LEAs:			
1280 Revenue in Lieu of Taxes (Independent and Dependent)	1,320,000	1,508,789	188,789
1300 Tuition:			
1310 Tuition from Patrons for Regular Day School	50,000	1,648	(48,352)
1500 Earnings on Investments:			
1510 Interest on Investments	205,000	834,548	629,548
1900 Other Revenue from Local Sources:			
1910 Rentals	120,000	165,702	45,702
1920 Contributions and Donations From Private Sources	-	9,520	9,520
1930 Special Needs Transportation - Medicaid	120,000	104,649	(15,351)
1950 Refund of Prior Years Expenditures	15,000	6,161	(8,839)
1990 Miscellaneous Local Revenue:			
1993 Receipt of Insurance Proceeds	20,000	32,282	12,282
1994 Receipt of Legal Settlements	-	2,608	2,608
1999 Revenue from Other Local Sources	200,000	144,484	(55,516)
Total Local Sources	68,973,550	71,050,730	2,077,180
3000 Revenue from State Sources			
3100 Restricted State Funding:			
3130 Special Programs:			
3131 Handicapped Transportation	-	2,565	2,565
3160 School Bus Driver Salary	1,200,000	1,213,333	13,333
3161 EAA Bus Driver Salary and Fringe	-	2,251	2,251
3162 Transportation Workers' Compensation	61,740	62,270	530
3180 Fringe Benefits Employer Contributions (No Carryover Provision)	19,319,340	19,106,378	(212,962)
3181 Retiree Insurance (No Carryover Provision)	4,957,657	4,960,896	3,239
3300 Education Finance Act:			
3310 Full-Time Programs:			
3311 Kindergarten	1,725,936	1,754,503	28,567
3312 Primary	5,460,327	5,550,706	90,379
3313 Elementary	10,659,756	10,836,194	176,438
3314 High School	3,160,930	3,213,250	52,320
3315 Trainable Mentally Handicapped	97,887	99,508	1,621
3316 Speech Handicapped (Part-time Program)	3,199,670	3,252,630	52,960
3317 Homebound	27,230	27,680	450
3320 Part-Time Programs:			
3321 Emotionally Handicapped	155,325	157,896	2,571
3322 Educable Mentally Handicapped	62,476	63,510	1,034
3323 Learning Disabilities	2,990,106	3,039,597	49,491
3324 Hearing Handicapped	165,566	168,307	2,741
3325 Visually Handicapped	67,385	68,500	1,115
3326 Orthopedically Handicapped	46,314	47,081	767
3327 Vocational	7,632,915	7,759,254	126,339

**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2019**

	Final Budget	Actual	Variance Positive (Negative)
3300 Miscellaneous EFA Programs:			
3331 Autism	\$ 1,141,186	\$ 1,160,074	\$ 18,888
3332 High Achieving Students	1,295,720	1,317,167	21,447
3334 Limited English Proficiency	174,355	177,241	2,886
3351 Academic Assistance	1,263,582	1,284,496	20,914
3352 Pupils in Poverty	2,642,297	2,686,031	43,734
3353 Dual Credit Enrollment	36,202	36,801	599
3392 NBC Excess EFA Formula	74,983	76,224	1,241
3800 State Revenue in Lieu of Taxes:			
3810 Reimbursement for Local Residential Property Tax Relief (Tier 1)	10,580,071	10,580,071	-
3820 Homestead Exemption (Tier 2)	1,758,200	2,092,926	334,726
3825 Reimbursement for Property Tax Relief (Tier 3)	31,062,365	31,072,401	10,036
3830 Merchant's Inventory Tax	213,955	213,955	-
3840 Manufacturer's Depreciation Reimbursement	289,373	296,231	6,858
3890 Other State Property Tax Revenues (includes Motor Carriers Tax)	205,000	276,229	71,229
3900 Other State Revenue:			
3992 State Forest Commission Revenues	-	26,477	26,477
3994 PEBA On-Behalf	1,190,410	1,191,338	928
3999 Revenue from Other State Sources	20,000	-	(20,000)
Total State Sources	112,938,259	113,873,971	935,712
Total Revenues All Sources	181,911,809	184,924,701	3,012,892
Expenditures			
100 Instruction:			
110 General Instruction:			
111 Kindergarten Programs:			
100 Salaries	4,663,732	4,401,419	262,313
200 Employee Benefits	2,205,978	2,040,024	165,954
300 Purchased Services	2,720	81,744	(79,024)
400 Supplies and Materials	59,129	58,108	1,021
112 Primary Programs:			
100 Salaries	13,314,457	12,160,258	1,154,199
200 Employee Benefits	5,758,446	5,320,999	437,447
300 Purchased Services	6,711	614,608	(607,897)
400 Supplies and Materials	264,886	248,975	15,911
113 Elementary Programs:			
100 Salaries	22,569,563	21,640,582	928,981
200 Employee Benefits	9,581,415	9,133,343	448,072
300 Purchased Services	18,773	745,871	(727,098)
400 Supplies and Materials	459,644	814,787	(355,143)
500 Capital Outlay	9,850	9,958	(108)
600 Other Objects	-	702	(702)
114 High School Programs:			
100 Salaries	18,200,819	17,289,918	910,901
200 Employee Benefits	7,426,616	7,106,413	320,203
300 Purchased Services	293,867	802,184	(508,317)
400 Supplies and Materials	727,793	1,349,009	(621,216)
500 Capital Outlay	13,000	11,135	1,865
600 Other Objects	185	885	(700)
115 Career and Technology Education Programs:			
100 Salaries	2,683,818	2,493,165	190,653
200 Employee Benefits	1,097,955	1,040,023	57,932
300 Purchased Services	9,600	58,322	(48,722)
400 Supplies and Materials	116,000	119,479	(3,479)

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2019

	Final Budget	Actual	Variance Positive (Negative)
118 Montessori Programs			
100 Salaries	\$ -	\$ 77,112	\$ (77,112)
200 Employee Benefits	-	36,829	(36,829)
300 Purchased Services	-	895	(895)
120 Exceptional Programs:			
121 Educable Mentally Handicapped:			
100 Salaries	984,037	923,671	60,366
200 Employee Benefits	439,478	389,499	49,979
300 Purchased Services	46,800	98,259	(51,459)
400 Supplies and Materials	4,049	11,205	(7,156)
122 Trainable Mentally Handicapped:			
100 Salaries	436,998	366,870	70,128
200 Employee Benefits	187,398	152,690	34,708
300 Purchased Services	-	10,697	(10,697)
400 Supplies and Materials	2,715	6,162	(3,447)
123 Orthopedically Handicapped:			
400 Supplies and Materials	1,771	704	1,067
124 Visually Handicapped:			
100 Salaries	110,805	57,341	53,464
200 Employee Benefits	49,044	21,221	27,823
400 Supplies and Materials	1,757	380	1,377
125 Hearing Handicapped:			
100 Salaries	319,789	269,922	49,867
200 Employee Benefits	124,997	106,021	18,976
300 Purchased Services	-	163	(163)
400 Supplies and Materials	1,726	2,742	(1,016)
126 Speech Handicapped:			
100 Salaries	1,745,042	1,594,119	150,923
200 Employee Benefits	749,093	665,397	83,696
300 Purchased Services	46,875	132,277	(85,402)
400 Supplies and Materials	77,044	42,475	34,569
127 Learning Disabilities:			
100 Salaries	4,420,384	3,989,559	430,825
200 Employee Benefits	1,913,611	1,696,661	216,950
300 Purchased Services	24,150	182,700	(158,550)
400 Supplies and Materials	96,589	102,661	(6,072)
128 Emotionally Handicapped:			
100 Salaries	781,907	722,548	59,359
200 Employee Benefits	354,506	326,602	27,904
300 Purchased Services	70,200	53,962	16,238
400 Supplies and Materials	4,474	4,884	(410)
129 Coordinated Early Intervening Services (CEIS):			
100 Salaries	6,000	720,541	(714,541)
200 Employee Benefits	459	289,633	(289,174)
300 Purchased Services	-	2,497	(2,497)
130 Pre-School Programs:			
135 Preschool Handicapped Speech (3- and 4-Yr. Olds):			
100 Salaries	5,600	650	4,950
200 Employee Benefits	1,490	54	1,436
400 Supplies and Materials	90	87	3
136 Preschool Handicapped Itinerant (3- and 4-Yr.-Olds):			
100 Salaries	12,274	12,229	45
200 Employee Benefits	4,894	4,406	488
300 Purchased Services	-	2,362	(2,362)

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2019

	Final Budget	Actual	Variance Positive (Negative)
137 Pre-School Handicapped-Self-Contained (3- and 4-Yr. Olds):			
100 Salaries	\$ 1,038,632	\$ 1,105,253	\$ (66,621)
200 Employee Benefits	478,102	476,955	1,147
300 Purchased Services	-	38,481	(38,481)
400 Supplies and Materials	540	518	22
138 Pre-School Handicapped-Homebased (3- and 4-Yr. Olds):			
100 Salaries	6,550	6,550	-
200 Employee Benefits	2,864	2,481	383
139 Early Childhood Programs:			
100 Salaries	1,009,851	926,282	83,569
200 Employee Benefits	469,239	426,802	42,437
300 Purchased Services	28,552	88,602	(60,050)
400 Supplies and Materials	36,559	33,342	3,217
600 Other Objects	1,500	880	620
140 Special Programs:			
141 Gifted and Talented - Academic:			
100 Salaries	1,027,033	1,244,803	(217,770)
200 Employee Benefits	437,194	522,108	(84,914)
300 Purchased Services	4,676	20,896	(16,220)
400 Supplies and Materials	12,725	8,684	4,041
143 Advanced Placement:			
100 Salaries	366,440	329,500	36,940
200 Employee Benefits	151,320	129,251	22,069
144 International Baccalaureate:			
100 Salaries	51,392	500	50,892
200 Employee Benefits	21,922	41	21,881
300 Purchased Services	8,300	13,939	(5,639)
400 Supplies and Materials	50,000	6,572	43,428
600 Other Objects	-	11,775	(11,775)
145 Homebound:			
100 Salaries	193,937	128,557	65,380
200 Employee Benefits	53,701	40,408	13,293
300 Purchased Services	16,000	1,500	14,500
148 Gifted and Talented - Artistic:			
100 Salaries	149,856	150,531	(675)
200 Employee Benefits	58,454	58,940	(486)
300 Purchased Services	7,020	4,278	2,742
400 Supplies and Materials	5,900	1,729	4,171
149 Other Special Programs:			
100 Salaries	600,547	720,795	(120,248)
140 Terminal Leave	-	643,271	(643,271)
200 Employee Benefits	260,470	413,009	(152,539)
300 Purchased Services	2,054,331	-	2,054,331
160 Other Exceptional Programs:			
161 Autism:			
100 Salaries	846,722	815,001	31,721
200 Employee Benefits	420,845	392,612	28,233
300 Purchased Services	-	15,156	(15,156)
400 Supplies and Materials	24,402	21,803	2,599
170 Summer School Programs:			
172 Elementary Summer School:			
100 Salaries	40,000	16,200	23,800
200 Employee Benefits	11,552	4,811	6,741

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2019

	Final Budget	Actual	Variance Positive (Negative)
173 High School Summer School:			
100 Salaries	\$ 65,000	\$ 57,158	\$ 7,842
200 Employee Benefits	17,999	16,824	1,175
180 Adult/Continuing Educational Programs:			
181 Adult Basic Education Programs:			
100 Salaries	112,013	111,013	1,000
200 Employee Benefits	37,083	36,514	569
300 Purchased Services	3,856	21,951	(18,095)
400 Supplies and Materials	800	523	277
600 Other Objects	921	921	-
182 Adult Secondary Education Programs:			
100 Salaries	1,000	1,000	-
200 Employee Benefits	77	82	(5)
300 Purchased Services	500	360	140
400 Supplies and Materials	4,900	2,847	2,053
188 Parenting/Family Literacy:			
100 Salaries	37,628	37,620	8
200 Employee Benefits	22,753	21,910	843
400 Supplies and Materials	250	-	250
190 Instructional Pupil Activity:			
100 Salaries (optional)	625,881	623,944	1,937
200 Employee Benefits (optional)	179,637	179,494	143
660 Pupil Activity (optional)	20,800	20,918	(118)
Total Instruction	<u>113,589,229</u>	<u>110,576,493</u>	<u>3,012,736</u>
200 Support Services:			
210 Pupil Services:			
211 Attendance and Social Work Services:			
100 Salaries	1,024,049	942,739	81,310
200 Employee Benefits	495,578	456,556	39,022
300 Purchased Services	81,000	44,374	36,626
400 Supplies and Materials	4,000	2,058	1,942
212 Guidance Services:			
100 Salaries	3,339,539	3,062,687	276,852
200 Employee Benefits	1,371,063	1,339,284	31,779
300 Purchased Services	3,483	2,356	1,127
400 Supplies and Materials	31,975	28,172	3,803
213 Health Services:			
100 Salaries	1,837,013	1,741,323	95,690
200 Employee Benefits	766,342	750,723	15,619
300 Purchased Services	33,258	29,948	3,310
400 Supplies and Materials	34,336	36,650	(2,314)
600 Other Objects	445	-	445
214 Psychological Services:			
100 Salaries	1,182,766	1,119,790	62,976
200 Employee Benefits	442,068	440,374	1,694
300 Purchased Services	6,000	4,172	1,828
400 Supplies and Materials	5,850	5,808	42

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2019

	Final Budget	Actual	Variance Positive (Negative)
217 Career Specialist Services:			
100 Salaries	\$ 160,862	\$ 85,570	\$ 75,292
200 Employee Benefits	66,613	32,732	33,881
400 Supplies and Materials	1,260	837	423
220 Instructional Staff Services:			
221 Improvement of Instruction-Curriculum Development:			
100 Salaries	1,898,292	1,765,646	132,646
200 Employee Benefits	712,962	645,329	67,633
300 Purchased Services	616,203	610,175	6,028
400 Supplies and Materials	94,440	37,019	57,421
600 Other Objects	3,852	2,128	1,724
222 Library and Media Services:			
100 Salaries	1,943,137	1,738,654	204,483
200 Employee Benefits	907,105	795,463	111,642
300 Purchased Services	1,400	11,027	(9,627)
400 Supplies and Materials	333,746	323,376	10,370
600 Other Objects	-	175	(175)
223 Supervision of Special Programs:			
100 Salaries	883,449	896,833	(13,384)
200 Employee Benefits	337,233	354,008	(16,775)
300 Purchased Services	13,149	-	13,149
400 Supplies and Materials	540	270	270
600 Other Objects	351	351	-
224 Improvement of Instruction-Inservice and Staff Training:			
100 Salaries	1,957	-	1,957
200 Employee Benefits	542	-	542
300 Purchased Services	80,597	88,667	(8,070)
400 Supplies and Materials	10,022	6,289	3,733
230 General Administration Services:			
231 Board of Education:			
100 Salaries	68,714	61,674	7,040
200 Employee Benefits	19,845	17,788	2,057
300 Purchased Services	302,151	458,393	(156,242)
318 Audit Services	40,000	40,710	(710)
600 Other Objects	376,335	388,929	(12,594)
232 Office of the Superintendent:			
100 Salaries	267,970	339,785	(71,815)
200 Employee Benefits	91,977	115,516	(23,539)
300 Purchased Services	43,419	12,735	30,684
400 Supplies and Materials	6,723	9,884	(3,161)
600 Other Objects	7,100	2,612	4,488
233 School Administration:			
100 Salaries	10,596,220	10,520,950	75,270
200 Employee Benefits	4,311,683	4,179,457	132,226
300 Purchased Services	176,054	154,908	21,146
400 Supplies and Materials	256,720	241,682	15,038
600 Other Objects	40,181	37,404	2,777
250 Finance and Operations Services:			
251 Student Transportation (Federal/District Mandated):			
100 Salaries	-	40,133	(40,133)
200 Employee Benefits	-	17,624	(17,624)
300 Purchased Services	359,000	403,381	(44,381)

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2019

	Final Budget	Actual	Variance Positive (Negative)
252 Fiscal Services:			
100 Salaries	\$ 888,120	\$ 852,713	\$ 35,407
200 Employee Benefits	363,622	342,417	21,205
300 Purchased Services	202,691	86,173	116,518
400 Supplies and Materials	53,955	21,799	32,156
600 Other Objects	3,600	3,189	411
253 Facilities Acquisition and Construction:			
500 Capital Outlay			
550 Vehicles	-	136,503	(136,503)
254 Operation and Maintenance of Plant:			
100 Salaries	6,789,023	6,473,305	315,718
200 Employee Benefits	3,263,755	3,035,052	228,703
300 Purchased Services	4,238,716	5,615,005	(1,376,289)
321 Public Utility Services (Excludes gas, oil, elec. & heating fuels)	719,000	817,479	(98,479)
400 Supplies and Materials	1,062,448	1,099,623	(37,175)
470 Energy (Includes gas, oil, elec. & heating fuels)	4,150,543	3,906,032	244,511
500 Capital Outlay	38,545	1,451,126	(1,412,581)
600 Other Objects	3,556	844	2,712
255 Student Transportation (State Mandated):			
100 Salaries	3,656,207	3,530,792	125,415
200 Employee Benefits	1,661,105	1,518,797	142,308
300 Purchased Services	173,130	137,138	35,992
400 Supplies and Materials	56,500	53,371	3,129
256 Food Services:			
100 Salaries	85,000	65,500	19,500
200 Employee Benefits	6,503	6,540	(37)
257 Internal Services:			
100 Salaries	245,375	230,858	14,517
200 Employee Benefits	107,278	93,499	13,779
300 Purchased Services	734,184	704,465	29,719
400 Supplies and Materials	42,973	28,905	14,068
500 Capital Outlay	9,666	9,666	-
258 Security:			
100 Salaries	183,775	172,597	11,178
200 Employee Benefits	71,854	60,709	11,145
300 Purchased Services	1,661,025	1,785,855	(124,830)
400 Supplies and Materials	16,000	92,305	(76,305)
500 Capital Outlay	6,922	6,735	187
600 Other Objects	410	-	410
260 Central Support Services:			
262 Planning:			
100 Salaries	695,229	698,750	(3,521)
200 Employee Benefits	260,584	259,727	857
263 Information Services:			
100 Salaries	356,504	372,952	(16,448)
200 Employee Benefits	154,408	147,112	7,296
300 Purchased Services	101,000	101,401	(401)
400 Supplies and Materials	30,000	35,746	(5,746)
600 Other Objects	12,000	22,697	(10,697)
264 Staff Services:			
100 Salaries	801,056	820,905	(19,849)
200 Employee Benefits	304,072	327,456	(23,384)
300 Purchased Services	28,744	41,291	(12,547)
400 Supplies and Materials	30,527	33,278	(2,751)
600 Other Objects	-	702	(702)

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2019

	Final Budget	Actual	Variance Positive (Negative)
266 Technology and Data Processing Services:			
100 Salaries	\$ 1,701,400	\$ 1,597,456	\$ 103,944
200 Employee Benefits	657,835	613,762	44,073
300 Purchased Services	801,472	1,057,494	(256,022)
400 Supplies and Materials	160,520	545,397	(384,877)
500 Capital Outlay	-	545,665	(545,665)
600 Other Objects	176	176	-
270 Support Services - Pupil Activity:			
271 Pupil Service Activities:			
100 Salaries	1,489,053	1,496,123	(7,070)
200 Employee Benefits	448,615	447,853	762
300 Purchased Services	122,124	122,284	(160)
660 Pupil Activity	482,228	461,963	20,265
Total Support Services	<u>74,823,597</u>	<u>76,534,310</u>	<u>(1,710,713)</u>
300 Community Services:			
390 Other Community Services			
300 Purchased Services	15,000	20,129	(5,129)
400 Supplies and Materials	5,850	1,165	4,685
Total Community Services	<u>20,850</u>	<u>21,294</u>	<u>(444)</u>
400 Other Charges:			
410 Intergovernmental Expenditures:			
412 Payments to Other Governmental Units:			
720 Transits	20,000	28,266	(8,266)
Total Intergovernmental Expenditures	<u>20,000</u>	<u>28,266</u>	<u>(8,266)</u>
Total Expenditures	<u>188,453,676</u>	<u>187,160,363</u>	<u>1,293,313</u>
Other Financing Sources (Uses)			
5300 Sale of Capital Assets	-	61,393	61,393
Interfund Transfers, From (To) Other Funds:			
5230 Transfer from Special Revenue EIA Fund	5,621,487	5,689,934	68,447
5280 Transfer from Other Funds Indirect Costs	290,000	495,284	205,284
425-710 Transfer to Food Service Fund	(267,897)	(133,232)	134,665
Total Other Financing Sources (Uses)	<u>5,643,590</u>	<u>6,113,379</u>	<u>469,789</u>
Excess/(Deficiency) of Revenues over Expenditures	<u>\$ (898,277)</u>	<u>3,877,717</u>	<u>\$ 4,775,994</u>
Fund Balance, Beginning of Year		<u>36,655,331</u>	
Fund Balance, End of Year		<u>\$ 40,533,048</u>	

SPECIAL REVENUE FUNDS

The Special Revenue Funds account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes. The School District has the following Special Revenue Funds.

1. The Special Projects Fund consists of multiple special revenue subfunds used to account for all federal, state and local projects and grants except for those subject to EIA.
2. The Education Improvement Act (EIA) Fund was passed in 1984 by the South Carolina State Legislature to upgrade the quality of education in South Carolina. The fund accounts for the proceeds of the additional one percent Sales and Use Tax which is restricted to expenditures for the Education Improvement Act standards. Because of the categorical nature of the funding, the state requires that revenues and expenditures be accounted for in a separate fund. Accordingly, the EIA Fund is reported as a Special Revenue.
3. The School Food Services Fund's purpose is to provide balanced nutritious meals to the School District's students, some of which are free and reduced meals under the United States Department of Agriculture (USDA) school breakfast and lunch programs.

The following schedules for the Special Revenue Funds have been prepared in the format mandated by the South Carolina Department of Education. The account numbers shown on the schedules are also mandated by the South Carolina Department of Education.

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SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
SPECIAL REVENUE FUNDS - SPECIAL PROJECTS FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2019

	TITLE I (BA Projects) (201/202)	IDEA (CA Projects) (203/204)	PRESCHOOL HANDICAPPED (CG Projects) (205/206)	CATE (VA Projects) (207/208)	ADULT EDUCATION (EA Projects)	OTHER DESIGNATED RESTRICTED STATE GRANTS (900s)	OTHER SPECIAL REVENUE PROGRAMS (200s/800s)	TOTAL
Revenues								
1000 Revenue from Local Sources								
1900 Other Revenue from Local Sources:								
1920 Contributions & Donations Private Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 232,455	\$ 232,455
1930 Special Needs Transportation - Medicaid	-	-	-	-	-	-	785,458	785,458
Total Local Sources	-	-	-	-	-	-	1,017,913	1,017,913
3000 Revenue from State Sources								
3100 Restricted State Funding:								
3118 EEDA Career Specialists	-	-	-	-	-	801,601	-	801,601
3127 Student Health and Fitness - PE Teachers	-	-	-	-	-	148,830	-	148,830
3130 Special Programs:								
3135 Reading Coaches	-	-	-	-	-	570,051	-	570,051
3136 Student Health and Fitness-Nurses	-	-	-	-	-	353,489	-	353,489
3155 DDS SNAP & E&T Program	-	-	-	-	-	7,228	-	7,228
3156 Adult Education	-	-	-	-	-	4,042	-	4,042
3193 Education License Plates	-	-	-	-	-	2,548	-	2,548
3199 Other Restricted State Grants	-	-	-	-	-	-	1,765	1,765
3900 Other State Revenue:								
3994 PEBA Nonemployer Contributions	-	-	-	-	-	1,126,083	-	1,126,083
Total State Sources	-	-	-	-	-	3,013,872	1,765	3,015,637
4000 Revenue from Federal Sources								
4200 Occupational Education:								
4210 Perkins Aid, Title I	-	-	-	227,321	-	-	-	227,321
4300 Elementary and Secondary Education Act of 1965 (ESEA):								
4310 Title I, Basic State Grant Programs	1,965,150	-	-	-	-	-	177,633	2,142,783
4341 Language Instruction for Limited English Proficient and Immigrant Students, Title III	-	-	-	-	-	-	29,280	29,280
4343 McKinney-Vento Education for Homeless Children and Youth Program	-	-	-	-	-	-	42,731	42,731
4351 Supporting Effective Instruction	-	-	-	-	-	-	258,818	258,818
4400 Adult Education:								
4410 Basic Adult Education	-	-	-	-	93,504	-	-	93,504
4430 State Literacy Resource	-	-	-	-	22,831	-	-	22,831
4500 Programs for Children with Disabilities:								
4510 Individuals with Disabilities Education Act (IDEA)	-	3,466,478	-	-	-	-	-	3,466,478
4520 Pre-School Grants for Children with Disabilities (IDEA)	-	-	187,983	-	-	-	-	187,983
4900 Other Federal Sources:								
4924 21st Century Community Learning Centers Program	-	-	-	-	-	-	216,033	216,033
4997 Title IV - SSAE	-	-	-	-	-	-	69,190	69,190
4999 Revenue from Other Federal Sources	-	-	-	-	-	-	3,062,985	3,062,985
Total Federal Sources	1,965,150	3,466,478	187,983	227,321	116,335	-	3,856,670	9,819,937
Total Revenues All Sources	1,965,150	3,466,478	187,983	227,321	116,335	3,013,872	4,876,348	13,853,487

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
SPECIAL REVENUE FUNDS - SPECIAL PROJECTS FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2019

	TITLE I (BA Projects) (201/202)	IDEA (CA Projects) (203/204)	PRESCHOOL HANDICAPPED (CG Projects) (205/206)	CATE (VA Projects) (207/208)	ADULT EDUCATION (EA Projects)	OTHER DESIGNATED RESTRICTED STATE GRANTS (900s)	OTHER SPECIAL REVENUE PROGRAMS (200s/800s)	TOTAL
Expenditures								
100 Instruction								
110 General Instruction:								
111 Kindergarten Programs:								
100 Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,348	\$ 8,236	\$ 22,584
200 Employee Benefits	-	-	-	-	-	5,890	3,707	9,597
300 Purchased Services	-	-	-	-	-	-	1,233	1,233
400 Supplies and Materials	-	-	-	-	-	-	32,996	32,996
112 Primary Programs:								
100 Salaries	906,453	-	-	-	-	60,031	248,971	1,215,455
200 Employee Benefits	374,925	-	-	-	-	23,246	89,745	487,916
300 Purchased Services	14,924	-	-	-	-	-	30,847	45,771
400 Supplies and Materials	171,155	-	-	-	-	-	316,962	488,117
500 Capital Outlay	-	-	-	-	-	-	12,672	12,672
113 Elementary Programs:								
100 Salaries	214,924	-	-	-	-	32,000	79,068	325,992
200 Employee Benefits	80,229	-	-	-	-	13,315	33,033	126,577
300 Purchased Services	-	-	-	-	-	-	4,836	4,836
400 Supplies and Materials	579	-	-	-	-	-	2,980	3,559
114 High School Programs:								
100 Salaries	-	-	-	-	-	-	281,754	281,754
200 Employee Benefits	-	-	-	-	-	-	19,073	19,073
300 Purchased Services	-	-	-	-	-	-	8,632	8,632
400 Supplies and Materials	-	-	-	-	-	2,548	83,660	86,208
500 Capital Outlay	-	-	-	-	-	-	36,256	36,256
115 Career and Technology Education Programs:								
100 Salaries	-	-	-	-	-	-	6,241	6,241
200 Employee Benefits	-	-	-	-	-	-	1,479	1,479
300 Purchased Services	-	-	-	20,565	-	-	3,792	24,357
400 Supplies and Materials	-	-	-	38,080	-	-	20,990	59,070
118 Montessori Programs:								
100 Salaries	-	-	-	-	-	-	64,911	64,911
200 Employee Benefits	-	-	-	-	-	-	25,278	25,278
300 Purchased Services	-	-	-	-	-	-	20,693	20,693
400 Supplies and Materials	-	-	-	-	-	-	30,342	30,342
120 Exceptional Programs:								
121 Educable Mentally Handicapped:								
100 Salaries	-	588,515	-	-	-	-	91,678	680,193
200 Employee Benefits	-	293,230	-	-	-	-	43,286	336,516
300 Purchased Services	-	538	-	-	-	-	815	1,353
400 Supplies and Materials	-	17,206	-	-	-	-	783	17,989
122 Trainable Mentally Handicapped:								
100 Salaries	-	135,485	-	-	-	-	12,607	148,092
200 Employee Benefits	-	64,338	-	-	-	-	3,647	67,985
300 Purchased Services	-	-	-	-	-	-	627	627
400 Supplies and Materials	-	476	-	-	-	-	-	476

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
SPECIAL REVENUE FUNDS - SPECIAL PROJECTS FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2019

	TITLE I (BA Projects) (201/202)	IDEA (CA Projects) (203/204)	PRESCHOOL HANDICAPPED (CG Projects) (205/206)	CATE (VA Projects) (207/208)	ADULT EDUCATION (EA Projects)	OTHER DESIGNATED RESTRICTED STATE GRANTS (900s)	OTHER SPECIAL REVENUE PROGRAMS (200s/800s)	TOTAL
124 Visually Handicapped:								
100 Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,933	\$ 12,933
200 Employee Benefits	-	-	-	-	-	-	3,741	3,741
300 Supplies and Materials	-	10,239	-	-	-	-	-	10,239
125 Hearing Handicapped:								
100 Salaries	-	340	-	-	-	-	-	340
200 Employee Benefits	-	99	-	-	-	-	-	99
300 Purchased Services	-	73,132	-	-	-	-	200	73,332
400 Supplies and Materials	-	4,159	-	-	-	-	-	4,159
126 Speech Handicapped:								
100 Salaries	-	12,484	-	-	-	-	-	12,484
200 Employee Benefits	-	1,924	-	-	-	-	-	1,924
300 Purchased Services	-	18,165	-	-	-	-	-	18,165
400 Supplies and Materials	-	30,204	-	-	-	-	97	30,301
127 Learning Disabilities:								
100 Salaries	-	207,530	-	-	-	-	40,476	248,006
200 Employee Benefits	-	128,149	-	-	-	-	21,470	149,619
300 Purchased Services	-	381	-	-	-	-	-	381
400 Supplies and Materials	-	3,925	-	-	-	-	-	3,925
128 Emotionally Handicapped:								
100 Salaries	-	41,905	-	-	-	-	24,127	66,032
200 Employee Benefits	-	18,901	-	-	-	-	4,966	23,867
300 Purchased Services	-	6,301	-	-	-	-	-	6,301
129 Coordinated Early Intervening Services (CEIS):								
100 Salaries	50,236	259,547	-	-	-	-	-	309,783
200 Employee Benefits	19,408	109,975	-	-	-	-	-	129,383
130 Pre-School Programs:								
135 Preschool Handicapped Speech (3- and 4-Yr. Olds):								
100 Salaries	-	-	77,857	-	-	-	-	77,857
200 Employee Benefits	-	-	36,416	-	-	-	-	36,416
137 Pre-School Handicapped Self-Contained (3- and 4-Yr. Olds):								
100 Salaries	-	189,983	-	-	-	-	19,693	209,676
200 Employee Benefits	-	116,364	-	-	-	-	3,787	120,151
300 Purchased Services	-	-	847	-	-	-	155	1,002
400 Supplies and Materials	-	17,145	7,470	-	-	-	6,410	31,025
139 Early Childhood Programs:								
300 Purchased Services	-	-	-	-	-	-	817	817
140 Special Programs:								
144 International Baccalaureate:								
100 Salaries	-	-	-	-	-	-	12,840	12,840
200 Employee Benefits	-	-	-	-	-	-	3,868	3,868
300 Purchased Services	-	-	-	-	-	-	4,559	4,559
400 Supplies and Materials	-	-	-	-	-	-	41,989	41,989
500 Capital Outlay	-	-	-	-	-	-	13,366	13,366
149 Other Special Programs:								
100 Salaries	-	10,638	-	-	-	-	-	10,638
200 Employee Benefits	-	5,382	-	-	-	-	-	5,382
400 Supplies and Materials	-	-	-	-	-	-	8,545	8,545

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
SPECIAL REVENUE FUNDS - SPECIAL PROJECTS FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2019

	TITLE I (BA Projects) (201/202)	IDEA (CA Projects) (203/204)	PRESCHOOL HANDICAPPED (CG Projects) (205/206)	CATE (VA Projects) (207/208)	ADULT EDUCATION (EA Projects)	OTHER DESIGNATED RESTRICTED STATE GRANTS (900s)	OTHER SPECIAL REVENUE PROGRAMS (200s/800s)	TOTAL
160 Other Exceptional Programs:								
161 Autism:								
100 Salaries	\$ -	\$ 76,985	\$ -	\$ -	\$ -	\$ -	\$ 104,077	\$ 181,062
200 Employee Benefits	-	41,352	-	-	-	-	16,722	58,074
300 Purchased Services	-	360	-	-	-	-	77	437
400 Supplies and Materials	-	1,546	-	-	-	-	-	1,546
170 Summer School Programs:								
172 Elementary Summer School:								
400 Supplies and Materials	-	-	-	-	-	-	7,556	7,556
175 Instructional Programs Beyond Regular School Day:								
100 Salaries	-	-	-	-	-	-	113,150	113,150
200 Employee Benefits	-	-	-	-	-	-	32,764	32,764
300 Purchased Services	-	-	-	-	-	-	400	400
400 Supplies and Materials	-	-	-	-	-	-	6,309	6,309
180 Adult/Continuing Education Programs:								
181 Adult Basic Education Programs:								
100 Salaries	-	-	-	-	20,427	36	-	20,463
200 Employee Benefits	-	-	-	-	5,251	10	-	5,261
300 Purchased Services	-	-	-	-	-	4,042	-	4,042
182 Adult Secondary Education Programs:								
100 Salaries	-	-	-	-	20,427	-	2,705	23,132
200 Employee Benefits	-	-	-	-	7,932	-	489	8,421
300 Purchased Services	-	-	-	-	-	603	4,453	5,056
400 Supplies and Materials	-	-	-	-	-	2,250	-	2,250
183 Adult English Literacy (ESL):								
100 Salaries	-	-	-	-	33,665	-	-	33,665
200 Employee Benefits	-	-	-	-	8,323	-	-	8,323
400 Supplies and Materials	-	-	-	-	2,000	-	-	2,000
188 Parenting/Family Literacy:								
100 Salaries	-	-	-	-	13,290	-	32,355	45,645
200 Employee Benefits	-	-	-	-	3,848	-	21,669	25,517
300 Purchased Services	-	-	-	-	-	-	3,594	3,594
400 Supplies and Materials	10,431	-	-	-	-	-	6,633	17,064
190 Instructional Pupil Activity:								
100 Salaries (optional)	-	-	-	-	-	-	3,880	3,880
200 Employee Benefits (optional)	-	-	-	-	-	-	1,120	1,120
Total Instruction	1,843,264	2,486,903	122,590	58,645	115,163	158,319	2,203,822	6,988,706

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
SPECIAL REVENUE FUNDS - SPECIAL PROJECTS FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2019

	TITLE I (BA Projects) (201/202)	IDEA (CA Projects) (203/204)	PRESCHOOL HANDICAPPED (CG Projects) (205/206)	CATE (VA Projects) (207/208)	ADULT EDUCATION (EA Projects)	OTHER DESIGNATED RESTRICTED STATE GRANTS (900s)	OTHER SPECIAL REVENUE PROGRAMS (200s/800s)	TOTAL
200 Support Services								
210 Pupil Services								
212 Guidance Services:								
100 Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 169,339	\$ -	\$ 169,339
200 Employee Benefits	-	-	-	-	-	127,530	-	127,530
213 Health Services:								
100 Salaries	-	2,918	-	-	-	267,767	59,845	330,530
200 Employee Benefits	-	862	-	-	-	85,722	22,176	108,760
300 Purchased Services	-	5,834	-	-	-	-	14,738	20,572
400 Supplies and Materials	-	8,592	-	-	-	-	7,078	15,670
214 Psychological Services:								
100 Salaries	-	295,194	36,835	-	-	-	-	332,029
200 Employee Benefits	-	111,008	16,431	-	-	-	-	127,439
300 Purchased Services	-	3,894	-	-	-	-	-	3,894
400 Supplies and Materials	-	56,622	-	-	-	-	-	56,622
217 Career Specialist Services:								
100 Salaries	-	-	-	-	-	491,340	-	491,340
200 Employee Benefits	-	-	-	-	-	152,841	-	152,841
220 Instructional Staff Services								
221 Improvement of Instruction - Curriculum Development:								
100 Salaries	-	21,976	-	-	-	398,940	10,673	431,589
200 Employee Benefits	-	9,235	-	-	-	31,662	4,526	45,423
300 Purchased Services	-	17,168	631	-	-	-	434	18,233
400 Supplies and Materials	-	6,487	-	-	-	-	-	6,487
600 Other Objects	-	-	-	-	-	-	13,992	13,992
223 Supervision of Special Programs:								
100 Salaries	-	84,975	-	-	-	-	307,408	392,383
200 Employee Benefits	-	29,465	-	-	-	-	124,099	153,564
300 Purchased Services	-	11,014	-	-	-	2,504	538,900	552,418
400 Supplies and Materials	-	1,733	-	-	-	1,687	94,810	98,230
600 Other Objects	-	-	-	-	-	-	4,359	4,359
224 Improvement of Instruction Inservice and Staff Training:								
100 Salaries	-	-	-	-	-	-	89,475	89,475
200 Employee Benefits	-	-	-	-	-	-	24,942	24,942
300 Purchased Services	34,969	38,721	-	13,799	-	-	271,190	358,679
400 Supplies and Materials	-	5,989	-	-	-	-	6,775	12,764
600 Other Objects	-	-	-	-	-	-	3,030	3,030
230 General Administration Services								
233 School Administration:								
100 Salaries	-	-	-	-	-	-	91,548	91,548
200 Employee Benefits	-	-	-	-	-	-	42,636	42,636
300 Purchased Services	-	-	-	-	-	-	16,875	16,875
400 Supplies and Materials	-	-	-	-	-	-	9,943	9,943
500 Capital Outlay	-	-	-	-	-	-	3,344	3,344

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
SPECIAL REVENUE FUNDS - SPECIAL PROJECTS FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2019

	TITLE I (BA Projects) (201/202)	IDEA (CA Projects) (203/204)	PRESCHOOL HANDICAPPED (CG Projects) (205/206)	CATE (VA Projects) (207/208)	ADULT EDUCATION (EA Projects)	OTHER DESIGNATED RESTRICTED STATE GRANTS (900s)	OTHER SPECIAL REVENUE PROGRAMS (200s/800s)	TOTAL
250 Finance and Operations Services								
251 Student Transportation (Federal/District Mandated):								
100 Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 72,822	\$ 72,822
200 Employee Benefits	-	-	-	-	-	-	35,198	35,198
300 Purchased Services	-	23,843	-	-	-	-	130,539	154,382
400 Supplies and Materials	-	-	-	-	-	-	2,269	2,269
500 Capital Outlay	-	36,000	-	-	-	-	-	36,000
253 Facilities Acquisition and Construction:								
300 Purchased Services	-	-	-	-	-	-	38,081	38,081
540 Equipment	-	-	-	-	-	-	56,593	56,593
254 Operations and Maintenance of Plant:								
300 Purchased Services	-	-	-	-	-	-	36,245	36,245
400 Supplies and Materials	-	-	-	-	-	-	31,206	31,206
500 Capital Outlay	-	-	-	-	-	-	47,545	47,545
260 Central Support Services								
263 Information Services:								
300 Purchased Services	-	-	-	-	-	-	2,700	2,700
264 Staff Services:								
300 Purchased Services	-	-	-	-	-	-	4,448	4,448
266 Technology and Data Processing Services:								
300 Purchased Services	-	-	-	-	-	-	64,082	64,082
270 Support Services Pupil Activity								
271 Pupil Service Activities:								
300 Purchased Services	-	-	-	153,880	-	138	16,841	170,859
400 Supplies and Materials	-	-	-	997	-	-	2,380	3,377
Total Support Services	<u>34,969</u>	<u>771,530</u>	<u>53,897</u>	<u>168,676</u>	<u>-</u>	<u>1,729,470</u>	<u>2,303,745</u>	<u>5,062,287</u>
300 Community Services								
350 Custody and Care of Children:								
100 Salaries	-	-	-	-	-	-	(23)	(23)
200 Employee Benefits	-	-	-	-	-	-	(7)	(7)
360 Welfare Services:								
300 Purchased Services	-	-	-	-	-	-	18,830	18,830
400 Supplies and Materials	-	-	-	-	-	-	8,500	8,500
Total Community Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>27,300</u>	<u>27,300</u>

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
SPECIAL REVENUE FUNDS - SPECIAL PROJECTS FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2019

	TITLE I (BA Projects) (201/202)	IDEA (CA Projects) (203/204)	PRESCHOOL HANDICAPPED (CG Projects) (205/206)	CATE (VA Projects) (207/208)	ADULT EDUCATION (EA Projects)	OTHER DESIGNATED RESTRICTED STATE GRANTS (900s)	OTHER SPECIAL REVENUE PROGRAMS (200s/800s)	TOTAL
400 Other Charges								
410 Intergovernmental Expenditures:								
411 Payments to the South Carolina Department of Education: 720 Transits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 153,797	\$ 153,797
412 Payments to Other Governmental Units: 720 Transits	-	-	-	-	30	-	-	30
419 Payments from PEBA Nonemployer Contributions: 720 Transits	-	-	-	-	-	1,126,083	-	1,126,083
Total Intergovernmental Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>30</u>	<u>1,126,083</u>	<u>153,797</u>	<u>1,279,910</u>
Total Expenditures	<u>1,878,233</u>	<u>3,258,433</u>	<u>176,487</u>	<u>227,321</u>	<u>115,193</u>	<u>3,013,872</u>	<u>4,688,664</u>	<u>13,358,203</u>
Other Financing Sources (Uses):								
Interfund Transfer, From (To) Other Funds:								
420-710 Transfer to General Fund (Exclude Indirect Costs)	-	-	-	-	-	-	(367)	(367)
431-791 Special Revenue Fund Indirect Costs	(86,917)	(208,045)	(11,496)	-	(1,142)	-	(187,317)	(494,917)
Total Other Financing Sources (Uses)	<u>(86,917)</u>	<u>(208,045)</u>	<u>(11,496)</u>	<u>-</u>	<u>(1,142)</u>	<u>-</u>	<u>(187,684)</u>	<u>(495,284)</u>
Excess/Deficiency of Revenues over Expenditures	-	-	-	-	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-	-	-	-	-
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
SPECIAL REVENUE FUNDS - SPECIAL PROJECTS FUNDS
SUMMARY SCHEDULE FOR DESIGNATED STATE RESTRICTED GRANTS AND OTHER SPECIAL PROJECTS PROGRAMS
FOR THE YEAR ENDED JUNE 30, 2019

District Subfund Code	District Revenue Code	Program	Revenues	Expenditures	Interfund Transfers In/(Out)	Other Fund Transfers In/(Out)	Unearned Revenue
Other State Restricted Grants:							
919	3193	Education License Plates	\$ 2,548	\$ 2,548	\$ -	\$ -	\$ 2,754
928	3118	EEDA Career Specialists	801,601	801,601	-	-	801,601
935	3135	Reading Coaches	570,051	570,051	-	-	461,785
936	3136	Student Health and Fitness	353,489	353,489	-	-	378,257
937	3127	Student Health and Fitness - PE Teachers	148,830	148,830	-	-	113,189
955	3155	DSS SNAP & E&T Program	7,228	7,228	-	-	14,053
956	3156	Adult Education	4,042	4,042	-	-	1,410
970	3670	School Safety Upgrades	-	-	-	-	281,400
994	3994	PEBA Nonemployer Contributions	1,126,083	1,126,083	-	-	-
			<u>\$ 3,013,872</u>	<u>\$ 3,013,872</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,054,449</u>
Other Special:							
210	4997	Title IV SSAE	\$ 69,190	\$ 64,900	\$ -	\$ (4,290)	\$ -
224	4924	21st Century	216,033	207,074	-	(8,959)	-
232	4343	McKinney-Vento	42,731	40,674	-	(2,057)	-
238	4310	Title I - School Improvement	85,526	80,223	-	(5,303)	-
240	4310	Title I - School Improvement	92,107	92,107	-	-	-
264	4341	Title II - English Language Acquisition	29,280	27,778	-	(1,502)	-
267	4351	Supporting Effective Instruction	258,818	243,632	-	(15,186)	-
804	4999	Magnet School Grant - Discover Five	2,819,833	2,669,813	-	(150,020)	6,386
831	4999	CHS NJROTC	82,289	82,289	-	-	9,298
832	4999	IHS, DJHS AF ROTC	160,863	160,863	-	-	613
868	1920	Lexington County First Steps	68,665	68,665	-	-	-
890	1930/3199	Medicaid	787,223	787,223	-	-	263,403
898	1740/1920	Mini Grants	163,790	163,423	15,379	(15,746)	225,165
			<u>\$ 4,876,348</u>	<u>\$ 4,688,664</u>	<u>\$ 15,379</u>	<u>\$ (203,063)</u>	<u>\$ 504,865</u>

**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
SPECIAL REVENUE FUNDS - EDUCATION IMPROVEMENT ACT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2019**

Revenues

3000 Revenue from State Sources

3500 Education Improvement Act:	
3502 ADEPT	\$ 17,284
3507 Aid to Districts - Technology	459,805
3509 Arts in Education	10,742
3511 Professional Development	26,482
3518 Formative Assessment	78,601
3519 Grade 10 Assessments	158,164
3526 Refurbishment of K-8 Science Kits	58,422
3528 Industry Certifications	86,108
3529 Career and Technology Education	313,016
3532 National Board Salary Supplement (No Carryover Provision)	2,657,111
3533 Teacher of the Year Awards	1,076
3538 Students at Risk of School Failure	1,287,840
3540 Early Childhood Program (4K Programs Serving Four-Year-Old Children)	376,088
3550 Teacher Salary Increase (No Carryover Provision)	4,721,388
3555 Teacher Salary Fringe (No Carryover Provision)	968,546
3556 Adult Education	299,754
3557 Summer Reading Program	89,155
3558 Reading	78,358
3571 CSI and State Priority Schools	51,326
3577 Teacher Supplies (No Carryover Provision)	373,175
3594 EEDA Supplemental Programs	278,965
3595 EEDA - Supplies and Materials	49,174
3597 Aid to Districts	622,962

Total State Sources	<u>13,063,542</u>
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Total Revenues All Sources	<u>13,063,542</u>
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Expenditures

100 Instruction:

110 General Instruction:	
111 Kindergarten Programs:	
100 Salaries	104,100
200 Employee Benefits	29,903
400 Supplies and Materials	2,836
112 Primary Programs:	
100 Salaries	1,025,624
200 Employee Benefits	360,569
300 Purchased Services	34,928
400 Supplies and Materials	29,226
113 Elementary Programs:	
100 Salaries	910,113
200 Employee Benefits	317,182
400 Supplies and Materials	47,505

**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
SPECIAL REVENUE FUNDS - EDUCATION IMPROVEMENT ACT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2019**

114 High School Programs:		
100 Salaries	\$	589,617
200 Employee Benefits		169,293
115 Career and Technology Education Programs:		
100 Salaries		98,825
200 Employee Benefits		28,447
300 Purchased Services		122,522
400 Supplies and Materials		138,137
500 Capital Outlay		31,003
600 Other Objects		300
118 Montessori Programs:		
100 Salaries		5,938
200 Employee Benefits		1,710
120 Exceptional Programs:		
121 Educable Mentally Handicapped:		
100 Salaries		24,763
200 Employee Benefits		7,488
122 Trainable Mentally Handicapped:		
100 Salaries		5,000
200 Employee Benefits		1,428
126 Speech Handicapped:		
100 Salaries		22,500
200 Employee Benefits		6,437
127 Learning Disabilities:		
100 Salaries		42,059
200 Employee Benefits		11,996
129 Coordinated Early Intervening Services (CEIS):		
100 Salaries		50,833
200 Employee Benefits		14,597
130 Preschool Programs:		
136 Preschool Handicapped-Itinerant (3- and 4-Yr. Olds):		
100 Salaries		5,088
200 Employee Benefits		1,459
137 Preschool Handicapped Self-Contained (3- and 4-Yr. Olds):		
100 Salaries		19,498
200 Employee Benefits		5,603
138 Preschool Handicapped Homebased (3- and 4-Yr. Olds):		
100 Salaries		375
200 Employee Benefits		108
139 Early Childhood Programs:		
100 Salaries		232,542
200 Employee Benefits		105,133
400 Supplies and Materials		45,807

**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
SPECIAL REVENUE FUNDS - EDUCATION IMPROVEMENT ACT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2019**

140 Special Programs:

141 Gifted and Talented Academic:

100 Salaries	\$	28,750
200 Employee Benefits		8,223

143 Advanced Placement:

100 Salaries		16,275
200 Employee Benefits		4,684

149 Other Special Programs:

100 Salaries		7,500
200 Employee Benefits		2,158
400 Supplies and Materials		373,450

170 Summer School Programs:

172 Elementary Summer School:

300 Purchased Services		10,256
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175 Instructional Programs Beyond Regular School Day:

100 Salaries		56,101
200 Employee Benefits		17,090
300 Purchased Services		12,900
400 Supplies and Materials		1,186

180 Adult/Continuing Education Programs:

181 Adult Education Basic Programs:

100 Salaries		25,329
200 Employee Benefits		5,642
400 Supplies and Materials		33

182 Adult Secondary Education Programs:

100 Salaries		116,355
200 Employee Benefits		45,168
400 Supplies and Materials		928

183 Adult English Literacy (ESL):

100 Salaries		7,750
200 Employee Benefits		2,087

184 Post Secondary Education Programs:

100 Salaries		2,423
200 Employee Benefits		681

186 Integrated Education and Training:

100 Salaries		14,032
200 Employee Benefits		4,059

188 Parenting/Family Literacy:

100 Salaries		55,421
200 Employee Benefits		22,518
300 Purchased Services		1,225
400 Supplies and Materials		4,230

190 Instructional Pupil Activity:

300 Purchased Services		32,893
400 Supplies and Materials		6,155

Total Instruction

		5,535,994
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**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
SPECIAL REVENUE FUNDS - EDUCATION IMPROVEMENT ACT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2019**

200 Supporting Services:

210 Pupil Services:

211 Attendance and Social Work Services:

100 Salaries	\$	72,050
200 Employee Benefits		28,820
300 Purchased Services		4,544
400 Supplies and Materials		1,896

212 Guidance Services:

100 Salaries	90,000
200 Employee Benefits	25,856
300 Purchased Services	36,268
400 Supplies and Materials	12,906

220 Instructional Staff Services

221 Improvement of Instruction Curriculum Development:

100 Salaries	203,678
200 Employee Benefits	70,632
300 Purchased Services	164,794

222 Library and Media Services:

100 Salaries	45,000
200 Employee Benefits	12,941

223 Supervision of Special Programs:

100 Salaries	90,609
200 Employee Benefits	42,657
300 Purchased Services	1,651
400 Supplies and Materials	13,966

224 Improvement of Instruction Inservice and Staff Training:

100 Salaries	24,450
200 Employee Benefits	7,072
300 Purchased Services	219,826
400 Supplies and Materials	35,145

230 General Administrative Services:

233 School Administration:

300 Purchased Services	18,869
400 Supplies and Materials	500
600 Other Objects	833

250 Finance and Operations Services:

251 Student Transportation (Federal/District Mandated):

300 Purchased Services	36,740
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252 Fiscal Services:

100 Salaries	58,752
200 Employee Benefits	24,167

**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
SPECIAL REVENUE FUNDS - EDUCATION IMPROVEMENT ACT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2019**

260 Central Support Services:	
263 Information Services:	
400 Supplies and Materials	\$ 1,444
270 Support Services - Pupil Activity:	
271 Pupil Service Activities:	
300 Purchased Services	31,743
Total Support Services	<u>1,377,809</u>
500 Debt Service:	
610 Redemption of Principal	459,805
Total Debt Service Expenditures	<u>459,805</u>
Total Expenditures	<u>7,373,608</u>
Other Financing Sources (Uses)	
Interfund Transfers, From (To) Other Funds:	
420-710 Transfer to General Fund (Exclude Indirect Costs)	(5,689,934)
Total Other Financing Sources (Uses)	<u>(5,689,934)</u>
Excess/Deficiency of Revenues over Expenditures	<u>-</u>
Fund Balance, Beginning of Year	<u>-</u>
Fund Balance, End of Year	<u><u>\$ -</u></u>

Note: This schedule is presented as prescribed by the South Carolina State Department of Education.

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
SPECIAL REVENUE FUND - EDUCATION IMPROVEMENT ACT
SUMMARY SCHEDULE BY PROGRAM
FOR THE YEAR ENDED JUNE 30, 2019

Program	Revenues	Expenditures	Interfund Transfers In/(Out)	Other Fund Transfers In/(Out)	Unearned Revenue
3500 Education Improvement Act:					
3502 ADEPT	\$ 17,284	\$ 17,284	\$ -	\$ -	\$ 8,489
3507 Aid to District Technology	459,805	459,805	-	-	3,238
3509 Arts in Education	10,742	10,742	-	-	-
3511 Professional Development	26,482	26,482	-	-	-
3518 Formative Assessment	78,601	78,601	-	-	73,371
3519 Grade 10 Assessments	158,164	158,164	-	-	53,141
3526 Refurbishment of K-8 Science Kits	58,422	58,422	-	-	54,014
3528 Industry Certifications	86,108	86,108	-	-	41,610
3529 Career and Technology Education	313,016	313,016	-	-	286,607
3532 National Board Salary Supplement (No Carryover Provision)	2,657,111	2,657,111	-	-	-
3533 Teacher of the Year Awards	1,076	1,076	-	-	-
3538 Students at Risk of School Failure	1,287,840	1,287,840	-	-	1,226,713
3540 Early Childhood Program (4K Programs Serving Four-Year-Old Children)	376,088	376,088	-	-	355,563
3550 Teacher Salary Increase (No Carryover Provision)	4,721,388	-	-	(4,721,388)	-
3555 Teacher Salary Fringe (No Carryover Provision)	968,546	-	-	(968,546)	-
3556 Adult Education	299,754	299,754	-	-	150,443
3557 Summer Reading Program	89,155	89,155	-	-	69,416
3558 Reading	78,358	78,358	-	-	-
3571 CSI and State Priority Schools	51,326	51,326	-	-	288,674
3577 Teacher Supplies (No Carryover Provision)	373,175	373,175	-	-	-
3594 EEDA Supplemental Programs	278,965	278,965	-	-	-
3395 EEDA Supplies and Materials	49,174	49,174	-	-	14,428
3597 Aid to Districts	622,962	622,962	-	-	206,662
3599 Other EIA	-	-	-	-	102,679
Total	\$ 13,063,542	\$ 7,373,608	\$ -	\$ (5,689,934)	\$ 2,935,048

**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
SPECIAL REVENUE FUND - FOOD SERVICE FUND
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2019**

	<u>Actual</u>
Revenues	
1000 Revenues from Local Sources:	
1500 Earnings on Investments:	
1510 Interest on Investments	\$ 68,500
1600 Food Services:	
1610 Lunch Sales to Pupils	1,802,735
1620 Breakfast Sales to Pupils	101,944
1630 Special Sales to Pupils	1,166,384
1640 Lunch Sales to Adults	109,577
1650 Breakfast Sales to Adults	2,032
1660 Special Sales to Adults	57,408
1700 Pupil Activities	
1790 Other Pupil Activity Income	149
1900 Other Revenue from Local Sources:	
1990 Miscellaneous Local Revenue:	
1999 Revenue from Other Local Sources	<u>200,425</u>
Total Local Sources	<u>3,509,154</u>
4000 Revenue from Federal Sources:	
4800 USDA Reimbursements:	
4810 School Lunch and After School Snacks Program	3,323,566
4830 School Breakfast Program	1,338,836
4900 Other Federal Revenue:	
4991 USDA Commodities (Food Distribution Program)	503,809
4999 Revenue from Other Federal Sources	<u>253,279</u>
Total Federal Sources	<u>5,419,490</u>
Total Revenue - All Sources	<u>8,928,644</u>

**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
SPECIAL REVENUE FUND - FOOD SERVICE FUND
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2019**

	<u>Actual</u>
Expenditures	
200 Support Services	
250 Finance and Operation Services:	
256 Food Services:	
100 Salaries	\$ 2,703,486
200 Employee Benefits	1,339,318
300 Purchased Services	395,599
400 Supplies and Materials	4,355,652
600 Other Objects	<u>14,105</u>
Total Support Services	<u>8,808,160</u>
Total Expenditures	<u>8,808,160</u>
Other Financing Sources (Uses)	
Interfund Transfers, From (To) Other Funds:	
5210 Transfer from General Fund (Exclude Indirect Costs)	<u>133,232</u>
Total Other Financing (Uses)	<u>133,232</u>
Excess/(Deficiency) of Revenues Over Expenditures	253,716
Fund Balance - Beginning of Year, As Previously Reported	(4,335,942)
Conversion from Enterprise Fund to Governmental Fund	<u>7,079,151</u>
Fund Balance - Beginning of Year, Restated	<u>2,743,209</u>
Fund Balance - End of Year	<u><u>\$ 2,996,925</u></u>

DEBT SERVICE FUND

The Debt Service Funds account for the accumulation of resources for, and the payment of the District's general long-term debt principal and interest. The resources of this fund are generated by a tax levy based upon property values.

The following individual fund schedule has been prepared in the format mandated by the South Carolina Department of Education. The account numbers shown on the schedule are also mandated by the South Carolina Department of Education.

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SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2019

Revenues

1000 Revenue from Local Sources:

1100 Taxes Levied/Assessed by the LEA:	
1110 Ad Valorem Taxes - Including Delinquent (Independent)	\$ 26,902,993
1140 Penalties & Interest on Taxes (Independent)	77,482
1200 Revenue from Local Governmental Units Other than LEA's:	
1280 Revenue in Lieu of Taxes (Independent and Dependent)	254,500
1500 Earnings on Investments:	
1510 Interest on Investments	169,482
Total Local Sources	27,404,457

3000 Revenue from State Sources:

3800 State Revenue in Lieu of Taxes:	
3820 Homestead Exemption (Tier 2)	601,690
3830 Merchant's Inventory Tax	71,318
3840 Manufacturer's Depreciation Reimbursement	63,095
3890 Other State Property Tax Revenues (includes Motor Carrier Vehicle Tax)	58,158
Total State Sources	794,261

4000 Revenue from Federal Sources:

4900 Other Federal Revenues:	
4999 Revenue from Other Federal Sources	492,450
Total Federal Sources	492,450

Total Revenues All Sources	28,691,168
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Expenditures

500 Debt Service:

395 Other Professional and Technical Services	1,525
610 Redemption of Principal	10,780,000
620 Interest	7,421,974
Total Debt Service	18,203,499

Total Expenditures	18,203,499
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**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2019**

Other Financing Sources (Uses)

Interfund Transfers, From (To) Other Funds:

424-710 Transfer to Capital Projects Fund	\$	(9,718,000)
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Total Other Financing Sources (Uses)		(9,718,000)
---	--	-------------

Excess/Deficiency of Revenues over Expenditures		769,669
--	--	---------

Fund Balance, Beginning of Year		6,003,256
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Fund Balance, Ending of Year	\$	6,772,925
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CAPITAL PROJECTS FUND

The Capital Projects Fund, also referred to as the "School Building Fund", is used to record proceeds from the sale of long-term general obligation bonds and other revenues used to acquire or construct major capital facilities (other than those of proprietary and trust funds).

The following individual fund schedule has been prepared in the format mandated by the South Department of Education. The account numbers shown on the schedule are also mandated by the South Carolina Department of Education.

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SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
SCHOOL BUILDING FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2019

Revenues

1000 Revenue from Local Sources:

1500 Earnings on Investments:	
1510 Interest on Investments	\$ 480,090
1900 Other Revenue from Local Services	
1990 Miscellaneous Local Revenue	
1999 Revenue from Other Local Sources	<u>26,613</u>
Total Local Sources	<u>506,703</u>
Total Revenues All Sources	<u>506,703</u>

Expenditures

200 Support Services:

230 General Administration Services:	
232 Office of the Superintendent:	
400 Supplies and Materials	478
250 Finance and Operations Services:	
253 Facilities Acquisition and Construction:	
300 Purchased Services	952,151
400 Supplies and Materials	124,440
500 Capital Outlay	
510 Land	292,155
520 Construction Services	954,984
530 Improvements Other Than Buildings	128,179
540 Equipment	215,705
550 Vehicles	638,000
600 Other Objects	9,026
254 Operations and Maintenance of Plant:	
300 Purchased Services	5,162,253
500 Capital Outlay	19,110
256 Food Services:	
400 Supplies and Materials	16,274
500 Capital Outlay	61,566
258 Security:	
400 Supplies and Materials	30,128
260 Central Support Services:	
266 Technology and Data Processing Services:	
300 Purchased Services	222,409
400 Supplies and Materials	455,412
500 Capital Outlay	<u>110,941</u>
Total Support Services	<u>9,393,211</u>

**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
SCHOOL BUILDING FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2019**

500 Debt Service

620 Interest	\$ 40,195
690 Other Objects (Including Fees For Servicing Bonds)	<u>54,201</u>

Total Debt Service	<u>94,396</u>
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Total Expenditures	<u>9,487,607</u>
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Other Financing Sources (Uses):

Interfund Transfers, From (To) Other Funds:

5240 Transfer from Debt Service Fund	9,718,000
426-710 Transfer to Pupil Activity Fund	<u>(366,877)</u>

Total Other Financing Sources (Uses)	<u>9,351,123</u>
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Excess/Deficiency of Revenues over Expenditures	370,219
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Fund Balance, Beginning of Year	<u>12,813,804</u>
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Fund Balance, Ending of Year	<u><u>\$ 13,184,023</u></u>
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Note: This schedule is presented as prescribed by the South Carolina State Department of Education.

ENTERPRISE FUND

The Enterprise Fund accounts for operations that are financed and operating in a manner similar to private business enterprises where the stated intent is that the costs (expenses, depreciation and indirect costs) of providing goods or services to the students or general public on a continuing basis are financed or recovered through user fees.

After School Program Enterprise Fund's purpose is to provide after normal school hours programs for elementary students at some of the elementary schools.

The following individual fund schedules have been prepared in the format mandated by the South Department of Education. The account numbers shown on various schedules are also mandated by the South Carolina Department of Education.

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**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
ENTERPRISE FUND - AFTERSCHOOL PROGRAM
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION (DEFICIT)
FOR THE YEAR ENDED JUNE 30, 2019**

	<u>Actual</u>
Revenues	
1000 Revenues from Local Sources:	
1300 Tuition:	
1310 From Patrons for Regular Day School	\$ 1,134,491
1700 Pupil Activities:	
1790 Other Pupil Activity Income	8,139
1900 Other Revenue from Local Sources:	
1990 Miscellaneous Local Revenue:	
1999 Revenue from Other Local Sources	<u>5</u>
Total Revenues from Local Sources	<u>1,142,635</u>
Total Revenue All Sources	<u>1,142,635</u>
Expenditures	
100 Instruction	
110 General Instruction:	
112 Primary Programs:	
300 Purchased Services	6,987
400 Supplies and Materials	70,975
113 Elementary Programs:	
100 Salaries	468
200 Employee Benefits	135
130 Pre-School Programs:	
139 Early Childhood Programs:	
100 Salaries	216,826
200 Employee Benefits	113,378
300 Purchased Services	9,479
400 Supplies and Materials	<u>3,637</u>
Total Instruction	<u>421,885</u>
200 Support Services	
220 Instructional Staff Services:	
223 Supervision of Special Programs:	
300 Purchased Services	1,592

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
ENTERPRISE FUND - AFTERSCHOOL PROGRAM
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION (DEFICIT)
FOR THE YEAR ENDED JUNE 30, 2019

	<u>Actual</u>
224 Improvement of Instruction Inservice and Staff Training:	
100 Salaries	\$ 4,875
200 Employee Benefits	1,098
300 Purchased Services	18,117
400 Supplies and Materials	44,267
230 General Administrative Services:	
233 School Administration:	
100 Salaries	14,223
200 Employee Benefits	4,152
300 Purchased Services	1,925
400 Supplies and Materials	53,985
600 Other Objects	300
250 Finance and Operation Services:	
253 Facilities Acquisition and Construction:	
500 Capital Outlay	
530 Improvements Other Than Buildings	28,843
254 Operation and Maintenance of Plant:	
300 Purchased Services	4,250
270 Support Services - Pupil Activities:	
271 Pupil Service Activities:	
400 Supplies and Materials	789
Total Support Services	<u>178,416</u>
300 Community Services	
350 Custody and Care of Children Services:	
100 Salaries	440,871
200 Employee Benefits	128,102
300 Purchased Services	71,238
400 Supplies and Materials	88,980
390 Other Community Services:	
100 Salaries	2,005
200 Employee Benefits	373
Total Community Services	<u>731,569</u>
Total Expenditures	<u>1,331,870</u>

**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
ENTERPRISE FUND - AFTERSCHOOL PROGRAM
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION (DEFICIT)
FOR THE YEAR ENDED JUNE 30, 2019**

	<u>Actual</u>
Other Financing Sources (Uses)	
Interfund Transfers, From (To) Other Funds:	
426-710 Transfer to Pupil Activity Fund	<u>\$ (145,847)</u>
Total Other Financing Sources (Uses)	<u>(145,847)</u>
Excess/Deficiency of Revenues Over Expenditures	(335,082)
Total Net Position (Deficit) - Beginning of Year	<u>(1,976,338)</u>
Total Net Position (Deficit) - Ending of Year	<u><u>\$ (2,311,420)</u></u>

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FIDUCIARY FUND

The Agency Fund accounts for assets held by the District in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. Agency funds are purely custodial and do not involve measurement of results and operations.

The Pupil Activity Fund, an agency fund, is used to record the receipts and disbursements of monies from various student activities organizations. These organizations exist with the explicit approval of the Board of Education. The approval may be revoked. The fund accounting reflects the School District's agency relationship with student activities organizations.

The following individual fund schedules have been prepared in the format mandated by the South Carolina Department of Education. The account numbers shown on various schedules are also mandated by the South Carolina Department of Education.

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SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
FIDUCIARY FUND - PUPIL ACTIVITY AGENCY FUND
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED JUNE 30, 2019

	Balance July 1, 2018	Additions	Deletions	Balance June 30, 2019
Assets				
Due From District	\$ 3,526,136	\$ 926,162	\$ 126,823	\$ 4,325,475
Total Assets	<u>\$ 3,526,136</u>	<u>\$ 926,162</u>	<u>\$ 126,823</u>	<u>\$ 4,325,475</u>
Liabilities				
Accounts Payable	\$ 43,949	\$ 57,567	\$ 43,949	\$ 57,567
Due to Pupil Activities	<u>3,482,187</u>	<u>5,378,939</u>	<u>4,593,218</u>	<u>4,267,908</u>
Total Liabilities	<u>\$ 3,526,136</u>	<u>\$ 5,436,506</u>	<u>\$ 4,637,167</u>	<u>\$ 4,325,475</u>

Note: This schedule is presented as prescribed by the South Carolina State Department of Education.

**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
FIDUCIARY FUND - PUPIL ACTIVITY AGENCY FUNDS
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
AMOUNTS DUE TO PUPIL ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2019**

	<u>Other Pupil Activity</u>	<u>Schools' Pupil Activity</u>	<u>Totals</u>
Receipts			
1000 Receipts from Local Sources			
1700 Pupil Activities:			
1740 Student Fees	\$ -	\$ -	\$ -
1790 Other Pupil Activity Income	978,904	3,733,782	4,712,686
1900 Other Revenue from Local Sources:			
1990 Miscellaneous Local Receipts:			
1999 Revenue from Other Local Sources	32,175	-	32,175
Total Local Sources	<u>1,011,079</u>	<u>3,733,782</u>	<u>4,744,861</u>
Total Receipts All Sources	<u>1,011,079</u>	<u>3,733,782</u>	<u>4,744,861</u>
Disbursements			
100 Instruction:			
190 Instruction Pupil Activity:			
100 Salaries	-	2,916	2,916
200 Employee Benefits	-	843	843
200 Support Services:			
271 Pupil Services Activities:			
100 Salaries	219,270	80,811	300,081
200 Employee Benefits	62,329	21,822	84,151
300 Purchased Services	178	517,167	517,345
400 Supplies and Materials	102	273,774	273,876
500 Capital Outlay	3,234	-	3,234
600 Other Objects	-	158,334	158,334
660 Pupil Activity	441,203	2,689,881	3,131,084
Total Disbursements	<u>726,316</u>	<u>3,745,548</u>	<u>4,471,864</u>
Other Financing Sources (Uses)			
Interfund Transfers, From (To) Other Funds:			
5250 Transfer from Capital Projects Fund	366,877	-	366,877
5260 Transfer from After School Fund	-	145,847	145,847
5270 Transfer from Pupil Activity Fund	75,737	45,617	121,354
426-710 Transfer to Pupil Activity Fund	-	(121,354)	(121,354)
Total Other Financing Sources (Uses)	<u>442,614</u>	<u>70,110</u>	<u>512,724</u>
Excess/Deficiency of Receipts over Disbursements	727,377	58,344	785,721
Due to Pupil Activities, Beginning of Year	<u>1,218,323</u>	<u>2,263,864</u>	<u>3,482,187</u>
Due to Pupil Activities, Ending of Year	<u>\$ 1,945,700</u>	<u>\$ 2,322,208</u>	<u>\$ 4,267,908</u>

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
FIDUCIARY FUND - PUPIL ACTIVITY AGENCY FUNDS - BY SITE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2019

	<u>Chapin Elementary</u>	<u>Ballentine Elementary</u>	<u>Chapin Middle</u>
Receipts			
1000 Receipts from Local Sources			
1700 Pupil Activities			
1790 Other Pupil Activity Income	\$ 46,238	\$ 92,051	\$ 154,658
Total Receipts from Local Sources	<u>46,238</u>	<u>92,051</u>	<u>154,658</u>
Disbursements			
100 Instruction:			
190 Instruction Pupil Activity:			
100 Salaries	\$ -	\$ -	\$ -
200 Employee Benefits	-	-	-
200 Support Services:			
271 Pupil Services Activities:			
100 Salaries	5,156	7,700	-
200 Employee Benefits	1,515	2,227	-
300 Purchased Services	-	-	-
400 Supplies and Materials	-	-	-
600 Other Objects	-	-	-
660 Pupil Activity	64,115	91,568	153,017
Total Disbursements	<u>70,786</u>	<u>101,495</u>	<u>153,017</u>
Other Financing Sources (Uses)			
Interfund Transfer, From (To) Other Funds:			
5260 Transfer from After School Fund	\$ -	\$ -	\$ -
426-710 Transfer to Pupil Activity Fund	-	-	(4,025)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(4,025)</u>
Excess/Deficiency of Receipts Over Disbursements	(24,548)	(9,444)	(2,384)
Due to Pupil Activities, Beginning of Year	<u>52,184</u>	<u>72,537</u>	<u>84,768</u>
Due to Pupil Activities, End of Year	<u>\$ 27,636</u>	<u>\$ 63,093</u>	<u>\$ 82,384</u>

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
FIDUCIARY FUND - PUPIL ACTIVITY AGENCY FUNDS - BY SITE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2019

	<u>(VA Projects) Chapin High</u>	<u>Crossroads Middle</u>	<u>Dutch Fork Elementary</u>	<u>Oak Pointe Elementary</u>
Receipts				
1000 Receipts from Local Sources				
1700 Pupil Activities				
1790 Other Pupil Activity Income	\$ 697,252	\$ 184,938	\$ 40,373	\$ 88,880
Total Receipts from Local Sources	<u>697,252</u>	<u>184,938</u>	<u>40,373</u>	<u>88,880</u>
Disbursements				
100 Instruction:				
190 Instruction Pupil Activity:				
100 Salaries	\$ -	\$ -	\$ -	\$ -
200 Employee Benefits	-	-	-	-
200 Support Services:				
271 Pupil Services Activities:				
100 Salaries	17,887	590	-	2,982
200 Employee Benefits	5,205	171	-	898
300 Purchased Services	170,433	-	-	-
400 Supplies and Materials	109,918	-	-	-
600 Other Objects	44,373	-	-	-
660 Pupil Activity	311,651	186,714	40,826	84,418
Total Disbursements	<u>659,467</u>	<u>187,475</u>	<u>40,826</u>	<u>88,298</u>
Other Financing Sources (Uses)				
Interfund Transfer, From (To) Other Funds:				
5260 Transfer from After School Fund	\$ -	\$ -	\$ -	\$ -
426-710 Transfer to Pupil Activity Fund	(9,200)	(2,904)	-	-
Total Other Financing Sources (Uses)	<u>(9,200)</u>	<u>(2,904)</u>	<u>-</u>	<u>-</u>
Excess/Deficiency of Receipts Over Disbursements	28,585	(5,441)	(453)	582
Due to Pupil Activities, Beginning of Year	<u>284,866</u>	<u>80,866</u>	<u>42,359</u>	<u>35,658</u>
Due to Pupil Activities, End of Year	<u>\$ 313,451</u>	<u>\$ 75,425</u>	<u>\$ 41,906</u>	<u>\$ 36,240</u>

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
FIDUCIARY FUND - PUPIL ACTIVITY AGENCY FUNDS - BY SITE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2019

	<u>Dutch Fork High</u>	<u>Dutch Fork Middle</u>	<u>H.E. Corley Elementary</u>	<u>Harbison West Elementary</u>
Receipts				
1000 Receipts from Local Sources				
1700 Pupil Activities				
1790 Other Pupil Activity Income	\$ 372,087	\$ 105,069	\$ 38,295	\$ 64,012
Total Receipts from Local Sources	<u>372,087</u>	<u>105,069</u>	<u>38,295</u>	<u>64,012</u>
Disbursements				
100 Instruction:				
190 Instruction Pupil Activity:				
100 Salaries	\$ -	\$ -	\$ -	\$ -
200 Employee Benefits	-	-	-	-
200 Support Services:				
271 Pupil Services Activities:				
100 Salaries	4,161	495	-	1,373
200 Employee Benefits	1,203	154	-	397
300 Purchased Services	38,982	-	-	-
400 Supplies and Materials	-	-	-	-
600 Other Objects	-	-	-	-
660 Pupil Activity	345,909	95,636	36,598	71,320
Total Disbursements	<u>390,255</u>	<u>96,285</u>	<u>36,598</u>	<u>73,090</u>
Other Financing Sources (Uses)				
Interfund Transfer, From (To) Other Funds:				
5260 Transfer from After School Fund	\$ -	\$ -	\$ -	\$ -
426-710 Transfer to Pupil Activity Fund	(32,558)	(6,500)	-	-
Total Other Financing Sources (Uses)	<u>(32,558)</u>	<u>(6,500)</u>	<u>-</u>	<u>-</u>
Excess/Deficiency of Receipts Over Disbursements	(50,726)	2,284	1,697	(9,078)
Due to Pupil Activities, Beginning of Year	<u>314,145</u>	<u>112,861</u>	<u>22,878</u>	<u>46,053</u>
Due to Pupil Activities, End of Year	<u>\$ 263,419</u>	<u>\$ 115,145</u>	<u>\$ 24,575</u>	<u>\$ 36,975</u>

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
FIDUCIARY FUND - PUPIL ACTIVITY AGENCY FUNDS - BY SITE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2019

	<u>Irmo Elementary</u>	<u>Irmo Middle</u>	<u>Irmo High</u>	<u>Chapin Intermediate</u>
Receipts				
1000 Receipts from Local Sources				
1700 Pupil Activities				
1790 Other Pupil Activity Income	\$ 98,070	\$ 104,385	\$ 554,747	\$ 72,528
Total Receipts from Local Sources	<u>98,070</u>	<u>104,385</u>	<u>554,747</u>	<u>72,528</u>
Disbursements				
100 Instruction:				
190 Instruction Pupil Activity:				
100 Salaries	\$ -	\$ -	\$ -	\$ -
200 Employee Benefits	-	-	-	-
200 Support Services:				
271 Pupil Services Activities:				
100 Salaries	-	-	12,978	-
200 Employee Benefits	-	-	3,842	-
300 Purchased Services	-	-	153,341	-
400 Supplies and Materials	-	-	59,301	-
600 Other Objects	-	-	29,187	-
660 Pupil Activity	78,617	96,865	314,234	62,950
Total Disbursements	<u>78,617</u>	<u>96,865</u>	<u>572,883</u>	<u>62,950</u>
Other Financing Sources (Uses)				
Interfund Transfer, From (To) Other Funds:				
5260 Transfer from After School Fund	\$ 145,847	\$ -	\$ -	\$ -
426-710 Transfer to Pupil Activity Fund	-	(5,602)	(12,013)	-
Total Other Financing Sources (Uses)	<u>145,847</u>	<u>(5,602)</u>	<u>(12,013)</u>	<u>-</u>
Excess/Deficiency of Receipts Over Disbursements	165,300	1,918	(30,149)	9,578
Due to Pupil Activities, Beginning of Year	<u>29,893</u>	<u>66,214</u>	<u>237,383</u>	<u>57,075</u>
Due to Pupil Activities, End of Year	<u>\$ 195,193</u>	<u>\$ 68,132</u>	<u>\$ 207,234</u>	<u>\$ 66,653</u>

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
FIDUCIARY FUND - PUPIL ACTIVITY AGENCY FUNDS - BY SITE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2019

	<u>Lake Murray Elementary</u>	<u>Leaphart Elementary</u>	<u>Nursery Road Elementary</u>	<u>River Springs Elementary</u>
Receipts				
1000 Receipts from Local Sources				
1700 Pupil Activities				
1790 Other Pupil Activity Income	\$ 119,903	\$ 36,221	\$ 29,638	\$ 33,763
Total Receipts from Local Sources	<u>119,903</u>	<u>36,221</u>	<u>29,638</u>	<u>33,763</u>
Disbursements				
100 Instruction:				
190 Instruction Pupil Activity:				
100 Salaries	\$ -	\$ -	\$ -	\$ -
200 Employee Benefits	-	-	-	-
200 Support Services:				
271 Pupil Services Activities:				
100 Salaries	3,939	141	38	-
200 Employee Benefits	1,125	44	-	-
300 Purchased Services	-	-	-	-
400 Supplies and Materials	-	-	-	-
600 Other Objects	-	-	-	-
660 Pupil Activity	104,085	42,138	35,301	27,720
Total Disbursements	<u>109,149</u>	<u>42,323</u>	<u>35,339</u>	<u>27,720</u>
Other Financing Sources (Uses)				
Interfund Transfer, From (To) Other Funds:				
5260 Transfer from After School Fund	\$ -	\$ -	\$ -	\$ -
426-710 Transfer to Pupil Activity Fund	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess/Deficiency of Receipts Over Disbursements	10,754	(6,102)	(5,701)	6,043
Due to Pupil Activities, Beginning of Year	<u>250,895</u>	<u>35,032</u>	<u>15,012</u>	<u>17,082</u>
Due to Pupil Activities, End of Year	<u>\$ 261,649</u>	<u>\$ 28,930</u>	<u>\$ 9,311</u>	<u>\$ 23,125</u>

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
FIDUCIARY FUND - PUPIL ACTIVITY AGENCY FUNDS - BY SITE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2019

	<u>Seven Oaks Elementary</u>	<u>Academy for Success</u>	<u>The Center</u>	<u>Adult Education</u>
Receipts				
1000 Receipts from Local Sources				
1700 Pupil Activities				
1790 Other Pupil Activity Income	\$ 53,656	\$ 1,143	\$ 133,677	\$ 8,726
Total Receipts from Local Sources	<u>53,656</u>	<u>1,143</u>	<u>133,677</u>	<u>8,726</u>
Disbursements				
100 Instruction:				
190 Instruction Pupil Activity:				
100 Salaries	\$ -	\$ -	\$ 2,916	\$ -
200 Employee Benefits	-	-	843	-
200 Support Services:				
271 Pupil Services Activities:				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Services	-	-	-	-
400 Supplies and Materials	-	-	-	-
600 Other Objects	-	-	-	-
660 Pupil Activity	57,731	1,835	133,210	35,976
Total Disbursements	<u>57,731</u>	<u>1,835</u>	<u>136,969</u>	<u>35,976</u>
Other Financing Sources (Uses)				
Interfund Transfer, From (To) Other Funds:				
5260 Transfer from After School Fund	\$ -	\$ -	\$ -	\$ -
426-710 Transfer to Pupil Activity Fund	-	-	960	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>960</u>	<u>-</u>
Excess/Deficiency of Receipts Over Disbursements	(4,075)	(692)	(2,332)	(27,250)
Due to Pupil Activities, Beginning of Year	<u>48,107</u>	<u>3,227</u>	<u>127,703</u>	<u>57,861</u>
Due to Pupil Activities, End of Year	<u>\$ 44,032</u>	<u>\$ 2,535</u>	<u>\$ 125,371</u>	<u>\$ 30,611</u>

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
FIDUCIARY FUND - PUPIL ACTIVITY AGENCY FUNDS - BY SITE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2019

	<u>Spring Hill High</u>	<u>Technology Training Center</u>	<u>Athletics</u>	<u>Total</u>
Receipts				
1000 Receipts from Local Sources				
1700 Pupil Activities				
1790 Other Pupil Activity Income	\$ 219,886	\$ -	\$ 383,586	\$ 3,733,782
Total Receipts from Local Sources	<u>219,886</u>	<u>-</u>	<u>383,586</u>	<u>3,733,782</u>
Disbursements				
100 Instruction:				
190 Instruction Pupil Activity:				
100 Salaries	\$ -	\$ -	\$ -	\$ 2,916
200 Employee Benefits	-	-	-	843
200 Support Services:				
271 Pupil Services Activities:				
100 Salaries	623	-	22,748	80,811
200 Employee Benefits	312	-	4,729	21,822
300 Purchased Services	-	-	154,411	517,167
400 Supplies and Materials	-	-	104,555	273,774
600 Other Objects	-	-	84,774	158,334
660 Pupil Activity	217,447	-	-	2,689,881
Total Disbursements	<u>218,382</u>	<u>-</u>	<u>371,217</u>	<u>3,745,548</u>
Other Financing Sources (Uses)				
Interfund Transfer, From (To) Other Funds:				
5260 Transfer from After School Fund	\$ -	\$ -	\$ -	\$ 145,847
426-710 Transfer to Pupil Activity Fund	(3,895)	-	-	(75,737)
Total Other Financing Sources (Uses)	<u>(3,895)</u>	<u>-</u>	<u>-</u>	<u>70,110</u>
Excess/Deficiency of Receipts Over Disbursements	(2,391)	-	12,369	58,344
Due to Pupil Activities, Beginning of Year	<u>126,805</u>	<u>19,377</u>	<u>23,023</u>	<u>2,263,864</u>
Due to Pupil Activities, End of Year	<u>\$ 124,414</u>	<u>\$ 19,377</u>	<u>\$ 35,392</u>	<u>\$ 2,322,208</u>

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SUPPLEMENTARY SCHEDULES
REQUIRED BY THE
SOUTH CAROLINA STATE
DEPARTMENT OF EDUCATION

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**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
LOCATION RECONCILIATION SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2019**

Location I.D.	Location Description	Education Level	Cost Type	Total Expenditures
000	Districtwide	Non-Schools	Central	\$ 58,555,932
038	Chapin High School	High School	School	13,749,807
039	Irmo High School	High School	School	18,411,575
040	Irmo Middle School	Middle School	School	9,605,599
041	Chapin Elementary School	Elementary School	School	7,632,569
042	Dutch Fork Elementary School	Elementary School	School	5,961,686
043	Irmo Elementary School	Elementary School	School	5,705,051
044	Leaphart Elementary School	Elementary School	School	5,912,124
045	Seven Oaks Elementary School	Elementary School	School	6,244,012
046	Crossroads Intermediate School	Intermediate School	School	8,076,308
047	Nursery Road Elementary School	Elementary School	School	7,153,816
048	Harbison West Elementary School	Elementary School	School	7,811,985
049	H.E. Corley Elementary School	Elementary School	School	7,769,165
050	Chapin Intermediate School	Intermediate School	School	7,555,654
051	Dutch Fork High School	High School	School	18,367,228
052	Lake Murray Elementary School	Elementary School	School	8,508,674
053	River Springs Elementary School	Elementary School	School	5,729,840
054	Dutch Fork Middle School	Middle School	School	10,157,193
055	Ballentine Elementary School	Elementary School	School	6,163,234
056	Oak Pointe Elementary School	Elementary School	School	6,472,458
057	Spring Hill High School	High School	School	9,655,605
058	Chapin Middle School	Middle School	School	8,251,869
059	New Elementary School #13	Elementary School	School	745,833
750	Academy For Success	Other Schools	School	1,882,213
995	Center for Advanced Technical Studies	Other Schools	School	4,115,744

Total Expenditures/Disbursements for All Funds

\$ 250,195,174

Above expenditures are reconciled to the District's Audit Statements as follows:

General Fund	\$ 187,160,363
Special Revenue Fund - Special Projects	13,358,203
Special Revenue Fund - EIA Fund	7,373,608
Special Revenue Fund - Food Service	8,808,160
Debt Service Fund	18,203,499
Capital Projects Fund	9,487,607
Proprietary Fund	1,331,870
Agency Fund - Pupil Activity	4,471,864

Total Expenditures/Disbursements for All Funds

\$ 250,195,174

**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
DETAILED SCHEDULE OF DUE TO STATE DEPARTMENT OF EDUCATION/FEDERAL GOVERNMENT
FOR THE YEAR ENDED JUNE 30, 2019**

Program	Project/Grant Number	Revenue & Subfund Code	Description	Amount Due to SDE or Federal Government	Status of Amount Due To Grantors
National Board Salary Supplement	EIA	332/3532	Unexpended Funds	\$ 7,170	Outstanding
EEDA Supplemental Programs	EIA	394/3594	Unexpended Funds	5,607	Outstanding
K-12 Technology Initiative	SRF	963/3630	Unexpended Funds	19,416	Outstanding
				<u>\$ 32,193</u>	

STATISTICAL SECTION (Unaudited)

This section of the District's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the District's overall financial health.

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Financial Trends

These schedules contain trend information to help the reader understand how the District's financial performance and well-being have changed over time. 144 – 150

Revenue Capacity

These schedules contain information to help the reader assess the District's most significant local revenue source, the property tax..... 151 – 158

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Demographic and Economic Information

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Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. This District implemented GASB Statement 54 with the fiscal year beginning July 1, 2010; therefore, schedules presenting governmental fund balance information include new fund balance terminology beginning with June 30, 2011. The District implemented GASB Statement 63 with the fiscal year beginning July 2, 2012; therefore, schedules presenting government-wide fund balance information reflect the new fund balance terminology.

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TABLE 1

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
 (accrual basis of accounting - unaudited)

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015*</u>	<u>2016**</u>	<u>2017</u>	<u>2018***</u>	<u>2019****</u>
Governmental activities:										
Net investment in capital assets	\$ 167,131,935	\$ 173,068,374	\$ 175,518,572	\$ 174,275,981	\$ 174,598,030	\$ 171,553,790	\$ 150,048,473	\$ 152,302,772	\$ 163,073,794	\$ 183,790,644
Restricted	4,787,501	752,378	6,477,810	6,934,331	4,642,905	3,583,875	13,101,641	16,984,735	19,729,707	10,730,020
Unrestricted	20,832,647	26,613,502	27,967,938	29,979,061	29,050,873	(178,291,876)	(169,132,831)	(172,480,387)	(377,452,293)	(387,789,246)
Total governmental activities	<u>192,752,083</u>	<u>200,434,254</u>	<u>209,964,320</u>	<u>211,189,373</u>	<u>208,291,808</u>	<u>(3,154,211)</u>	<u>(5,982,717)</u>	<u>(3,192,880)</u>	<u>(194,648,792)</u>	<u>(193,268,582)</u>
Business-type activities:										
Net investment in capital assets	768,077	590,670	544,780	554,085	553,912	565,844	2,925,150	2,558,825	2,271,933	-
Unrestricted	<u>1,302,017</u>	<u>2,080,461</u>	<u>2,569,413</u>	<u>2,311,351</u>	<u>1,860,712</u>	<u>1,890,783</u>	<u>(3,447,859)</u>	<u>(3,605,841)</u>	<u>(8,584,213)</u>	<u>(2,311,420)</u>
Total business-type activities	<u>2,070,094</u>	<u>2,671,131</u>	<u>3,114,193</u>	<u>2,865,436</u>	<u>2,414,624</u>	<u>2,456,627</u>	<u>(522,709)</u>	<u>(1,047,016)</u>	<u>(6,312,280)</u>	<u>(2,311,420)</u>
Primary government										
Net investment in capital assets	167,900,012	173,659,044	176,063,352	174,830,066	175,151,942	172,119,634	152,973,623	154,861,597	165,345,727	183,790,644
Restricted	4,787,501	752,378	6,477,810	6,934,331	4,642,905	3,583,875	13,101,641	16,984,735	19,729,707	10,730,020
Unrestricted	<u>22,134,664</u>	<u>28,693,963</u>	<u>30,537,351</u>	<u>32,290,412</u>	<u>30,911,585</u>	<u>(176,401,093)</u>	<u>(172,580,690)</u>	<u>(176,086,228)</u>	<u>(386,036,506)</u>	<u>(390,100,666)</u>
Total primary government	<u>\$ 194,822,177</u>	<u>\$ 203,105,385</u>	<u>\$ 213,078,513</u>	<u>\$ 214,054,809</u>	<u>\$ 210,706,432</u>	<u>\$ (697,584)</u>	<u>\$ (6,505,426)</u>	<u>\$ (4,239,896)</u>	<u>\$ (200,961,072)</u>	<u>\$ (195,580,002)</u>

Source: Records maintained by the School District Finance Department

*The district implemented GASB 68 and GASB 71 on July 1, 2014.

The cumulative effect of the change in accounting principle decreased beginning net position by \$207,070,939.

**During fiscal year 2015-16, the District restated its net position for June 30, 2015 by allocating correct portion of net pension liability to business-type activities, and making corrections to capital asset balances and compensated absences payable for both governmental and business-type activities. The cumulative effect of these corrections included an increase of net position by \$3,944,178 to the governmental activities and decrease by \$3,011,728 to the business-type activities.

***During fiscal year 2017-18, the District restated its net position for June 30, 2017 by increasing its cash balance of \$312,212 for an escrow account not reflect in the financials at year end.

The prior year's expenditures were overstated by this amount and were subsequently expensed in the current fiscal year. The effect of this correction increased the net position of the District by \$312,232.

****The district implemented GASB 75 effective July 1, 2017, resulting in a total net OPEB liability in the amount of \$204,617,788.

The cumulative effect of the change in accounting principle decreased beginning net position by \$198,179,078.

*****The district reclassified the Food Service program from a business-type activity to a governmental-type entity effective for the 2018-19 fiscal year.

This reclassification is reflected in the financial statements.

TABLE 2

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
EXPENSES, PROGRAM REVENUES, AND NET (EXPENSE) REVENUE
LAST TEN FISCAL YEARS
(accrual basis of accounting - unaudited)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Expenses										
Government activities:										
Instruction	\$ 103,102,269	\$ 101,732,197	\$ 101,998,583	\$ 108,242,761	\$ 115,863,958	\$ 124,800,258	\$ 120,506,839	\$ 127,992,580	\$ 135,172,741	\$ 127,229,632
Support service	68,169,387	67,979,135	71,146,133	74,983,257	78,213,038	79,879,481	91,001,448	85,010,739	89,069,070	110,128,101
Community service	36,397	30,715	76,339	50,377	59,029	65,869	63,034	78,703	101,009	48,594
Interest and other charges	1,441,216	3,923,810	4,312,025	9,120,703	9,782,790	8,150,714	7,265,870	6,213,712	6,165,827	7,121,552
Total governmental expenses	<u>172,749,269</u>	<u>173,665,857</u>	<u>177,533,080</u>	<u>192,397,098</u>	<u>203,918,815</u>	<u>212,896,322</u>	<u>218,837,191</u>	<u>219,295,734</u>	<u>230,508,647</u>	<u>244,527,879</u>
Business-type activities:										
Food service	7,368,772	7,273,648	7,614,547	7,843,171	8,899,748	8,886,303	8,745,796	10,156,891	8,869,617	-
After school	924,671	990,012	1,033,685	1,197,571	1,315,160	1,393,372	1,442,488	1,056,307	1,537,405	1,477,717
Total business-type expenses	<u>8,293,443</u>	<u>8,263,660</u>	<u>8,648,232</u>	<u>9,040,742</u>	<u>10,214,908</u>	<u>10,279,675</u>	<u>10,188,284</u>	<u>11,213,198</u>	<u>10,407,022</u>	<u>1,477,717</u>
Total primary government expenses	<u>181,042,712</u>	<u>181,929,517</u>	<u>186,181,312</u>	<u>201,437,840</u>	<u>214,133,723</u>	<u>223,175,997</u>	<u>229,025,475</u>	<u>230,508,932</u>	<u>240,915,669</u>	<u>246,005,596</u>
Program Revenues										
Government activities:										
Charges for services										
Instruction Services	831,091	419,662	633,584	30,864	20,206	43,311	16,401	3,839	2,350	1,648
Support Services	408,865	178,779	263,966	19,428	13,365	9,912	13,263	2,863	1,845	3,405,782
Community Services	-	-	-	-	-	25	9	2	2	-
Operating grants and contributions	67,856,214	65,919,385	67,207,775	73,559,278	77,171,071	79,696,829	79,547,616	85,992,887	90,902,260	101,783,326
Capital grants and contributions	1,003,483	-	-	-	-	-	-	-	-	-
Total governmental revenues	<u>70,099,653</u>	<u>66,517,826</u>	<u>68,105,325</u>	<u>73,609,570</u>	<u>77,204,642</u>	<u>79,750,077</u>	<u>79,577,289</u>	<u>85,999,591</u>	<u>90,906,457</u>	<u>105,190,756</u>
Business-type activities:										
Charges for services	5,469,608	5,443,817	5,327,592	5,278,078	5,535,223	5,550,294	5,147,509	5,158,902	4,894,353	1,134,491
Operating grants and contributions	3,115,745	3,346,582	3,654,464	3,534,109	3,866,388	4,309,458	4,869,015	5,201,429	5,509,028	-
Total business-type revenues	<u>8,585,353</u>	<u>8,790,399</u>	<u>8,982,056</u>	<u>8,812,187</u>	<u>9,401,611</u>	<u>9,859,752</u>	<u>10,016,524</u>	<u>10,360,331</u>	<u>10,403,381</u>	<u>1,134,491</u>
Total primary government revenues	<u>78,685,006</u>	<u>75,308,225</u>	<u>77,087,381</u>	<u>82,421,757</u>	<u>86,606,253</u>	<u>89,609,829</u>	<u>89,593,813</u>	<u>96,359,922</u>	<u>101,309,838</u>	<u>106,325,247</u>
Net (Expense) Revenue										
Total primary government net expense	<u>\$ (102,357,706)</u>	<u>\$ (106,621,292)</u>	<u>\$ (109,093,931)</u>	<u>\$ (119,016,083)</u>	<u>\$ (127,527,470)</u>	<u>\$ (133,566,168)</u>	<u>\$ (139,431,662)</u>	<u>\$ (134,149,010)</u>	<u>\$ (139,605,831)</u>	<u>\$ (139,680,349)</u>

Source: Records maintained by the School District Finance Department

TABLE 3

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
GENERAL REVENUES AND TOTAL CHANGE IN NET POSITION
LAST TEN FISCAL YEARS
(accrual basis of accounting - unaudited)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Net (Expense)/Revenue										
Total primary government net expense	\$ (102,357,706)	\$ (106,621,292)	\$ (109,093,931)	\$ (119,016,083)	\$ (127,527,470)	\$ (133,566,168)	\$ (139,431,662)	\$ (134,149,010)	\$ (139,605,831)	\$ (139,680,349)
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes										
Property taxes levied for general purposes	46,196,847	48,181,527	51,096,858	51,408,125	54,408,077	58,538,094	62,449,554	64,236,308	66,740,797	68,468,602
Property taxes levied for debt service	22,254,816	23,391,210	23,732,876	23,899,135	24,390,363	24,426,849	24,441,196	25,665,085	26,280,631	27,027,998
Payment in lieu of taxes	145,151	562,911	1,085,626	1,030,578	1,294,119	1,208,483	1,165,976	1,625,146	1,781,093	1,763,289
Unrestricted state revenue in lieu of taxes	41,212,780	41,501,416	41,932,359	42,603,890	43,083,852	43,560,260	43,941,177	44,215,110	44,676,344	45,326,074
Investment earnings	374,660	454,666	354,198	501,042	395,295	227,716	182,439	421,937	790,998	1,552,620
Miscellaneous	272,639	806,241	856,805	430,263	485,910	1,271,689	306,876	190,291	433,678	914,692
Transfers							(267,897)	(239,431)		
Total governmental revenues	110,456,893	114,897,971	119,058,722	119,873,033	124,057,616	129,233,091	132,487,218	136,085,980	140,464,110	145,053,275
Business-type activities:										
Investment earnings	2,402	6,529	8,337	7,485	4,111	4,835	58,866	60,663	47,960	-
Miscellaneous	-	-	-	111,861	117,366	208,191	145,286	-	-	8,144
Transfers	-	-	-	-	-	-	-	267,897	239,431	-
Total business-type revenues	2,402	6,529	8,337	119,346	121,477	213,026	204,152	328,560	287,391	8,144
Total primary government	110,459,295	114,904,500	119,067,059	119,992,379	124,179,093	129,446,117	132,691,370	136,414,540	140,751,501	145,061,419
Change in Net Position										
Governmental activities	7,763,339	7,682,171	9,530,066	1,225,053	(2,897,565)	(4,375,080)	(6,772,684)	2,789,837	861,920	5,716,152
Business-type activities	338,250	601,037	443,062	(248,757)	(450,812)	42,003	32,392	(524,307)	283,750	(335,082)
Total primary government	\$ 8,101,589	\$ 8,283,208	\$ 9,973,128	\$ 976,296	\$ (3,348,377)	\$ (4,333,077)	\$ (6,740,292)	\$ 2,265,530	\$ 1,145,670	\$ 5,381,070

Source: Records maintained by the School District Finance Department

TABLE 4

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

(modified accrual basis of accounting - unaudited)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019****
General Fund										
Nonspendable for Inventory	\$ -	\$ 269,657	\$ 159,516	\$ 9,083	\$ 12,574	\$ 12,574	\$ 12,574	\$ 4,751	\$ 4,934	\$ 5,400
Nonspendable for Prepaid Items	-	2,871,605	2,893,816	3,118,702	712,139	788,406	1,005,634	4,283,690	1,299,021	1,005,685
Assigned for Special Purposes	-	6,183,579	4,574,852	10,749,175	7,467,714	6,800,000	7,470,385	6,976,603	2,898,273	-
Unassigned	-	15,321,244	23,115,911	19,252,097	23,971,686	26,786,336	28,584,179	27,071,193	32,453,103	39,521,963
Reserved	5,701,580	-	-	-	-	-	-	-	-	-
Unreserved	17,375,197	-	-	-	-	-	-	-	-	-
Total General Fund	<u>\$ 23,076,777</u>	<u>\$ 24,646,085</u>	<u>\$ 30,744,095</u>	<u>\$ 33,129,057</u>	<u>\$ 32,164,113</u>	<u>\$ 34,387,316</u>	<u>\$ 37,072,772</u>	<u>\$ 38,336,237</u>	<u>\$ 36,655,331</u>	<u>\$ 40,533,048</u>
All Other Governmental Funds										
Restricted- Food Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,996,925
Restricted- Debt Service	-	4,726,778	5,715,026	7,500,378	6,509,558	5,228,679	4,640,228	5,451,625	6,003,256	6,772,925
Restricted- Building Fund	-	66,486,908	-	-	-	-	8,461,413	11,533,110	12,813,804	13,184,023
Committed- Building Fund	-	27,123,803	45,581,375	93,048,799	39,182,854	15,301,929	-	-	-	-
Reserved										
Debt Service	4,787,501	-	-	-	-	-	-	-	-	-
Building Fund-Special Purposes	179,892	-	-	-	218,930	-	-	-	-	-
Unreserved										
Building Fund	45,122,925	-	-	-	-	-	-	-	-	-
Total All Other Governmental Funds	<u>\$ 50,090,318</u>	<u>\$ 98,337,489</u>	<u>\$ 51,296,401</u>	<u>\$ 100,549,177</u>	<u>\$ 45,911,342</u>	<u>\$ 20,530,608</u>	<u>\$ 13,101,641</u>	<u>\$ 16,984,735</u>	<u>\$ 18,817,060</u>	<u>\$ 22,953,873</u>

Source: Records maintained by the School District Finance Department

This District implemented GASB Statement 54 with the fiscal year beginning July 1, 2010, therefore, this schedule presents new fund balance terminology information beginning with June 30, 2011.

****The district reclassified the Food Service program from a business-type activity to a governmental-type entity effective for the 2018-19 fiscal year. This reclassification is reflected in the financial statements.

TABLE 5

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
GOVERNMENTAL FUNDS REVENUES
LAST TEN FISCAL YEARS
(modified accrual basis of accounting - unaudited)

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Local sources	\$ 69,969,985	\$ 73,973,918	\$ 77,787,518	\$ 78,404,569	\$ 81,824,431	\$ 85,064,866	\$ 89,493,199	\$ 94,178,480	\$ 97,146,924	\$ 103,488,957
State sources	98,319,597	95,162,865	102,513,220	106,307,556	108,709,486	112,210,851	111,883,766	119,854,432	124,406,632	130,747,411
Federal sources	11,697,077	12,201,783	6,537,246	9,075,000	10,761,981	10,752,713	10,238,943	8,579,347	9,398,914	15,731,877
Total revenues	<u>\$ 179,986,659</u>	<u>\$ 181,338,566</u>	<u>\$ 186,837,984</u>	<u>\$ 193,787,125</u>	<u>\$ 201,295,898</u>	<u>\$ 208,028,430</u>	<u>\$ 211,615,908</u>	<u>\$ 222,612,259</u>	<u>\$ 230,952,470</u>	<u>\$ 249,968,245</u>

Source: Records maintained by the School District Finance Department

TABLE 6

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
GOVERNMENTAL FUNDS EXPENDITURES BY FUNCTION AND DEBT SERVICE RATIOS
LAST TEN FISCAL YEARS
(modified accrual basis of accounting - unaudited)

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Instruction	\$ 97,736,125	\$ 96,341,961	\$ 96,528,377	\$ 102,390,616	\$ 107,109,102	\$ 108,507,061	\$ 110,123,458	\$ 115,560,600	\$ 118,751,391	\$ 122,986,803
Support services	69,803,600	66,389,110	64,126,752	69,059,636	72,333,714	74,627,436	74,840,186	78,981,671	82,901,879	96,461,960
Community services	34,673	30,715	76,339	50,377	59,029	65,869	57,414	70,958	88,555	48,594
Intergovernmental	148,738	205,507	75,805	54,980	268,694	239,460	264,744	188,347	216,508	1,308,176
Capital outlay	14,746,208	35,938,160	60,084,729	89,416,159	59,355,151	29,533,420	14,269,756	7,368,065	10,821,297	4,828,207
Debt service										
Principal	18,740,000	21,655,000	2,455,000	2,225,000	47,959,000	8,770,000	77,284,000	9,426,467	10,319,626	11,239,805
Interest and other fees	1,327,433	3,241,569	4,336,154	8,347,424	10,025,119	9,195,781	9,024,963	8,083,082	7,952,641	7,517,895
Total expenditures	<u>\$ 202,536,777</u>	<u>\$ 223,802,022</u>	<u>\$ 227,683,156</u>	<u>\$ 271,544,192</u>	<u>\$ 297,109,809</u>	<u>\$ 230,939,027</u>	<u>\$ 285,864,521</u>	<u>\$ 219,679,190</u>	<u>\$ 231,051,897</u>	<u>\$ 244,391,440</u>
Debt service as a percentage of noncapital expenditures	<u>12.0%</u>	<u>15.3%</u>	<u>4.0%</u>	<u>5.7%</u>	<u>24.3%</u>	<u>9.0%</u>	<u>30.9%</u>	<u>8.4%</u>	<u>8.6%</u>	<u>8.1%</u>

Source: Records maintained by the School District Finance Department

Note: Beginning 2012, noncapital expenditures equals total expenditures less capital outlays (from Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance of the Governmental funds to the Statement of Activities.)

TABLE 7

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
GOVERNMENTAL FUNDS OTHER FINANCING SOURCES AND USES AND
NET CHANGE IN FUND BALANCES
LAST TEN FISCAL YEARS

(modified accrual basis of accounting - unaudited)

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Excess of revenues over										
(under) expenditures	<u>\$ (22,550,118)</u>	<u>\$ (42,463,456)</u>	<u>\$ (40,845,172)</u>	<u>\$ (77,757,067)</u>	<u>\$ (95,813,911)</u>	<u>\$ (22,910,597)</u>	<u>\$ (74,248,613)</u>	<u>\$ 2,933,069</u>	<u>\$ (99,427)</u>	<u>\$ 5,576,805</u>
Other Financing Sources (Uses)										
General long-term debt issued	50,000,000	91,500,000	-	-	-	-	-	-	-	-
Premiums on bonds sold	79,577	840,815	-	-	-	-	7,456,021	151,900	90,377	-
Sale of capital assets	896	6,889	2,995	33,072	8,140	1,966	24,081	32,493	86,663	61,393
Other Financing Sources	-	-	-	-	-	-	-	-	1,007	-
Lease Purchases	-	-	-	2,970,000	-	-	-	2,296,994	-	-
Proceeds from long-term notes	-	-	-	126,252,185	-	-	-	-	-	-
Issurance of Refunding Debt	-	-	-	-	40,444,000	-	62,025,000	-	-	-
Transfers in	3,328,018	3,553,508	20,613,737	19,573,565	17,297,379	16,637,903	15,631,908	19,721,195	20,112,694	16,036,450
Transfers out	<u>(3,371,956)</u>	<u>(3,621,277)</u>	<u>(20,714,638)</u>	<u>(19,434,017)</u>	<u>(17,538,387)</u>	<u>(16,886,803)</u>	<u>(15,631,908)</u>	<u>(19,989,092)</u>	<u>(20,352,125)</u>	<u>(16,403,327)</u>
Total other financing sources (uses)	<u>50,036,535</u>	<u>92,279,935</u>	<u>(97,906)</u>	<u>129,394,805</u>	<u>40,211,132</u>	<u>(246,934)</u>	<u>69,505,102</u>	<u>2,213,490</u>	<u>(61,384)</u>	<u>(305,484)</u>
Net change in fund balances	<u>\$ 27,486,417</u>	<u>\$ 49,816,479</u>	<u>\$ (40,943,078)</u>	<u>\$ 51,637,738</u>	<u>\$ (55,602,779)</u>	<u>\$ (23,157,531)</u>	<u>\$ (4,743,511)</u>	<u>\$ 5,146,559</u>	<u>\$ (160,811)</u>	<u>\$ 5,271,321</u>

Source: Records maintained by the School District Finance Department

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SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
ASSESSED VALUE AND ESTIMATED VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS
(unaudited)

Lexington County:

Fiscal Year	Tax Year December 31	Real Property		Personal Property		Total		Total Direct Rate	Ratio Of Total Assessed Value To Total Estimated Actual Value
		Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value		
2010	2009	194,851,890	4,180,217,453	67,837,490	787,621,405	262,689,380	4,967,838,858	265.00	5.3%
2011	2010	213,686,120	4,645,292,369	66,978,970	757,286,738	280,665,090	5,402,579,107	266.30	5.2%
2012	2011	220,046,380	4,714,594,672	68,234,275	778,824,881	288,280,655	5,493,419,553	274.47	5.2%
2013	2012	220,925,130	4,735,947,204	71,226,190	821,124,737	292,151,320	5,557,071,941	274.47	5.3%
2014	2013	222,309,960	4,771,760,716	74,403,610	836,607,381	296,713,570	5,608,368,097	281.77	5.3%
2015	2014	218,291,070	4,717,054,338	79,430,980	921,143,809	297,722,050	5,638,198,147	288.30	5.3%
2016	2015	214,676,690	4,624,830,605	80,599,160	940,202,500	295,275,850	5,565,033,105	304.00	5.3%
2017	2016	217,167,910	4,690,040,315	84,769,970	983,252,760	301,937,880	5,673,293,075	306.30	5.3%
2018	2017	222,507,660	4,804,084,343	90,539,510	1,076,360,040	313,047,170	5,880,444,383	311.70	5.3%
2019	2018	227,510,610	4,925,960,056	91,436,670	1,076,003,910	318,947,280	6,001,963,966	311.70	5.3%

Note: Property tax rates per \$1,000 of the assessed valuation.

Source: Lexington County Auditor's Office

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SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
ASSESSED VALUE AND ESTIMATED VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS
(unaudited)

Richland County:

Fiscal Year	Tax Year December 31	Real Property		Personal Property		Total		Total Direct Rate	Ratio Of Total Assessed Value To Total Estimated Actual Value
		Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value		
2010	2009	142,735,450	3,233,354,560	33,533,543	443,733,320	176,268,993	3,677,087,880	252.70	4.8%
2011	2010	145,920,360	3,310,104,270	29,218,138	382,558,208	175,138,498	3,692,662,478	266.30	4.7%
2012	2011	148,038,250	3,363,604,130	30,867,650	407,473,050	178,905,900	3,771,077,180	274.40	4.7%
2013	2012	149,209,870	3,398,316,900	34,298,412	462,019,334	183,508,282	3,860,336,234	221.90	4.8%
2014	2013	151,507,630	3,451,657,009	36,619,405	501,232,157	188,127,035	3,952,889,166	229.30	4.8%
2015	2014	143,158,920	3,225,050,100	38,851,430	533,672,468	182,010,350	3,758,722,568	235.80	4.8%
2016	2015	147,025,490	3,317,914,710	40,734,589	561,278,432	187,760,079	3,879,193,142	304.00	4.8%
2017	2016	151,399,200	3,421,280,693	42,377,120	580,420,150	193,776,320	4,001,700,843	304.00	4.8%
2018	2017	158,606,520	3,571,114,660	41,670,560	567,519,999	200,277,080	4,138,634,659	309.40	4.8%
2019	2018	163,927,800	3,689,939,590	42,934,050	580,609,937	206,861,850	4,270,549,527	309.40	4.8%

Note: Property tax rates per \$1,000 of the assessed valuation.

Source: Richland County Auditor's Office

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SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
DIRECT AND OVERLAPPING PROPERTY TAX RATES
LAST TEN FISCAL YEARS
(unaudited)

Lexington County:

Fiscal Year	Tax Year December 31	District Direct Rates			Overlapping Rates							
		General Purposes	Capital Purposes	Total	Lexington County	Recreation District	Midlands Technical College	Riverbanks Zoo	Town Of Chapin	City Of Irmo	City Of Columbia	Irmo Fire District Bond
2010	2009	212.500	52.500	265.000	90.455	18.577	4.452	1.788	11.900	-	106.300	-
2011	2010	213.800	52.500	266.300	86.467	17.270	4.303	1.775	11.900	-	98.100	-
2012	2011	221.970	52.500	274.470	88.253	16.054	4.374	1.793	11.900	-	98.100	-
2013	2012	221.970	52.500	274.470	90.759	18.604	4.374	1.793	11.505	-	98.100	2.970
2014	2013	229.270	52.500	281.770	94.296	18.604	4.374	1.893	11.505	-	98.100	2.900
2015	2014	235.800	52.500	288.300	94.746	20.604	4.374	2.393	11.505	-	98.100	2.900
2016	2015	251.500	52.500	304.000	94.441	20.604	4.353	2.088	11.505	-	96.100	2.500
2017	2016	251.500	54.800	306.300	94.973	20.604	4.353	2.088	11.505	-	96.100	1.460
2018	2017	256.900	54.800	311.700	94.689	20.604	4.353	2.088	11.505	-	98.100	17.675
2019	2018	256.900	54.800	311.700	97.160	20.604	4.353	2.088	12.884	-	98.100	18.945

Note: Property tax rates per \$1,000 of the assessed valuation.
Includes levies for operating and debt service.

Source: Lexington County Auditor's Office

As of July 1, 2007, the annual millage rate for operations (general purposes) may increase only at a rate equal to the sum of (a) the increase in the consumer price index, plus (b) the rate of population growth of the school district.

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
DIRECT AND OVERLAPPING PROPERTY TAX RATES
LAST TEN FISCAL YEARS
(unaudited)

Richland County:

Fiscal Year	Tax Year December 31	District Direct Rates			Overlapping Rates					
		General Purposes	Capital Purposes	Total	Richland County	Recreation District	Midlands Technical College	Riverbanks Zoo	City Of Irmo	City Of Columbia
2010	2009	200.200	52.500	252.700	56.100	13.200	4.200	2.000	-	98.100
2011	2010	213.800	52.500	266.300	47.800	10.400	2.800	1.300	-	98.100
2012	2011	221.900	52.500	274.400	49.200	10.700	2.900	1.300	-	98.100
2013	2012	221.900	52.500	274.400	106.500	14.100	4.500	2.000	-	98.100
2014	2013	229.300	52.500	281.800	109.400	11.400	3.100	1.300	-	98.100
2015	2014	235.800	52.500	288.300	118.800	12.600	3.400	1.400	-	98.100
2016	2015	251.500	52.500	304.000	120.900	12.800	3.500	1.400	-	96.100
2017	2016	251.500	52.500	304.000	121.600	12.800	3.500	1.400	-	96.100
2018	2017	256.900	52.500	309.400	121.300	13.100	3.600	1.400	-	98.100
2019	2018	256.900	52.500	309.400	125.100	13.500	3.700	1.400	-	98.100

Note: Property tax rates per \$1,000 of the assessed valuation.
Includes levies for operating and debt service.

Source: Richland County Auditor's Office

As of July 1, 2007, the annual millage rate for operations (general purposes) may increase only at a rate equal to the sum of (a) the increase in the consumer price index, plus (b) the rate of population growth of the school district.

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SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
PRINCIPAL PROPERTY TAX PAYERS
CURRENT YEAR AND NINE YEARS AGO
(unaudited)

	2019			2010		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Value
<u>Lexington Taxpayer:</u>						
South Carolina Electric & Gas	\$ 31,052,520	1	9.74%	\$ 21,470,520	1	8.10%
Shaw Industries Group, Inc.	6,544,570	2	2.05%	3,158,590	3	1.19%
GGP Columbiana Trust	3,421,610	3	1.07%	2,987,720	4	1.13%
AT&T Mobility F/K/A Cingular	3,890,770	4	1.22%	3,999,810	2	1.51%
DDRTC Columbiana Station I, LLC	1,496,830	5	0.47%	1,448,850	6	0.55%
North Lake Drive Apts, LLC	1,673,720	6	0.52%			
BRE DDR Harbison Cout LLC	1,290,790	7	0.40%			
Mid-Carolina Electric COOP, Inc	1,474,770	8	0.46%	1,318,450	7	0.50%
Carolina Water Service	1,439,500	9	0.45%			
Columbiana Station (E & A) LLC	1,153,700	10	0.36%	1,043,190	10	0.39%
HUB Properties				1,617,950	5	0.61%
BellSouth Telecommunications				1,289,820	8	0.49%
DDR MDT Harbison Court, LLC				1,070,870	9	0.40%
Wal-Mart Real Estate Business						
Total Assessed Value of Ten Principal Taxpayers	\$ 53,438,780		16.75%	\$ 39,405,770		14.86%
Total Assessed Value of Other Taxpayers	265,508,500		83.25%	225,701,090		85.14%
Total Assessed Value of All Taxpayers	<u>\$ 318,947,280</u>		<u>100.00%</u>	<u>\$ 265,106,860</u>		<u>100.00%</u>

Sources: Lexington County Auditor's Office
Lexington County Treasurer's Office

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SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
PRINCIPAL PROPERTY TAX PAYERS
CURRENT YEAR AND NINE YEARS AGO
(unaudited)

	2019			2010		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Value
<u>Richland Taxpayer:</u>						
South Carolina Electric & Gas	\$ 3,977,370	1	1.92%	\$ 1,368,860	3	0.78%
Mid-Carolina Electric Coop.	2,286,580	2	1.11%	1,939,830	1	1.10%
AVR-Lake Murray, LLC	1,978,350	3	0.96%			
1600 Marina Road, LLC	1,222,200	4	0.59%			
Lake Murray Drive Apts LLC	1,106,800	5	0.54%			
Ballentine Crossing, LLC	1,087,730	6	0.53%			
Crestmont Apartments, LLC	840,630	7	0.41%			
Paces Brook Gardens Associates	782,990	8	0.38%	661,990	7	0.38%
Bellsouth Telecommunications, Inc.	760,830	9	0.37%	1,544,100	2	0.88%
EEA Wellspring, LLC	726,750	10	0.35%			
Columbia MSA Limited Partnership	-			1,079,080	4	0.61%
Century Heights Partners, LLC				840,510	5	0.48%
Harpaw LLC	-			822,700	6	0.47%
Southland Log Homes				754,850	8	0.43%
Apple Eight SPE Columbia Inc	-			547,600	9	0.31%
Franklin Pineridge Associates	-			644,020	10	0.37%
Total Assessed Value of Ten Principal Taxpayers	14,770,230		7.14%	10,203,540		5.79%
Total Assessed Value of Other Taxpayers	192,091,620		92.86%	166,065,453		94.21%
Total Assessed Value of All Taxpayers	<u>\$ 206,861,850</u>		<u>100.00%</u>	<u>\$ 176,268,993</u>		<u>100.00%</u>

Sources: Richland County Auditor's Office
Richland County Treasurer's Office

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SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS
(unaudited)

Lexington County:

Fiscal Year	Tax Year December 31	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
			Amount	Percentage of Levy		Amount	Percentage of Levy
2010	2009	101,233,280	98,883,830	97.68%	2,225,895	101,109,725	99.88%
2011	2010	109,164,589	106,425,326	97.49%	2,623,170	109,048,496	99.89%
2012	2011	113,750,313	111,549,859	98.07%	2,051,085	113,600,944	99.87%
2013	2012	116,648,762	114,123,980	97.84%	2,217,037	116,341,017	99.74%
2014	2013	121,463,738	118,742,250	97.76%	2,306,810	121,049,060	99.66%
2015	2014	126,071,221	123,390,291	97.87%	2,157,250	125,547,541	99.58%
2016	2015	129,255,768	126,511,241	97.88%	2,162,340	128,673,581	99.55%
2017	2016	133,766,976	130,885,264	97.85%	1,869,757	132,755,021	99.24%
2018	2017	138,309,460	134,889,253	97.53%	1,902,145	136,791,398	98.90%
2019	2018	143,092,550	138,964,787	97.12%	-	138,964,787	97.12%

Note: Levies and Collections updated for each fiscal year as of 6/30/18 per Lexington County Treasurer's Office.

Sources: Lexington County Auditor's Office
Lexington County Treasurer's Office

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SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS
(unaudited)

Richland County:

Fiscal Year	Tax Year December 31	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
			Amount	Percentage of Levy		Amount	Percentage of Levy
2010	2009	41,710,253	40,089,788	96.11%	894,346	40,984,134	98.26%
2011	2010	42,650,504	41,368,546	96.99%	794,194	42,162,740	98.86%
2012	2011	45,074,021	43,710,463	96.97%	894,837	44,605,300	98.96%
2013	2012	46,216,599	44,651,273	96.61%	1,016,528	45,667,801	98.81%
2014	2013	47,657,973	46,316,828	97.19%	559,772	46,876,600	98.36%
2015	2014	49,471,459	48,430,437	97.90%	950,672	49,381,109	99.82%
2016	2015	52,038,893	50,488,324	97.02%	635,005	51,123,329	98.24%
2017	2016	52,932,549	51,950,725	98.15%	446,464	52,397,189	98.99%
2018	2017	54,708,568	53,232,891	97.30%	988,057	54,220,948	99.11%
2019	2018	56,230,247	54,122,238	96.25%	-	54,122,238	96.25%

Sources: Richland County Auditor's Office
Richland County Treasurer's Office

TABLE 12

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS
(unaudited)

Fiscal Year	Governmental Activities General Obligation Bonds	Total Primary Government	Percentage of Estimated Actual Value of Taxable Property	Percentage of Personal Income	Per Capita
2010	59,860,000	59,860,000	0.69%	1.92%	668
2011	129,705,000	129,705,000	1.43%	3.98%	1,425
2012	127,250,000	127,250,000	1.37%	3.65%	1,377
2013	254,018,653	254,018,653	2.70%	7.28%	2,765
2014	245,431,641 *	245,431,641 *	2.57%	7.06%	2,779
2015	235,647,636	235,647,636	2.51%	6.17%	2,554
2016	236,098,370	236,098,370	2.50%	5.72%	2,431
2017	215,789,488	215,789,488	2.23%	4.92%	2,174
2018	204,253,408	204,253,408	2.04%	not available	not available
2019	191,799,887	191,799,887	1.87%	not available	not available

Notes: Details of the district's outstanding debt can be found in the Notes to the Basic Financial Statements.

Personal income and population data can be found in Table 16.
The ratios are calculated using personal income and population for the prior calendar year.

* Correction to 6/30/14 CAFR (GASB 65)

TABLE 13

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS
(unaudited)

<u>Fiscal Year</u>	<u>General Obligation Bonds</u>	<u>Less: Amounts Available in Debt Service Fund</u>	<u>Net General Bonded Debt</u>	<u>Percentage of Estimated Actual Taxable Value of Property</u>	<u>Per Capita</u>
2010	59,860,000	4,787,501	55,072,499	0.64%	615
2011	129,705,000	4,726,778	124,978,222	1.37%	1,373
2012	127,250,000	5,715,026	121,534,974	1.31%	1,315
2013	254,018,653	7,500,378	246,518,275	2.62%	2,684
2014	245,431,641	6,509,558	238,922,083	2.50%	2,705
2015	235,647,636	5,228,679	230,418,957	2.45%	2,373
2016	236,098,370	4,640,228	231,458,142	2.45%	2,357
2017	215,789,488	5,451,624	210,337,864	2.17%	2,119
2018	204,253,408	6,003,256	198,250,152	1.98%	Not available
2019	191,799,887	6,772,925	185,026,962	1.80%	Not available

Notes: Details of the district's outstanding debt can be found in the Notes to the Basic Financial Statements.

Population data can be found in Table 16.

The ratios are calculated using population for the prior calendar year.

The Estimated Actual Taxable Value of Property can be found in Table 8.

TABLE 14

**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF JUNE 30, 2019**
(unaudited)

	General Bonded Debt Outstanding	Estimated Percentage Applicable To District	Estimated District Share of Direct and Overlapping Debt
<u>Direct:</u>			
School District Five of Lexington and Richland Counties	\$ 191,799,887	100.00%	\$ 191,799,887
Total direct debt	191,799,887		191,799,887
<u>Overlapping:</u>			
<u>Lexington County:</u>			
Lexington County	30,793,373	28.20%	8,683,731
Irmo-Chapin Recreation District	19,450,000	100.00%	19,450,000
Riverbanks Park District	29,275,000	18.20%	5,328,050
City of Columbia	88,057,538	4.10%	3,610,359
<u>Richland County:</u>			
Richland County	19,601,441	11.60%	2,273,767
Richland Co Recreation District	32,735,000	14.90%	4,877,515
Riverbanks Park District	29,275,000	18.20%	5,328,050
City of Columbia	88,057,538	4.10%	3,610,359
Total overlapping debt	337,244,890		53,161,831
Total direct and overlapping debt	\$ 529,044,777		\$ 244,961,718

Sources: Lexington County Treasurer's Office
Richland County Treasurer's Office

The percentage of overlapping debt applicable is estimated using taxable property values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable value that is within the district's boundaries and dividing it by each unit's total taxable value.

TABLE 15

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS
(unaudited)

Legal Debt Margin Calculation For Fiscal Year 2018

Assessed Value	\$ 525,809,130
Debt limit (8% of assessed value)	42,064,730
Debt applicable to limit*	10,005,000
Legal debt margin	\$ 32,059,730

	2010	2011	2012	2013	2014	2015	2016	2017	2019
Debt limit	\$ 37,200,913	\$ 36,464,287	\$ 37,374,924	\$ 38,052,768	\$ 38,787,248	\$ 38,378,592	\$ 38,642,874	\$ 39,657,136	\$ 42,064,730
Total net debt applicable to limit	9,860,000	2,330,000	15,183,300	-	-	-	9,550,000	9,819,000	10,005,000
Legal debt margin	\$ 27,340,913	\$ 34,134,287	\$ 22,191,624	\$ 38,052,768	\$ 38,787,248	\$ 38,378,592	\$ 29,092,874	\$ 29,838,136	\$ 32,059,730
Total net debt applicable to the limit as a percentage of debt limit	26.50%	6.39%	40.62%	0.00%	0.00%	0.00%	24.71%	24.76%	23.78%

Article X, Section 14 of the Constitution of the State of South Carolina, empowers each school district of the State to incur general obligation debt in such manner and upon such terms and conditions as the General Assembly shall prescribe by law. After November 30, 1977, each school district may incur general obligation debt, without an election and upon such terms and conditions as the General Assembly may prescribe, in an amount not exceeding 8 percent of the assessed value of all taxable property of such school district. Bonded indebtedness existing on November 30, 1977, and bonded indebtedness authorized by a majority vote of the qualified electors of the School District voting in a referendum will not be considered in the computation of the 8 percent limitation.

*Note: Debt applicable to limit of \$10,005,000 represents the District's short-term SCAGO general obligation bonds payable as of June 30, 2019. The District's long-term general obligation bonds are all referendum debt and are not applicable to the legal debt margin calculation.

Sources: Lexington County Auditor's Office
Richland County Auditor's Office

TABLE 16

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS
(unaudited)

Fiscal Year	Calendar Year	Estimated Population	Personal Income (thousands of dollars)	Per Capita Personal Income Lexington County	Per Capita Personal Income Richland County	Unemployment Rate Lexington County	Unemployment Rate Richland County
2010	2009	89,578	3,228,167	35,773	36,302	8.4%	9.6%
2011	2010	91,018	3,172,978	34,456	35,266	8.1%	9.6%
2012	2011	92,401	3,306,015	35,211	36,347	7.8%	9.2%
2013	2012	91,853	3,463,731	37,224	38,195	6.9%	8.4%
2014	2013	88,313	3,477,148	39,935	38,811	4.8%	6.0%
2015	2014	92,800	3,841,410	41,764	41,025	5.3%	6.4%
2016	2015	97,101	4,131,065	42,843	42,245	4.7%	5.6%
2017	2016	98,184	4,337,769	44,497	43,863	3.6%	4.2%
2018	2017	99,248	not available	not available	not available	3.1%	3.7%
2019	2018	not available	not available	not available	not available	3.0%	3.6%

Sources: South Carolina Revenue and Fiscal Affairs Office
South Carolina Employment Security Commission, Labor Market Information Division
Records maintained by the School District Finance Department
2011 Estimated Population from Proximity - Demographic - Economic 2010 Census
2012 & 2013 Estimated Population from Proximityone.com - ACS 2012 General Demographics
2012 Per Capita Personal Income - SC Department of Commerce Labor Profile

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SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO
(unaudited)

	2019			2010		
	Employees	Rank	Percentage of Total Employment	Employees	Rank	Percentage of Total Employment
<u>Lexington Employer:</u>						
Lexington Medical Center	6,669	1	4.57%			
Dominion Energy (formerly SCANA)	3,066	2	2.10%	1,000	3	0.81%
Amazon.com	2,400	3	1.65%			
Michelin North America Inc.	1,550	4	1.06%	1,750	1	1.42%
Nephron Pharmaceuticals	1,000	5	0.69%			
UPS	968	6	0.66%	1,000	4	0.81%
Walter P. Rawl & Sons, Inc.	900	7	0.62%			
Akebono Brake Corporation	766	8	0.53%			
General Information Services (GIS)	700	9	0.48%			
Southeastern Freight Lines, Inc.	587	10	0.40%			
House of Raeford/Columbia Farms				425	9	0.35%
Amicks Farms				1,200	2	0.97%
Babcock Center				750	5	0.61%
Flextronics				600	6	0.49%
Walmart Stores				550	7	0.45%
Armstrong Air Conditioning (Lennox)				500	8	0.41%
Harsco Rail				400	10	0.32%
	<u>18,606</u>		<u>12.76%</u>	<u>8,175</u>		<u>6.64%</u>

2019 Top Employers from Central Alliance website at www.centralsc.org
2019 Total Employment from Bureau of Labor Statistics, SC Dept of Employment & Workfoce
2010 Data from Department of Commerce

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SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO
(unaudited)

	2019			2010		
	Employees	Rank	Percentage of Total Employment	Employees	Rank	Percentage of Total Employment
<u>Richland Employer:</u>						
Prisma Health (formerly Palmetto Health)	15,000	1	7.75%			
Blue Cross Blue Shield of SC	9,839	2	5.08%	6,900	1	4.09%
AT&T South Carolina	2,100	3	1.08%	2,852	3	1.69%
Providence Health	1,625	4	0.84%			
Verizon Communications	1,445	5	0.75%	1,550	6	0.92%
Palmetto GBA	1,300	6	0.67%	1,900	5	1.13%
Colonial Life & Accident Insurance	1,300	7	0.67%	1,000	9	0.59%
Westinghouse Electric Company	1,227	8	0.63%	1,200	7	0.71%
Allied Universal Security	1,200	9	0.62%			
BB&T	950	10	0.49%			
Walmart				4,500	2	2.67%
Humana Military Healthcare/TriCare				2,000	4	1.19%
CSC Corporation				1,100	8	0.65%
Bose Corp.				750	10	0.44%
	<u>20,986</u>		<u>10.84%</u>	<u>23,752</u>		<u>14.08%</u>

2019 Top Employers from Central Alliance website at www.centralsc.org

2019 Total Employment from Bureau of Labor Statistics, SC Dept of Employment & Workforce

2010 Data from Department of Commerce

TABLE 18

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
FULL-TIME-EQUIVALENTS PERSONNEL ALLOCATIONS BY TYPE
LAST TEN FISCAL YEARS
(unaudited)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
School Allocations:										
Teachers	1,212.42	1,190.02	1,175.52	1,203.55	1,245.00	1,271.00	1,261.31	1,274.40	1,270.60	1,264.93
Guidance	48.50	46.50	46.50	46.50	21.00	50.00	49.60	50.10	50.30	61.80
Media specialists	24.00	24.00	24.00	24.00	19.00	21.00	22.00	21.00	21.00	20.00
Psychologists and social workers	25.00	27.00	27.00	27.00	22.00	26.00	27.50	25.90	26.81	26.81
Speech therapists	29.80	31.00	31.00	31.00	32.00	28.00	30.20	31.30	32.30	32.30
Nurses, occupational and physical therapists	38.50	37.00	37.00	37.00	29.00	40.00	35.25	34.80	37.30	38.80
Secretaries, bookkeepers, and receptionists	112.00	113.00	113.00	116.00	139.00	151.00	130.00	127.00	132.50	126.00
Teacher assistants and media assistants	330.12	296.92	292.92	296.92	300.00	289.00	296.68	317.42	307.19	301.39
Food service personnel and cafeteria monitors	143.26	143.58	143.58	143.58	149.00	146.00	129.71	132.73	122.70	116.49
Custodians, maintenance and transportation	263.85	271.42	271.42	272.42	272.00	233.00	277.23	291.08	290.97	285.84
Technology services and other specialized	6.00	6.00	6.00	12.00	17.00	10.00	5.00	5.00	-	1.00
Principal/assistant and principal/coordinators	70.00	71.00	69.84	71.84	83.00	79.00	76.50	73.00	76.00	74.00
Total	2,303.45	2,257.44	2,237.78	2,281.81	2,328.00	2,344.00	2,340.98	2,383.73	2,367.67	2,349.36
District Office Allocations:										
Superintendent	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	4.00	3.00
Instruction	36.28	37.50	37.50	37.50	35.00	33.00	29.50	33.00	34.00	35.00
Human resources services	9.30	7.80	7.80	7.80	10.00	11.00	10.40	10.40	10.50	10.50
Financial services	30.00	30.00	30.00	30.00	33.00	15.00	30.73	17.00	17.00	17.00
Community services	4.73	4.73	4.73	5.73	10.00	26.00	25.75	27.75	28.18	26.75
Technology	14.50	15.00	15.00	15.00	28.00	18.00	18.00	22.00	23.00	24.00
Facilities/Maintenance	19.00	20.00	20.00	20.00	24.00	25.00	19.00	23.00	23.00	22.00
Total	115.81	117.03	117.03	118.03	142.00	130.00	135.38	135.15	139.68	138.25
Total	2,419.26	2,374.47	2,354.81	2,399.84	2,470.00	2,474.00	2,476.36	2,518.88	2,507.35	2,487.61

Source: Records maintained by the School District Human Resources Department

TABLE 19

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
OPERATING STATISTICS
LAST TEN FISCAL YEARS
(unaudited)

Fiscal Year	Enrollment	Operating Expenditures	Cost per Pupil	Percentage Change	Expenses	Cost per Pupil	Percentage Change	Teaching Staff	Pupil-Teacher Ratio	Percentage of Students Receiving Free or Reduced -Price Meals
2010	16,325	167,723,136	10,274	0.68%	181,042,712	11,090	1.98%	1,212	13.5	30.0%
2011	16,368	162,967,293	9,956	-3.09%	181,929,517	11,115	0.23%	1,190	13.8	32.5%
2012	16,339	160,807,273	9,842	-1.15%	186,181,312	11,395	2.52%	1,176	13.9	34.7%
2013	16,238	171,555,609	10,565	7.35%	201,437,840	12,405	8.87%	1,204	13.5	34.0%
2014	16,321	179,770,539	11,015	4.26%	214,133,723	13,120	5.76%	1,245	13.1	36.3%
2015	16,463	183,439,826	11,143	1.16%	223,175,997	13,556	3.32%	1,271	13.0	34.7%
2016	16,622	185,285,802	11,147	0.04%	229,025,475	13,778	1.64%	1,261	13.2	34.5%
2017	16,822	194,801,576	11,580	3.89%	230,508,932	13,703	-0.55%	1,274	13.2	30.1%
2018	16,724	201,958,333	12,076	4.28%	240,915,669	14,405	5.13%	1,271	13.2	35.7%
2019	16,899	220,805,533	13,066	8.20%	246,005,596	14,557	1.06%	1,265	13.4	37.4%

Source: Records maintained by the School District Finance Department

Operating expenditures are total expenditures less debt service and capital outlays from Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds.

Expenses are total expenses from Statement of Activities.

N/A = Not available

TABLE 20

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
TEACHER BASE SALARIES
LAST TEN FISCAL YEARS
(unaudited)

Fiscal Year	Minimum Salary	Maximum Salary	Statewide Average Salary
2010	32,406	72,256	47,421
2011	32,406	72,256	47,421
2012	32,406	72,256	47,428
2013	33,054	73,701	47,428
2014	33,054	73,701	48,430
2015	33,054	73,701	48,561
2016	33,054	73,701	48,469
2017	33,715	75,175	50,050
2018	33,715	75,175	50,182
2019	34,389	76,679	50,882

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SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS
(unaudited)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<u>School</u>										
<u>Elementary</u>										
Ballentine Elementary (2002)										
Square feet	106,731	106,731	106,731	106,731	106,731	106,731	106,731	106,731	106,731	106,731
Capacity	819	819	819	819	819	819	819	819	819	819
Enrollment	737	742	752	720	718	716	668	623	585	617
Chapin Elementary (1977)										
Square feet	118,900	131,950	131,950	131,950	131,950	131,950	131,950	131,950	131,950	131,950
Capacity	916	916	916	916	916	916	916	916	916	916
Enrollment	822	794	811	820	854	843	686	651	663	786
Dutch Fork Elementary (1953)										
Square feet	95,182	95,182	95,182	95,182	95,182	95,182	95,182	95,182	95,182	95,182
Capacity	657	657	657	657	657	657	657	657	657	657
Enrollment	537	541	519	514	511	504	498	506	462	495
H. E. Corley Elementary (1990)										
Square feet	105,944	105,944	105,944	105,944	105,944	105,944	105,944	105,944	105,944	105,944
Capacity	733	733	733	733	733	733	733	733	733	733
Enrollment	498	522	514	511	467	486	486	495	476	479
Harbison West Elementary (1982)										
Square feet	115,000	115,000	115,000	115,000	115,000	115,000	115,000	115,000	115,000	115,000
Capacity	710	710	710	710	710	710	710	710	710	710
Enrollment	394	486	502	479	487	518	559	592	579	551
Irmo Elementary (1933)										
Square feet	85,674	85,674	121,000	121,000	121,000	121,000	121,000	121,000	121,000	121,000
Capacity	584	584	640	640	640	640	640	640	640	640
Enrollment	479	509	468	511	478	474	505	486	524	520
Lake Murray Elementary (1997)										
Square feet	102,842	102,842	102,842	102,842	102,842	102,842	102,842	102,842	102,842	102,842
Capacity	849	849	849	849	849	849	849	849	849	849
Enrollment	862	866	847	874	926	992	872	994	966	916
Leaphart Elementary (1975)										
Square feet	108,300	120,500	120,500	120,500	120,500	120,500	120,500	120,500	120,500	120,500
Capacity	814	814	814	814	814	814	814	814	814	814
Enrollment	466	433	430	429	452	432	435	427	459	461
Nursery Road Elementary (1980)										
Square feet	110,000	110,000	110,000	110,000	110,000	110,000	110,000	110,000	110,000	110,000
Capacity	777	777	777	777	777	777	777	777	777	777
Enrollment	492	499	519	491	477	454	401	418	421	419

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SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS
(unaudited)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<u>School</u>										
<u>Elementary (Continued)</u>										
Oak Pointe Elementary (2007)										
Square feet	110,396	110,396	110,396	110,396	110,396	110,396	110,396	110,396	110,396	110,396
Capacity	756	756	756	756	756	756	756	756	756	756
Enrollment	634	671	647	645	627	636	635	615	615	573
River Springs Elementary (1997)										
Square feet	99,899	99,899	99,899	99,899	99,899	99,899	99,899	99,899	99,899	99,899
Capacity	925	925	925	925	925	925	925	925	925	925
Enrollment	677	654	641	633	598	568	556	541	520	489
Seven Oaks Elementary (1966)										
Square feet	72,756	72,756	103,756	103,756	103,756	103,756	103,756	103,756	103,756	103,756
Capacity	570	570	640	640	640	640	640	640	640	640
Enrollment	484	475	465	438	486	534	588	593	542	517
<u>Middle</u>										
Chapin Intermediate (1991)										
<3> Square feet	177,433	177,433	177,433	177,433	177,433	177,433	177,433	177,433	177,433	177,433
Capacity	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018
Enrollment	996	1,030	1,103	1,121	1,111	1,172	718	759	852	867
Chapin Middle (2015)										
Square feet							122,000	122,000	122,000	122,000
Capacity							1,200	1,200	1,200	1,200
Enrollment							808	866	842	903
Cross Roads Intermediate (1971)										
Square feet	148,194	148,194	148,194	148,194	148,194	148,194	148,194	148,194	148,194	148,194
Capacity	1,098	1,098	1,098	1,098	1,098	1,098	1,098	1,098	1,098	1,098
Enrollment	966	917	988	946	943	917	793	803	745	823
Dutch Fork Middle (1998)										
Square feet	142,901	142,901	142,901	142,901	142,901	142,901	142,901	142,901	142,901	142,901
Capacity	1,149	1,149	1,149	1,149	1,149	1,149	1,149	1,149	1,149	1,149
Enrollment	1,049	1,100	1,054	1,045	1,092	1,089	1,061	1,034	1,067	1,031
Irmo Middle (1977)										
Square feet	233,000	233,000	233,000	233,000	233,000	233,000	233,000	233,000	233,000	233,000
Capacity	1,181	1,181	1,181	1,181	1,181	1,181	1,181	1,181	1,181	1,181
Enrollment	896	880	879	909	897	843	926	891	891	920

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SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS
(unaudited)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<u>School</u>										
<u>High</u>										
Chapin High (1971)										
Square feet	187,288	187,288	187,288	187,288	252,288	375,500	375,500	375,500	375,500	375,500
Capacity	1,239	1,239	1,239	1,239	1,700	1,700	1,700	1,700	1,700	1,700
Enrollment	1,286	1,302	1,341	1,346	1,206	1,152	1,238	1,315	1,371	1,475
Dutch Fork High (1993)										
Square feet	316,788	316,788	316,788	316,788	316,788	368,788	368,788	368,788	368,788	368,788
Capacity	2,207	2,207	2,207	2,207	2,207	2,207	2,207	2,207	2,207	2,207
Enrollment	2,068	2,031	2,031	2,097	1,894	1,833	1,766	1,708	1,754	1,698
Irmo High (1964)										
Square feet	343,121	343,121	343,121	343,121	343,121	396,121	396,121	396,121	396,121	396,121
Capacity	2,141	2,141	2,141	2,141	2,141	2,141	2,141	2,141	2,141	2,141
Enrollment	1,983	1,915	1,829	1,707	1,540	1,508	1,436	1,413	1,344	1,302
Center for Advanced Technical Studies (2012)										
Square feet				115,000	115,000	115,000	115,000	115,000	115,000	115,000
Capacity				1,200	1,200	1,200	1,200	1,200	1,200	1,200
<1> Enrollment										
Spring Hill High School (2013)										
Square feet					287,000	287,000	287,000	287,000	287,000	287,000
Capacity					1,700	1,700	1,700	1,700	1,700	1,700
Enrollment					556	792	987	1,092	1,046	1,057
<u>Other</u>										
Academy for Success (1955)										
Square feet	20,961	20,961	20,961	20,961	20,961	20,961	20,961	20,961	20,961	20,961
Capacity	99	99	99	99	99	99	99	99	99	99
<2> Enrollment	127	127	127	95	0	0	0	0	0	0

Source: Records maintained by the School District

Note: Capacity stated as Core Capacity as developed by the Southern Management Group, Columbia, SC

2010 - Capacity is "current as-used program capacity" as reported in District and School Level Program Capacity Study prepared by H. Dale Holden & Associates.

Enrollment as of the 135 day Average Daily Attendance report

<1> Students enrolled in programs at this facility are included in their home-based school.

<2> Facility is no longer used for instructional purposes. This program is housed at Spring Hill High School beginning with the 13/14 school year.

<3> Facility was site of Chapin Middle School until the fiscal year 2015-16. Chapin Intermediate includes only 5th and 6th grades. Chapin Middle School includes only 7th and 8th grades beginning with the 15-16 school year.

SINGLE AUDIT SECTION

The following information is related to the annual single audit including the schedule of expenditures of federal awards, findings and recommendations, and auditor's reports on internal control and compliance with applicable laws and regulations.

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Certified Public Accountants, P.A.

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS***

Honorable Chairman and Members of
the Board of Trustees of
School District Five of Lexington and Richland Counties
Irmo, South Carolina

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, and each major fund of School District Five of Lexington and Richland Counties ("the School District"), as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements and have issued our report thereon dated November 26, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the School District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Burkett Burkett & Burkett
Certified Public Accountants, P.A.
West Columbia, South Carolina

November 26, 2019



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE
UNIFORM GUIDANCE**

Honorable Chairman and Members of
the Board of Trustees of
School District Five of Lexington and Richland Counties
Irmo, South Carolina

Report on Compliance for Each Major Federal Program

We have audited School District Five of Lexington and Richland Counties ("the School District")'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the School District's major federal programs for the year ended June 30, 2019. The School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the School District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the School District's compliance.

Opinion on Each Major Federal Program

In our opinion, the School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

Report on Internal Control Over Compliance

Management of the School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the School District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Burkett Burkett & Burkett
Certified Public Accountants, P.A.
West Columbia, South Carolina
November 26, 2019

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2019

LEA Subfund Fund Code	Federal Grantor Pass-Through Grantor Program Title	Federal CFDA Number	Pass- Through Grantor's Number	Total Expenditures
U. S. Department of Education				
Pass-Through S.C. Department of Education:				
203	** Handicapped Disabilities Act	84.027	H63010100918 & ESY	\$ 997,892
204	** Handicapped Disabilities Act	84.027	H63010100919	2,380,596
204	** Handicapped Disabilities Act	84.027A	H63010100917	87,990
205	** Special Education - Preschool Grants	84.173	H63010100818	83,581
206	** Special Education - Preschool Grants	84.173	H63010100819	103,555
206	** Special Education - Preschool Grants	84.173	H63010100817	847
	** <i>Special Education (IDEA) Cluster</i>			<u>3,654,461</u>
201	** Title I Grant Regular	84.010	H63010100119	1,740,819
202	** Title I Carryover from Prior Year	84.010	H63010100118	224,331
238	** Title I School Improvement	84.010A	H63010100118	85,526
240	** Title I Direct Student Services	84.010	H63010100118	92,107
210	Title IV SSAE	84.424	H63010100319	17,567
210	Title IV SSAE	84.424	H63010100318	51,623
207	Career and Technical Education - Basic Grants to States	84.048	H63010107119	227,321
224	21st Century Community Learning Centers	84.287	H63010006918	42,125
224	21st Century Community Learning Centers	84.287	H63010006918	173,908
232	McKinney Vento Homeless Assistance	84.196	H63010108919	40,574
232	McKinney Vento Homeless Assistance	84.196	H63010108918	2,157
243	Adult Education Federal Grant Program	84.002	H63010101019	76,336
243	Adult Education Federal Grant Program - Civics	84.002	H63010101019	22,831
243	Adult Education Federal Grant Program - Generational Family Services	84.002	H63010101019	17,138
243	Adult Education Federal Grant Program	84.002	H63010101018	30
264	Title III - English Language Acquisition	84.365	H63010006719	7,393
264	Title III - English Language Acquisition	84.365	H63010006718	21,887
267	** Title II Part A Supporting Effective Instruction	84.367	H63010006819	168,710
268	** Title II Part A Supporting Effective Instruction	84.367	H63010006818	90,108
Direct Programs:				
804	MSAP Grant - Discover Five	84.165A	N/A	<u>2,819,832</u>
Total U. S. Department of Education				<u>9,576,784</u>
U. S. Department of Agriculture				
Child Nutrition Cluster:				
Pass-Through S.C. Department of Education:				
600	Non-Cash Assistance (Commodities): National School Lunch Program	10.555	N/A	503,809
600	Cash Assistance School Breakfast Program	10.553	N/A	1,338,836
600	School Lunch Program	10.555	N/A	3,323,566
<i>Total Child Nutrition Cluster</i>				<u>5,166,211</u>
Pass-Through S.C. Department of Social Services:				
600	Supper Program	10.558	N/A	232,779
600	HUSSC:SL	10.543	N/A	<u>20,500</u>
Total U.S. Department of Agriculture				<u>5,419,490</u>
U.S. Department of Defense				
Direct Programs:				
831	Navy JROTC	12.000	N/A	\$ 82,289
832	Air Force JROTC	12.000	N/A	<u>160,864</u>
Total U.S. Department of Defense				<u>243,153</u>
Total Federal Awards Expended				<u>\$ 15,239,427</u>

** Denotes Major Program

**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2019**

Notes

(1) Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of School District Five of Lexington and Richland Counties under programs of the federal government for the year ended June 30, 2019. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget's (OMB) Uniform Guidance. Because the schedule presents only a selection portion of the operations of School District Five of Lexington and Richland Counties, it is not intended to and does not present the financial position, changes in net assets, or cash flows of School District Five of Lexington and Richland Counties.

(2) Summary of Significant Accounting Policies

Expenditures reported on the schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Uniform Guidance wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available. Also, the District has not elected to use the 10% de minimus indirect cost rate.

(3) Reconciliation of SEFA to Financial Statements:

Federal Assistance:

Government Funds	\$ 15,731,877
Total Federal Assistance Per Financial Statements	15,731,877
Less: Federal Interest Subsidy - Debt Service Fund	<u>(492,450)</u>
Total Federal Assistance Per SEFA	<u>\$ 15,239,427</u>

ARRA Funded Programs Not Subject to Single Audit:

Build America Bonds
Qualified School Construction Bonds

The federal interest subsidy assistance received from these bond programs is excluded from the SEFA reporting.

**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2019**

Part I Summary of Auditors' Results

Financial Statements

Type of Auditors' Report Issued: Unmodified

Internal Control Over Financial Reporting:

Material Weakness(es) Identified? ☐ Yes ☒ No

Significant Deficiencies Identified That Are Not
Considered to Be Material Weaknesses ☐ Yes ☒ None Reported

Noncompliance Material to Financial Statements Noted ☐ Yes ☒ No

Federal Awards

Internal Control Over Major Federal Programs:

Material Weakness(es) Identified? ☐ Yes ☒ No

Significant Deficiencies Identified That Are Not
Considered to Be Material Weaknesses ☐ Yes ☒ None Reported

Type of Auditors' Report Issued on Compliance for Major
Federal Programs: Unmodified

Programs Tested as Major Programs:

<u>Program:</u>	<u>CFDA #</u>
Title I Part A	84.010
Special Education Cluster	84.027, 84.173
Title II Part A Supporting Effective Instruction	84.367

Dollar Threshold used to Distinguish Between
Type A and Type B Programs \$750,000

Auditee Qualify as a Low-Risk Auditee? ☐ Yes ☒ No

Any Audit Findings Disclosed That are Required To Be
Reported in Accordance With Government Auditing
Standards 2 CFR 200.516(a) ☐ Yes ☒ No

Part II Findings - Financial Statements Audit

None

Part III Findings and Questioned Costs – Major Federal Award Programs Audit

None

**SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2019**

Part II Findings - Financial Statements Audit

None

Part III Findings and Questioned Costs – Major Federal Award Programs Audit

None

**SCHOOL DISTRICT NO. 5 OF LEXINGTON COUNTY
AND RICHLAND COUNTY, SOUTH CAROLINA**

ANNUAL REPORT

_____, 2018

CUSIP Prefix 528878

Submitted in compliance with the provisions of the continuing disclosure undertakings executed in connection with the School District's outstanding original principal amount \$10,000,000 General Obligation Bonds, Taxable Series 2010A (Qualified School Construction Bonds – Direct Pay); \$68,500,000 General Obligation Bonds, Taxable Series 2010B-2 (Build America Bonds – Direct Payment to Issuer); \$115,655,000 General Obligation Bonds, Series 2012B and \$62,025,000 General Obligation Current Refunding Bonds, Series 2015B.

INTRODUCTION

This Annual Report of School District No. 5 of Lexington County and Richland County, South Carolina (the “School District”) is submitted in compliance with the provisions of the continuing disclosure undertakings executed in connection with the School District's outstanding original principal amount \$10,000,000 General Obligation Bonds, Taxable Series 2010A (Qualified School Construction Bonds – Direct Pay); \$68,500,000 General Obligation Bonds, Taxable Series 2010B-2 (Build America Bonds – Direct Payment to Issuer); \$115,655,000 General Obligation Bonds, Series 2012B and \$62,025,000 General Obligation Current Refunding Bonds, Series 2015B.

This Annual Report is intended to cover the Fiscal Year ended June 30, 2017. This Annual Report and future Annual Reports will be filed by the School District with Electronic Municipal Market Access (EMMA) created by the Municipal Securities Rulemaking Board. Notices of material events will be also be filed with EMMA.

This Annual Report, as of the date hereof, does not contain any untrue statement of a material fact or omit to state any material fact required to be stated herein or necessary to make the statements herein, in light of the circumstances under which they are made, not misleading. No persons at the School District have undertaken to independently verify information pertaining to nongovernmental data and activities or data compiled by sources other than the School District contained in this Annual Report, but such information has been obtained from sources which the School District believes to be reliable and that the School District has no reason to believe that they are untrue in any material respect.

Audited Financial Statements

The School District’s Comprehensive Annual Financial Report for the Fiscal Year ended June 30, 2017 is filed contemporaneously with this Annual Report.

Information Provided Under Continuing Disclosure Undertakings

1. Public school enrollment in the School District for the following School Years is set forth below:

<u>School Year</u>	<u>Kindergarten</u>	<u>Elementary Grades 1-8</u>	<u>High School Grades 9-12</u>	<u>Total</u>
2016-17 ⁽¹⁾				
2017-18 ⁽²⁾				

⁽¹⁾ Based on 135-day enrollment

⁽²⁾ Based on 45-day enrollment

Source: South Carolina Department of Education

2. Amount of state appropriations subject to withholding under Article X, Section 15 of the South Carolina Constitution for the following fiscal years is set forth below:

<u>Fiscal Year</u>	<u>State Appropriations</u>
2017	
2018 ⁽¹⁾	

⁽¹⁾ Projected

Source: School District

3. Amount of funding received by the School District under the Education Finance Act and Education Improvement Act during the following fiscal years is set forth below:

<u>Fiscal Year</u>	<u>Education Finance Act</u>	<u>Education Improvement Act</u>
2017		
2018 ⁽¹⁾		

⁽¹⁾ Projected

Source: School District

4. Outstanding General Obligation Indebtedness of the School District as of June 30, 2017:

Source: School District

5. Market Value/Assessment Summary of taxable property in the School District for the 2016 Tax Year:

Lexington County

<u>Classification of Property</u>	<u>Assessed Value</u>	<u>Estimated True Value</u>
Real Property (including Mobile Homes)		
Motor Vehicles		
Public Utilities and Railroads		
Manufacturing Property		
Marine Equipment/Boats/Planes		
Business Personal – Auditor		
Business Personal Property – State		
Fee-in-Lieu		
TOTALS		

Source: Lexington County Auditor

Richland County

<u>Classification of Property</u>	<u>Assessed Value</u>	<u>Estimated True Value</u>
Real Property (including Mobile Homes)		
Motor Vehicles		
Public Utilities and Railroads		
Manufacturing Property		
Marine Equipment/Boats/Planes		
Business Personal – Auditor		
Business Personal Property – State		
TOTALS		

Source: Richland County Auditor

6. The millage assessed for School District purposes in the following Tax Years:

<u>Tax Year</u>	<u>Operations</u>	<u>Debt Service</u>	<u>Total</u>
2016	251.50	54.80	306.30
2017			

Source: Lexington County Auditor; Richland County Auditor

7. Tax collections for the School District for the 2016 Tax Year:

Lexington County

<u>Taxes Levied</u>	<u>Current Taxes Collected</u>	<u>Percentage Collected</u>	<u>Delinquent Taxes Collected</u>	<u>Total Taxes Collected</u>	<u>Total Percentage Collected</u>
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Source: Lexington County Treasurer

Richland County

<u>Taxes Levied</u>	<u>Current Taxes Collected</u>	<u>Percentage Collected</u>	<u>Delinquent Taxes Collected</u>	<u>Total Taxes Collected</u>	<u>Total Percentage Collected</u>
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Source: Richland County Treasurer

8. Five largest taxpayers (including fee-in-lieu of taxes) for the School District for the 2016 Tax Year:

Lexington County

<u>Taxpayer</u>	<u>Assessed Valuation</u>	<u>School District Taxes</u>
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Source: Lexington County Treasurer

Richland County

<u>Taxpayer</u>	<u>Assessed Valuation</u>	<u>School District Taxes</u>
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Source: Richland County Treasurer

ADDITIONAL INFORMATION

Further inquiries and requests for additional copies of this Annual Report should be addressed to Len Richardson, Chief Financial Officer, School District No. 5 of Lexington County and Richland County, South Carolina, 1020 Dutch Fork Road, Irmo, SC 29063, (803) 476-8132, lrichard@lexrich5.org.

**SCHOOL DISTRICT NO. 5 OF LEXINGTON COUNTY
AND RICHLAND COUNTY, SOUTH CAROLINA**

ANNUAL REPORT

_____, 2020

CUSIP Prefix 528878

Submitted in compliance with the provisions of the continuing disclosure undertakings executed in connection with School District No. 5 of Lexington County and Richland County, South Carolina's outstanding original principal amount \$10,000,000 General Obligation Bonds, Taxable Series 2010A (Qualified School Construction Bonds – Direct Pay), \$115,655,000 General Obligation Bonds, Series 2012B, \$62,025,000 General Obligation Current Refunding Bonds, Series 2015B, and \$30,000,000 General Obligation Bonds, Series 2019B.

INTRODUCTION

This Annual Report of School District No. 5 of Lexington County and Richland County, South Carolina (the “School District”) is submitted in compliance with the provisions of the continuing disclosure undertakings executed in connection with the School District’s outstanding original principal amount \$10,000,000 General Obligation Bonds, Taxable Series 2010A (Qualified School Construction Bonds – Direct Pay), \$115,655,000 General Obligation Bonds, Series 2012B, \$62,025,000 General Obligation Current Refunding Bonds, Series 2015B, and \$30,000,000 General Obligation Bonds, Series 2019B.

This Annual Report is intended to cover the Fiscal Year ended June 30, 2019. This Annual Report and future Annual Reports will be filed by the School District with Electronic Municipal Market Access (EMMA) created by the Municipal Securities Rulemaking Board. Notices of certain listed events will also be filed with EMMA.

This Annual Report, as of the date hereof, does not contain any untrue statement of a material fact or omit to state any material fact required to be stated herein or necessary to make the statements herein, in light of the circumstances under which they are made, not misleading. No persons at the School District have undertaken to independently verify information pertaining to nongovernmental data and activities or data compiled by sources other than the School District contained in this Annual Report, but such information has been obtained from sources which the School District believes to be reliable and that the School District has no reason to believe that they are untrue in any material respect.

Audited Financial Statements

The School District’s Comprehensive Annual Financial Report for the Fiscal Year ended June 30, 2019 is filed contemporaneously with this Annual Report.

Information Provided Under Continuing Disclosure Undertakings

1. Public school enrollment in the School District for the following School Years is set forth below:

<u>School Year</u>	<u>Kindergarten</u>	<u>Elementary Grades 1-8</u>	<u>High School Grades 9-12</u>	<u>Total</u>
2018-19 ⁽¹⁾	1,096	10,271	5,532	16,899
2019-20 ⁽²⁾				

⁽¹⁾ Based on 135-day enrollment

⁽²⁾ Based on 45-day enrollment

Source: School District

2. Amount of state General Fund appropriations subject to withholding under Article X, Section 15 of the South Carolina Constitution for the following fiscal years is set forth below: [Please confirm 2019. The information in the POS was unaudited.]

<u>Fiscal Year</u>	<u>State Appropriations</u>
2019	\$113,856,066
2020 ⁽¹⁾	119,127,477

⁽¹⁾ Projected

Source: School District

3. Amount of funding received and to be received by the School District under the Education Finance Act and Education Improvement Act during the following fiscal years is set forth below: [Please confirm 2019. The information in the POS was unaudited.]

<u>Fiscal Year</u>	<u>Education Finance Act</u>	<u>Education Improvement Act</u>
2019	\$42,700,427	\$12,851,005
2020 ⁽¹⁾	43,014,681	12,982,772

⁽¹⁾ Projected

Source: School District

4. Outstanding General Obligation Indebtedness of the School District as of June 30, 2019: \$192,456,000

Source: School District

5. The following tables set forth the assessed and true values of all taxable real and personal property in the School District for the 2018 Tax Year, for the portion of the School District in each county. [Please provide information for Tax Year 2018]

Lexington County

<u>Assessed</u>	<u>Real</u>	<u>True</u>	<u>Assessed</u>	<u>Personal</u>	<u>True</u>	<u>Assessed</u> ⁽¹⁾	<u>Total</u>	<u>True</u>
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⁽¹⁾ Excludes Merchant's Inventory of \$1,363,490, motor carrier reimbursements, reimbursements of manufacturer's depreciation, property in multicounty industrial parks and property otherwise subject to fee-in-lieu of taxes.

Source: Lexington County Auditor.

Richland County

<u>Assessed</u>	<u>Real</u>	<u>True</u>	<u>Assessed</u>	<u>Personal</u>	<u>True</u>	<u>Assessed</u> ⁽¹⁾	<u>Total</u>	<u>True</u>
-----------------	-------------	-------------	-----------------	-----------------	-------------	--------------------------------	--------------	-------------

⁽¹⁾ Excludes Merchant's Inventory of \$125,000, motor carrier reimbursements, reimbursements of manufacturer's depreciation, property in multicounty industrial parks and property otherwise subject to fee-in-lieu of taxes.

Source: Richland County Auditor.

6. The following tables set forth a breakdown of the estimated Tax Year 2018 assessed value and estimated Tax Year 2018 true value by type of property, for the portion of the School District in each county. [Please provide information for Tax Year 2018]

Lexington County

<u>Classification of Property</u>	<u>Assessed Value</u>	<u>Estimated True Value</u>
Real Property (including Mobile Homes)		
Motor Vehicles		
Public Utilities and Railroads		
Manufacturing Property		
Marine Equipment/Boats/Planes		
Business Personal – Auditor		
Business Personal Property – State		
Fee-in-Lieu		
TOTALS		

Source: Lexington County Auditor

Richland County

<u>Classification of Property</u>	<u>Assessed Value</u>	<u>Estimated True Value</u>
Real Property (including Mobile Homes)		
Motor Vehicles		
Public Utilities and Railroads		
Manufacturing Property		
Marine Equipment/Boats/Planes		
Business Personal – Auditor		
Business Personal Property – State		
TOTALS		

Source: Richland County Auditor

7. The millage assessed for School District purposes in the following Fiscal Years:

Lexington County

<u>Fiscal Year</u>	<u>Operations</u>	<u>Debt Service</u>	<u>Total</u>
2018-19	256.90	54.80	311.70
2019-20			

Source: Lexington County Auditor.

Richland County

<u>Fiscal Year</u>	<u>Operations</u>	<u>Debt Service</u>	<u>Total</u>
2018-19	256.90	52.50	309.40
2019-20			

Source: Richland County Auditor

8. Tax collections for the School District for the 2018 Tax Year:

Lexington County

<u>Taxes Levied</u>	<u>Current Taxes Collected</u>	<u>Percentage Collected</u>	<u>Delinquent Taxes Collected</u>	<u>Total Taxes Collected</u>	<u>Total Percentage Collected</u>
\$143,092,550	\$138,964,787	97.12%	---	\$138,964,787	97.12%

Note: Each tax year corresponds to the succeeding fiscal year (e.g., Tax Year 2018 corresponds to Fiscal Year 2018-19).

Source: Lexington County Treasurer

Richland County

<u>Taxes Levied</u>	<u>Current Taxes Collected</u>	<u>Percentage Collected</u>	<u>Delinquent Taxes Collected</u>	<u>Total Taxes Collected</u>	<u>Total Percentage Collected</u>
\$56,230,247	\$53,938,573	95.92%	\$1,452,134	\$55,390,707	98.51%

Note: Each tax year corresponds to the succeeding fiscal year (e.g., Tax Year 2018 corresponds to Fiscal Year 2018-19).

Source: Richland County Treasurer [Please confirm as the above information was deemed "preliminary" when received]

9. Five largest taxpayers (including fee-in-lieu of taxes) for the School District for the 2018 Tax Year:

Lexington County

<u>Taxpayer</u>	<u>Assessed Valuation</u>	<u>School District Taxes</u>
South Carolina Electric & Gas	\$31,052,520	\$13,075,356
Shaw Industries Group Inc.	6,544,570	2,469,984
GGP Columbiana Trust	3,421,610	1,751,280
AT&T Mobility	3,890,770	1,652,766
DDRTC Columbiana Station I LLC	1,496,860	766,877

Source: Lexington County Treasurer [Please confirm is FILOT taxpayers are included]

Richland County

<u>Taxpayer</u>	<u>Assessed Valuation</u>	<u>School District Taxes</u>
South Carolina Electric & Gas	\$3,997,370	\$1,236,786
Mid-Carolina Electric Coop	2,286,580	707,468
AVR MSP Columbia LLC	1,978,350	612,101
1600 Marina Rd LLC	1,222,200	378,149
Lake Murray Drive Apts LLC	1,106,800	342,444

Source: Richland County Treasurer [Please confirm if FILOT taxpayers are included]

ADDITIONAL INFORMATION

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**SCHOOL DISTRICT NO. 5 OF LEXINGTON COUNTY
AND RICHLAND COUNTY, SOUTH CAROLINA**

ANNUAL REPORT

_____, 2021

CUSIP Prefix 528878

Submitted in compliance with the provisions of the continuing disclosure undertakings executed in connection with School District No. 5 of Lexington County and Richland County, South Carolina's outstanding original principal amount \$10,000,000 General Obligation Bonds, Taxable Series 2010A (Qualified School Construction Bonds – Direct Pay), \$115,655,000 General Obligation Bonds, Series 2012B, \$62,025,000 General Obligation Current Refunding Bonds, Series 2015B, and \$30,000,000 General Obligation Bonds, Series 2019B.

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Audited Financial Statements

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Information Provided Under Continuing Disclosure Undertakings

1. Public school enrollment in the School District for the following School Years is set forth below:

<u>School Year</u>	<u>Kindergarten</u>	<u>Elementary Grades 1-8</u>	<u>High School Grades 9-12</u>	<u>Total</u>
2019-20 ⁽¹⁾				
2020-21 ⁽²⁾				

⁽¹⁾ Based on 135-day average daily membership

⁽²⁾ Based on 45-day average daily membership

Source: School District

2. Amount of state General Fund appropriations subject to withholding under Article X, Section 15 of the South Carolina Constitution for the following fiscal years is set forth below:

<u>Fiscal Year</u>	<u>State Appropriations</u>
2020	
2021 ⁽¹⁾	

⁽¹⁾ Projected

Source: School District

3. Amount of funding received and to be received by the School District under the Education Finance Act and Education Improvement Act during the following fiscal years is set forth below:

<u>Fiscal Year</u>	<u>Education Finance Act</u>	<u>Education Improvement Act</u>
2020		
2021 ⁽¹⁾		

⁽¹⁾ Projected

Source: School District

4. Outstanding General Obligation Indebtedness of the School District as of June 30, 2020:

Source: School District

5. The following tables set forth the assessed and true values of all taxable real and personal property in the School District for the 2019 Tax Year, for the portion of the School District in each county.

Lexington County [Please update for the 2019 Tax Year]

<u>Real</u>		<u>Personal</u>		<u>Total</u>	
<u>Assessed</u>	<u>True</u>	<u>Assessed</u>	<u>True</u>	<u>Assessed</u> ⁽¹⁾	<u>True</u>
\$227,510,610	\$4,925,960,056	\$86,001,510	\$985,417,910	\$313,512,120	\$5,911,377,966

⁽¹⁾ Excludes Merchant's Inventory of \$1,363,490, motor carrier reimbursements, reimbursements of manufacturer's depreciation, property in multicounty industrial parks and property otherwise subject to fee-in-lieu of taxes.

Source: Lexington County Auditor.

Richland County [Please update for the 2019 Tax Year]

<u>Real</u>		<u>Personal</u>		<u>Total</u>	
<u>Assessed</u>	<u>True</u>	<u>Assessed</u>	<u>True</u>	<u>Assessed</u> ⁽¹⁾	<u>True</u>
\$163,927,800	\$3,689,939,590	\$42,934,050	\$580,609,937	\$206,861,850	\$4,270,549,527

⁽¹⁾ Excludes Merchant's Inventory of \$125,000, motor carrier reimbursements, reimbursements of manufacturer's depreciation, property in multicounty industrial parks and property otherwise subject to fee-in-lieu of taxes.

Source: Richland County Auditor.

6. The following tables set forth a breakdown of the estimated Tax Year 2019 assessed value and estimated Tax Year 2019 true value by type of property, for the portion of the School District in each county.

Lexington County [Please update for the 2019 Tax Year]

<u>Classification of Property</u>	<u>Assessed Value</u>	<u>Estimated True Value</u>
Real Property (including Mobile Homes)	\$226,055,920	\$4,912,105,866
Motor Vehicles	27,733,110	430,480,780
Public Utilities and Railroads	40,824,660	388,806,290
Manufacturing Property	3,762,500	35,833,330
Marine Equipment/Boats/Planes	4,315,990	41,104,660
Business Personal – Auditor	1,694,820	16,141,140
Business Personal Property – State	9,125,120	86,905,900
Fee-in-Lieu	5,435,160	90,586,000
TOTALS	\$318,947,280	\$6,001,963,966

⁽¹⁾ Excludes Merchant's Inventory of \$1,363,490, motor carrier reimbursements and reimbursements of manufacturer's depreciation.

Source: Lexington County Auditor

Richland County [Please update for the 2019 Tax Year]

<u>Classification of Property</u>	<u>Assessed Value</u>	<u>Estimated True Value</u>
Real Property (including Mobile Homes)	\$163,927,800	\$3,689,939,590
Motor Vehicles	27,520,660	434,171,420
Public Utilities and Railroads	7,958,430	75,909,529
Manufacturing Property	1,288,030	12,549,669
Marine Equipment/Boats/Planes	2,133,100	20,784,161
Business Personal – Auditor	847,810	7,882,654
Business Personal Property – State	3,186,020	29,312,504
TOTALS	\$206,861,850	\$4,270,549,527

⁽¹⁾ Excludes Merchant's Inventory of \$125,000, motor carrier reimbursements, reimbursements of manufacturer's depreciation, property in multicounty industrial parks and property otherwise subject to fee-in-lieu of taxes.

Source: Richland County Auditor

7. The millage assessed for School District purposes in the following Fiscal Years:

Lexington County [Please update]

<u>Fiscal Year</u>	<u>Operations</u>	<u>Debt Service</u>	<u>Total</u>
2019-20	256.90	75.40	332.30
2020-21			

Source: Lexington County Auditor.

Richland County [Please update]

<u>Fiscal Year</u>	<u>Operations</u>	<u>Debt Service</u>	<u>Total</u>
2019-20	256.90	75.40	332.30
2020-21			

Source: Richland County Auditor

8. Tax collections for the School District for the 2019 Tax Year:

Lexington County [Please update for the 2019 Tax Year]

<u>Taxes Levied</u>	<u>Current Taxes Collected</u>	<u>Percentage Collected</u>	<u>Delinquent Taxes Collected</u>	<u>Total Taxes Collected</u>	<u>Total Percentage Collected</u>
\$143,092,550	\$138,964,787	97.12%	---	\$138,964,787	97.12%

Note: Each tax year corresponds to the succeeding fiscal year (e.g., Tax Year 2019 corresponds to Fiscal Year 2019-20).

Source: Lexington County Treasurer

Richland County [Please update for the 2019 Tax Year]

<u>Taxes Levied</u>	<u>Current Taxes Collected</u>	<u>Percentage Collected</u>	<u>Delinquent Taxes Collected</u>	<u>Total Taxes Collected</u>	<u>Total Percentage Collected</u>
\$56,230,247	\$54,122,238	96.25%	\$1,452,134	\$55,574,372	98.83%

Note: Each tax year corresponds to the succeeding fiscal year (e.g., Tax Year 2019 corresponds to Fiscal Year 2019-20).

Source: Richland County Treasurer

9. Five largest taxpayers (including fee-in-lieu of taxes) for the School District for the 2019 Tax Year:

Lexington County [Please update for the 2019 Tax Year]

<u>Taxpayer</u>	<u>Assessed Valuation</u>	<u>School District Taxes</u>
South Carolina Electric & Gas	\$31,052,520	\$13,075,356
Shaw Industries Group Inc.	6,544,570	2,469,984
GGP Columbiana Trust	3,421,610	1,751,280
AT&T Mobility	3,890,770	1,652,766
DDRTC Columbiana Station I LLC	1,496,860	766,877

Source: Lexington County Treasurer

Richland County [Please update for the 2019 Tax Year]

<u>Taxpayer</u>	<u>Assessed Valuation</u>	<u>School District Taxes</u>
South Carolina Electric & Gas	\$3,997,370	\$1,236,786
Mid-Carolina Electric Coop	2,286,580	707,468
AVR MSP Columbia LLC	1,978,350	612,101
1600 Marina Rd LLC	1,222,200	378,149
Lake Murray Drive Apts LLC	1,106,800	342,444

Source: Richland County Treasurer

ADDITIONAL INFORMATION

Further inquiries and requests for additional copies of this Annual Report should be addressed to Len Richardson, Chief Finance & Operations Officer, School District No. 5 of Lexington County and Richland County, South Carolina, 1020 Dutch Fork Road, Irmo, SC 29063, (803) 476-8132, lrichard@lexrich5.org.

Lexington County Auditor's Office

Property Type - Assessed and Estimated Taxable Value

School District Five

<u>Tax Year 2019</u>	<u>School District Five</u>			
TYPE	Count	Assessed Value	Ratio	Estimated Taxable Value
Real Estate-Legal Residence	16,698	141,294,480	4.0%	\$ 3,532,361,987
Real Estate-Non Legal Residence	6,308	90,914,230	6.0%	\$ 1,515,068,120
Real Estate-Ag Use	1,115	107,720	4.0%	\$ 2,692,759
Real Estate-Ag Use	22	6,510	6.0%	\$ 108,436
Acres/Lots/Improve-Total (R)	24,143	232,322,940		\$ 5,050,231,302
Real-Vehicles (AR)	4	5,260	4.0%	\$ 131,500
Real-Boats (BR)	2	1,210	4.0%	\$ 30,250
	6	6,470		\$ 161,750
Mobile Home-Legal Residence	190	132,400	4.0%	\$ 3,309,940
Mobile Home-Non Legal Residence	281	143,050	6.0%	\$ 2,359,307
Mobile Home-Total (H)	471	275,450		\$ 5,669,247
Subtotal -Real/Mobile Homes	24,620	232,604,860		\$ 5,056,062,299
MFG Acres/Lots/Improve (MR)	3	1,213,640	10.5%	\$ 11,558,480
MFG Personal (MP)	7	1,133,580	10.5%	\$ 10,796,000
MFG Utilities (MPU)	126	38,812,190	10.5%	\$ 369,639,900
MFG Reimbursement** (PME)	3	60,680	10.5%	\$ 577,900
MFG Reimbursement** (PME)	6	56,690	10.5%	\$ 539,900
MFG Depreciation ** (ME)	5	1,107,040	10.5%	\$ 10,543,240
X MFG Acres/Lots/Imp (XR)	1	351,200	10.5%	\$ 3,344,760
X MFG Personal (XP)	4	779,800	10.5%	\$ 7,426,670
X MFG Utilities (XPU)	1	931,430	10.5%	\$ 8,870,760
X MFG Reimbursement** (PXE)	1	17,560	10.5%	\$ 167,240
X MFG Reimbursement** (PXE)	4	38,980	10.5%	\$ 371,240
X MFG Depreciation ** (XE)	-	-	10.5%	\$ -
Aircraft (C)	17	259,730	10.5%	\$ 2,473,620
Business Personal-County (F)	461	1,487,720	10.5%	\$ 14,168,760
Business Personal-State (T)	3,429	8,737,800	10.5%	\$ 83,217,140
Watercraft (B)	5,884	3,264,270	10.5%	\$ 31,088,290
Subtotal	9,952	58,252,310		\$ 554,783,900
Total W/O Vehicles (Actual Pd)	34,572	290,857,170		\$ 5,610,846,199
Motor Vehicles (Summary)-(A)	50,330	28,905,110		\$ 448,097,690
Total Prop Tax Assessment	84,902	319,762,280		\$ 6,058,943,889
Fee for Service (S)	1	367,370	6.0%	\$ 6,122,830
Non-Negotiated FILOT (W) (MCIP)	1	78,550	6.0%	\$ 1,309,170
Negotiated FILOT (V) (MCIP)	5	6,242,650	6.0%	\$ 104,044,170
Subtotal	7	6,688,570		\$ 111,476,170
Combined Total Assessment	84,909	326,450,850		\$ 6,170,420,059
Industrial Abatements	11	2,118,970		\$ 20,180,670
Total Prop Tax Minus Abate *	84,891	317,643,310		\$ 6,038,763,219

* Does not include FILOT

** Actual Paid-TY 2018

Lexington County Auditor's Office

Property Type - Assessed and Estimated Taxable Value

School District Five

<u>Tax Year 2019</u>	<u>School District Five</u>			
TYPE	Count	Assessed Value	Ratio	Estimated Taxable Value
Real Estate-Legal Residence	16,698	141,294,480	4.0%	\$ 3,532,361,987
Mobile Home-Legal Residence	190	132,400	4.0%	\$ 3,309,940
Total Legal Residence	16,888	141,426,880		\$ 3,535,671,927

Motor Vehicle Summary

<u>Calendar Year 2018 (Paid)</u>	Count	Assessed Value	Ratio	Estimated Taxable Value
January 1 - June 30	1,952	2,735,360	10.5%	\$ 26,051,050
January 1 - June 30	23,812	11,645,450	6.0%	\$ 194,090,830
Subtotal-January-June	25,764	14,380,810		\$ 220,141,880
July 1 - December 31	1,227	1,976,220	10.5%	\$ 18,821,140
July 1 - December 31	23,339	12,548,080	6.0%	\$ 209,134,670
Subtotal-July-December	24,566	14,524,300		\$ 227,955,810
Total (Used in Assmt Table)	50,330	28,905,110		\$ 448,097,690

Financial Summary (CAFR)	Assessed Value	Estimated Taxable Value
Non Manufacture - Real	232,604,860	\$ 5,056,062,299
Non Manufacture - Personal	42,654,630	\$ 579,045,500
Total Non Manufacture	275,259,490	\$ 5,635,107,799
Manufacture - Real	1,643,080	\$ 15,648,380
Manufacture - Personal	41,752,670	\$ 397,644,470
Total Manufacture	43,395,750	\$ 413,292,850
Total Real Property	234,247,940	\$ 5,071,710,679
Total Personal Property	84,407,300	\$ 976,689,970
Total Prop Tax Assessment	318,655,240	\$ 6,048,400,649
MFG Depreciation **	1,107,040	\$ 10,543,240
X MFG Depreciation **	-	\$ -
Total Manufacture-Depreciation	1,107,040	\$ 10,543,240
Summary	Assessed Value	Estimated Taxable Value
Bonds - Financial Data (CAFR)	317,548,200	\$ 6,037,857,409
a. Multicounty Industrial Park	6,321,200	\$ 105,353,340
* Negotiated FILOT	6,242,650	\$ 104,044,170
b. Property not in park-FILOT	-	\$ -
c. Depreciation Reimbursement	1,107,040	\$ 10,543,240
d. Motor Carrier Reimbursement	742,628	\$ -
e. Merchants Inventory*BPP Lock In	1,363,490	\$ -

**SCHOOL DISTRICT NO. 5 OF LEXINGTON COUNTY
AND RICHLAND COUNTY, SOUTH CAROLINA**

ANNUAL REPORT

_____, 2021

CUSIP Prefix 528878

Submitted in compliance with the provisions of the continuing disclosure undertakings executed in connection with School District No. 5 of Lexington County and Richland County, South Carolina's outstanding original principal amount \$10,000,000 General Obligation Bonds, Taxable Series 2010A (Qualified School Construction Bonds – Direct Pay), \$115,655,000 General Obligation Bonds, Series 2012B, \$62,025,000 General Obligation Current Refunding Bonds, Series 2015B, and \$30,000,000 General Obligation Bonds, Series 2019B.

INTRODUCTION

This Annual Report of School District No. 5 of Lexington County and Richland County, South Carolina (the “School District”) is submitted in compliance with the provisions of the continuing disclosure undertakings executed in connection with the School District’s outstanding original principal amount \$10,000,000 General Obligation Bonds, Taxable Series 2010A (Qualified School Construction Bonds – Direct Pay), \$115,655,000 General Obligation Bonds, Series 2012B, \$62,025,000 General Obligation Current Refunding Bonds, Series 2015B, and \$30,000,000 General Obligation Bonds, Series 2019B.

This Annual Report is intended to cover the Fiscal Year ended June 30, 2020. This Annual Report and future Annual Reports will be filed by the School District with Electronic Municipal Market Access (EMMA) created by the Municipal Securities Rulemaking Board. Notices of certain listed events will also be filed with EMMA.

This Annual Report, as of the date hereof, does not contain any untrue statement of a material fact or omit to state any material fact required to be stated herein or necessary to make the statements herein, in light of the circumstances under which they are made, not misleading. No persons at the School District have undertaken to independently verify information pertaining to nongovernmental data and activities or data compiled by sources other than the School District contained in this Annual Report, but such information has been obtained from sources which the School District believes to be reliable and that the School District has no reason to believe that they are untrue in any material respect.

Audited Financial Statements

The School District’s Comprehensive Annual Financial Report for the Fiscal Year ended June 30, 2020 is filed contemporaneously with this Annual Report.

Information Provided Under Continuing Disclosure Undertakings

1. Public school enrollment in the School District for the following School Years is set forth below:

<u>School Year</u>	<u>Kindergarten</u>	<u>Elementary Grades 1-8</u>	<u>High School Grades 9-12</u>	<u>Total</u>
2019-20 ⁽¹⁾				
2020-21 ⁽²⁾				

⁽¹⁾ Based on 135-day average daily membership

⁽²⁾ Based on 45-day average daily membership

Source: School District

2. Amount of state General Fund appropriations subject to withholding under Article X, Section 15 of the South Carolina Constitution for the following fiscal years is set forth below:

<u>Fiscal Year</u>	<u>State Appropriations</u>
2020	
2021 ⁽¹⁾	

⁽¹⁾ Projected

Source: School District

3. Amount of funding received and to be received by the School District under the Education Finance Act and Education Improvement Act during the following fiscal years is set forth below:

<u>Fiscal Year</u>	<u>Education Finance Act</u>	<u>Education Improvement Act</u>
2020		
2021 ⁽¹⁾		

⁽¹⁾ Projected

Source: School District

4. Outstanding General Obligation Indebtedness of the School District as of June 30, 2020:

Source: School District

5. The following tables set forth the assessed and true values of all taxable real and personal property in the School District for the 2019 Tax Year, for the portion of the School District in each county.

Lexington County [Please update for the 2019 Tax Year]

<u>Real</u>		<u>Personal</u>		<u>Total</u>	
<u>Assessed</u>	<u>True</u>	<u>Assessed</u>	<u>True</u>	<u>Assessed</u> ⁽¹⁾	<u>True</u>
\$234,169,700	\$5,070,965,539	\$84,485,540	\$977,435,110	\$318,655,240	\$6,048,400,649

⁽¹⁾ Excludes Merchant's Inventory of \$1,363,490, motor carrier reimbursements, reimbursements of manufacturer's depreciation, property in multicounty industrial parks and property otherwise subject to fee-in-lieu of taxes.

Source: Lexington County Auditor.

Richland County [Please update for the 2019 Tax Year]

<u>Real</u>		<u>Personal</u>		<u>Total</u>	
<u>Assessed</u>	<u>True</u>	<u>Assessed</u>	<u>True</u>	<u>Assessed</u> ⁽¹⁾	<u>True</u>
\$180,212,860	\$4,056,703,270	\$43,651,185	\$587,318,515	\$223,864,045	\$4,644,021,785

⁽¹⁾ Excludes Merchant's Inventory of \$125,000, motor carrier reimbursements, reimbursements of manufacturer's depreciation, property in multicounty industrial parks and property otherwise subject to fee-in-lieu of taxes.

Source: Richland County Auditor.

6. The following tables set forth a breakdown of the estimated Tax Year 2019 assessed value and estimated Tax Year 2019 true value by type of property, for the portion of the School District in each county.

Lexington County [Please update for the 2019 Tax Year]

<u>Classification of Property</u>	<u>Assessed Value</u>	<u>Estimated True Value</u>
Real Property (including Mobile Homes)	\$232,604,860	\$5,056,062,299
Motor Vehicles	28,905,110	448,097,690
Public Utilities and Railroads	39,743,620	378,510,660
Manufacturing Property	3,652,130	34,782,190
Marine Equipment/Boats/Planes	3,524,000	33,561,910
Business Personal – Auditor	1,487,720	14,168,760
Business Personal Property – State	8,737,800	83,217,140
Fee-in-Lieu	6,688,570	111,476,170
TOTALS	\$325,343,810	\$6,159,876,819

⁽¹⁾ Excludes Merchant's Inventory of \$1,363,490, motor carrier reimbursements and reimbursements of manufacturer's depreciation.

Source: Lexington County Auditor

Richland County [Please update for the 2019 Tax Year]

<u>Classification of Property</u>	<u>Assessed Value</u>	<u>Estimated True Value</u>
Real Property (including Mobile Homes)	\$180,212,860	\$4,056,703,270
Motor Vehicles	27,644,160	435,236,810
Public Utilities and Railroads	7,928,180	75,623,453
Manufacturing Property	1,284,330	12,469,896
Marine Equipment/Boats/Planes	2,394,720	23,221,987
Business Personal – Auditor	827,595	7,663,824
Business Personal Property – State	3,572,200	33,102,545
TOTALS	\$223,864,045	\$4,644,021,785

⁽¹⁾ Excludes Merchant's Inventory of \$125,000, motor carrier reimbursements, reimbursements of manufacturer's depreciation, property in multicounty industrial parks and property otherwise subject to fee-in-lieu of taxes.

Source: Richland County Auditor

7. The millage assessed for School District purposes in the following Fiscal Years:

Lexington County [Please update]

<u>Fiscal Year</u>	<u>Operations</u>	<u>Debt Service</u>	<u>Total</u>
2019-20	256.90	75.40	332.30
2020-21	246.10	75.40	321.50

Source: Lexington County Auditor.

Richland County [Please update]

<u>Fiscal Year</u>	<u>Operations</u>	<u>Debt Service</u>	<u>Total</u>
2019-20	256.90	75.40	332.30
2020-21	246.10	75.40	321.50

Source: Richland County Auditor

8. Tax collections for the School District for the 2019 Tax Year:

Lexington County [Please update for the 2019 Tax Year]

<u>Taxes Levied</u>	<u>Current Taxes Collected</u>	<u>Percentage Collected</u>	<u>Delinquent Taxes Collected</u>	<u>Total Taxes Collected</u>	<u>Total Percentage Collected</u>
\$143,092,550	\$138,964,787	97.12%	---	\$138,964,787	97.12%

Note: Each tax year corresponds to the succeeding fiscal year (e.g., Tax Year 2019 corresponds to Fiscal Year 2019-20).

Source: Lexington County Treasurer

Richland County [Please update for the 2019 Tax Year]

<u>Taxes Levied</u>	<u>Current Taxes Collected</u>	<u>Percentage Collected</u>	<u>Delinquent Taxes Collected</u>	<u>Total Taxes Collected</u>	<u>Total Percentage Collected</u>
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9. Five largest taxpayers (including fee-in-lieu of taxes) for the School District for the 2019 Tax Year:

Lexington County [Please update for the 2019 Tax Year]

<u>Taxpayer</u>	<u>Assessed Valuation</u>	<u>School District Taxes</u>
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<u>Taxpayer</u>	<u>Assessed Valuation</u>	<u>School District Taxes</u>
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School District No. 5 of Lexington County and Richland County

email: "RGentry@mcnair.net Gentry, Ryan"

Tuesday, November 14, 2017 at 1:55:34 PM Eastern Standard Time

To: email: "lrichard@lexrich5.org lrichard@lexrich5.org" , email: "charmon@lex-co.com charmon@lex-co.com" , email: "tcrocker@lex-co.com tcrocker@lex-co.com" , email: "hayesj@rcgov.us hayesj@rcgov.us" , email: "AMcInchok@lex-co.com McInchok, Angie" , email: "jeckstrom@lex-co.com jeckstrom@lex-co.com" , email: "hamms@rcgov.us hamms@rcgov.us"
Cc: email: "LFoster@mcnair.net Foster, Laura"

We are in the process of obtaining information necessary to fulfill the School District's current continuing disclosure obligations. To that end, attached is a draft annual report for the School District for which we need information from each of your offices. In order to complete the draft annual report, please help us complete the following sections:

School District: Sections 2-4 and please forward a copy of the School District's [CAFR](#)

Auditors: Sections 5-6

Treasurers: Sections 7-8

We would appreciate receiving your response by January 5, 2018. When replying please include me and Laura Foster who is copied on this e-mail. If you have any questions or concerns with this arrangement or believe you cannot meet the January 5, 2018, deadline, please let us know.

As always, we greatly appreciate your assistance. Thanks,

Ryan

McNair**M. Ryan Gentry**

Shareholder

rgentry@mcnair.net | 803 753 3220 Direct**McNair Law Firm, P.A.****Columbia Office** 1221 Main Street | Suite 1800 | Columbia, SC 29201

803 799 9800 Main | 803 933-1435 Fax

Mailing Post Office Box 11390 | Columbia, SC 29211[VCard](#) | [Bio URL](#) | [Website](#)

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Attachments:**COLUMBIA-#1678134-v1-Lexington_5_SD_CDR_-_Fiscal_Year_2017.DOC** 68k

email: "RGentry@mcnair.net Gentry, Ryan"

Tuesday, October 23, 2018 at 11:08:14 AM Eastern Daylight Time

To: email: "lrichard@lexrich5.org lrichard@lexrich5.org" , email: "tlarkin@lexrich5.org Trish Larkin" , email: "charmon@lex-co.com charmon@lex-co.com" , email: "tcrocker@lex-co.com tcrocker@lex-co.com" , email: "brawleyp@rcgov.us brawleyp@rcgov.us" , email: "BROWNA@rcgov.us ALLEN BROWN" , email: "AMcInchok@lex-co.com McInchok, Angie" , email: "jeckstrom@lex-co.com jeckstrom@lex-co.com" , email: "adamsd@rcgov.us adamsd@rcgov.us" , email: "RogersR@rcgov.us Rashad Rogers"
Cc: email: "LFoster@mcnair.net Foster, Laura"

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We would appreciate receiving your response by [November 30](#). When replying please include me and Laura Foster who is copied on this e-mail. If you have any questions or concerns with this arrangement or believe you cannot meet the [November 30](#) deadline, please let us know.

As always, we greatly appreciate your assistance. Thanks,

Ryan



M. Ryan Gentry

Shareholder

rgentry@mcnair.net | 803 753 3220 Direct

McNair Law Firm, P.A.

Columbia Office 1221 Main Street | Suite 1800 | Columbia, SC 29201

803 799 9800 Main | 803 933-1435 Fax

Mailing Post Office Box 11390 | Columbia, SC 29211

[VCard](#) | [Bio URL](#) | [Website](#)



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Attachments:

COLUMBIA-#1871429-v1-Lexington_5_SD_CDR_-_Fiscal_Year_2018.DOC 68k

email: "BPecori@lex-co.com Pecori, Brittney"

Wednesday, October 24, 2018 at 1:04:11 PM Eastern Daylight Time

To: email: "RGentry@mcnair.net RGentry@mcnair.net"

Cc: email: "LRichard@lexrich5.org 'Len Richardson'", email: "tlarkin@lexrich5.org tlarkin@lexrich5.org", email: "charmon@lex-co.com Harmon, Christopher"

Good afternoon,

I have attached the Lexington County Auditor's information.

Please let me know if you have any questions or concerns.

Thank you,

Brittney Pecori

Lexington County Auditor's Office

Phone (803)785-8416

Fax (803)785-8538

bpecori@lex-co.com

From: Gentry, Ryan <RGentry@mcnair.net>

Sent: Tuesday, October 23, 2018 11:08 AM

To: lrichard@lexrich5.org; Trish Larkin <tlarkin@lexrich5.org>; Harmon, Christopher <charmon@lex-co.com>; Crocker, Travis <TCrocker@lex-co.com>; brawleyp@rcgov.us; ALLEN BROWN <BROWNA@rcgov.us>; McInchok, Angie <AMcInchok@lex-co.com>; Eckstrom, Jim <JEckstrom@lex-co.com>; adamsd@rcgov.us; Rashad Rogers <RogersR@rcgov.us>

Cc: Foster, Laura <LFoster@MCNAIR.NET>

Subject: School District No. 5 of Lexington County and Richland County

We are in the process of obtaining information necessary to fulfill the School District's current continuing disclosure obligations. To that end, attached is a draft annual report for the School District for which we need information from each of your offices. In order to complete the draft annual report, please help us complete the following sections:

School District: Sections 2-4 and please forward a copy of the School District's
[CAFR](#)

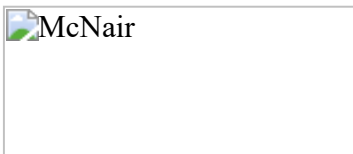
Auditors: Sections 5-6

Treasurers: Sections 7-8

We would appreciate receiving your response by **November 30**. When replying please include me and Laura Foster who is copied on this e-mail. If you have any questions or concerns with this arrangement or believe you cannot meet the **November 30** deadline, please let us know.

As always, we greatly appreciate your assistance. Thanks,

Ryan



M. Ryan Gentry

Shareholder

rgentry@mcnair.net | 803 753 3220 Direct

McNair Law Firm, P.A.

Columbia Office 1221 Main Street | Suite 1800 | Columbia, SC 29201

803 799 9800 Main | 803 933-1435 Fax

Mailing Post Office Box 11390 | Columbia, SC 29211

[VCard](#) | [Bio URL](#) | [Website](#)



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Attachments:

COLUMBIA-#1871429-v1-Lexington_5_SD_CDR_-_Fiscal_Year_2018.DOC 68k

email: "RGentry@mcnair.net Gentry, Ryan"

Monday, December 17, 2018 at 5:08:46 PM Eastern Standard Time

To: email: "lrichard@lexrich5.org lrichard@lexrich5.org" , email: "tlarkin@lexrich5.org Trish Larkin" , email: "adamsd@rcgov.us adamsd@rcgov.us" , email: "RogersR@rcgov.us Rashad Rogers"

I just wanted to follow-up on my email from October 23. Please give me a call if you have any questions.
Thanks,

Ryan

**M. Ryan Gentry**

Shareholder

rgentry@mcnair.net | 803 753 3220 Direct[McNair to join forces with Burr & Forman, effective January 1, 2019](#)

360 Attorneys. 19 Offices. 1 Firm. Southeast Strong.

McNair Law Firm, P.A.**Columbia Office** 1221 Main Street | Suite 1800 | Columbia, SC 29201

803 799 9800 Main | 803 933-1435 Fax

Mailing Post Office Box 11390 | Columbia, SC 29211[VCard](#) | [Bio URL](#) | [Website](#)**From:** Gentry, Ryan**Sent:** Tuesday, October 23, 2018 11:08 AM

To: 'Irishard@lexrich5.org' <Irishard@lexrich5.org>; 'Trish Larkin' <tlarkin@lexrich5.org>; 'charmon@lex-co.com' <charmon@lex-co.com>; 'tcrocker@lex-co.com' <tcrocker@lex-co.com>; 'brawleyp@rcgov.us' <brawleyp@rcgov.us>; 'ALLEN BROWN' <BROWNA@rcgov.us>; 'McInchok, Angie' <AMcInchok@lex-co.com>; 'jeckstrom@lex-co.com' <jeckstrom@lex-co.com>; 'adamsd@rcgov.us' <adamsd@rcgov.us>; 'Rashad Rogers' <RogersR@rcgov.us>

Cc: Foster, Laura <LFoster@MCNAIR.NET>**Subject:** School District No. 5 of Lexington County and Richland County

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Treasurers: Sections 7-8

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As always, we greatly appreciate your assistance. Thanks,

Ryan



M. Ryan Gentry
Shareholder
rgentry@mcnair.net | 803 753 3220 Direct

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email: "Rogers.Rashad@richlandcountysc.gov
Rashad Rogers"

Monday, December 17, 2018 at 5:13:56 PM Eastern Standard Time

To: email: "RGentry@mcnair.net Gentry, Ryan", email: "Irichard@lexrich5.org Irichard@lexrich5.org", email: "tlarkin@lexrich5.org Trish Larkin", email: "ADAMS.DAVID@richlandcountysc.gov DAVID ADAMS"

My apologies, Ryan. Somehow this got overlooked and buried in the flood of year-end requests I received around that time. I will work on this ASAP.

Rashad Rogers

Deputy Treasurer

Richland County Treasurer's Office

Office: (803)576-2273

Cell: (803) 543-0130

Fax: (803)576-2269

From: Gentry, Ryan [mailto:RGentry@mcnair.net]

Sent: Monday, December 17, 2018 5:09 PM

To: richard@lexrich5.org; Trish Larkin <tlarkin@lexrich5.org>; DAVID ADAMS <ADAMS.DAVID@richlandcountysc.gov>; Rashad Rogers <Rogers.Rashad@richlandcountysc.gov>

Subject: RE: School District No. 5 of Lexington County and Richland County

I just wanted to follow-up on my email from October 23. Please give me a call if you have any questions.
Thanks,

Ryan

McNair**M. Ryan Gentry**

Shareholder

rgentry@mcnair.net | 803 753 3220 Direct[McNair to join forces with Burr & Forman, effective January 1, 2019](#)

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803 799 9800 Main | 803 933-1435 Fax

Mailing Post Office Box 11390 | Columbia, SC 29211[VCard](#) | [Bio URL](#) | [Website](#)

From: Gentry, Ryan**Sent:** Tuesday, October 23, 2018 11:08 AM**To:** 'Irichard@lexrich5.org' <Irichard@lexrich5.org>; 'Trish Larkin' <tlarkin@lexrich5.org>; 'charmon@lex-co.com' <charmon@lex-co.com>;'tcrocker@lex-co.com' <tcrocker@lex-co.com>; 'brawleyp@rcgov.us' <brawleyp@rcgov.us>; 'ALLEN BROWN' <BROWNA@rcgov.us>; 'McInchok, Angie' <AMcInchok@lex-co.com>;'jeckstrom@lex-co.com' <jeckstrom@lex-co.com>; 'adamsd@rcgov.us' <adamsd@rcgov.us>; 'Rashad Rogers' <RogersR@rcgov.us>**Cc:** Foster, Laura <LFoster@MCNAIR.NET>**Subject:** School District No. 5 of Lexington County and Richland County

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As always, we greatly appreciate your assistance. Thanks,

Ryan

**M. Ryan Gentry**

Shareholder

rgentry@mcnair.net | 803 753 3220 Direct**McNair Law Firm, P.A.****Columbia Office** 1221 Main Street | Suite 1800 | Columbia, SC 29201

803 799 9800 Main | 803 933-1435 Fax

Mailing Post Office Box 11390 | Columbia, SC 29211[VCard](#) | [Bio URL](#) | [Website](#)

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email: "Irichard@lexrich5.org Len Richardson"

Tuesday, December 18, 2018 at 5:27:00 PM Eastern Standard Time

To: email: "RGentry@mcnair.net Gentry, Ryan"

Cc: email: "tlarkin@lexrich5.org Trish Larkin"

Ryan,

I apologize for being tardy. Please see attached document. If you have any question or need any additional information please let me know.

Happy Holidays!

Len

A. Len Richardson

Chief Finance & Operations Officer

School District Five of Lexington & Richland Counties

1020 Dutch Fork Road

Irmo, South Carolina 29063

<http://www.lexrich5.org/domain/2704>

 Lexington-Richland
School District 5

On Mon, Dec 17, 2018 at 5:08 PM Gentry, Ryan <RGentry@mcnair.net> wrote:

I just wanted to follow-up on my email from October 23. Please give me a call if you have any questions.
Thanks,

Ryan

 McNair

M. Ryan Gentry

Shareholder

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[VCard](#) | [Bio URL](#) | [Website](#)



From: Gentry, Ryan

Sent: Tuesday, October 23, 2018 11:08 AM

To: 'Irichard@lexrich5.org' <Irichard@lexrich5.org>; 'Trish Larkin' <tlarkin@lexrich5.org>; 'charmon@lex-co.com' <charmon@lex-co.com>; 'tcrocker@lex-co.com' <tcrocker@lex-co.com>; 'brawleyp@rcgov.us' <brawleyp@rcgov.us>; 'ALLEN BROWN' <BROWNA@rcgov.us>; 'McInchok, Angie' <AMcInchok@lex-co.com>; 'jeckstrom@lex-co.com' <jeckstrom@lex-co.com>; 'adamsd@rcgov.us' <adamsd@rcgov.us>; 'Rashad Rogers' <RogersR@rcgov.us>

Cc: Foster, Laura <LFoster@MCNAIR.NET>

Subject: School District No. 5 of Lexington County and Richland County

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Treasurers: Sections 7-8

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have any questions or concerns with this arrangement or believe you cannot meet the [November 30](#) deadline, please let us know.

As always, we greatly appreciate your assistance. Thanks,

Ryan

The logo for McNair, featuring a small graphic of a person and the word "McNair" in a serif font.

M. Ryan Gentry

Shareholder

rgentry@mcnair.net | 803 753 3220 Direct

McNair Law Firm, P.A.

Columbia Office 1221 Main Street | Suite 1800 | Columbia, SC 29201

803 799 9800 Main | 803 933-1435 Fax

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Attachments:**COLUMBIA-#1871429-v1-Lexington_5_SD_CDR_-_Fiscal_Year_2018_181218.doc** 70k

email: "RGentry@mcnair.net Gentry, Ryan"**Wednesday, December 19, 2018 at 3:30:35 PM Eastern Standard Time****To: email: "lrichard@lexrich5.org Len Richardson"****Cc: email: "tlarkin@lexrich5.org Trish Larkin"**

No problem. Thanks for your help. I hope you have a great holiday!

Ryan

McNair**M. Ryan Gentry**

Shareholder

rgentry@mcnair.net | 803 753 3220 Direct[McNair to join forces with Burr & Forman, effective January 1, 2019](#)

360 Attorneys. 19 Offices. 1 Firm. Southeast Strong.

McNair Law Firm, P.A.**Columbia Office** 1221 Main Street | Suite 1800 | Columbia, SC 29201

803 799 9800 Main | 803 933-1435 Fax

Mailing Post Office Box 11390 | Columbia, SC 29211[VCard](#) | [Bio URL](#) | [Website](#)**From:** Len Richardson [mailto:lrichard@lexrich5.org]

Sent: Tuesday, December 18, 2018 5:27 PM

To: Gentry, Ryan <RGentry@mcnair.net>

Cc: Trish Larkin <tlarkin@lexrich5.org>

Subject: Re: School District No. 5 of Lexington County and Richland County

Ryan,

I apologize for being tardy. Please see attached document. If you have any question or need any additional information please let me know.

Happy Holidays!

Len

A. Len Richardson

Chief Finance & Operations Officer

School District Five of Lexington & Richland Counties

1020 Dutch Fork Road

Irmo, South Carolina 29063

<http://www.lexrich5.org/domain/2704>

 Lexington-Richland
School District 5

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Ryan

M. Ryan Gentry

Shareholder

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803 799 9800 Main | 803 933-1435 Fax

Mailing Post Office Box 11390 | Columbia, SC 29211

[VCard](#) | [Bio URL](#) | [Website](#)

From:

[Gentry, Ryan](#)

Sent: [Tuesday, October 23, 2018 11:08 AM](#)

To: 'Irishard@lexrich5.org' <Irishard@lexrich5.org>;

'Trish Larkin' <tlarkin@lexrich5.org>; 'charmon@lex-co.com' <charmon@lex-co.com>; 'tcrocker@lex-co.com'

<tcrocker@lex-co.com>; 'brawleyp@rcgov.us' <brawleyp@rcgov.us>; 'ALLEN BROWN'

<BROWNA@rcgov.us>; 'McInchok,

Angie' <AMcInchok@lex-co.com>; 'jeckstrom@lex-co.com' <jeckstrom@lex-co.com>;
'adamsd@rcgov.us' <adamsd@rcgov.us>;
'Rashad Rogers' <RogersR@rcgov.us>

Cc: Foster, Laura <LFoster@MCNAIR.NET>

Subject: School District No. 5 of Lexington County and Richland County

-

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Auditors: Sections 5-6

Treasurers: Sections 7-8

-

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by [November 30](#). When replying please include me and Laura Foster who is copied on this e-mail. If
you have any questions or concerns with this
arrangement or believe you cannot meet the [November 30](#) deadline, please let us know.

-

As always, we greatly appreciate your assistance.
Thanks,

-

Ryan

-

-

M. Ryan Gentry

Shareholder

rgentry@mcnair.net | 803 753 3220 Direct

McNair Law Firm, P.A.

Columbia Office 1221 Main Street | Suite 1800 | Columbia, SC 29201

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VCard | **Bio URL** | **Website**

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-

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email: "RGentry@burr.com Gentry, Ryan"

Wednesday, November 13, 2019 at 4:07:17 PM Eastern Standard Time

To: email: "lrichard@lexrich5.org \lrichard@lexrich5.org\"", email: "tlarkin@lexrich5.org \Trish Larkin\"", email: "charmon@lex-co.com \charmon@lex-co.com\"", email: "tcrocker@lex-co.com \tcrocker@lex-co.com\"", email:

"Brawley.Paul@richlandcountysc.gov Paul Brawley", email: "BROWNA@rcgov.us \ALLEN BROWN\"", email: "AMcInchok@lex-co.com \McInchok, Angie\"", email: "jeckstrom@lex-co.com \jeckstrom@lex-co.com\"", email: "adamsd@rcgov.us

\adamsd@rcgov.us\"", email: "treasurer@richlandcountysc.gov treasurer@richlandcountysc.gov"

Cc: email: "LFoster@burr.com Foster, Laura"

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Auditors: Sections 5-7

Treasurers: Sections 8-9

We would appreciate receiving your response by December 20. When replying please include me and Laura Foster who is copied on this e-mail. If you have any questions or concerns with this arrangement or believe you cannot meet the December 20 deadline, please let us know.

As always, we greatly appreciate your assistance. Thanks,

Ryan

The logo for McNair, featuring a small graphic of a green field with a white fence and a blue sky, followed by the word "McNair" in a serif font.

M. Ryan Gentry

Shareholder

rgentry@mcnair.net | 803 753 3220 Direct

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803 799 9800 Main | 803 933-1435 Fax

Mailing Post Office Box 11390 | Columbia, SC 29211

[VCard](#) | [Bio URL](#) | [Website](#)



Ryan Gentry • *Partner*

1221 Main St., Suite 1800, Columbia, South Carolina 29201

direct 803-753-3220 • fax 803-933-1435

AL • DE • FL • GA
MS • NC • SC • TN

rgentry@burr.com • www.burr.com

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Attachments:

Doc#_42367997_v_1_Lexington 5 SD CDR - Fiscal Year 2019.DOC 77k

email: "Irichard@lexrich5.org Len Richardson"

Thursday, December 19, 2019 at 9:15:30 AM Eastern Standard Time

To: email: "RGentry@burr.com Gentry, Ryan"

Cc: email: "tlarkin@lexrich5.org Trish Larkin"

Ryan,

See attached document referencing the requested information for the continuing disclosure obligations. Please let us know if you need anything further.

Happy Holidays!

Len



A. Len Richardson

Chief Finance & Operations Officer

School District Five of Lexington & Richland Counties

1020 Dutch Fork Road, Irmo, SC 29063

office: 803.476.8132

www.lexrich5.org



Pursuing Excellence for Tomorrow's Challenges

On Wed, Nov 13, 2019 at 4:07 PM Gentry, Ryan <RGentry@burr.com> wrote:

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As always, we greatly appreciate your assistance. Thanks,

Ryan

**M. Ryan Gentry**

Shareholder

rgentry@mcnair.net | 803 753 3220 Direct**McNair Law Firm, P.A.****Columbia Office** 1221 Main Street | Suite 1800 | Columbia, SC 29201

803 799 9800 Main | 803 933-1435 Fax

Mailing Post Office Box 11390 | Columbia, SC 29211[VCard](#) | [Bio URL](#) | [Website](#)AL • DE • FL • GA
MS • NC • SC • TN**Ryan Gentry • Partner**

1221 Main St., Suite 1800, Columbia, South Carolina 29201

direct 803-753-3220 • fax 803-933-1435

rgentry@burr.com • www.burr.com

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Attachments:**Doc#_42367997_v_1_Lexington 5 SD CDR - Fiscal Year 2019 (LexRich5 edited).DOC 76k****email: "RGentry@burr.com Gentry, Ryan"****Thursday, December 19, 2019 at 2:46:15 PM Eastern Standard Time**

To: email: "lrichard@lexrich5.org Len Richardson"

Cc: email: "tlarkin@lexrich5.org Trish Larkin"

Thanks! Can you please send me an electronic version of the School District's CAFR? I can see it online but often the file size is smaller (for when I upload it on EMMA) if I just get it straight from you. Also, I just wanted to let you know that I changed the general obligation indebtedness in Section 4 back to \$192,456,000. For purposes of the Annual Report, we do not include unamortized premium. Thanks,

Ryan



Ryan Gentry • *Partner*

1221 Main St., Suite 1800, Columbia, South Carolina 29201
direct 803-753-3220 • fax 803-933-1435
rgentry@burr.com • www.burr.com

360 Attorneys. 19 Offices. 1 Firm. Southeast Strong.

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From: Len Richardson <richard@lexrich5.org>

Sent: Thursday, December 19, 2019 9:16 AM

To: Gentry, Ryan <RGentry@burr.com>

Cc: Trish Larkin <tlarkin@lexrich5.org>

Subject: Re: School District No. 5 of Lexington County and Richland County

[EXTERNAL EMAIL]

Ryan,

See attached document referencing the requested information for the continuing disclosure obligations. Please let us know if you need anything further.

Happy Holidays!

Len



A. Len Richardson

Chief Finance & Operations Officer

School District Five of Lexington & Richland Counties

1020 Dutch Fork Road, Irmo, SC 29063

office: 803.476.8132

www.lexrich5.org



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Ryan

The logo for McNair, featuring a small square icon with a green and blue design to the left of the word "McNair" in a sans-serif font.

M. Ryan Gentry

Shareholder

rgentry@mcnair.net | 803 753 3220 Direct

McNair Law Firm, P.A.

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email: "tlarkin@lexrich5.org Trish Larkin"
To: email: "RGentry@burr.com Gentry, Ryan"
Cc: email: "lrichard@lexrich5.org Len Richardson"

Thursday, December 19, 2019 at 2:54:42 PM Eastern Standard Time

Ryan,

Apologies - CAFR is attached.

Thank you,



Trish Larkin

Administrative Assistant for A. Len Richardson, Chief Finance & Operations Officer

School District Five of Lexington & Richland Counties

1020 Dutch Fork Road, Irmo, SC 29063

office: 803.476.8132

www.lexrich5.org



Pursuing Excellence for Tomorrow's Challenges

On Thu, Dec 19, 2019 at 2:46 PM Gentry, Ryan <RGentry@burr.com> wrote:

Thanks! Can you please send me an electronic version of the School District's CAFR? I can see it online but often the file size is smaller (for when I upload it on EMMA) if I just get it straight from you. Also, I just wanted to let you know that I changed the general obligation indebtedness in Section 4 back to \$192,456,000. For purposes of the Annual Report, we do not include unamortized premium. Thanks,

Ryan



Ryan Gentry • *Partner*

1221 Main St., Suite 1800, Columbia, South Carolina 29201

direct 803-753-3220 • fax 803-933-1435

rgentry@burr.com • www.burr.com

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From: Len Richardson <lrichard@lexrich5.org>

Sent: Thursday, December 19, 2019 9:16 AM

To: Gentry, Ryan <RGentry@burr.com>

Cc: Trish Larkin <tlarkin@lexrich5.org>

Subject: Re: School District No. 5 of Lexington County and Richland County

[EXTERNAL EMAIL]

Ryan,

See attached document referencing the requested information for the continuing disclosure obligations. Please let us know if you need anything further.

Happy Holidays!

Len

**A. Len Richardson***Chief Finance & Operations Officer*

School District Five of Lexington & Richland Counties

1020 Dutch Fork Road, Irmo, SC 29063

office: 803.476.8132

www.lexrich5.org***Pursuing Excellence for Tomorrow's Challenges***

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As always, we greatly appreciate your assistance. Thanks,

Ryan

 McNair**M. Ryan Gentry**

Shareholder

rgentry@mcnair.net | 803 753 3220 Direct**McNair Law Firm, P.A.****Columbia Office** 1221 Main Street | Suite 1800 | Columbia, SC 29201
803 799 9800 Main | 803 933-1435 Fax**Mailing** Post Office Box 11390 | Columbia, SC 29211[VCard](#) | [Bio URL](#) | [Website](#)



AL • DE • FL • GA
MS • NC • SC • TN

Ryan Gentry • *Partner*

1221 Main St., Suite 1800, Columbia, South Carolina 29201

direct 803-753-3220 • fax 803-933-1435

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Attachments:

2018-19 CAFR final 12-3-19 website.pdf 3.0M

email: "RGentry@burr.com Gentry, Ryan"

To: email: "tlarkin@lexrich5.org Trish Larkin"

Cc: email: "lrichard@lexrich5.org Len Richardson"

Thursday, December 19, 2019 at 3:03:40 PM Eastern Standard Time

Thanks!



AL • DE • FL • GA
MS • NC • SC • TN

Ryan Gentry • *Partner*

1221 Main St., Suite 1800, Columbia, South Carolina 29201

direct 803-753-3220 • fax 803-933-1435

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From: Trish Larkin <tlarkin@lexrich5.org>

Sent: Thursday, December 19, 2019 2:55 PM

To: Gentry, Ryan <RGentry@burr.com>

Cc: Len Richardson <lrichard@lexrich5.org>

Subject: Re: School District No. 5 of Lexington County and Richland County

[EXTERNAL EMAIL]

Ryan,

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Thank you,



Trish Larkin

Administrative Assistant for A. Len Richardson, Chief Finance & Operations Officer

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Pursuing Excellence for Tomorrow's Challenges

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A. Len Richardson

Chief Finance & Operations Officer

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Ryan

**M. Ryan Gentry**

Shareholder

rgentry@mcnair.net | 803 753 3220 Direct**McNair Law Firm, P.A.****Columbia Office** 1221 Main Street | Suite 1800 | Columbia, SC 29201

803 799 9800 Main | 803 933-1435 Fax

Mailing Post Office Box 11390 | Columbia, SC 29211[VCard](#) | [Bio URL](#) | [Website](#)AL • DE • FL • GA
MS • NC • SC • TN**Ryan Gentry • Partner**

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email: "RGentry@burr.com Gentry, Ryan"

Thursday, October 22, 2020 at 2:52:57 PM Eastern Daylight Time

To: email: "lrichard@lexrich5.org \lrichard@lexrich5.org\"", email: "tlarkin@lexrich5.org \Trish Larkin\"", email: "charmon@lex-co.com \charmon@lex-co.com\"", email: "BPecori@lex-co.com Pecori, Brittney", email: "Brawley.Paul@richlandcountysc.gov Paul Brawley", email: "BROWNA@rcgov.us \ALLEN BROWN\"", email: "AMcInchok@lex-co.com \McInchok, Angie\"", email: "jeckstrom@lex-co.com \jeckstrom@lex-co.com\"", email: "adamsd@rcgov.us \adamsd@rcgov.us\"", email: "treasurer@richlandcountysc.gov treasurer@richlandcountysc.gov", email: "BARRS.ALLISON@richlandcountysc.gov ALLISON BARRS"

Cc: email: "LFoster@burr.com Foster, Laura"

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As always, we greatly appreciate your assistance. Thanks,

Ryan



Ryan Gentry • *Partner*

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Attachments:

Doc#_43798080_v_1_Lexington 5 SD CDR - Fiscal Year 2020.DOC 78k

email: "BPecori@lex-co.com Pecori, Brittney" Tuesday, October 27, 2020 at 10:11:08 AM Eastern Daylight Time
To: email: "RGentry@burr.com Gentry, Ryan", email: "lrichard@lexrich5.org \lrichard@lexrich5.org\"", email:
"tlarkin@lexrich5.org \lTrish Larkin\"", email: "charmon@lex-co.com Harmon, Christopher", email:
"Brawley.Paul@richlandcountysc.gov Paul Brawley", email: "BROWNA@rcgov.us \lALLEN BROWN\"", email: "AMcInchok@lex-
co.com McInchok, Angie", email: "JEckstrom@lex-co.com Eckstrom, Jim", email: "adamsd@rcgov.us \ladamsd@rcgov.us\"",
email: "treasurer@richlandcountysc.gov treasurer@richlandcountysc.gov", email: "BARRS.ALLISON@richlandcountysc.gov
ALLISON BARRS"

Cc: email: "LFoster@burr.com Foster, Laura"

Good morning,

Please see the attached completed by Lexington County Auditor's Office. Also attached is the worksheet that will provide a more detailed break out of the figures.

Let me know if you have any questions or concerns.

Thanks,

Brittney Pecori

County of Lexington

Senior Deputy Auditor

Phone (803)785-8416

Fax (803)785-8538

bpecori@lex-co.com

From: Gentry, Ryan <RGentry@burr.com>

Sent: Thursday, October 22, 2020 2:53 PM

To: 'lrichard@lexrich5.org' <lrichard@lexrich5.org>; 'Trish Larkin' <tlarkin@lexrich5.org>; Harmon, Christopher <charmon@lex-co.com>; Pecori, Brittney <BPecori@lex-co.com>; Paul Brawley <Brawley.Paul@richlandcountysc.gov>; 'ALLEN BROWN' <BROWNA@rcgov.us>; McInchok, Angie <AMcInchok@lex-co.com>; Eckstrom, Jim <JEckstrom@lex-co.com>; 'adamsd@rcgov.us' <adamsd@rcgov.us>; treasurer@richlandcountysc.gov; ALLISON BARRS <BARRS.ALLISON@richlandcountysc.gov>

Cc: Foster, Laura <LFoster@burr.com>

Subject: [External] School District No. 5 of Lexington County and Richland County

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As always, we greatly appreciate your assistance. Thanks,

Ryan



Ryan Gentry • *Partner*

1221 Main St., Suite 1800, Columbia, South Carolina 29201
direct 803-753-3220 • fax 803-933-1435
rgentry@burr.com • www.burr.com

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Attachments:**Final Asmt. SD5 TY2019.pdf** 149k**Doc#_43798080_v_1_Lexington 5 SD CDR - Fiscal Year 2020.DOC** 79k

email: "BROWN.ALLEN@richlandcountysc.gov ALLEN Tuesday, October 27, 2020 at 11:57:39 AM Eastern Daylight Time BROWN"

To: email: "RGentry@burr.com \"Gentry, Ryan\"", email: "LFoster@burr.com \"Foster, Laura\"", email:

"BARRS.ALLISON@richlandcountysc.gov ALLISON BARRS", email: "lrichard@lexrich5.org \"Len Richardson\""

Cc: email: "Brawley.Paul@richlandcountysc.gov Paul Brawley", email: "tlarkin@lexrich5.org \"tlarkin@lexrich5.org\"", email: "BPecori@lex-co.com Pecori, Brittney (BPecori@lex-co.com)", email: "Bell.Keisha@richlandcountysc.gov Keisha Bell"

Gentry,

Please see attachment for SD 5 Richland County only.

ALLEN BROWN, CGFO

Senior Accountant

Richland County Auditor's Office

Brown.Allen@richlandcountysc.gov

P 803-576-2604 F 803-576-2606

From: Gentry, Ryan <RGentry@burr.com>

Sent: Thursday, October 22, 2020 2:53 PM

To: 'lrichard@lexrich5.org' <lrichard@lexrich5.org>; 'Trish Larkin' <tlarkin@lexrich5.org>; 'charmon@lex-co.com' <charmon@lex-co.com>; Pecori, Brittney <BPecori@lex-co.com>; Paul Brawley <Brawley.Paul@richlandcountysc.gov>; ALLEN BROWN <BROWN.ALLEN@richlandcountysc.gov>; 'McInchok, Angie' <AMcInchok@lex-co.com>; 'jeckstrom@lex-co.com' <jeckstrom@lex-co.com>; DAVID ADAMS <ADAMS.DAVID@richlandcountysc.gov>; Treasurer <Treasurer@richlandcountysc.gov>; ALLISON BARRS <BARRS.ALLISON@richlandcountysc.gov>

Cc: Foster, Laura <LFoster@burr.com>

Subject: School District No. 5 of Lexington County and Richland County

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As always, we greatly appreciate your assistance. Thanks,

Ryan



AL • DE • FL • GA
MS • NC • SC • TN

Ryan Gentry • *Partner*

1221 Main St., Suite 1800, Columbia, South Carolina 29201

direct 803-753-3220 • fax 803-933-1435

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Attachments:**image001.jpg** 823**Lex Rich 5 SD TY19 - Fiscal Year 2020.DOC** 78k**email: "lrichard@lexrich5.org Len Richardson"****Wednesday, October 28, 2020 at 9:32:00 AM Eastern Daylight Time**

To: email: "bgshealy@lexrich5.org Bruce Shealy" , email: "cfrick@lexrich5.org Connie Frick" , email: "llondon@lexrich5.org Leann London"

For your information and reading pleasure.

**A. Len Richardson***Chief Finance & Operations Officer*

School District Five of Lexington & Richland Counties

1020 Dutch Fork Road, Irmo, SC 29063

office: 803.476.8132

www.lexrich5.org***Pursuing Excellence for Tomorrow's Challenges***

----- Forwarded message -----

From: **ALLEN BROWN** <BROWN.ALLEN@richlandcountysc.gov>

Date: Tue, Oct 27, 2020 at 12:00 PM

Subject: RE: School District No. 5 of Lexington County and Richland County

To: Gentry, Ryan <RGentry@burr.com>, Foster, Laura <LFoster@burr.com>, ALLISON BARRS <BARRS.ALLISON@richlandcountysc.gov>, Len Richardson <lrichard@lexrich5.org>

Cc: Paul Brawley <Brawley.Paul@richlandcountysc.gov>, tlarkin@lexrich5.org <tlarkin@lexrich5.org>, Pecori, Brittney (BPecori@lex-co.com) <BPecori@lex-co.com>, Keisha Bell <Bell.Keisha@richlandcountysc.gov>

Gentry,

Please see attachment for SD 5 Richland County only.

ALLEN BROWN, CGFO

Senior Accountant

Richland County Auditor's Office

Brown.Allen@richlandcountysc.gov

P 803-576-2604 F 803-576-2606

From: Gentry, Ryan <RGentry@burr.com>

Sent: Thursday, October 22, 2020 2:53 PM

To: 'lrichard@lexrich5.org' <lrichard@lexrich5.org>; 'Trish Larkin' <tlarkin@lexrich5.org>; 'charmon@lex-co.com' <charmon@lex-co.com>; Pecori, Brittney <BPecori@lex-co.com>; Paul Brawley <Brawley.Paul@richlandcountysc.gov>; ALLEN BROWN <BROWN.ALLEN@richlandcountysc.gov>; 'McInchok, Angie' <AMcInchok@lex-co.com>; 'jeckstrom@lex-co.com' <jeckstrom@lex-co.com>; DAVID ADAMS <ADAMS.DAVID@richlandcountysc.gov>; Treasurer <Treasurer@richlandcountysc.gov>; ALLISON BARRS <BARRS.ALLISON@richlandcountysc.gov>

Cc: Foster, Laura <LFoster@burr.com>

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As always, we greatly appreciate your assistance. Thanks,

Ryan



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Attachments:

image001.jpg 823

Lex Rich 5 SD TY19 - Fiscal Year 2020.DOC 78k

email: "Irichard@lexrich5.org Len Richardson"

Friday, October 30, 2020 at 4:35:30 PM Eastern Daylight Time

To: email: "cfrick@lexrich5.org Connie Frick" , email: "bgshealy@lexrich5.org Bruce Shealy" , email: "llondon@lexrich5.org Leann London"

FYI



A. Len Richardson

Chief Finance & Operations Officer

School District Five of Lexington & Richland Counties

1020 Dutch Fork Road, Irmo, SC 29063

office: 803.476.8132

www.lexrich5.org



Pursuing Excellence for Tomorrow's Challenges

----- Forwarded message -----

From: **Pecori, Brittney** <BPecori@lex-co.com>

Date: Tue, Oct 27, 2020 at 10:11 AM

Subject: RE: [External] School District No. 5 of Lexington County and Richland County

To: Gentry, Ryan <RGentry@burr.com>, lrichard@lexrich5.org <lrichard@lexrich5.org>, Trish Larkin <tlarkin@lexrich5.org>, Harmon, Christopher <charmon@lex-co.com>, Paul Brawley <Brawley.Paul@richlandcountysc.gov>, ALLEN BROWN <BROWNA@rcgov.us>, McInchok, Angie <AMcInchok@lex-co.com>, Eckstrom, Jim <JEckstrom@lex-co.com>, adamsd@rcgov.us <adamsd@rcgov.us>, treasurer@richlandcountysc.gov <treasurer@richlandcountysc.gov>, ALLISON BARRS <BARRS.ALLISON@richlandcountysc.gov>

Cc: Foster, Laura <LFoster@burr.com>

Good morning,

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Let me know if you have any questions or concerns.

Thanks,

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County of Lexington

Senior Deputy Auditor

Phone (803)785-8416

Fax (803)785-8538

bpecori@lex-co.com

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To: 'Irichard@lexrich5.org' <Irichard@lexrich5.org>; 'Trish Larkin' <tlarkin@lexrich5.org>; Harmon, Christopher <charmon@lex-co.com>; Pecori, Brittney <BPecori@lex-co.com>; Paul Brawley <Brawley.Paul@richlandcountysc.gov>; 'ALLEN BROWN' <BROWNA@rcgov.us>; McInchok, Angie <AMcInchok@lex-co.com>; Eckstrom, Jim <JEckstrom@lex-co.com>; 'adamsd@rcgov.us' <adamsd@rcgov.us>; treasurer@richlandcountysc.gov; ALLISON BARRS <BARRS.ALLISON@richlandcountysc.gov>

Cc: Foster, Laura <LFoster@burr.com>

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Ryan



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Attachments:

Final Asmt. SD5 TY2019.pdf 149k

Doc#_43798080_v_1_Lexington 5 SD CDR - Fiscal Year 2020.DOC 79k

**SCHOOL DISTRICT NO. 5 OF LEXINGTON COUNTY
AND RICHLAND COUNTY, SOUTH CAROLINA**

ANNUAL REPORT

_____, 2017

CUSIP Prefix 528878

Submitted in compliance with the provisions of the continuing disclosure undertakings executed in connection with the School District's outstanding original principal amount \$10,000,000 General Obligation Bonds, Taxable Series 2010A (Qualified School Construction Bonds – Direct Pay); \$68,500,000 General Obligation Bonds, Taxable Series 2010B-2 (Build America Bonds – Direct Payment to Issuer); \$115,655,000 General Obligation Bonds, Series 2012B and \$62,025,000 General Obligation Current Refunding Bonds, Series 2015B.

INTRODUCTION

This Annual Report of School District No. 5 of Lexington County and Richland County, South Carolina (the “School District”) is submitted in compliance with the provisions of the continuing disclosure undertakings executed in connection with the School District's outstanding original principal amount \$10,000,000 General Obligation Bonds, Taxable Series 2010A (Qualified School Construction Bonds – Direct Pay); \$68,500,000 General Obligation Bonds, Taxable Series 2010B-2 (Build America Bonds – Direct Payment to Issuer); \$115,655,000 General Obligation Bonds, Series 2012B and \$62,025,000 General Obligation Current Refunding Bonds, Series 2015B.

This Annual Report is intended to cover the Fiscal Year ended June 30, 2016. This Annual Report and future Annual Reports will be filed by the School District with Electronic Municipal Market Access (EMMA) created by the Municipal Securities Rulemaking Board. Notices of material events will be also be filed with EMMA.

This Annual Report, as of the date hereof, does not contain any untrue statement of a material fact or omit to state any material fact required to be stated herein or necessary to make the statements herein, in light of the circumstances under which they are made, not misleading. No persons at the School District have undertaken to independently verify information pertaining to nongovernmental data and activities or data compiled by sources other than the School District contained in this Annual Report, but such information has been obtained from sources which the School District believes to be reliable and that the School District has no reason to believe that they are untrue in any material respect.

Audited Financial Statements

The School District’s Comprehensive Annual Financial Report for the Fiscal Year ended June 30, 2016 is filed contemporaneously with this Annual Report.

Information Provided Under Continuing Disclosure Undertakings

1. Public school enrollment in the School District for the following School Years is set forth below:

<u>School Year</u>	<u>Kindergarten</u>	<u>Elementary Grades 1-8</u>	<u>High School Grades 9-12</u>	<u>Total</u>
2015-16 ⁽¹⁾				
2016-17 ⁽²⁾				

⁽¹⁾ Based on 135-day enrollment

⁽²⁾ Based on 45-day enrollment

Source: South Carolina Department of Education

2. Amount of state appropriations subject to withholding under Article X, Section 15 of the South Carolina Constitution for the following fiscal years is set forth below:

<u>Fiscal Year</u>	<u>State Appropriations</u>
2016	99,984,748
2017 ⁽¹⁾	104,450,982

⁽¹⁾ Projected

Source: School District

3. Amount of funding received by the School District under the Education Finance Act and Education Improvement Act during the following fiscal years is set forth below:

<u>Fiscal Year</u>	<u>Education Finance Act</u>	<u>Education Improvement Act</u>
2016	36,288,644	8,919,038
2017 ⁽¹⁾	38,781,675	6,168,989

⁽¹⁾ Projected

Source: School District

4. Outstanding General Obligation Indebtedness of the School District as of June 30, 2016:

212,106,000

Source: School District

5. Market Value/Assessment Summary of taxable property in the School District for the 2015 Tax Year:

Lexington County

<u>Classification of Property</u>	<u>Assessed Value</u>	<u>Estimated True Value</u>
Real Property (including Mobile Homes)		
Motor Vehicles		
Public Utilities and Railroads		
Manufacturing Property		
Marine Equipment/Boats/Planes		
Business Personal – Auditor		
Business Personal Property – State		
Fee-in-Lieu		
TOTALS		

Source: Lexington County Auditor

Richland County

<u>Classification of Property</u>	<u>Assessed Value</u>	<u>Estimated True Value</u>
Real Property (including Mobile Homes)		
Motor Vehicles		
Public Utilities and Railroads		
Manufacturing Property		
Marine Equipment/Boats/Planes		
Business Personal – Auditor		
Business Personal Property – State		
TOTALS		

Source: Richland County Auditor

6. The millage assessed for School District purposes in the following Tax Years:

<u>Tax Year</u>	<u>Operations</u>	<u>Debt Service</u>	<u>Total</u>
2015	251.50	52.50	304.00
2016			

Source: Lexington County Auditor; Richland County Auditor

7. Tax collections for the School District for the 2015 Tax Year:

Lexington County

<u>Taxes Levied</u>	<u>Current Taxes Collected</u>	<u>Percentage Collected</u>	<u>Delinquent Taxes Collected</u>	<u>Total Taxes Collected</u>	<u>Total Percentage Collected</u>
-------------------------	--	---------------------------------	---	--------------------------------------	---

Source: Lexington County Treasurer

Richland County

<u>Taxes Levied</u>	<u>Current Taxes Collected</u>	<u>Percentage Collected</u>	<u>Delinquent Taxes Collected</u>	<u>Total Taxes Collected</u>	<u>Total Percentage Collected</u>
-------------------------	--	---------------------------------	---	--------------------------------------	---

Source: Richland County Treasurer

8. Five largest taxpayers (including fee-in-lieu of taxes) for the School District for the 2015 Tax Year:

Lexington County

<u>Taxpayer</u>	<u>Assessed Valuation</u>	<u>School District Taxes</u>
-----------------	-------------------------------	----------------------------------

Source: Lexington County Treasurer

Richland County

Taxpayer

Assessed
Valuation

School District
Taxes

Source: Richland County Treasurer

ADDITIONAL INFORMATION

Further inquiries and requests for additional copies of this Annual Report should be addressed to Len Richardson, Chief Financial Officer, School District No. 5 of Lexington County and Richland County, South Carolina, 1020 Dutch Fork Road, Irmo, SC 29063, (803) 476-8132, lrichard@lexrich5.org.

School District No. 5 of Lexington County and Richland County

email: "RGentry@mcnair.net Gentry, Ryan"

Wednesday, November 9, 2016 at 2:00:48 PM Eastern Standard Time

To: email: "lrichard@lexrich5.org lrichard@lexrich5.org" , email: "charmon@lex-co.com charmon@lex-co.com" , email: "hayesj@rcgov.us JAMES HAYES" , email: "AMcInchok@lex-co.com McInchok, Angie" , email: "HammS@rcgov.us HammS@rcgov.us"

Cc: email: "LFoster@mcnair.net Foster, Laura"

We are in the process of obtaining information necessary to fulfill the School District's current continuing disclosure obligations. To that end, attached is a draft annual report for the School District for which we need information from

each of your offices. In order to complete the draft annual report, please help us complete the following sections:

School District: Sections 2, 3 and 4 and please forward a copy of the School District's audited financials

Auditors: Sections 5 and 6

Treasurers: Sections 7 and 8

We would appreciate receiving your response by December 16, 2016. When replying please include me and Laura Foster who is copied on this e-mail. If you have any questions or concerns with this arrangement or believe you cannot meet the December 16, 2016, deadline, please let us know.

As always, we greatly appreciate your assistance. Thanks,

Ryan

M. Ryan Gentry

Shareholder

rgentry@mcnair.net | 803 753 3220 Direct

McNair Law Firm, P.A.

Columbia Office 1221 Main Street | Suite 1800 | Columbia, SC 29201

803 799 9800 Main | 803 933-1435 Fax

Mailing Post Office Box 11390 | Columbia, SC 29211

[VCard](#) | [Bio URL](#) | [Website](#)

PRIVILEGE AND CONFIDENTIALITY NOTICE: This communication (including any attachments) is being sent by or on behalf of a lawyer or law firm and may contain confidential or legally privileged information. The sender does not intend to waive any privilege, including the attorney-client privilege, that may attach to this communication. If you are not the intended recipient, you are not authorized to intercept, read, print, retain, copy, forward or disseminate this communication. If you have received this communication in error, please notify the sender immediately by email and delete this communication and all copies.

Attachments:

COLUMBIA-#1318223-v1-Lexington_5_SD_CDR_-_Fiscal_Year_2016.DOC 66k

email: "Irichard@lexrich5.org Len Richardson" Thursday, November 10, 2016 at 5:55:40 PM Eastern Standard Time
To: email: "TLarkin@lex5.k12.sc.us Trish Larkin"

Would you please coordinate the filling in the blanks?

----- Forwarded message -----

From: **Gentry, Ryan** <RGentry@mcnair.net>

Date: Wed, Nov 9, 2016 at 2:00 PM

Subject: School District No. 5 of Lexington County and Richland County

To: "Irichard@lexrich5.org" <Irichard@lexrich5.org>, "charmon@lex-co.com" <charmon@lex-co.com>, JAMES HAYES <hayesj@rcgov.us>, "McInchok, Angie" <AMcInchok@lex-co.com>, "HammS@rcgov.us" <HammS@rcgov.us>

Cc: "Foster, Laura" <LFoster@mcnair.net>

We are in the process of obtaining information necessary to fulfill the School District's current continuing disclosure obligations. To that end, attached is a draft annual report for the School District for which we need information from each of your offices. In order to complete the draft annual report, please help us complete the following sections:

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As always, we greatly appreciate your assistance. Thanks,

Ryan

McNair

M. Ryan Gentry

Shareholder

rgentry@mcnair.net | 803 753 3220 Direct

McNair Law Firm, P.A.

Columbia Office 1221 Main Street | Suite 1800 | Columbia, SC 29201

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Attachments:**COLUMBIA-#1318223-v1-Lexington_5_SD_CDR_-_Fiscal_Year_2016.DOC** 66k**email: "tlarkin@lexrich5.org Trish Larkin"****Tuesday, December 13, 2016 at 5:01:29 PM Eastern Standard Time****To: email: "RGentry@mcnair.net"****Cc: email: "lrichard@lexrich5.org Len Richardson"**

Ryan,

Attached is the information requested - thank you for your help today!

On Thu, Nov 10, 2016 at 5:55 PM, Len Richardson <lrichard@lexrich5.org> wrote:

Would you please coordinate the filling in the blanks?

----- Forwarded message -----

From: **Gentry, Ryan** <RGentry@mcnair.net>

Date: Wed, Nov 9, 2016 at 2:00 PM

Subject: School District No. 5 of Lexington County and Richland County

To: "lrichard@lexrich5.org" <lrichard@lexrich5.org>, "charmon@lex-co.com" <charmon@lex-co.com>, JAMES HAYES <hayesj@rcgov.us>, "McInchok, Angie" <AMcInchok@lex-co.com>, "HammS@rcgov.us" <HammS@rcgov.us>Cc: "Foster, Laura" <LFoster@mcnair.net>

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As always, we greatly appreciate your assistance. Thanks,

Ryan

M. Ryan Gentry

Shareholder

rgentry@mcnair.net | 803 753 3220 Direct

**McNair Law Firm, P.A.****Columbia Office** 1221 Main Street | Suite 1800 | Columbia, SC 29201

803 799 9800 Main | 803 933-1435 Fax

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--

*Trish Larkin**Office of Finance and Operations****School District Five of Lexington & Richland Counties****1020 Dutch Fork Road**Irmo, SC 29063**803-476-8132 (Direct)**803-476-8237 (Fax)*

Attachments:**COLUMBIA-#1318223-v1-Lexington_5_SD_CDR_-_Fiscal_Year_2016.DOC** 66k

Lexington County										
Final Assessments * Tax Year 2014 * (tb622 07 12-2015)										
Lexington County Auditor's Office										
	Tax Year 2014		Total Districts					Tax Year 2014	Tax Year 2013	%
	TYPE		1	2	3	4	5	Total	(07-1-14)	Change
1	Real Estate-Legal Residence	4.0%	247,115,580	71,620,500	14,897,110	10,665,880	130,241,370	474,540,440	462,473,740	2.61%
2	Real Estate-Non Legal Residence	6.0%	109,037,710	88,509,310	13,184,400	7,022,600	86,318,930	304,072,950	303,307,280	0.25%
3	Real Estate-Ag Use	4.0%	1,361,410	120,700	456,380	363,390	107,580	2,409,460	2,386,700	0.95%
4	Real Estate-Ag Use	6.0%	24,710	28,770	18,980	16,580	7,870	96,910	96,180	0.76%
5	Acres/Lots/Improve-Total (R)		357,539,410	160,279,280	28,556,870	18,068,450	216,675,750	781,119,760	768,263,900	1.67%
6	Real-Vehicles (AR)	4.0%	33,740	4,010	440	670	19,810	58,670	49,990	17.36%
7	Real-Boats (BR)	4.0%	-	-	-	-	2,460	2,460	1,930	27.46%
8	Total Property as Real		33,740	4,010	440	670	22,270	61,130	51,920	17.74%
9	Mobile Home-Legal Residence	4.0%	3,488,260	886,290	407,380	1,675,440	193,340	6,650,710	6,617,540	0.50%
10	Mobile Home-Non Legal Residence	6.0%	2,826,830	1,498,190	281,970	1,274,340	133,910	6,015,240	5,822,850	3.30%
11	Mobile Home-Total (H)		6,315,090	2,384,480	689,350	2,949,780	327,250	12,665,950	12,440,390	1.81%
12	Subtotal -Real/Mobile Homes		363,888,240	162,667,770	29,246,660	21,018,900	217,025,270	793,846,840	780,756,210	1.68%
13	MFG Acres/Lots/Improve (MR)	10.5%	3,883,920	4,217,320	717,790	237,910	1,265,800	10,322,740	12,999,080	-20.59%
14	MFG Personal (MP)	10.5%	1,928,430	3,285,740	428,610	88,830	1,519,850	7,251,460	9,594,580	-24.42%
15	MFG Utilities (MPU)	10.5%	40,794,920	17,968,700	4,077,240	5,015,240	33,257,170	101,113,270	96,890,090	4.36%
16	MFG Depreciation ** (ME)	10.5%	792,200	1,245,460	402,220	42,000	1,513,030	3,994,910	3,977,290	0.44%
17	X MFG Acres/Lots/Imp (XR)	10.5%	89,570	239,820	-	129,620	-	459,010	801,420	-42.73%
18	X MFG Personal (XP)	10.5%	2,317,530	2,375,710	350,360	937,190	200,000	6,180,790	7,825,920	-21.02%
19	X MFG Utilities (XPU)	10.5%	329,340	-	-	-	2,983,420	3,312,760	3,224,300	2.74%
20	X MFG Depreciation ** (XE)	10.5%	-	-	-	-	-	-	-	0.00%
21	Aircraft (C)	10.5%	98,580	2,182,420	8,380	1,250	172,260	2,462,890	2,681,860	-8.16%
22	Business Personal-County (F)	10.5%	940,660	1,665,580	72,660	52,690	1,702,890	4,434,480	4,281,270	3.58%
23	Business Personal-State (T)	10.5%	9,258,530	13,647,690	1,181,880	707,620	7,545,140	32,340,860	30,960,090	4.46%
24	Watercraft (B)	10.5%	4,060,120	786,040	440,040	198,940	3,069,800	8,554,940	7,999,090	6.95%
25	Subtotal		64,493,800	47,614,480	7,679,180	7,411,290	53,229,360	180,428,110	181,234,990	-0.45%
26	Total W/O Vehicles		428,382,040	210,282,250	36,925,840	28,430,190	270,254,630	974,274,950	961,991,200	1.28%
27	Motor Vehicles (see Summary)		65,937,280	30,104,810	4,570,430	5,170,920	27,467,420	133,250,860	124,228,810	7.26%
28	Total Prop Tax Assessment		494,319,320	240,387,060	41,496,270	33,601,110	297,722,050	1,107,525,810	1,086,220,010	1.96%
29	Fee for Service (S)		-	-	-	-	460,890	460,890	460,890	0.00%
30	Non-Negotiated FILOT (W)		221,590	4,484,660	38,170	-	81,440	4,825,860	4,685,550	2.99%
31	Negotiated FILOT (V)		29,825,780	35,116,870	507,050	1,159,300	3,905,710	70,514,710	58,084,110	21.40%
32	Subtotal		30,047,370	39,601,530	545,220	1,159,300	4,448,040	75,801,460	63,230,550	19.88%
33	Combined Total Assessment		524,366,690	279,988,590	42,041,490	34,760,410	302,170,090	1,183,327,270	1,149,450,560	2.95%
34	Industrial Abatements		2,736,440	2,615,530	350,360	1,066,810	3,183,420	9,952,560	11,851,640	-16.02%
35	Total Prop Tax Minus Abate *		491,582,880	237,771,530	41,145,910	32,534,300	294,538,630	1,097,573,250	1,074,368,370	2.16%
	* Does not include FILOT									
	** Actual Paid-Tax Year 2014									

Lexington County										
Final Assessments * Tax Year 2014 * (tb622 07 12-2015)										
Lexington County Auditor's Office										
			Total Districts					Tax Year 2014	Tax Year 2013	%
	TYPE	Ratio	1	2	3	4	5	Total	(07-1-14)	Change
36	Real Estate-Legal Residence	4.0%	247,115,580	71,620,500	14,897,110	10,665,880	130,241,370	474,540,440	462,473,740	2.61%
37	Mobile Home-Legal Residence	4.0%	3,488,260	886,290	407,380	1,675,440	193,340	6,650,710	6,617,540	0.50%
38	Total Legal Residence		250,603,840	72,506,790	15,304,490	12,341,320	130,434,710	481,191,150	469,091,280	2.58%
	Motor Vehicle Summary (A)		Total Districts					Tax Year 2014	Tax Year 2013	%
	<u>Calendar Year 2014 (Paid)</u>	Ratio	1	2	3	4	5	Total	(07-1-14)	Change
39	January 1 - June 30	10.5%	5,783,650	4,644,330	324,650	175,810	2,464,020	13,392,460	12,412,040	7.90%
40	January 1 - June 30	6.0%	26,592,850	10,097,430	1,950,010	2,456,020	11,105,320	52,201,630	48,708,580	7.17%
41	Subtotal-January-June		32,376,500	14,741,760	2,274,660	2,631,830	13,569,340	65,594,090	61,120,620	7.32%
42	July 1 - December 31	10.5%	5,357,530	5,079,940	260,130	173,440	1,951,240	12,822,280	12,150,390	5.53%
43	July 1 - December 31	6.0%	28,203,250	10,283,110	2,035,640	2,365,650	11,946,840	54,834,490	50,957,800	7.61%
44	Subtotal-July-December		33,560,780	15,363,050	2,295,770	2,539,090	13,898,080	67,656,770	63,108,190	7.21%
45	Total (Used in Assmt Table)		65,937,280	30,104,810	4,570,430	5,170,920	27,467,420	133,250,860	124,228,810	7.26%
	Financial Summary (CAFR)		1	2	3	4	5	Tax Year 2014	Tax Year 2013	%
46	Non Manufacture - Real		363,888,240	162,667,770	29,246,660	21,018,900	217,025,270	793,846,840	780,756,210	1.68%
47	Non Manufacture - Personal		80,295,170	48,386,540	6,273,390	6,131,420	39,957,510	181,044,030	170,151,120	6.40%
48	Total Non Manufacture		444,183,410	211,054,310	35,520,050	27,150,320	256,982,780	974,890,870	950,907,330	2.52%
49	Manufacture - Real		3,973,490	4,457,140	717,790	367,530	1,265,800	10,781,750	13,800,500	-21.87%
50	Manufacture - Personal		46,162,420	24,875,610	5,258,430	6,083,260	39,473,470	121,853,190	121,512,180	0.28%
51	Total Manufacture		50,135,910	29,332,750	5,976,220	6,450,790	40,739,270	132,634,940	135,312,680	-1.98%
52	Total Real Property		367,861,730	167,124,910	29,964,450	21,386,430	218,291,070	804,628,590	794,556,710	1.27%
53	Total Personal Property		126,457,590	73,262,150	11,531,820	12,214,680	79,430,980	302,897,220	291,663,300	3.85%
54	Total Prop Tax Assessment		494,319,320	240,387,060	41,496,270	33,601,110	297,722,050	1,107,525,810	1,086,220,010	1.96%

Lexington County													
Final Assessments * Tax Year 2014 * (tb622 07 12-2015)													
Lexington County Auditor's Office													
	Tax Year 2014		District One								Tax Year 2014	Tax Year 2013	%
	TYPE	Ratio	1	1 HC	1A	1C	1G	1L	1P	1S	District 1	(07-1-14)	Change
1	Real Estate-Legal Residence	4.0%	206,809,850	135,180	-	1,259,060	744,570	36,802,330	833,150	531,440	247,115,580	237,246,830	4.16%
2	Real Estate-Non Legal Residence	6.0%	66,715,880	41,930	11,060	432,090	296,600	41,007,680	438,240	94,230	109,037,710	109,405,780	-0.34%
3	Real Estate-Ag Use	4.0%	1,335,790	2,910	-	-	5,320	2,260	7,730	7,400	1,361,410	1,348,770	0.94%
4	Real Estate-Ag Use	6.0%	23,600	-	-	-	790	260	60	-	24,710	23,770	3.95%
5	Acres/Lots/Improve-Total (R)		274,885,120	180,020	11,060	1,691,150	1,047,280	77,812,530	1,279,180	633,070	357,539,410	348,025,150	2.73%
6	Real-Vehicles (AR)	4.0%	31,880	-	-	-	-	1,860	-	-	33,740	22,890	47.40%
7	Real-Boats (BR)	4.0%	-	-	-	-	-	-	-	-	-	-	0.00%
8	Total Property as Real		31,880	-	-	-	-	1,860	-	-	33,740	22,890	47.40%
9	Mobile Home-Legal Residence	4.0%	3,403,980	7,900	-	-	15,920	13,050	13,910	33,500	3,488,260	3,448,180	1.16%
10	Mobile Home-Non Legal Residence	6.0%	2,758,090	3,650	-	-	18,310	29,790	4,870	12,120	2,826,830	2,762,780	2.32%
11	Mobile Home-Total (H)		6,162,070	11,550	-	-	34,230	42,840	18,780	45,620	6,315,090	6,210,960	1.68%
12	Subtotal -Real/Mobile Homes		281,079,070	191,570	11,060	1,691,150	1,081,510	77,857,230	1,297,960	678,690	363,888,240	354,259,000	2.72%
13	MFG Acres/Lots/Improve (MR)	10.5%	3,577,520	-	-	-	23,100	283,300	-	-	3,883,920	6,568,290	-40.87%
14	MFG Personal (MP)	10.5%	1,841,570	-	-	-	22,410	64,450	-	-	1,928,430	4,481,010	-56.96%
15	MFG Utilities (MPU)	10.5%	36,625,660	-	-	-	261,990	3,530,680	259,230	117,360	40,794,920	39,237,390	3.97%
16	MFG Depreciation ** (ME)	10.5%	718,420	-	-	-	-	73,780	-	-	792,200	742,270	6.73%
17	X MFG Acres/Lots/Imp (XR)	10.5%	89,570	-	-	-	-	-	-	-	89,570	247,540	-63.82%
18	X MFG Personal (XP)	10.5%	2,164,900	-	-	-	-	152,630	-	-	2,317,530	3,352,070	-30.86%
19	X MFG Utilities (XPU)	10.5%	329,340	-	-	-	-	-	-	-	329,340	501,970	-34.39%
20	X MFG Depreciation ** (XE)	10.5%	-	-	-	-	-	-	-	-	-	-	0.00%
21	Aircraft (C)	10.5%	98,580	-	-	-	-	-	-	-	98,580	94,080	4.78%
22	Business Personal-County (F)	10.5%	444,810	-	-	-	3,770	490,450	1,630	-	940,660	908,230	3.57%
23	Business Personal-State (T)	10.5%	7,300,360	-	-	40	16,540	1,918,270	23,320	-	9,258,530	9,693,260	-4.48%
24	Watercraft (B)	10.5%	3,681,700	-	-	3,190	7,520	345,500	15,900	6,310	4,060,120	3,805,820	6.68%
25	Subtotal		56,872,430	-	-	3,230	335,330	6,859,060	300,080	123,670	64,493,800	69,631,930	-7.38%
26	Total W/O Vehicles		337,951,500	191,570	11,060	1,694,380	1,416,840	84,716,290	1,598,040	802,360	428,382,040	423,890,930	1.06%
27	Motor Vehicles (see Summary)		54,510,330	650	263,370	321,720	248,710	10,166,030	292,650	133,820	65,937,280	61,060,330	7.99%
28	Total Prop Tax Assessment		392,461,830	192,220	274,430	2,016,100	1,665,550	94,882,320	1,890,690	936,180	494,319,320	484,951,260	1.93%
29	Fee for Service (S)		-	-	-	-	-	-	-	-	-	-	0.00%
30	Non-Negotiated FILOT (W)		5,820	-	-	-	-	215,770	-	-	221,590	219,850	0.79%
31	Negotiated FILOT (V)		29,324,990	-	-	-	-	500,790	-	-	29,825,780	19,848,700	50.27%
32	Subtotal		29,330,810	-	-	-	-	716,560	-	-	30,047,370	20,068,550	49.72%
33	Combined Total Assessment		421,792,640	192,220	274,430	2,016,100	1,665,550	95,598,880	1,890,690	936,180	524,366,690	505,019,810	3.83%
34	Industrial Abatements		2,583,810	-	-	-	-	152,630	-	-	2,736,440	4,101,580	-33.28%
35	Total Prop Tax Minus Abate *		389,878,020	192,220	274,430	2,016,100	1,665,550	94,729,690	1,890,690	936,180	491,582,880	480,849,680	2.23%
	* Does not include FILOT												
	** Actual Paid-Tax Year 2014												

	Lexington County												
	Final Assessments * Tax Year 2014 * (tb622 07 12-2015)												
	Lexington County Auditor's Office												
			District One								Tax Year 2014	Tax Year 2013	%
	TYPE	Ratio	1	1 HC	1A	1C	1G	1L	1P	1S	District 1	(07-1-14)	Change
36	Real Estate-Legal Residence	4.0%	206,809,850	135,180	-	1,259,060	744,570	36,802,330	833,150	531,440	247,115,580	237,246,830	4.16%
37	Mobile Home-Legal Residence	4.0%	3,403,980	7,900	-	-	15,920	13,050	13,910	33,500	3,488,260	3,448,180	1.16%
38	Total Legal Residence		210,213,830	143,080	-	1,259,060	760,490	36,815,380	847,060	564,940	250,603,840	240,695,010	4.12%
	Motor Vehicle Summary		District One								Tax Year 2014	Tax Year 2013	%
	Calendar Year 2014 (Paid)		1	1 HC	1A	1C	1G	1L	1P	1S	District 1	(07-1-14)	Change
39	January 1 - June 30	10.5%	4,684,990	-	200,770	3,120	44,140	824,200	22,800	3,630	5,783,650	5,421,780	6.67%
40	January 1 - June 30	6.0%	22,185,120	-	2,240	161,620	79,960	3,970,270	131,160	62,480	26,592,850	24,569,900	8.23%
41	Subtotal-January-June		26,870,110	-	203,010	164,740	124,100	4,794,470	153,960	66,110	32,376,500	29,991,680	7.95%
42	July 1 - December 31	10.5%	4,339,000	-	60,360	2,340	31,380	906,520	15,290	2,640	5,357,530	4,931,310	8.64%
43	July 1 - December 31	6.0%	23,301,220	650	-	154,640	93,230	4,465,040	123,400	65,070	28,203,250	26,137,340	7.90%
44	Subtotal-July-December		27,640,220	650	60,360	156,980	124,610	5,371,560	138,690	67,710	33,560,780	31,068,650	8.02%
45	Total (Used in Assmt Table)		54,510,330	650	263,370	321,720	248,710	10,166,030	292,650	133,820	65,937,280	61,060,330	7.99%
	Financial Summary (CAFR)		1	1 HC	1A	1C	1G	1L	1P	1S	Tax Year 2014	Tax Year 2013	%
46	Non Manufacture - Real		281,079,070	191,570	11,060	1,691,150	1,081,510	77,857,230	1,297,960	678,690	363,888,240	354,259,000	2.72%
47	Non Manufacture - Personal		66,035,780	650	263,370	324,950	276,540	12,920,250	333,500	140,130	80,295,170	75,561,720	6.26%
48	Total Non Manufacture		347,114,850	192,220	274,430	2,016,100	1,358,050	90,777,480	1,631,460	818,820	444,183,410	429,820,720	3.34%
49	Manufacture - Real		3,667,090	-	-	-	23,100	283,300	-	-	3,973,490	6,815,830	-41.70%
50	Manufacture - Personal		41,679,890	-	-	-	284,400	3,821,540	259,230	117,360	46,162,420	48,314,710	-4.45%
51	Total Manufacture		45,346,980	-	-	-	307,500	4,104,840	259,230	117,360	50,135,910	55,130,540	-9.06%
52	Total Real Property		284,746,160	191,570	11,060	1,691,150	1,104,610	78,140,530	1,297,960	678,690	367,861,730	361,074,830	1.88%
53	Total Personal Property		107,715,670	650	263,370	324,950	560,940	16,741,790	592,730	257,490	126,457,590	123,876,430	2.08%
54	Total Prop Tax Assessment		392,461,830	192,220	274,430	2,016,100	1,665,550	94,882,320	1,890,690	936,180	494,319,320	484,951,260	1.93%

Lexington County												
Final Assessments * Tax Year 2014 * (tb622 07 12-2015)												
Lexington County Auditor's Office												
	Tax Year 2014		DISTRICT TWO							Tax Year 2014	Tax Year 2013	%
	TYPE	Ratio	2	2C	2CT	2L	2S	2W	2WT	District 2	(07-1-14)	CHG
1	Real Estate-Legal Residence	4.0%	34,712,130	13,076,020	144,080	-	5,198,110	17,728,790	761,370	71,620,500	71,144,130	0.67%
2	Real Estate-Non Legal Residence	6.0%	37,780,160	15,348,870	3,792,530	450,830	3,681,100	25,127,370	2,328,450	88,509,310	86,828,300	1.94%
3	Real Estate-Ag Use	4.0%	112,730	2,740	50	-	3,490	1,690	-	120,700	123,330	-2.13%
4	Real Estate-Ag Use	6.0%	22,540	5,990	-	-	-	240	-	28,770	28,190	2.06%
5	Acres/Lots/Improve-Total (R)		72,627,560	28,433,620	3,936,660	450,830	8,882,700	42,858,090	3,089,820	160,279,280	158,123,950	1.36%
6	Real-Vehicles (AR)	4.0%	4,010	-	-	-	-	-	-	4,010	5,140	-21.98%
7	Real-Boats (BR)	4.0%	-	-	-	-	-	-	-	-	-	0.00%
8	Total Property as Real		4,010	-	-	-	-	-	-	4,010	5,140	-21.98%
9	Mobile Home-Legal Residence	4.0%	819,320	36,360	-	-	-	30,610	-	886,290	899,770	-1.50%
10	Mobile Home-Non Legal Residence	6.0%	1,383,170	40,780	-	-	380	73,860	-	1,498,190	1,412,480	6.07%
11	Mobile Home-Total (H)		2,202,490	77,140	-	-	380	104,470	-	2,384,480	2,312,250	3.12%
12	Subtotal -Real/Mobile Homes		74,834,060	28,510,760	3,936,660	450,830	8,883,080	42,962,560	3,089,820	162,667,770	160,441,340	1.39%
13	MFG Acres/Lots/Improve (MR)	10.5%	2,663,640	699,180	-	-	26,880	695,320	132,300	4,217,320	4,234,480	-0.41%
14	MFG Personal (MP)	10.5%	2,110,710	704,750	-	-	43,100	279,290	147,890	3,285,740	3,096,570	6.11%
15	MFG Utilities (MPU)	10.5%	9,331,420	4,882,480	-	-	394,110	3,360,690	-	17,968,700	16,820,810	6.82%
16	MFG Depreciation ** (ME)	10.5%	789,380	380,840	-	-	17,980	13,960	43,300	1,245,460	1,290,180	-3.47%
17	X MFG Acres/Lots/Imp (XR)	10.5%	239,820	-	-	-	-	-	-	239,820	425,150	-43.59%
18	X MFG Personal (XP)	10.5%	1,782,040	70,690	-	-	6,210	145,750	371,020	2,375,710	3,075,370	-22.75%
19	X MFG Utilities (XPU)	10.5%	-	-	-	-	-	-	-	-	-	0.00%
20	X MFG Depreciation ** (XE)	10.5%	-	-	-	-	-	-	-	-	-	0.00%
21	Aircraft (C)	10.5%	2,175,790	6,630	-	-	-	-	-	2,182,420	2,443,840	-10.70%
22	Business Personal-County (F)	10.5%	689,320	673,590	-	-	30,740	271,930	-	1,665,580	1,620,120	2.81%
23	Business Personal-State (T)	10.5%	8,458,940	2,824,640	-	-	188,400	2,175,710	-	13,647,690	13,186,870	3.49%
24	Watercraft (B)	10.5%	446,030	103,180	-	-	47,470	189,360	-	786,040	748,270	5.05%
25	Subtotal		28,687,090	10,345,980	-	-	754,890	7,132,010	694,510	47,614,480	46,941,660	1.43%
26	Total W/O Vehicles		103,521,150	38,856,740	3,936,660	450,830	9,637,970	50,094,570	3,784,330	210,282,250	207,383,000	1.40%
27	Motor Vehicles (see Summary)		16,065,580	5,672,210	960	-	1,671,890	6,679,200	14,970	30,104,810	28,617,340	5.20%
28	Total Prop Tax Assessment		119,586,730	44,528,950	3,937,620	450,830	11,309,860	56,773,770	3,799,300	240,387,060	236,000,340	1.86%
29	Fee for Service (S)		-	-	-	-	-	-	-	-	-	0.00%
30	Non-Negotiated FILOT (W)		4,484,660	-	-	-	-	-	-	4,484,660	4,346,090	3.19%
31	Negotiated FILOT (V)		10,919,020	24,197,850	-	-	-	-	-	35,116,870	31,907,620	10.06%
32	Subtotal		15,403,680	24,197,850	-	-	-	-	-	39,601,530	36,253,710	9.23%
33	Combined Total Assessment		134,990,410	68,726,800	3,937,620	450,830	11,309,860	56,773,770	3,799,300	279,988,590	272,254,050	2.84%
34	Industrial Abatements		2,021,860	70,690	-	-	6,210	145,750	371,020	2,615,530	3,500,520	-25.28%
35	Total Prop Tax Minus Abate *		117,564,870	44,458,260	3,937,620	450,830	11,303,650	56,628,020	3,428,280	237,771,530	232,499,820	2.27%
	* Does not include FILOT											
	** Actual Paid-Tax Year 2014											

Lexington County												
Final Assessments * Tax Year 2014 * (tb622 07 12-2015)												
Lexington County Auditor's Office												
			DISTRICT TWO							Tax Year 2014	Tax Year 2013	%
TYPE		Ratio	2	2C	2CT	2L	2S	2W	2WT	District 2	(07-1-14)	CHG
36	Real Estate-Legal Residence	4.0%	34,712,130	13,076,020	144,080	-	5,198,110	17,728,790	761,370	71,620,500	71,144,130	0.67%
37	Mobile Home-Legal Residence	4.0%	819,320	36,360	-	-	-	30,610	-	886,290	899,770	-1.50%
38	Total Legal Residence		35,531,450	13,112,380	144,080	-	5,198,110	17,759,400	761,370	72,506,790	72,043,900	0.64%
<u>Motor Vehicle Summary</u>			DISTRICT TWO							Tax Year 2014	Tax Year 2013	%
<u>Calendar Year 2014 (Paid)</u>			2	2C	2CT	2L	2S	2W	2WT	District 2	(07-1-14)	CHG
39	January 1 - June 30	10.5%	2,457,610	893,030	-	-	357,080	936,610	-	4,644,330	4,531,230	2.50%
40	January 1 - June 30	6.0%	5,470,330	1,715,180	910	-	602,440	2,308,570	-	10,097,430	9,380,610	7.64%
41	Subtotal-January-June		7,927,940	2,608,210	910	-	959,520	3,245,180	-	14,741,760	13,911,840	5.97%
42	July 1 - December 31	10.5%	2,732,160	1,190,540	-	-	126,310	1,019,140	11,790	5,079,940	5,077,550	0.05%
43	July 1 - December 31	6.0%	5,405,480	1,873,460	50	-	586,060	2,414,880	3,180	10,283,110	9,627,950	6.80%
44	Subtotal-July-December		8,137,640	3,064,000	50	-	712,370	3,434,020	14,970	15,363,050	14,705,500	4.47%
45	Total (Used in Assmt Table)		16,065,580	5,672,210	960	-	1,671,890	6,679,200	14,970	30,104,810	28,617,340	5.20%
<u>Financial Summary (CAFR)</u>			2	2C	2CT	2L	2S	2W	2WT	Tax Year 2014	Tax Year 2013	%
46	Non Manufacture - Real		74,834,060	28,510,760	3,936,660	450,830	8,883,080	42,962,560	3,089,820	162,667,770	160,441,340	1.39%
47	Non Manufacture - Personal		27,835,660	9,280,250	960	-	1,938,500	9,316,200	14,970	48,386,540	46,616,440	3.80%
48	Total Non Manufacture		102,669,720	37,791,010	3,937,620	450,830	10,821,580	52,278,760	3,104,790	211,054,310	207,057,780	1.93%
49	Manufacture - Real		2,903,460	699,180	-	-	26,880	695,320	132,300	4,457,140	4,659,630	-4.35%
50	Manufacture - Personal		14,013,550	6,038,760	-	-	461,400	3,799,690	562,210	24,875,610	24,282,930	2.44%
51	Total Manufacture		16,917,010	6,737,940	-	-	488,280	4,495,010	694,510	29,332,750	28,942,560	1.35%
52	Total Real Property		77,737,520	29,209,940	3,936,660	450,830	8,909,960	43,657,880	3,222,120	167,124,910	165,100,970	1.23%
53	Total Personal Property		41,849,210	15,319,010	960	-	2,399,900	13,115,890	577,180	73,262,150	70,899,370	3.33%
54	Total Prop Tax Assessment		119,586,730	44,528,950	3,937,620	450,830	11,309,860	56,773,770	3,799,300	240,387,060	236,000,340	1.86%

Lexington County															
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Lexington County Auditor's Office															
	Tax Year 2014		DISTRICT THREE				Tax Year 2014	Tax Year 2013		DISTRICT FOUR			Tax Year 2014	Tax Year 2013	
	TYPE	Ratio	3	3 HC	3B	District 3		(07-1-14)	%	4	4 SR	4S	District 4	(07-1-14)	%
1	Real Estate-Legal Residence	4.0%	8,155,110	2,406,350	4,335,650	14,897,110		14,775,780	0.82%	10,083,790	60,040	522,050	10,665,880	10,520,020	1.39%
2	Real Estate-Non Legal Residence	6.0%	5,647,050	874,640	6,662,710	13,184,400		13,233,880	-0.37%	6,216,630	82,150	723,820	7,022,600	7,069,630	-0.67%
3	Real Estate-Ag Use	4.0%	356,720	83,460	16,200	456,380		446,330	2.25%	350,930	6,350	6,110	363,390	361,020	0.66%
4	Real Estate-Ag Use	6.0%	18,340	-	640	18,980		18,970	0.05%	14,760	1,820	-	16,580	16,590	-0.06%
5	Acres/Lots/Improve-Total (R)		14,177,220	3,364,450	11,015,200	28,556,870		28,474,960	0.29%	16,666,110	150,360	1,251,980	18,068,450	17,967,260	0.56%
6	Real-Vehicles (AR)	4.0%	440	-	-	440		570	-22.81%	670	-	-	670	8,480	-92.10%
7	Real-Boats (BR)	4.0%	-	-	-	-		-	0.00%	-	-	-	-	-	0.00%
8	Total Property as Real		440	-	-	440		570	-22.81%	670	-	-	670	8,480	-92.10%
9	Mobile Home-Legal Residence	4.0%	314,400	77,010	15,970	407,380		394,730	3.20%	1,650,070	8,960	16,410	1,675,440	1,681,870	-0.38%
10	Mobile Home-Non Legal Residen	6.0%	233,050	38,690	10,230	281,970		288,000	-2.09%	1,258,910	3,560	11,870	1,274,340	1,229,200	3.67%
11	Mobile Home-Total (H)		547,450	115,700	26,200	689,350		682,730	0.97%	2,908,980	12,520	28,280	2,949,780	2,911,070	1.33%
12	Subtotal -Real/Mobile Homes		14,725,110	3,480,150	11,041,400	29,246,660		29,158,260	0.30%	19,575,760	162,880	1,280,260	21,018,900	20,886,810	0.63%
13	MFG Acres/Lots/Improve (MR)	10.5%	403,940	-	313,850	717,790		733,330	-2.12%	230,490	7,420	-	237,910	197,860	20.24%
14	MFG Personal (MP)	10.5%	269,330	-	159,280	428,610		427,890	0.17%	87,410	1,420	-	88,830	61,340	44.82%
15	MFG Utilities (MPU)	10.5%	2,729,240	-	1,348,000	4,077,240		3,846,030	6.01%	4,734,090	-	281,150	5,015,240	4,880,980	2.75%
16	MFG Depreciation ** (ME)	10.5%	262,340	-	139,880	402,220		397,310	1.24%	40,610	1,390	-	42,000	34,350	22.27%
17	X MFG Acres/Lots/Imp (XR)	10.5%	-	-	-	-		-	0.00%	129,620	-	-	129,620	128,730	0.69%
18	X MFG Personal (XP)	10.5%	80,700	-	269,660	350,360		340,610	2.86%	937,190	-	-	937,190	1,047,860	-10.56%
19	X MFG Utilities (XPU)	10.5%	-	-	-	-		-	0.00%	-	-	-	-	-	0.00%
20	X MFG Depreciation ** (XE)	10.5%	-	-	-	-		-	0.00%	-	-	-	-	-	0.00%
21	Aircraft (C)	10.5%	7,350	-	1,030	8,380		8,250	1.58%	-	1,250	-	1,250	2,880	-56.60%
22	Business Personal-County (F)	10.5%	11,660	-	61,000	72,660		77,590	-6.35%	46,450	-	6,240	52,690	8,310	534.06%
23	Business Personal-State (T)	10.5%	361,780	-	820,100	1,181,880		876,410	34.85%	646,860	11,220	49,540	707,620	688,130	2.83%
24	Watercraft (B)	10.5%	394,140	4,160	41,740	440,040		416,610	5.62%	185,820	10,050	3,070	198,940	195,030	2.00%
25	Subtotal		4,520,480	4,160	3,154,540	7,679,180		7,124,030	7.79%	7,038,540	32,750	340,000	7,411,290	7,245,470	2.29%
26	Total W/O Vehicles		19,245,590	3,484,310	14,195,940	36,925,840		36,282,290	1.77%	26,614,300	195,630	1,620,260	28,430,190	28,132,280	1.06%
27	Motor Vehicles (see Summary)		3,030,100	130	1,540,200	4,570,430		4,262,940	7.21%	4,753,580	227,070	190,270	5,170,920	4,911,370	5.28%
28	Total Prop Tax Assessment		22,275,690	3,484,440	15,736,140	41,496,270		40,545,230	2.35%	31,367,880	422,700	1,810,530	33,601,110	33,043,650	1.69%
29	Fee for Service (S)		-	-	-	-		-	0.00%	-	-	-	-	-	0.00%
30	Non-Negotiated FILOT (W)		-	-	38,170	38,170		38,170	0.00%	-	-	-	-	-	0.00%
31	Negotiated FILOT (V)		-	-	507,050	507,050		522,320	-2.92%	1,159,300	-	-	1,159,300	1,313,760	-11.76%
32	Subtotal		-	-	545,220	545,220		560,490	-2.72%	1,159,300	-	-	1,159,300	1,313,760	-11.76%
33	Combined Total Assessment		22,275,690	3,484,440	16,281,360	42,041,490		41,105,720	2.28%	32,527,180	422,700	1,810,530	34,760,410	34,357,410	1.17%
34	Industrial Abatements		80,700	-	269,660	350,360		340,610	2.86%	1,066,810	-	-	1,066,810	1,176,590	-9.33%
35	Total Prop Tax Minus Abate *		22,194,990	3,484,440	15,466,480	41,145,910		40,204,620	2.34%	30,301,070	422,700	1,810,530	32,534,300	31,867,060	2.09%
	* Does not include FILOT														
	** Actual Paid-Tax Year 2014														

	Lexington County														
	Final Assessments * Tax Year 2014 * (tb622 07 12-2015)														
	Lexington County Auditor's Office														
			DISTRICT THREE			Tax Year 2014	Tax Year 2013		%	DISTRICT FOUR			Tax Year 2014	Tax Year 2013	%
	TYPE	Ratio	3	3 HC	3B	District 3	(07-1-14)	CHG		4	4 SR	4S	District 4	(07-1-14)	CHG
36	Real Estate-Legal Residence	4.0%	8,155,110	2,406,350	4,335,650	14,897,110	14,775,780	0.82%		10,083,790	60,040	522,050	10,665,880	10,520,020	1.39%
37	Mobile Home-Legal Residence	4.0%	314,400	77,010	15,970	407,380	394,730	3.20%		1,650,070	8,960	16,410	1,675,440	1,681,870	-0.38%
38	Total Legal Residence		8,469,510	2,483,360	4,351,620	15,304,490	15,170,510	0.88%		11,733,860	69,000	538,460	12,341,320	12,201,890	1.14%
	Motor Vehicle Summary		DISTRICT THREE			Tax Year 2014	Tax Year 2013		%	DISTRICT FOUR			Tax Year 2014	Tax Year 2013	%
	Calendar Year 2014 (Paid)		3	3 HC	3B	District 3	(07-1-14)	CHG		4	4 SR	4S	District 4	(07-1-14)	CHG
39	January 1 - June 30	10.5%	146,630	-	178,020	324,650	294,590	10.20%		172,020	3,460	330	175,810	192,180	-8.52%
40	January 1 - June 30	6.0%	1,338,770	-	611,240	1,950,010	1,829,950	6.56%		2,255,350	108,360	92,310	2,456,020	2,345,840	4.70%
41	Subtotal-January-June		1,485,400	-	789,260	2,274,660	2,124,540	7.07%		2,427,370	111,820	92,640	2,631,830	2,538,020	3.70%
42	July 1 - December 31	10.5%	155,410	-	104,720	260,130	256,950	1.24%		170,500	2,940	-	173,440	180,230	-3.77%
43	July 1 - December 31	6.0%	1,389,290	130	646,220	2,035,640	1,881,450	8.20%		2,155,710	112,310	97,630	2,365,650	2,193,120	7.87%
44	Subtotal-July-December		1,544,700	130	750,940	2,295,770	2,138,400	7.36%		2,326,210	115,250	97,630	2,539,090	2,373,350	6.98%
45	Total (Used in Assmt Table)		3,030,100	130	1,540,200	4,570,430	4,262,940	7.21%		4,753,580	227,070	190,270	5,170,920	4,911,370	5.28%
	Financial Summary (CAFR)		3	3 HC	3B	Tax Year 2014	Tax Year 2013		%	4	4 SR	4S	Tax Year 2014	Tax Year 2013	%
46	Non Manufacture - Real		14,725,110	3,480,150	11,041,400	29,246,660	29,158,260	0.30%		19,575,760	162,880	1,280,260	21,018,900	20,886,810	0.63%
47	Non Manufacture - Personal		3,805,030	4,290	2,464,070	6,273,390	5,641,800	11.19%		5,632,710	249,590	249,120	6,131,420	5,805,720	5.61%
48	Total Non Manufacture		18,530,140	3,484,440	13,505,470	35,520,050	34,800,060	2.07%		25,208,470	412,470	1,529,380	27,150,320	26,692,530	1.72%
49	Manufacture - Real		403,940	-	313,850	717,790	733,330	-2.12%		360,110	7,420	-	367,530	326,590	12.54%
50	Manufacture - Personal		3,341,610	-	1,916,820	5,258,430	5,011,840	4.92%		5,799,300	2,810	281,150	6,083,260	6,024,530	0.97%
51	Total Manufacture		3,745,550	-	2,230,670	5,976,220	5,745,170	4.02%		6,159,410	10,230	281,150	6,450,790	6,351,120	1.57%
52	Total Real Property		15,129,050	3,480,150	11,355,250	29,964,450	29,891,590	0.24%		19,935,870	170,300	1,280,260	21,386,430	21,213,400	0.82%
53	Total Personal Property		7,146,640	4,290	4,380,890	11,531,820	10,653,640	8.24%		11,432,010	252,400	530,270	12,214,680	11,830,250	3.25%
54	Total Prop Tax Assessment		22,275,690	3,484,440	15,736,140	41,496,270	40,545,230	2.35%		31,367,880	422,700	1,810,530	33,601,110	33,043,650	1.69%

Lexington County

Final Assessments * Tax Year 2014 * (tb622 07 12-2015)

Lexington County Auditor's Office

	Tax Year 2014	Ratio	DISTRICT FIVE									Tax Year 2014	Tax Year 2013	%
	Type		5	5 FD	5 FW	5 IP	5AFD	5AFE	5C	5I	5IFD	District 5	(07-1-14)	CHG
1	Real Estate-Legal Residence	4.0%	56,225,430	37,093,170	26,102,270	134,020	280,690	-	2,836,100	3,550	7,566,140	130,241,370	128,786,980	1.13%
2	Real Estate-Non Legal Residence	6.0%	17,066,030	28,528,670	7,826,640	237,580	17,352,030	1,181,700	5,388,350	386,180	8,351,750	86,318,930	86,769,690	-0.52%
3	Real Estate-Ag Use	4.0%	92,420	4,620	8,750	-	-	-	1,580	-	210	107,580	107,250	0.31%
4	Real Estate-Ag Use	6.0%	1,480	5,820	340	-	-	230	-	-	-	7,870	8,660	-9.12%
5	Acres/Lots/Improve-Total (R)		73,385,360	65,632,280	33,938,000	371,600	17,632,720	1,181,930	8,226,030	389,730	15,918,100	216,675,750	215,672,580	0.47%
6	Real-Vehicles (AR)	4.0%	12,070	7,740	-	-	-	-	-	-	-	19,810	12,910	53.45%
7	Real-Boats (BR)	4.0%	1,830	630	-	-	-	-	-	-	-	2,460	1,930	27.46%
8	Total Property as Real		13,900	8,370	-	-	-	-	-	-	-	22,270	14,840	50.07%
9	Mobile Home-Legal Residence	4.0%	164,950	6,360	19,980	-	-	-	1,950	-	100	193,340	192,990	0.18%
10	Mobile Home-Non Legal Residence	6.0%	112,640	4,710	9,780	-	-	-	6,030	-	710	133,910	130,390	2.70%
11	Mobile Home-Total (H)		277,590	11,070	29,760	40	-	-	7,980	-	810	327,250	323,380	1.20%
12	Subtotal -Real/Mobile Homes		73,676,850	65,651,720	33,967,760	371,640	17,632,720	1,181,930	8,234,010	389,730	15,918,910	217,025,270	216,010,800	0.47%
13	MFG Acres/Lots/Improve (MR)	10.5%	21,720	1,244,080	-	-	-	-	-	-	-	1,265,800	1,265,120	0.05%
14	MFG Personal (MP)	10.5%	10,470	1,509,350	-	-	-	-	30	-	-	1,519,850	1,527,770	-0.52%
15	MFG Utilities (MPU)	10.5%	3,814,390	8,254,130	18,781,630	-	171,840	-	1,027,960	-	1,207,220	33,257,170	32,104,880	3.59%
16	MFG Depreciation ** (ME)	10.5%	4,030	1,508,980	-	-	-	-	20	-	-	1,513,030	1,513,180	-0.01%
17	X MFG Acres/Lots/Imp (XR)	10.5%	-	-	-	-	-	-	-	-	-	-	-	0.00%
18	X MFG Personal (XP)	10.5%	-	199,890	-	-	-	-	110	-	-	200,000	10,010	1898.00%
19	X MFG Utilities (XPU)	10.5%	-	-	2,983,420	-	-	-	-	-	-	2,983,420	2,722,330	9.59%
20	X MFG Depreciation ** (XE)	10.5%	-	-	-	-	-	-	-	-	-	-	-	0.00%
21	Aircraft (C)	10.5%	147,050	13,920	10,510	780	-	-	-	-	-	172,260	132,810	29.70%
22	Business Personal-County (F)	10.5%	222,410	734,830	34,220	-	147,520	-	417,220	-	146,690	1,702,890	1,667,020	2.15%
23	Business Personal-State (T)	10.5%	1,147,310	3,453,550	157,060	-	2,119,160	70	432,460	-	235,530	7,545,140	6,515,420	15.80%
24	Watercraft (B)	10.5%	2,131,340	299,130	549,320	6,090	590	-	33,850	7,390	42,090	3,069,800	2,833,360	8.34%
25	Subtotal		7,498,720	17,217,860	22,516,160	6,870	2,439,110	70	1,911,650	7,390	1,631,530	53,229,360	50,291,900	5.84%
26	Total W/O Vehicles		81,175,570	82,869,580	56,483,920	378,510	20,071,830	1,182,000	10,145,660	397,120	17,550,440	270,254,630	266,302,700	1.48%
27	Motor Vehicles (see Summary)		8,875,690	10,960,250	4,401,960	9,330	564,680	1,160	832,710	33,100	1,788,540	27,467,420	25,376,830	8.24%
28	Total Prop Tax Assessment		90,051,260	93,829,830	60,885,880	387,840	20,636,510	1,183,160	10,978,370	430,220	19,338,980	297,722,050	291,679,530	2.07%
29	Fee for Service (S)		-	460,890	-	-	-	-	-	-	-	460,890	460,890	0.00%
30	Non-Negotiated FILOT (W)		-	81,440	-	-	-	-	-	-	-	81,440	81,440	0.00%
31	Negotiated FILOT (V)		-	3,905,710	-	-	-	-	-	-	-	3,905,710	4,491,710	-13.05%
32	Subtotal		-	4,448,040	-	-	-	-	-	-	-	4,448,040	5,034,040	-11.64%
33	Combined Total Assessment		90,051,260	98,277,870	60,885,880	387,840	20,636,510	1,183,160	10,978,370	430,220	19,338,980	302,170,090	296,713,570	1.84%
34	Industrial Abatements		-	199,890	2,983,420	-	-	-	110	-	-	3,183,420	2,732,340	16.51%
35	Total Prop Tax Minus Abate *		90,051,260	93,629,940	57,902,460	387,840	20,636,510	1,183,160	10,978,260	430,220	19,338,980	294,538,630	288,947,190	1.94%
	* Does not include FILOT													
	** Actual Paid-Tax Year 2014													

Lexington County

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DISTRICT FIVE														Tax Year 2014	Tax Year 2013	%
Type	Ratio	5	5 FD	5 FW	5 IP	5AFD	5AFE	5C	5I	5IFD	District 5				(07-1-14)	CHG
36 Real Estate-Legal Residence	4.0%	56,225,430	37,093,170	26,102,270	134,020	280,690	-	2,836,100	3,550	7,566,140	130,241,370				128,786,980	1.13%
37 Mobile Home-Legal Residence	4.0%	164,950	6,360	19,980	-	-	-	1,950	-	100	193,340				192,990	0.18%
38 Total Legal Residence		56,390,380	37,099,530	26,122,250	134,020	280,690	-	2,838,050	3,550	7,566,240	130,434,710				128,979,970	1.13%
DISTRICT FIVE														Tax Year 2014	Tax Year 2013	%
Calendar Year 2014 (Paid)		5	5 FD	5 FW	5 IP	5AFD	5AFE	5C	5I	5IFD	District 5				(07-1-14)	CHG
39 January 1 - June 30	10.5%	477,530	1,398,410	233,360	-	149,200	-	76,650	1,190	127,680	2,464,020				1,972,260	24.93%
40 January 1 - June 30	6.0%	3,878,110	4,215,380	1,905,950	4,680	69,100	1,160	301,820	22,320	706,800	11,105,320				10,582,280	4.94%
41 Subtotal-January-June		4,355,640	5,613,790	2,139,310	4,680	218,300	1,160	378,470	23,510	834,480	13,569,340				12,554,540	8.08%
42 July 1 - December 31	10.5%	412,220	892,330	137,010	2,070	278,730	-	99,390	-	129,490	1,951,240				1,704,350	14.49%
43 July 1 - December 31	6.0%	4,107,830	4,454,130	2,125,640	2,580	67,650	-	354,850	9,590	824,570	11,946,840				11,117,940	7.46%
44 Subtotal-July-December		4,520,050	5,346,460	2,262,650	4,650	346,380	-	454,240	9,590	954,060	13,898,080				12,822,290	8.39%
45 Total (Used in Assmt Table)		8,875,690	10,960,250	4,401,960	9,330	564,680	1,160	832,710	33,100	1,788,540	27,467,420				25,376,830	8.24%
Financial Summary (CAFR)														Tax Year 2014	Tax Year 2013	%
46 Non Manufacture - Real		73,676,850	65,651,720	33,967,760	371,640	17,632,720	1,181,930	8,234,010	389,730	15,918,910	217,025,270				216,010,800	0.47%
47 Non Manufacture - Personal		12,523,800	15,461,680	5,153,070	16,200	2,831,950	1,230	1,716,240	40,490	2,212,850	39,957,510				36,525,440	9.40%
48 Total Non Manufacture		86,200,650	81,113,400	39,120,830	387,840	20,464,670	1,183,160	9,950,250	430,220	18,131,760	256,982,780				252,536,240	1.76%
49 Manufacture - Real		21,720	1,244,080	-	-	-	-	-	-	-	1,265,800				1,265,120	0.05%
50 Manufacture - Personal		3,828,890	11,472,350	21,765,050	-	171,840	-	1,028,120	-	1,207,220	39,473,470				37,878,170	4.21%
51 Total Manufacture		3,850,610	12,716,430	21,765,050	-	171,840	-	1,028,120	-	1,207,220	40,739,270				39,143,290	4.08%
52 Total Real Property		73,698,570	66,895,800	33,967,760	371,640	17,632,720	1,181,930	8,234,010	389,730	15,918,910	218,291,070				217,275,920	0.47%
53 Total Personal Property		16,352,690	26,934,030	26,918,120	16,200	3,003,790	1,230	2,744,360	40,490	3,420,070	79,430,980				74,403,610	6.76%
54 Total Prop Tax Assessment		90,051,260	93,829,830	60,885,880	387,840	20,636,510	1,183,160	10,978,370	430,220	19,338,980	297,722,050				291,679,530	2.07%

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Tax Year 2015		Total Districts						Tax Year 2015	Tax Year 2014	%
TYPE		Ratio	1	2	3	4	5	Total	(07-1-15)	Change
1	Real Estate-Legal Residence	4.0%	251,346,220	70,492,410	14,635,870	10,118,130	126,162,140	472,754,770	474,540,440	-0.38%
2	Real Estate-Non Legal Residence	6.0%	114,218,300	90,822,860	12,965,450	7,117,140	87,046,150	312,169,900	304,072,950	2.66%
3	Real Estate-Ag Use	4.0%	1,306,350	121,010	438,330	359,110	104,400	2,329,200	2,409,460	-3.33%
4	Real Estate-Ag Use	6.0%	19,240	26,460	12,300	16,580	7,160	81,740	96,910	-15.65%
5	Acres/Lots/Improve-Total (R)		366,890,110	161,462,740	28,051,950	17,610,960	213,319,850	787,335,610	781,119,760	0.80%
6	Real-Vehicles (AR)	4.0%	23,110	10,280	710	1,330	-	35,430	58,670	-39.61%
7	Real-Boats (BR)	4.0%	480	-	-	-	2,240	2,720	2,460	10.57%
8	Total Property as Real		23,590	10,280	710	1,330	2,240	38,150	61,130	-37.59%
9	Mobile Home-Legal Residence	4.0%	2,737,450	666,370	320,250	1,252,970	143,070	5,120,110	6,650,710	-23.01%
10	Mobile Home-Non Legal Residence	6.0%	2,483,210	1,293,190	261,040	1,145,060	110,330	5,292,830	6,015,240	-12.01%
11	Mobile Home-Total (H)		5,220,660	1,959,560	581,290	2,398,030	253,400	10,412,940	12,665,950	-17.79%
12	Subtotal -Real/Mobile Homes		372,134,360	163,432,580	28,633,950	20,010,320	213,575,490	797,786,700	793,846,840	0.50%
13	MFG Acres/Lots/Improve (MR)	10.5%	6,428,990	4,140,450	734,590	374,550	1,303,290	12,981,870	10,322,740	25.76%
14	MFG Personal (MP)	10.5%	5,221,050	2,789,630	423,150	100,090	1,120,920	9,654,840	7,251,460	33.14%
15	MFG Utilities (MPU)	10.5%	42,505,460	19,005,150	4,151,250	4,817,700	34,044,390	104,523,950	101,113,270	3.37%
16	MFG Depreciation ** (ME)	10.5%	1,024,010	1,406,360	407,120	42,860	1,118,080	3,998,430	3,994,910	0.09%
17	X MFG Acres/Lots/Imp (XR)	10.5%	310,840	230,580	-	1,020	-	542,440	459,010	18.18%
18	X MFG Personal (XP)	10.5%	2,182,710	2,332,120	418,200	939,930	311,790	6,184,750	6,180,790	0.06%
19	X MFG Utilities (XPU)	10.5%	158,750	-	-	-	2,144,720	2,303,470	3,312,760	-30.47%
20	X MFG Depreciation ** (XE)	10.5%	-	-	-	-	-	-	-	0.00%
21	Aircraft (C)	10.5%	125,040	2,077,590	8,080	8,610	160,690	2,380,010	2,462,890	-3.37%
22	Business Personal-County (F)	10.5%	1,063,310	1,735,050	69,500	45,290	1,583,450	4,496,600	4,434,480	1.40%
23	Business Personal-State (T)	10.5%	10,442,860	15,089,600	1,007,290	711,640	8,075,110	35,326,500	32,340,860	9.23%
24	Watercraft (B)	10.5%	4,665,040	902,860	484,840	219,620	3,286,160	9,558,520	8,554,940	11.73%
25	Subtotal		74,128,060	49,709,390	7,704,020	7,261,310	53,148,600	191,951,380	180,428,110	6.39%
26	Total W/O Vehicles		446,262,420	213,141,970	36,337,970	27,271,630	266,724,090	989,738,080	974,274,950	1.59%
27	Motor Vehicles (Summary)-(A)		71,415,950	30,897,010	4,680,820	5,384,500	28,278,500	140,656,780	133,250,860	5.56%
28	Total Prop Tax Assessment		517,678,370	244,038,980	41,018,790	32,656,130	295,002,590	1,130,394,860	1,107,525,810	2.06%
29	Fee for Service (S)		-	-	-	-	367,370	367,370	460,890	-20.29%
30	Non-Negotiated FILOT (W)		251,580	4,606,040	38,360	-	81,380	4,977,360	4,825,860	3.14%
31	Negotiated FILOT (V)		32,009,380	40,522,020	501,020	1,141,200	3,608,350	77,781,970	70,514,710	10.31%
32	Subtotal		32,260,960	45,128,060	539,380	1,141,200	4,057,100	83,126,700	75,801,460	9.66%
33	Combined Total Assessment		549,939,330	289,167,040	41,558,170	33,797,330	299,059,690	1,213,521,560	1,183,327,270	2.55%
34	Industrial Abatements		2,652,300	2,562,700	418,200	940,950	2,456,510	9,030,660	9,952,560	-9.26%
35	Total Prop Tax Minus Abate *		515,026,070	241,476,280	40,600,590	31,715,180	292,546,080	1,121,364,200	1,097,573,250	2.17%
* Does not include FILOT								11,741,230		
** Vehicles Actual Paid-CY 2015								1,225,262,790		

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			Total Districts					Tax Year 2015	Tax Year 2014	%
TYPE		Ratio	1	2	3	4	5	Total	(07-1-15)	Change
36	Real Estate-Legal Residence	4.0%	251,346,220	70,492,410	14,635,870	10,118,130	126,162,140	472,754,770	474,540,440	-0.38%
37	Mobile Home-Legal Residence	4.0%	2,737,450	666,370	320,250	1,252,970	143,070	5,120,110	6,650,710	-23.01%
38	Total Legal Residence		254,083,670	71,158,780	14,956,120	11,371,100	126,305,210	477,874,880	481,191,150	-0.69%

Motor Vehicle Summary (A)			Total Districts					Tax Year 2015	Tax Year 2014	%
Calendar Year 2015 (Paid)		Ratio	1	2	3	4	5	Total	(07-1-15)	Change
39	January 1 - June 30	10.5%	7,380,640	4,130,790	352,200	185,410	2,655,450	14,704,490	13,392,460	9.80%
40	January 1 - June 30	6.0%	28,404,920	10,613,580	2,019,480	2,574,080	11,599,670	55,211,730	52,201,630	5.77%
41	Subtotal-January-June		35,785,560	14,744,370	2,371,680	2,759,490	14,255,120	69,916,220	65,594,090	6.59%
42	July 1 - December 31	10.5%	5,930,220	5,617,810	265,280	154,030	1,844,960	13,812,300	12,822,280	7.72%
43	July 1 - December 31	6.0%	29,700,170	10,534,830	2,043,860	2,470,980	12,178,420	56,928,260	54,834,490	3.82%
44	Subtotal-July-December		35,630,390	16,152,640	2,309,140	2,625,010	14,023,380	70,740,560	67,656,770	4.56%
45	Total (Used in Assmt Table)		71,415,950	30,897,010	4,680,820	5,384,500	28,278,500	140,656,780	133,250,860	5.56%

	Financial Summary (CAFR)	1	2	3	4	5	Tax Year 2015	Tax Year 2014	%
46	Non Manufacture - Real	372,134,360	163,432,580	28,633,950	20,010,320	213,575,490	797,786,700	793,846,840	0.50%
47	Non Manufacture - Personal	87,712,200	50,702,110	6,250,530	6,369,660	41,383,910	192,418,410	181,044,030	6.28%
48	Total Non Manufacture	459,846,560	214,134,690	34,884,480	26,379,980	254,959,400	990,205,110	974,890,870	1.57%
49	Manufacture - Real	6,739,830	4,371,030	734,590	375,570	1,303,290	13,524,310	10,781,750	25.44%
50	Manufacture - Personal	51,091,980	25,533,260	5,399,720	5,900,580	38,739,900	126,665,440	121,853,190	3.95%
51	Total Manufacture	57,831,810	29,904,290	6,134,310	6,276,150	40,043,190	140,189,750	132,634,940	5.70%
52	Total Real Property	378,874,190	167,803,610	29,368,540	20,385,890	214,878,780	811,311,010	804,628,590	0.83%
53	Total Personal Property	138,804,180	76,235,370	11,650,250	12,270,240	80,123,810	319,083,850	302,897,220	5.34%
54	Total Prop Tax Assessment	517,678,370	244,038,980	41,018,790	32,656,130	295,002,590	1,130,394,860	1,107,525,810	2.06%

		Total Districts					Tax Year 2015	Tax Year 2014	%
	Total All Real Property	1	2	3	4	5	Total	(07-1-15)	Change
79	# of Acres	183,269	38,361	53,709	70,741	24,765	370,845	372,223	-0.37%
80	# of Lots	35,953	21,040	3,354	3,308	17,095	80,750	80,058	0.86%
81	# Improvements	107,588	51,591	12,564	13,590	48,276	233,609	230,407	1.39%
82	\$ Acres Assessment	51,165,200	28,454,920	4,205,070	4,441,420	27,528,580	115,795,190	112,917,502	2.55%
83	\$ Lots Assessment	59,264,200	22,281,520	5,673,560	1,723,620	43,122,780	132,065,680	131,976,954	0.07%
84	\$ Improvements Assessment	263,200,540	115,097,330	18,907,910	11,821,490	143,971,780	552,999,050	547,007,054	1.10%
85	Total ALL Real Property	373,629,940	165,833,770	28,786,540	17,986,530	214,623,140	800,859,920	791,901,510	1.13%

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Tax Year 2015			District One									Tax Year 2015	Tax Year 2014	%
TYPE		Ratio	1	1 HC	1A	1C	1G	1L	1LT	1P	1S	District 1	(07-1-15)	Change
1	Real Estate-Legal Residence	4.0%	211,253,340	128,520	-	1,259,570	698,360	36,620,470	8,750	882,050	495,160	251,346,220	247,115,580	1.71%
2	Real Estate-Non Legal Residence	6.0%	68,569,090	52,040	19,360	429,320	285,490	42,677,860	1,614,390	470,720	100,030	114,218,300	109,037,710	4.75%
3	Real Estate-Ag Use	4.0%	1,281,690	2,780	-	-	5,330	2,660	-	7,740	6,150	1,306,350	1,361,410	-4.04%
4	Real Estate-Ag Use	6.0%	18,470	-	-	-	230	480	-	60	-	19,240	24,710	-22.14%
5	Acres/Lots/Improve-Total (R)		281,122,590	183,340	19,360	1,688,890	989,410	79,301,470	1,623,140	1,360,570	601,340	366,890,110	357,539,410	2.62%
6	Real-Vehicles (AR)	4.0%	23,110	-	-	-	-	-	-	-	-	23,110	33,740	-31.51%
7	Real-Boats (BR)	4.0%	480	-	-	-	-	-	-	-	-	480	-	0.00%
8	Total Property as Real		23,590	-	-	-	-	-	-	-	-	23,590	33,740	-30.08%
9	Mobile Home-Legal Residence	4.0%	2,671,940	6,210	-	-	11,700	16,120	-	8,860	22,620	2,737,450	3,488,260	-21.52%
10	Mobile Home-Non Legal Residence	6.0%	2,381,800	5,170	-	-	14,280	64,720	-	6,230	11,010	2,483,210	2,826,830	-12.16%
11	Mobile Home-Total (H)		5,053,740	11,380	-	-	25,980	80,840	-	15,090	33,630	5,220,660	6,315,090	-17.33%
12	Subtotal -Real/Mobile Homes		286,199,920	194,720	19,360	1,688,890	1,015,390	79,382,310	1,623,140	1,375,660	634,970	372,134,360	363,888,240	2.27%
13	MFG Acres/Lots/Improve (MR)	10.5%	5,912,140	-	-	-	20,160	496,690	-	-	-	6,428,990	3,883,920	65.53%
14	MFG Personal (MP)	10.5%	5,104,130	-	-	-	14,530	102,390	-	-	-	5,221,050	1,928,430	170.74%
15	MFG Utilities (MPU)	10.5%	38,196,270	-	-	-	261,780	3,669,260	-	258,020	120,130	42,505,460	40,794,920	4.19%
16	MFG Depreciation ** (ME)	10.5%	925,590	-	-	440	5,890	92,090	-	-	-	1,024,010	792,200	29.26%
17	X MFG Acres/Lots/Imp (XR)	10.5%	310,840	-	-	-	-	-	-	-	-	310,840	89,570	247.04%
18	X MFG Personal (XP)	10.5%	2,069,420	-	-	-	-	113,290	-	-	-	2,182,710	2,317,530	-5.82%
19	X MFG Utilities (XPU)	10.5%	158,750	-	-	-	-	-	-	-	-	158,750	329,340	-51.80%
20	X MFG Depreciation ** (XE)	10.5%	-	-	-	-	-	-	-	-	-	-	-	0.00%
21	Aircraft (C)	10.5%	121,060	-	-	-	-	3,980	-	-	-	125,040	98,580	26.84%
22	Business Personal-County (F)	10.5%	509,470	-	-	-	6,010	546,200	-	1,630	-	1,063,310	940,660	13.04%
23	Business Personal-State (T)	10.5%	8,240,690	2,890	-	2,490	18,070	2,140,200	2,890	35,140	490	10,442,860	9,258,530	12.79%
24	Watercraft (B)	10.5%	4,257,670	-	-	1,360	9,260	369,190	-	20,250	7,310	4,665,040	4,060,120	14.90%
25	Subtotal		65,806,030	2,890	-	4,290	335,700	7,533,290	2,890	315,040	127,930	74,128,060	64,493,800	14.94%
26	Total W/O Vehicles		352,005,950	197,610	19,360	1,693,180	1,351,090	86,915,600	1,626,030	1,690,700	762,900	446,262,420	428,382,040	4.17%
27	Motor Vehicles (Summary)-(A)		58,637,420	490	776,470	320,520	251,310	10,988,660	-	296,920	144,160	71,415,950	65,937,280	8.31%
28	Total Prop Tax Assessment		410,643,370	198,100	795,830	2,013,700	1,602,400	97,904,260	1,626,030	1,987,620	907,060	517,678,370	494,319,320	4.73%
29	Fee for Service (S)		-	-	-	-	-	-	-	-	-	-	-	0.00%
30	Non-Negotiated FILOT (W)		5,440	-	-	-	-	246,140	-	-	-	251,580	221,590	13.53%
31	Negotiated FILOT (V)		31,510,130	-	-	-	-	499,250	-	-	-	32,009,380	29,825,780	7.32%
32	Subtotal		31,515,570	-	-	-	-	745,390	-	-	-	32,260,960	30,047,370	7.37%
33	Combined Total Assessment		442,158,940	198,100	795,830	2,013,700	1,602,400	98,649,650	1,626,030	1,987,620	907,060	549,939,330	524,366,690	4.88%
34	Industrial Abatements		2,539,010	-	-	-	-	113,290	-	-	-	2,652,300	2,736,440	-3.07%
35	Total Prop Tax Minus Abate *		408,104,360	198,100	795,830	2,013,700	1,602,400	97,790,970	1,626,030	1,987,620	907,060	515,026,070	491,582,880	4.77%

* Does not include FILOT

** Vehicles Actual Paid-CY 2015

Lexington County
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			District One									Tax Year 2015	Tax Year 2014	%
TYPE		Ratio	1	1 HC	1A	1C	1G	1L	1LT	1P	1S	District 1	(07-1-15)	Change
36	Real Estate-Legal Residence	4.0%	211,253,340	128,520	-	1,259,570	698,360	36,620,470	8,750	882,050	495,160	251,346,220	247,115,580	1.71%
37	Mobile Home-Legal Residence	4.0%	2,671,940	6,210	-	-	11,700	16,120	-	8,860	22,620	2,737,450	3,488,260	-21.52%
38	Total Legal Residence		213,925,280	134,730	-	1,259,570	710,060	36,636,590	8,750	890,910	517,780	254,083,670	250,603,840	1.39%

Motor Vehicle Summary			District One									Tax Year 2015	Tax Year 2014	%
Calendar Year 2015 (Paid)			1	1 HC	1A	1C	1G	1L	1LT	1P	1S	District 1	(07-1-15)	Change
39	January 1 - June 30	10.5%	5,606,410	-	618,400	3,140	43,400	1,088,300	-	19,200	1,790	7,380,640	5,783,650	27.61%
40	January 1 - June 30	6.0%	23,735,070	440	1,030	168,040	86,400	4,197,120	-	140,110	76,710	28,404,920	26,592,850	6.81%
41	Subtotal-January-June		29,341,480	440	619,430	171,180	129,800	5,285,420	-	159,310	78,500	35,785,560	32,376,500	10.53%
42	July 1 - December 31	10.5%	4,647,260	-	157,040	2,010	19,730	1,095,240	-	8,470	470	5,930,220	5,357,530	10.69%
43	July 1 - December 31	6.0%	24,648,680	50	-	147,330	101,780	4,608,000	-	129,140	65,190	29,700,170	28,203,250	5.31%
44	Subtotal-July-December		29,295,940	50	157,040	149,340	121,510	5,703,240	-	137,610	65,660	35,630,390	33,560,780	6.17%
45	Total (Used in Assmt Table)		58,637,420	490	776,470	320,520	251,310	10,988,660	-	296,920	144,160	71,415,950	65,937,280	8.31%

Financial Summary (CAFR)			1	1 HC	1A	1C	1G	1L	1LT	1P	1S	Tax Year 2015	Tax Year 2014	%
46	Non Manufacture - Real		286,199,920	194,720	19,360	1,688,890	1,015,390	79,382,310	1,623,140	1,375,660	634,970	372,134,360	363,888,240	2.27%
47	Non Manufacture - Personal		71,766,310	3,380	776,470	324,370	284,650	14,048,230	2,890	353,940	151,960	87,712,200	80,295,170	9.24%
48	Total Non Manufacture		357,966,230	198,100	795,830	2,013,260	1,300,040	93,430,540	1,626,030	1,729,600	786,930	459,846,560	444,183,410	3.53%
49	Manufacture - Real		6,222,980	-	-	-	20,160	496,690	-	-	-	6,739,830	3,973,490	69.62%
50	Manufacture - Personal		46,454,160	-	-	440	282,200	3,977,030	-	258,020	120,130	51,091,980	46,162,420	10.68%
51	Total Manufacture		52,677,140	-	-	440	302,360	4,473,720	-	258,020	120,130	57,831,810	50,135,910	15.35%
52	Total Real Property		292,422,900	194,720	19,360	1,688,890	1,035,550	79,879,000	1,623,140	1,375,660	634,970	378,874,190	367,861,730	2.99%
53	Total Personal Property		118,220,470	3,380	776,470	324,810	566,850	18,025,260	2,890	611,960	272,090	138,804,180	126,457,590	9.76%
54	Total Prop Tax Assessment		410,643,370	198,100	795,830	2,013,700	1,602,400	97,904,260	1,626,030	1,987,620	907,060	517,678,370	494,319,320	4.73%

		District One										Tax Year 2015	Tax Year 2014	%
Total All Real Property		1	1 HC	1A	1C	1G	1L	1LT	1P	1S	District 1	(07-1-15)	Change	
79	# of Acres	175,728	520	9	6	1,334	2,798	49	1,823	1,002	183,269	183,729	-0.25%	
80	# of Lots	29,199	2	-	273	49	6,131	16	237	46	35,953	35,438	1.45%	
81	# Improvements	91,244	95	-	539	505	14,059	183	608	355	107,588	104,873	2.59%	
82	\$ Acres Assessment	35,585,680	42,940	19,360	35,560	177,840	14,338,040	762,310	94,460	109,010	51,165,200	48,462,496	5.58%	
83	\$ Lots Assessment	50,731,790	1,490	-	287,190	43,140	7,968,600	21,850	180,750	29,390	59,264,200	58,634,590	1.07%	
84	\$ Improvements Assessment	201,028,100	138,910	-	1,366,140	788,590	57,491,520	838,980	1,085,360	462,940	263,200,540	254,415,814	3.45%	
85	Total ALL Real Property	287,345,570	183,340	19,360	1,688,890	1,009,570	79,798,160	1,623,140	1,360,570	601,340	373,629,940	361,512,900	3.35%	

Lexington County

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Tax Year 2015		DISTRICT TWO								Tax Year 2015	Tax Year 2014	%
TYPE	Ratio	2	2C	2CT	2L	2S	2W	2WT	District 2		(07-1-15)	CHG
1 Real Estate-Legal Residence	4.0%	33,831,990	12,462,420	123,800	-	5,161,360	18,067,590	845,250	70,492,410		71,620,500	-1.58%
2 Real Estate-Non Legal Residence	6.0%	38,192,310	15,756,470	3,965,970	492,170	3,652,390	26,267,490	2,496,060	90,822,860		88,509,310	2.61%
3 Real Estate-Ag Use	4.0%	113,850	2,700	50	-	2,930	1,480	-	121,010		120,700	0.26%
4 Real Estate-Ag Use	6.0%	21,870	4,350	-	-	-	240	-	26,460		28,770	-8.03%
5 Acres/Lots/Improve-Total (R)		72,160,020	28,225,940	4,089,820	492,170	8,816,680	44,336,800	3,341,310	161,462,740		160,279,280	0.74%
6 Real-Vehicles (AR)	4.0%	7,650	-	-	-	-	2,630	-	10,280		4,010	156.36%
7 Real-Boats (BR)	4.0%	-	-	-	-	-	-	-	-		-	0.00%
8 Total Property as Real		7,650	-	-	-	-	2,630	-	10,280		4,010	156.36%
9 Mobile Home-Legal Residence	4.0%	619,040	28,210	-	-	-	19,120	-	666,370		886,290	-24.81%
10 Mobile Home-Non Legal Residence	6.0%	1,193,600	35,190	-	-	300	64,100	-	1,293,190		1,498,190	-13.68%
11 Mobile Home-Total (H)		1,812,640	63,400	-	-	300	83,220	-	1,959,560		2,384,480	-17.82%
12 Subtotal -Real/Mobile Homes		73,980,310	28,289,340	4,089,820	492,170	8,816,980	44,422,650	3,341,310	163,432,580		162,667,770	0.47%
13 MFG Acres/Lots/Improve (MR)	10.5%	2,578,090	703,130	-	-	28,140	777,330	53,760	4,140,450		4,217,320	-1.82%
14 MFG Personal (MP)	10.5%	1,768,240	645,490	-	-	36,650	339,190	60	2,789,630		3,285,740	-15.10%
15 MFG Utilities (MPU)	10.5%	9,606,330	5,632,500	-	-	407,460	3,358,860	-	19,005,150		17,968,700	5.77%
16 MFG Depreciation ** (ME)	10.5%	899,080	388,660	-	-	17,240	23,490	77,890	1,406,360		1,245,460	12.92%
17 X MFG Acres/Lots/Imp (XR)	10.5%	230,580	-	-	-	-	-	-	230,580		239,820	-3.85%
18 X MFG Personal (XP)	10.5%	1,772,890	68,060	-	-	5,270	485,900	-	2,332,120		2,375,710	-1.83%
19 X MFG Utilities (XPU)	10.5%	-	-	-	-	-	-	-	-		-	0.00%
20 X MFG Depreciation ** (XE)	10.5%	-	-	-	-	-	-	-	-		-	0.00%
21 Aircraft (C)	10.5%	2,073,000	4,590	-	-	-	-	-	2,077,590		2,182,420	-4.80%
22 Business Personal-County (F)	10.5%	839,510	607,200	-	-	10,730	277,610	-	1,735,050		1,665,580	4.17%
23 Business Personal-State (T)	10.5%	9,543,250	3,170,640	-	-	212,660	2,163,050	-	15,089,600		13,647,690	10.57%
24 Watercraft (B)	10.5%	548,430	110,430	-	-	48,270	192,810	2,920	902,860		786,040	14.86%
25 Subtotal		29,859,400	11,330,700	-	-	766,420	7,618,240	134,630	49,709,390		47,614,480	4.40%
26 Total W/O Vehicles		103,839,710	39,620,040	4,089,820	492,170	9,583,400	52,040,890	3,475,940	213,141,970		210,282,250	1.36%
27 Motor Vehicles (Summary)-(A)		16,413,190	6,038,370	1,810	-	1,480,730	6,394,470	568,440	30,897,010		30,104,810	2.63%
28 Total Prop Tax Assessment		120,252,900	45,658,410	4,091,630	492,170	11,064,130	58,435,360	4,044,380	244,038,980		240,387,060	1.52%
29 Fee for Service (S)		-	-	-	-	-	-	-	-		-	0.00%
30 Non-Negotiated FILOT (W)		4,606,040	-	-	-	-	-	-	4,606,040		4,484,660	2.71%
31 Negotiated FILOT (V)		15,848,260	24,673,760	-	-	-	-	-	40,522,020		35,116,870	15.39%
32 Subtotal		20,454,300	24,673,760	-	-	-	-	-	45,128,060		39,601,530	13.96%
33 Combined Total Assessment		140,707,200	70,332,170	4,091,630	492,170	11,064,130	58,435,360	4,044,380	289,167,040		279,988,590	3.28%
34 Industrial Abatements		2,003,470	68,060	-	-	5,270	485,900	-	2,562,700		2,615,530	-2.02%
35 Total Prop Tax Minus Abate *		118,249,430	45,590,350	4,091,630	492,170	11,058,860	57,949,460	4,044,380	241,476,280		237,771,530	1.56%

* Does not include FILOT

** Vehicles Actual Paid-CY 2015

Lexington County
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		DISTRICT TWO								Tax Year 2015	Tax Year 2014	%
TYPE		Ratio	2	2C	2CT	2L	2S	2W	2WT	District 2	(07-1-15)	CHG
36	Real Estate-Legal Residence	4.0%	33,831,990	12,462,420	123,800	-	5,161,360	18,067,590	845,250	70,492,410	71,620,500	-1.58%
37	Mobile Home-Legal Residence	4.0%	619,040	28,210	-	-	-	19,120	-	666,370	886,290	-24.81%
38	Total Legal Residence		34,451,030	12,490,630	123,800	-	5,161,360	18,086,710	845,250	71,158,780	72,506,790	-1.86%

Motor Vehicle Summary			DISTRICT TWO							Tax Year 2015	Tax Year 2014	%
Calendar Year 2015 (Paid)			2	2C	2CT	2L	2S	2W	2WT	District 2	(07-1-15)	CHG
39	January 1 - June 30	10.5%	2,180,000	923,130	-	-	118,730	666,590	242,340	4,130,790	4,644,330	-11.06%
40	January 1 - June 30	6.0%	5,674,460	1,793,580	1,810	-	620,580	2,483,180	39,970	10,613,580	10,097,430	5.11%
41	Subtotal-January-June		7,854,460	2,716,710	1,810	-	739,310	3,149,770	282,310	14,744,370	14,741,760	0.02%
42	July 1 - December 31	10.5%	3,093,050	1,370,970	-	-	132,850	778,550	242,390	5,617,810	5,079,940	10.59%
43	July 1 - December 31	6.0%	5,465,680	1,950,690	-	-	608,570	2,466,150	43,740	10,534,830	10,283,110	2.45%
44	Subtotal-July-December		8,558,730	3,321,660	-	-	741,420	3,244,700	286,130	16,152,640	15,363,050	5.14%
45	Total (Used in Assmt Table)		16,413,190	6,038,370	1,810	-	1,480,730	6,394,470	568,440	30,897,010	30,104,810	2.63%

	Financial Summary (CAFR)	2	2C	2CT	2L	2S	2W	2WT	Tax Year 2015	Tax Year 2014	%
46	Non Manufacture - Real	73,980,310	28,289,340	4,089,820	492,170	8,816,980	44,422,650	3,341,310	163,432,580	162,667,770	0.47%
47	Non Manufacture - Personal	29,417,380	9,931,230	1,810	-	1,752,390	9,027,940	571,360	50,702,110	48,386,540	4.79%
48	Total Non Manufacture	103,397,690	38,220,570	4,091,630	492,170	10,569,370	53,450,590	3,912,670	214,134,690	211,054,310	1.46%
49	Manufacture - Real	2,808,670	703,130	-	-	28,140	777,330	53,760	4,371,030	4,457,140	-1.93%
50	Manufacture - Personal	14,046,540	6,734,710	-	-	466,620	4,207,440	77,950	25,533,260	24,875,610	2.64%
51	Total Manufacture	16,855,210	7,437,840	-	-	494,760	4,984,770	131,710	29,904,290	29,332,750	1.95%
52	Total Real Property	76,788,980	28,992,470	4,089,820	492,170	8,845,120	45,199,980	3,395,070	167,803,610	167,124,910	0.41%
53	Total Personal Property	43,463,920	16,665,940	1,810	-	2,219,010	13,235,380	649,310	76,235,370	73,262,150	4.06%
54	Total Prop Tax Assessment	120,252,900	45,658,410	4,091,630	492,170	11,064,130	58,435,360	4,044,380	244,038,980	240,387,060	1.52%

		DISTRICT TWO							Tax Year 2015	Tax Year 2014	%
Total All Real Property		2	2C	2CT	2L	2S	2W	2WT	District 2	(07-1-15)	CHG
79	# of Acres	33,648	2,500	102	51	725	1,287	48	38,361	39,208	-2.16%
80	# of Lots	9,848	4,618	23	-	1,072	5,355	124	21,040	20,799	1.16%
81	# Improvements	24,983	10,522	143	16	2,821	12,698	408	51,591	51,632	-0.08%
82	\$ Acres Assessment	12,702,360	4,552,270	1,804,280	209,740	1,028,230	7,055,740	1,102,300	28,454,920	27,692,890	2.75%
83	\$ Lots Assessment	8,621,400	4,797,960	31,410	-	1,090,250	7,192,210	548,290	22,281,520	20,949,144	6.36%
84	\$ Improvements Assessment	53,644,930	19,578,840	2,254,130	282,430	6,726,340	30,866,180	1,744,480	115,097,330	116,094,386	-0.86%
85	Total ALL Real Property	74,968,690	28,929,070	4,089,820	492,170	8,844,820	45,114,130	3,395,070	165,833,770	164,736,420	0.67%

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Tax Year 2015		DISTRICT THREE				Tax Year 2015	Tax Year 2014	%	DISTRICT FOUR				Tax Year 2015	Tax Year 2014	%
TYPE	Ratio	3	3 HC	3B	District 3		(07-1-15)	CHG	4	4 SR	4S	District 4		(07-1-15)	CHG
1 Real Estate-Legal Residence	4.0%	8,148,950	2,345,200	4,141,720	14,635,870		14,897,110	-1.75%	9,600,890	54,080	463,160	10,118,130		10,665,880	-5.14%
2 Real Estate-Non Legal Residence	6.0%	5,485,870	982,770	6,496,810	12,965,450		13,184,400	-1.66%	6,294,770	78,550	743,820	7,117,140		7,022,600	1.35%
3 Real Estate-Ag Use	4.0%	342,200	80,510	15,620	438,330		456,380	-3.96%	346,860	6,400	5,850	359,110		363,390	-1.18%
4 Real Estate-Ag Use	6.0%	11,610	-	690	12,300		18,980	-35.19%	14,760	1,820	-	16,580		16,580	0.00%
5 Acres/Lots/Improve-Total (R)		13,988,630	3,408,480	10,654,840	28,051,950		28,556,870	-1.77%	16,257,280	140,850	1,212,830	17,610,960		18,068,450	-2.53%
6 Real-Vehicles (AR)	4.0%	710	-	-	710		440	61.36%	1,330	-	-	1,330		670	98.51%
7 Real-Boats (BR)	4.0%	-	-	-	-		-	0.00%	-	-	-	-		-	0.00%
8 Total Property as Real		710	-	-	710		440	61.36%	1,330	-	-	1,330		670	98.51%
9 Mobile Home-Legal Residence	4.0%	250,810	57,430	12,010	320,250		407,380	-21.39%	1,235,470	7,400	10,100	1,252,970		1,675,440	-25.22%
10 Mobile Home-Non Legal Residen	6.0%	219,150	33,040	8,850	261,040		281,970	-7.42%	1,132,530	2,510	10,020	1,145,060		1,274,340	-10.14%
11 Mobile Home-Total (H)		469,960	90,470	20,860	581,290		689,350	-15.68%	2,368,000	9,910	20,120	2,398,030		2,949,780	-18.70%
12 Subtotal -Real/Mobile Homes		14,459,300	3,498,950	10,675,700	28,633,950		29,246,660	-2.09%	18,626,610	150,760	1,232,950	20,010,320		21,018,900	-4.80%
13 MFG Acres/Lots/Improve (MR)	10.5%	414,020	-	320,570	734,590		717,790	2.34%	366,880	7,670	-	374,550		237,910	57.43%
14 MFG Personal (MP)	10.5%	266,970	-	156,180	423,150		428,610	-1.27%	98,680	1,410	-	100,090		88,830	12.68%
15 MFG Utilities (MPU)	10.5%	2,716,440	-	1,434,810	4,151,250		4,077,240	1.82%	4,540,390	-	277,310	4,817,700		5,015,240	-3.94%
16 MFG Depreciation ** (ME)	10.5%	261,390	-	145,730	407,120		402,220	1.22%	41,490	1,370	-	42,860		42,000	2.05%
17 X MFG Acres/Lots/Imp (XR)	10.5%	-	-	-	-		-	0.00%	1,020	-	-	1,020		129,620	-99.21%
18 X MFG Personal (XP)	10.5%	97,990	-	320,210	418,200		350,360	19.36%	939,930	-	-	939,930		937,190	0.29%
19 X MFG Utilities (XPU)	10.5%	-	-	-	-		-	0.00%	-	-	-	-		-	0.00%
20 X MFG Depreciation ** (XE)	10.5%	-	-	-	-		-	0.00%	-	-	-	-		-	0.00%
21 Aircraft (C)	10.5%	7,050	-	1,030	8,080		8,380	-3.58%	7,360	1,250	-	8,610		1,250	588.80%
22 Business Personal-County (F)	10.5%	11,200	-	58,300	69,500		72,660	-4.35%	40,800	-	4,490	45,290		52,690	-14.04%
23 Business Personal-State (T)	10.5%	350,200	36,740	620,350	1,007,290		1,181,880	-14.77%	640,890	10,300	60,450	711,640		707,620	0.57%
24 Watercraft (B)	10.5%	438,070	1,810	44,960	484,840		440,040	10.18%	209,730	6,720	3,170	219,620		198,940	10.40%
25 Subtotal		4,563,330	38,550	3,102,140	7,704,020		7,679,180	0.32%	6,887,170	28,720	345,420	7,261,310		7,411,290	-2.02%
26 Total W/O Vehicles		19,022,630	3,537,500	13,777,840	36,337,970		36,925,840	-1.59%	25,513,780	179,480	1,578,370	27,271,630		28,430,190	-4.08%
27 Motor Vehicles (Summary)-(A)		3,087,650	1,010	1,592,160	4,680,820		4,570,430	2.42%	4,987,080	207,090	190,330	5,384,500		5,170,920	4.13%
28 Total Prop Tax Assessment		22,110,280	3,538,510	15,370,000	41,018,790		41,496,270	-1.15%	30,500,860	386,570	1,768,700	32,656,130		33,601,110	-2.81%
29 Fee for Service (S)		-	-	-	-		-	0.00%	-	-	-	-		-	0.00%
30 Non-Negotiated FILOT (W)		-	-	38,360	38,360		38,170	0.50%	-	-	-	-		-	0.00%
31 Negotiated FILOT (V)		-	-	501,020	501,020		507,050	-1.19%	1,141,200	-	-	1,141,200		1,159,300	-1.56%
32 Subtotal		-	-	539,380	539,380		545,220	-1.07%	1,141,200	-	-	1,141,200		1,159,300	-1.56%
33 Combined Total Assessment		22,110,280	3,538,510	15,909,380	41,558,170		42,041,490	-1.15%	31,642,060	386,570	1,768,700	33,797,330		34,760,410	-2.77%
34 Industrial Abatements		97,990	-	320,210	418,200		350,360	19.36%	940,950	-	-	940,950		1,066,810	-11.80%
35 Total Prop Tax Minus Abate *		22,012,290	3,538,510	15,049,790	40,600,590		41,145,910	-1.33%	29,559,910	386,570	1,768,700	31,715,180		32,534,300	-2.52%

* Does not include FILOT

** Vehicles Actual Paid-CY 2015

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		DISTRICT THREE			Tax Year 2015	Tax Year 2014	%	DISTRICT FOUR			Tax Year 2015	Tax Year 2014	%	
TYPE		Ratio	3	3 HC	3B	District 3	(07-1-15)	CHG	4	4 SR	4S	District 4	(07-1-15)	CHG
36	Real Estate-Legal Residence	4.0%	8,148,950	2,345,200	4,141,720	14,635,870	14,897,110	-1.75%	9,600,890	54,080	463,160	10,118,130	10,665,880	-5.14%
37	Mobile Home-Legal Residence	4.0%	250,810	57,430	12,010	320,250	407,380	-21.39%	1,235,470	7,400	10,100	1,252,970	1,675,440	-25.22%
38	Total Legal Residence		8,399,760	2,402,630	4,153,730	14,956,120	15,304,490	-2.28%	10,836,360	61,480	473,260	11,371,100	12,341,320	-7.86%

<u>Motor Vehicle Summary</u>			DISTRICT THREE			Tax Year 2015	Tax Year 2014	%	DISTRICT FOUR			Tax Year 2015	Tax Year 2014	%
<u>Calendar Year 2015 (Paid)</u>			3	3 HC	3B	District 3	(07-1-15)	CHG	4	4 SR	4S	District 4	(07-1-15)	CHG
39	January 1 - June 30	10.5%	160,070	-	192,130	352,200	324,650	8.49%	179,800	2,800	2,810	185,410	175,810	5.46%
40	January 1 - June 30	6.0%	1,375,980	180	643,320	2,019,480	1,950,010	3.56%	2,383,330	99,260	91,490	2,574,080	2,456,020	4.81%
41	Subtotal-January-June		1,536,050	180	835,450	2,371,680	2,274,660	4.27%	2,563,130	102,060	94,300	2,759,490	2,631,830	4.85%
42	July 1 - December 31	10.5%	154,080	-	111,200	265,280	260,130	1.98%	152,420	1,610	-	154,030	173,440	-11.19%
43	July 1 - December 31	6.0%	1,397,520	830	645,510	2,043,860	2,035,640	0.40%	2,271,530	103,420	96,030	2,470,980	2,365,650	4.45%
44	Subtotal-July-December		1,551,600	830	756,710	2,309,140	2,295,770	0.58%	2,423,950	105,030	96,030	2,625,010	2,539,090	3.38%
45	Total (Used in Assmt Table)		3,087,650	1,010	1,592,160	4,680,820	4,570,430	2.42%	4,987,080	207,090	190,330	5,384,500	5,170,920	4.13%

	Financial Summary (CAFR)	3	3 HC	3B	Tax Year 2015	Tax Year 2014	%	4	4 SR	4S	Tax Year 2015	Tax Year 2014	%
46	Non Manufacture - Real	14,459,300	3,498,950	10,675,700	28,633,950	29,246,660	-2.09%	18,626,610	150,760	1,232,950	20,010,320	21,018,900	-4.80%
47	Non Manufacture - Personal	3,894,170	39,560	2,316,800	6,250,530	6,273,390	-0.36%	5,885,860	225,360	258,440	6,369,660	6,131,420	3.89%
48	Total Non Manufacture	18,353,470	3,538,510	12,992,500	34,884,480	35,520,050	-1.79%	24,512,470	376,120	1,491,390	26,379,980	27,150,320	-2.84%
49	Manufacture - Real	414,020	-	320,570	734,590	717,790	2.34%	367,900	7,670	-	375,570	367,530	2.19%
50	Manufacture - Personal	3,342,790	-	2,056,930	5,399,720	5,258,430	2.69%	5,620,490	2,780	277,310	5,900,580	6,083,260	-3.00%
51	Total Manufacture	3,756,810	-	2,377,500	6,134,310	5,976,220	2.65%	5,988,390	10,450	277,310	6,276,150	6,450,790	-2.71%
52	Total Real Property	14,873,320	3,498,950	10,996,270	29,368,540	29,964,450	-1.99%	18,994,510	158,430	1,232,950	20,385,890	21,386,430	-4.68%
53	Total Personal Property	7,236,960	39,560	4,373,730	11,650,250	11,531,820	1.03%	11,506,350	228,140	535,750	12,270,240	12,214,680	0.45%
54	Total Prop Tax Assessment	22,110,280	3,538,510	15,370,000	41,018,790	41,496,270	-1.15%	30,500,860	386,570	1,768,700	32,656,130	33,601,110	-2.81%

			DISTRICT THREE			Tax Year 2015	Tax Year 2014	%	DISTRICT FOUR			Tax Year 2015	Tax Year 2014	%
Total All Real Property			3	3 HC	3B	District 3	(07-1-15)	CHG	4	4 SR	4S	District 4	(07-1-15)	CHG
79	# of Acres		39,523	11,847	2,339	53,709	53,743	-0.06%	68,264	1,642	835	70,741	70,756	-0.02%
80	# of Lots		1,032	139	2,183	3,354	3,361	-0.21%	2,946	7	355	3,308	3,352	-1.31%
81	# Improvements		6,013	1,670	4,881	12,564	12,482	0.66%	12,667	96	827	13,590	13,469	0.90%
82	\$ Acres Assessment		2,312,760	707,520	1,184,790	4,205,070	4,019,220	4.62%	4,249,230	31,170	161,020	4,441,420	4,430,100	0.26%
83	\$ Lots Assessment		4,094,230	559,120	1,020,210	5,673,560	5,813,010	-2.40%	1,554,250	1,300	168,070	1,723,620	1,756,730	-1.88%
84	\$ Improvements Assessment		7,995,660	2,141,840	8,770,410	18,907,910	19,442,430	-2.75%	10,821,700	116,050	883,740	11,821,490	12,249,150	-3.49%
85	Total ALL Real Property		14,402,650	3,408,480	10,975,410	28,786,540	29,274,660	-1.67%	16,625,180	148,520	1,212,830	17,986,530	18,435,980	-2.44%

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	Tax Year 2015		DISTRICT FIVE									Tax Year 2015	Tax Year 2014	%
	Type	Ratio	5	5 FD	5 FW	5 IP	5AFD	5AFE	5C	5I	5IFD	District 5	(07-1-15)	CHG
1	Real Estate-Legal Residence	4.0%	56,317,200	34,439,840	25,142,440	131,320	229,960	-	2,865,080	3,540	7,032,760	126,162,140	130,241,370	-3.13%
2	Real Estate-Non Legal Residence	6.0%	15,633,980	28,794,950	8,361,500	234,840	18,379,200	1,129,210	5,801,630	389,280	8,321,560	87,046,150	86,318,930	0.84%
3	Real Estate-Ag Use	4.0%	87,730	4,710	10,120	-	-	-	1,710	-	130	104,400	107,580	-2.96%
4	Real Estate-Ag Use	6.0%	1,900	4,690	340	-	-	230	-	-	-	7,160	7,870	-9.02%
5	Acres/Lots/Improve-Total (R)		72,040,810	63,244,190	33,514,400	366,160	18,609,160	1,129,440	8,668,420	392,820	15,354,450	213,319,850	216,675,750	-1.55%
6	Real-Vehicles (AR)	4.0%	-	-	-	-	-	-	-	-	-	-	19,810	-100.00%
7	Real-Boats (BR)	4.0%	1,740	500	-	-	-	-	-	-	-	2,240	2,460	-8.94%
8	Total Property as Real		1,740	500	-	-	-	-	-	-	-	2,240	22,270	-89.94%
9	Mobile Home-Legal Residence	4.0%	125,620	5,060	11,000	-	-	-	1,270	-	120	143,070	193,340	-26.00%
10	Mobile Home-Non Legal Residence	6.0%	93,850	3,410	7,880	40	-	-	4,400	-	750	110,330	133,910	-17.61%
11	Mobile Home-Total (H)		219,470	8,470	18,880	40	-	-	5,670	-	870	253,400	327,250	-22.57%
12	Subtotal -Real/Mobile Homes		72,262,020	63,253,160	33,533,280	366,200	18,609,160	1,129,440	8,674,090	392,820	15,355,320	213,575,490	217,025,270	-1.59%
13	MFG Acres/Lots/Improve (MR)	10.5%	-	1,303,290	-	-	-	-	-	-	-	1,303,290	1,265,800	2.96%
14	MFG Personal (MP)	10.5%	3,110	1,117,790	-	-	-	-	20	-	-	1,120,920	1,519,850	-26.25%
15	MFG Utilities (MPU)	10.5%	2,998,060	8,674,550	19,716,510	-	174,750	3,080	1,102,690	370	1,374,380	34,044,390	33,257,170	2.37%
16	MFG Depreciation ** (ME)	10.5%	550	1,117,500	-	-	-	-	30	-	-	1,118,080	1,513,030	-26.10%
17	X MFG Acres/Lots/Imp (XR)	10.5%	-	-	-	-	-	-	-	-	-	-	-	0.00%
18	X MFG Personal (XP)	10.5%	-	311,700	-	-	-	-	90	-	-	311,790	200,000	55.90%
19	X MFG Utilities (XPU)	10.5%	-	-	2,144,720	-	-	-	-	-	-	2,144,720	2,983,420	-28.11%
20	X MFG Depreciation ** (XE)	10.5%	-	-	-	-	-	-	-	-	-	-	-	0.00%
21	Aircraft (C)	10.5%	131,170	11,800	9,780	5,630	-	-	-	-	2,310	160,690	172,260	-6.72%
22	Business Personal-County (F)	10.5%	98,110	718,560	44,860	-	118,570	-	468,070	-	135,280	1,583,450	1,702,890	-7.01%
23	Business Personal-State (T)	10.5%	1,282,170	3,213,400	213,260	-	2,496,140	2,390	493,340	-	374,410	8,075,110	7,545,140	7.02%
24	Watercraft (B)	10.5%	2,217,370	338,450	610,890	5,750	6,820	-	34,270	820	71,790	3,286,160	3,069,800	7.05%
25	Subtotal		6,730,540	16,807,040	22,740,020	11,380	2,796,280	5,470	2,098,510	1,190	1,958,170	53,148,600	53,229,360	-0.15%
26	Total W/O Vehicles		78,992,560	80,060,200	56,273,300	377,580	21,405,440	1,134,910	10,772,600	394,010	17,313,490	266,724,090	270,254,630	-1.31%
27	Motor Vehicles (Summary)-(A)		9,270,790	11,524,090	4,528,640	11,530	269,650	750	871,330	7,400	1,794,320	28,278,500	27,467,420	2.95%
28	Total Prop Tax Assessment		88,263,350	91,584,290	60,801,940	389,110	21,675,090	1,135,660	11,643,930	401,410	19,107,810	295,002,590	297,722,050	-0.91%
29	Fee for Service (S)		-	367,370	-	-	-	-	-	-	-	367,370	460,890	-20.29%
30	Non-Negotiated FILOT (W)		-	78,550	-	-	-	-	-	2,830	-	81,380	81,440	-0.07%
31	Negotiated FILOT (V)		-	3,608,350	-	-	-	-	-	-	-	3,608,350	3,905,710	-7.61%
32	Subtotal		-	4,054,270	-	-	-	-	-	2,830	-	4,057,100	4,448,040	-8.79%
33	Combined Total Assessment		88,263,350	95,638,560	60,801,940	389,110	21,675,090	1,135,660	11,643,930	404,240	19,107,810	299,059,690	302,170,090	-1.03%
34	Industrial Abatements		-	311,700	2,144,720	-	-	-	90	-	-	2,456,510	3,183,420	-22.83%
35	Total Prop Tax Minus Abate *		88,263,350	91,272,590	58,657,220	389,110	21,675,090	1,135,660	11,643,840	401,410	19,107,810	292,546,080	294,538,630	-0.68%

* Does not include FILOT

** Vehicles Actual Paid-CY 2015

Lexington County
Prelim Assessments * Tax Year 2015 * (tb622 03 17-2016)
Lexington County Auditor's Office

		DISTRICT FIVE									Tax Year 2015	Tax Year 2014	%	
Type		Ratio	5	5 FD	5 FW	5 IP	5AFD	5AFE	5C	5I	5IFD	District 5	(07-1-15)	CHG
36	Real Estate-Legal Residence	4.0%	56,317,200	34,439,840	25,142,440	131,320	229,960	-	2,865,080	3,540	7,032,760	126,162,140	130,241,370	-3.13%
37	Mobile Home-Legal Residence	4.0%	125,620	5,060	11,000	-	-	-	1,270	-	120	143,070	193,340	-26.00%
38	Total Legal Residence		56,442,820	34,444,900	25,153,440	131,320	229,960	-	2,866,350	3,540	7,032,880	126,305,210	130,434,710	-3.17%

Motor Vehicle Summary			DISTRICT FIVE									Tax Year 2015	Tax Year 2014	%
Calendar Year 2015 (Paid)			5	5 FD	5 FW	5 IP	5AFD	5AFE	5C	5I	5IFD	District 5	(07-1-15)	CHG
39	January 1 - June 30	10.5%	466,920	1,700,040	238,560	-	54,000	-	77,070	-	118,860	2,655,450	2,464,020	7.77%
40	January 1 - June 30	6.0%	4,033,040	4,406,610	1,974,070	4,030	73,080	380	323,970	4,720	779,770	11,599,670	11,105,320	4.45%
41	Subtotal-January-June		4,499,960	6,106,650	2,212,630	4,030	127,080	380	401,040	4,720	898,630	14,255,120	13,569,340	5.05%
42	July 1 - December 31	10.5%	464,460	974,530	133,370	1,580	67,510	-	96,700	-	106,810	1,844,960	1,951,240	-5.45%
43	July 1 - December 31	6.0%	4,306,370	4,442,910	2,182,640	5,920	75,060	370	373,590	2,680	788,880	12,178,420	11,946,840	1.94%
44	Subtotal-July-December		4,770,830	5,417,440	2,316,010	7,500	142,570	370	470,290	2,680	895,690	14,023,380	13,898,080	0.90%
45	Total (Used in Assmt Table)		9,270,790	11,524,090	4,528,640	11,530	269,650	750	871,330	7,400	1,794,320	28,278,500	27,467,420	2.95%

Financial Summary (CAFR)		5	5 FD	5 FW	5 IP	5AFD	5AFE	5C	5I	5IFD	Tax Year 2015	Tax Year 2014	%
46	Non Manufacture - Real	72,262,020	63,253,160	33,533,280	366,200	18,609,160	1,129,440	8,674,090	392,820	15,355,320	213,575,490	217,025,270	-1.59%
47	Non Manufacture - Personal	12,999,610	15,806,300	5,407,430	22,910	2,891,180	3,140	1,867,010	8,220	2,378,110	41,383,910	39,957,510	3.57%
48	Total Non Manufacture	85,261,630	79,059,460	38,940,710	389,110	21,500,340	1,132,580	10,541,100	401,040	17,733,430	254,959,400	256,982,780	-0.79%
49	Manufacture - Real	-	1,303,290	-	-	-	-	-	-	-	1,303,290	1,265,800	2.96%
50	Manufacture - Personal	3,001,720	11,221,540	21,861,230	-	174,750	3,080	1,102,830	370	1,374,380	38,739,900	39,473,470	-1.86%
51	Total Manufacture	3,001,720	12,524,830	21,861,230	-	174,750	3,080	1,102,830	370	1,374,380	40,043,190	40,739,270	-1.71%
52	Total Real Property	72,262,020	64,556,450	33,533,280	366,200	18,609,160	1,129,440	8,674,090	392,820	15,355,320	214,878,780	218,291,070	-1.56%
53	Total Personal Property	16,001,330	27,027,840	27,268,660	22,910	3,065,930	6,220	2,969,840	8,590	3,752,490	80,123,810	79,430,980	0.87%
54	Total Prop Tax Assessment	88,263,350	91,584,290	60,801,940	389,110	21,675,090	1,135,660	11,643,930	401,410	19,107,810	295,002,590	297,722,050	-0.91%

		DISTRICT FIVE									Tax Year 2015	Tax Year 2014	%
Total All Real Property		5	5 FD	5 FW	5 IP	5AFD	5AFE	5C	5I	5IFD	District 5	(07-1-15)	CHG
79	# of Acres	18,608	2,361	2,327	-	353	62	715	16	323	24,765	24,787	-0.09%
80	# of Lots	5,360	7,178	2,338	38	41	-	614	-	1,526	17,095	17,108	-0.08%
81	# Improvements	18,828	17,015	6,601	90	319	10	1,765	6	3,642	48,276	47,951	0.68%
82	\$ Acres Assessment	5,245,920	7,820,120	2,396,670	-	6,484,120	202,420	2,569,430	119,010	2,690,890	27,528,580	28,312,796	-2.77%
83	\$ Lots Assessment	24,849,120	7,542,880	8,074,050	263,470	51,460	-	629,790	-	1,712,010	43,122,780	44,823,480	-3.79%
84	\$ Improvements Assessment	41,945,770	49,184,480	23,043,680	102,690	12,073,580	927,020	5,469,200	273,810	10,951,550	143,971,780	144,805,274	-0.58%
85	Total ALL Real Property	72,040,810	64,547,480	33,514,400	366,160	18,609,160	1,129,440	8,668,420	392,820	15,354,450	214,623,140	217,941,550	-1.52%

Lexington County Legal Residence Summary - Number, Assessed and Taxable Value

TB 622 Report-2016 03 17			Number of Legal Residence			Assessed Value			Taxable Value		
SD #	TD #	District Name	Real Property	Mobile Homes	Total	Real Property	Mobile Homes	Total	Real Property	Mobile Homes	Total
1	1	District 1	32,945	3,902	36,847	211,253,340	2,671,940	213,925,280	\$ 5,281,333,620	\$ 66,798,571	\$ 5,348,132,191
1	1 HC	Hollow Creek District	31	11	42	128,520	6,210	134,730	\$ 3,213,038	\$ 155,275	\$ 3,368,313
1	1A	Springdale	-	-	-	-	-	-	\$ -	\$ -	\$ -
1	1C	Cayce	224	-	224	1,259,570	-	1,259,570	\$ 31,489,198	\$ -	\$ 31,489,198
1	1G	Gilbert	138	23	161	698,360	11,700	710,060	\$ 17,458,993	\$ 292,515	\$ 17,751,508
1	1L	Lexington	5,224	49	5,273	36,620,470	16,120	36,636,590	\$ 915,511,811	\$ 402,995	\$ 915,914,806
1	1LT	Lexington TIF	4	-	4	8,750	-	8,750	\$ 218,671	\$ -	\$ 218,671
1	1P	Pelion	187	9	196	882,050	8,860	890,910	\$ 22,051,248	\$ 221,520	\$ 22,272,768
1	1S	Summit	128	25	153	495,160	22,620	517,780	\$ 12,378,883	\$ 565,610	\$ 12,944,493
1		Total District One	38,881	4,019	42,900	251,346,220	2,737,450	254,083,670	\$ 6,283,655,462	\$ 68,436,486	\$ 6,352,091,948
2	2	District 2	7,719	1,127	8,846	33,831,990	619,040	34,451,030	\$ 845,799,733	\$ 15,476,039	\$ 861,275,772
2	2C	Cayce	2,925	67	2,992	12,462,420	28,210	12,490,630	\$ 311,560,456	\$ 705,212	\$ 312,265,668
2	2CT	Cayce TIF	15	-	15	123,800	-	123,800	\$ 3,094,880	\$ -	\$ 3,094,880
2	2L	Lexington	-	-	-	-	-	-	\$ -	\$ -	\$ -
2	2S	Springdale	931	-	931	5,161,360	-	5,161,360	\$ 129,034,033	\$ -	\$ 129,034,033
2	2W	West Columbia	3,487	68	3,555	18,067,590	19,120	18,086,710	\$ 451,689,708	\$ 477,955	\$ 452,167,663
2	2WT	West Columbia TIF	71	-	71	845,250	-	845,250	\$ 21,131,198	\$ -	\$ 21,131,198
2		Total District Two	15,148	1,262	16,410	70,492,410	666,370	71,158,780	\$ 1,762,310,008	\$ 16,659,206	\$ 1,778,969,214
3	3	District 3	1,526	367	1,893	8,148,950	250,810	8,399,760	\$ 203,723,780	\$ 6,270,154	\$ 209,993,934
3	3 HC	Hollow Creek District	460	81	541	2,345,200	57,430	2,402,630	\$ 58,630,047	\$ 1,435,784	\$ 60,065,831
3	3B	Batesburg-Leesville	1,290	20	1,310	4,141,720	12,010	4,153,730	\$ 103,542,925	\$ 300,220	\$ 103,843,145
3		Total District Three	3,276	468	3,744	14,635,870	320,250	14,956,120	\$ 365,896,752	\$ 8,006,158	\$ 373,902,910
4	4	District 4	4,256	1,823	6,079	9,600,890	1,235,470	10,836,360	\$ 240,022,248	\$ 30,886,736	\$ 270,908,984
4	4 SR	Sandy Run District	26	12	38	54,080	7,400	61,480	\$ 1,352,002	\$ 184,955	\$ 1,536,957
4	4S	Swansea	192	26	218	463,160	10,100	473,260	\$ 11,579,089	\$ 252,480	\$ 11,831,569
4		Total District Four	4,474	1,861	6,335	10,118,130	1,252,970	11,371,100	\$ 252,953,339	\$ 31,324,171	\$ 284,277,510
5	5	District 5	5,114	191	5,305	56,317,200	125,620	56,442,820	\$ 1,407,929,880	\$ 3,140,506	\$ 1,411,070,386
5	5 FD	District 5 FD	6,377	10	6,387	34,439,840	5,060	34,444,900	\$ 860,995,885	\$ 126,550	\$ 861,122,435
5	5 FW	District 5 FW	2,465	23	2,488	25,142,440	11,000	25,153,440	\$ 628,561,060	\$ 275,050	\$ 628,836,110
5	5 IP	Isle of Pines (5 IP)	15	-	15	131,320	-	131,320	\$ 3,282,911	\$ -	\$ 3,282,911
5	5AFD	Columbia (5AFD)	34	-	34	229,960	-	229,960	\$ 5,749,081	\$ -	\$ 5,749,081
5	5AFE	Columbia (5AFE)	-	-	-	-	-	-	\$ -	\$ -	\$ -
5	5C	Chapin (5C)	547	3	550	2,865,080	1,270	2,866,350	\$ 71,627,111	\$ 31,705	\$ 71,658,816
5	5I	Irmo (5I)	1	-	1	3,540	-	3,540	\$ 88,586	\$ -	\$ 88,586
5	5IFD	Irmo (5IFD)	1,262	2	1,264	7,032,760	120	7,032,880	\$ 175,818,883	\$ 2,990	\$ 175,821,873
5		Total District Five	15,815	229	16,044	126,162,140	143,070	126,305,210	\$ 3,154,053,397	\$ 3,576,801	\$ 3,157,630,198
		Lexington County	77,594	7,839	85,433	472,754,770	5,120,110	477,874,880	\$ 11,818,868,958	\$ 128,002,822	\$ 11,946,871,780

Lexington County Assessment Summary - Manufacture Real and Personal (Excludes FILOT)

TB 622 Report-2016 02 04			NonManufacture			Manufacture			Grand Total		
SD #	TD #	District Name	Real	Personal	Total	Real	Personal	Total	Real	Personal	Total
1	1	District 1	286,199,920	71,766,310	357,966,230	6,222,980	46,454,160	52,677,140	292,422,900	118,220,470	410,643,370
1	1 HC	Hollow Creek District	194,720	3,380	198,100	-	-	-	194,720	3,380	198,100
1	1A	Springdale	19,360	776,470	795,830	-	-	-	19,360	776,470	795,830
1	1C	Cayce	1,688,890	324,370	2,013,260	-	440	440	1,688,890	324,810	2,013,700
1	1G	Gilbert	1,015,390	284,650	1,300,040	20,160	282,200	302,360	1,035,550	566,850	1,602,400
1	1L	Lexington	79,382,310	14,048,230	93,430,540	496,690	3,977,030	4,473,720	79,879,000	18,025,260	97,904,260
1	1LT	Lexington TIF	1,623,140	2,890	1,626,030	-	-	-	1,623,140	2,890	1,626,030
1	1P	Pelion	1,375,660	353,940	1,729,600	-	258,020	258,020	1,375,660	611,960	1,987,620
1	1S	Summit	634,970	151,960	786,930	-	120,130	120,130	634,970	272,090	907,060
1		Total District One	372,134,360	87,712,200	459,846,560	6,739,830	51,091,980	57,831,810	378,874,190	138,804,180	517,678,370
2	2	District 2	73,980,310	29,417,380	103,397,690	2,808,670	14,046,540	16,855,210	76,788,980	43,463,920	120,252,900
2	2C	Cayce	28,289,340	9,931,230	38,220,570	703,130	6,734,710	7,437,840	28,992,470	16,665,940	45,658,410
2	2CT	Cayce TIF	4,089,820	1,810	4,091,630	-	-	-	4,089,820	1,810	4,091,630
2	2L	Lexington	492,170	-	492,170	-	-	-	492,170	-	492,170
2	2S	Springdale	8,816,980	1,752,390	10,569,370	28,140	466,620	494,760	8,845,120	2,219,010	11,064,130
2	2W	West Columbia	44,422,650	9,027,940	53,450,590	777,330	4,207,440	4,984,770	45,199,980	13,235,380	58,435,360
2	2WT	West Columbia TIF	3,341,310	571,360	3,912,670	53,760	77,950	131,710	3,395,070	649,310	4,044,380
2		Total District Two	163,432,580	50,702,110	214,134,690	4,371,030	25,533,260	29,904,290	167,803,610	76,235,370	244,038,980
3	3	District 3	14,459,300	3,894,170	18,353,470	414,020	3,342,790	3,756,810	14,873,320	7,236,960	22,110,280
3	3 HC	Hollow Creek District	3,498,950	39,560	3,538,510	-	-	-	3,498,950	39,560	3,538,510
3	3B	Batesburg-Leesville	10,675,700	2,316,800	12,992,500	320,570	2,056,930	2,377,500	10,996,270	4,373,730	15,370,000
3		Total District Three	28,633,950	6,250,530	34,884,480	734,590	5,399,720	6,134,310	29,368,540	11,650,250	41,018,790
4	4	District 4	18,626,610	5,885,860	24,512,470	367,900	5,620,490	5,988,390	18,994,510	11,506,350	30,500,860
4	4 SR	Sandy Run District	150,760	225,360	376,120	7,670	2,780	10,450	158,430	228,140	386,570
4	4S	Swansea	1,232,950	258,440	1,491,390	-	277,310	277,310	1,232,950	535,750	1,768,700
4		Total District Four	20,010,320	6,369,660	26,379,980	375,570	5,900,580	6,276,150	20,385,890	12,270,240	32,656,130
5	5	District 5	72,262,020	12,999,610	85,261,630	-	3,001,720	3,001,720	72,262,020	16,001,330	88,263,350
5	5 FD	District 5 FD	63,253,160	15,806,300	79,059,460	1,303,290	11,221,540	12,524,830	64,556,450	27,027,840	91,584,290
5	5 FW	District 5 FW	33,533,280	5,407,430	38,940,710	-	21,861,230	21,861,230	33,533,280	27,268,660	60,801,940
5	5 IP	Isle of Pines (5 IP)	366,200	22,910	389,110	-	-	-	366,200	22,910	389,110
5	5AFD	Columbia (5AFD)	18,609,160	2,891,180	21,500,340	-	174,750	174,750	18,609,160	3,065,930	21,675,090
5	5AFE	Columbia (5AFE)	1,129,440	3,140	1,132,580	-	3,080	3,080	1,129,440	6,220	1,135,660
5	5C	Chapin (5C)	8,674,090	1,867,010	10,541,100	-	1,102,830	1,102,830	8,674,090	2,969,840	11,643,930
5	5I	Irmo (5I)	392,820	8,220	401,040	-	370	370	392,820	8,590	401,410
5	5IFD	Irmo (5IFD)	15,355,320	2,378,110	17,733,430	-	1,374,380	1,374,380	15,355,320	3,752,490	19,107,810
5		Total District Five	213,575,490	41,383,910	254,959,400	1,303,290	38,739,900	40,043,190	214,878,780	80,123,810	295,002,590
		Lexington County	797,786,700	192,418,410	990,205,110	13,524,310	126,665,440	140,189,750	811,311,010	319,083,850	1,130,394,860

Note: Includes Manufacture Depreciation and excludes FILOT

Lexington County - Motor Vehicles - Tax Year 2015

TB 622 Report-2016 03 17			Number of Motor Vehicles			Motor Vehicles Assessed Value			Motor Vehicles Estimated Taxable Value		
SD #	TD #	District Name	Vehicles 6.0%	Vehicles 10.5%	Total	Vehicles 6.0%	Vehicles 10.5%	Total	Vehicles 6.0%	Vehicles 10.5%	Total
1	1	District 1	96,251	5,694	101,945	48,383,750	10,253,670	58,637,420	\$ 806,395,830	\$ 97,654,000	\$ 904,049,830
1	1 HC	Hollow Creek District	4	-	4	490	-	490	\$ 8,160	\$ -	\$ 8,160
1	1A	Springdale	1	393	394	1,030	775,440	776,470	\$ 17,170	\$ 7,385,140	\$ 7,402,310
1	1C	Cayce	560	8	568	315,370	5,150	320,520	\$ 5,256,170	\$ 49,040	\$ 5,305,210
1	1G	Gilbert	444	36	480	188,180	63,130	251,310	\$ 3,136,330	\$ 601,230	\$ 3,737,560
1	1L	Lexington	14,899	1,209	16,108	8,805,120	2,183,540	10,988,660	\$ 146,752,000	\$ 20,795,620	\$ 167,547,620
1	1LT	Lexington TIF	-	-	-	-	-	-	\$ -	\$ -	\$ -
1	1P	Pelion	601	28	629	269,250	27,670	296,920	\$ 4,487,500	\$ 263,530	\$ 4,751,030
1	1S	Summit	356	4	360	141,900	2,260	144,160	\$ 2,365,000	\$ 21,530	\$ 2,386,530
1		Total District One	113,116	7,372	120,488	58,105,090	13,310,860	71,415,950	\$ 968,418,160	\$ 126,770,090	\$ 1,095,188,250
2	2	District 2	28,224	3,139	31,363	11,140,140	5,273,050	16,413,190	\$ 185,669,000	\$ 50,219,520	\$ 235,888,520
2	2C	Cayce	9,270	1,326	10,596	3,744,270	2,294,100	6,038,370	\$ 62,404,500	\$ 21,848,570	\$ 84,253,070
2	2CT	Cayce TIF	3	-	3	1,810	-	1,810	\$ 30,170	\$ -	\$ 30,170
2	2L	Lexington	-	-	-	-	-	-	\$ -	\$ -	\$ -
2	2S	Springdale	2,526	182	2,708	1,229,150	251,580	1,480,730	\$ 20,485,830	\$ 2,396,000	\$ 22,881,830
2	2W	West Columbia	11,712	1,013	12,725	4,949,330	1,445,140	6,394,470	\$ 82,488,830	\$ 13,763,240	\$ 96,252,070
2	2WT	West Columbia TIF	112	246	358	83,710	484,730	568,440	\$ 1,395,170	\$ 4,616,480	\$ 6,011,650
2		Total District Two	51,847	5,906	57,753	21,148,410	9,748,600	30,897,010	\$ 352,473,500	\$ 92,843,810	\$ 445,317,310
3	3	District 3	6,738	278	7,016	2,773,500	314,150	3,087,650	\$ 46,225,000	\$ 2,991,910	\$ 49,216,910
3	3 HC	Hollow Creek District	4	-	4	1,010	-	1,010	\$ 16,830	\$ -	\$ 16,830
3	3B	Batesburg-Leesville	3,736	246	3,982	1,288,830	303,330	1,592,160	\$ 21,480,500	\$ 2,888,860	\$ 24,369,360
3		Total District Three	10,478	524	11,002	4,063,340	617,480	4,680,820	\$ 67,722,330	\$ 5,880,770	\$ 73,603,100
4	4	District 4	13,923	379	14,302	4,654,860	332,220	4,987,080	\$ 77,581,000	\$ 3,164,000	\$ 80,745,000
4	4 SR	Sandy Run District	554	9	563	202,680	4,410	207,090	\$ 3,378,000	\$ 42,000	\$ 3,420,000
4	4S	Swansea	583	3	586	187,520	2,810	190,330	\$ 3,125,330	\$ 26,760	\$ 3,152,090
4		Total District Four	15,060	391	15,451	5,045,060	339,440	5,384,500	\$ 84,084,330	\$ 3,232,760	\$ 87,317,090
5	5	District 5	14,064	613	14,677	8,339,410	931,380	9,270,790	\$ 138,990,160	\$ 8,870,290	\$ 147,860,450
5	5 FD	District 5 FD	18,985	1,773	20,758	8,849,520	2,674,570	11,524,090	\$ 147,492,000	\$ 25,472,100	\$ 172,964,100
5	5 FW	District 5 FW	6,701	237	6,938	4,156,710	371,930	4,528,640	\$ 69,278,500	\$ 3,542,190	\$ 72,820,690
5	5 IP	Isle of Pines (5 IP)	22	1	23	9,950	1,580	11,530	\$ 165,840	\$ 15,050	\$ 180,890
5	5AFD	Columbia (5AFD)	262	71	333	148,140	121,510	269,650	\$ 2,469,000	\$ 1,157,240	\$ 3,626,240
5	5AFE	Columbia (5AFE)	5	-	5	750	-	750	\$ 12,500	\$ -	\$ 12,500
5	5C	Chapin (5C)	1,329	117	1,446	697,560	173,770	871,330	\$ 11,626,000	\$ 1,654,950	\$ 13,280,950
5	5I	Irmo (5I)	12	-	12	7,400	-	7,400	\$ 123,340	\$ -	\$ 123,340
5	5IFD	Irmo (5IFD)	3,175	165	3,340	1,568,650	225,670	1,794,320	\$ 26,144,170	\$ 2,149,240	\$ 28,293,410
5		Total District Five	44,555	2,977	47,532	23,778,090	4,500,410	28,278,500	\$ 396,301,510	\$ 42,861,060	\$ 439,162,570
		Lexington County	235,056	17,170	252,226	112,139,990	28,516,790	140,656,780	\$ 1,868,999,830	\$ 271,588,490	\$ 2,140,588,320

Tax Year 2015 Assessments as of March 17, 2016

email: "BMARTIN@lex-co.com MARTIN, BILLY"

Wednesday, March 30, 2016 at 9:52:31 AM Eastern Daylight Time

To: email: "BHildebrand@lexsc.com Becky Hildebrand (E-mail)", email: "rbrown@townofirmosc.com Bob Brown", email: "bpoole@lexsc.com Britt Poole", email: "carl@chapinsc.com Carl Stevens", email: "ghuddle@cityofcayce-sc.gov Garry Huddle (E-mail)", email: "jlonso@columbiasec.net Janice L Alonso", email: "PelionTH@pbtcomm.net Janice Poole (E-mail)", email: "jstilwell@springdalesc.com Jeff Stilwell", email: "jpalen@columbiasec.net Jeffery M Palen", email: "JCunningham@westcolumbiasec.gov Jennifer Cunningham", email: "jbtaylor@batesburg-leesville.org Joan B. Taylor (E-mail)", email: "Gilberttown@pbtcomm.net JoAnn Derrick", email: "JBoyes@springdalesc.com Joe Boyes", email: "jedwards@batesburg-leesville.org Judy Edwards", email: "jblack@westcolumbiasec.gov Justin Black", email: "kroberts@lexsc.com Kathy Roberts", email: "kstanley@townofirmosc.com Kim Stanley", email: "LWieder@lexsc.com Laraine P. Wieder (E-mail)", email: "elisepartin@gmail.com Mayor Elise Partin", email: "mayorskipwilson@chapinsc.com Mayor James R. Skip Wilson", email: "rspiros@pbtcomm.net Mayor Ray Spiros", email: "rcrapps@batesburg-leesville.org Mayor Rita Crapps", email: "mayoreeder@yahoo.com Mayor Rosalyn Reeder", email: "mcorder@cityofcayce-sc.gov Mendy Corder", email: "macaughman@columbiasec.net Missy Caughman (E-mail)", email: "rrhodes@cityofcayce-sc.gov Rebecca Rhodes", email: "rcaviness@townofirmosc.com Renee Caviness", email: "sduncan@batesburg-leesville.org Seth Duncan", email: "sgreenwood@cityofcayce-sc.gov Shaun Greenwood", email: "SLee@lexsc.com Sonya Lee (E-mail)", email: "tluckadoo@batesburg-leesville.org Ted Luckadoo", email: "swanseatown@pbtcomm.net Town of Swansea", email: "vracine@townofirmosc.com Vi Racine", email: "arhoden@lexington4.net Angela Rhoden", email: "cgillespie@lex2.org Cindi Gillespie", email: "cfrick@lexrich5.org Connie Frick", email: "dacobb@lexington1.net David A Cobb", email: "dfowler@lex3.k12.sc.us Debra Fowler", email: "DWMitchell@lex3.k12.sc.us Debra Mitchell", email: "dbishop@lexington1.net Deena Bishop", email: "bjames@lex2.org Dr. Bill James", email: "kwoodward@lexington1.net Dr. Karen C. Woodward", email: "llavender@lexington4.net Dr. Linda G. Lavender", email: "rgary@lex3.org Dr. Randall Gary", email: "shefner@lex5.k12.sc.us Dr. Stephen W. Hefner", email: "jbutler@lexington1.net John Butler", email: "krichardson@lex2.org Kelly Richardson", email: "lrichard@lexrich5.org Len Richardson", email: "dveldman@lcrac.com David Veldman", email: "Walkerd@midlandstech.edu Debbie Walker (E-mail)", email: "taylorde@midlandstech.edu Deborah E. Taylor", email: "DBEDENBAUGH@lex.lib.sc.us BEDENBAUGH, DENISE", email: "etaylor@icrc.net Elizabeth Taylor (E-mail)", email: "Macleani@midlandstech.edu Ian Maclean", email: "jwellman@icrc.net Jim Wellman (E-mail)", email: "17thcav@irmofire.org Mike Sonefeld (E-mail)", email: "rgibson@lcrac.com Randy Gibson (E-mail)", email: "shatchell@riverbanks.org Steve Hatchell", email: "ADUBOSE@lex-co.com DUBOSE, ADAM", email: "AMcInchok@lex-co.com McInchok, Angie", email: "BMARTIN@lex-co.com MARTIN, BILLY", email: "charmon@lex-co.com Harmon, Christopher", email: "cwhipple@lex-co.com Whipple, Chuck", email: "DBurnett@lex-co.com Burnett, Diana", email: "CFOLSOM@lex-co.com FOLSOM, CHRISTOPHER", email: "jchendrix@lex-co.com Hendrix, Jessica", email: "JEckstrom@lex-co.com Eckstrom, Jim", email: "jmergo@lex-co.com Mergo, Joe", email: "jbusbee@lex-co.com Busbee, Judy", email: "kwells@lex-co.com Wells, Kathy", email: "KMcMullen@lex-co.com McMullen, Kelly", email: "lsturkie@lex-co.com Sturkie, Lynn", email: "MARbaugh@lex-co.com Arbaugh, Melena", email: "MROGERS@lex-co.com ROGERS, MONA", email: "RPOSTON@lex-co.com POSTON, RANDOLPH", email: "rdolan@lex-co.com Dolan, Richard", email: "RCAughman@lex-co.com Caughman, Robert", email: "SVELDMAN@lex-co.com VELDMAN, STACY", email: "TCrocker@lex-co.com Crocker, Travis", email: "WGroscost@lex-co.com Groscost, Wendy", email: "charmon@lex-co.com Harmon, Christopher", email: "MROGERS@lex-co.com ROGERS, MONA", email: "WGroscost@lex-co.com Groscost, Wendy", email: "RCAughman@lex-co.com Caughman, Robert", email: "BPecori@lex-co.com Pecori, Brittney"

Everyone

Attached is Tax Year 2015 Preliminary Assessments as of report dated March 17, 2016. I am also enclosing Tax Year 2014 Assessment report for your comparison and information.

We have changed the format of this report to include items that had to be prepared after this report was submitted to you. This report should include all items you need to prepare your final millage request to us. On the left of each page of the report is a reference number and is consistent throughout the report.

1.

Pages 1-10 is the assessment information by tax district and school districts by property type

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2.

The Legal Residence information for each tax district and school district is also included. On page 11 of this report is a summary by tax district and school district of legal residence count, assessed value and estimated taxable values.

I hope this page will be helpful.

3.

On page 12 is a summary for manufacture and not manufacture for real and personal property by tax district with a summary by school district. These totals do not include the FILOT assessed values.

4.

On page 13 is a summary for motor vehicles by tax district with a summary by school district.

5.

We will provide you the final report for Tax Year 2015 in early July 2016.

6.

Our office will be working on tax year 2016 sales tax credit factors and school districts please provide us with your 135 day ADM for FY 2015-2016 if you have not already sent them. We need the break out for Lexington County only.

If you have any questions, please contact Chris Harmon or me.

Thanks

Billy

Billy R. Martin, CGFO

Lexington County Senior Deputy Auditor

(803) 785-8196

www.lex-co.sc.gov/auditor

Attachments:

TY2015-Prelim Assessments-(tb622 03-17 2016) 03 23.pdf 574k

TY2014-Final Assessments-(TB622 07-12 2015) New.pdf 423k

Lexington County										
Final Assessments * Tax Year 2014 * (tb622 07 12-2015)										
Lexington County Auditor's Office										
	Tax Year 2014		Total Districts					Tax Year 2014	Tax Year 2013	%
	TYPE		1	2	3	4	5	Total	(07-1-14)	Change
1	Real Estate-Legal Residence	4.0%	247,115,580	71,620,500	14,897,110	10,665,880	130,241,370	474,540,440	462,473,740	2.61%
2	Real Estate-Non Legal Residence	6.0%	109,037,710	88,509,310	13,184,400	7,022,600	86,318,930	304,072,950	303,307,280	0.25%
3	Real Estate-Ag Use	4.0%	1,361,410	120,700	456,380	363,390	107,580	2,409,460	2,386,700	0.95%
4	Real Estate-Ag Use	6.0%	24,710	28,770	18,980	16,580	7,870	96,910	96,180	0.76%
5	Acres/Lots/Improve-Total (R)		357,539,410	160,279,280	28,556,870	18,068,450	216,675,750	781,119,760	768,263,900	1.67%
6	Real-Vehicles (AR)	4.0%	33,740	4,010	440	670	19,810	58,670	49,990	17.36%
7	Real-Boats (BR)	4.0%	-	-	-	-	2,460	2,460	1,930	27.46%
8	Total Property as Real		33,740	4,010	440	670	22,270	61,130	51,920	17.74%
9	Mobile Home-Legal Residence	4.0%	3,488,260	886,290	407,380	1,675,440	193,340	6,650,710	6,617,540	0.50%
10	Mobile Home-Non Legal Residence	6.0%	2,826,830	1,498,190	281,970	1,274,340	133,910	6,015,240	5,822,850	3.30%
11	Mobile Home-Total (H)		6,315,090	2,384,480	689,350	2,949,780	327,250	12,665,950	12,440,390	1.81%
12	Subtotal -Real/Mobile Homes		363,888,240	162,667,770	29,246,660	21,018,900	217,025,270	793,846,840	780,756,210	1.68%
13	MFG Acres/Lots/Improve (MR)	10.5%	3,883,920	4,217,320	717,790	237,910	1,265,800	10,322,740	12,999,080	-20.59%
14	MFG Personal (MP)	10.5%	1,928,430	3,285,740	428,610	88,830	1,519,850	7,251,460	9,594,580	-24.42%
15	MFG Utilities (MPU)	10.5%	40,794,920	17,968,700	4,077,240	5,015,240	33,257,170	101,113,270	96,890,090	4.36%
16	MFG Depreciation ** (ME)	10.5%	792,200	1,245,460	402,220	42,000	1,513,030	3,994,910	3,977,290	0.44%
17	X MFG Acres/Lots/Imp (XR)	10.5%	89,570	239,820	-	129,620	-	459,010	801,420	-42.73%
18	X MFG Personal (XP)	10.5%	2,317,530	2,375,710	350,360	937,190	200,000	6,180,790	7,825,920	-21.02%
19	X MFG Utilities (XPU)	10.5%	329,340	-	-	-	2,983,420	3,312,760	3,224,300	2.74%
20	X MFG Depreciation ** (XE)	10.5%	-	-	-	-	-	-	-	0.00%
21	Aircraft (C)	10.5%	98,580	2,182,420	8,380	1,250	172,260	2,462,890	2,681,860	-8.16%
22	Business Personal-County (F)	10.5%	940,660	1,665,580	72,660	52,690	1,702,890	4,434,480	4,281,270	3.58%
23	Business Personal-State (T)	10.5%	9,258,530	13,647,690	1,181,880	707,620	7,545,140	32,340,860	30,960,090	4.46%
24	Watercraft (B)	10.5%	4,060,120	786,040	440,040	198,940	3,069,800	8,554,940	7,999,090	6.95%
25	Subtotal		64,493,800	47,614,480	7,679,180	7,411,290	53,229,360	180,428,110	181,234,990	-0.45%
26	Total W/O Vehicles		428,382,040	210,282,250	36,925,840	28,430,190	270,254,630	974,274,950	961,991,200	1.28%
27	Motor Vehicles (see Summary)		65,937,280	30,104,810	4,570,430	5,170,920	27,467,420	133,250,860	124,228,810	7.26%
28	Total Prop Tax Assessment		494,319,320	240,387,060	41,496,270	33,601,110	297,722,050	1,107,525,810	1,086,220,010	1.96%
29	Fee for Service (S)		-	-	-	-	460,890	460,890	460,890	0.00%
30	Non-Negotiated FILOT (W)		221,590	4,484,660	38,170	-	81,440	4,825,860	4,685,550	2.99%
31	Negotiated FILOT (V)		29,825,780	35,116,870	507,050	1,159,300	3,905,710	70,514,710	58,084,110	21.40%
32	Subtotal		30,047,370	39,601,530	545,220	1,159,300	4,448,040	75,801,460	63,230,550	19.88%
33	Combined Total Assessment		524,366,690	279,988,590	42,041,490	34,760,410	302,170,090	1,183,327,270	1,149,450,560	2.95%
34	Industrial Abatements		2,736,440	2,615,530	350,360	1,066,810	3,183,420	9,952,560	11,851,640	-16.02%
35	Total Prop Tax Minus Abate *		491,582,880	237,771,530	41,145,910	32,534,300	294,538,630	1,097,573,250	1,074,368,370	2.16%
	* Does not include FILOT									
	** Actual Paid-Tax Year 2014									

Lexington County										
Final Assessments * Tax Year 2014 * (tb622 07 12-2015)										
Lexington County Auditor's Office										
			Total Districts					Tax Year 2014	Tax Year 2013	%
	TYPE	Ratio	1	2	3	4	5	Total	(07-1-14)	Change
36	Real Estate-Legal Residence	4.0%	247,115,580	71,620,500	14,897,110	10,665,880	130,241,370	474,540,440	462,473,740	2.61%
37	Mobile Home-Legal Residence	4.0%	3,488,260	886,290	407,380	1,675,440	193,340	6,650,710	6,617,540	0.50%
38	Total Legal Residence		250,603,840	72,506,790	15,304,490	12,341,320	130,434,710	481,191,150	469,091,280	2.58%
	Motor Vehicle Summary (A)		Total Districts					Tax Year 2014	Tax Year 2013	%
	<u>Calendar Year 2014 (Paid)</u>	Ratio	1	2	3	4	5	Total	(07-1-14)	Change
39	January 1 - June 30	10.5%	5,783,650	4,644,330	324,650	175,810	2,464,020	13,392,460	12,412,040	7.90%
40	January 1 - June 30	6.0%	26,592,850	10,097,430	1,950,010	2,456,020	11,105,320	52,201,630	48,708,580	7.17%
41	Subtotal-January-June		32,376,500	14,741,760	2,274,660	2,631,830	13,569,340	65,594,090	61,120,620	7.32%
42	July 1 - December 31	10.5%	5,357,530	5,079,940	260,130	173,440	1,951,240	12,822,280	12,150,390	5.53%
43	July 1 - December 31	6.0%	28,203,250	10,283,110	2,035,640	2,365,650	11,946,840	54,834,490	50,957,800	7.61%
44	Subtotal-July-December		33,560,780	15,363,050	2,295,770	2,539,090	13,898,080	67,656,770	63,108,190	7.21%
45	Total (Used in Assmt Table)		65,937,280	30,104,810	4,570,430	5,170,920	27,467,420	133,250,860	124,228,810	7.26%
	Financial Summary (CAFR)		1	2	3	4	5	Tax Year 2014	Tax Year 2013	%
46	Non Manufacture - Real		363,888,240	162,667,770	29,246,660	21,018,900	217,025,270	793,846,840	780,756,210	1.68%
47	Non Manufacture - Personal		80,295,170	48,386,540	6,273,390	6,131,420	39,957,510	181,044,030	170,151,120	6.40%
48	Total Non Manufacture		444,183,410	211,054,310	35,520,050	27,150,320	256,982,780	974,890,870	950,907,330	2.52%
49	Manufacture - Real		3,973,490	4,457,140	717,790	367,530	1,265,800	10,781,750	13,800,500	-21.87%
50	Manufacture - Personal		46,162,420	24,875,610	5,258,430	6,083,260	39,473,470	121,853,190	121,512,180	0.28%
51	Total Manufacture		50,135,910	29,332,750	5,976,220	6,450,790	40,739,270	132,634,940	135,312,680	-1.98%
52	Total Real Property		367,861,730	167,124,910	29,964,450	21,386,430	218,291,070	804,628,590	794,556,710	1.27%
53	Total Personal Property		126,457,590	73,262,150	11,531,820	12,214,680	79,430,980	302,897,220	291,663,300	3.85%
54	Total Prop Tax Assessment		494,319,320	240,387,060	41,496,270	33,601,110	297,722,050	1,107,525,810	1,086,220,010	1.96%

Lexington County													
Final Assessments * Tax Year 2014 * (tb622 07 12-2015)													
Lexington County Auditor's Office													
	Tax Year 2014		District One								Tax Year 2014	Tax Year 2013	%
	TYPE	Ratio	1	1 HC	1A	1C	1G	1L	1P	1S	District 1	(07-1-14)	Change
1	Real Estate-Legal Residence	4.0%	206,809,850	135,180	-	1,259,060	744,570	36,802,330	833,150	531,440	247,115,580	237,246,830	4.16%
2	Real Estate-Non Legal Residence	6.0%	66,715,880	41,930	11,060	432,090	296,600	41,007,680	438,240	94,230	109,037,710	109,405,780	-0.34%
3	Real Estate-Ag Use	4.0%	1,335,790	2,910	-	-	5,320	2,260	7,730	7,400	1,361,410	1,348,770	0.94%
4	Real Estate-Ag Use	6.0%	23,600	-	-	-	790	260	60	-	24,710	23,770	3.95%
5	Acres/Lots/Improve-Total (R)		274,885,120	180,020	11,060	1,691,150	1,047,280	77,812,530	1,279,180	633,070	357,539,410	348,025,150	2.73%
6	Real-Vehicles (AR)	4.0%	31,880	-	-	-	-	1,860	-	-	33,740	22,890	47.40%
7	Real-Boats (BR)	4.0%	-	-	-	-	-	-	-	-	-	-	0.00%
8	Total Property as Real		31,880	-	-	-	-	1,860	-	-	33,740	22,890	47.40%
9	Mobile Home-Legal Residence	4.0%	3,403,980	7,900	-	-	15,920	13,050	13,910	33,500	3,488,260	3,448,180	1.16%
10	Mobile Home-Non Legal Residence	6.0%	2,758,090	3,650	-	-	18,310	29,790	4,870	12,120	2,826,830	2,762,780	2.32%
11	Mobile Home-Total (H)		6,162,070	11,550	-	-	34,230	42,840	18,780	45,620	6,315,090	6,210,960	1.68%
12	Subtotal -Real/Mobile Homes		281,079,070	191,570	11,060	1,691,150	1,081,510	77,857,230	1,297,960	678,690	363,888,240	354,259,000	2.72%
13	MFG Acres/Lots/Improve (MR)	10.5%	3,577,520	-	-	-	23,100	283,300	-	-	3,883,920	6,568,290	-40.87%
14	MFG Personal (MP)	10.5%	1,841,570	-	-	-	22,410	64,450	-	-	1,928,430	4,481,010	-56.96%
15	MFG Utilities (MPU)	10.5%	36,625,660	-	-	-	261,990	3,530,680	259,230	117,360	40,794,920	39,237,390	3.97%
16	MFG Depreciation ** (ME)	10.5%	718,420	-	-	-	-	73,780	-	-	792,200	742,270	6.73%
17	X MFG Acres/Lots/Imp (XR)	10.5%	89,570	-	-	-	-	-	-	-	89,570	247,540	-63.82%
18	X MFG Personal (XP)	10.5%	2,164,900	-	-	-	-	152,630	-	-	2,317,530	3,352,070	-30.86%
19	X MFG Utilities (XPU)	10.5%	329,340	-	-	-	-	-	-	-	329,340	501,970	-34.39%
20	X MFG Depreciation ** (XE)	10.5%	-	-	-	-	-	-	-	-	-	-	0.00%
21	Aircraft (C)	10.5%	98,580	-	-	-	-	-	-	-	98,580	94,080	4.78%
22	Business Personal-County (F)	10.5%	444,810	-	-	-	3,770	490,450	1,630	-	940,660	908,230	3.57%
23	Business Personal-State (T)	10.5%	7,300,360	-	-	40	16,540	1,918,270	23,320	-	9,258,530	9,693,260	-4.48%
24	Watercraft (B)	10.5%	3,681,700	-	-	3,190	7,520	345,500	15,900	6,310	4,060,120	3,805,820	6.68%
25	Subtotal		56,872,430	-	-	3,230	335,330	6,859,060	300,080	123,670	64,493,800	69,631,930	-7.38%
26	Total W/O Vehicles		337,951,500	191,570	11,060	1,694,380	1,416,840	84,716,290	1,598,040	802,360	428,382,040	423,890,930	1.06%
27	Motor Vehicles (see Summary)		54,510,330	650	263,370	321,720	248,710	10,166,030	292,650	133,820	65,937,280	61,060,330	7.99%
28	Total Prop Tax Assessment		392,461,830	192,220	274,430	2,016,100	1,665,550	94,882,320	1,890,690	936,180	494,319,320	484,951,260	1.93%
29	Fee for Service (S)		-	-	-	-	-	-	-	-	-	-	0.00%
30	Non-Negotiated FILOT (W)		5,820	-	-	-	-	215,770	-	-	221,590	219,850	0.79%
31	Negotiated FILOT (V)		29,324,990	-	-	-	-	500,790	-	-	29,825,780	19,848,700	50.27%
32	Subtotal		29,330,810	-	-	-	-	716,560	-	-	30,047,370	20,068,550	49.72%
33	Combined Total Assessment		421,792,640	192,220	274,430	2,016,100	1,665,550	95,598,880	1,890,690	936,180	524,366,690	505,019,810	3.83%
34	Industrial Abatements		2,583,810	-	-	-	-	152,630	-	-	2,736,440	4,101,580	-33.28%
35	Total Prop Tax Minus Abate *		389,878,020	192,220	274,430	2,016,100	1,665,550	94,729,690	1,890,690	936,180	491,582,880	480,849,680	2.23%
	* Does not include FILOT												
	** Actual Paid-Tax Year 2014												

	Lexington County												
	Final Assessments * Tax Year 2014 * (tb622 07 12-2015)												
	Lexington County Auditor's Office												
			District One								Tax Year 2014	Tax Year 2013	%
	TYPE	Ratio	1	1 HC	1A	1C	1G	1L	1P	1S	District 1	(07-1-14)	Change
36	Real Estate-Legal Residence	4.0%	206,809,850	135,180	-	1,259,060	744,570	36,802,330	833,150	531,440	247,115,580	237,246,830	4.16%
37	Mobile Home-Legal Residence	4.0%	3,403,980	7,900	-	-	15,920	13,050	13,910	33,500	3,488,260	3,448,180	1.16%
38	Total Legal Residence		210,213,830	143,080	-	1,259,060	760,490	36,815,380	847,060	564,940	250,603,840	240,695,010	4.12%
	Motor Vehicle Summary		District One								Tax Year 2014	Tax Year 2013	%
	Calendar Year 2014 (Paid)		1	1 HC	1A	1C	1G	1L	1P	1S	District 1	(07-1-14)	Change
39	January 1 - June 30	10.5%	4,684,990	-	200,770	3,120	44,140	824,200	22,800	3,630	5,783,650	5,421,780	6.67%
40	January 1 - June 30	6.0%	22,185,120	-	2,240	161,620	79,960	3,970,270	131,160	62,480	26,592,850	24,569,900	8.23%
41	Subtotal-January-June		26,870,110	-	203,010	164,740	124,100	4,794,470	153,960	66,110	32,376,500	29,991,680	7.95%
42	July 1 - December 31	10.5%	4,339,000	-	60,360	2,340	31,380	906,520	15,290	2,640	5,357,530	4,931,310	8.64%
43	July 1 - December 31	6.0%	23,301,220	650	-	154,640	93,230	4,465,040	123,400	65,070	28,203,250	26,137,340	7.90%
44	Subtotal-July-December		27,640,220	650	60,360	156,980	124,610	5,371,560	138,690	67,710	33,560,780	31,068,650	8.02%
45	Total (Used in Assmt Table)		54,510,330	650	263,370	321,720	248,710	10,166,030	292,650	133,820	65,937,280	61,060,330	7.99%
	Financial Summary (CAFR)		1	1 HC	1A	1C	1G	1L	1P	1S	Tax Year 2014	Tax Year 2013	%
46	Non Manufacture - Real		281,079,070	191,570	11,060	1,691,150	1,081,510	77,857,230	1,297,960	678,690	363,888,240	354,259,000	2.72%
47	Non Manufacture - Personal		66,035,780	650	263,370	324,950	276,540	12,920,250	333,500	140,130	80,295,170	75,561,720	6.26%
48	Total Non Manufacture		347,114,850	192,220	274,430	2,016,100	1,358,050	90,777,480	1,631,460	818,820	444,183,410	429,820,720	3.34%
49	Manufacture - Real		3,667,090	-	-	-	23,100	283,300	-	-	3,973,490	6,815,830	-41.70%
50	Manufacture - Personal		41,679,890	-	-	-	284,400	3,821,540	259,230	117,360	46,162,420	48,314,710	-4.45%
51	Total Manufacture		45,346,980	-	-	-	307,500	4,104,840	259,230	117,360	50,135,910	55,130,540	-9.06%
52	Total Real Property		284,746,160	191,570	11,060	1,691,150	1,104,610	78,140,530	1,297,960	678,690	367,861,730	361,074,830	1.88%
53	Total Personal Property		107,715,670	650	263,370	324,950	560,940	16,741,790	592,730	257,490	126,457,590	123,876,430	2.08%
54	Total Prop Tax Assessment		392,461,830	192,220	274,430	2,016,100	1,665,550	94,882,320	1,890,690	936,180	494,319,320	484,951,260	1.93%

Lexington County												
Final Assessments * Tax Year 2014 * (tb622 07 12-2015)												
Lexington County Auditor's Office												
	Tax Year 2014		DISTRICT TWO							Tax Year 2014	Tax Year 2013	%
	TYPE	Ratio	2	2C	2CT	2L	2S	2W	2WT	District 2	(07-1-14)	CHG
1	Real Estate-Legal Residence	4.0%	34,712,130	13,076,020	144,080	-	5,198,110	17,728,790	761,370	71,620,500	71,144,130	0.67%
2	Real Estate-Non Legal Residence	6.0%	37,780,160	15,348,870	3,792,530	450,830	3,681,100	25,127,370	2,328,450	88,509,310	86,828,300	1.94%
3	Real Estate-Ag Use	4.0%	112,730	2,740	50	-	3,490	1,690	-	120,700	123,330	-2.13%
4	Real Estate-Ag Use	6.0%	22,540	5,990	-	-	-	240	-	28,770	28,190	2.06%
5	Acres/Lots/Improve-Total (R)		72,627,560	28,433,620	3,936,660	450,830	8,882,700	42,858,090	3,089,820	160,279,280	158,123,950	1.36%
6	Real-Vehicles (AR)	4.0%	4,010	-	-	-	-	-	-	4,010	5,140	-21.98%
7	Real-Boats (BR)	4.0%	-	-	-	-	-	-	-	-	-	0.00%
8	Total Property as Real		4,010	-	-	-	-	-	-	4,010	5,140	-21.98%
9	Mobile Home-Legal Residence	4.0%	819,320	36,360	-	-	-	30,610	-	886,290	899,770	-1.50%
10	Mobile Home-Non Legal Residence	6.0%	1,383,170	40,780	-	-	380	73,860	-	1,498,190	1,412,480	6.07%
11	Mobile Home-Total (H)		2,202,490	77,140	-	-	380	104,470	-	2,384,480	2,312,250	3.12%
12	Subtotal -Real/Mobile Homes		74,834,060	28,510,760	3,936,660	450,830	8,883,080	42,962,560	3,089,820	162,667,770	160,441,340	1.39%
13	MFG Acres/Lots/Improve (MR)	10.5%	2,663,640	699,180	-	-	26,880	695,320	132,300	4,217,320	4,234,480	-0.41%
14	MFG Personal (MP)	10.5%	2,110,710	704,750	-	-	43,100	279,290	147,890	3,285,740	3,096,570	6.11%
15	MFG Utilities (MPU)	10.5%	9,331,420	4,882,480	-	-	394,110	3,360,690	-	17,968,700	16,820,810	6.82%
16	MFG Depreciation ** (ME)	10.5%	789,380	380,840	-	-	17,980	13,960	43,300	1,245,460	1,290,180	-3.47%
17	X MFG Acres/Lots/Imp (XR)	10.5%	239,820	-	-	-	-	-	-	239,820	425,150	-43.59%
18	X MFG Personal (XP)	10.5%	1,782,040	70,690	-	-	6,210	145,750	371,020	2,375,710	3,075,370	-22.75%
19	X MFG Utilities (XPU)	10.5%	-	-	-	-	-	-	-	-	-	0.00%
20	X MFG Depreciation ** (XE)	10.5%	-	-	-	-	-	-	-	-	-	0.00%
21	Aircraft (C)	10.5%	2,175,790	6,630	-	-	-	-	-	2,182,420	2,443,840	-10.70%
22	Business Personal-County (F)	10.5%	689,320	673,590	-	-	30,740	271,930	-	1,665,580	1,620,120	2.81%
23	Business Personal-State (T)	10.5%	8,458,940	2,824,640	-	-	188,400	2,175,710	-	13,647,690	13,186,870	3.49%
24	Watercraft (B)	10.5%	446,030	103,180	-	-	47,470	189,360	-	786,040	748,270	5.05%
25	Subtotal		28,687,090	10,345,980	-	-	754,890	7,132,010	694,510	47,614,480	46,941,660	1.43%
26	Total W/O Vehicles		103,521,150	38,856,740	3,936,660	450,830	9,637,970	50,094,570	3,784,330	210,282,250	207,383,000	1.40%
27	Motor Vehicles (see Summary)		16,065,580	5,672,210	960	-	1,671,890	6,679,200	14,970	30,104,810	28,617,340	5.20%
28	Total Prop Tax Assessment		119,586,730	44,528,950	3,937,620	450,830	11,309,860	56,773,770	3,799,300	240,387,060	236,000,340	1.86%
29	Fee for Service (S)		-	-	-	-	-	-	-	-	-	0.00%
30	Non-Negotiated FILOT (W)		4,484,660	-	-	-	-	-	-	4,484,660	4,346,090	3.19%
31	Negotiated FILOT (V)		10,919,020	24,197,850	-	-	-	-	-	35,116,870	31,907,620	10.06%
32	Subtotal		15,403,680	24,197,850	-	-	-	-	-	39,601,530	36,253,710	9.23%
33	Combined Total Assessment		134,990,410	68,726,800	3,937,620	450,830	11,309,860	56,773,770	3,799,300	279,988,590	272,254,050	2.84%
34	Industrial Abatements		2,021,860	70,690	-	-	6,210	145,750	371,020	2,615,530	3,500,520	-25.28%
35	Total Prop Tax Minus Abate *		117,564,870	44,458,260	3,937,620	450,830	11,303,650	56,628,020	3,428,280	237,771,530	232,499,820	2.27%
	* Does not include FILOT											
	** Actual Paid-Tax Year 2014											

Lexington County												
Final Assessments * Tax Year 2014 * (tb622 07 12-2015)												
Lexington County Auditor's Office												
			DISTRICT TWO							Tax Year 2014	Tax Year 2013	%
TYPE		Ratio	2	2C	2CT	2L	2S	2W	2WT	District 2	(07-1-14)	CHG
36	Real Estate-Legal Residence	4.0%	34,712,130	13,076,020	144,080	-	5,198,110	17,728,790	761,370	71,620,500	71,144,130	0.67%
37	Mobile Home-Legal Residence	4.0%	819,320	36,360	-	-	-	30,610	-	886,290	899,770	-1.50%
38	Total Legal Residence		35,531,450	13,112,380	144,080	-	5,198,110	17,759,400	761,370	72,506,790	72,043,900	0.64%
<u>Motor Vehicle Summary</u>			DISTRICT TWO							Tax Year 2014	Tax Year 2013	%
<u>Calendar Year 2014 (Paid)</u>			2	2C	2CT	2L	2S	2W	2WT	District 2	(07-1-14)	CHG
39	January 1 - June 30	10.5%	2,457,610	893,030	-	-	357,080	936,610	-	4,644,330	4,531,230	2.50%
40	January 1 - June 30	6.0%	5,470,330	1,715,180	910	-	602,440	2,308,570	-	10,097,430	9,380,610	7.64%
41	Subtotal-January-June		7,927,940	2,608,210	910	-	959,520	3,245,180	-	14,741,760	13,911,840	5.97%
42	July 1 - December 31	10.5%	2,732,160	1,190,540	-	-	126,310	1,019,140	11,790	5,079,940	5,077,550	0.05%
43	July 1 - December 31	6.0%	5,405,480	1,873,460	50	-	586,060	2,414,880	3,180	10,283,110	9,627,950	6.80%
44	Subtotal-July-December		8,137,640	3,064,000	50	-	712,370	3,434,020	14,970	15,363,050	14,705,500	4.47%
45	Total (Used in Assmt Table)		16,065,580	5,672,210	960	-	1,671,890	6,679,200	14,970	30,104,810	28,617,340	5.20%
<u>Financial Summary (CAFR)</u>			2	2C	2CT	2L	2S	2W	2WT	Tax Year 2014	Tax Year 2013	%
46	Non Manufacture - Real		74,834,060	28,510,760	3,936,660	450,830	8,883,080	42,962,560	3,089,820	162,667,770	160,441,340	1.39%
47	Non Manufacture - Personal		27,835,660	9,280,250	960	-	1,938,500	9,316,200	14,970	48,386,540	46,616,440	3.80%
48	Total Non Manufacture		102,669,720	37,791,010	3,937,620	450,830	10,821,580	52,278,760	3,104,790	211,054,310	207,057,780	1.93%
49	Manufacture - Real		2,903,460	699,180	-	-	26,880	695,320	132,300	4,457,140	4,659,630	-4.35%
50	Manufacture - Personal		14,013,550	6,038,760	-	-	461,400	3,799,690	562,210	24,875,610	24,282,930	2.44%
51	Total Manufacture		16,917,010	6,737,940	-	-	488,280	4,495,010	694,510	29,332,750	28,942,560	1.35%
52	Total Real Property		77,737,520	29,209,940	3,936,660	450,830	8,909,960	43,657,880	3,222,120	167,124,910	165,100,970	1.23%
53	Total Personal Property		41,849,210	15,319,010	960	-	2,399,900	13,115,890	577,180	73,262,150	70,899,370	3.33%
54	Total Prop Tax Assessment		119,586,730	44,528,950	3,937,620	450,830	11,309,860	56,773,770	3,799,300	240,387,060	236,000,340	1.86%

	Lexington County																
	Final Assessments * Tax Year 2014 * (tb622 07 12-2015)																
	Lexington County Auditor's Office																
	Tax Year 2014		DISTRICT THREE				Tax Year 2014		Tax Year 2013	%	DISTRICT FOUR			Tax Year 2014		Tax Year 2013	%
	TYPE	Ratio	3	3 HC	3B	District 3		(07-1-14)	CHG		4	4 SR	4S	District 4		(07-1-14)	CHG
1	Real Estate-Legal Residence	4.0%	8,155,110	2,406,350	4,335,650	14,897,110		14,775,780	0.82%		10,083,790	60,040	522,050	10,665,880		10,520,020	1.39%
2	Real Estate-Non Legal Residence	6.0%	5,647,050	874,640	6,662,710	13,184,400		13,233,880	-0.37%		6,216,630	82,150	723,820	7,022,600		7,069,630	-0.67%
3	Real Estate-Ag Use	4.0%	356,720	83,460	16,200	456,380		446,330	2.25%		350,930	6,350	6,110	363,390		361,020	0.66%
4	Real Estate-Ag Use	6.0%	18,340	-	640	18,980		18,970	0.05%		14,760	1,820	-	16,580		16,590	-0.06%
5	Acres/Lots/Improve-Total (R)		14,177,220	3,364,450	11,015,200	28,556,870		28,474,960	0.29%		16,666,110	150,360	1,251,980	18,068,450		17,967,260	0.56%
6	Real-Vehicles (AR)	4.0%	440	-	-	440		570	-22.81%		670	-	-	670		8,480	-92.10%
7	Real-Boats (BR)	4.0%	-	-	-	-		-	0.00%		-	-	-	-		-	0.00%
8	Total Property as Real		440	-	-	440		570	-22.81%		670	-	-	670		8,480	-92.10%
9	Mobile Home-Legal Residence	4.0%	314,400	77,010	15,970	407,380		394,730	3.20%		1,650,070	8,960	16,410	1,675,440		1,681,870	-0.38%
10	Mobile Home-Non Legal Residen	6.0%	233,050	38,690	10,230	281,970		288,000	-2.09%		1,258,910	3,560	11,870	1,274,340		1,229,200	3.67%
11	Mobile Home-Total (H)		547,450	115,700	26,200	689,350		682,730	0.97%		2,908,980	12,520	28,280	2,949,780		2,911,070	1.33%
12	Subtotal -Real/Mobile Homes		14,725,110	3,480,150	11,041,400	29,246,660		29,158,260	0.30%		19,575,760	162,880	1,280,260	21,018,900		20,886,810	0.63%
13	MFG Acres/Lots/Improve (MR)	10.5%	403,940	-	313,850	717,790		733,330	-2.12%		230,490	7,420	-	237,910		197,860	20.24%
14	MFG Personal (MP)	10.5%	269,330	-	159,280	428,610		427,890	0.17%		87,410	1,420	-	88,830		61,340	44.82%
15	MFG Utilities (MPU)	10.5%	2,729,240	-	1,348,000	4,077,240		3,846,030	6.01%		4,734,090	-	281,150	5,015,240		4,880,980	2.75%
16	MFG Depreciation ** (ME)	10.5%	262,340	-	139,880	402,220		397,310	1.24%		40,610	1,390	-	42,000		34,350	22.27%
17	X MFG Acres/Lots/Imp (XR)	10.5%	-	-	-	-		-	0.00%		129,620	-	-	129,620		128,730	0.69%
18	X MFG Personal (XP)	10.5%	80,700	-	269,660	350,360		340,610	2.86%		937,190	-	-	937,190		1,047,860	-10.56%
19	X MFG Utilities (XPU)	10.5%	-	-	-	-		-	0.00%		-	-	-	-		-	0.00%
20	X MFG Depreciation ** (XE)	10.5%	-	-	-	-		-	0.00%		-	-	-	-		-	0.00%
21	Aircraft (C)	10.5%	7,350	-	1,030	8,380		8,250	1.58%		-	1,250	-	1,250		2,880	-56.60%
22	Business Personal-County (F)	10.5%	11,660	-	61,000	72,660		77,590	-6.35%		46,450	-	6,240	52,690		8,310	534.06%
23	Business Personal-State (T)	10.5%	361,780	-	820,100	1,181,880		876,410	34.85%		646,860	11,220	49,540	707,620		688,130	2.83%
24	Watercraft (B)	10.5%	394,140	4,160	41,740	440,040		416,610	5.62%		185,820	10,050	3,070	198,940		195,030	2.00%
25	Subtotal		4,520,480	4,160	3,154,540	7,679,180		7,124,030	7.79%		7,038,540	32,750	340,000	7,411,290		7,245,470	2.29%
26	Total W/O Vehicles		19,245,590	3,484,310	14,195,940	36,925,840		36,282,290	1.77%		26,614,300	195,630	1,620,260	28,430,190		28,132,280	1.06%
27	Motor Vehicles (see Summary)		3,030,100	130	1,540,200	4,570,430		4,262,940	7.21%		4,753,580	227,070	190,270	5,170,920		4,911,370	5.28%
28	Total Prop Tax Assessment		22,275,690	3,484,440	15,736,140	41,496,270		40,545,230	2.35%		31,367,880	422,700	1,810,530	33,601,110		33,043,650	1.69%
29	Fee for Service (S)		-	-	-	-		-	0.00%		-	-	-	-		-	0.00%
30	Non-Negotiated FILOT (W)		-	-	38,170	38,170		38,170	0.00%		-	-	-	-		-	0.00%
31	Negotiated FILOT (V)		-	-	507,050	507,050		522,320	-2.92%		1,159,300	-	-	1,159,300		1,313,760	-11.76%
32	Subtotal		-	-	545,220	545,220		560,490	-2.72%		1,159,300	-	-	1,159,300		1,313,760	-11.76%
33	Combined Total Assessment		22,275,690	3,484,440	16,281,360	42,041,490		41,105,720	2.28%		32,527,180	422,700	1,810,530	34,760,410		34,357,410	1.17%
34	Industrial Abatements		80,700	-	269,660	350,360		340,610	2.86%		1,066,810	-	-	1,066,810		1,176,590	-9.33%
35	Total Prop Tax Minus Abate *		22,194,990	3,484,440	15,466,480	41,145,910		40,204,620	2.34%		30,301,070	422,700	1,810,530	32,534,300		31,867,060	2.09%
	* Does not include FILOT																
	** Actual Paid-Tax Year 2014																

	Lexington County													
	Final Assessments * Tax Year 2014 * (tb622 07 12-2015)													
	Lexington County Auditor's Office													
			DISTRICT THREE			Tax Year 2014	Tax Year 2013	%	DISTRICT FOUR			Tax Year 2014	Tax Year 2013	%
	TYPE	Ratio	3	3 HC	3B	District 3	(07-1-14)	CHG	4	4 SR	4S	District 4	(07-1-14)	CHG
36	Real Estate-Legal Residence	4.0%	8,155,110	2,406,350	4,335,650	14,897,110	14,775,780	0.82%	10,083,790	60,040	522,050	10,665,880	10,520,020	1.39%
37	Mobile Home-Legal Residence	4.0%	314,400	77,010	15,970	407,380	394,730	3.20%	1,650,070	8,960	16,410	1,675,440	1,681,870	-0.38%
38	Total Legal Residence		8,469,510	2,483,360	4,351,620	15,304,490	15,170,510	0.88%	11,733,860	69,000	538,460	12,341,320	12,201,890	1.14%
			DISTRICT THREE			Tax Year 2014	Tax Year 2013	%	DISTRICT FOUR			Tax Year 2014	Tax Year 2013	%
	Motor Vehicle Summary		3	3 HC	3B	District 3	(07-1-14)	CHG	4	4 SR	4S	District 4	(07-1-14)	CHG
	Calendar Year 2014 (Paid)													
39	January 1 - June 30	10.5%	146,630	-	178,020	324,650	294,590	10.20%	172,020	3,460	330	175,810	192,180	-8.52%
40	January 1 - June 30	6.0%	1,338,770	-	611,240	1,950,010	1,829,950	6.56%	2,255,350	108,360	92,310	2,456,020	2,345,840	4.70%
41	Subtotal-January-June		1,485,400	-	789,260	2,274,660	2,124,540	7.07%	2,427,370	111,820	92,640	2,631,830	2,538,020	3.70%
42	July 1 - December 31	10.5%	155,410	-	104,720	260,130	256,950	1.24%	170,500	2,940	-	173,440	180,230	-3.77%
43	July 1 - December 31	6.0%	1,389,290	130	646,220	2,035,640	1,881,450	8.20%	2,155,710	112,310	97,630	2,365,650	2,193,120	7.87%
44	Subtotal-July-December		1,544,700	130	750,940	2,295,770	2,138,400	7.36%	2,326,210	115,250	97,630	2,539,090	2,373,350	6.98%
45	Total (Used in Assmt Table)		3,030,100	130	1,540,200	4,570,430	4,262,940	7.21%	4,753,580	227,070	190,270	5,170,920	4,911,370	5.28%
			DISTRICT THREE			Tax Year 2014	Tax Year 2013	%	DISTRICT FOUR			Tax Year 2014	Tax Year 2013	%
	Financial Summary (CAFR)		3	3 HC	3B	District 3	(07-1-14)	CHG	4	4 SR	4S	District 4	(07-1-14)	CHG
46	Non Manufacture - Real		14,725,110	3,480,150	11,041,400	29,246,660	29,158,260	0.30%	19,575,760	162,880	1,280,260	21,018,900	20,886,810	0.63%
47	Non Manufacture - Personal		3,805,030	4,290	2,464,070	6,273,390	5,641,800	11.19%	5,632,710	249,590	249,120	6,131,420	5,805,720	5.61%
48	Total Non Manufacture		18,530,140	3,484,440	13,505,470	35,520,050	34,800,060	2.07%	25,208,470	412,470	1,529,380	27,150,320	26,692,530	1.72%
49	Manufacture - Real		403,940	-	313,850	717,790	733,330	-2.12%	360,110	7,420	-	367,530	326,590	12.54%
50	Manufacture - Personal		3,341,610	-	1,916,820	5,258,430	5,011,840	4.92%	5,799,300	2,810	281,150	6,083,260	6,024,530	0.97%
51	Total Manufacture		3,745,550	-	2,230,670	5,976,220	5,745,170	4.02%	6,159,410	10,230	281,150	6,450,790	6,351,120	1.57%
52	Total Real Property		15,129,050	3,480,150	11,355,250	29,964,450	29,891,590	0.24%	19,935,870	170,300	1,280,260	21,386,430	21,213,400	0.82%
53	Total Personal Property		7,146,640	4,290	4,380,890	11,531,820	10,653,640	8.24%	11,432,010	252,400	530,270	12,214,680	11,830,250	3.25%
54	Total Prop Tax Assessment		22,275,690	3,484,440	15,736,140	41,496,270	40,545,230	2.35%	31,367,880	422,700	1,810,530	33,601,110	33,043,650	1.69%

Lexington County

Final Assessments * Tax Year 2014 * (tb622 07 12-2015)

Lexington County Auditor's Office

Tax Year 2014		DISTRICT FIVE										Tax Year 2014	Tax Year 2013	%
Type	Ratio	5	5 FD	5 FW	5 IP	5AFD	5AFE	5C	5I	5IFD	District 5		(07-1-14)	CHG
1 Real Estate-Legal Residence	4.0%	56,225,430	37,093,170	26,102,270	134,020	280,690	-	2,836,100	3,550	7,566,140	130,241,370		128,786,980	1.13%
2 Real Estate-Non Legal Residence	6.0%	17,066,030	28,528,670	7,826,640	237,580	17,352,030	1,181,700	5,388,350	386,180	8,351,750	86,318,930		86,769,690	-0.52%
3 Real Estate-Ag Use	4.0%	92,420	4,620	8,750	-	-	-	1,580	-	210	107,580		107,250	0.31%
4 Real Estate-Ag Use	6.0%	1,480	5,820	340	-	-	230	-	-	-	7,870		8,660	-9.12%
5 Acres/Lots/Improve-Total (R)		73,385,360	65,632,280	33,938,000	371,600	17,632,720	1,181,930	8,226,030	389,730	15,918,100	216,675,750		215,672,580	0.47%
6 Real-Vehicles (AR)	4.0%	12,070	7,740	-	-	-	-	-	-	-	19,810		12,910	53.45%
7 Real-Boats (BR)	4.0%	1,830	630	-	-	-	-	-	-	-	2,460		1,930	27.46%
8 Total Property as Real		13,900	8,370	-	-	-	-	-	-	-	22,270		14,840	50.07%
9 Mobile Home-Legal Residence	4.0%	164,950	6,360	19,980	-	-	-	1,950	-	100	193,340		192,990	0.18%
10 Mobile Home-Non Legal Residence	6.0%	112,640	4,710	9,780	-	-	-	6,030	-	710	133,910		130,390	2.70%
11 Mobile Home-Total (H)		277,590	11,070	29,760	40	-	-	7,980	-	810	327,250		323,380	1.20%
12 Subtotal -Real/Mobile Homes		73,676,850	65,651,720	33,967,760	371,640	17,632,720	1,181,930	8,234,010	389,730	15,918,910	217,025,270		216,010,800	0.47%
13 MFG Acres/Lots/Improve (MR)	10.5%	21,720	1,244,080	-	-	-	-	-	-	-	1,265,800		1,265,120	0.05%
14 MFG Personal (MP)	10.5%	10,470	1,509,350	-	-	-	-	30	-	-	1,519,850		1,527,770	-0.52%
15 MFG Utilities (MPU)	10.5%	3,814,390	8,254,130	18,781,630	-	171,840	-	1,027,960	-	1,207,220	33,257,170		32,104,880	3.59%
16 MFG Depreciation ** (ME)	10.5%	4,030	1,508,980	-	-	-	-	20	-	-	1,513,030		1,513,180	-0.01%
17 X MFG Acres/Lots/Imp (XR)	10.5%	-	-	-	-	-	-	-	-	-	-		-	0.00%
18 X MFG Personal (XP)	10.5%	-	199,890	-	-	-	-	110	-	-	200,000		10,010	1898.00%
19 X MFG Utilities (XPU)	10.5%	-	-	2,983,420	-	-	-	-	-	-	2,983,420		2,722,330	9.59%
20 X MFG Depreciation ** (XE)	10.5%	-	-	-	-	-	-	-	-	-	-		-	0.00%
21 Aircraft (C)	10.5%	147,050	13,920	10,510	780	-	-	-	-	-	172,260		132,810	29.70%
22 Business Personal-County (F)	10.5%	222,410	734,830	34,220	-	147,520	-	417,220	-	146,690	1,702,890		1,667,020	2.15%
23 Business Personal-State (T)	10.5%	1,147,310	3,453,550	157,060	-	2,119,160	70	432,460	-	235,530	7,545,140		6,515,420	15.80%
24 Watercraft (B)	10.5%	2,131,340	299,130	549,320	6,090	590	-	33,850	7,390	42,090	3,069,800		2,833,360	8.34%
25 Subtotal		7,498,720	17,217,860	22,516,160	6,870	2,439,110	70	1,911,650	7,390	1,631,530	53,229,360		50,291,900	5.84%
26 Total W/O Vehicles		81,175,570	82,869,580	56,483,920	378,510	20,071,830	1,182,000	10,145,660	397,120	17,550,440	270,254,630		266,302,700	1.48%
27 Motor Vehicles (see Summary)		8,875,690	10,960,250	4,401,960	9,330	564,680	1,160	832,710	33,100	1,788,540	27,467,420		25,376,830	8.24%
28 Total Prop Tax Assessment		90,051,260	93,829,830	60,885,880	387,840	20,636,510	1,183,160	10,978,370	430,220	19,338,980	297,722,050		291,679,530	2.07%
29 Fee for Service (S)		-	460,890	-	-	-	-	-	-	-	460,890		460,890	0.00%
30 Non-Negotiated FILOT (W)		-	81,440	-	-	-	-	-	-	-	81,440		81,440	0.00%
31 Negotiated FILOT (V)		-	3,905,710	-	-	-	-	-	-	-	3,905,710		4,491,710	-13.05%
32 Subtotal		-	4,448,040	-	-	-	-	-	-	-	4,448,040		5,034,040	-11.64%
33 Combined Total Assessment		90,051,260	98,277,870	60,885,880	387,840	20,636,510	1,183,160	10,978,370	430,220	19,338,980	302,170,090		296,713,570	1.84%
34 Industrial Abatements		-	199,890	2,983,420	-	-	-	110	-	-	3,183,420		2,732,340	16.51%
35 Total Prop Tax Minus Abate *		90,051,260	93,629,940	57,902,460	387,840	20,636,510	1,183,160	10,978,260	430,220	19,338,980	294,538,630		288,947,190	1.94%
* Does not include FILOT														
** Actual Paid-Tax Year 2014														

Lexington County

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DISTRICT FIVE													Tax Year 2014	Tax Year 2013	%
Type	Ratio	5	5 FD	5 FW	5 IP	5AFD	5AFE	5C	5I	5IFD	District 5			(07-1-14)	CHG
36 Real Estate-Legal Residence	4.0%	56,225,430	37,093,170	26,102,270	134,020	280,690	-	2,836,100	3,550	7,566,140	130,241,370			128,786,980	1.13%
37 Mobile Home-Legal Residence	4.0%	164,950	6,360	19,980	-	-	-	1,950	-	100	193,340			192,990	0.18%
38 Total Legal Residence		56,390,380	37,099,530	26,122,250	134,020	280,690	-	2,838,050	3,550	7,566,240	130,434,710			128,979,970	1.13%
DISTRICT FIVE													Tax Year 2014	Tax Year 2013	%
Calendar Year 2014 (Paid)		5	5 FD	5 FW	5 IP	5AFD	5AFE	5C	5I	5IFD	District 5			(07-1-14)	CHG
39 January 1 - June 30	10.5%	477,530	1,398,410	233,360	-	149,200	-	76,650	1,190	127,680	2,464,020			1,972,260	24.93%
40 January 1 - June 30	6.0%	3,878,110	4,215,380	1,905,950	4,680	69,100	1,160	301,820	22,320	706,800	11,105,320			10,582,280	4.94%
41 Subtotal-January-June		4,355,640	5,613,790	2,139,310	4,680	218,300	1,160	378,470	23,510	834,480	13,569,340			12,554,540	8.08%
42 July 1 - December 31	10.5%	412,220	892,330	137,010	2,070	278,730	-	99,390	-	129,490	1,951,240			1,704,350	14.49%
43 July 1 - December 31	6.0%	4,107,830	4,454,130	2,125,640	2,580	67,650	-	354,850	9,590	824,570	11,946,840			11,117,940	7.46%
44 Subtotal-July-December		4,520,050	5,346,460	2,262,650	4,650	346,380	-	454,240	9,590	954,060	13,898,080			12,822,290	8.39%
45 Total (Used in Assmt Table)		8,875,690	10,960,250	4,401,960	9,330	564,680	1,160	832,710	33,100	1,788,540	27,467,420			25,376,830	8.24%
Financial Summary (CAFR)													Tax Year 2014	Tax Year 2013	%
46 Non Manufacture - Real		73,676,850	65,651,720	33,967,760	371,640	17,632,720	1,181,930	8,234,010	389,730	15,918,910	217,025,270			216,010,800	0.47%
47 Non Manufacture - Personal		12,523,800	15,461,680	5,153,070	16,200	2,831,950	1,230	1,716,240	40,490	2,212,850	39,957,510			36,525,440	9.40%
48 Total Non Manufacture		86,200,650	81,113,400	39,120,830	387,840	20,464,670	1,183,160	9,950,250	430,220	18,131,760	256,982,780			252,536,240	1.76%
49 Manufacture - Real		21,720	1,244,080	-	-	-	-	-	-	-	1,265,800			1,265,120	0.05%
50 Manufacture - Personal		3,828,890	11,472,350	21,765,050	-	171,840	-	1,028,120	-	1,207,220	39,473,470			37,878,170	4.21%
51 Total Manufacture		3,850,610	12,716,430	21,765,050	-	171,840	-	1,028,120	-	1,207,220	40,739,270			39,143,290	4.08%
52 Total Real Property		73,698,570	66,895,800	33,967,760	371,640	17,632,720	1,181,930	8,234,010	389,730	15,918,910	218,291,070			217,275,920	0.47%
53 Total Personal Property		16,352,690	26,934,030	26,918,120	16,200	3,003,790	1,230	2,744,360	40,490	3,420,070	79,430,980			74,403,610	6.76%
54 Total Prop Tax Assessment		90,051,260	93,829,830	60,885,880	387,840	20,636,510	1,183,160	10,978,370	430,220	19,338,980	297,722,050			291,679,530	2.07%

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	Tax Year 2015		Total Districts					Tax Year 2015 Total	Tax Year 2014 (07-1-15)	% Change
	TYPE	Ratio	1	2	3	4	5			
1	Real Estate-Legal Residence	4.0%	252,373,380	70,628,150	14,659,940	10,133,380	126,507,300	474,302,150	474,540,440	-0.05%
2	Real Estate-Non Legal Residence	6.0%	112,710,540	90,277,960	12,903,370	7,056,570	86,498,900	309,447,340	304,072,950	1.77%
3	Real Estate-Ag Use	4.0%	1,305,730	121,230	437,780	359,110	104,400	2,328,250	2,409,460	-3.37%
4	Real Estate-Ag Use	6.0%	19,240	26,270	12,300	16,580	7,160	81,550	96,910	-15.85%
5	Acres/Lots/Improve-Total (R)		366,408,890	161,053,610	28,013,390	17,565,640	213,117,760	786,159,290	781,119,760	0.65%
6	Real-Vehicles (AR)	4.0%	23,110	10,280	710	1,330	-	35,430	58,670	-39.61%
7	Real-Boats (BR)	4.0%	480	-	-	-	2,240	2,720	2,460	10.57%
8	Total Property as Real		23,590	10,280	710	1,330	2,240	38,150	61,130	-37.59%
9	Mobile Home-Legal Residence	4.0%	2,764,620	669,910	321,560	1,262,150	143,070	5,161,310	6,650,710	-22.39%
10	Mobile Home-Non Legal Residence	6.0%	2,441,120	1,288,000	259,070	1,125,260	110,330	5,223,780	6,015,240	-13.16%
11	Mobile Home-Total (H)		5,205,740	1,957,910	580,630	2,387,410	253,400	10,385,090	12,665,950	-18.01%
12	Subtotal -Real/Mobile Homes		371,638,220	163,021,800	28,594,730	19,954,380	213,373,400	796,582,530	793,846,840	0.34%
13	MFG Acres/Lots/Improve (MR)	10.5%	6,428,990	4,140,450	734,590	423,650	1,303,290	13,030,970	10,322,740	26.24%
14	MFG Personal (MP)	10.5%	5,219,520	2,789,630	423,150	103,750	1,120,920	9,656,970	7,251,460	33.17%
15	MFG Utilities (MPU)	10.5%	42,505,460	19,005,150	4,151,250	4,817,700	34,044,390	104,523,950	101,113,270	3.37%
16	MFG Depreciation ** (ME)	10.5%	1,018,110	1,406,360	407,120	42,860	1,118,080	3,992,530	3,994,910	-0.06%
17	X MFG Acres/Lots/Imp (XR)	10.5%	310,840	230,580	-	1,020	-	542,440	459,010	18.18%
18	X MFG Personal (XP)	10.5%	2,182,710	2,332,120	418,200	941,540	311,790	6,186,360	6,180,790	0.09%
19	X MFG Utilities (XPU)	10.5%	158,750	-	-	-	2,144,720	2,303,470	3,312,760	-30.47%
20	X MFG Depreciation ** (XE)	10.5%	-	-	-	-	-	-	-	0.00%
21	Aircraft (C)	10.5%	125,040	2,077,590	8,080	8,610	160,440	2,379,760	2,462,890	-3.38%
22	Business Personal-County (F)	10.5%	1,050,790	1,718,980	69,500	45,290	1,577,230	4,461,790	4,434,480	0.62%
23	Business Personal-State (T)	10.5%	10,179,590	14,750,950	973,470	697,990	8,114,760	34,716,760	32,340,860	7.35%
24	Watercraft (B)	10.5%	4,621,240	894,780	482,900	217,340	3,253,370	9,469,630	8,554,940	10.69%
25	Subtotal		73,801,040	49,346,590	7,668,260	7,299,750	53,148,990	191,264,630	180,428,110	6.01%
26	Total W/O Vehicles		445,439,260	212,368,390	36,262,990	27,254,130	266,522,390	987,847,160	974,274,950	1.39%
27	Motor Vehicles (Summary)-(A)		72,720,530	31,349,150	4,734,710	5,508,550	28,753,460	143,066,400	133,250,860	7.37%
28	Total Prop Tax Assessment		518,159,790	243,717,540	40,997,700	32,762,680	295,275,850	1,130,913,560	1,107,525,810	2.11%
29	Fee for Service (S)		-	-	-	-	367,370	367,370	460,890	-20.29%
30	Non-Negotiated FILOT (W)		251,580	4,606,040	38,360	-	81,380	4,977,360	4,825,860	3.14%
31	Negotiated FILOT (V)		32,009,380	40,522,020	501,020	1,141,200	3,608,350	77,781,970	70,514,710	10.31%
32	Subtotal		32,260,960	45,128,060	539,380	1,141,200	4,057,100	83,126,700	75,801,460	9.66%
33	Combined Total Assessment		550,420,750	288,845,600	41,537,080	33,903,880	299,332,950	1,214,040,260	1,183,327,270	2.60%
34	Industrial Abatements		2,652,300	2,562,700	418,200	942,560	2,456,510	9,032,270	9,952,560	-9.25%
35	Total Prop Tax Minus Abate *		515,507,490	241,154,840	40,579,500	31,820,120	292,819,340	1,121,881,290	1,097,573,250	2.21%

* Does not include FILOT

** Vehicles Actual Paid-CY 2015

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		Total Districts					Tax Year 2015	Tax Year 2014	%
		1	2	3	4	5	Total	(07-1-15)	Change
TYPE	Ratio								
36 Real Estate-Legal Residence	4.0%	252,373,380	70,628,150	14,659,940	10,133,380	126,507,300	474,302,150	474,540,440	-0.05%
37 Mobile Home-Legal Residence	4.0%	2,764,620	669,910	321,560	1,262,150	143,070	5,161,310	6,650,710	-22.39%
38 Total Legal Residence		255,138,000	71,298,060	14,981,500	11,395,530	126,650,370	479,463,460	481,191,150	-0.36%

Motor Vehicle Summary (A)		Total Districts					Tax Year 2015	Tax Year 2014	%
		1	2	3	4	5	Total	(07-1-15)	Change
Calendar Year 2015 (Paid)	Ratio								
39 January 1 - June 30	10.5%	7,356,740	4,168,180	352,910	185,440	2,684,650	14,747,920	13,392,460	10.12%
40 January 1 - June 30	6.0%	28,517,290	10,672,400	2,025,910	2,591,670	11,646,430	55,453,700	52,201,630	6.23%
41 Subtotal-January-June		35,874,030	14,840,580	2,378,820	2,777,110	14,331,080	70,201,620	65,594,090	7.02%
42 July 1 - December 31	10.5%	6,500,350	5,675,430	267,290	173,480	1,906,010	14,522,560	12,822,280	13.26%
43 July 1 - December 31	6.0%	30,346,150	10,833,140	2,088,600	2,557,960	12,516,370	58,342,220	54,834,490	6.40%
44 Subtotal-July-December		36,846,500	16,508,570	2,355,890	2,731,440	14,422,380	72,864,780	67,656,770	7.70%
45 Total (Used in Assmt Table)		72,720,530	31,349,150	4,734,710	5,508,550	28,753,460	143,066,400	133,250,860	7.37%

Financial Summary (CAFR)		1	2	3	4	5	Tax Year 2015	Tax Year 2014	%
46 Non Manufacture - Real		371,638,220	163,021,800	28,594,730	19,954,380	213,373,400	796,582,530	793,846,840	0.34%
47 Non Manufacture - Personal		88,697,190	50,791,450	6,268,660	6,477,780	41,859,260	194,094,340	181,044,030	7.21%
48 Total Non Manufacture		460,335,410	213,813,250	34,863,390	26,432,160	255,232,660	990,676,870	974,890,870	1.62%
49 Manufacture - Real		6,739,830	4,371,030	734,590	424,670	1,303,290	13,573,410	10,781,750	25.89%
50 Manufacture - Personal		51,084,550	25,533,260	5,399,720	5,905,850	38,739,900	126,663,280	121,853,190	3.95%
51 Total Manufacture		57,824,380	29,904,290	6,134,310	6,330,520	40,043,190	140,236,690	132,634,940	5.73%
52 Total Real Property		378,378,050	167,392,830	29,329,320	20,379,050	214,676,690	810,155,940	804,628,590	0.69%
53 Total Personal Property		139,781,740	76,324,710	11,668,380	12,383,630	80,599,160	320,757,620	302,897,220	5.90%
54 Total Prop Tax Assessment		518,159,790	243,717,540	40,997,700	32,762,680	295,275,850	1,130,913,560	1,107,525,810	2.11%

		Total Districts					Tax Year 2015	Tax Year 2014	%
		1	2	3	4	5	Total	(07-1-15)	Change
Total All Real Property									
79 # of Acres		183,394	38,393	53,705	70,764	24,788	371,044	372,223	-0.32%
80 # of Lots		35,956	21,040	3,354	3,308	17,095	80,753	80,058	0.87%
81 # Improvements		107,590	51,591	12,564	13,590	48,276	233,611	230,407	1.39%
82 \$ Acres Assessment		51,234,140	28,297,600	4,196,760	4,487,550	27,609,030	115,825,080	112,917,502	2.57%
83 \$ Lots Assessment		59,150,820	22,252,500	5,664,820	1,721,420	43,053,850	131,843,410	131,976,954	-0.10%
84 \$ Improvements Assessment		262,763,760	114,874,540	18,886,400	11,781,340	143,758,170	552,064,210	547,007,054	0.92%
85 Total ALL Real Property		373,148,720	165,424,640	28,747,980	17,990,310	214,421,050	799,732,700	791,901,510	0.99%

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Tax Year 2015		District One										Tax Year 2015	Tax Year 2014	%
TYPE	Ratio	1	1 HC	1A	1C	1G	1L	1LT	1P	1S	District 1		(07-1-15)	Change
1 Real Estate-Legal Residence	4.0%	212,148,880	128,520	-	1,277,710	704,260	36,718,850	8,750	891,250	495,160	252,373,380	252,373,380	247,115,580	2.13%
2 Real Estate-Non Legal Residence	6.0%	67,246,060	52,040	19,360	402,110	284,460	42,535,170	1,614,390	456,920	100,030	112,710,540	112,710,540	109,037,710	3.37%
3 Real Estate-Ag Use	4.0%	1,281,070	2,780	-	-	5,330	2,660	-	7,740	6,150	1,305,730	1,305,730	1,361,410	-4.09%
4 Real Estate-Ag Use	6.0%	18,470	-	-	-	230	480	-	60	-	19,240	19,240	24,710	-22.14%
5 Acres/Lots/Improve-Total (R)		280,694,480	183,340	19,360	1,679,820	994,280	79,257,160	1,623,140	1,355,970	601,340	366,408,890	366,408,890	357,539,410	2.48%
6 Real-Vehicles (AR)	4.0%	23,110	-	-	-	-	-	-	-	-	23,110	23,110	33,740	-31.51%
7 Real-Boats (BR)	4.0%	480	-	-	-	-	-	-	-	-	480	480	-	0.00%
8 Total Property as Real		23,590	-	-	-	-	-	-	-	-	23,590	23,590	33,740	-30.08%
9 Mobile Home-Legal Residence	4.0%	2,699,110	6,210	-	-	11,700	16,120	-	8,860	22,620	2,764,620	2,764,620	3,488,260	-20.75%
10 Mobile Home-Non Legal Residence	6.0%	2,338,210	5,170	-	-	14,280	66,220	-	6,230	11,010	2,441,120	2,441,120	2,826,830	-13.64%
11 Mobile Home-Total (H)		5,037,320	11,380	-	-	25,980	82,340	-	15,090	33,630	5,205,740	5,205,740	6,315,090	-17.57%
12 Subtotal -Real/Mobile Homes		285,755,390	194,720	19,360	1,679,820	1,020,260	79,339,500	1,623,140	1,371,060	634,970	371,638,220	371,638,220	363,888,240	2.13%
13 MFG Acres/Lots/Improve (MR)	10.5%	5,912,140	-	-	-	20,160	496,690	-	-	-	6,428,990	6,428,990	3,883,920	65.53%
14 MFG Personal (MP)	10.5%	5,102,600	-	-	-	14,530	102,390	-	-	-	5,219,520	5,219,520	1,928,430	170.66%
15 MFG Utilities (MPU)	10.5%	38,196,270	-	-	-	261,780	3,669,260	-	258,020	120,130	42,505,460	42,505,460	40,794,920	4.19%
16 MFG Depreciation ** (ME)	10.5%	928,350	-	-	-	2,750	87,010	-	-	-	1,018,110	1,018,110	792,200	28.52%
17 X MFG Acres/Lots/Imp (XR)	10.5%	310,840	-	-	-	-	-	-	-	-	310,840	310,840	89,570	247.04%
18 X MFG Personal (XP)	10.5%	2,069,420	-	-	-	-	113,290	-	-	-	2,182,710	2,182,710	2,317,530	-5.82%
19 X MFG Utilities (XPU)	10.5%	158,750	-	-	-	-	-	-	-	-	158,750	158,750	329,340	-51.80%
20 X MFG Depreciation ** (XE)	10.5%	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
21 Aircraft (C)	10.5%	121,060	-	-	-	-	3,980	-	-	-	125,040	125,040	98,580	26.84%
22 Business Personal-County (F)	10.5%	497,030	-	-	-	6,010	546,120	-	1,630	-	1,050,790	1,050,790	940,660	11.71%
23 Business Personal-State (T)	10.5%	8,057,310	2,890	-	2,490	18,150	2,059,710	1,350	37,200	490	10,179,590	10,179,590	9,258,530	9.95%
24 Watercraft (B)	10.5%	4,224,210	-	-	970	9,260	359,850	-	20,250	6,700	4,621,240	4,621,240	4,060,120	13.82%
25 Subtotal		65,577,980	2,890	-	3,460	332,640	7,438,300	1,350	317,100	127,320	73,801,040	73,801,040	64,493,800	14.43%
26 Total W/O Vehicles		351,333,370	197,610	19,360	1,683,280	1,352,900	86,777,800	1,624,490	1,688,160	762,290	445,439,260	445,439,260	428,382,040	3.98%
27 Motor Vehicles (Summary)-(A)		59,777,900	490	776,470	328,370	254,980	11,139,050	-	299,290	143,980	72,720,530	72,720,530	65,937,280	10.29%
28 Total Prop Tax Assessment		411,111,270	198,100	795,830	2,011,650	1,607,880	97,916,850	1,624,490	1,987,450	906,270	518,159,790	518,159,790	494,319,320	4.82%
29 Fee for Service (S)		-	-	-	-	-	-	-	-	-	-	-	-	0.00%
30 Non-Negotiated FILOT (W)		5,440	-	-	-	-	246,140	-	-	-	251,580	251,580	221,590	13.53%
31 Negotiated FILOT (V)		31,510,130	-	-	-	-	499,250	-	-	-	32,009,380	32,009,380	29,825,780	7.32%
32 Subtotal		31,515,570	-	-	-	-	745,390	-	-	-	32,260,960	32,260,960	30,047,370	7.37%
33 Combined Total Assessment		442,626,840	198,100	795,830	2,011,650	1,607,880	98,662,240	1,624,490	1,987,450	906,270	550,420,750	550,420,750	524,366,690	4.97%
34 Industrial Abatements		2,539,010	-	-	-	-	113,290	-	-	-	2,652,300	2,652,300	2,736,440	-3.07%
35 Total Prop Tax Minus Abate *		408,572,260	198,100	795,830	2,011,650	1,607,880	97,803,560	1,624,490	1,987,450	906,270	515,507,490	515,507,490	491,582,880	4.87%

* Does not include FILOT

** Vehicles Actual Paid-CY 2015

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			District One									Tax Year 2015	Tax Year 2014	%
TYPE		Ratio	1	1 HC	1A	1C	1G	1L	1LT	1P	1S	District 1	(07-1-15)	Change
36	Real Estate-Legal Residence	4.0%	212,148,880	128,520	-	1,277,710	704,260	36,718,850	8,750	891,250	495,160	252,373,380	247,115,580	2.13%
37	Mobile Home-Legal Residence	4.0%	2,699,110	6,210	-	-	11,700	16,120	-	8,860	22,620	2,764,620	3,488,260	-20.75%
38	Total Legal Residence		214,847,990	134,730	-	1,277,710	715,960	36,734,970	8,750	900,110	517,780	255,138,000	250,603,840	1.81%

Motor Vehicle Summary			District One								Tax Year 2015	Tax Year 2014	%	
Calendar Year 2015 (Paid)			1	1 HC	1A	1C	1G	1L	1LT	1P	1S	District 1	(07-1-15)	Change
39	January 1 - June 30	10.5%	5,576,170	-	618,400	3,140	43,400	1,094,640	-	19,200	1,790	7,356,740	5,783,650	27.20%
40	January 1 - June 30	6.0%	23,826,120	440	1,030	168,300	86,730	4,217,420	-	140,410	76,840	28,517,290	26,592,850	7.24%
41	Subtotal-January-June		29,402,290	440	619,430	171,440	130,130	5,312,060	-	159,610	78,630	35,874,030	32,376,500	10.80%
42	July 1 - December 31	10.5%	5,196,640	-	157,040	2,010	19,730	1,115,990	-	8,470	470	6,500,350	5,357,530	21.33%
43	July 1 - December 31	6.0%	25,178,970	50	-	154,920	105,120	4,711,000	-	131,210	64,880	30,346,150	28,203,250	7.60%
44	Subtotal-July-December		30,375,610	50	157,040	156,930	124,850	5,826,990	-	139,680	65,350	36,846,500	33,560,780	9.79%
45	Total (Used in Assmt Table)		59,777,900	490	776,470	328,370	254,980	11,139,050	-	299,290	143,980	72,720,530	65,937,280	10.29%

			1	1 HC	1A	1C	1G	1L	1LT	1P	1S	Tax Year 2015	Tax Year 2014	%
Financial Summary (CAFR)														
46	Non Manufacture - Real		285,755,390	194,720	19,360	1,679,820	1,020,260	79,339,500	1,623,140	1,371,060	634,970	371,638,220	363,888,240	2.13%
47	Non Manufacture - Personal		72,677,510	3,380	776,470	331,830	288,400	14,108,710	1,350	358,370	151,170	88,697,190	80,295,170	10.46%
48	Total Non Manufacture		358,432,900	198,100	795,830	2,011,650	1,308,660	93,448,210	1,624,490	1,729,430	786,140	460,335,410	444,183,410	3.64%
49	Manufacture - Real		6,222,980	-	-	-	20,160	496,690	-	-	-	6,739,830	3,973,490	69.62%
50	Manufacture - Personal		46,455,390	-	-	-	279,060	3,971,950	-	258,020	120,130	51,084,550	46,162,420	10.66%
51	Total Manufacture		52,678,370	-	-	-	299,220	4,468,640	-	258,020	120,130	57,824,380	50,135,910	15.34%
52	Total Real Property		291,978,370	194,720	19,360	1,679,820	1,040,420	79,836,190	1,623,140	1,371,060	634,970	378,378,050	367,861,730	2.86%
53	Total Personal Property		119,132,900	3,380	776,470	331,830	567,460	18,080,660	1,350	616,390	271,300	139,781,740	126,457,590	10.54%
54	Total Prop Tax Assessment		411,111,270	198,100	795,830	2,011,650	1,607,880	97,916,850	1,624,490	1,987,450	906,270	518,159,790	494,319,320	4.82%

			District One									Tax Year 2015	Tax Year 2014	%
Total All Real Property			1	1 HC	1A	1C	1G	1L	1LT	1P	1S	District 1	(07-1-15)	Change
79	# of Acres		175,848	520	9	6	1,334	2,803	49	1,823	1,002	183,394	183,729	-0.18%
80	# of Lots		29,202	2	-	273	49	6,131	16	237	46	35,956	35,438	1.46%
81	# Improvements		91,244	95	-	539	507	14,059	183	608	355	107,590	104,873	2.59%
82	\$ Acres Assessment		35,648,170	42,940	19,360	35,560	177,500	14,345,530	762,310	93,760	109,010	51,234,140	48,462,496	5.72%
83	\$ Lots Assessment		50,629,140	1,490	-	285,690	43,140	7,959,730	21,850	180,390	29,390	59,150,820	58,634,590	0.88%
84	\$ Improvements Assessment		200,640,150	138,910	-	1,358,570	793,800	57,448,590	838,980	1,081,820	462,940	262,763,760	254,415,814	3.28%
85	Total ALL Real Property		286,917,460	183,340	19,360	1,679,820	1,014,440	79,753,850	1,623,140	1,355,970	601,340	373,148,720	361,512,900	3.22%

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Tax Year 2015		DISTRICT TWO								Tax Year 2015	Tax Year 2014	%
TYPE	Ratio	2	2C	2CT	2L	2S	2W	2WT	District 2		(07-1-15)	CHG
1 Real Estate-Legal Residence	4.0%	33,921,310	12,493,010	123,800	-	5,161,970	18,083,210	844,850	70,628,150		71,620,500	-1.39%
2 Real Estate-Non Legal Residence	6.0%	38,018,460	15,674,540	3,903,330	492,170	3,584,920	26,113,830	2,490,710	90,277,960		88,509,310	2.00%
3 Real Estate-Ag Use	4.0%	114,070	2,700	50	-	2,930	1,480	-	121,230		120,700	0.44%
4 Real Estate-Ag Use	6.0%	21,870	4,160	-	-	-	240	-	26,270		28,770	-8.69%
5 Acres/Lots/Improve-Total (R)		72,075,710	28,174,410	4,027,180	492,170	8,749,820	44,198,760	3,335,560	161,053,610		160,279,280	0.48%
6 Real-Vehicles (AR)	4.0%	7,650	-	-	-	-	2,630	-	10,280		4,010	156.36%
7 Real-Boats (BR)	4.0%	-	-	-	-	-	-	-	-		-	0.00%
8 Total Property as Real		7,650	-	-	-	-	2,630	-	10,280		4,010	156.36%
9 Mobile Home-Legal Residence	4.0%	622,580	28,210	-	-	-	19,120	-	669,910		886,290	-24.41%
10 Mobile Home-Non Legal Residence	6.0%	1,188,500	35,190	-	-	300	64,010	-	1,288,000		1,498,190	-14.03%
11 Mobile Home-Total (H)		1,811,080	63,400	-	-	300	83,130	-	1,957,910		2,384,480	-17.89%
12 Subtotal -Real/Mobile Homes		73,894,440	28,237,810	4,027,180	492,170	8,750,120	44,284,520	3,335,560	163,021,800		162,667,770	0.22%
13 MFG Acres/Lots/Improve (MR)	10.5%	2,578,090	703,130	-	-	28,140	777,330	53,760	4,140,450		4,217,320	-1.82%
14 MFG Personal (MP)	10.5%	1,768,240	645,490	-	-	36,650	339,190	60	2,789,630		3,285,740	-15.10%
15 MFG Utilities (MPU)	10.5%	9,606,330	5,632,500	-	-	407,460	3,358,860	-	19,005,150		17,968,700	5.77%
16 MFG Depreciation ** (ME)	10.5%	899,080	388,660	-	-	17,240	23,490	77,890	1,406,360		1,245,460	12.92%
17 X MFG Acres/Lots/Imp (XR)	10.5%	230,580	-	-	-	-	-	-	230,580		239,820	-3.85%
18 X MFG Personal (XP)	10.5%	1,772,890	68,060	-	-	5,270	485,900	-	2,332,120		2,375,710	-1.83%
19 X MFG Utilities (XPU)	10.5%	-	-	-	-	-	-	-	-		-	0.00%
20 X MFG Depreciation ** (XE)	10.5%	-	-	-	-	-	-	-	-		-	0.00%
21 Aircraft (C)	10.5%	2,073,000	4,590	-	-	-	-	-	2,077,590		2,182,420	-4.80%
22 Business Personal-County (F)	10.5%	837,870	606,060	-	-	10,730	264,320	-	1,718,980		1,665,580	3.21%
23 Business Personal-State (T)	10.5%	9,478,600	2,930,690	-	20	203,390	2,138,250	-	14,750,950		13,647,690	8.08%
24 Watercraft (B)	10.5%	543,910	109,670	-	-	48,270	190,010	2,920	894,780		786,040	13.83%
25 Subtotal		29,788,590	11,088,850	-	20	757,150	7,577,350	134,630	49,346,590		47,614,480	3.64%
26 Total W/O Vehicles		103,683,030	39,326,660	4,027,180	492,190	9,507,270	51,861,870	3,470,190	212,368,390		210,282,250	0.99%
27 Motor Vehicles (Summary)-(A)		16,668,350	6,112,070	1,810	-	1,501,840	6,503,500	561,580	31,349,150		30,104,810	4.13%
28 Total Prop Tax Assessment		120,351,380	45,438,730	4,028,990	492,190	11,009,110	58,365,370	4,031,770	243,717,540		240,387,060	1.39%
29 Fee for Service (S)		-	-	-	-	-	-	-	-		-	0.00%
30 Non-Negotiated FILOT (W)		4,606,040	-	-	-	-	-	-	4,606,040		4,484,660	2.71%
31 Negotiated FILOT (V)		15,848,260	24,673,760	-	-	-	-	-	40,522,020		35,116,870	15.39%
32 Subtotal		20,454,300	24,673,760	-	-	-	-	-	45,128,060		39,601,530	13.96%
33 Combined Total Assessment		140,805,680	70,112,490	4,028,990	492,190	11,009,110	58,365,370	4,031,770	288,845,600		279,988,590	3.16%
34 Industrial Abatements		2,003,470	68,060	-	-	5,270	485,900	-	2,562,700		2,615,530	-2.02%
35 Total Prop Tax Minus Abate *		118,347,910	45,370,670	4,028,990	492,190	11,003,840	57,879,470	4,031,770	241,154,840		237,771,530	1.42%

* Does not include FILOT

** Vehicles Actual Paid-CY 2015

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			DISTRICT TWO							Tax Year 2015	Tax Year 2014	%
TYPE		Ratio	2	2C	2CT	2L	2S	2W	2WT	District 2	(07-1-15)	CHG
36	Real Estate-Legal Residence	4.0%	33,921,310	12,493,010	123,800	-	5,161,970	18,083,210	844,850	70,628,150	71,620,500	-1.39%
37	Mobile Home-Legal Residence	4.0%	622,580	28,210	-	-	-	19,120	-	669,910	886,290	-24.41%
38	Total Legal Residence		34,543,890	12,521,220	123,800	-	5,161,970	18,102,330	844,850	71,298,060	72,506,790	-1.67%

<u>Motor Vehicle Summary</u>			DISTRICT TWO							Tax Year 2015	Tax Year 2014	%
<u>Calendar Year 2015 (Paid)</u>			2	2C	2CT	2L	2S	2W	2WT	District 2	(07-1-15)	CHG
39	January 1 - June 30	10.5%	2,187,560	929,160	-	-	118,730	688,670	244,060	4,168,180	4,644,330	-10.25%
40	January 1 - June 30	6.0%	5,701,920	1,802,290	1,810	-	626,730	2,497,980	41,670	10,672,400	10,097,430	5.69%
41	Subtotal-January-June		7,889,480	2,731,450	1,810	-	745,460	3,186,650	285,730	14,840,580	14,741,760	0.67%
42	July 1 - December 31	10.5%	3,153,680	1,374,570	-	-	142,800	770,580	233,800	5,675,430	5,079,940	11.72%
43	July 1 - December 31	6.0%	5,625,190	2,006,050	-	-	613,580	2,546,270	42,050	10,833,140	10,283,110	5.35%
44	Subtotal-July-December		8,778,870	3,380,620	-	-	756,380	3,316,850	275,850	16,508,570	15,363,050	7.46%
45	Total (Used in Assmt Table)		16,668,350	6,112,070	1,810	-	1,501,840	6,503,500	561,580	31,349,150	30,104,810	4.13%

		2	2C	2CT	2L	2S	2W	2WT	Tax Year 2015	Tax Year 2014	%
	Financial Summary (CAFR)										
46	Non Manufacture - Real	73,894,440	28,237,810	4,027,180	492,170	8,750,120	44,284,520	3,335,560	163,021,800	162,667,770	0.22%
47	Non Manufacture - Personal	29,601,730	9,763,080	1,810	20	1,764,230	9,096,080	564,500	50,791,450	48,386,540	4.97%
48	Total Non Manufacture	103,496,170	38,000,890	4,028,990	492,190	10,514,350	53,380,600	3,900,060	213,813,250	211,054,310	1.31%
49	Manufacture - Real	2,808,670	703,130	-	-	28,140	777,330	53,760	4,371,030	4,457,140	-1.93%
50	Manufacture - Personal	14,046,540	6,734,710	-	-	466,620	4,207,440	77,950	25,533,260	24,875,610	2.64%
51	Total Manufacture	16,855,210	7,437,840	-	-	494,760	4,984,770	131,710	29,904,290	29,332,750	1.95%
52	Total Real Property	76,703,110	28,940,940	4,027,180	492,170	8,778,260	45,061,850	3,389,320	167,392,830	167,124,910	0.16%
53	Total Personal Property	43,648,270	16,497,790	1,810	20	2,230,850	13,303,520	642,450	76,324,710	73,262,150	4.18%
54	Total Prop Tax Assessment	120,351,380	45,438,730	4,028,990	492,190	11,009,110	58,365,370	4,031,770	243,717,540	240,387,060	1.39%

			DISTRICT TWO							Tax Year 2015	Tax Year 2014	%
Total All Real Property			2	2C	2CT	2L	2S	2W	2WT	District 2	(07-1-15)	CHG
79	# of Acres		33,665	2,509	102	51	731	1,287	48	38,393	39,208	-2.08%
80	# of Lots		9,848	4,618	23	-	1,072	5,355	124	21,040	20,799	1.16%
81	# Improvements		24,982	10,519	143	16	2,821	12,702	408	51,591	51,632	-0.08%
82	\$ Acres Assessment		12,669,930	4,554,220	1,747,610	209,740	1,028,230	6,990,590	1,097,280	28,297,600	27,692,890	2.18%
83	\$ Lots Assessment		8,611,890	4,787,340	31,410	-	1,087,050	7,186,520	548,290	22,252,500	20,949,144	6.22%
84	\$ Improvements Assessment		53,602,560	19,535,980	2,248,160	282,430	6,662,680	30,798,980	1,743,750	114,874,540	116,094,386	-1.05%
85	Total ALL Real Property		74,884,380	28,877,540	4,027,180	492,170	8,777,960	44,976,090	3,389,320	165,424,640	164,736,420	0.42%

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	Tax Year 2015		DISTRICT THREE			Tax Year 2015	Tax Year 2014	%	DISTRICT FOUR			Tax Year 2015	Tax Year 2014	%
	TYPE	Ratio	3	3 HC	3B	District 3			4	4 SR	4S	District 4		
1	Real Estate-Legal Residence	4.0%	8,171,060	2,345,200	4,143,680	14,659,940	14,897,110	-1.59%	9,616,140	54,080	463,160	10,133,380	10,665,880	-4.99%
2	Real Estate-Non Legal Residence	6.0%	5,428,220	983,760	6,491,390	12,903,370	13,184,400	-2.13%	6,238,910	78,550	739,110	7,056,570	7,022,600	0.48%
3	Real Estate-Ag Use	4.0%	342,210	79,950	15,620	437,780	456,380	-4.08%	346,860	6,400	5,850	359,110	363,390	-1.18%
4	Real Estate-Ag Use	6.0%	11,610	-	690	12,300	18,980	-35.19%	14,760	1,820	-	16,580	16,580	0.00%
5	Acres/Lots/Improve-Total (R)		13,953,100	3,408,910	10,651,380	28,013,390	28,556,870	-1.90%	16,216,670	140,850	1,208,120	17,565,640	18,068,450	-2.78%
6	Real-Vehicles (AR)	4.0%	710	-	-	710	440	61.36%	1,330	-	-	1,330	670	98.51%
7	Real-Boats (BR)	4.0%	-	-	-	-	-	0.00%	-	-	-	-	-	0.00%
8	Total Property as Real		710	-	-	710	440	61.36%	1,330	-	-	1,330	670	98.51%
9	Mobile Home-Legal Residence	4.0%	252,120	57,430	12,010	321,560	407,380	-21.07%	1,244,650	7,400	10,100	1,262,150	1,675,440	-24.67%
10	Mobile Home-Non Legal Residen	6.0%	217,180	33,040	8,850	259,070	281,970	-8.12%	1,112,730	2,510	10,020	1,125,260	1,274,340	-11.70%
11	Mobile Home-Total (H)		469,300	90,470	20,860	580,630	689,350	-15.77%	2,357,380	9,910	20,120	2,387,410	2,949,780	-19.06%
12	Subtotal -Real/Mobile Homes		14,423,110	3,499,380	10,672,240	28,594,730	29,246,660	-2.23%	18,575,380	150,760	1,228,240	19,954,380	21,018,900	-5.06%
13	MFG Acres/Lots/Improve (MR)	10.5%	414,020	-	320,570	734,590	717,790	2.34%	415,980	7,670	-	423,650	237,910	78.07%
14	MFG Personal (MP)	10.5%	266,970	-	156,180	423,150	428,610	-1.27%	102,340	1,410	-	103,750	88,830	16.80%
15	MFG Utilities (MPU)	10.5%	2,716,440	-	1,434,810	4,151,250	4,077,240	1.82%	4,540,390	-	277,310	4,817,700	5,015,240	-3.94%
16	MFG Depreciation ** (ME)	10.5%	261,390	-	145,730	407,120	402,220	1.22%	41,490	1,370	-	42,860	42,000	2.05%
17	X MFG Acres/Lots/Imp (XR)	10.5%	-	-	-	-	-	0.00%	1,020	-	-	1,020	129,620	-99.21%
18	X MFG Personal (XP)	10.5%	97,990	-	320,210	418,200	350,360	19.36%	941,540	-	-	941,540	937,190	0.46%
19	X MFG Utilities (XPU)	10.5%	-	-	-	-	-	0.00%	-	-	-	-	-	0.00%
20	X MFG Depreciation ** (XE)	10.5%	-	-	-	-	-	0.00%	-	-	-	-	-	0.00%
21	Aircraft (C)	10.5%	7,050	-	1,030	8,080	8,380	-3.58%	7,360	1,250	-	8,610	1,250	588.80%
22	Business Personal-County (F)	10.5%	11,200	-	58,300	69,500	72,660	-4.35%	40,800	-	4,490	45,290	52,690	-14.04%
23	Business Personal-State (T)	10.5%	322,590	36,740	614,140	973,470	1,181,880	-17.63%	623,720	10,300	63,970	697,990	707,620	-1.36%
24	Watercraft (B)	10.5%	436,130	1,810	44,960	482,900	440,040	9.74%	207,450	6,720	3,170	217,340	198,940	9.25%
25	Subtotal		4,533,780	38,550	3,095,930	7,668,260	7,679,180	-0.14%	6,922,090	28,720	348,940	7,299,750	7,411,290	-1.51%
26	Total W/O Vehicles		18,956,890	3,537,930	13,768,170	36,262,990	36,925,840	-1.80%	25,497,470	179,480	1,577,180	27,254,130	28,430,190	-4.14%
27	Motor Vehicles (Summary)-(A)		3,121,220	1,010	1,612,480	4,734,710	4,570,430	3.59%	5,100,930	210,700	196,920	5,508,550	5,170,920	6.53%
28	Total Prop Tax Assessment		22,078,110	3,538,940	15,380,650	40,997,700	41,496,270	-1.20%	30,598,400	390,180	1,774,100	32,762,680	33,601,110	-2.50%
29	Fee for Service (S)		-	-	-	-	-	0.00%	-	-	-	-	-	0.00%
30	Non-Negotiated FILOT (W)		-	-	38,360	38,360	38,170	0.50%	-	-	-	-	-	0.00%
31	Negotiated FILOT (V)		-	-	501,020	501,020	507,050	-1.19%	1,141,200	-	-	1,141,200	1,159,300	-1.56%
32	Subtotal		-	-	539,380	539,380	545,220	-1.07%	1,141,200	-	-	1,141,200	1,159,300	-1.56%
33	Combined Total Assessment		22,078,110	3,538,940	15,920,030	41,537,080	42,041,490	-1.20%	31,739,600	390,180	1,774,100	33,903,880	34,760,410	-2.46%
34	Industrial Abatements		97,990	-	320,210	418,200	350,360	19.36%	942,560	-	-	942,560	1,066,810	-11.65%
35	Total Prop Tax Minus Abate *		21,980,120	3,538,940	15,060,440	40,579,500	41,145,910	-1.38%	29,655,840	390,180	1,774,100	31,820,120	32,534,300	-2.20%

* Does not include FILOT

** Vehicles Actual Paid-CY 2015

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			DISTRICT THREE			Tax Year 2015	Tax Year 2014 (07-1-15)	%	DISTRICT FOUR			Tax Year 2015	Tax Year 2014 (07-1-15)	%
	TYPE	Ratio	3	3 HC	3B	District 3			4	4 SR	4S	District 4		
36	Real Estate-Legal Residence	4.0%	8,171,060	2,345,200	4,143,680	14,659,940	14,897,110	-1.59%	9,616,140	54,080	463,160	10,133,380	10,665,880	-4.99%
37	Mobile Home-Legal Residence	4.0%	252,120	57,430	12,010	321,560	407,380	-21.07%	1,244,650	7,400	10,100	1,262,150	1,675,440	-24.67%
38	Total Legal Residence		8,423,180	2,402,630	4,155,690	14,981,500	15,304,490	-2.11%	10,860,790	61,480	473,260	11,395,530	12,341,320	-7.66%

			DISTRICT THREE			Tax Year 2015	Tax Year 2014 (07-1-15)	%	DISTRICT FOUR			Tax Year 2015	Tax Year 2014 (07-1-15)	%
	<u>Motor Vehicle Summary</u>		3	3 HC	3B	District 3			4	4 SR	4S	District 4		
	Calendar Year 2015 (Paid)		3	3 HC	3B	District 3			4	4 SR	4S	District 4		
39	January 1 - June 30	10.5%	159,680	-	193,230	352,910	324,650	8.70%	179,830	2,800	2,810	185,440	175,810	5.48%
40	January 1 - June 30	6.0%	1,382,410	180	643,320	2,025,910	1,950,010	3.89%	2,398,100	102,030	91,540	2,591,670	2,456,020	5.52%
41	Subtotal-January-June		1,542,090	180	836,550	2,378,820	2,274,660	4.58%	2,577,930	104,830	94,350	2,777,110	2,631,830	5.52%
42	July 1 - December 31	10.5%	156,970	-	110,320	267,290	260,130	2.75%	171,820	1,610	50	173,480	173,440	0.02%
43	July 1 - December 31	6.0%	1,422,160	830	665,610	2,088,600	2,035,640	2.60%	2,351,180	104,260	102,520	2,557,960	2,365,650	8.13%
44	Subtotal-July-December		1,579,130	830	775,930	2,355,890	2,295,770	2.62%	2,523,000	105,870	102,570	2,731,440	2,539,090	7.58%
45	Total (Used in Assmt Table)		3,121,220	1,010	1,612,480	4,734,710	4,570,430	3.59%	5,100,930	210,700	196,920	5,508,550	5,170,920	6.53%

			DISTRICT THREE			Tax Year 2015	Tax Year 2014	%	DISTRICT FOUR			Tax Year 2015	Tax Year 2014	%
	Financial Summary (CAFR)		3	3 HC	3B	District 3			4	4 SR	4S	District 4		
46	Non Manufacture - Real		14,423,110	3,499,380	10,672,240	28,594,730	29,246,660	-2.23%	18,575,380	150,760	1,228,240	19,954,380	21,018,900	-5.06%
47	Non Manufacture - Personal		3,898,190	39,560	2,330,910	6,268,660	6,273,390	-0.08%	5,980,260	228,970	268,550	6,477,780	6,131,420	5.65%
48	Total Non Manufacture		18,321,300	3,538,940	13,003,150	34,863,390	35,520,050	-1.85%	24,555,640	379,730	1,496,790	26,432,160	27,150,320	-2.65%
49	Manufacture - Real		414,020	-	320,570	734,590	717,790	2.34%	417,000	7,670	-	424,670	367,530	15.55%
50	Manufacture - Personal		3,342,790	-	2,056,930	5,399,720	5,258,430	2.69%	5,625,760	2,780	277,310	5,905,850	6,083,260	-2.92%
51	Total Manufacture		3,756,810	-	2,377,500	6,134,310	5,976,220	2.65%	6,042,760	10,450	277,310	6,330,520	6,450,790	-1.86%
52	Total Real Property		14,837,130	3,499,380	10,992,810	29,329,320	29,964,450	-2.12%	18,992,380	158,430	1,228,240	20,379,050	21,386,430	-4.71%
53	Total Personal Property		7,240,980	39,560	4,387,840	11,668,380	11,531,820	1.18%	11,606,020	231,750	545,860	12,383,630	12,214,680	1.38%
54	Total Prop Tax Assessment		22,078,110	3,538,940	15,380,650	40,997,700	41,496,270	-1.20%	30,598,400	390,180	1,774,100	32,762,680	33,601,110	-2.50%

			DISTRICT THREE			Tax Year 2015	Tax Year 2014 (07-1-15)	%	DISTRICT FOUR			Tax Year 2015	Tax Year 2014 (07-1-15)	%
	Total All Real Property		3	3 HC	3B	District 3			4	4 SR	4S	District 4		
79	# of Acres		39,517	11,849	2,339	53,705	53,743	-0.07%	68,287	1,642	835	70,764	70,756	0.01%
80	# of Lots		1,032	139	2,183	3,354	3,361	-0.21%	2,946	7	355	3,308	3,352	-1.31%
81	# Improvements		6,013	1,670	4,881	12,564	12,482	0.66%	12,667	96	827	13,590	13,469	0.90%
82	\$ Acres Assessment		2,303,490	708,510	1,184,760	4,196,760	4,019,220	4.42%	4,295,360	31,170	161,020	4,487,550	4,430,100	1.30%
83	\$ Lots Assessment		4,085,770	559,120	1,019,930	5,664,820	5,813,010	-2.55%	1,552,050	1,300	168,070	1,721,420	1,756,730	-2.01%
84	\$ Improvements Assessment		7,977,860	2,141,280	8,767,260	18,886,400	19,442,430	-2.86%	10,786,260	116,050	879,030	11,781,340	12,249,150	-3.82%
85	Total ALL Real Property		14,367,120	3,408,910	10,971,950	28,747,980	29,274,660	-1.80%	16,633,670	148,520	1,208,120	17,990,310	18,435,980	-2.42%

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	Tax Year 2015	Ratio	DISTRICT FIVE									Tax Year 2015	Tax Year 2014	% CHG
	Type		5	5 FD	5 FW	5 IP	5AFD	5AFE	5C	5I	5IFD	District 5		
1	Real Estate-Legal Residence	4.0%	56,432,400	34,543,990	25,221,370	136,060	234,260	-	2,887,870	3,540	7,047,810	126,507,300	130,241,370	-2.87%
2	Real Estate-Non Legal Residence	6.0%	15,436,410	28,666,340	8,225,080	225,400	18,366,570	1,129,210	5,767,450	389,280	8,293,160	86,498,900	86,318,930	0.21%
3	Real Estate-Ag Use	4.0%	87,730	4,710	10,120	-	-	-	1,710	-	130	104,400	107,580	-2.96%
4	Real Estate-Ag Use	6.0%	1,900	4,690	340	-	-	230	-	-	-	7,160	7,870	-9.02%
5	Acres/Lots/Improve-Total (R)		71,958,440	63,219,730	33,456,910	361,460	18,600,830	1,129,440	8,657,030	392,820	15,341,100	213,117,760	216,675,750	-1.64%
6	Real-Vehicles (AR)	4.0%	-	-	-	-	-	-	-	-	-	-	19,810	-100.00%
7	Real-Boats (BR)	4.0%	1,740	500	-	-	-	-	-	-	-	2,240	2,460	-8.94%
8	Total Property as Real		1,740	500	-	-	-	-	-	-	-	2,240	22,270	-89.94%
9	Mobile Home-Legal Residence	4.0%	125,620	5,060	11,000	-	-	-	1,270	-	120	143,070	193,340	-26.00%
10	Mobile Home-Non Legal Residence	6.0%	93,850	3,410	7,880	40	-	-	4,400	-	750	110,330	133,910	-17.61%
11	Mobile Home-Total (H)		219,470	8,470	18,880	40	-	-	5,670	-	870	253,400	327,250	-22.57%
12	Subtotal -Real/Mobile Homes		72,179,650	63,228,700	33,475,790	361,500	18,600,830	1,129,440	8,662,700	392,820	15,341,970	213,373,400	217,025,270	-1.68%
13	MFG Acres/Lots/Improve (MR)	10.5%	-	1,303,290	-	-	-	-	-	-	-	1,303,290	1,265,800	2.96%
14	MFG Personal (MP)	10.5%	3,110	1,117,790	-	-	-	-	20	-	-	1,120,920	1,519,850	-26.25%
15	MFG Utilities (MPU)	10.5%	2,998,060	8,674,550	19,716,510	-	174,750	3,080	1,102,690	370	1,374,380	34,044,390	33,257,170	2.37%
16	MFG Depreciation ** (ME)	10.5%	550	1,117,500	-	-	-	-	30	-	-	1,118,080	1,513,030	-26.10%
17	X MFG Acres/Lots/Imp (XR)	10.5%	-	-	-	-	-	-	-	-	-	-	-	0.00%
18	X MFG Personal (XP)	10.5%	-	311,700	-	-	-	-	90	-	-	311,790	200,000	55.90%
19	X MFG Utilities (XPU)	10.5%	-	-	2,144,720	-	-	-	-	-	-	2,144,720	2,983,420	-28.11%
20	X MFG Depreciation ** (XE)	10.5%	-	-	-	-	-	-	-	-	-	-	-	0.00%
21	Aircraft (C)	10.5%	131,170	11,800	9,780	5,380	-	-	-	-	2,310	160,440	172,260	-6.86%
22	Business Personal-County (F)	10.5%	97,440	718,040	44,860	-	113,540	-	468,070	-	135,280	1,577,230	1,702,890	-7.38%
23	Business Personal-State (T)	10.5%	1,211,830	3,199,060	210,280	-	2,630,700	3,050	491,260	20	368,560	8,114,760	7,545,140	7.55%
24	Watercraft (B)	10.5%	2,190,090	337,230	608,210	5,550	6,820	-	33,880	820	70,770	3,253,370	3,069,800	5.98%
25	Subtotal		6,632,250	16,790,960	22,734,360	10,930	2,925,810	6,130	2,096,040	1,210	1,951,300	53,148,990	53,229,360	-0.15%
26	Total W/O Vehicles		78,811,900	80,019,660	56,210,150	372,430	21,526,640	1,135,570	10,758,740	394,030	17,293,270	266,522,390	270,254,630	-1.38%
27	Motor Vehicles (Summary)-(A)		9,413,990	11,746,630	4,597,830	11,530	272,610	750	884,360	7,400	1,818,360	28,753,460	27,467,420	4.68%
28	Total Prop Tax Assessment		88,225,890	91,766,290	60,807,980	383,960	21,799,250	1,136,320	11,643,100	401,430	19,111,630	295,275,850	297,722,050	-0.82%
29	Fee for Service (S)		-	367,370	-	-	-	-	-	-	-	367,370	460,890	-20.29%
30	Non-Negotiated FILOT (W)		-	78,550	-	-	-	-	-	2,830	-	81,380	81,440	-0.07%
31	Negotiated FILOT (V)		-	3,608,350	-	-	-	-	-	-	-	3,608,350	3,905,710	-7.61%
32	Subtotal		-	4,054,270	-	-	-	-	-	2,830	-	4,057,100	4,448,040	-8.79%
33	Combined Total Assessment		88,225,890	95,820,560	60,807,980	383,960	21,799,250	1,136,320	11,643,100	404,260	19,111,630	299,332,950	302,170,090	-0.94%
34	Industrial Abatements		-	311,700	2,144,720	-	-	-	90	-	-	2,456,510	3,183,420	-22.83%
35	Total Prop Tax Minus Abate *		88,225,890	91,454,590	58,663,260	383,960	21,799,250	1,136,320	11,643,010	401,430	19,111,630	292,819,340	294,538,630	-0.58%

* Does not include FILOT

** Vehicles Actual Paid-CY 2015

Lexington County Auditor's Office
Final Assessment Report * Tax Year 2015 * (tb622 07-01-2016)

		DISTRICT FIVE									Tax Year 2015	Tax Year 2014	%	
Type		Ratio	5	5 FD	5 FW	5 IP	5AFD	5AFE	5C	5I	5IFD	District 5	(07-1-15)	CHG
36	Real Estate-Legal Residence	4.0%	56,432,400	34,543,990	25,221,370	136,060	234,260	-	2,887,870	3,540	7,047,810	126,507,300	130,241,370	-2.87%
37	Mobile Home-Legal Residence	4.0%	125,620	5,060	11,000	-	-	-	1,270	-	120	143,070	193,340	-26.00%
38	Total Legal Residence		56,558,020	34,549,050	25,232,370	136,060	234,260	-	2,889,140	3,540	7,047,930	126,650,370	130,434,710	-2.90%

Motor Vehicle Summary			DISTRICT FIVE									Tax Year 2015	Tax Year 2014	%
Calendar Year 2015 (Paid)			5	5 FD	5 FW	5 IP	5AFD	5AFE	5C	5I	5IFD	District 5	(07-1-15)	CHG
39	January 1 - June 30	10.5%	470,640	1,725,410	238,670	-	54,000	-	77,070	-	118,860	2,684,650	2,464,020	8.95%
40	January 1 - June 30	6.0%	4,045,010	4,426,460	1,980,720	4,030	74,650	380	326,710	4,720	783,750	11,646,430	11,105,320	4.87%
41	Subtotal-January-June		4,515,650	6,151,870	2,219,390	4,030	128,650	380	403,780	4,720	902,610	14,331,080	13,569,340	5.61%
42	July 1 - December 31	10.5%	485,230	1,003,730	140,890	1,580	67,510	-	96,700	-	110,370	1,906,010	1,951,240	-2.32%
43	July 1 - December 31	6.0%	4,413,110	4,591,030	2,237,550	5,920	76,450	370	383,880	2,680	805,380	12,516,370	11,946,840	4.77%
44	Subtotal-July-December		4,898,340	5,594,760	2,378,440	7,500	143,960	370	480,580	2,680	915,750	14,422,380	13,898,080	3.77%
45	Total (Used in Assmt Table)		9,413,990	11,746,630	4,597,830	11,530	272,610	750	884,360	7,400	1,818,360	28,753,460	27,467,420	4.68%

	Financial Summary (CAFR)	5	5 FD	5 FW	5 IP	5AFD	5AFE	5C	5I	5IFD	Tax Year 2015	Tax Year 2014	%
46	Non Manufacture - Real	72,179,650	63,228,700	33,475,790	361,500	18,600,830	1,129,440	8,662,700	392,820	15,341,970	213,373,400	217,025,270	-1.68%
47	Non Manufacture - Personal	13,044,520	16,012,760	5,470,960	22,460	3,023,670	3,800	1,877,570	8,240	2,395,280	41,859,260	39,957,510	4.76%
48	Total Non Manufacture	85,224,170	79,241,460	38,946,750	383,960	21,624,500	1,133,240	10,540,270	401,060	17,737,250	255,232,660	256,982,780	-0.68%
49	Manufacture - Real	-	1,303,290	-	-	-	-	-	-	-	1,303,290	1,265,800	2.96%
50	Manufacture - Personal	3,001,720	11,221,540	21,861,230	-	174,750	3,080	1,102,830	370	1,374,380	38,739,900	39,473,470	-1.86%
51	Total Manufacture	3,001,720	12,524,830	21,861,230	-	174,750	3,080	1,102,830	370	1,374,380	40,043,190	40,739,270	-1.71%
52	Total Real Property	72,179,650	64,531,990	33,475,790	361,500	18,600,830	1,129,440	8,662,700	392,820	15,341,970	214,676,690	218,291,070	-1.66%
53	Total Personal Property	16,046,240	27,234,300	27,332,190	22,460	3,198,420	6,880	2,980,400	8,610	3,769,660	80,599,160	79,430,980	1.47%
54	Total Prop Tax Assessment	88,225,890	91,766,290	60,807,980	383,960	21,799,250	1,136,320	11,643,100	401,430	19,111,630	295,275,850	297,722,050	-0.82%

		DISTRICT FIVE									Tax Year 2015	Tax Year 2014	%
Total All Real Property		5	5 FD	5 FW	5 IP	5AFD	5AFE	5C	5I	5IFD	District 5	(07-1-15)	CHG
79	# of Acres	18,631	2,361	2,327	-	353	62	715	16	323	24,788	24,787	0.00%
80	# of Lots	5,360	7,178	2,338	38	41	-	614	-	1,526	17,095	17,108	-0.08%
81	# Improvements	18,828	17,015	6,601	90	319	10	1,765	6	3,642	48,276	47,951	0.68%
82	\$ Acres Assessment	5,256,390	7,891,320	2,395,450	-	6,484,120	202,420	2,569,430	119,010	2,690,890	27,609,030	28,312,796	-2.49%
83	\$ Lots Assessment	24,820,160	7,528,670	8,055,370	261,100	51,060	-	627,720	-	1,709,770	43,053,850	44,823,480	-3.95%
84	\$ Improvements Assessment	41,881,890	49,103,030	23,006,090	100,360	12,065,650	927,020	5,459,880	273,810	10,940,440	143,758,170	144,805,274	-0.72%
85	Total ALL Real Property	71,958,440	64,523,020	33,456,910	361,460	18,600,830	1,129,440	8,657,030	392,820	15,341,100	214,421,050	217,941,550	-1.62%

Lexington County Auditor's Office

Final Assessment Report * Tax Year 2015 * (tb622 07-01-2016)

TB622 Page #	Prop. Type	Type Name	Count	Assessments	Estimated Taxable Value
1	A	Total Vehicles Paid **	255,459	143,066,400	\$ 2,175,365,170
2	AR	Vehicles Real	24	35,430	\$ 885,750
3	B	Boats/Motors	22,946	9,469,630	\$ 90,186,950
4	BR	Boats/Motors/Real	3	2,720	\$ 68,000
5	C	Aircraft	95	2,379,760	\$ 22,664,380
6	F	BPP-County	1,511	4,461,790	\$ 42,493,230
7	H	Mobile Homes	20,285	10,385,090	\$ 215,094,396
8	ME	Manufacture Depr.	142	3,992,530	\$ 38,024,090
9	MP	Manufacture Personal	171	9,656,970	\$ 91,971,140
10	MPU	Manufacture Utility	607	104,523,950	\$ 995,466,190
11	MR	Manufacture Real	115	13,030,970	\$ 124,104,490
12	R	Real Estate	127,306	786,159,290	\$ 17,073,759,174
13	S	Fee for Service Agreement	1	367,370	\$ 6,122,830
14	T	BPP-State	14,329	34,716,760	\$ 330,635,810
15	V	FILOT-Negotiated	44	77,781,970	\$ 1,296,366,170
16	W	FILOT-Non Negotiated	36	4,977,360	\$ 82,955,990
	XE	Manufacture Depr.-Exempt	-	-	\$ -
17	XP	MFG Personal-Exempt	79	6,186,360	\$ 58,917,720
18	XPU	MFG Personal-Utility	2	2,303,470	\$ 21,937,800
19	XR	MFG-Real-Exempt	9	542,440	\$ 5,166,090
		Grand Total - Assessments	443,164	1,214,040,260	\$ 22,672,185,370
8	ME	Manufacture Depr.	142	3,992,530	\$ 38,024,090
19	XE	Manufacture Depr.-Exempt	-	-	\$ -
		Grand Totals-Less Deprec.	443,022	1,210,047,730	\$ 22,634,161,280
		Totals Less FILOTs and Depreciation	443,083	1,130,913,560	\$ 21,286,740,380

** Vehicles Actual Paid-CY 2015

1		Unpaid Vehicles-Assessment		8,672,940
20		Grand Total-Assessments		1,222,713,200

Lexington County Legal Residence Summary - Number, Assessed and Taxable Value

Tax Year 2015			Number of Legal Residence			Assessed Value			Taxable Value		
SD #	TD #	District Name	Real Property	Mobile Homes	Total	Real Property	Mobile Homes	Total	Real Property	Mobile Homes	Total
1	1	District 1	33,134	3,926	37,060	212,148,880	2,699,110	214,847,990	\$ 5,303,721,964	\$ 67,477,756	\$ 5,371,199,720
1	1 HC	Hollow Creek District	31	11	42	128,520	6,210	134,730	\$ 3,213,038	\$ 155,275	\$ 3,368,313
1	1A	Springdale	-	-	-	-	-	-	\$ -	\$ -	\$ -
1	1C	Cayce	227	-	227	1,277,710	-	1,277,710	\$ 31,942,777	\$ -	\$ 31,942,777
1	1G	Gilbert	139	23	162	704,260	11,700	715,960	\$ 17,606,435	\$ 292,515	\$ 17,898,950
1	1L	Lexington	5,247	49	5,296	36,718,850	16,120	36,734,970	\$ 917,971,234	\$ 402,995	\$ 918,374,229
1	1LT	Lexington TIF	4	1	5	8,750	-	8,750	\$ 218,671	\$ -	\$ 218,671
1	1P	Pelion	190	9	199	891,250	8,860	900,110	\$ 22,281,142	\$ 221,520	\$ 22,502,662
1	1S	Summit	128	25	153	495,160	22,620	517,780	\$ 12,378,883	\$ 565,610	\$ 12,944,493
1		Total District One	39,100	4,044	43,144	252,373,380	2,764,620	255,138,000	\$ 6,309,334,144	\$ 69,115,671	\$ 6,378,449,815
2	2	District 2	7,756	1,134	8,890	33,921,310	622,580	34,543,890	\$ 848,032,796	\$ 15,564,539	\$ 863,597,335
2	2C	Cayce	2,941	66	3,007	12,493,010	28,210	12,521,220	\$ 312,325,268	\$ 705,212	\$ 313,030,480
2	2CT	Cayce TIF	15	-	15	123,800	-	123,800	\$ 3,094,880	\$ -	\$ 3,094,880
2	2L	Lexington	-	-	-	-	-	-	\$ -	\$ -	\$ -
2	2S	Springdale	934	-	934	5,161,970	-	5,161,970	\$ 129,049,167	\$ -	\$ 129,049,167
2	2W	West Columbia	3,499	67	3,566	18,083,210	19,120	18,102,330	\$ 452,080,336	\$ 477,955	\$ 452,558,291
2	2WT	West Columbia TIF	71	1	72	844,850	-	844,850	\$ 21,121,211	\$ -	\$ 21,121,211
2		Total District Two	15,216	1,268	16,484	70,628,150	669,910	71,298,060	\$ 1,765,703,658	\$ 16,747,706	\$ 1,782,451,364
3	3	District 3	1,533	369	1,902	8,171,060	252,120	8,423,180	\$ 204,276,538	\$ 6,302,954	\$ 210,579,492
3	3 HC	Hollow Creek District	462	81	543	2,345,200	57,430	2,402,630	\$ 58,630,047	\$ 1,435,784	\$ 60,065,831
3	3B	Batesburg-Leesville	1,291	20	1,311	4,143,680	12,010	4,155,690	\$ 103,592,103	\$ 300,220	\$ 103,892,323
3		Total District Three	3,286	470	3,756	14,659,940	321,560	14,981,500	\$ 366,498,688	\$ 8,038,958	\$ 374,537,646
4	4	District 4	4,267	1,832	6,099	9,616,140	1,244,650	10,860,790	\$ 240,403,526	\$ 31,116,131	\$ 271,519,657
4	4 SR	Sandy Run District	26	12	38	54,080	7,400	61,480	\$ 1,352,002	\$ 184,955	\$ 1,536,957
4	4S	Swansea	192	26	218	463,160	10,100	473,260	\$ 11,579,089	\$ 252,480	\$ 11,831,569
4		Total District Four	4,485	1,870	6,355	10,133,380	1,262,150	11,395,530	\$ 253,334,617	\$ 31,553,566	\$ 284,888,183
5	5	District 5	5,137	192	5,329	56,432,400	125,620	56,558,020	\$ 1,410,810,093	\$ 3,140,506	\$ 1,413,950,599
5	5 FD	District 5 FD	6,399	10	6,409	34,543,990	5,060	34,549,050	\$ 863,599,673	\$ 126,550	\$ 863,726,223
5	5 FW	District 5 FW	2,472	23	2,495	25,221,370	11,000	25,232,370	\$ 630,534,267	\$ 275,050	\$ 630,809,317
5	5 IP	Isle of Pines (5 IP)	16	-	16	136,060	-	136,060	\$ 3,401,411	\$ -	\$ 3,401,411
5	5AFD	Columbia (5AFD)	36	-	36	234,260	-	234,260	\$ 5,856,581	\$ -	\$ 5,856,581
5	5AFE	Columbia (5AFE)	-	-	-	-	-	-	\$ -	\$ -	\$ -
5	5C	Chapin (5C)	552	3	555	2,887,870	1,270	2,889,140	\$ 72,196,791	\$ 31,705	\$ 72,228,496
5	5I	Irmo (5I)	1	-	1	3,540	-	3,540	\$ 88,586	\$ -	\$ 88,586
5	5IFD	Irmo (5IFD)	1,269	2	1,271	7,047,810	120	7,047,930	\$ 176,195,242	\$ 2,990	\$ 176,198,232
5		Total District Five	15,882	230	16,112	126,507,300	143,070	126,650,370	\$ 3,162,682,644	\$ 3,576,801	\$ 3,166,259,445
		Lexington County	77,969	7,882	85,851	474,302,150	5,161,310	479,463,460	\$ 11,857,553,751	\$ 129,032,702	\$ 11,986,586,453

Lexington County Assessment Summary - Non Manufacture and Manufacture

Tax Year 2015			NonManufacture			Manufacture			Grand Total			Includes Fee/FILOT	
SD #	TD #	District Name	Real	Personal	Total	Real	Personal	Total	Real	Personal	Total	Fee/FILOT	Grand Total
1	1	District 1	285,755,390	72,677,510	358,432,900	6,222,980	46,455,390	52,678,370	291,978,370	119,132,900	411,111,270	31,515,570	442,626,840
1	1 HC	Hollow Creek District	194,720	3,380	198,100	-	-	-	194,720	3,380	198,100	-	198,100
1	1A	Springdale	19,360	776,470	795,830	-	-	-	19,360	776,470	795,830	-	795,830
1	1C	Cayce	1,679,820	331,830	2,011,650	-	-	-	1,679,820	331,830	2,011,650	-	2,011,650
1	1G	Gilbert	1,020,260	288,400	1,308,660	20,160	279,060	299,220	1,040,420	567,460	1,607,880	-	1,607,880
1	1L	Lexington	79,339,500	14,108,710	93,448,210	496,690	3,971,950	4,468,640	79,836,190	18,080,660	97,916,850	745,390	98,662,240
1	1LT	Lexington TIF	1,623,140	1,350	1,624,490	-	-	-	1,623,140	1,350	1,624,490	-	1,624,490
1	1P	Pelion	1,371,060	358,370	1,729,430	-	258,020	258,020	1,371,060	616,390	1,987,450	-	1,987,450
1	1S	Summit	634,970	151,170	786,140	-	120,130	120,130	634,970	271,300	906,270	-	906,270
1		Total District One	371,638,220	88,697,190	460,335,410	6,739,830	51,084,550	57,824,380	378,378,050	139,781,740	518,159,790	32,260,960	550,420,750
2	2	District 2	73,894,440	29,601,730	103,496,170	2,808,670	14,046,540	16,855,210	76,703,110	43,648,270	120,351,380	20,454,300	140,805,680
2	2C	Cayce	28,237,810	9,763,080	38,000,890	703,130	6,734,710	7,437,840	28,940,940	16,497,790	45,438,730	24,673,760	70,112,490
2	2CT	Cayce TIF	4,027,180	1,810	4,028,990	-	-	-	4,027,180	1,810	4,028,990	-	4,028,990
2	2L	Lexington	492,170	20	492,190	-	-	-	492,170	20	492,190	-	492,190
2	2S	Springdale	8,750,120	1,764,230	10,514,350	28,140	466,620	494,760	8,778,260	2,230,850	11,009,110	-	11,009,110
2	2W	West Columbia	44,284,520	9,096,080	53,380,600	777,330	4,207,440	4,984,770	45,061,850	13,303,520	58,365,370	-	58,365,370
2	2WT	West Columbia TIF	3,335,560	564,500	3,900,060	53,760	77,950	131,710	3,389,320	642,450	4,031,770	-	4,031,770
2		Total District Two	163,021,800	50,791,450	213,813,250	4,371,030	25,533,260	29,904,290	167,392,830	76,324,710	243,717,540	45,128,060	288,845,600
3	3	District 3	14,423,110	3,898,190	18,321,300	414,020	3,342,790	3,756,810	14,837,130	7,240,980	22,078,110	-	22,078,110
3	3 HC	Hollow Creek District	3,499,380	39,560	3,538,940	-	-	-	3,499,380	39,560	3,538,940	-	3,538,940
3	3B	Batesburg-Leesville	10,672,240	2,330,910	13,003,150	320,570	2,056,930	2,377,500	10,992,810	4,387,840	15,380,650	539,380	15,920,030
3		Total District Three	28,594,730	6,268,660	34,863,390	734,590	5,399,720	6,134,310	29,329,320	11,668,380	40,997,700	539,380	41,537,080
4	4	District 4	18,575,380	5,980,260	24,555,640	417,000	5,625,760	6,042,760	18,992,380	11,606,020	30,598,400	1,141,200	31,739,600
4	4 SR	Sandy Run District	150,760	228,970	379,730	7,670	2,780	10,450	158,430	231,750	390,180	-	390,180
4	4S	Swansea	1,228,240	268,550	1,496,790	-	277,310	277,310	1,228,240	545,860	1,774,100	-	1,774,100
4		Total District Four	19,954,380	6,477,780	26,432,160	424,670	5,905,850	6,330,520	20,379,050	12,383,630	32,762,680	1,141,200	33,903,880
5	5	District 5	72,179,650	13,044,520	85,224,170	-	3,001,720	3,001,720	72,179,650	16,046,240	88,225,890	-	88,225,890
5	5 FD	District 5 FD	63,228,700	16,012,760	79,241,460	1,303,290	11,221,540	12,524,830	64,531,990	27,234,300	91,766,290	4,054,270	95,820,560
5	5 FW	District 5 FW	33,475,790	5,470,960	38,946,750	-	21,861,230	21,861,230	33,475,790	27,332,190	60,807,980	-	60,807,980
5	5 IP	Isle of Pines (5 IP)	361,500	22,460	383,960	-	-	-	361,500	22,460	383,960	-	383,960
5	5AFD	Columbia (SAFD)	18,600,830	3,023,670	21,624,500	-	174,750	174,750	18,600,830	3,198,420	21,799,250	-	21,799,250
5	5AFE	Columbia (SAFE)	1,129,440	3,800	1,133,240	-	3,080	3,080	1,129,440	6,880	1,136,320	-	1,136,320
5	5C	Chapin (5C)	8,662,700	1,877,570	10,540,270	-	1,102,830	1,102,830	8,662,700	2,980,400	11,643,100	-	11,643,100
5	5I	Irmo (5I)	392,820	8,240	401,060	-	370	370	392,820	8,610	401,430	2,830	404,260
5	5IFD	Irmo (5IFD)	15,341,970	2,395,280	17,737,250	-	1,374,380	1,374,380	15,341,970	3,769,660	19,111,630	-	19,111,630
5	5IFE	Irmo (5IFE)	-	-	-	-	-	-	-	-	-	-	-
5	5IFF	Irmo (5IFW)	-	-	-	-	-	-	-	-	-	-	-
5		Total District Five	213,373,400	41,859,260	255,232,660	1,303,290	38,739,900	40,043,190	214,676,690	80,599,160	295,275,850	4,057,100	299,332,950
		Lexington County	796,582,530	194,094,340	990,676,870	13,573,410	126,663,280	140,236,690	810,155,940	320,757,620	1,130,913,560	83,126,700	1,214,040,260

Note: Includes Manufacture Depreciation and excludes FILOT

Tax Year 2015 Final Assessment Report

email: "BMARTIN@lex-co.com MARTIN, BILLY"

Tuesday, July 12, 2016 at 12:53:25 PM Eastern Daylight Time

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Cc: email: "charmon@lex-co.com Harmon, Christopher"

Everyone

Attached is Tax Year 2015 Final Assessment Report as of report dated July 1, 2016. I am also enclosing Tax Year 2014 Assessment report for your comparison and information.

We have changed the format of this report to include items that had to be prepared after this report was submitted to you. This report should include all items you need to prepare your final millage request to us. On the left of each page of the report is a reference number and is consistent throughout the report.

A.
Assessment Report

1.
Page 1 and 2 is the summary for Lexington County.

2.
Page 3 and 4 is the summary with tax districts for School District One.

3.
Page 5 and 6 is the summary with tax districts for School District Two.

4.
Page 7 and 8 is the summary with tax districts for School District Three and Four.

5.
Page 9 and 10 is the summary with tax districts for School District Five.

6.

Page 11 is a summary by property type for Lexington County.

7.

Page 12 is the Legal Residence information for each tax district and school district.

8.

Page 13 is the Real and Personal property for Manufacture and non Manufacture Summary.

B.

Tax Year 2016 - Operating Millage

Please provide the Auditor's Office with your

Tax Year 2016 Operating Millage Request by **August 9, 2016**, if you have not already submitted it to us. We need your certification in that letter that the requested millage rate limits are in compliance with applicable millage rate limits imposed by section 12-43-285.

C.

Tax Billing and Collection System – Implementation during Fiscal Year 2016-2017

We are in the process of implementing a new tax billing and collection system and need your information timely due to testing and implementing this new system during the Fiscal Year 2016-2017.

D.

Tax Year 2016 - Sales Tax Credit Factors

Currently, we are working on tax year 2016 sales tax credit factors and need school districts to send their Lexington County 135 day ADM for FY 2015-2016 by July 18, 2016.

E.
Tax Year 2016 – Debt Service Millage

We will be preparing the TY 2016 debt service millage and we will send you those calculations as soon as completed. After you receive the debt service millage, please let me know if you see something that we need to change.

As soon as each are completed, we will forward to you for review.

If you have any questions, please contact Chris Harmon,
CHarmon@lex-co.com (803) 785-8445 or me at
bmartin@lex-co.com (803) 785-8196.

Thanks

Billy

Billy R. Martin, CGFO

Lexington County Senior Deputy Auditor

(803) 785-8196

www.lex-co.sc.gov/auditor

Attachments:

TY2015-Final Assessments-(TB622 07 01 2016).pdf 1.1M

TY2014-Final Assessments-(TB622 07-12 2015) New.pdf 423k

Lexington County Auditor's Office
Final Assessment Report * Tax Year 2016 * (tb622 06-30-2017)

Tax Year 2016		Total Districts					Tax Year 2016	Tax Year 2015	%
TYPE	Ratio	1	2	3	4	5	Total	(07-1-16)	Change
1 Real Estate-Legal Residence	4.0%	263,248,410	72,196,380	15,129,770	10,435,050	129,536,770	490,546,380	474,302,150	3.42%
2 Real Estate-Non Legal Residence	6.0%	113,002,860	92,549,150	12,678,020	7,045,160	85,737,260	311,012,450	309,447,340	0.51%
3 Real Estate-Ag Use	4.0%	1,367,330	121,720	445,090	358,140	106,700	2,398,980	2,328,250	3.04%
4 Real Estate-Ag Use	6.0%	19,460	22,330	12,370	15,140	7,130	76,430	81,550	-6.28%
5 Acres/Lots/Improve-Total (R)		377,638,060	164,889,580	28,265,250	17,853,490	215,387,860	804,034,240	786,159,290	2.27%
6 Real-Vehicles (AR)	4.0%	34,210	8,030	-	1,760	850	44,850	35,430	26.59%
7 Real-Boats (BR)	4.0%	450	-	-	-	1,420	1,870	2,720	-31.25%
8 Total Property as Real		34,660	8,030	-	1,760	2,270	46,720	38,150	22.46%
9 Mobile Home-Legal Residence	4.0%	2,861,420	674,260	341,150	1,298,910	145,070	5,320,810	5,161,310	3.09%
10 Mobile Home-Non Legal Residence	6.0%	2,462,660	1,311,420	270,740	1,087,220	118,700	5,250,740	5,223,780	0.52%
11 Mobile Home-Total (H)		5,324,080	1,985,680	611,890	2,386,130	263,770	10,571,550	10,385,090	1.80%
12 Subtotal -Real/Mobile Homes		382,996,800	166,883,290	28,877,140	20,241,380	215,653,900	814,652,510	796,582,530	2.27%
13 MFG Acres/Lots/Improve (MR)	10.5%	6,460,730	4,280,040	734,590	415,980	1,303,290	13,194,630	13,030,970	1.26%
14 MFG Personal (MP)	10.5%	4,795,270	2,920,500	323,480	129,480	1,130,640	9,299,370	9,656,970	-3.70%
15 MFG Utilities (MPU)	10.5%	45,233,750	20,996,000	4,125,520	5,036,160	36,129,610	111,521,040	104,523,950	6.69%
16 MFG Depreciation ** (ME)	10.5%	1,032,490	1,578,310	316,580	51,000	1,107,160	4,085,540	3,992,530	2.33%
17 X MFG Acres/Lots/Imp (XR)	10.5%	271,320	26,670	9,170	1,020	210,720	518,900	542,440	-4.34%
18 X MFG Personal (XP)	10.5%	3,128,980	2,068,730	445,550	866,510	1,240,570	7,750,340	6,186,360	25.28%
19 X MFG Utilities (XPU)	10.5%	49,220	-	-	-	2,292,910	2,342,130	2,303,470	1.68%
20 X MFG Depreciation ** (XE)	10.5%	-	-	-	-	-	-	-	0.00%
21 Aircraft (C)	10.5%	155,830	3,160,970	7,240	1,750	179,080	3,504,870	2,379,760	47.28%
22 Business Personal-County (F)	10.5%	1,000,290	1,712,220	65,770	38,570	1,609,150	4,426,000	4,461,790	-0.80%
23 Business Personal-State (T)	10.5%	11,044,110	15,689,030	1,157,850	864,070	8,252,630	37,007,690	34,716,760	6.60%
24 Watercraft (B)	10.5%	4,967,140	936,690	529,470	220,080	3,452,870	10,106,250	9,469,630	6.72%
25 Subtotal		78,139,130	53,369,160	7,715,220	7,624,620	56,908,630	203,756,760	191,264,630	6.53%
26 Total W/O Vehicles (Actual Pd)		461,135,930	220,252,450	36,592,360	27,866,000	272,562,530	1,018,409,270	987,847,160	3.09%
27 Motor Vehicles (Summary)-(A)		73,876,450	32,143,700	4,952,120	5,680,480	29,375,350	146,028,100	143,066,400	2.07%
28 Total Prop Tax Assessment		535,012,380	252,396,150	41,544,480	33,546,480	301,937,880	1,164,437,370	1,130,913,560	2.96%
29 Fee for Service (S)		-	-	-	-	367,370	367,370	367,370	0.00%
30 Non-Negotiated FILOT (W) (MCIP)		277,630	4,672,210	38,360	-	78,550	5,066,750	4,977,360	1.80%
31 Negotiated FILOT (V) (MCIP)		33,523,530	41,190,810	482,540	1,134,640	5,046,370	81,377,890	77,781,970	4.62%
32 Subtotal		33,801,160	45,863,020	520,900	1,134,640	5,492,290	86,812,010	83,126,700	4.43%
33 Combined Total Assessment		568,813,540	298,259,170	42,065,380	34,681,120	307,430,170	1,251,249,380	1,214,040,260	3.06%
34 Industrial Abatements		3,449,520	2,095,400	454,720	867,530	3,744,200	10,611,370	9,032,270	17.48%
35 Total Prop Tax Minus Abate *		531,562,860	250,300,750	41,089,760	32,678,950	298,193,680	1,153,826,000	1,121,881,290	2.85%

* Does not include FILOT

** Actual Paid-TY 2016

Lexington County Auditor's Office
Final Assessment Report * Tax Year 2016 * (tb622 06-30-2017)

			Total Districts					Tax Year 2016	Tax Year 2015	%
TYPE		Ratio	1	2	3	4	5	Total	(07-1-16)	Change
36	Real Estate-Legal Residence	4.0%	263,248,410	72,196,380	15,129,770	10,435,050	129,536,770	490,546,380	474,302,150	3.42%
37	Mobile Home-Legal Residence	4.0%	2,861,420	674,260	341,150	1,298,910	145,070	5,320,810	5,161,310	3.09%
38	Total Legal Residence		266,109,830	72,870,640	15,470,920	11,733,960	129,681,840	495,867,190	479,463,460	3.42%

Motor Vehicle Summary (A)			Total Districts					Tax Year 2016	Tax Year 2015	%
	Calendar Year 2017 (Paid)	Ratio	1	2	3	4	5	Total	(07-1-16)	Change
39	January 1 - June 30	10.5%	7,184,400	4,157,500	367,360	188,640	2,809,710	14,707,610	14,747,920	-0.27%
40	January 1 - June 30	6.0%	29,533,620	10,997,840	2,123,410	2,708,260	11,921,390	57,284,520	55,453,700	3.30%
41	Subtotal-January-June		36,718,020	15,155,340	2,490,770	2,896,900	14,731,100	71,992,130	70,201,620	2.55%
42	July 1 - December 31	10.5%	5,413,600	5,984,470	294,860	202,550	1,936,880	13,832,360	14,522,560	-4.75%
43	July 1 - December 31	6.0%	31,744,830	11,003,890	2,166,490	2,581,030	12,707,370	60,203,610	58,342,220	3.19%
44	Subtotal-July-December		37,158,430	16,988,360	2,461,350	2,783,580	14,644,250	74,035,970	72,864,780	1.61%
45	Total (Used in Assmt Table)		73,876,450	32,143,700	4,952,120	5,680,480	29,375,350	146,028,100	143,066,400	2.07%

		1	2	3	4	5	Tax Year 2016	Tax Year 2015	%
46	Non Manufacture - Real	382,996,800	166,883,290	28,877,140	20,241,380	215,653,900	814,652,510	796,582,530	2.27%
47	Non Manufacture - Personal	91,043,820	53,642,610	6,712,450	6,804,950	42,869,080	201,072,910	194,094,340	3.60%
48	Total Non Manufacture	474,040,620	220,525,900	35,589,590	27,046,330	258,522,980	1,015,725,420	990,676,870	2.53%
49	Manufacture - Real	6,732,050	4,306,710	743,760	417,000	1,514,010	13,713,530	13,573,410	1.03%
50	Manufacture - Personal	54,239,710	27,563,540	5,211,130	6,083,150	41,900,890	134,998,420	126,663,280	6.58%
51	Total Manufacture	60,971,760	31,870,250	5,954,890	6,500,150	43,414,900	148,711,950	140,236,690	6.04%
52	Total Real Property	389,728,850	171,190,000	29,620,900	20,658,380	217,167,910	828,366,040	810,155,940	2.25%
53	Total Personal Property	145,283,530	81,206,150	11,923,580	12,888,100	84,769,970	336,071,330	320,757,620	4.77%
54	Total Prop Tax Assessment	535,012,380	252,396,150	41,544,480	33,546,480	301,937,880	1,164,437,370	1,130,913,560	2.96%
		Total Districts					Tax Year 2016	Tax Year 2015	%
	Total All Real Property	1	2	3	4	5	Total	(07-1-16)	Change
79	# of Acres	182,995	37,335	53,654	70,328	24,875	369,187	371,044	-0.50%
80	# of Lots	36,591	21,160	3,344	3,297	17,126	81,518	80,753	0.95%
81	# Improvements	109,810	52,051	12,630	13,764	48,576	236,831	233,611	1.38%
82	\$ Acres Assessment	52,298,720	28,342,920	4,226,620	4,425,860	27,834,570	117,128,690	115,825,080	1.13%
83	\$ Lots Assessment	59,500,910	22,425,430	5,632,840	1,733,650	43,040,820	132,333,650	131,843,410	0.37%
84	\$ Improvements Assessment	272,570,480	118,427,940	19,149,550	12,110,980	146,026,480	568,285,430	552,064,210	2.94%
85	Total ALL Real Property	384,370,110	169,196,290	29,009,010	18,270,490	216,901,870	817,747,770	799,732,700	2.25%

Lexington County Auditor's Office
Final Assessment Report * Tax Year 2016 * (tb622 06-30-2017)

Tax Year 2016		District One										Tax Year 2016	Tax Year 2015	%
TYPE	Ratio	1	1 HC	1A	1C	1G	1L	1LT	1P	1S	District 1		(07-1-16)	Change
1 Real Estate-Legal Residence	4.0%	222,030,420	136,540	-	1,303,390	719,320	37,634,340	8,390	910,120	505,890	263,248,410		252,373,380	4.31%
2 Real Estate-Non Legal Residence	6.0%	66,208,420	43,290	19,360	353,490	277,030	43,922,990	1,613,760	440,240	124,280	113,002,860		112,710,540	0.26%
3 Real Estate-Ag Use	4.0%	1,344,650	2,660	-	-	5,370	2,790	-	7,780	4,080	1,367,330		1,305,730	4.72%
4 Real Estate-Ag Use	6.0%	18,910	-	-	-	230	260	-	60	-	19,460		19,240	1.14%
5 Acres/Lots/Improve-Total (R)		289,602,400	182,490	19,360	1,656,880	1,001,950	81,560,380	1,622,150	1,358,200	634,250	377,638,060		366,408,890	3.06%
6 Real-Vehicles (AR)	4.0%	34,210	-	-	-	-	-	-	-	-	34,210		23,110	48.03%
7 Real-Boats (BR)	4.0%	450	-	-	-	-	-	-	-	-	450		480	-6.25%
8 Total Property as Real		34,660	-	-	-	-	-	-	-	-	34,660		23,590	46.93%
9 Mobile Home-Legal Residence	4.0%	2,785,900	7,270	-	-	13,900	22,870	-	8,860	22,620	2,861,420		2,764,620	3.50%
10 Mobile Home-Non Legal Residence	6.0%	2,363,270	3,640	-	-	14,720	67,300	-	4,160	9,570	2,462,660		2,441,120	0.88%
11 Mobile Home-Total (H)		5,149,170	10,910	-	-	28,620	90,170	-	13,020	32,190	5,324,080		5,205,740	2.27%
12 Subtotal -Real/Mobile Homes		294,786,230	193,400	19,360	1,656,880	1,030,570	81,650,550	1,622,150	1,371,220	666,440	382,996,800		371,638,220	3.06%
13 MFG Acres/Lots/Improve (MR)	10.5%	5,980,000	-	-	-	20,160	460,570	-	-	-	6,460,730		6,428,990	0.49%
14 MFG Personal (MP)	10.5%	4,705,260	-	-	-	12,370	77,640	-	-	-	4,795,270		5,219,520	-8.13%
15 MFG Utilities (MPU)	10.5%	40,732,670	-	-	-	263,070	3,847,390	-	265,460	125,160	45,233,750		42,505,460	6.42%
16 MFG Depreciation ** (ME)	10.5%	940,450	-	-	-	2,850	89,190	-	-	-	1,032,490		1,018,110	1.41%
17 X MFG Acres/Lots/Imp (XR)	10.5%	271,320	-	-	-	-	-	-	-	-	271,320		310,840	-12.71%
18 X MFG Personal (XP)	10.5%	3,007,660	-	-	-	-	121,320	-	-	-	3,128,980		2,182,710	43.35%
19 X MFG Utilities (XPU)	10.5%	49,220	-	-	-	-	-	-	-	-	49,220		158,750	-69.00%
20 X MFG Depreciation ** (XE)	10.5%	-	-	-	-	-	-	-	-	-	-		-	0.00%
21 Aircraft (C)	10.5%	148,700	-	-	-	-	7,130	-	-	-	155,830		125,040	24.62%
22 Business Personal-County (F)	10.5%	474,040	-	-	40	2,210	522,370	-	1,630	-	1,000,290		1,050,790	-4.81%
23 Business Personal-State (T)	10.5%	8,085,790	20	-	4,720	20,240	2,888,940	-	43,990	410	11,044,110		10,179,590	8.49%
24 Watercraft (B)	10.5%	4,525,910	-	-	2,540	8,660	402,750	-	17,480	9,800	4,967,140		4,621,240	7.49%
25 Subtotal		68,921,020	20	-	7,300	329,560	8,417,300	-	328,560	135,370	78,139,130		73,801,040	5.88%
26 Total W/O Vehicles (Actual Pd)		363,707,250	193,420	19,360	1,664,180	1,360,130	90,067,850	1,622,150	1,699,780	801,810	461,135,930		445,439,260	3.52%
27 Motor Vehicles (Summary)-(A)		60,522,740	3,130	647,790	365,090	290,230	11,589,660	-	308,760	149,050	73,876,450		72,720,530	1.59%
28 Total Prop Tax Assessment		424,229,990	196,550	667,150	2,029,270	1,650,360	101,657,510	1,622,150	2,008,540	950,860	535,012,380		518,159,790	3.25%
29 Fee for Service (S)		-	-	-	-	-	-	-	-	-	-		-	0.00%
30 Non-Negotiated FILOT (W) (MCIP)		7,440	-	-	-	-	270,190	-	-	-	277,630		251,580	10.35%
31 Negotiated FILOT (V) (MCIP)		33,005,130	-	-	-	-	518,400	-	-	-	33,523,530		32,009,380	4.73%
32 Subtotal		33,012,570	-	-	-	-	788,590	-	-	-	33,801,160		32,260,960	4.77%
33 Combined Total Assessment		457,242,560	196,550	667,150	2,029,270	1,650,360	102,446,100	1,622,150	2,008,540	950,860	568,813,540		550,420,750	3.34%
34 Industrial Abatements		3,328,200	-	-	-	-	121,320	-	-	-	3,449,520		2,652,300	30.06%
35 Total Prop Tax Minus Abate *		420,901,790	196,550	667,150	2,029,270	1,650,360	101,536,190	1,622,150	2,008,540	950,860	531,562,860		515,507,490	3.11%

* Does not include FILOT

** Actual Paid-TY 2016

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			District One								Tax Year 2016	Tax Year 2015	%	
TYPE		Ratio	1	1 HC	1A	1C	1G	1L	1LT	1P	1S	District 1	(07-1-16)	Change
36	Real Estate-Legal Residence	4.0%	222,030,420	136,540	-	1,303,390	719,320	37,634,340	8,390	910,120	505,890	263,248,410	252,373,380	4.31%
37	Mobile Home-Legal Residence	4.0%	2,785,900	7,270	-	-	13,900	22,870	-	8,860	22,620	2,861,420	2,764,620	3.50%
38	Total Legal Residence		224,816,320	143,810	-	1,303,390	733,220	37,657,210	8,390	918,980	528,510	266,109,830	255,138,000	4.30%

Motor Vehicle Summary			District One								Tax Year 2016	Tax Year 2015	%	
Calendar Year 2017 (Paid)			1	1 HC	1A	1C	1G	1L	1LT	1P	1S	District 1	(07-1-16)	Change
39	January 1 - June 30	10.5%	5,320,310	-	596,640	3,960	56,240	1,189,210	-	16,070	1,970	7,184,400	7,356,740	-2.34%
40	January 1 - June 30	6.0%	24,653,180	2,500	1,210	180,400	95,440	4,375,980	-	143,210	81,700	29,533,620	28,517,290	3.56%
41	Subtotal-January-June		29,973,490	2,500	597,850	184,360	151,680	5,565,190	-	159,280	83,670	36,718,020	35,874,030	2.35%
42	July 1 - December 31	10.5%	4,138,500	-	49,940	5,140	39,860	1,173,500	-	6,390	270	5,413,600	6,500,350	-16.72%
43	July 1 - December 31	6.0%	26,410,750	630	-	175,590	98,690	4,850,970	-	143,090	65,110	31,744,830	30,346,150	4.61%
44	Subtotal-July-December		30,549,250	630	49,940	180,730	138,550	6,024,470	-	149,480	65,380	37,158,430	36,846,500	0.85%
45	Total (Used in Assmt Table)		60,522,740	3,130	647,790	365,090	290,230	11,589,660	-	308,760	149,050	73,876,450	72,720,530	1.59%

Financial Summary (CAFR)			1	1 HC	1A	1C	1G	1L	1LT	1P	1S	Tax Year 2016	Tax Year 2015	%
46	Non Manufacture - Real		294,786,230	193,400	19,360	1,656,880	1,030,570	81,650,550	1,622,150	1,371,220	666,440	382,996,800	371,638,220	3.06%
47	Non Manufacture - Personal		73,757,180	3,150	647,790	372,390	321,340	15,410,850	-	371,860	159,260	91,043,820	88,697,190	2.65%
48	Total Non Manufacture		368,543,410	196,550	667,150	2,029,270	1,351,910	97,061,400	1,622,150	1,743,080	825,700	474,040,620	460,335,410	2.98%
49	Manufacture - Real		6,251,320	-	-	-	20,160	460,570	-	-	-	6,732,050	6,739,830	-0.12%
50	Manufacture - Personal		49,435,260	-	-	-	278,290	4,135,540	-	265,460	125,160	54,239,710	51,084,550	6.18%
51	Total Manufacture		55,686,580	-	-	-	298,450	4,596,110	-	265,460	125,160	60,971,760	57,824,380	5.44%
52	Total Real Property		301,037,550	193,400	19,360	1,656,880	1,050,730	82,111,120	1,622,150	1,371,220	666,440	389,728,850	378,378,050	3.00%
53	Total Personal Property		123,192,440	3,150	647,790	372,390	599,630	19,546,390	-	637,320	284,420	145,283,530	139,781,740	3.94%
54	Total Prop Tax Assessment		424,229,990	196,550	667,150	2,029,270	1,650,360	101,657,510	1,622,150	2,008,540	950,860	535,012,380	518,159,790	3.25%
			District One								Tax Year 2016	Tax Year 2015	%	
Total All Real Property			1	1 HC	1A	1C	1G	1L	1LT	1P	1S	District 1	(07-1-16)	Change
79	# of Acres		175,510	518	9	7	1,336	2,854	49	1,828	884	182,995	183,394	-0.22%
80	# of Lots		29,697	2	-	273	49	6,271	17	233	49	36,591	35,956	1.77%
81	# Improvements		93,262	97	-	539	522	14,230	183	612	365	109,810	107,590	2.06%
82	\$ Acres Assessment		36,226,730	43,550	19,360	38,180	183,030	14,797,090	769,030	93,970	127,780	52,298,720	51,234,140	2.08%
83	\$ Lots Assessment		50,848,340	1,490	-	282,190	43,180	8,098,450	21,890	174,880	30,490	59,500,910	59,150,820	0.59%
84	\$ Improvements Assessment		208,778,650	137,450	-	1,336,510	795,900	59,125,410	831,230	1,089,350	475,980	272,570,480	262,763,760	3.73%
85	Total ALL Real Property		295,853,720	182,490	19,360	1,656,880	1,022,110	82,020,950	1,622,150	1,358,200	634,250	384,370,110	373,148,720	3.01%

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	Tax Year 2016		DISTRICT TWO							Tax Year 2016	Tax Year 2015	%
	TYPE	Ratio	2	2C	2CT	2L	2S	2W	2WT	District 2	(07-1-16)	CHG
1	Real Estate-Legal Residence	4.0%	34,543,230	12,880,540	116,750	-	5,218,450	18,581,540	855,870	72,196,380	70,628,150	2.22%
2	Real Estate-Non Legal Residence	6.0%	38,831,400	16,776,370	3,804,530	492,170	3,628,180	26,482,140	2,534,360	92,549,150	90,277,960	2.52%
3	Real Estate-Ag Use	4.0%	114,940	2,530	-	-	2,790	1,460	-	121,720	121,230	0.40%
4	Real Estate-Ag Use	6.0%	18,050	4,040	-	-	-	240	-	22,330	26,270	-15.00%
5	Acres/Lots/Improve-Total (R)		73,507,620	29,663,480	3,921,280	492,170	8,849,420	45,065,380	3,390,230	164,889,580	161,053,610	2.38%
6	Real-Vehicles (AR)	4.0%	8,030	-	-	-	-	-	-	8,030	10,280	-21.89%
7	Real-Boats (BR)	4.0%	-	-	-	-	-	-	-	-	-	0.00%
8	Total Property as Real		8,030	-	-	-	-	-	-	8,030	10,280	-21.89%
9	Mobile Home-Legal Residence	4.0%	625,890	29,340	-	-	-	19,030	-	674,260	669,910	0.65%
10	Mobile Home-Non Legal Residence	6.0%	1,183,420	62,600	-	-	300	65,100	-	1,311,420	1,288,000	1.82%
11	Mobile Home-Total (H)		1,809,310	91,940	-	-	300	84,130	-	1,985,680	1,957,910	1.42%
12	Subtotal -Real/Mobile Homes		75,324,960	29,755,420	3,921,280	492,170	8,849,720	45,149,510	3,390,230	166,883,290	163,021,800	2.37%
13	MFG Acres/Lots/Improve (MR)	10.5%	2,620,830	798,820	-	-	28,140	832,250	-	4,280,040	4,140,450	3.37%
14	MFG Personal (MP)	10.5%	1,726,230	812,150	-	-	30,290	351,830	-	2,920,500	2,789,630	4.69%
15	MFG Utilities (MPU)	10.5%	10,693,330	6,539,970	-	60	388,530	3,374,110	-	20,996,000	19,005,150	10.48%
16	MFG Depreciation ** (ME)	10.5%	1,013,790	398,470	-	-	22,030	69,020	75,000	1,578,310	1,406,360	12.23%
17	X MFG Acres/Lots/Imp (XR)	10.5%	20,160	6,510	-	-	-	-	-	26,670	230,580	-88.43%
18	X MFG Personal (XP)	10.5%	1,574,610	188,900	-	-	4,570	300,650	-	2,068,730	2,332,120	-11.29%
19	X MFG Utilities (XPU)	10.5%	-	-	-	-	-	-	-	-	-	0.00%
20	X MFG Depreciation ** (XE)	10.5%	-	-	-	-	-	-	-	-	-	0.00%
21	Aircraft (C)	10.5%	3,153,760	7,210	-	-	-	-	-	3,160,970	2,077,590	52.15%
22	Business Personal-County (F)	10.5%	912,080	533,250	-	-	16,390	250,500	-	1,712,220	1,718,980	-0.39%
23	Business Personal-State (T)	10.5%	9,935,790	3,405,760	-	-	217,780	2,129,700	-	15,689,030	14,750,950	6.36%
24	Watercraft (B)	10.5%	554,560	125,490	-	-	58,810	197,830	-	936,690	894,780	4.68%
25	Subtotal		32,205,140	12,816,530	-	60	766,540	7,505,890	75,000	53,369,160	49,346,590	8.15%
26	Total W/O Vehicles (Actual Pd)		107,530,100	42,571,950	3,921,280	492,230	9,616,260	52,655,400	3,465,230	220,252,450	212,368,390	3.71%
27	Motor Vehicles (Summary)-(A)		17,136,920	6,186,310	-	-	1,547,880	7,272,590	-	32,143,700	31,349,150	2.53%
28	Total Prop Tax Assessment		124,667,020	48,758,260	3,921,280	492,230	11,164,140	59,927,990	3,465,230	252,396,150	243,717,540	3.56%
29	Fee for Service (S)		-	-	-	-	-	-	-	-	-	0.00%
30	Non-Negotiated FILOT (W) (MCIP)		4,672,210	-	-	-	-	-	-	4,672,210	4,606,040	1.44%
31	Negotiated FILOT (V) (MCIP)		17,198,060	23,992,750	-	-	-	-	-	41,190,810	40,522,020	1.65%
32	Subtotal		21,870,270	23,992,750	-	-	-	-	-	45,863,020	45,128,060	1.63%
33	Combined Total Assessment		146,537,290	72,751,010	3,921,280	492,230	11,164,140	59,927,990	3,465,230	298,259,170	288,845,600	3.26%
34	Industrial Abatements		1,594,770	195,410	-	-	4,570	300,650	-	2,095,400	2,562,700	-18.23%
35	Total Prop Tax Minus Abate *		123,072,250	48,562,850	3,921,280	492,230	11,159,570	59,627,340	3,465,230	250,300,750	241,154,840	3.79%

* Does not include FILOT

** Actual Paid-TY 2016

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			DISTRICT TWO							Tax Year 2016	Tax Year 2015	%
TYPE		Ratio	2	2C	2CT	2L	2S	2W	2WT	District 2	(07-1-16)	CHG
36	Real Estate-Legal Residence	4.0%	34,543,230	12,880,540	116,750	-	5,218,450	18,581,540	855,870	72,196,380	70,628,150	2.22%
37	Mobile Home-Legal Residence	4.0%	625,890	29,340	-	-	-	19,030	-	674,260	669,910	0.65%
38	Total Legal Residence		35,169,120	12,909,880	116,750	-	5,218,450	18,600,570	855,870	72,870,640	71,298,060	2.21%

<u>Motor Vehicle Summary</u>			DISTRICT TWO							Tax Year 2016	Tax Year 2015	%
<u>Calendar Year 2017 (Paid)</u>			2	2C	2CT	2L	2S	2W	2WT	District 2	District 2	CHG
39	January 1 - June 30	10.5%	2,241,300	909,720	-	-	135,090	871,390	-	4,157,500	4,168,180	-0.26%
40	January 1 - June 30	6.0%	5,811,890	1,909,200	-	-	631,230	2,645,520	-	10,997,840	10,672,400	3.05%
41	Subtotal-January-June		8,053,190	2,818,920	-	-	766,320	3,516,910	-	15,155,340	14,840,580	2.12%
42	July 1 - December 31	10.5%	3,436,520	1,291,020	-	-	166,520	1,090,410	-	5,984,470	5,675,430	5.45%
43	July 1 - December 31	6.0%	5,647,210	2,076,370	-	-	615,040	2,665,270	-	11,003,890	10,833,140	1.58%
44	Subtotal-July-December		9,083,730	3,367,390	-	-	781,560	3,755,680	-	16,988,360	16,508,570	2.91%
45	Total (Used in Assmt Table)		17,136,920	6,186,310	-	-	1,547,880	7,272,590	-	32,143,700	31,349,150	2.53%

		2	2C	2CT	2L	2S	2W	2WT	Tax Year 2016	Tax Year 2015	%
Financial Summary (CAFR)											
46	Non Manufacture - Real	75,324,960	29,755,420	3,921,280	492,170	8,849,720	45,149,510	3,390,230	166,883,290	163,021,800	2.37%
47	Non Manufacture - Personal	31,693,110	10,258,020	-	-	1,840,860	9,850,620	-	53,642,610	50,791,450	5.61%
48	Total Non Manufacture	107,018,070	40,013,440	3,921,280	492,170	10,690,580	55,000,130	3,390,230	220,525,900	213,813,250	3.14%
49	Manufacture - Real	2,640,990	805,330	-	-	28,140	832,250	-	4,306,710	4,371,030	-1.47%
50	Manufacture - Personal	15,007,960	7,939,490	-	60	445,420	4,095,610	75,000	27,563,540	25,533,260	7.95%
51	Total Manufacture	17,648,950	8,744,820	-	60	473,560	4,927,860	75,000	31,870,250	29,904,290	6.57%
52	Total Real Property	77,965,950	30,560,750	3,921,280	492,170	8,877,860	45,981,760	3,390,230	171,190,000	167,392,830	2.27%
53	Total Personal Property	46,701,070	18,197,510	-	60	2,286,280	13,946,230	75,000	81,206,150	76,324,710	6.40%
54	Total Prop Tax Assessment	124,667,020	48,758,260	3,921,280	492,230	11,164,140	59,927,990	3,465,230	252,396,150	243,717,540	3.56%
		DISTRICT TWO							Tax Year 2016	Tax Year 2015	%
Total All Real Property		2	2C	2CT	2L	2S	2W	2WT	District 2	District 2	CHG
79	# of Acres	32,475	2,629	98	51	719	1,308	55	37,335	38,393	-2.76%
80	# of Lots	9,851	4,679	22	-	1,070	5,414	124	21,160	21,040	0.57%
81	# Improvements	25,167	10,615	140	16	2,844	12,855	414	52,051	51,591	0.89%
82	\$ Acres Assessment	12,700,110	4,607,280	1,680,680	209,740	1,030,050	7,068,760	1,046,300	28,342,920	28,297,600	0.16%
83	\$ Lots Assessment	8,646,660	4,852,550	32,110	-	1,082,240	7,270,160	541,710	22,425,430	22,252,500	0.78%
84	\$ Improvements Assessment	54,801,840	21,008,980	2,208,490	282,430	6,765,270	31,558,710	1,802,220	118,427,940	114,874,540	3.09%
85	Total ALL Real Property	76,148,610	30,468,810	3,921,280	492,170	8,877,560	45,897,630	3,390,230	169,196,290	165,424,640	2.28%

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	Tax Year 2016		DISTRICT THREE			Tax Year 2016 District 3	Tax Year 2015 (07-1-16)	%	DISTRICT FOUR			Tax Year 2016 District 4	Tax Year 2015 (07-1-16)	%
	TYPE	Ratio	3	3 HC	3B				4	4 SR	4S			
1	Real Estate-Legal Residence	4.0%	8,516,130	2,388,390	4,225,250	15,129,770	14,659,940	3.20%	9,910,880	54,760	469,410	10,435,050	10,133,380	2.98%
2	Real Estate-Non Legal Residence	6.0%	5,295,230	923,840	6,458,950	12,678,020	12,903,370	-1.75%	6,243,880	78,780	722,500	7,045,160	7,056,570	-0.16%
3	Real Estate-Ag Use	4.0%	348,260	80,480	16,350	445,090	437,780	1.67%	345,970	6,450	5,720	358,140	359,110	-0.27%
4	Real Estate-Ag Use	6.0%	11,680	-	690	12,370	12,300	0.57%	13,320	1,820	-	15,140	16,580	-8.69%
5	Acres/Lots/Improve-Total (R)		14,171,300	3,392,710	10,701,240	28,265,250	28,013,390	0.90%	16,514,050	141,810	1,197,630	17,853,490	17,565,640	1.64%
6	Real-Vehicles (AR)	4.0%	-	-	-	-	710	-100.00%	1,760	-	-	1,760	1,330	32.33%
7	Real-Boats (BR)	4.0%	-	-	-	-	-	0.00%	-	-	-	-	-	0.00%
8	Total Property as Real		-	-	-	-	710	-100.00%	1,760	-	-	1,760	1,330	32.33%
9	Mobile Home-Legal Residence	4.0%	264,020	63,880	13,250	341,150	321,560	6.09%	1,282,870	6,840	9,200	1,298,910	1,262,150	2.91%
10	Mobile Home-Non Legal Residence	6.0%	227,250	32,840	10,650	270,740	259,070	4.50%	1,073,990	3,210	10,020	1,087,220	1,125,260	-3.38%
11	Mobile Home-Total (H)		491,270	96,720	23,900	611,890	580,630	5.38%	2,356,860	10,050	19,220	2,386,130	2,387,410	-0.05%
12	Subtotal -Real/Mobile Homes		14,662,570	3,489,430	10,725,140	28,877,140	28,594,730	0.99%	18,872,670	151,860	1,216,850	20,241,380	19,954,380	1.44%
13	MFG Acres/Lots/Improve (MR)	10.5%	414,020	-	320,570	734,590	734,590	0.00%	415,980	-	-	415,980	423,650	-1.81%
14	MFG Personal (MP)	10.5%	263,400	-	60,080	323,480	423,150	-23.55%	129,480	-	-	129,480	103,750	24.80%
15	MFG Utilities (MPU)	10.5%	2,876,590	-	1,248,930	4,125,520	4,151,250	-0.62%	4,772,450	-	263,710	5,036,160	4,817,700	4.53%
16	MFG Depreciation ** (ME)	10.5%	261,920	-	54,660	316,580	407,120	-22.24%	51,000	-	-	51,000	42,860	18.99%
17	X MFG Acres/Lots/Imp (XR)	10.5%	9,170	-	-	9,170	-	0.00%	1,020	-	-	1,020	1,020	0.00%
18	X MFG Personal (XP)	10.5%	111,460	-	334,090	445,550	418,200	6.54%	866,510	-	-	866,510	941,540	-7.97%
19	X MFG Utilities (XPU)	10.5%	-	-	-	-	-	0.00%	-	-	-	-	-	0.00%
20	X MFG Depreciation ** (XE)	10.5%	-	-	-	-	-	0.00%	-	-	-	-	-	0.00%
21	Aircraft (C)	10.5%	7,240	-	-	7,240	8,080	-10.40%	500	1,250	-	1,750	8,610	-79.67%
22	Business Personal-County (F)	10.5%	11,390	-	54,380	65,770	69,500	-5.37%	36,760	-	1,810	38,570	45,290	-14.84%
23	Business Personal-State (T)	10.5%	359,440	78,620	719,790	1,157,850	973,470	18.94%	767,540	10,900	85,630	864,070	697,990	23.79%
24	Watercraft (B)	10.5%	481,860	-	47,610	529,470	482,900	9.64%	211,340	6,130	2,610	220,080	217,340	1.26%
25	Subtotal		4,796,490	78,620	2,840,110	7,715,220	7,668,260	0.61%	7,252,580	18,280	353,760	7,624,620	7,299,750	4.45%
26	Total W/O Vehicles (Actual Pd)		19,459,060	3,568,050	13,565,250	36,592,360	36,262,990	0.91%	26,125,250	170,140	1,570,610	27,866,000	27,254,130	2.25%
27	Motor Vehicles (Summary)-(A)		3,221,610	50	1,730,460	4,952,120	4,734,710	4.59%	5,280,770	208,530	191,180	5,680,480	5,508,550	3.12%
28	Total Prop Tax Assessment		22,680,670	3,568,100	15,295,710	41,544,480	40,997,700	1.33%	31,406,020	378,670	1,761,790	33,546,480	32,762,680	2.39%
29	Fee for Service (S)		-	-	-	-	-	0.00%	-	-	-	-	-	0.00%
30	Non-Negotiated FILOT (W) (MCIP)		-	-	38,360	38,360	38,360	0.00%	-	-	-	-	-	0.00%
31	Negotiated FILOT (V) (MCIP)		-	-	482,540	482,540	501,020	-3.69%	1,134,640	-	-	1,134,640	1,141,200	-0.57%
32	Subtotal		-	-	520,900	520,900	539,380	-3.43%	1,134,640	-	-	1,134,640	1,141,200	-0.57%
33	Combined Total Assessment		22,680,670	3,568,100	15,816,610	42,065,380	41,537,080	1.27%	32,540,660	378,670	1,761,790	34,681,120	33,903,880	2.29%
34	Industrial Abatements		120,630	-	334,090	454,720	418,200	8.73%	867,530	-	-	867,530	942,560	-7.96%
35	Total Prop Tax Minus Abate *		22,560,040	3,568,100	14,961,620	41,089,760	40,579,500	1.26%	30,538,490	378,670	1,761,790	32,678,950	31,820,120	2.70%

* Does not include FILOT

** Actual Paid-TY 2016

Lexington County Auditor's Office
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			DISTRICT THREE			Tax Year 2016	Tax Year 2015	%	DISTRICT FOUR			Tax Year 2016	Tax Year 2015	%
	TYPE	Ratio	3	3 HC	3B	District 3	(07-1-16)	CHG	4	4 SR	4S	District 4	(07-1-16)	CHG
36	Real Estate-Legal Residence	4.0%	8,516,130	2,388,390	4,225,250	15,129,770	14,659,940	3.20%	9,910,880	54,760	469,410	10,435,050	10,133,380	2.98%
37	Mobile Home-Legal Residence	4.0%	264,020	63,880	13,250	341,150	321,560	6.09%	1,282,870	6,840	9,200	1,298,910	1,262,150	2.91%
38	Total Legal Residence		8,780,150	2,452,270	4,238,500	15,470,920	14,981,500	3.27%	11,193,750	61,600	478,610	11,733,960	11,395,530	2.97%

			DISTRICT THREE			Tax Year 2016	Tax Year 2015	%	DISTRICT FOUR			Tax Year 2016	Tax Year 2015	%
	Calendar Year 2017 (Paid)		3	3 HC	3B	District 3	District 3	CHG	4	4 SR	4S	District 4	District 4	CHG
39	January 1 - June 30	10.5%	157,940	-	209,420	367,360	352,910	4.09%	187,210	740	690	188,640	185,440	1.73%
40	January 1 - June 30	6.0%	1,442,920	-	680,490	2,123,410	2,025,910	4.81%	2,515,280	100,970	92,010	2,708,260	2,591,670	4.50%
41	Subtotal-January-June		1,600,860	-	889,910	2,490,770	2,378,820	4.71%	2,702,490	101,710	92,700	2,896,900	2,777,110	4.31%
42	July 1 - December 31	10.5%	154,400	-	140,460	294,860	267,290	10.31%	201,050	1,450	50	202,550	173,480	16.76%
43	July 1 - December 31	6.0%	1,466,350	50	700,090	2,166,490	2,088,600	3.73%	2,377,230	105,370	98,430	2,581,030	2,557,960	0.90%
44	Subtotal-July-December		1,620,750	50	840,550	2,461,350	2,355,890	4.48%	2,578,280	106,820	98,480	2,783,580	2,731,440	1.91%
45	Total (Used in Assmt Table)		3,221,610	50	1,730,460	4,952,120	4,734,710	4.59%	5,280,770	208,530	191,180	5,680,480	5,508,550	3.12%

			3	3 HC	3B	Tax Year 2016	Tax Year 2015	%	4	4 SR	4S	Tax Year 2016	Tax Year 2015	%
	Financial Summary (CAFR)													
46	Non Manufacture - Real		14,662,570	3,489,430	10,725,140	28,877,140	28,594,730	0.99%	18,872,670	151,860	1,216,850	20,241,380	19,954,380	1.44%
47	Non Manufacture - Personal		4,081,540	78,670	2,552,240	6,712,450	6,268,660	7.08%	6,296,910	226,810	281,230	6,804,950	6,477,780	5.05%
48	Total Non Manufacture		18,744,110	3,568,100	13,277,380	35,589,590	34,863,390	2.08%	25,169,580	378,670	1,498,080	27,046,330	26,432,160	2.32%
49	Manufacture - Real		423,190	-	320,570	743,760	734,590	1.25%	417,000	-	-	417,000	424,670	-1.81%
50	Manufacture - Personal		3,513,370	-	1,697,760	5,211,130	5,399,720	-3.49%	5,819,440	-	263,710	6,083,150	5,905,850	3.00%
51	Total Manufacture		3,936,560	-	2,018,330	5,954,890	6,134,310	-2.92%	6,236,440	-	263,710	6,500,150	6,330,520	2.68%
52	Total Real Property		15,085,760	3,489,430	11,045,710	29,620,900	29,329,320	0.99%	19,289,670	151,860	1,216,850	20,658,380	20,379,050	1.37%
53	Total Personal Property		7,594,910	78,670	4,250,000	11,923,580	11,668,380	2.19%	12,116,350	226,810	544,940	12,888,100	12,383,630	4.07%
54	Total Prop Tax Assessment		22,680,670	3,568,100	15,295,710	41,544,480	40,997,700	1.33%	31,406,020	378,670	1,761,790	33,546,480	32,762,680	2.39%

			DISTRICT THREE			Tax Year 2016	Tax Year 2015	%	DISTRICT FOUR			Tax Year 2016	Tax Year 2015	%
	Total All Real Property		3	3 HC	3B	District 3	(07-1-16)	CHG	4	4 SR	4S	District 4	(07-1-16)	CHG
79	# of Acres		39,354	11,836	2,464	53,654	53,705	-0.09%	67,852	1,641	835	70,328	70,764	-0.62%
80	# of Lots		1,027	137	2,180	3,344	3,354	-0.30%	2,935	7	355	3,297	3,308	-0.33%
81	# Improvements		6,081	1,676	4,873	12,630	12,564	0.53%	12,846	96	822	13,764	13,590	1.28%
82	\$ Acres Assessment		2,296,340	709,280	1,221,000	4,226,620	4,196,760	0.71%	4,250,110	30,770	144,980	4,425,860	4,487,550	-1.37%
83	\$ Lots Assessment		4,070,380	551,610	1,010,850	5,632,840	5,664,820	-0.56%	1,563,540	1,300	168,810	1,733,650	1,721,420	0.71%
84	\$ Improvements Assessment		8,227,770	2,131,820	8,789,960	19,149,550	18,886,400	1.39%	11,117,400	109,740	883,840	12,110,980	11,781,340	2.80%
85	Total ALL Real Property		14,594,490	3,392,710	11,021,810	29,009,010	28,747,980	0.91%	16,931,050	141,810	1,197,630	18,270,490	17,990,310	1.56%

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Tax Year 2016			DISTRICT FIVE									Tax Year 2016	Tax Year 2015	%
Type		Ratio	5	5 FD	5 FW	5 IP	5AFD	SAFE	5C	5I	5IFD	District 5	(07-1-16)	CHG
1	Real Estate-Legal Residence	4.0%	58,675,580	34,462,350	25,803,750	145,920	240,690	-	3,020,000	3,540	7,184,940	129,536,770	126,507,300	2.39%
2	Real Estate-Non Legal Residence	6.0%	14,717,870	28,792,290	7,701,610	226,000	18,598,670	1,129,210	5,765,490	389,280	8,416,840	85,737,260	86,498,900	-0.88%
3	Real Estate-Ag Use	4.0%	88,330	4,720	10,130	-	-	-	3,390	-	130	106,700	104,400	2.20%
4	Real Estate-Ag Use	6.0%	1,900	4,690	310	-	-	230	-	-	-	7,130	7,160	-0.42%
5	Acres/Lots/Improve-Total (R)		73,483,680	63,264,050	33,515,800	371,920	18,839,360	1,129,440	8,788,880	392,820	15,601,910	215,387,860	213,117,760	1.07%
6	Real-Vehicles (AR)	4.0%	850	-	-	-	-	-	-	-	-	850	-	#DIV/0!
7	Real-Boats (BR)	4.0%	940	480	-	-	-	-	-	-	-	1,420	2,240	-36.61%
8	Total Property as Real		1,790	480	-	-	-	-	-	-	-	2,270	2,240	1.34%
9	Mobile Home-Legal Residence	4.0%	127,620	5,060	11,000	-	-	-	1,270	-	120	145,070	143,070	1.40%
10	Mobile Home-Non Legal Residence	6.0%	101,960	4,520	7,030	40	-	-	4,400	-	750	118,700	110,330	7.59%
11	Mobile Home-Total (H)		229,580	9,580	18,030	40	-	-	5,670	-	870	263,770	253,400	4.09%
12	Subtotal -Real/Mobile Homes		73,715,050	63,274,110	33,533,830	371,960	18,839,360	1,129,440	8,794,550	392,820	15,602,780	215,653,900	213,373,400	1.07%
13	MFG Acres/Lots/Improve (MR)	10.5%	-	1,303,290	-	-	-	-	-	-	-	1,303,290	1,303,290	0.00%
14	MFG Personal (MP)	10.5%	2,910	1,127,640	-	-	-	-	90	-	-	1,130,640	1,120,920	0.87%
15	MFG Utilities (MPU)	10.5%	3,383,330	8,717,370	21,174,430	-	272,740	3,150	1,034,970	900	1,542,720	36,129,610	34,044,390	6.13%
16	MFG Depreciation ** (ME)	10.5%	550	1,106,580	-	-	-	-	30	-	-	1,107,160	1,118,080	-0.98%
17	X MFG Acres/Lots/Imp (XR)	10.5%	-	-	-	-	-	-	210,720	-	-	210,720	-	0.00%
18	X MFG Personal (XP)	10.5%	-	273,180	-	-	-	-	967,390	-	-	1,240,570	311,790	297.89%
19	X MFG Utilities (XPU)	10.5%	-	-	2,292,910	-	-	-	-	-	-	2,292,910	2,144,720	6.91%
20	X MFG Depreciation ** (XE)	10.5%	-	-	-	-	-	-	-	-	-	-	-	0.00%
21	Aircraft (C)	10.5%	140,610	11,320	19,950	4,890	-	-	-	-	2,310	179,080	160,440	11.62%
22	Business Personal-County (F)	10.5%	88,710	708,400	34,240	-	104,450	-	534,690	-	138,660	1,609,150	1,577,230	2.02%
23	Business Personal-State (T)	10.5%	1,168,310	3,298,520	235,710	-	2,726,460	2,240	442,070	3,330	375,990	8,252,630	8,114,760	1.70%
24	Watercraft (B)	10.5%	2,391,110	346,930	597,250	5,220	3,320	-	34,550	220	74,270	3,452,870	3,253,370	6.13%
25	Subtotal		7,175,530	16,893,230	24,354,490	10,110	3,106,970	5,390	3,224,510	4,450	2,133,950	56,908,630	53,148,990	7.07%
26	Total W/O Vehicles (Actual Pd)		80,890,580	80,167,340	57,888,320	382,070	21,946,330	1,134,830	12,019,060	397,270	17,736,730	272,562,530	266,522,390	2.27%
27	Motor Vehicles (Summary)-(A)		9,817,630	11,829,670	4,746,310	16,300	270,010	100	864,430	5,090	1,825,810	29,375,350	28,753,460	2.16%
28	Total Prop Tax Assessment		90,708,210	91,997,010	62,634,630	398,370	22,216,340	1,134,930	12,883,490	402,360	19,562,540	301,937,880	295,275,850	2.26%
29	Fee for Service (S)		-	367,370	-	-	-	-	-	-	-	367,370	367,370	0.00%
30	Non-Negotiated FILOT (W) (MCIP)		-	78,550	-	-	-	-	-	-	-	78,550	81,380	-3.48%
31	Negotiated FILOT (V) (MCIP)		-	5,046,370	-	-	-	-	-	-	-	5,046,370	3,608,350	39.85%
32	Subtotal		-	5,492,290	-	-	-	-	-	-	-	5,492,290	4,057,100	35.37%
33	Combined Total Assessment		90,708,210	97,489,300	62,634,630	398,370	22,216,340	1,134,930	12,883,490	402,360	19,562,540	307,430,170	299,332,950	2.71%
34	Industrial Abatements		-	273,180	2,292,910	-	-	-	1,178,110	-	-	3,744,200	2,456,510	52.42%
35	Total Prop Tax Minus Abate *		90,708,210	91,723,830	60,341,720	398,370	22,216,340	1,134,930	11,705,380	402,360	19,562,540	298,193,680	292,819,340	1.84%

* Does not include FILOT

** Actual Paid-TY 2016

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		DISTRICT FIVE									Tax Year 2016	Tax Year 2015	%
Type	Ratio	5	5 FD	5 FW	5 IP	5AFD	5AFE	5C	5I	5IFD	District 5	(07-1-16)	CHG
36 Real Estate-Legal Residence	4.0%	58,675,580	34,462,350	25,803,750	145,920	240,690	-	3,020,000	3,540	7,184,940	129,536,770	126,507,300	2.39%
37 Mobile Home-Legal Residence	4.0%	127,620	5,060	11,000	-	-	-	1,270	-	120	145,070	143,070	1.40%
38 Total Legal Residence		58,803,200	34,467,410	25,814,750	145,920	240,690	-	3,021,270	3,540	7,185,060	129,681,840	126,650,370	2.39%

		DISTRICT FIVE									Tax Year 2016	Tax Year 2015	%
Calendar Year 2017 (Paid)		5	5 FD	5 FW	5 IP	5AFD	5AFE	5C	5I	5IFD	District 5	District 5	CHG
39 January 1 - June 30	10.5%	468,960	1,858,590	241,050	-	54,440	-	74,580	-	112,090	2,809,710	2,684,650	4.66%
40 January 1 - June 30	6.0%	4,254,310	4,422,080	2,025,620	4,870	79,580	100	349,130	3,440	782,260	11,921,390	11,646,430	2.36%
41 Subtotal-January-June		4,723,270	6,280,670	2,266,670	4,870	134,020	100	423,710	3,440	894,350	14,731,100	14,331,080	2.79%
42 July 1 - December 31	10.5%	468,890	1,042,550	158,130	-	54,970	-	82,070	-	130,270	1,936,880	1,906,010	1.62%
43 July 1 - December 31	6.0%	4,625,470	4,506,450	2,321,510	11,430	81,020	-	358,650	1,650	801,190	12,707,370	12,516,370	1.53%
44 Subtotal-July-December		5,094,360	5,549,000	2,479,640	11,430	135,990	-	440,720	1,650	931,460	14,644,250	14,422,380	1.54%
45 Total (Used in Assmt Table)		9,817,630	11,829,670	4,746,310	16,300	270,010	100	864,430	5,090	1,825,810	29,375,350	28,753,460	2.16%

		5	5 FD	5 FW	5 IP	5AFD	5AFE	5C	5I	5IFD	Tax Year 2016	Tax Year 2015	%
46 Non Manufacture - Real		73,715,050	63,274,110	33,533,830	371,960	18,839,360	1,129,440	8,794,550	392,820	15,602,780	215,653,900	213,373,400	1.07%
47 Non Manufacture - Personal		13,606,370	16,194,840	5,633,460	26,410	3,104,240	2,340	1,875,740	8,640	2,417,040	42,869,080	41,859,260	2.41%
48 Total Non Manufacture		87,321,420	79,468,950	39,167,290	398,370	21,943,600	1,131,780	10,670,290	401,460	18,019,820	258,522,980	255,232,660	1.29%
49 Manufacture - Real		-	1,303,290	-	-	-	-	210,720	-	-	1,514,010	1,303,290	16.17%
50 Manufacture - Personal		3,386,790	11,224,770	23,467,340	-	272,740	3,150	2,002,480	900	1,542,720	41,900,890	38,739,900	8.16%
51 Total Manufacture		3,386,790	12,528,060	23,467,340	-	272,740	3,150	2,213,200	900	1,542,720	43,414,900	40,043,190	8.42%
52 Total Real Property		73,715,050	64,577,400	33,533,830	371,960	18,839,360	1,129,440	9,005,270	392,820	15,602,780	217,167,910	214,676,690	1.16%
53 Total Personal Property		16,993,160	27,419,610	29,100,800	26,410	3,376,980	5,490	3,878,220	9,540	3,959,760	84,769,970	80,599,160	5.17%
54 Total Prop Tax Assessment		90,708,210	91,997,010	62,634,630	398,370	22,216,340	1,134,930	12,883,490	402,360	19,562,540	301,937,880	295,275,850	2.26%
		DISTRICT FIVE									Tax Year 2016	Tax Year 2015	%
Total All Real Property		5	5 FD	5 FW	5 IP	5AFD	5AFE	5C	5I	5IFD	District 5	(07-1-16)	CHG
79 # of Acres		18,675	2,365	2,326	-	353	62	754	16	324	24,875	24,788	0.35%
80 # of Lots		5,397	7,171	2,339	38	42	-	611	-	1,528	17,126	17,095	0.18%
81 # Improvements		19,092	17,004	6,621	94	324	10	1,783	6	3,642	48,576	48,276	0.62%
82 \$ Acres Assessment		5,339,560	7,695,980	2,394,390	-	6,492,740	202,420	2,933,900	119,010	2,656,570	27,834,570	27,609,030	0.82%
83 \$ Lots Assessment		24,824,680	7,513,800	8,054,570	260,950	48,680	-	638,210	-	1,699,930	43,040,820	43,053,850	-0.03%
84 \$ Improvements Assessment		43,319,440	49,357,560	23,066,840	110,970	12,297,940	927,020	5,427,490	273,810	11,245,410	146,026,480	143,758,170	1.58%
85 Total ALL Real Property		73,483,680	64,567,340	33,515,800	371,920	18,839,360	1,129,440	8,999,600	392,820	15,601,910	216,901,870	214,421,050	1.16%

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<u>TB622</u> <u>Page #</u>	<u>Prop.</u> <u>Type</u>	<u>Type Name</u>	<u>Count</u>	<u>Assessments</u>	<u>Estimated Taxable</u> <u>Value</u>
1	A	Total Vehicles Paid **	260,504	146,028,100	\$ 2,229,944,760
2	AR	Vehicles Real	31	44,850	\$ 1,121,250
3	B	Boats/Motors	23,074	10,106,250	\$ 96,250,010
4	BR	Boats/Motors/Real	3	1,870	\$ 46,750
5	C	Aircraft	101	3,504,870	\$ 33,379,720
6	F	BPP-County	1,528	4,426,000	\$ 42,152,380
7	H	Mobile Homes	20,191	10,571,550	\$ 219,585,415
8	ME	Manufacture Depr.	138	4,085,540	\$ 38,909,900
9	MP	Manufacture Personal	165	9,299,370	\$ 88,565,430
10	MPU	Manufacture Utility	595	111,521,040	\$ 1,062,105,140
11	MR	Manufacture Real	113	13,194,630	\$ 125,663,150
12	R	Real Estate	128,278	804,034,240	\$ 17,507,365,365
13	S	Fee for Service Agreement	1	367,370	\$ 6,122,830
14	T	BPP-State	16,969	37,007,690	\$ 352,454,190
15	V	FILLOT-Negotiated (MCIP)	45	81,377,890	\$ 1,356,298,170
16	W	FILLOT-Non Negotiated (MCIP)	35	5,066,750	\$ 84,445,840
17	XE	Manufacture Depr.-Exempt	-	-	\$ -
18	XP	MFG Personal-Exempt	79	7,750,340	\$ 73,812,760
19	XPU	MFG Personal-Utility	2	2,342,130	\$ 22,306,000
	XR	MFG-Real-Exempt	10	518,900	\$ 4,941,900
		Grand Total - Assessments	451,862	1,251,249,380	\$ 23,345,470,960
8	ME	Manufacture Depr.	138	4,085,540	\$ 38,909,900
19	XE	Manufacture Depr.-Exempt	-	-	\$ -
		Grand Totals-Less Deprec.	451,724	1,247,163,840	\$ 23,306,561,060
		Totals Less FILOTs and Depreciation	451,781	1,164,437,370	\$ 21,898,604,120

** Actual Paid-TV 2016

1	Unpaid Vehicles-Assessment	9,178,790
20	Grand Total-Assessments	1,260,428,170

Lexington County Legal Residence Summary - Number, Assessed and Taxable Value

Tax Year 2016			Number of Legal Residence			Assessed Value			Taxable Value		
SD #	TD #	District Name	Real Property	Mobile Homes	Total	Real Property	Mobile Homes	Total	Real Property	Mobile Homes	Total
1	1	District 1	34,047	3,859	37,906	222,030,420	2,785,900	224,816,320	\$ 5,550,760,511	\$ 69,647,473	\$ 5,620,407,984
1	1 HC	Hollow Creek District	31	13	44	136,540	7,270	143,810	\$ 3,413,618	\$ 181,825	\$ 3,595,443
1	1A	Springdale	-	-	-	-	-	-	\$ -	\$ -	\$ -
1	1C	Cayce	231	-	231	1,303,390	-	1,303,390	\$ 32,584,716	\$ -	\$ 32,584,716
1	1G	Gilbert	142	24	166	719,320	13,900	733,220	\$ 17,982,993	\$ 347,615	\$ 18,330,608
1	1L	Lexington	5,352	61	5,413	37,634,340	22,870	37,657,210	\$ 940,858,611	\$ 571,845	\$ 941,430,456
1	1LT	Lexington TIF	4	-	4	8,390	-	8,390	\$ 209,853	\$ -	\$ 209,853
1	1P	Pelion	195	9	204	910,120	8,860	918,980	\$ 22,752,999	\$ 221,520	\$ 22,974,519
1	1S	Summit	129	25	154	505,890	22,620	528,510	\$ 12,647,141	\$ 565,610	\$ 13,212,751
1		Total District One	40,131	3,991	44,122	263,248,410	2,861,420	266,109,830	\$ 6,581,210,442	\$ 71,535,888	\$ 6,652,746,330
2	2	District 2	7,807	1,107	8,914	34,543,230	625,890	35,169,120	\$ 863,580,802	\$ 15,647,257	\$ 879,228,059
2	2C	Cayce	2,990	66	3,056	12,880,540	29,340	12,909,880	\$ 322,013,394	\$ 733,452	\$ 322,746,846
2	2CT	Cayce TIF	15	-	15	116,750	-	116,750	\$ 2,918,740	\$ -	\$ 2,918,740
2	2L	Lexington	-	-	-	-	-	-	\$ -	\$ -	\$ -
2	2S	Springdale	930	-	930	5,218,450	-	5,218,450	\$ 130,461,295	\$ -	\$ 130,461,295
2	2W	West Columbia	3,559	66	3,625	18,581,540	19,030	18,600,570	\$ 464,538,460	\$ 475,865	\$ 465,014,325
2	2WT	West Columbia TIF	69	-	69	855,870	-	855,870	\$ 21,396,718	\$ -	\$ 21,396,718
2		Total District Two	15,370	1,239	16,609	72,196,380	674,260	72,870,640	\$ 1,804,909,409	\$ 16,856,574	\$ 1,821,765,983
3	3	District 3	1,551	365	1,916	8,516,130	264,020	8,780,150	\$ 212,903,316	\$ 6,600,454	\$ 219,503,770
3	3 HC	Hollow Creek District	460	84	544	2,388,390	63,880	2,452,270	\$ 59,709,727	\$ 1,596,884	\$ 61,306,611
3	3B	Batesburg-Leesville	1,300	20	1,320	4,225,250	13,250	4,238,500	\$ 105,631,327	\$ 331,240	\$ 105,962,567
3		Total District Three	3,311	469	3,780	15,129,770	341,150	15,470,920	\$ 378,244,370	\$ 8,528,578	\$ 386,772,948
4	4	District 4	4,306	1,827	6,133	9,910,880	1,282,870	11,193,750	\$ 247,771,894	\$ 32,071,773	\$ 279,843,667
4	4 SR	Sandy Run District	26	10	36	54,760	6,840	61,600	\$ 1,369,043	\$ 170,970	\$ 1,540,013
4	4S	Swansea	186	24	210	469,410	9,200	478,610	\$ 11,735,163	\$ 229,980	\$ 11,965,143
4		Total District Four	4,518	1,861	6,379	10,435,050	1,298,910	11,733,960	\$ 260,876,100	\$ 32,472,723	\$ 293,348,823
5	5	District 5	5,285	187	5,472	58,675,580	127,620	58,803,200	\$ 1,466,889,439	\$ 3,190,513	\$ 1,470,079,952
5	5 FD	District 5 FD	6,378	10	6,388	34,462,350	5,060	34,467,410	\$ 861,558,826	\$ 126,550	\$ 861,685,376
5	5 FW	District 5 FW	2,514	21	2,535	25,803,750	11,000	25,814,750	\$ 645,093,861	\$ 275,050	\$ 645,368,911
5	5 IP	Isle of Pines (5 IP)	15	-	15	145,920	-	145,920	\$ 3,647,968	\$ -	\$ 3,647,968
5	5AFD	Columbia (5AFD)	37	-	37	240,690	-	240,690	\$ 6,017,370	\$ -	\$ 6,017,370
5	5AFE	Columbia (SAFE)	-	-	-	-	-	-	\$ -	\$ -	\$ -
5	5C	Chapin (5C)	561	3	564	3,020,000	1,270	3,021,270	\$ 75,499,953	\$ 31,705	\$ 75,531,658
5	5I	Irmo (5I)	1	-	1	3,540	-	3,540	\$ 88,573	\$ -	\$ 88,573
5	5IFD	Irmo (5IFD)	1,287	2	1,289	7,184,940	120	7,185,060	\$ 179,623,448	\$ 2,990	\$ 179,626,438
5		Total District Five	16,078	223	16,301	129,536,770	145,070	129,681,840	\$ 3,238,419,438	\$ 3,626,808	\$ 3,242,046,246
		Lexington County	79,408	7,783	87,191	490,546,380	5,320,810	495,867,190	\$ 12,263,659,759	\$ 133,020,571	\$ 12,396,680,330

Lexington County Assessment Summary - Non Manufacture and Manufacture - (Includes Fee/FILOT)

Tax Year 2016			NonManufacture			Manufacture			Grand Total			Excludes Fee/FILOT	
SD #	TD #	District Name	Real	Personal	Total	Real	Personal	Total	Real	Personal	Total	Fee/FILOT	Grand Total
1	1	District 1	294,786,230	73,757,180	368,543,410	6,251,320	49,435,260	55,686,580	301,037,550	123,192,440	424,229,990	33,012,570	457,242,560
1	1 HC	Hollow Creek District	193,400	3,150	196,550	-	-	-	193,400	3,150	196,550	-	196,550
1	1A	Springdale	19,360	647,790	667,150	-	-	-	19,360	647,790	667,150	-	667,150
1	1C	Cayce	1,656,880	372,390	2,029,270	-	-	-	1,656,880	372,390	2,029,270	-	2,029,270
1	1G	Gilbert	1,030,570	321,340	1,351,910	20,160	278,290	298,450	1,050,730	599,630	1,650,360	-	1,650,360
1	1L	Lexington	81,650,550	15,410,850	97,061,400	460,570	4,135,540	4,596,110	82,111,120	19,546,390	101,657,510	788,590	102,446,100
1	1LT	Lexington TIF	1,622,150	-	1,622,150	-	-	-	1,622,150	-	1,622,150	-	1,622,150
1	1P	Pelion	1,371,220	371,860	1,743,080	-	265,460	265,460	1,371,220	637,320	2,008,540	-	2,008,540
1	1S	Summit	666,440	159,260	825,700	-	125,160	125,160	666,440	284,420	950,860	-	950,860
1		Total District One	382,996,800	91,043,820	474,040,620	6,732,050	54,239,710	60,971,760	389,728,850	145,283,530	535,012,380	33,801,160	568,813,540
2	2	District 2	75,324,960	31,693,110	107,018,070	2,640,990	15,007,960	17,648,950	77,965,950	46,701,070	124,667,020	21,870,270	146,537,290
2	2C	Cayce	29,755,420	10,258,020	40,013,440	805,330	7,939,490	8,744,820	30,560,750	18,197,510	48,758,260	23,992,750	72,751,010
2	2CT	Cayce TIF	3,921,280	-	3,921,280	-	-	-	3,921,280	-	3,921,280	-	3,921,280
2	2L	Lexington	492,170	-	492,170	-	60	60	492,170	60	492,230	-	492,230
2	2S	Springdale	8,849,720	1,840,860	10,690,580	28,140	445,420	473,560	8,877,860	2,286,280	11,164,140	-	11,164,140
2	2W	West Columbia	45,149,510	9,850,620	55,000,130	832,250	4,095,610	4,927,860	45,981,760	13,946,230	59,927,990	-	59,927,990
2	2WT	West Columbia TIF	3,390,230	-	3,390,230	-	75,000	75,000	3,390,230	75,000	3,465,230	-	3,465,230
2		Total District Two	166,883,290	53,642,610	220,525,900	4,306,710	27,563,540	31,870,250	171,190,000	81,206,150	252,396,150	45,863,020	298,259,170
3	3	District 3	14,662,570	4,081,540	18,744,110	423,190	3,513,370	3,936,560	15,085,760	7,594,910	22,680,670	-	22,680,670
3	3 HC	Hollow Creek District	3,489,430	78,670	3,568,100	-	-	-	3,489,430	78,670	3,568,100	-	3,568,100
3	3B	Batesburg-Leesville	10,725,140	2,552,240	13,277,380	320,570	1,697,760	2,018,330	11,045,710	4,250,000	15,295,710	520,900	15,816,610
3		Total District Three	28,877,140	6,712,450	35,589,590	743,760	5,211,130	5,954,890	29,620,900	11,923,580	41,544,480	520,900	42,065,380
4	4	District 4	18,872,670	6,296,910	25,169,580	417,000	5,819,440	6,236,440	19,289,670	12,116,350	31,406,020	1,134,640	32,540,660
4	4 SR	Sandy Run District	151,860	226,810	378,670	-	-	-	151,860	226,810	378,670	-	378,670
4	4S	Swansea	1,216,850	281,230	1,498,080	-	263,710	263,710	1,216,850	544,940	1,761,790	-	1,761,790
4		Total District Four	20,241,380	6,804,950	27,046,330	417,000	6,083,150	6,500,150	20,658,380	12,888,100	33,546,480	1,134,640	34,681,120
5	5	District 5	73,715,050	13,606,370	87,321,420	-	3,386,790	3,386,790	73,715,050	16,993,160	90,708,210	-	90,708,210
5	5 FD	District 5 FD	63,274,110	16,194,840	79,468,950	1,303,290	11,224,770	12,528,060	64,577,400	27,419,610	91,997,010	5,492,290	97,489,300
5	5 FW	District 5 FW	33,533,830	5,633,460	39,167,290	-	23,467,340	23,467,340	33,533,830	29,100,800	62,634,630	-	62,634,630
5	5 IP	Isle of Pines (5 IP)	371,960	26,410	398,370	-	-	-	371,960	26,410	398,370	-	398,370
5	5AFD	Columbia (5AFD)	18,839,360	3,104,240	21,943,600	-	272,740	272,740	18,839,360	3,376,980	22,216,340	-	22,216,340
5	5AFE	Columbia (5AFE)	1,129,440	2,340	1,131,780	-	3,150	3,150	1,129,440	5,490	1,134,930	-	1,134,930
5	5C	Chapin (5C)	8,794,550	1,875,740	10,670,290	210,720	2,002,480	2,213,200	9,005,270	3,878,220	12,883,490	-	12,883,490
5	5I	Irmo (5I)	392,820	8,640	401,460	-	900	900	392,820	9,540	402,360	-	402,360
5	5IFD	Irmo (5IFD)	15,602,780	2,417,040	18,019,820	-	1,542,720	1,542,720	15,602,780	3,959,760	19,562,540	-	19,562,540
5	5IFE	Irmo (5IFE)	-	-	-	-	-	-	-	-	-	-	-
5	5IFW	Irmo (5IFW)	-	-	-	-	-	-	-	-	-	-	-
5		Total District Five	215,653,900	42,869,080	258,522,980	1,514,010	41,900,890	43,414,900	217,167,910	84,769,970	301,937,880	5,492,290	307,430,170
		Lexington County	814,652,510	201,072,910	1,015,725,420	13,713,530	134,998,420	148,711,950	828,366,040	336,071,330	1,164,437,370	86,812,010	1,251,249,380

Note: Includes Manufacture Depreciation and excludes FILOT

Tax Year 2016 Final Assessment Report

email: "TCrocker@lex-co.com Crocker, Travis"

Monday, July 10, 2017 at 8:00:02 AM Eastern Daylight Time

To: email: "ADUBOSE@lex-co.com DUBOSE, ADAM", email: "AMcInchok@lex-co.com McInchok, Angie", email: "awatkins@springdalesc.com \Ashley Watkins\"", email: "BHildebrand@lexsc.com Becky Hildebrand (E-mail)", email: "rbrown@townofirmosc.com \Bob Brown\"", email: "bpooole@lexsc.com \Britt Poole\"", email: "BPecori@lex-co.com Pecori, Brittney", email: "carl@chapinsc.com \Carl Stevens\"", email: "PelionTH@pbtcomm.net Charles Haggard (E-mail)", email: "charmon@lex-co.com Harmon, Christopher", email: "CFOLSOM@lex-co.com FOLSOM, CHRISTOPHER", email: "cgillespie@lex2.org \Cindi Gillespie\"", email: "cfrick@lexrich5.org \Connie Frick\"", email: "DBlackmon@lcsd.sc.gov \Blackmon, Dayle\"", email: "dacobb@lexington1.net \David A Cobb\"", email: "dveldman@lcrac.com \David Veldman\"", email: "Walkerd@midlandstech.edu Debbie Walker (E-mail)", email: "dfowler@lex3.k12.sc.us Debra Fowler (E-mail)", email: "DWMitchell@lex3.k12.sc.us Debra Mitchell (E-mail)", email: "dbishop@lexington1.net Deena Bishop (E-mail)", email: "DBurnett@lex-co.com Burnett, Diana", email: "bjames@lex2.org \Dr. Bill James\"", email: "kwoodward@lexington1.net \Dr. Karen C. Woodward\"", email: "ilavender@lexington4.net \Dr. Linda G. Lavender\"", email: "rgary@lex3.org \Dr. Randall Gary\"", email: "shefner@lex5.k12.sc.us \Dr. Stephen W. Hefner\"", email: "etaylor@icrc.net Elizabeth Taylor (E-mail)", email: "ghuddle@cityofcayce-sc.gov Garry Huddle (E-mail)", email: "jchendrix@lex-co.com Hendrix, Jessica", email: "Macleani@midlandstech.edu \Ian Maclean\"", email: "JEckstrom@lex-co.com Eckstrom, Jim", email: "jlonso@columbiasc.net \Janice L Alonso\"", email: "jstilwell@springdalesc.com \Jeff Stilwell\"", email: "jmpalen@columbiasc.net \Jeffery M Palen\"", email: "JCunningham@westcolumbiasc.gov Jennifer Cunningham (E-mail)", email: "jmcgee@lex-co.com McGee, James", email: "jwellman@icrc.net Jim Wellman (E-mail)", email: "jbtaylor@batesburg-leesville.org Joan B. Taylor (E-mail)", email: "Gilberttown@pbtcomm.net JoAnn Derrick (E-mail)", email: "jmergo@lex-co.com Mergo, Joe", email: "jbutler@lexington1.net John Butler (E-mail)", email: "jbusbee@lex-co.com Busbee, Judy", email: "jedwards@batesburg-leesville.org \Judy Edwards\"", email: "jblack@westcolumbiasc.gov \Justin Black\"", email: "kroberts@lexsc.com Kathy Roberts (E-mail)", email: "KMCMullen@lex-co.com McMullen, Kelly", email: "krichardson@lex2.org \Kelly Richardson\"", email: "LWieder@lexsc.com Laraine P. Wieder (E-mail)", email: "LRichard@lexrich5.org \Len Richardson\"", email: "lsturkie@lex-co.com Sturkie, Lynn", email: "bhorton@westcolumbiasc.gov \Mayor Bobby E. Horton\"", email: "elisepartin@gmail.com \Mayor Elise Partin\"", email: "mayorskipwilson@chapinsc.com \Mayor James R. Skip Wilson\"", email: "rspires@pbtcomm.net \Mayor Ray Spires\"", email: "rcrapps@batesburg-leesville.org \Mayor Rita Crapps\"", email: "mayoreeder@yahoo.com \Mayor Rosalyn Reeder\"", email: "smacdougall@lexsc.com \Mayor Steve MacDouglas\"", email: "MARbaugh@lex-co.com Arbaugh, Melena", email: "mcorder@cityofcayce-sc.gov \Mendy Corder\"", email: "macaughman@columbiasc.net Missy Caughman (E-mail)", email: "mpruitt@lex-co.com PRUITT, MONA", email: "kpoole@lex.lib.sc.us Poole, Kelly", email: "rgibson@lcrac.com Randy Gibson (E-mail)", email: "RPOSTON@lex-co.com POSTON, RANDOLPH", email: "rrhodes@cityofcayce-sc.gov \Rebecca Vance\"", email: "rcaviness@townofirmosc.com \Renee Caviness\"", email: "rdolan@lex-co.com Dolan, Richard", email: "RCAughman@lex-co.com Caughman, Robert", email: "sduncan@batesburg-leesville.org \Seth Duncan\"", email: "sgreenwood@cityofcayce-sc.gov \Shaun Greenwood\"", email: "SLee@lexsc.com Sonya Lee (E-mail)", email: "SVELDMAN@lex-co.com VELDMAN, STACY", email: "shatchell@riverbanks.org \Steve Hatchell\"", email: "tluckadoo@batesburg-leesville.org \Ted Luckadoo\"", email: "swanseatown@pbtcomm.net Town of Swansea (E-mail)", email: "vracine@townofirmosc.com \Vi Racine\"", email: "MWilliams@lex.lib.sc.us Williams, Michelle", email: "msonefeld@irmfire.org Sonefeld, Mike", email: "MEades@lex-co.com Eades, Mike", email: "sjjohnson@lex-co.com Johnson, Sarah", email: "ABarrs@lex-co.com Barrs, Allison", email: "arhoden@lex3.k12.sc.us Angela Rhoden", email: "mthom@lexington4.net Michael Thom", email: "sandyriddle@parkerpoe.com Riddle, Sandy K."

Good morning,

Attached is the Tax Year 2016 Final Assessment Report dated June 30, 2017. Please let me know if you have any questions or suggestions on how we can make this report better fit your needs in the future.

On the left of each page of the report is a reference number and is consistent through Pages 1-10 of the report.

Assessment Report

1.

Page 1 and 2 is the summary for Lexington County.

2.

Page 3 and 4 is the summary with tax districts for School District One.

3.

Page 5 and 6 is the summary with tax districts for School District Two.

4.

Page 7 and 8 is the summary with tax districts for School District Three and Four.

5.

Page 9 and 10 is the summary with tax districts for School District Five.

6.

Page 11 is a summary by property type for Lexington County.

7.

Page 12 is the Legal Residence information for each tax district and school district.

8.

Page 13 is the Real and Personal property for Manufacture and non Manufacture Summary.

In addition, as you are all aware, SC Code of Law requires that the property tax rolls(duplicate) be opened by September 30th. It is because of this statutory deadline that the information required by the Auditor's Office to open the tax rolls becomes extremely time sensitive over the next few months. Later this week I will be sending a follow up email detailing the information we will require(Operating and Debt Service millages) as well as the specific dates the information will be needed in order to successfully open the Tax Year 2017 property tax rolls.

Thanks,

Travis Crocker

Lexington County

Senior Deputy Auditor

803-785-8196 (office)

803-785-8538 (fax)

tcrocker@lex-co.com

Attachments:

TY2016-Final Assessments-(6-30-2017).pdf 3.5M

Lexington County Auditor's Office
Final Assessment Report * Tax Year 2015 * (tb622 07-01-2016)

	Tax Year 2015		Total Districts					Tax Year 2015 Total	Tax Year 2014 (07-1-15)	% Change
	TYPE	Ratio	1	2	3	4	5			
1	Real Estate-Legal Residence	4.0%	252,373,380	70,628,150	14,659,940	10,133,380	126,507,300	474,302,150	474,540,440	-0.05%
2	Real Estate-Non Legal Residence	6.0%	112,710,540	90,277,960	12,903,370	7,056,570	86,498,900	309,447,340	304,072,950	1.77%
3	Real Estate-Ag Use	4.0%	1,305,730	121,230	437,780	359,110	104,400	2,328,250	2,409,460	-3.37%
4	Real Estate-Ag Use	6.0%	19,240	26,270	12,300	16,580	7,160	81,550	96,910	-15.85%
5	Acres/Lots/Improve-Total (R)		366,408,890	161,053,610	28,013,390	17,565,640	213,117,760	786,159,290	781,119,760	0.65%
6	Real-Vehicles (AR)	4.0%	23,110	10,280	710	1,330	-	35,430	58,670	-39.61%
7	Real-Boats (BR)	4.0%	480	-	-	-	2,240	2,720	2,460	10.57%
8	Total Property as Real		23,590	10,280	710	1,330	2,240	38,150	61,130	-37.59%
9	Mobile Home-Legal Residence	4.0%	2,764,620	669,910	321,560	1,262,150	143,070	5,161,310	6,650,710	-22.39%
10	Mobile Home-Non Legal Residence	6.0%	2,441,120	1,288,000	259,070	1,125,260	110,330	5,223,780	6,015,240	-13.16%
11	Mobile Home-Total (H)		5,205,740	1,957,910	580,630	2,387,410	253,400	10,385,090	12,665,950	-18.01%
12	Subtotal -Real/Mobile Homes		371,638,220	163,021,800	28,594,730	19,954,380	213,373,400	796,582,530	793,846,840	0.34%
13	MFG Acres/Lots/Improve (MR)	10.5%	6,428,990	4,140,450	734,590	423,650	1,303,290	13,030,970	10,322,740	26.24%
14	MFG Personal (MP)	10.5%	5,219,520	2,789,630	423,150	103,750	1,120,920	9,656,970	7,251,460	33.17%
15	MFG Utilities (MPU)	10.5%	42,505,460	19,005,150	4,151,250	4,817,700	34,044,390	104,523,950	101,113,270	3.37%
16	MFG Depreciation ** (ME)	10.5%	1,018,110	1,406,360	407,120	42,860	1,118,080	3,992,530	3,994,910	-0.06%
17	X MFG Acres/Lots/Imp (XR)	10.5%	310,840	230,580	-	1,020	-	542,440	459,010	18.18%
18	X MFG Personal (XP)	10.5%	2,182,710	2,332,120	418,200	941,540	311,790	6,186,360	6,180,790	0.09%
19	X MFG Utilities (XPU)	10.5%	158,750	-	-	-	2,144,720	2,303,470	3,312,760	-30.47%
20	X MFG Depreciation ** (XE)	10.5%	-	-	-	-	-	-	-	0.00%
21	Aircraft (C)	10.5%	125,040	2,077,590	8,080	8,610	160,440	2,379,760	2,462,890	-3.38%
22	Business Personal-County (F)	10.5%	1,050,790	1,718,980	69,500	45,290	1,577,230	4,461,790	4,434,480	0.62%
23	Business Personal-State (T)	10.5%	10,179,590	14,750,950	973,470	697,990	8,114,760	34,716,760	32,340,860	7.35%
24	Watercraft (B)	10.5%	4,621,240	894,780	482,900	217,340	3,253,370	9,469,630	8,554,940	10.69%
25	Subtotal		73,801,040	49,346,590	7,668,260	7,299,750	53,148,990	191,264,630	180,428,110	6.01%
26	Total W/O Vehicles		445,439,260	212,368,390	36,262,990	27,254,130	266,522,390	987,847,160	974,274,950	1.39%
27	Motor Vehicles (Summary)-(A)		72,720,530	31,349,150	4,734,710	5,508,550	28,753,460	143,066,400	133,250,860	7.37%
28	Total Prop Tax Assessment		518,159,790	243,717,540	40,997,700	32,762,680	295,275,850	1,130,913,560	1,107,525,810	2.11%
29	Fee for Service (S)		-	-	-	-	367,370	367,370	460,890	-20.29%
30	Non-Negotiated FILOT (W)		251,580	4,606,040	38,360	-	81,380	4,977,360	4,825,860	3.14%
31	Negotiated FILOT (V)		32,009,380	40,522,020	501,020	1,141,200	3,608,350	77,781,970	70,514,710	10.31%
32	Subtotal		32,260,960	45,128,060	539,380	1,141,200	4,057,100	83,126,700	75,801,460	9.66%
33	Combined Total Assessment		550,420,750	288,845,600	41,537,080	33,903,880	299,332,950	1,214,040,260	1,183,327,270	2.60%
34	Industrial Abatements		2,652,300	2,562,700	418,200	942,560	2,456,510	9,032,270	9,952,560	-9.25%
35	Total Prop Tax Minus Abate *		515,507,490	241,154,840	40,579,500	31,820,120	292,819,340	1,121,881,290	1,097,573,250	2.21%

* Does not include FILOT

** Vehicles Actual Paid-CY 2015

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			Total Districts					Tax Year 2015	Tax Year 2014	%
TYPE		Ratio	1	2	3	4	5	Total	(07-1-15)	Change
36	Real Estate-Legal Residence	4.0%	252,373,380	70,628,150	14,659,940	10,133,380	126,507,300	474,302,150	474,540,440	-0.05%
37	Mobile Home-Legal Residence	4.0%	2,764,620	669,910	321,560	1,262,150	143,070	5,161,310	6,650,710	-22.39%
38	Total Legal Residence		255,138,000	71,298,060	14,981,500	11,395,530	126,650,370	479,463,460	481,191,150	-0.36%

Motor Vehicle Summary (A)			Total Districts					Tax Year 2015	Tax Year 2014	%
Calendar Year 2015 (Paid)		Ratio	1	2	3	4	5	Total	(07-1-15)	Change
39	January 1 - June 30	10.5%	7,356,740	4,168,180	352,910	185,440	2,684,650	14,747,920	13,392,460	10.12%
40	January 1 - June 30	6.0%	28,517,290	10,672,400	2,025,910	2,591,670	11,646,430	55,453,700	52,201,630	6.23%
41	Subtotal-January-June		35,874,030	14,840,580	2,378,820	2,777,110	14,331,080	70,201,620	65,594,090	7.02%
42	July 1 - December 31	10.5%	6,500,350	5,675,430	267,290	173,480	1,906,010	14,522,560	12,822,280	13.26%
43	July 1 - December 31	6.0%	30,346,150	10,833,140	2,088,600	2,557,960	12,516,370	58,342,220	54,834,490	6.40%
44	Subtotal-July-December		36,846,500	16,508,570	2,355,890	2,731,440	14,422,380	72,864,780	67,656,770	7.70%
45	Total (Used in Assmt Table)		72,720,530	31,349,150	4,734,710	5,508,550	28,753,460	143,066,400	133,250,860	7.37%

	Financial Summary (CAFR)	1	2	3	4	5	Tax Year 2015	Tax Year 2014	%
46	Non Manufacture - Real	371,638,220	163,021,800	28,594,730	19,954,380	213,373,400	796,582,530	793,846,840	0.34%
47	Non Manufacture - Personal	88,697,190	50,791,450	6,268,660	6,477,780	41,859,260	194,094,340	181,044,030	7.21%
48	Total Non Manufacture	460,335,410	213,813,250	34,863,390	26,432,160	255,232,660	990,676,870	974,890,870	1.62%
49	Manufacture - Real	6,739,830	4,371,030	734,590	424,670	1,303,290	13,573,410	10,781,750	25.89%
50	Manufacture - Personal	51,084,550	25,533,260	5,399,720	5,905,850	38,739,900	126,663,280	121,853,190	3.95%
51	Total Manufacture	57,824,380	29,904,290	6,134,310	6,330,520	40,043,190	140,236,690	132,634,940	5.73%
52	Total Real Property	378,378,050	167,392,830	29,329,320	20,379,050	214,676,690	810,155,940	804,628,590	0.69%
53	Total Personal Property	139,781,740	76,324,710	11,668,380	12,383,630	80,599,160	320,757,620	302,897,220	5.90%
54	Total Prop Tax Assessment	518,159,790	243,717,540	40,997,700	32,762,680	295,275,850	1,130,913,560	1,107,525,810	2.11%

		Total Districts					Tax Year 2015	Tax Year 2014	%
Total All Real Property		1	2	3	4	5	Total	(07-1-15)	Change
79	# of Acres	183,394	38,393	53,705	70,764	24,788	371,044	372,223	-0.32%
80	# of Lots	35,956	21,040	3,354	3,308	17,095	80,753	80,058	0.87%
81	# Improvements	107,590	51,591	12,564	13,590	48,276	233,611	230,407	1.39%
82	\$ Acres Assessment	51,234,140	28,297,600	4,196,760	4,487,550	27,609,030	115,825,080	112,917,502	2.57%
83	\$ Lots Assessment	59,150,820	22,252,500	5,664,820	1,721,420	43,053,850	131,843,410	131,976,954	-0.10%
84	\$ Improvements Assessment	262,763,760	114,874,540	18,886,400	11,781,340	143,758,170	552,064,210	547,007,054	0.92%
85	Total ALL Real Property	373,148,720	165,424,640	28,747,980	17,990,310	214,421,050	799,732,700	791,901,510	0.99%

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Tax Year 2015		District One										Tax Year 2015	Tax Year 2014	%
TYPE	Ratio	1	1 HC	1A	1C	1G	1L	1LT	1P	1S	District 1		(07-1-15)	Change
1 Real Estate-Legal Residence	4.0%	212,148,880	128,520	-	1,277,710	704,260	36,718,850	8,750	891,250	495,160	252,373,380	252,373,380	247,115,580	2.13%
2 Real Estate-Non Legal Residence	6.0%	67,246,060	52,040	19,360	402,110	284,460	42,535,170	1,614,390	456,920	100,030	112,710,540	112,710,540	109,037,710	3.37%
3 Real Estate-Ag Use	4.0%	1,281,070	2,780	-	-	5,330	2,660	-	7,740	6,150	1,305,730	1,305,730	1,361,410	-4.09%
4 Real Estate-Ag Use	6.0%	18,470	-	-	-	230	480	-	60	-	19,240	19,240	24,710	-22.14%
5 Acres/Lots/Improve-Total (R)		280,694,480	183,340	19,360	1,679,820	994,280	79,257,160	1,623,140	1,355,970	601,340	366,408,890	366,408,890	357,539,410	2.48%
6 Real-Vehicles (AR)	4.0%	23,110	-	-	-	-	-	-	-	-	23,110	23,110	33,740	-31.51%
7 Real-Boats (BR)	4.0%	480	-	-	-	-	-	-	-	-	480	480	-	0.00%
8 Total Property as Real		23,590	-	-	-	-	-	-	-	-	23,590	23,590	33,740	-30.08%
9 Mobile Home-Legal Residence	4.0%	2,699,110	6,210	-	-	11,700	16,120	-	8,860	22,620	2,764,620	2,764,620	3,488,260	-20.75%
10 Mobile Home-Non Legal Residence	6.0%	2,338,210	5,170	-	-	14,280	66,220	-	6,230	11,010	2,441,120	2,441,120	2,826,830	-13.64%
11 Mobile Home-Total (H)		5,037,320	11,380	-	-	25,980	82,340	-	15,090	33,630	5,205,740	5,205,740	6,315,090	-17.57%
12 Subtotal -Real/Mobile Homes		285,755,390	194,720	19,360	1,679,820	1,020,260	79,339,500	1,623,140	1,371,060	634,970	371,638,220	371,638,220	363,888,240	2.13%
13 MFG Acres/Lots/Improve (MR)	10.5%	5,912,140	-	-	-	20,160	496,690	-	-	-	6,428,990	6,428,990	3,883,920	65.53%
14 MFG Personal (MP)	10.5%	5,102,600	-	-	-	14,530	102,390	-	-	-	5,219,520	5,219,520	1,928,430	170.66%
15 MFG Utilities (MPU)	10.5%	38,196,270	-	-	-	261,780	3,669,260	-	258,020	120,130	42,505,460	42,505,460	40,794,920	4.19%
16 MFG Depreciation ** (ME)	10.5%	928,350	-	-	-	2,750	87,010	-	-	-	1,018,110	1,018,110	792,200	28.52%
17 X MFG Acres/Lots/Imp (XR)	10.5%	310,840	-	-	-	-	-	-	-	-	310,840	310,840	89,570	247.04%
18 X MFG Personal (XP)	10.5%	2,069,420	-	-	-	-	113,290	-	-	-	2,182,710	2,182,710	2,317,530	-5.82%
19 X MFG Utilities (XPU)	10.5%	158,750	-	-	-	-	-	-	-	-	158,750	158,750	329,340	-51.80%
20 X MFG Depreciation ** (XE)	10.5%	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
21 Aircraft (C)	10.5%	121,060	-	-	-	-	3,980	-	-	-	125,040	125,040	98,580	26.84%
22 Business Personal-County (F)	10.5%	497,030	-	-	-	6,010	546,120	-	1,630	-	1,050,790	1,050,790	940,660	11.71%
23 Business Personal-State (T)	10.5%	8,057,310	2,890	-	2,490	18,150	2,059,710	1,350	37,200	490	10,179,590	10,179,590	9,258,530	9.95%
24 Watercraft (B)	10.5%	4,224,210	-	-	970	9,260	359,850	-	20,250	6,700	4,621,240	4,621,240	4,060,120	13.82%
25 Subtotal		65,577,980	2,890	-	3,460	332,640	7,438,300	1,350	317,100	127,320	73,801,040	73,801,040	64,493,800	14.43%
26 Total W/O Vehicles		351,333,370	197,610	19,360	1,683,280	1,352,900	86,777,800	1,624,490	1,688,160	762,290	445,439,260	445,439,260	428,382,040	3.98%
27 Motor Vehicles (Summary)-(A)		59,777,900	490	776,470	328,370	254,980	11,139,050	-	299,290	143,980	72,720,530	72,720,530	65,937,280	10.29%
28 Total Prop Tax Assessment		411,111,270	198,100	795,830	2,011,650	1,607,880	97,916,850	1,624,490	1,987,450	906,270	518,159,790	518,159,790	494,319,320	4.82%
29 Fee for Service (S)		-	-	-	-	-	-	-	-	-	-	-	-	0.00%
30 Non-Negotiated FILOT (W)		5,440	-	-	-	-	246,140	-	-	-	251,580	251,580	221,590	13.53%
31 Negotiated FILOT (V)		31,510,130	-	-	-	-	499,250	-	-	-	32,009,380	32,009,380	29,825,780	7.32%
32 Subtotal		31,515,570	-	-	-	-	745,390	-	-	-	32,260,960	32,260,960	30,047,370	7.37%
33 Combined Total Assessment		442,626,840	198,100	795,830	2,011,650	1,607,880	98,662,240	1,624,490	1,987,450	906,270	550,420,750	550,420,750	524,366,690	4.97%
34 Industrial Abatements		2,539,010	-	-	-	-	113,290	-	-	-	2,652,300	2,652,300	2,736,440	-3.07%
35 Total Prop Tax Minus Abate *		408,572,260	198,100	795,830	2,011,650	1,607,880	97,803,560	1,624,490	1,987,450	906,270	515,507,490	515,507,490	491,582,880	4.87%

* Does not include FILOT

** Vehicles Actual Paid-CY 2015

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			District One								Tax Year 2015	Tax Year 2014	%	
TYPE		Ratio	1	1 HC	1A	1C	1G	1L	1LT	1P	1S	District 1	(07-1-15)	Change
36	Real Estate-Legal Residence	4.0%	212,148,880	128,520	-	1,277,710	704,260	36,718,850	8,750	891,250	495,160	252,373,380	247,115,580	2.13%
37	Mobile Home-Legal Residence	4.0%	2,699,110	6,210	-	-	11,700	16,120	-	8,860	22,620	2,764,620	3,488,260	-20.75%
38	Total Legal Residence		214,847,990	134,730	-	1,277,710	715,960	36,734,970	8,750	900,110	517,780	255,138,000	250,603,840	1.81%

Motor Vehicle Summary			District One								Tax Year 2015	Tax Year 2014	%	
Calendar Year 2015 (Paid)			1	1 HC	1A	1C	1G	1L	1LT	1P	1S	District 1	(07-1-15)	Change
39	January 1 - June 30	10.5%	5,576,170	-	618,400	3,140	43,400	1,094,640	-	19,200	1,790	7,356,740	5,783,650	27.20%
40	January 1 - June 30	6.0%	23,826,120	440	1,030	168,300	86,730	4,217,420	-	140,410	76,840	28,517,290	26,592,850	7.24%
41	Subtotal-January-June		29,402,290	440	619,430	171,440	130,130	5,312,060	-	159,610	78,630	35,874,030	32,376,500	10.80%
42	July 1 - December 31	10.5%	5,196,640	-	157,040	2,010	19,730	1,115,990	-	8,470	470	6,500,350	5,357,530	21.33%
43	July 1 - December 31	6.0%	25,178,970	50	-	154,920	105,120	4,711,000	-	131,210	64,880	30,346,150	28,203,250	7.60%
44	Subtotal-July-December		30,375,610	50	157,040	156,930	124,850	5,826,990	-	139,680	65,350	36,846,500	33,560,780	9.79%
45	Total (Used in Assmt Table)		59,777,900	490	776,470	328,370	254,980	11,139,050	-	299,290	143,980	72,720,530	65,937,280	10.29%

	Financial Summary (CAFR)	1	1 HC	1A	1C	1G	1L	1LT	1P	1S	Tax Year 2015	Tax Year 2014	%
46	Non Manufacture - Real	285,755,390	194,720	19,360	1,679,820	1,020,260	79,339,500	1,623,140	1,371,060	634,970	371,638,220	363,888,240	2.13%
47	Non Manufacture - Personal	72,677,510	3,380	776,470	331,830	288,400	14,108,710	1,350	358,370	151,170	88,697,190	80,295,170	10.46%
48	Total Non Manufacture	358,432,900	198,100	795,830	2,011,650	1,308,660	93,448,210	1,624,490	1,729,430	786,140	460,335,410	444,183,410	3.64%
49	Manufacture - Real	6,222,980	-	-	-	20,160	496,690	-	-	-	6,739,830	3,973,490	69.62%
50	Manufacture - Personal	46,455,390	-	-	-	279,060	3,971,950	-	258,020	120,130	51,084,550	46,162,420	10.66%
51	Total Manufacture	52,678,370	-	-	-	299,220	4,468,640	-	258,020	120,130	57,824,380	50,135,910	15.34%
52	Total Real Property	291,978,370	194,720	19,360	1,679,820	1,040,420	79,836,190	1,623,140	1,371,060	634,970	378,378,050	367,861,730	2.86%
53	Total Personal Property	119,132,900	3,380	776,470	331,830	567,460	18,080,660	1,350	616,390	271,300	139,781,740	126,457,590	10.54%
54	Total Prop Tax Assessment	411,111,270	198,100	795,830	2,011,650	1,607,880	97,916,850	1,624,490	1,987,450	906,270	518,159,790	494,319,320	4.82%

			District One									Tax Year 2015	Tax Year 2014	%
Total All Real Property			1	1 HC	1A	1C	1G	1L	1LT	1P	1S	District 1	(07-1-15)	Change
79	# of Acres		175,848	520	9	6	1,334	2,803	49	1,823	1,002	183,394	183,729	-0.18%
80	# of Lots		29,202	2	-	273	49	6,131	16	237	46	35,956	35,438	1.46%
81	# Improvements		91,244	95	-	539	507	14,059	183	608	355	107,590	104,873	2.59%
82	\$ Acres Assessment		35,648,170	42,940	19,360	35,560	177,500	14,345,530	762,310	93,760	109,010	51,234,140	48,462,496	5.72%
83	\$ Lots Assessment		50,629,140	1,490	-	285,690	43,140	7,959,730	21,850	180,390	29,390	59,150,820	58,634,590	0.88%
84	\$ Improvements Assessment		200,640,150	138,910	-	1,358,570	793,800	57,448,590	838,980	1,081,820	462,940	262,763,760	254,415,814	3.28%
85	Total ALL Real Property		286,917,460	183,340	19,360	1,679,820	1,014,440	79,753,850	1,623,140	1,355,970	601,340	373,148,720	361,512,900	3.22%

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Tax Year 2015		DISTRICT TWO								Tax Year 2015	Tax Year 2014	%
TYPE	Ratio	2	2C	2CT	2L	2S	2W	2WT	District 2		(07-1-15)	CHG
1 Real Estate-Legal Residence	4.0%	33,921,310	12,493,010	123,800	-	5,161,970	18,083,210	844,850	70,628,150		71,620,500	-1.39%
2 Real Estate-Non Legal Residence	6.0%	38,018,460	15,674,540	3,903,330	492,170	3,584,920	26,113,830	2,490,710	90,277,960		88,509,310	2.00%
3 Real Estate-Ag Use	4.0%	114,070	2,700	50	-	2,930	1,480	-	121,230		120,700	0.44%
4 Real Estate-Ag Use	6.0%	21,870	4,160	-	-	-	240	-	26,270		28,770	-8.69%
5 Acres/Lots/Improve-Total (R)		72,075,710	28,174,410	4,027,180	492,170	8,749,820	44,198,760	3,335,560	161,053,610		160,279,280	0.48%
6 Real-Vehicles (AR)	4.0%	7,650	-	-	-	-	2,630	-	10,280		4,010	156.36%
7 Real-Boats (BR)	4.0%	-	-	-	-	-	-	-	-		-	0.00%
8 Total Property as Real		7,650	-	-	-	-	2,630	-	10,280		4,010	156.36%
9 Mobile Home-Legal Residence	4.0%	622,580	28,210	-	-	-	19,120	-	669,910		886,290	-24.41%
10 Mobile Home-Non Legal Residence	6.0%	1,188,500	35,190	-	-	300	64,010	-	1,288,000		1,498,190	-14.03%
11 Mobile Home-Total (H)		1,811,080	63,400	-	-	300	83,130	-	1,957,910		2,384,480	-17.89%
12 Subtotal -Real/Mobile Homes		73,894,440	28,237,810	4,027,180	492,170	8,750,120	44,284,520	3,335,560	163,021,800		162,667,770	0.22%
13 MFG Acres/Lots/Improve (MR)	10.5%	2,578,090	703,130	-	-	28,140	777,330	53,760	4,140,450		4,217,320	-1.82%
14 MFG Personal (MP)	10.5%	1,768,240	645,490	-	-	36,650	339,190	60	2,789,630		3,285,740	-15.10%
15 MFG Utilities (MPU)	10.5%	9,606,330	5,632,500	-	-	407,460	3,358,860	-	19,005,150		17,968,700	5.77%
16 MFG Depreciation ** (ME)	10.5%	899,080	388,660	-	-	17,240	23,490	77,890	1,406,360		1,245,460	12.92%
17 X MFG Acres/Lots/Imp (XR)	10.5%	230,580	-	-	-	-	-	-	230,580		239,820	-3.85%
18 X MFG Personal (XP)	10.5%	1,772,890	68,060	-	-	5,270	485,900	-	2,332,120		2,375,710	-1.83%
19 X MFG Utilities (XPU)	10.5%	-	-	-	-	-	-	-	-		-	0.00%
20 X MFG Depreciation ** (XE)	10.5%	-	-	-	-	-	-	-	-		-	0.00%
21 Aircraft (C)	10.5%	2,073,000	4,590	-	-	-	-	-	2,077,590		2,182,420	-4.80%
22 Business Personal-County (F)	10.5%	837,870	606,060	-	-	10,730	264,320	-	1,718,980		1,665,580	3.21%
23 Business Personal-State (T)	10.5%	9,478,600	2,930,690	-	20	203,390	2,138,250	-	14,750,950		13,647,690	8.08%
24 Watercraft (B)	10.5%	543,910	109,670	-	-	48,270	190,010	2,920	894,780		786,040	13.83%
25 Subtotal		29,788,590	11,088,850	-	20	757,150	7,577,350	134,630	49,346,590		47,614,480	3.64%
26 Total W/O Vehicles		103,683,030	39,326,660	4,027,180	492,190	9,507,270	51,861,870	3,470,190	212,368,390		210,282,250	0.99%
27 Motor Vehicles (Summary)-(A)		16,668,350	6,112,070	1,810	-	1,501,840	6,503,500	561,580	31,349,150		30,104,810	4.13%
28 Total Prop Tax Assessment		120,351,380	45,438,730	4,028,990	492,190	11,009,110	58,365,370	4,031,770	243,717,540		240,387,060	1.39%
29 Fee for Service (S)		-	-	-	-	-	-	-	-		-	0.00%
30 Non-Negotiated FILOT (W)		4,606,040	-	-	-	-	-	-	4,606,040		4,484,660	2.71%
31 Negotiated FILOT (V)		15,848,260	24,673,760	-	-	-	-	-	40,522,020		35,116,870	15.39%
32 Subtotal		20,454,300	24,673,760	-	-	-	-	-	45,128,060		39,601,530	13.96%
33 Combined Total Assessment		140,805,680	70,112,490	4,028,990	492,190	11,009,110	58,365,370	4,031,770	288,845,600		279,988,590	3.16%
34 Industrial Abatements		2,003,470	68,060	-	-	5,270	485,900	-	2,562,700		2,615,530	-2.02%
35 Total Prop Tax Minus Abate *		118,347,910	45,370,670	4,028,990	492,190	11,003,840	57,879,470	4,031,770	241,154,840		237,771,530	1.42%

* Does not include FILOT

** Vehicles Actual Paid-CY 2015

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			DISTRICT TWO							Tax Year 2015	Tax Year 2014	%
TYPE		Ratio	2	2C	2CT	2L	2S	2W	2WT	District 2	(07-1-15)	CHG
36	Real Estate-Legal Residence	4.0%	33,921,310	12,493,010	123,800	-	5,161,970	18,083,210	844,850	70,628,150	71,620,500	-1.39%
37	Mobile Home-Legal Residence	4.0%	622,580	28,210	-	-	-	19,120	-	669,910	886,290	-24.41%
38	Total Legal Residence		34,543,890	12,521,220	123,800	-	5,161,970	18,102,330	844,850	71,298,060	72,506,790	-1.67%

<u>Motor Vehicle Summary</u>			DISTRICT TWO							Tax Year 2015	Tax Year 2014	%
<u>Calendar Year 2015 (Paid)</u>			2	2C	2CT	2L	2S	2W	2WT	District 2	(07-1-15)	CHG
39	January 1 - June 30	10.5%	2,187,560	929,160	-	-	118,730	688,670	244,060	4,168,180	4,644,330	-10.25%
40	January 1 - June 30	6.0%	5,701,920	1,802,290	1,810	-	626,730	2,497,980	41,670	10,672,400	10,097,430	5.69%
41	Subtotal-January-June		7,889,480	2,731,450	1,810	-	745,460	3,186,650	285,730	14,840,580	14,741,760	0.67%
42	July 1 - December 31	10.5%	3,153,680	1,374,570	-	-	142,800	770,580	233,800	5,675,430	5,079,940	11.72%
43	July 1 - December 31	6.0%	5,625,190	2,006,050	-	-	613,580	2,546,270	42,050	10,833,140	10,283,110	5.35%
44	Subtotal-July-December		8,778,870	3,380,620	-	-	756,380	3,316,850	275,850	16,508,570	15,363,050	7.46%
45	Total (Used in Assmt Table)		16,668,350	6,112,070	1,810	-	1,501,840	6,503,500	561,580	31,349,150	30,104,810	4.13%

		2	2C	2CT	2L	2S	2W	2WT	Tax Year 2015	Tax Year 2014	%
	Financial Summary (CAFR)										
46	Non Manufacture - Real	73,894,440	28,237,810	4,027,180	492,170	8,750,120	44,284,520	3,335,560	163,021,800	162,667,770	0.22%
47	Non Manufacture - Personal	29,601,730	9,763,080	1,810	20	1,764,230	9,096,080	564,500	50,791,450	48,386,540	4.97%
48	Total Non Manufacture	103,496,170	38,000,890	4,028,990	492,190	10,514,350	53,380,600	3,900,060	213,813,250	211,054,310	1.31%
49	Manufacture - Real	2,808,670	703,130	-	-	28,140	777,330	53,760	4,371,030	4,457,140	-1.93%
50	Manufacture - Personal	14,046,540	6,734,710	-	-	466,620	4,207,440	77,950	25,533,260	24,875,610	2.64%
51	Total Manufacture	16,855,210	7,437,840	-	-	494,760	4,984,770	131,710	29,904,290	29,332,750	1.95%
52	Total Real Property	76,703,110	28,940,940	4,027,180	492,170	8,778,260	45,061,850	3,389,320	167,392,830	167,124,910	0.16%
53	Total Personal Property	43,648,270	16,497,790	1,810	20	2,230,850	13,303,520	642,450	76,324,710	73,262,150	4.18%
54	Total Prop Tax Assessment	120,351,380	45,438,730	4,028,990	492,190	11,009,110	58,365,370	4,031,770	243,717,540	240,387,060	1.39%

			DISTRICT TWO							Tax Year 2015	Tax Year 2014	%
Total All Real Property			2	2C	2CT	2L	2S	2W	2WT	District 2	(07-1-15)	CHG
79	# of Acres		33,665	2,509	102	51	731	1,287	48	38,393	39,208	-2.08%
80	# of Lots		9,848	4,618	23	-	1,072	5,355	124	21,040	20,799	1.16%
81	# Improvements		24,982	10,519	143	16	2,821	12,702	408	51,591	51,632	-0.08%
82	\$ Acres Assessment		12,669,930	4,554,220	1,747,610	209,740	1,028,230	6,990,590	1,097,280	28,297,600	27,692,890	2.18%
83	\$ Lots Assessment		8,611,890	4,787,340	31,410	-	1,087,050	7,186,520	548,290	22,252,500	20,949,144	6.22%
84	\$ Improvements Assessment		53,602,560	19,535,980	2,248,160	282,430	6,662,680	30,798,980	1,743,750	114,874,540	116,094,386	-1.05%
85	Total ALL Real Property		74,884,380	28,877,540	4,027,180	492,170	8,777,960	44,976,090	3,389,320	165,424,640	164,736,420	0.42%

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	Tax Year 2015		DISTRICT THREE			Tax Year 2015	Tax Year 2014	%	DISTRICT FOUR			Tax Year 2015	Tax Year 2014	%
	TYPE	Ratio	3	3 HC	3B	District 3			4	4 SR	4S	District 4		
1	Real Estate-Legal Residence	4.0%	8,171,060	2,345,200	4,143,680	14,659,940	14,897,110	-1.59%	9,616,140	54,080	463,160	10,133,380	10,665,880	-4.99%
2	Real Estate-Non Legal Residence	6.0%	5,428,220	983,760	6,491,390	12,903,370	13,184,400	-2.13%	6,238,910	78,550	739,110	7,056,570	7,022,600	0.48%
3	Real Estate-Ag Use	4.0%	342,210	79,950	15,620	437,780	456,380	-4.08%	346,860	6,400	5,850	359,110	363,390	-1.18%
4	Real Estate-Ag Use	6.0%	11,610	-	690	12,300	18,980	-35.19%	14,760	1,820	-	16,580	16,580	0.00%
5	Acres/Lots/Improve-Total (R)		13,953,100	3,408,910	10,651,380	28,013,390	28,556,870	-1.90%	16,216,670	140,850	1,208,120	17,565,640	18,068,450	-2.78%
6	Real-Vehicles (AR)	4.0%	710	-	-	710	440	61.36%	1,330	-	-	1,330	670	98.51%
7	Real-Boats (BR)	4.0%	-	-	-	-	-	0.00%	-	-	-	-	-	0.00%
8	Total Property as Real		710	-	-	710	440	61.36%	1,330	-	-	1,330	670	98.51%
9	Mobile Home-Legal Residence	4.0%	252,120	57,430	12,010	321,560	407,380	-21.07%	1,244,650	7,400	10,100	1,262,150	1,675,440	-24.67%
10	Mobile Home-Non Legal Residen	6.0%	217,180	33,040	8,850	259,070	281,970	-8.12%	1,112,730	2,510	10,020	1,125,260	1,274,340	-11.70%
11	Mobile Home-Total (H)		469,300	90,470	20,860	580,630	689,350	-15.77%	2,357,380	9,910	20,120	2,387,410	2,949,780	-19.06%
12	Subtotal -Real/Mobile Homes		14,423,110	3,499,380	10,672,240	28,594,730	29,246,660	-2.23%	18,575,380	150,760	1,228,240	19,954,380	21,018,900	-5.06%
13	MFG Acres/Lots/Improve (MR)	10.5%	414,020	-	320,570	734,590	717,790	2.34%	415,980	7,670	-	423,650	237,910	78.07%
14	MFG Personal (MP)	10.5%	266,970	-	156,180	423,150	428,610	-1.27%	102,340	1,410	-	103,750	88,830	16.80%
15	MFG Utilities (MPU)	10.5%	2,716,440	-	1,434,810	4,151,250	4,077,240	1.82%	4,540,390	-	277,310	4,817,700	5,015,240	-3.94%
16	MFG Depreciation ** (ME)	10.5%	261,390	-	145,730	407,120	402,220	1.22%	41,490	1,370	-	42,860	42,000	2.05%
17	X MFG Acres/Lots/Imp (XR)	10.5%	-	-	-	-	-	0.00%	1,020	-	-	1,020	129,620	-99.21%
18	X MFG Personal (XP)	10.5%	97,990	-	320,210	418,200	350,360	19.36%	941,540	-	-	941,540	937,190	0.46%
19	X MFG Utilities (XPU)	10.5%	-	-	-	-	-	0.00%	-	-	-	-	-	0.00%
20	X MFG Depreciation ** (XE)	10.5%	-	-	-	-	-	0.00%	-	-	-	-	-	0.00%
21	Aircraft (C)	10.5%	7,050	-	1,030	8,080	8,380	-3.58%	7,360	1,250	-	8,610	1,250	588.80%
22	Business Personal-County (F)	10.5%	11,200	-	58,300	69,500	72,660	-4.35%	40,800	-	4,490	45,290	52,690	-14.04%
23	Business Personal-State (T)	10.5%	322,590	36,740	614,140	973,470	1,181,880	-17.63%	623,720	10,300	63,970	697,990	707,620	-1.36%
24	Watercraft (B)	10.5%	436,130	1,810	44,960	482,900	440,040	9.74%	207,450	6,720	3,170	217,340	198,940	9.25%
25	Subtotal		4,533,780	38,550	3,095,930	7,668,260	7,679,180	-0.14%	6,922,090	28,720	348,940	7,299,750	7,411,290	-1.51%
26	Total W/O Vehicles		18,956,890	3,537,930	13,768,170	36,262,990	36,925,840	-1.80%	25,497,470	179,480	1,577,180	27,254,130	28,430,190	-4.14%
27	Motor Vehicles (Summary)-(A)		3,121,220	1,010	1,612,480	4,734,710	4,570,430	3.59%	5,100,930	210,700	196,920	5,508,550	5,170,920	6.53%
28	Total Prop Tax Assessment		22,078,110	3,538,940	15,380,650	40,997,700	41,496,270	-1.20%	30,598,400	390,180	1,774,100	32,762,680	33,601,110	-2.50%
29	Fee for Service (S)		-	-	-	-	-	0.00%	-	-	-	-	-	0.00%
30	Non-Negotiated FILOT (W)		-	-	38,360	38,360	38,170	0.50%	-	-	-	-	-	0.00%
31	Negotiated FILOT (V)		-	-	501,020	501,020	507,050	-1.19%	1,141,200	-	-	1,141,200	1,159,300	-1.56%
32	Subtotal		-	-	539,380	539,380	545,220	-1.07%	1,141,200	-	-	1,141,200	1,159,300	-1.56%
33	Combined Total Assessment		22,078,110	3,538,940	15,920,030	41,537,080	42,041,490	-1.20%	31,739,600	390,180	1,774,100	33,903,880	34,760,410	-2.46%
34	Industrial Abatements		97,990	-	320,210	418,200	350,360	19.36%	942,560	-	-	942,560	1,066,810	-11.65%
35	Total Prop Tax Minus Abate *		21,980,120	3,538,940	15,060,440	40,579,500	41,145,910	-1.38%	29,655,840	390,180	1,774,100	31,820,120	32,534,300	-2.20%

* Does not include FILOT

** Vehicles Actual Paid-CY 2015

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			DISTRICT THREE			Tax Year 2015	Tax Year 2014 (07-1-15)	%	DISTRICT FOUR			Tax Year 2015	Tax Year 2014 (07-1-15)	%
	TYPE	Ratio	3	3 HC	3B	District 3			4	4 SR	4S	District 4		
36	Real Estate-Legal Residence	4.0%	8,171,060	2,345,200	4,143,680	14,659,940	14,897,110	-1.59%	9,616,140	54,080	463,160	10,133,380	10,665,880	-4.99%
37	Mobile Home-Legal Residence	4.0%	252,120	57,430	12,010	321,560	407,380	-21.07%	1,244,650	7,400	10,100	1,262,150	1,675,440	-24.67%
38	Total Legal Residence		8,423,180	2,402,630	4,155,690	14,981,500	15,304,490	-2.11%	10,860,790	61,480	473,260	11,395,530	12,341,320	-7.66%

			DISTRICT THREE			Tax Year 2015	Tax Year 2014 (07-1-15)	%	DISTRICT FOUR			Tax Year 2015	Tax Year 2014 (07-1-15)	%
	<u>Motor Vehicle Summary</u>		3	3 HC	3B	District 3			4	4 SR	4S	District 4		
	Calendar Year 2015 (Paid)		3	3 HC	3B	District 3			4	4 SR	4S	District 4		
39	January 1 - June 30	10.5%	159,680	-	193,230	352,910	324,650	8.70%	179,830	2,800	2,810	185,440	175,810	5.48%
40	January 1 - June 30	6.0%	1,382,410	180	643,320	2,025,910	1,950,010	3.89%	2,398,100	102,030	91,540	2,591,670	2,456,020	5.52%
41	Subtotal-January-June		1,542,090	180	836,550	2,378,820	2,274,660	4.58%	2,577,930	104,830	94,350	2,777,110	2,631,830	5.52%
42	July 1 - December 31	10.5%	156,970	-	110,320	267,290	260,130	2.75%	171,820	1,610	50	173,480	173,440	0.02%
43	July 1 - December 31	6.0%	1,422,160	830	665,610	2,088,600	2,035,640	2.60%	2,351,180	104,260	102,520	2,557,960	2,365,650	8.13%
44	Subtotal-July-December		1,579,130	830	775,930	2,355,890	2,295,770	2.62%	2,523,000	105,870	102,570	2,731,440	2,539,090	7.58%
45	Total (Used in Assmt Table)		3,121,220	1,010	1,612,480	4,734,710	4,570,430	3.59%	5,100,930	210,700	196,920	5,508,550	5,170,920	6.53%

			3	3 HC	3B	Tax Year 2015	Tax Year 2014	%	4	4 SR	4S	Tax Year 2015	Tax Year 2014	%
	Financial Summary (CAFR)													
46	Non Manufacture - Real		14,423,110	3,499,380	10,672,240	28,594,730	29,246,660	-2.23%	18,575,380	150,760	1,228,240	19,954,380	21,018,900	-5.06%
47	Non Manufacture - Personal		3,898,190	39,560	2,330,910	6,268,660	6,273,390	-0.08%	5,980,260	228,970	268,550	6,477,780	6,131,420	5.65%
48	Total Non Manufacture		18,321,300	3,538,940	13,003,150	34,863,390	35,520,050	-1.85%	24,555,640	379,730	1,496,790	26,432,160	27,150,320	-2.65%
49	Manufacture - Real		414,020	-	320,570	734,590	717,790	2.34%	417,000	7,670	-	424,670	367,530	15.55%
50	Manufacture - Personal		3,342,790	-	2,056,930	5,399,720	5,258,430	2.69%	5,625,760	2,780	277,310	5,905,850	6,083,260	-2.92%
51	Total Manufacture		3,756,810	-	2,377,500	6,134,310	5,976,220	2.65%	6,042,760	10,450	277,310	6,330,520	6,450,790	-1.86%
52	Total Real Property		14,837,130	3,499,380	10,992,810	29,329,320	29,964,450	-2.12%	18,992,380	158,430	1,228,240	20,379,050	21,386,430	-4.71%
53	Total Personal Property		7,240,980	39,560	4,387,840	11,668,380	11,531,820	1.18%	11,606,020	231,750	545,860	12,383,630	12,214,680	1.38%
54	Total Prop Tax Assessment		22,078,110	3,538,940	15,380,650	40,997,700	41,496,270	-1.20%	30,598,400	390,180	1,774,100	32,762,680	33,601,110	-2.50%

			DISTRICT THREE			Tax Year 2015	Tax Year 2014 (07-1-15)	%	DISTRICT FOUR			Tax Year 2015	Tax Year 2014 (07-1-15)	%
	Total All Real Property		3	3 HC	3B	District 3			4	4 SR	4S	District 4		
79	# of Acres		39,517	11,849	2,339	53,705	53,743	-0.07%	68,287	1,642	835	70,764	70,756	0.01%
80	# of Lots		1,032	139	2,183	3,354	3,361	-0.21%	2,946	7	355	3,308	3,352	-1.31%
81	# Improvements		6,013	1,670	4,881	12,564	12,482	0.66%	12,667	96	827	13,590	13,469	0.90%
82	\$ Acres Assessment		2,303,490	708,510	1,184,760	4,196,760	4,019,220	4.42%	4,295,360	31,170	161,020	4,487,550	4,430,100	1.30%
83	\$ Lots Assessment		4,085,770	559,120	1,019,930	5,664,820	5,813,010	-2.55%	1,552,050	1,300	168,070	1,721,420	1,756,730	-2.01%
84	\$ Improvements Assessment		7,977,860	2,141,280	8,767,260	18,886,400	19,442,430	-2.86%	10,786,260	116,050	879,030	11,781,340	12,249,150	-3.82%
85	Total ALL Real Property		14,367,120	3,408,910	10,971,950	28,747,980	29,274,660	-1.80%	16,633,670	148,520	1,208,120	17,990,310	18,435,980	-2.42%

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	Tax Year 2015	Ratio	DISTRICT FIVE									Tax Year 2015	Tax Year 2014	% CHG
	Type		5	5 FD	5 FW	5 IP	5AFD	5AFE	5C	5I	5IFD	District 5		
1	Real Estate-Legal Residence	4.0%	56,432,400	34,543,990	25,221,370	136,060	234,260	-	2,887,870	3,540	7,047,810	126,507,300	130,241,370	-2.87%
2	Real Estate-Non Legal Residence	6.0%	15,436,410	28,666,340	8,225,080	225,400	18,366,570	1,129,210	5,767,450	389,280	8,293,160	86,498,900	86,318,930	0.21%
3	Real Estate-Ag Use	4.0%	87,730	4,710	10,120	-	-	-	1,710	-	130	104,400	107,580	-2.96%
4	Real Estate-Ag Use	6.0%	1,900	4,690	340	-	-	230	-	-	-	7,160	7,870	-9.02%
5	Acres/Lots/Improve-Total (R)		71,958,440	63,219,730	33,456,910	361,460	18,600,830	1,129,440	8,657,030	392,820	15,341,100	213,117,760	216,675,750	-1.64%
6	Real-Vehicles (AR)	4.0%	-	-	-	-	-	-	-	-	-	-	19,810	-100.00%
7	Real-Boats (BR)	4.0%	1,740	500	-	-	-	-	-	-	-	2,240	2,460	-8.94%
8	Total Property as Real		1,740	500	-	-	-	-	-	-	-	2,240	22,270	-89.94%
9	Mobile Home-Legal Residence	4.0%	125,620	5,060	11,000	-	-	-	1,270	-	120	143,070	193,340	-26.00%
10	Mobile Home-Non Legal Residence	6.0%	93,850	3,410	7,880	40	-	-	4,400	-	750	110,330	133,910	-17.61%
11	Mobile Home-Total (H)		219,470	8,470	18,880	40	-	-	5,670	-	870	253,400	327,250	-22.57%
12	Subtotal -Real/Mobile Homes		72,179,650	63,228,700	33,475,790	361,500	18,600,830	1,129,440	8,662,700	392,820	15,341,970	213,373,400	217,025,270	-1.68%
13	MFG Acres/Lots/Improve (MR)	10.5%	-	1,303,290	-	-	-	-	-	-	-	1,303,290	1,265,800	2.96%
14	MFG Personal (MP)	10.5%	3,110	1,117,790	-	-	-	-	20	-	-	1,120,920	1,519,850	-26.25%
15	MFG Utilities (MPU)	10.5%	2,998,060	8,674,550	19,716,510	-	174,750	3,080	1,102,690	370	1,374,380	34,044,390	33,257,170	2.37%
16	MFG Depreciation ** (ME)	10.5%	550	1,117,500	-	-	-	-	30	-	-	1,118,080	1,513,030	-26.10%
17	X MFG Acres/Lots/Imp (XR)	10.5%	-	-	-	-	-	-	-	-	-	-	-	0.00%
18	X MFG Personal (XP)	10.5%	-	311,700	-	-	-	-	90	-	-	311,790	200,000	55.90%
19	X MFG Utilities (XPU)	10.5%	-	-	2,144,720	-	-	-	-	-	-	2,144,720	2,983,420	-28.11%
20	X MFG Depreciation ** (XE)	10.5%	-	-	-	-	-	-	-	-	-	-	-	0.00%
21	Aircraft (C)	10.5%	131,170	11,800	9,780	5,380	-	-	-	-	2,310	160,440	172,260	-6.86%
22	Business Personal-County (F)	10.5%	97,440	718,040	44,860	-	113,540	-	468,070	-	135,280	1,577,230	1,702,890	-7.38%
23	Business Personal-State (T)	10.5%	1,211,830	3,199,060	210,280	-	2,630,700	3,050	491,260	20	368,560	8,114,760	7,545,140	7.55%
24	Watercraft (B)	10.5%	2,190,090	337,230	608,210	5,550	6,820	-	33,880	820	70,770	3,253,370	3,069,800	5.98%
25	Subtotal		6,632,250	16,790,960	22,734,360	10,930	2,925,810	6,130	2,096,040	1,210	1,951,300	53,148,990	53,229,360	-0.15%
26	Total W/O Vehicles		78,811,900	80,019,660	56,210,150	372,430	21,526,640	1,135,570	10,758,740	394,030	17,293,270	266,522,390	270,254,630	-1.38%
27	Motor Vehicles (Summary)-(A)		9,413,990	11,746,630	4,597,830	11,530	272,610	750	884,360	7,400	1,818,360	28,753,460	27,467,420	4.68%
28	Total Prop Tax Assessment		88,225,890	91,766,290	60,807,980	383,960	21,799,250	1,136,320	11,643,100	401,430	19,111,630	295,275,850	297,722,050	-0.82%
29	Fee for Service (S)		-	367,370	-	-	-	-	-	-	-	367,370	460,890	-20.29%
30	Non-Negotiated FILOT (W)		-	78,550	-	-	-	-	-	2,830	-	81,380	81,440	-0.07%
31	Negotiated FILOT (V)		-	3,608,350	-	-	-	-	-	-	-	3,608,350	3,905,710	-7.61%
32	Subtotal		-	4,054,270	-	-	-	-	-	2,830	-	4,057,100	4,448,040	-8.79%
33	Combined Total Assessment		88,225,890	95,820,560	60,807,980	383,960	21,799,250	1,136,320	11,643,100	404,260	19,111,630	299,332,950	302,170,090	-0.94%
34	Industrial Abatements		-	311,700	2,144,720	-	-	-	90	-	-	2,456,510	3,183,420	-22.83%
35	Total Prop Tax Minus Abate *		88,225,890	91,454,590	58,663,260	383,960	21,799,250	1,136,320	11,643,010	401,430	19,111,630	292,819,340	294,538,630	-0.58%

* Does not include FILOT

** Vehicles Actual Paid-CY 2015

Lexington County Auditor's Office
Final Assessment Report * Tax Year 2015 * (tb622 07-01-2016)

		DISTRICT FIVE									Tax Year 2015	Tax Year 2014	%	
Type		Ratio	5	5 FD	5 FW	5 IP	5AFD	5AFE	5C	5I	5IFD	District 5	(07-1-15)	CHG
36	Real Estate-Legal Residence	4.0%	56,432,400	34,543,990	25,221,370	136,060	234,260	-	2,887,870	3,540	7,047,810	126,507,300	130,241,370	-2.87%
37	Mobile Home-Legal Residence	4.0%	125,620	5,060	11,000	-	-	-	1,270	-	120	143,070	193,340	-26.00%
38	Total Legal Residence		56,558,020	34,549,050	25,232,370	136,060	234,260	-	2,889,140	3,540	7,047,930	126,650,370	130,434,710	-2.90%

Motor Vehicle Summary			DISTRICT FIVE									Tax Year 2015	Tax Year 2014	%
Calendar Year 2015 (Paid)			5	5 FD	5 FW	5 IP	5AFD	5AFE	5C	5I	5IFD	District 5	(07-1-15)	CHG
39	January 1 - June 30	10.5%	470,640	1,725,410	238,670	-	54,000	-	77,070	-	118,860	2,684,650	2,464,020	8.95%
40	January 1 - June 30	6.0%	4,045,010	4,426,460	1,980,720	4,030	74,650	380	326,710	4,720	783,750	11,646,430	11,105,320	4.87%
41	Subtotal-January-June		4,515,650	6,151,870	2,219,390	4,030	128,650	380	403,780	4,720	902,610	14,331,080	13,569,340	5.61%
42	July 1 - December 31	10.5%	485,230	1,003,730	140,890	1,580	67,510	-	96,700	-	110,370	1,906,010	1,951,240	-2.32%
43	July 1 - December 31	6.0%	4,413,110	4,591,030	2,237,550	5,920	76,450	370	383,880	2,680	805,380	12,516,370	11,946,840	4.77%
44	Subtotal-July-December		4,898,340	5,594,760	2,378,440	7,500	143,960	370	480,580	2,680	915,750	14,422,380	13,898,080	3.77%
45	Total (Used in Assmt Table)		9,413,990	11,746,630	4,597,830	11,530	272,610	750	884,360	7,400	1,818,360	28,753,460	27,467,420	4.68%

		5	5 FD	5 FW	5 IP	5AFD	5AFE	5C	5I	5IFD	Tax Year 2015	Tax Year 2014	%
Financial Summary (CAFR)													
46	Non Manufacture - Real	72,179,650	63,228,700	33,475,790	361,500	18,600,830	1,129,440	8,662,700	392,820	15,341,970	213,373,400	217,025,270	-1.68%
47	Non Manufacture - Personal	13,044,520	16,012,760	5,470,960	22,460	3,023,670	3,800	1,877,570	8,240	2,395,280	41,859,260	39,957,510	4.76%
48	Total Non Manufacture	85,224,170	79,241,460	38,946,750	383,960	21,624,500	1,133,240	10,540,270	401,060	17,737,250	255,232,660	256,982,780	-0.68%
49	Manufacture - Real	-	1,303,290	-	-	-	-	-	-	-	1,303,290	1,265,800	2.96%
50	Manufacture - Personal	3,001,720	11,221,540	21,861,230	-	174,750	3,080	1,102,830	370	1,374,380	38,739,900	39,473,470	-1.86%
51	Total Manufacture	3,001,720	12,524,830	21,861,230	-	174,750	3,080	1,102,830	370	1,374,380	40,043,190	40,739,270	-1.71%
52	Total Real Property	72,179,650	64,531,990	33,475,790	361,500	18,600,830	1,129,440	8,662,700	392,820	15,341,970	214,676,690	218,291,070	-1.66%
53	Total Personal Property	16,046,240	27,234,300	27,332,190	22,460	3,198,420	6,880	2,980,400	8,610	3,769,660	80,599,160	79,430,980	1.47%
54	Total Prop Tax Assessment	88,225,890	91,766,290	60,807,980	383,960	21,799,250	1,136,320	11,643,100	401,430	19,111,630	295,275,850	297,722,050	-0.82%

		DISTRICT FIVE									Tax Year 2015	Tax Year 2014	%
Total All Real Property		5	5 FD	5 FW	5 IP	5AFD	5AFE	5C	5I	5IFD	District 5	(07-1-15)	CHG
79	# of Acres	18,631	2,361	2,327	-	353	62	715	16	323	24,788	24,787	0.00%
80	# of Lots	5,360	7,178	2,338	38	41	-	614	-	1,526	17,095	17,108	-0.08%
81	# Improvements	18,828	17,015	6,601	90	319	10	1,765	6	3,642	48,276	47,951	0.68%
82	\$ Acres Assessment	5,256,390	7,891,320	2,395,450	-	6,484,120	202,420	2,569,430	119,010	2,690,890	27,609,030	28,312,796	-2.49%
83	\$ Lots Assessment	24,820,160	7,528,670	8,055,370	261,100	51,060	-	627,720	-	1,709,770	43,053,850	44,823,480	-3.95%
84	\$ Improvements Assessment	41,881,890	49,103,030	23,006,090	100,360	12,065,650	927,020	5,459,880	273,810	10,940,440	143,758,170	144,805,274	-0.72%
85	Total ALL Real Property	71,958,440	64,523,020	33,456,910	361,460	18,600,830	1,129,440	8,657,030	392,820	15,341,100	214,421,050	217,941,550	-1.62%

Lexington County Auditor's Office

Final Assessment Report * Tax Year 2015 * (tb622 07-01-2016)

TB622 Page #	Prop. Type	Type Name	Count	Assessments	Estimated Taxable Value
1	A	Total Vehicles Paid **	255,459	143,066,400	\$ 2,175,365,170
2	AR	Vehicles Real	24	35,430	\$ 885,750
3	B	Boats/Motors	22,946	9,469,630	\$ 90,186,950
4	BR	Boats/Motors/Real	3	2,720	\$ 68,000
5	C	Aircraft	95	2,379,760	\$ 22,664,380
6	F	BPP-County	1,511	4,461,790	\$ 42,493,230
7	H	Mobile Homes	20,285	10,385,090	\$ 215,094,396
8	ME	Manufacture Depr.	142	3,992,530	\$ 38,024,090
9	MP	Manufacture Personal	171	9,656,970	\$ 91,971,140
10	MPU	Manufacture Utility	607	104,523,950	\$ 995,466,190
11	MR	Manufacture Real	115	13,030,970	\$ 124,104,490
12	R	Real Estate	127,306	786,159,290	\$ 17,073,759,174
13	S	Fee for Service Agreement	1	367,370	\$ 6,122,830
14	T	BPP-State	14,329	34,716,760	\$ 330,635,810
15	V	FILOT-Negotiated	44	77,781,970	\$ 1,296,366,170
16	W	FILOT-Non Negotiated	36	4,977,360	\$ 82,955,990
	XE	Manufacture Depr.-Exempt	-	-	\$ -
17	XP	MFG Personal-Exempt	79	6,186,360	\$ 58,917,720
18	XPU	MFG Personal-Utility	2	2,303,470	\$ 21,937,800
19	XR	MFG-Real-Exempt	9	542,440	\$ 5,166,090
		Grand Total - Assessments	443,164	1,214,040,260	\$ 22,672,185,370
8	ME	Manufacture Depr.	142	3,992,530	\$ 38,024,090
19	XE	Manufacture Depr.-Exempt	-	-	\$ -
		Grand Totals-Less Deprec.	443,022	1,210,047,730	\$ 22,634,161,280
		Totals Less FILOTs and Depreciation	443,083	1,130,913,560	\$ 21,286,740,380

** Vehicles Actual Paid-CY 2015

1		Unpaid Vehicles-Assessment		8,672,940
20		Grand Total-Assessments		1,222,713,200

Lexington County Legal Residence Summary - Number, Assessed and Taxable Value

Tax Year 2015			Number of Legal Residence			Assessed Value			Taxable Value		
SD #	TD #	District Name	Real Property	Mobile Homes	Total	Real Property	Mobile Homes	Total	Real Property	Mobile Homes	Total
1	1	District 1	33,134	3,926	37,060	212,148,880	2,699,110	214,847,990	\$ 5,303,721,964	\$ 67,477,756	\$ 5,371,199,720
1	1 HC	Hollow Creek District	31	11	42	128,520	6,210	134,730	\$ 3,213,038	\$ 155,275	\$ 3,368,313
1	1A	Springdale	-	-	-	-	-	-	\$ -	\$ -	\$ -
1	1C	Cayce	227	-	227	1,277,710	-	1,277,710	\$ 31,942,777	\$ -	\$ 31,942,777
1	1G	Gilbert	139	23	162	704,260	11,700	715,960	\$ 17,606,435	\$ 292,515	\$ 17,898,950
1	1L	Lexington	5,247	49	5,296	36,718,850	16,120	36,734,970	\$ 917,971,234	\$ 402,995	\$ 918,374,229
1	1LT	Lexington TIF	4	1	5	8,750	-	8,750	\$ 218,671	\$ -	\$ 218,671
1	1P	Pelion	190	9	199	891,250	8,860	900,110	\$ 22,281,142	\$ 221,520	\$ 22,502,662
1	1S	Summit	128	25	153	495,160	22,620	517,780	\$ 12,378,883	\$ 565,610	\$ 12,944,493
1		Total District One	39,100	4,044	43,144	252,373,380	2,764,620	255,138,000	\$ 6,309,334,144	\$ 69,115,671	\$ 6,378,449,815
2	2	District 2	7,756	1,134	8,890	33,921,310	622,580	34,543,890	\$ 848,032,796	\$ 15,564,539	\$ 863,597,335
2	2C	Cayce	2,941	66	3,007	12,493,010	28,210	12,521,220	\$ 312,325,268	\$ 705,212	\$ 313,030,480
2	2CT	Cayce TIF	15	-	15	123,800	-	123,800	\$ 3,094,880	\$ -	\$ 3,094,880
2	2L	Lexington	-	-	-	-	-	-	\$ -	\$ -	\$ -
2	2S	Springdale	934	-	934	5,161,970	-	5,161,970	\$ 129,049,167	\$ -	\$ 129,049,167
2	2W	West Columbia	3,499	67	3,566	18,083,210	19,120	18,102,330	\$ 452,080,336	\$ 477,955	\$ 452,558,291
2	2WT	West Columbia TIF	71	1	72	844,850	-	844,850	\$ 21,121,211	\$ -	\$ 21,121,211
2		Total District Two	15,216	1,268	16,484	70,628,150	669,910	71,298,060	\$ 1,765,703,658	\$ 16,747,706	\$ 1,782,451,364
3	3	District 3	1,533	369	1,902	8,171,060	252,120	8,423,180	\$ 204,276,538	\$ 6,302,954	\$ 210,579,492
3	3 HC	Hollow Creek District	462	81	543	2,345,200	57,430	2,402,630	\$ 58,630,047	\$ 1,435,784	\$ 60,065,831
3	3B	Batesburg-Leesville	1,291	20	1,311	4,143,680	12,010	4,155,690	\$ 103,592,103	\$ 300,220	\$ 103,892,323
3		Total District Three	3,286	470	3,756	14,659,940	321,560	14,981,500	\$ 366,498,688	\$ 8,038,958	\$ 374,537,646
4	4	District 4	4,267	1,832	6,099	9,616,140	1,244,650	10,860,790	\$ 240,403,526	\$ 31,116,131	\$ 271,519,657
4	4 SR	Sandy Run District	26	12	38	54,080	7,400	61,480	\$ 1,352,002	\$ 184,955	\$ 1,536,957
4	4S	Swansea	192	26	218	463,160	10,100	473,260	\$ 11,579,089	\$ 252,480	\$ 11,831,569
4		Total District Four	4,485	1,870	6,355	10,133,380	1,262,150	11,395,530	\$ 253,334,617	\$ 31,553,566	\$ 284,888,183
5	5	District 5	5,137	192	5,329	56,432,400	125,620	56,558,020	\$ 1,410,810,093	\$ 3,140,506	\$ 1,413,950,599
5	5 FD	District 5 FD	6,399	10	6,409	34,543,990	5,060	34,549,050	\$ 863,599,673	\$ 126,550	\$ 863,726,223
5	5 FW	District 5 FW	2,472	23	2,495	25,221,370	11,000	25,232,370	\$ 630,534,267	\$ 275,050	\$ 630,809,317
5	5 IP	Isle of Pines (5 IP)	16	-	16	136,060	-	136,060	\$ 3,401,411	\$ -	\$ 3,401,411
5	5AFD	Columbia (5AFD)	36	-	36	234,260	-	234,260	\$ 5,856,581	\$ -	\$ 5,856,581
5	5AFE	Columbia (5AFE)	-	-	-	-	-	-	\$ -	\$ -	\$ -
5	5C	Chapin (5C)	552	3	555	2,887,870	1,270	2,889,140	\$ 72,196,791	\$ 31,705	\$ 72,228,496
5	5I	Irmo (5I)	1	-	1	3,540	-	3,540	\$ 88,586	\$ -	\$ 88,586
5	5IFD	Irmo (5IFD)	1,269	2	1,271	7,047,810	120	7,047,930	\$ 176,195,242	\$ 2,990	\$ 176,198,232
5		Total District Five	15,882	230	16,112	126,507,300	143,070	126,650,370	\$ 3,162,682,644	\$ 3,576,801	\$ 3,166,259,445
		Lexington County	77,969	7,882	85,851	474,302,150	5,161,310	479,463,460	\$ 11,857,553,751	\$ 129,032,702	\$ 11,986,586,453

Lexington County Assessment Summary - Non Manufacture and Manufacture

Tax Year 2015			NonManufacture			Manufacture			Grand Total			Includes Fee/FILOT	
SD #	TD #	District Name	Real	Personal	Total	Real	Personal	Total	Real	Personal	Total	Fee/FILOT	Grand Total
1	1	District 1	285,755,390	72,677,510	358,432,900	6,222,980	46,455,390	52,678,370	291,978,370	119,132,900	411,111,270	31,515,570	442,626,840
1	1 HC	Hollow Creek District	194,720	3,380	198,100	-	-	-	194,720	3,380	198,100	-	198,100
1	1A	Springdale	19,360	776,470	795,830	-	-	-	19,360	776,470	795,830	-	795,830
1	1C	Cayce	1,679,820	331,830	2,011,650	-	-	-	1,679,820	331,830	2,011,650	-	2,011,650
1	1G	Gilbert	1,020,260	288,400	1,308,660	20,160	279,060	299,220	1,040,420	567,460	1,607,880	-	1,607,880
1	1L	Lexington	79,339,500	14,108,710	93,448,210	496,690	3,971,950	4,468,640	79,836,190	18,080,660	97,916,850	745,390	98,662,240
1	1LT	Lexington TIF	1,623,140	1,350	1,624,490	-	-	-	1,623,140	1,350	1,624,490	-	1,624,490
1	1P	Pelion	1,371,060	358,370	1,729,430	-	258,020	258,020	1,371,060	616,390	1,987,450	-	1,987,450
1	1S	Summit	634,970	151,170	786,140	-	120,130	120,130	634,970	271,300	906,270	-	906,270
1		Total District One	371,638,220	88,697,190	460,335,410	6,739,830	51,084,550	57,824,380	378,378,050	139,781,740	518,159,790	32,260,960	550,420,750
2	2	District 2	73,894,440	29,601,730	103,496,170	2,808,670	14,046,540	16,855,210	76,703,110	43,648,270	120,351,380	20,454,300	140,805,680
2	2C	Cayce	28,237,810	9,763,080	38,000,890	703,130	6,734,710	7,437,840	28,940,940	16,497,790	45,438,730	24,673,760	70,112,490
2	2CT	Cayce TIF	4,027,180	1,810	4,028,990	-	-	-	4,027,180	1,810	4,028,990	-	4,028,990
2	2L	Lexington	492,170	20	492,190	-	-	-	492,170	20	492,190	-	492,190
2	2S	Springdale	8,750,120	1,764,230	10,514,350	28,140	466,620	494,760	8,778,260	2,230,850	11,009,110	-	11,009,110
2	2W	West Columbia	44,284,520	9,096,080	53,380,600	777,330	4,207,440	4,984,770	45,061,850	13,303,520	58,365,370	-	58,365,370
2	2WT	West Columbia TIF	3,335,560	564,500	3,900,060	53,760	77,950	131,710	3,389,320	642,450	4,031,770	-	4,031,770
2		Total District Two	163,021,800	50,791,450	213,813,250	4,371,030	25,533,260	29,904,290	167,392,830	76,324,710	243,717,540	45,128,060	288,845,600
3	3	District 3	14,423,110	3,898,190	18,321,300	414,020	3,342,790	3,756,810	14,837,130	7,240,980	22,078,110	-	22,078,110
3	3 HC	Hollow Creek District	3,499,380	39,560	3,538,940	-	-	-	3,499,380	39,560	3,538,940	-	3,538,940
3	3B	Batesburg-Leesville	10,672,240	2,330,910	13,003,150	320,570	2,056,930	2,377,500	10,992,810	4,387,840	15,380,650	539,380	15,920,030
3		Total District Three	28,594,730	6,268,660	34,863,390	734,590	5,399,720	6,134,310	29,329,320	11,668,380	40,997,700	539,380	41,537,080
4	4	District 4	18,575,380	5,980,260	24,555,640	417,000	5,625,760	6,042,760	18,992,380	11,606,020	30,598,400	1,141,200	31,739,600
4	4 SR	Sandy Run District	150,760	228,970	379,730	7,670	2,780	10,450	158,430	231,750	390,180	-	390,180
4	4S	Swansea	1,228,240	268,550	1,496,790	-	277,310	277,310	1,228,240	545,860	1,774,100	-	1,774,100
4		Total District Four	19,954,380	6,477,780	26,432,160	424,670	5,905,850	6,330,520	20,379,050	12,383,630	32,762,680	1,141,200	33,903,880
5	5	District 5	72,179,650	13,044,520	85,224,170	-	3,001,720	3,001,720	72,179,650	16,046,240	88,225,890	-	88,225,890
5	5 FD	District 5 FD	63,228,700	16,012,760	79,241,460	1,303,290	11,221,540	12,524,830	64,531,990	27,234,300	91,766,290	4,054,270	95,820,560
5	5 FW	District 5 FW	33,475,790	5,470,960	38,946,750	-	21,861,230	21,861,230	33,475,790	27,332,190	60,807,980	-	60,807,980
5	5 IP	Isle of Pines (5 IP)	361,500	22,460	383,960	-	-	-	361,500	22,460	383,960	-	383,960
5	5AFD	Columbia (SAFD)	18,600,830	3,023,670	21,624,500	-	174,750	174,750	18,600,830	3,198,420	21,799,250	-	21,799,250
5	5AFE	Columbia (SAFE)	1,129,440	3,800	1,133,240	-	3,080	3,080	1,129,440	6,880	1,136,320	-	1,136,320
5	5C	Chapin (5C)	8,662,700	1,877,570	10,540,270	-	1,102,830	1,102,830	8,662,700	2,980,400	11,643,100	-	11,643,100
5	5I	Irmo (5I)	392,820	8,240	401,060	-	370	370	392,820	8,610	401,430	2,830	404,260
5	5IFD	Irmo (5IFD)	15,341,970	2,395,280	17,737,250	-	1,374,380	1,374,380	15,341,970	3,769,660	19,111,630	-	19,111,630
5	5IFE	Irmo (5IFE)	-	-	-	-	-	-	-	-	-	-	-
5	5IFF	Irmo (5IFW)	-	-	-	-	-	-	-	-	-	-	-
5		Total District Five	213,373,400	41,859,260	255,232,660	1,303,290	38,739,900	40,043,190	214,676,690	80,599,160	295,275,850	4,057,100	299,332,950
		Lexington County	796,582,530	194,094,340	990,676,870	13,573,410	126,663,280	140,236,690	810,155,940	320,757,620	1,130,913,560	83,126,700	1,214,040,260

Note: Includes Manufacture Depreciation and excludes FILOT

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Tax Year 2016		Total Districts					Tax Year 2016	Tax Year 2015	%
TYPE	Ratio	1	2	3	4	5	Total	(07-1-16)	Change
1 Real Estate-Legal Residence	4.0%	261,672,850	71,825,780	15,059,080	10,357,780	129,009,880	487,925,370	474,302,150	2.87%
2 Real Estate-Non Legal Residence	6.0%	115,319,190	93,177,010	12,778,150	7,161,280	86,668,060	315,103,690	309,447,340	1.83%
3 Real Estate-Ag Use	4.0%	1,367,080	121,600	444,970	358,130	106,670	2,398,450	2,328,250	3.02%
4 Real Estate-Ag Use	6.0%	19,460	22,330	12,370	15,140	7,130	76,430	81,550	-6.28%
5 Acres/Lots/Improve-Total (R)		378,378,580	165,146,720	28,294,570	17,892,330	215,791,740	805,503,940	786,159,290	2.46%
6 Real-Vehicles (AR)	4.0%	32,610	8,280	-	1,760	850	43,500	35,430	22.78%
7 Real-Boats (BR)	4.0%	450	-	-	-	940	1,390	2,720	-48.90%
8 Total Property as Real		33,060	8,280	-	1,760	1,790	44,890	38,150	17.67%
9 Mobile Home-Legal Residence	4.0%	2,830,040	671,720	340,920	1,290,490	142,440	5,275,610	5,161,310	2.21%
10 Mobile Home-Non Legal Residence	6.0%	2,513,230	1,312,900	271,100	1,115,750	123,010	5,335,990	5,223,780	2.15%
11 Mobile Home-Total (H)		5,343,270	1,984,620	612,020	2,406,240	265,450	10,611,600	10,385,090	2.18%
12 Subtotal -Real/Mobile Homes		383,754,910	167,139,620	28,906,590	20,300,330	216,058,980	816,160,430	796,582,530	2.46%
13 MFG Acres/Lots/Improve (MR)	10.5%	6,460,730	4,370,380	734,590	415,980	1,672,050	13,653,730	13,030,970	4.78%
14 MFG Personal (MP)	10.5%	4,795,270	2,920,500	323,480	129,480	1,130,640	9,299,370	9,656,970	-3.70%
15 MFG Utilities (MPU)	10.5%	45,275,570	21,031,780	4,126,780	5,037,510	36,129,610	111,601,250	104,523,950	6.77%
16 MFG Depreciation ** (ME)	10.5%	1,018,110	1,406,360	407,120	42,860	1,118,080	3,992,530	3,992,530	0.00%
17 X MFG Acres/Lots/Imp (XR)	10.5%	271,320	26,670	9,170	1,020	-	308,180	542,440	-43.19%
18 X MFG Personal (XP)	10.5%	3,128,980	2,068,730	445,550	866,510	1,276,880	7,786,650	6,186,360	25.87%
19 X MFG Utilities (XPU)	10.5%	49,220	-	-	-	2,292,910	2,342,130	2,303,470	1.68%
20 X MFG Depreciation ** (XE)	10.5%	-	-	-	-	-	-	-	0.00%
21 Aircraft (C)	10.5%	155,830	3,160,970	7,240	1,750	179,080	3,504,870	2,379,760	47.28%
22 Business Personal-County (F)	10.5%	1,001,600	1,728,370	65,890	38,570	1,639,410	4,473,840	4,461,790	0.27%
23 Business Personal-State (T)	10.5%	11,666,610	15,900,800	1,158,150	829,570	8,394,880	37,950,010	34,716,760	9.31%
24 Watercraft (B)	10.5%	4,990,820	940,020	531,400	220,890	3,479,590	10,162,720	9,469,630	7.32%
25 Subtotal		78,814,060	53,554,580	7,809,370	7,584,140	57,313,130	205,075,280	191,264,630	7.22%
26 Total W/O Vehicles (Actual Pd)		462,568,970	220,694,200	36,715,960	27,884,470	273,372,110	1,021,235,710	987,847,160	3.38%
27 Motor Vehicles (Summary)-(A)		72,044,530	31,175,710	4,784,240	5,446,990	28,542,180	141,993,650	143,066,400	-0.75%
28 Total Prop Tax Assessment		534,613,500	251,869,910	41,500,200	33,331,460	301,914,290	1,163,229,360	1,130,913,560	2.86%
29 Fee for Service (S)		-	-	-	-	367,370	367,370	367,370	0.00%
30 Non-Negotiated FILOT (W) (MCIP)		277,630	4,672,210	38,360	-	78,550	5,066,750	4,977,360	1.80%
31 Negotiated FILOT (V) (MCIP)		33,523,530	39,020,750	482,540	1,134,640	5,046,370	79,207,830	77,781,970	1.83%
32 Subtotal		33,801,160	43,692,960	520,900	1,134,640	5,492,290	84,641,950	83,126,700	1.82%
33 Combined Total Assessment		568,414,660	295,562,870	42,021,100	34,466,100	307,406,580	1,247,871,310	1,214,040,260	2.79%
34 Industrial Abatements		3,449,520	2,095,400	454,720	867,530	3,569,790	10,436,960	9,032,270	15.55%
35 Total Prop Tax Minus Abate *		531,163,980	249,774,510	41,045,480	32,463,930	298,344,500	1,152,792,400	1,121,881,290	2.76%

* Does not include FILOT

** Actual Paid-TY 2015

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			Total Districts					Tax Year 2016	Tax Year 2015	%
TYPE		Ratio	1	2	3	4	5	Total	(07-1-16)	Change
36	Real Estate-Legal Residence	4.0%	261,672,850	71,825,780	15,059,080	10,357,780	129,009,880	487,925,370	474,302,150	2.87%
37	Mobile Home-Legal Residence	4.0%	2,830,040	671,720	340,920	1,290,490	142,440	5,275,610	5,161,310	2.21%
38	Total Legal Residence		264,502,890	72,497,500	15,400,000	11,648,270	129,152,320	493,200,980	479,463,460	2.87%

Motor Vehicle Summary (A)		Total Districts					Tax Year 2016	Tax Year 2015	%	
Calendar Year 2016 (Paid)		Ratio	1	2	3	4	5	Total	(07-1-16)	Change
39	January 1 - June 30	10.5%	7,885,330	4,148,130	368,890	187,550	2,767,690	15,357,590	14,747,920	4.13%
40	January 1 - June 30	6.0%	29,314,570	10,926,560	2,106,080	2,687,440	11,850,460	56,885,110	55,453,700	2.58%
41	Subtotal-January-June		37,199,900	15,074,690	2,474,970	2,874,990	14,618,150	72,242,700	70,201,620	2.91%
42	July 1 - December 31	10.5%	4,838,900	5,824,790	268,360	188,740	1,876,090	12,996,880	14,522,560	-10.51%
43	July 1 - December 31	6.0%	30,005,730	10,276,230	2,040,910	2,383,260	12,047,940	56,754,070	58,342,220	-2.72%
44	Subtotal-July-December		34,844,630	16,101,020	2,309,270	2,572,000	13,924,030	69,750,950	72,864,780	-4.27%
45	Total (Used in Assmt Table)		72,044,530	31,175,710	4,784,240	5,446,990	28,542,180	141,993,650	143,066,400	-0.75%

Financial Summary (CAFR)		1	2	3	4	5	Tax Year 2016	Tax Year 2015	%
46	Non Manufacture - Real	383,754,910	167,139,620	28,906,590	20,300,330	216,058,980	816,160,430	796,582,530	2.46%
47	Non Manufacture - Personal	89,859,390	52,905,870	6,546,920	6,537,770	42,235,140	198,085,090	194,094,340	2.06%
48	Total Non Manufacture	473,614,300	220,045,490	35,453,510	26,838,100	258,294,120	1,014,245,520	990,676,870	2.38%
49	Manufacture - Real	6,732,050	4,397,050	743,760	417,000	1,672,050	13,961,910	13,573,410	2.86%
50	Manufacture - Personal	54,267,150	27,427,370	5,302,930	6,076,360	41,948,120	135,021,930	126,663,280	6.60%
51	Total Manufacture	60,999,200	31,824,420	6,046,690	6,493,360	43,620,170	148,983,840	140,236,690	6.24%
52	Total Real Property	390,486,960	171,536,670	29,650,350	20,717,330	217,731,030	830,122,340	810,155,940	2.46%
53	Total Personal Property	144,126,540	80,333,240	11,849,850	12,614,130	84,183,260	333,107,020	320,757,620	3.85%
54	Total Prop Tax Assessment	534,613,500	251,869,910	41,500,200	33,331,460	301,914,290	1,163,229,360	1,130,913,560	2.86%

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Tax Year 2016		District One										Tax Year 2016	Tax Year 2015	%
TYPE		Ratio	1	1 HC	1A	1C	1G	1L	1LT	1P	1S	District 1	(07-1-16)	Change
1	Real Estate-Legal Residence	4.0%	220,768,910	136,540	-	1,305,490	718,820	37,321,050	8,750	907,400	505,890	261,672,850	252,373,380	3.68%
2	Real Estate-Non Legal Residence	6.0%	67,983,500	43,410	19,360	350,740	277,980	44,461,840	1,613,760	444,320	124,280	115,319,190	112,710,540	2.31%
3	Real Estate-Ag Use	4.0%	1,344,400	2,660	-	-	5,370	2,790	-	7,780	4,080	1,367,080	1,305,730	4.70%
4	Real Estate-Ag Use	6.0%	18,910	-	-	-	230	260	-	60	-	19,460	19,240	1.14%
5	Acres/Lots/Improve-Total (R)		290,115,720	182,610	19,360	1,656,230	1,002,400	81,785,940	1,622,510	1,359,560	634,250	378,378,580	366,408,890	3.27%
6	Real-Vehicles (AR)	4.0%	32,610	-	-	-	-	-	-	-	-	32,610	23,110	41.11%
7	Real-Boats (BR)	4.0%	450	-	-	-	-	-	-	-	-	450	480	-6.25%
8	Total Property as Real		33,060	-	-	-	-	-	-	-	-	33,060	23,590	40.14%
9	Mobile Home-Legal Residence	4.0%	2,755,270	7,270	-	-	13,630	22,390	-	8,860	22,620	2,830,040	2,764,620	2.37%
10	Mobile Home-Non Legal Residence	6.0%	2,413,320	3,640	-	-	15,130	67,130	-	4,160	9,850	2,513,230	2,441,120	2.95%
11	Mobile Home-Total (H)		5,168,590	10,910	-	-	28,760	89,520	-	13,020	32,470	5,343,270	5,205,740	2.64%
12	Subtotal -Real/Mobile Homes		295,317,370	193,520	19,360	1,656,230	1,031,160	81,875,460	1,622,510	1,372,580	666,720	383,754,910	371,638,220	3.26%
13	MFG Acres/Lots/Improve (MR)	10.5%	5,980,000				20,160	460,570				6,460,730	6,428,990	0.49%
14	MFG Personal (MP)	10.5%	4,705,260				12,370	77,640				4,795,270	5,219,520	-8.13%
15	MFG Utilities (MPU)	10.5%	40,774,490				263,070	3,847,390		265,460	125,160	45,275,570	42,505,460	6.52%
16	MFG Depreciation ** (ME)	10.5%	928,350				2,750	87,010				1,018,110	1,018,110	0.00%
17	X MFG Acres/Lots/Imp (XR)	10.5%	271,320									271,320	310,840	-12.71%
18	X MFG Personal (XP)	10.5%	3,007,660					121,320				3,128,980	2,182,710	43.35%
19	X MFG Utilities (XPU)	10.5%	49,220									49,220	158,750	-69.00%
20	X MFG Depreciation ** (XE)	10.5%										-	-	0.00%
21	Aircraft (C)	10.5%	148,700					7,130				155,830	125,040	24.62%
22	Business Personal-County (F)	10.5%	474,870			40	2,210	522,850		1,630		1,001,600	1,050,790	-4.68%
23	Business Personal-State (T)	10.5%	8,142,620	20		4,720	20,240	3,451,430	3,180	43,990	410	11,666,610	10,179,590	14.61%
24	Watercraft (B)	10.5%	4,545,170			2,540	8,660	405,980		18,670	9,800	4,990,820	4,621,240	8.00%
25	Subtotal		69,027,660	20	-	7,300	329,460	8,981,320	3,180	329,750	135,370	78,814,060	73,801,040	6.79%
26	Total W/O Vehicles (Actual Pd)		364,345,030	193,540	19,360	1,663,530	1,360,620	90,856,780	1,625,690	1,702,330	802,090	462,568,970	445,439,260	3.85%
27	Motor Vehicles (Summary)-(A)		59,160,560	3,130	652,930	343,700	282,130	11,158,430	-	299,080	144,570	72,044,530	72,720,530	-0.93%
28	Total Prop Tax Assessment		423,505,590	196,670	672,290	2,007,230	1,642,750	102,015,210	1,625,690	2,001,410	946,660	534,613,500	518,159,790	3.18%
29	Fee for Service (S)								-	-	-	-	-	0.00%
30	Non-Negotiated FILOT (W) (MCIP)		7,440					270,190	-	-	-	277,630	251,580	10.35%
31	Negotiated FILOT (V) (MCIP)		33,005,130					518,400	-	-	-	33,523,530	32,009,380	4.73%
32	Subtotal		33,012,570	-	-	-	-	788,590	-	-	-	33,801,160	32,260,960	4.77%
33	Combined Total Assessment		456,518,160	196,670	672,290	2,007,230	1,642,750	102,803,800	1,625,690	2,001,410	946,660	568,414,660	550,420,750	3.27%
34	Industrial Abatements		3,328,200	-	-	-	-	121,320	-	-	-	3,449,520	2,652,300	30.06%
35	Total Prop Tax Minus Abate *		420,177,390	196,670	672,290	2,007,230	1,642,750	101,893,890	1,625,690	2,001,410	946,660	531,163,980	515,507,490	3.04%

* Does not include FILOT

** Actual Paid-TY 2015

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			District One									Tax Year 2016	Tax Year 2015	%
TYPE		Ratio	1	1 HC	1A	1C	1G	1L	1LT	1P	1S	District 1	(07-1-16)	Change
36	Real Estate-Legal Residence	4.0%	220,768,910	136,540	-	1,305,490	718,820	37,321,050	8,750	907,400	505,890	261,672,850	252,373,380	3.68%
37	Mobile Home-Legal Residence	4.0%	2,755,270	7,270	-	-	13,630	22,390	-	8,860	22,620	2,830,040	2,764,620	2.37%
38	Total Legal Residence		223,524,180	143,810	-	1,305,490	732,450	37,343,440	8,750	916,260	528,510	264,502,890	255,138,000	3.67%

<u>Motor Vehicle Summary</u>			District One									Tax Year 2016	Tax Year 2015	%
<u>Calendar Year 2016 (Paid)</u>			1	1 HC	1A	1C	1G	1L	1LT	1P	1S	District 1	(07-1-16)	Change
39	January 1 - June 30	10.5%	6,031,380	-	599,240	3,960	56,240	1,176,470	-	16,070	1,970	7,885,330	7,356,740	7.19%
40	January 1 - June 30	6.0%	24,473,650	2,500	1,210	178,930	94,070	4,339,480	-	143,000	81,730	29,314,570	28,517,290	2.80%
41	Subtotal-January-June		30,505,030	2,500	600,450	182,890	150,310	5,515,950	-	159,070	83,700	37,199,900	35,874,030	3.70%
42	July 1 - December 31	10.5%	3,672,000	-	52,480	5,140	38,210	1,064,410	-	6,390	270	4,838,900	6,500,350	-25.56%
43	July 1 - December 31	6.0%	24,983,530	630	-	155,670	93,610	4,578,070	-	133,620	60,600	30,005,730	30,346,150	-1.12%
44	Subtotal-July-December		28,655,530	630	52,480	160,810	131,820	5,642,480	-	140,010	60,870	34,844,630	36,846,500	-5.43%
45	Total (Used in Assmt Table)		59,160,560	3,130	652,930	343,700	282,130	11,158,430	-	299,080	144,570	72,044,530	72,720,530	-0.93%

Financial Summary (CAFR)		1	1 HC	1A	1C	1G	1L	1LT	1P	1S	Tax Year 2016	Tax Year 2015	%
46	Non Manufacture - Real	295,317,370	193,520	19,360	1,656,230	1,031,160	81,875,460	1,622,510	1,372,580	666,720	383,754,910	371,638,220	3.26%
47	Non Manufacture - Personal	72,471,920	3,150	652,930	351,000	313,240	15,545,820	3,180	363,370	154,780	89,859,390	88,697,190	1.31%
48	Total Non Manufacture	367,789,290	196,670	672,290	2,007,230	1,344,400	97,421,280	1,625,690	1,735,950	821,500	473,614,300	460,335,410	2.88%
49	Manufacture - Real	6,251,320	-	-	-	20,160	460,570	-	-	-	6,732,050	6,739,830	-0.12%
50	Manufacture - Personal	49,464,980	-	-	-	278,190	4,133,360	-	265,460	125,160	54,267,150	51,084,550	6.23%
51	Total Manufacture	55,716,300	-	-	-	298,350	4,593,930	-	265,460	125,160	60,999,200	57,824,380	5.49%
52	Total Real Property	301,568,690	193,520	19,360	1,656,230	1,051,320	82,336,030	1,622,510	1,372,580	666,720	390,486,960	378,378,050	3.20%
53	Total Personal Property	121,936,900	3,150	652,930	351,000	591,430	19,679,180	3,180	628,830	279,940	144,126,540	139,781,740	3.11%
54	Total Prop Tax Assessment	423,505,590	196,670	672,290	2,007,230	1,642,750	102,015,210	1,625,690	2,001,410	946,660	534,613,500	518,159,790	3.18%

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Tax Year 2016		DISTRICT TWO								Tax Year 2016	Tax Year 2015	%
TYPE	Ratio	2	2C	2CT	2L	2S	2W	2WT	District 2		(07-1-16)	CHG
1 Real Estate-Legal Residence	4.0%	34,357,670	12,783,820	116,750	-	5,211,500	18,500,170	855,870	71,825,780		70,628,150	1.70%
2 Real Estate-Non Legal Residence	6.0%	39,122,510	16,925,480	3,804,530	492,170	3,649,570	26,644,480	2,538,270	93,177,010		90,277,960	3.21%
3 Real Estate-Ag Use	4.0%	114,820	2,530	-	-	2,790	1,460	-	121,600		121,230	0.31%
4 Real Estate-Ag Use	6.0%	18,050	4,040	-	-	-	240	-	22,330		26,270	-15.00%
5 Acres/Lots/Improve-Total (R)		73,613,050	29,715,870	3,921,280	492,170	8,863,860	45,146,350	3,394,140	165,146,720		161,053,610	2.54%
6 Real-Vehicles (AR)	4.0%	8,280						-	8,280		10,280	-19.46%
7 Real-Boats (BR)	4.0%							-	-		-	0.00%
8 Total Property as Real		8,280	-	-	-	-	-	-	8,280		10,280	-19.46%
9 Mobile Home-Legal Residence	4.0%	623,930	29,130	-	-	-	18,660	-	671,720		669,910	0.27%
10 Mobile Home-Non Legal Residence	6.0%	1,186,490	60,450	-	-	300	65,660	-	1,312,900		1,288,000	1.93%
11 Mobile Home-Total (H)		1,810,420	89,580	-	-	300	84,320	-	1,984,620		1,957,910	1.36%
12 Subtotal -Real/Mobile Homes		75,431,750	29,805,450	3,921,280	492,170	8,864,160	45,230,670	3,394,140	167,139,620		163,021,800	2.53%
13 MFG Acres/Lots/Improve (MR)	10.5%	2,711,170	798,820			28,140	699,950	132,300	4,370,380		4,140,450	5.55%
14 MFG Personal (MP)	10.5%	1,726,230	812,150			30,290	150,790	201,040	2,920,500		2,789,630	4.69%
15 MFG Utilities (MPU)	10.5%	10,722,390	6,542,570	2,390	60	388,530	3,373,200	2,640	21,031,780		19,005,150	10.66%
16 MFG Depreciation ** (ME)	10.5%	899,080	388,660			17,240	23,490	77,890	1,406,360		1,406,360	0.00%
17 X MFG Acres/Lots/Imp (XR)	10.5%	20,160	6,510						26,670		230,580	-88.43%
18 X MFG Personal (XP)	10.5%	1,574,610	188,900			4,570	164,730	135,920	2,068,730		2,332,120	-11.29%
19 X MFG Utilities (XPU)	10.5%								-		-	0.00%
20 X MFG Depreciation ** (XE)	10.5%								-		-	0.00%
21 Aircraft (C)	10.5%	3,153,760	7,210						3,160,970		2,077,590	52.15%
22 Business Personal-County (F)	10.5%	926,840	533,250			16,470	251,810		1,728,370		1,718,980	0.55%
23 Business Personal-State (T)	10.5%	10,008,490	3,446,440	40,430		219,190	2,186,210	40	15,900,800		14,750,950	7.80%
24 Watercraft (B)	10.5%	556,770	125,290			59,180	196,430	2,350	940,020		894,780	5.06%
25 Subtotal		32,299,500	12,849,800	42,820	60	763,610	7,046,610	552,180	53,554,580		49,346,590	8.53%
26 Total W/O Vehicles (Actual Pd)		107,731,250	42,655,250	3,964,100	492,230	9,627,770	52,277,280	3,946,320	220,694,200		212,368,390	3.92%
27 Motor Vehicles (Summary)-(A)		16,575,130	6,024,550	4,160	-	1,501,870	6,716,640	353,360	31,175,710		31,349,150	-0.55%
28 Total Prop Tax Assessment		124,306,380	48,679,800	3,968,260	492,230	11,129,640	58,993,920	4,299,680	251,869,910		243,717,540	3.35%
29 Fee for Service (S)									-		-	0.00%
30 Non-Negotiated FILOT (W) (MCIP)		4,672,210							4,672,210		4,606,040	1.44%
31 Negotiated FILOT (V) (MCIP)		15,028,000	23,992,750						39,020,750		40,522,020	-3.70%
32 Subtotal		19,700,210	23,992,750	-	-	-	-	-	43,692,960		45,128,060	-3.18%
33 Combined Total Assessment		144,006,590	72,672,550	3,968,260	492,230	11,129,640	58,993,920	4,299,680	295,562,870		288,845,600	2.33%
34 Industrial Abatements		1,594,770	195,410	-	-	4,570	164,730	135,920	2,095,400		2,562,700	-18.23%
35 Total Prop Tax Minus Abate *		122,711,610	48,484,390	3,968,260	492,230	11,125,070	58,829,190	4,163,760	249,774,510		241,154,840	3.57%

* Does not include FILOT

** Actual Paid-TY 2015

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			DISTRICT TWO							Tax Year 2016	Tax Year 2015	%
TYPE		Ratio	2	2C	2CT	2L	2S	2W	2WT	District 2	(07-1-16)	CHG
36	Real Estate-Legal Residence	4.0%	34,357,670	12,783,820	116,750	-	5,211,500	18,500,170	855,870	71,825,780	70,628,150	1.70%
37	Mobile Home-Legal Residence	4.0%	623,930	29,130	-	-	-	18,660	-	671,720	669,910	0.27%
38	Total Legal Residence		34,981,600	12,812,950	116,750	-	5,211,500	18,518,830	855,870	72,497,500	71,298,060	1.68%

Motor Vehicle Summary			DISTRICT TWO							Tax Year 2016	Tax Year 2016	%
Calendar Year 2016 (Paid)			2	2C	2CT	2L	2S	2W	2WT	District 2	District 2	CHG
39	January 1 - June 30	10.5%	2,242,320	902,970	-	-	133,310	780,890	88,640	4,148,130	4,168,180	-0.48%
40	January 1 - June 30	6.0%	5,768,470	1,899,820	360	-	628,250	2,597,470	32,190	10,926,560	10,672,400	2.38%
41	Subtotal-January-June		8,010,790	2,802,790	360	-	761,560	3,378,360	120,830	15,074,690	14,840,580	1.58%
42	July 1 - December 31	10.5%	3,325,520	1,281,380	-	-	165,860	858,860	193,170	5,824,790	5,675,430	2.63%
43	July 1 - December 31	6.0%	5,238,820	1,940,380	3,800	-	574,450	2,479,420	39,360	10,276,230	10,833,140	-5.14%
44	Subtotal-July-December		8,564,340	3,221,760	3,800	-	740,310	3,338,280	232,530	16,101,020	16,508,570	-2.47%
45	Total (Used in Assmt Table)		16,575,130	6,024,550	4,160	-	1,501,870	6,716,640	353,360	31,175,710	31,349,150	-0.55%

		2	2C	2CT	2L	2S	2W	2WT	Tax Year 2016	Tax Year 2016	%
Financial Summary (CAFR)											
46	Non Manufacture - Real	75,431,750	29,805,450	3,921,280	492,170	8,864,160	45,230,670	3,394,140	167,139,620	163,021,800	2.53%
47	Non Manufacture - Personal	31,220,990	10,136,740	44,590	-	1,796,710	9,351,090	355,750	52,905,870	50,791,450	4.16%
48	Total Non Manufacture	106,652,740	39,942,190	3,965,870	492,170	10,660,870	54,581,760	3,749,890	220,045,490	213,813,250	2.91%
49	Manufacture - Real	2,731,330	805,330	-	-	28,140	699,950	132,300	4,397,050	4,371,030	0.60%
50	Manufacture - Personal	14,922,310	7,932,280	2,390	60	440,630	3,712,210	417,490	27,427,370	25,533,260	7.42%
51	Total Manufacture	17,653,640	8,737,610	2,390	60	468,770	4,412,160	549,790	31,824,420	29,904,290	6.42%
52	Total Real Property	78,163,080	30,610,780	3,921,280	492,170	8,892,300	45,930,620	3,526,440	171,536,670	167,392,830	2.48%
53	Total Personal Property	46,143,300	18,069,020	46,980	60	2,237,340	13,063,300	773,240	80,333,240	76,324,710	5.25%
54	Total Prop Tax Assessment	124,306,380	48,679,800	3,968,260	492,230	11,129,640	58,993,920	4,299,680	251,869,910	243,717,540	3.35%

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	Tax Year 2016		DISTRICT THREE			Tax Year 2016	Tax Year 2015	%	DISTRICT FOUR			Tax Year 2016	Tax Year 2015	%
	TYPE	Ratio	3	3 HC	3B	District 3			4	4 SR	4S	District 4		
1	Real Estate-Legal Residence	4.0%	8,480,250	2,381,680	4,197,150	15,059,080	14,659,940	2.72%	9,835,360	54,760	467,660	10,357,780	10,133,380	2.21%
2	Real Estate-Non Legal Residence	6.0%	5,363,200	934,720	6,480,230	12,778,150	12,903,370	-0.97%	6,351,290	78,780	731,210	7,161,280	7,056,570	1.48%
3	Real Estate-Ag Use	4.0%	348,140	80,480	16,350	444,970	437,780	1.64%	345,960	6,450	5,720	358,130	359,110	-0.27%
4	Real Estate-Ag Use	6.0%	11,680	-	690	12,370	12,300	0.57%	13,320	1,820	-	15,140	16,580	-8.69%
5	Acres/Lots/Improve-Total (R)		14,203,270	3,396,880	10,694,420	28,294,570	28,013,390	1.00%	16,545,930	141,810	1,204,590	17,892,330	17,565,640	1.86%
6	Real-Vehicles (AR)	4.0%		-	-	-	710	-100.00%	1,760			1,760	1,330	32.33%
7	Real-Boats (BR)	4.0%		-	-	-	-	0.00%				-	-	0.00%
8	Total Property as Real		-	-	-	-	710	-100.00%	1,760	-	-	1,760	1,330	32.33%
9	Mobile Home-Legal Residence	4.0%	263,790	63,880	13,250	340,920	321,560	6.02%	1,273,710	6,840	9,940	1,290,490	1,262,150	2.25%
10	Mobile Home-Non Legal Residence	6.0%	227,610	32,840	10,650	271,100	259,070	4.64%	1,102,520	3,210	10,020	1,115,750	1,125,260	-0.85%
11	Mobile Home-Total (H)		491,400	96,720	23,900	612,020	580,630	5.41%	2,376,230	10,050	19,960	2,406,240	2,387,410	0.79%
12	Subtotal -Real/Mobile Homes		14,694,670	3,493,600	10,718,320	28,906,590	28,594,730	1.09%	18,923,920	151,860	1,224,550	20,300,330	19,954,380	1.73%
13	MFG Acres/Lots/Improve (MR)	10.5%	414,020		320,570	734,590	734,590	0.00%	415,980			415,980	423,650	-1.81%
14	MFG Personal (MP)	10.5%	263,400		60,080	323,480	423,150	-23.55%	129,480			129,480	103,750	24.80%
15	MFG Utilities (MPU)	10.5%	2,877,850		1,248,930	4,126,780	4,151,250	-0.59%	4,772,450		265,060	5,037,510	4,817,700	4.56%
16	MFG Depreciation ** (ME)	10.5%	261,390		145,730	407,120	407,120	0.00%	41,490	1,370		42,860	42,860	0.00%
17	X MFG Acres/Lots/Imp (XR)	10.5%	9,170			9,170	-	0.00%	1,020			1,020	1,020	0.00%
18	X MFG Personal (XP)	10.5%	111,460		334,090	445,550	418,200	6.54%	866,510			866,510	941,540	-7.97%
19	X MFG Utilities (XPU)	10.5%				-	-	0.00%				-	-	0.00%
20	X MFG Depreciation ** (XE)	10.5%				-	-	0.00%				-	-	0.00%
21	Aircraft (C)	10.5%	7,240			7,240	8,080	-10.40%	500	1,250		1,750	8,610	-79.67%
22	Business Personal-County (F)	10.5%	11,390		54,500	65,890	69,500	-5.19%	36,760		1,810	38,570	45,290	-14.84%
23	Business Personal-State (T)	10.5%	349,650	84,400	724,100	1,158,150	973,470	18.97%	730,110	10,900	88,560	829,570	697,990	18.85%
24	Watercraft (B)	10.5%	483,670		47,730	531,400	482,900	10.04%	212,150	6,130	2,610	220,890	217,340	1.63%
25	Subtotal		4,789,240	84,400	2,935,730	7,809,370	7,668,260	1.84%	7,206,450	19,650	358,040	7,584,140	7,299,750	3.90%
26	Total W/O Vehicles (Actual Pd)		19,483,910	3,578,000	13,654,050	36,715,960	36,262,990	1.25%	26,130,370	171,510	1,582,590	27,884,470	27,254,130	2.31%
27	Motor Vehicles (Summary)-(A)		3,114,250	50	1,669,940	4,784,240	4,734,710	1.05%	5,058,960	204,180	183,850	5,446,990	5,508,550	-1.12%
28	Total Prop Tax Assessment		22,598,160	3,578,050	15,323,990	41,500,200	40,997,700	1.23%	31,189,330	375,690	1,766,440	33,331,460	32,762,680	1.74%
29	Fee for Service (S)		-	-		-	-	0.00%	-	-	-	-	-	0.00%
30	Non-Negotiated FILOT (W) (MCIP)		-	-	38,360	38,360	38,360	0.00%	-	-	-	-	-	0.00%
31	Negotiated FILOT (V) (MCIP)		-	-	482,540	482,540	501,020	-3.69%	1,134,640	-	-	1,134,640	1,141,200	-0.57%
32	Subtotal		-	-	520,900	520,900	539,380	-3.43%	1,134,640	-	-	1,134,640	1,141,200	-0.57%
33	Combined Total Assessment		22,598,160	3,578,050	15,844,890	42,021,100	41,537,080	1.17%	32,323,970	375,690	1,766,440	34,466,100	33,903,880	1.66%
34	Industrial Abatements		120,630	-	334,090	454,720	418,200	8.73%	867,530	-	-	867,530	942,560	-7.96%
35	Total Prop Tax Minus Abate *		22,477,530	3,578,050	14,989,900	41,045,480	40,579,500	1.15%	30,321,800	375,690	1,766,440	32,463,930	31,820,120	2.02%

* Does not include FILOT

** Actual Paid-TY 2015

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			DISTRICT THREE			Tax Year 2016	Tax Year 2015	%	DISTRICT FOUR			Tax Year 2016	Tax Year 2015	%
	TYPE	Ratio	3	3 HC	3B	District 3			4	4 SR	4S	District 4		
36	Real Estate-Legal Residence	4.0%	8,480,250	2,381,680	4,197,150	15,059,080	14,659,940	2.72%	9,835,360	54,760	467,660	10,357,780	10,133,380	2.21%
37	Mobile Home-Legal Residence	4.0%	263,790	63,880	13,250	340,920	321,560	6.02%	1,273,710	6,840	9,940	1,290,490	1,262,150	2.25%
38	Total Legal Residence		8,744,040	2,445,560	4,210,400	15,400,000	14,981,500	2.79%	11,109,070	61,600	477,600	11,648,270	11,395,530	2.22%

			DISTRICT THREE			Tax Year 2016	Tax Year 2015	%	DISTRICT FOUR			Tax Year 2016	Tax Year 2015	%
	<u>Motor Vehicle Summary</u>		3	3 HC	3B	District 3			4	4 SR	4S	District 4		
	<u>Calendar Year 2016 (Paid)</u>						District 3	CHG					District 4	CHG
39	January 1 - June 30	10.5%	157,890	-	211,000	368,890	352,910	4.53%	186,120	740	690	187,550	185,440	1.14%
40	January 1 - June 30	6.0%	1,432,760	-	673,320	2,106,080	2,025,910	3.96%	2,496,690	101,300	89,450	2,687,440	2,591,670	3.70%
41	Subtotal-January-June		1,590,650	-	884,320	2,474,970	2,378,820	4.04%	2,682,810	102,040	90,140	2,874,990	2,777,110	3.52%
42	July 1 - December 31	10.5%	130,720	-	137,640	268,360	267,290	0.40%	187,240	1,450	50	188,740	173,480	8.80%
43	July 1 - December 31	6.0%	1,392,880	50	647,980	2,040,910	2,088,600	-2.28%	2,188,910	100,690	93,660	2,383,260	2,557,960	-6.83%
44	Subtotal-July-December		1,523,600	50	785,620	2,309,270	2,355,890	-1.98%	2,376,150	102,140	93,710	2,572,000	2,731,440	-5.84%
45	Total (Used in Assmt Table)		3,114,250	50	1,669,940	4,784,240	4,734,710	1.05%	5,058,960	204,180	183,850	5,446,990	5,508,550	-1.12%

			3	3 HC	3B	Tax Year 2016	Tax Year 2015	%	4	4 SR	4S	Tax Year 2016	Tax Year 2015	%
	Financial Summary (CAFR)													
46	Non Manufacture - Real		14,694,670	3,493,600	10,718,320	28,906,590	28,594,730	1.09%	18,923,920	151,860	1,224,550	20,300,330	19,954,380	1.73%
47	Non Manufacture - Personal		3,966,200	84,450	2,496,270	6,546,920	6,268,660	4.44%	6,038,480	222,460	276,830	6,537,770	6,477,780	0.93%
48	Total Non Manufacture		18,660,870	3,578,050	13,214,590	35,453,510	34,863,390	1.69%	24,962,400	374,320	1,501,380	26,838,100	26,432,160	1.54%
49	Manufacture - Real		423,190	-	320,570	743,760	734,590	1.25%	417,000	-	-	417,000	424,670	-1.81%
50	Manufacture - Personal		3,514,100	-	1,788,830	5,302,930	5,399,720	-1.79%	5,809,930	1,370	265,060	6,076,360	5,905,850	2.89%
51	Total Manufacture		3,937,290	-	2,109,400	6,046,690	6,134,310	-1.43%	6,226,930	1,370	265,060	6,493,360	6,330,520	2.57%
52	Total Real Property		15,117,860	3,493,600	11,038,890	29,650,350	29,329,320	1.09%	19,340,920	151,860	1,224,550	20,717,330	20,379,050	1.66%
53	Total Personal Property		7,480,300	84,450	4,285,100	11,849,850	11,668,380	1.56%	11,848,410	223,830	541,890	12,614,130	12,383,630	1.86%
54	Total Prop Tax Assessment		22,598,160	3,578,050	15,323,990	41,500,200	40,997,700	1.23%	31,189,330	375,690	1,766,440	33,331,460	32,762,680	1.74%

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	Tax Year 2016		DISTRICT FIVE									Tax Year 2016	Tax Year 2015	% CHG
	Type	Ratio	5	5 FD	5 FW	5 IP	5AFD	5AFE	5C	5I	5IFD	District 5		
1	Real Estate-Legal Residence	4.0%	58,497,110	34,281,200	25,677,490	145,920	250,990	-	3,003,370	3,540	7,150,260	129,009,880	126,507,300	1.98%
2	Real Estate-Non Legal Residence	6.0%	14,977,180	29,195,960	7,892,780	226,000	18,598,670	1,129,210	5,790,770	389,280	8,468,210	86,668,060	86,498,900	0.20%
3	Real Estate-Ag Use	4.0%	88,300	4,720	10,130	-	-	-	3,390	-	130	106,670	104,400	2.17%
4	Real Estate-Ag Use	6.0%	1,900	4,690	310	-	-	230	-	-	-	7,130	7,160	-0.42%
5	Acres/Lots/Improve-Total (R)		73,564,490	63,486,570	33,580,710	371,920	18,849,660	1,129,440	8,797,530	392,820	15,618,600	215,791,740	213,117,760	1.25%
6	Real-Vehicles (AR)	4.0%	850	-	-	-	-	-	-	-	-	850	-	#DIV/0!
7	Real-Boats (BR)	4.0%	940	-	-	-	-	-	-	-	-	940	2,240	-58.04%
8	Total Property as Real		1,790	-	-	-	-	-	-	-	-	1,790	2,240	-20.09%
9	Mobile Home-Legal Residence	4.0%	124,990	5,060	11,000	-	-	-	1,270	-	120	142,440	143,070	-0.44%
10	Mobile Home-Non Legal Residence	6.0%	106,270	4,520	7,030	40	-	-	4,400	-	750	123,010	110,330	11.49%
11	Mobile Home-Total (H)		231,260	9,580	18,030	40	-	-	5,670	-	870	265,450	253,400	4.76%
12	Subtotal -Real/Mobile Homes		73,797,540	63,496,150	33,598,740	371,960	18,849,660	1,129,440	8,803,200	392,820	15,619,470	216,058,980	213,373,400	1.26%
13	MFG Acres/Lots/Improve (MR)	10.5%	-	1,303,290	-	-	-	-	368,760	-	-	1,672,050	1,303,290	28.29%
14	MFG Personal (MP)	10.5%	2,910	1,127,640	-	-	-	-	90	-	-	1,130,640	1,120,920	0.87%
15	MFG Utilities (MPU)	10.5%	3,383,330	8,717,370	21,174,430	-	272,740	3,150	1,034,970	900	1,542,720	36,129,610	34,044,390	6.13%
16	MFG Depreciation ** (ME)	10.5%	550	1,117,500	-	-	-	-	30	-	-	1,118,080	1,118,080	0.00%
17	X MFG Acres/Lots/Imp (XR)	10.5%	-	-	-	-	-	-	-	-	-	-	-	0.00%
18	X MFG Personal (XP)	10.5%	-	273,180	-	-	-	-	1,003,700	-	-	1,276,880	311,790	309.53%
19	X MFG Utilities (XPU)	10.5%	-	-	2,292,910	-	-	-	-	-	-	2,292,910	2,144,720	6.91%
20	X MFG Depreciation ** (XE)	10.5%	-	-	-	-	-	-	-	-	-	-	-	0.00%
21	Aircraft (C)	10.5%	140,610	11,320	19,950	4,890	-	-	-	-	2,310	179,080	160,440	11.62%
22	Business Personal-County (F)	10.5%	89,550	729,400	34,280	-	104,300	-	534,760	-	147,120	1,639,410	1,577,230	3.94%
23	Business Personal-State (T)	10.5%	1,176,000	3,366,650	254,500	-	2,750,650	2,240	448,260	3,330	393,250	8,394,880	8,114,760	3.45%
24	Watercraft (B)	10.5%	2,403,090	351,090	607,420	5,220	3,320	-	34,960	220	74,270	3,479,590	3,253,370	6.95%
25	Subtotal		7,196,040	16,997,440	24,383,490	10,110	3,131,010	5,390	3,425,530	4,450	2,159,670	57,313,130	53,148,990	7.83%
26	Total W/O Vehicles (Actual Pd)		80,993,580	80,493,590	57,982,230	382,070	21,980,670	1,134,830	12,228,730	397,270	17,779,140	273,372,110	266,522,390	2.57%
27	Motor Vehicles (Summary)-(A)		9,596,830	11,439,990	4,623,830	16,300	253,910	100	847,380	5,090	1,758,750	28,542,180	28,753,460	-0.73%
28	Total Prop Tax Assessment		90,590,410	91,933,580	62,606,060	398,370	22,234,580	1,134,930	13,076,110	402,360	19,537,890	301,914,290	295,275,850	2.25%
29	Fee for Service (S)		-	367,370	-	-	-	-	-	-	-	367,370	367,370	0.00%
30	Non-Negotiated FILOT (W) (MCIP)		-	78,550	-	-	-	-	-	-	-	78,550	81,380	-3.48%
31	Negotiated FILOT (V) (MCIP)		-	5,046,370	-	-	-	-	-	-	-	5,046,370	3,608,350	39.85%
32	Subtotal		-	5,492,290	-	-	-	-	-	-	-	5,492,290	4,057,100	35.37%
33	Combined Total Assessment		90,590,410	97,425,870	62,606,060	398,370	22,234,580	1,134,930	13,076,110	402,360	19,537,890	307,406,580	299,332,950	2.70%
34	Industrial Abatements		-	273,180	2,292,910	-	-	-	1,003,700	-	-	3,569,790	2,456,510	45.32%
35	Total Prop Tax Minus Abate *		90,590,410	91,660,400	60,313,150	398,370	22,234,580	1,134,930	12,072,410	402,360	19,537,890	298,344,500	292,819,340	1.89%

* Does not include FILOT

** Actual Paid-TY 2015

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		DISTRICT FIVE									Tax Year 2016	Tax Year 2015	%	
Type		Ratio	5	5 FD	5 FW	5 IP	5AFD	5AFE	5C	5I	5IFD	District 5	(07-1-16)	CHG
36	Real Estate-Legal Residence	4.0%	58,497,110	34,281,200	25,677,490	145,920	250,990	-	3,003,370	3,540	7,150,260	129,009,880	126,507,300	1.98%
37	Mobile Home-Legal Residence	4.0%	124,990	5,060	11,000	-	-	-	1,270	-	120	142,440	143,070	-0.44%
38	Total Legal Residence		58,622,100	34,286,260	25,688,490	145,920	250,990	-	3,004,640	3,540	7,150,380	129,152,320	126,650,370	1.98%

Motor Vehicle Summary			DISTRICT FIVE									Tax Year 2016	Tax Year 2016	%
Calendar Year 2016 (Paid)			5	5 FD	5 FW	5 IP	5AFD	5AFE	5C	5I	5IFD	District 5	District 5	CHG
39	January 1 - June 30	10.5%	458,660	1,815,740	241,650	-	54,440	-	85,110	-	112,090	2,767,690	2,684,650	3.09%
40	January 1 - June 30	6.0%	4,238,250	4,386,080	2,016,710	4,870	79,890	100	347,790	3,440	773,330	11,850,460	11,646,430	1.75%
41	Subtotal-January-June		4,696,910	6,201,820	2,258,360	4,870	134,330	100	432,900	3,440	885,420	14,618,150	14,331,080	2.00%
42	July 1 - December 31	10.5%	445,530	1,035,700	153,920	-	50,350	-	71,400	-	119,190	1,876,090	1,906,010	-1.57%
43	July 1 - December 31	6.0%	4,454,390	4,202,470	2,211,550	11,430	69,230	-	343,080	1,650	754,140	12,047,940	12,516,370	-3.74%
44	Subtotal-July-December		4,899,920	5,238,170	2,365,470	11,430	119,580	-	414,480	1,650	873,330	13,924,030	14,422,380	-3.46%
45	Total (Used in Assmt Table)		9,596,830	11,439,990	4,623,830	16,300	253,910	100	847,380	5,090	1,758,750	28,542,180	28,753,460	-0.73%

<u>Financial Summary (CAFR)</u>		5	5 FD	5 FW	5 IP	5AFD	5AFE	5C	5I	5IFD	Tax Year 2016	Tax Year 2016	%
46	Non Manufacture - Real	73,797,540	63,496,150	33,598,740	371,960	18,849,660	1,129,440	8,803,200	392,820	15,619,470	216,058,980	213,373,400	1.26%
47	Non Manufacture - Personal	13,406,080	15,898,450	5,539,980	26,410	3,112,180	2,340	1,865,360	8,640	2,375,700	42,235,140	41,859,260	0.90%
48	Total Non Manufacture	87,203,620	79,394,600	39,138,720	398,370	21,961,840	1,131,780	10,668,560	401,460	17,995,170	258,294,120	255,232,660	1.20%
49	Manufacture - Real	-	1,303,290	-	-	-	-	368,760	-	-	1,672,050	1,303,290	28.29%
50	Manufacture - Personal	3,386,790	11,235,690	23,467,340	-	272,740	3,150	2,038,790	900	1,542,720	41,948,120	38,739,900	8.28%
51	Total Manufacture	3,386,790	12,538,980	23,467,340	-	272,740	3,150	2,407,550	900	1,542,720	43,620,170	40,043,190	8.93%
52	Total Real Property	73,797,540	64,799,440	33,598,740	371,960	18,849,660	1,129,440	9,171,960	392,820	15,619,470	217,731,030	214,676,690	1.42%
53	Total Personal Property	16,792,870	27,134,140	29,007,320	26,410	3,384,920	5,490	3,904,150	9,540	3,918,420	84,183,260	80,599,160	4.45%
54	Total Prop Tax Assessment	90,590,410	91,933,580	62,606,060	398,370	22,234,580	1,134,930	13,076,110	402,360	19,537,890	301,914,290	295,275,850	2.25%

Lexington County Auditor's Office
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Tax Year 2016		Total Districts					Tax Year 2016	Tax Year 2015	%
TYPE	Ratio	1	2	3	4	5	Total	(07-1-16)	Change
1 Real Estate-Legal Residence	4.0%	262,342,450	71,987,490	15,089,440	10,381,780	129,182,850	488,984,010	474,302,150	3.10%
2 Real Estate-Non Legal Residence	6.0%	114,289,180	92,949,220	12,717,560	7,118,370	86,342,480	313,416,810	309,447,340	1.28%
3 Real Estate-Ag Use	4.0%	1,367,160	121,620	445,090	358,140	106,700	2,398,710	2,328,250	3.03%
4 Real Estate-Ag Use	6.0%	19,460	22,330	12,370	15,140	7,130	76,430	81,550	-6.28%
5 Acres/Lots/Improve-Total (R)		378,018,250	165,080,660	28,264,460	17,873,430	215,639,160	804,875,960	786,159,290	2.38%
6 Real-Vehicles (AR)	4.0%	34,210	8,280	-	1,760	850	45,100	35,430	27.29%
7 Real-Boats (BR)	4.0%	450	-	-	-	940	1,390	2,720	-48.90%
8 Total Property as Real		34,660	8,280	-	1,760	1,790	46,490	38,150	21.86%
9 Mobile Home-Legal Residence	4.0%	2,839,360	672,400	340,920	1,296,770	142,440	5,291,890	5,161,310	2.53%
10 Mobile Home-Non Legal Residence	6.0%	2,498,770	1,311,240	271,100	1,105,400	123,010	5,309,520	5,223,780	1.64%
11 Mobile Home-Total (H)		5,338,130	1,983,640	612,020	2,402,170	265,450	10,601,410	10,385,090	2.08%
12 Subtotal -Real/Mobile Homes		383,391,040	167,072,580	28,876,480	20,277,360	215,906,400	815,523,860	796,582,530	2.38%
13 MFG Acres/Lots/Improve (MR)	10.5%	6,460,730	4,370,380	734,590	415,980	1,303,290	13,284,970	13,030,970	1.95%
14 MFG Personal (MP)	10.5%	4,795,270	2,920,500	323,480	129,480	1,130,640	9,299,370	9,656,970	-3.70%
15 MFG Utilities (MPU)	10.5%	45,275,570	21,031,780	4,126,780	5,037,510	36,129,610	111,601,250	104,523,950	6.77%
16 MFG Depreciation ** (ME)	10.5%	1,018,110	1,406,360	407,120	42,860	1,118,080	3,992,530	3,992,530	0.00%
17 X MFG Acres/Lots/Imp (XR)	10.5%	271,320	26,670	9,170	1,020	210,720	518,900	542,440	-4.34%
18 X MFG Personal (XP)	10.5%	3,128,980	2,068,730	445,550	866,510	1,240,570	7,750,340	6,186,360	25.28%
19 X MFG Utilities (XPU)	10.5%	49,220	-	-	-	2,292,910	2,342,130	2,303,470	1.68%
20 X MFG Depreciation ** (XE)	10.5%	-	-	-	-	-	-	-	0.00%
21 Aircraft (C)	10.5%	155,830	3,160,970	7,240	1,750	179,080	3,504,870	2,379,760	47.28%
22 Business Personal-County (F)	10.5%	1,001,570	1,722,030	65,890	38,570	1,639,430	4,467,490	4,461,790	0.13%
23 Business Personal-State (T)	10.5%	11,298,280	15,814,780	1,182,630	867,170	8,396,760	37,559,620	34,716,760	8.19%
24 Watercraft (B)	10.5%	4,988,200	938,700	531,400	220,890	3,477,700	10,156,890	9,469,630	7.26%
25 Subtotal		78,443,080	53,460,900	7,833,850	7,621,740	57,118,790	204,478,360	191,264,630	6.91%
26 Total W/O Vehicles (Actual Pd)		461,834,120	220,533,480	36,710,330	27,899,100	273,025,190	1,020,002,220	987,847,160	3.26%
27 Motor Vehicles (Summary)-(A)		73,062,600	31,696,430	4,879,690	5,565,930	28,929,740	144,134,390	143,066,400	0.75%
28 Total Prop Tax Assessment		534,896,720	252,229,910	41,590,020	33,465,030	301,954,930	1,164,136,610	1,130,913,560	2.94%
29 Fee for Service (S)		-	-	-	-	367,370	367,370	367,370	0.00%
30 Non-Negotiated FILOT (W) (MCIP)		277,630	4,672,210	38,360	-	78,550	5,066,750	4,977,360	1.80%
31 Negotiated FILOT (V) (MCIP)		33,523,530	39,020,750	482,540	1,134,640	5,046,370	79,207,830	77,781,970	1.83%
32 Subtotal		33,801,160	43,692,960	520,900	1,134,640	5,492,290	84,641,950	83,126,700	1.82%
33 Combined Total Assessment		568,697,880	295,922,870	42,110,920	34,599,670	307,447,220	1,248,778,560	1,214,040,260	2.86%
34 Industrial Abatements		3,449,520	2,095,400	454,720	867,530	3,744,200	10,611,370	9,032,270	17.48%
35 Total Prop Tax Minus Abate *		531,447,200	250,134,510	41,135,300	32,597,500	298,210,730	1,153,525,240	1,121,881,290	2.82%

* Does not include FILOT

** Actual Paid-TY 2015

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			Total Districts					Tax Year 2016	Tax Year 2015	%
TYPE		Ratio	1	2	3	4	5	Total	(07-1-16)	Change
36	Real Estate-Legal Residence	4.0%	262,342,450	71,987,490	15,089,440	10,381,780	129,182,850	488,984,010	474,302,150	3.10%
37	Mobile Home-Legal Residence	4.0%	2,839,360	672,400	340,920	1,296,770	142,440	5,291,890	5,161,310	2.53%
38	Total Legal Residence		265,181,810	72,659,890	15,430,360	11,678,550	129,325,290	494,275,900	479,463,460	3.09%

Motor Vehicle Summary (A)		Total Districts					Tax Year 2016	Tax Year 2015	%	
Calendar Year 2016 (Paid)		Ratio	1	2	3	4	5	Total	(07-1-16)	Change
39	January 1 - June 30	10.5%	7,457,280	4,145,060	368,890	188,250	2,752,320	14,911,800	14,747,920	1.11%
40	January 1 - June 30	6.0%	29,377,280	10,961,780	2,111,710	2,694,830	11,869,740	57,015,340	55,453,700	2.82%
41	Subtotal-January-June		36,834,560	15,106,840	2,480,600	2,883,080	14,622,060	71,927,140	70,201,620	2.46%
42	July 1 - December 31	10.5%	5,250,440	5,929,550	286,200	191,780	1,931,860	13,589,830	14,522,560	-6.42%
43	July 1 - December 31	6.0%	30,977,600	10,660,040	2,112,890	2,491,070	12,375,820	58,617,420	58,342,220	0.47%
44	Subtotal-July-December		36,228,040	16,589,590	2,399,090	2,682,850	14,307,680	72,207,250	72,864,780	-0.90%
45	Total (Used in Assmt Table)		73,062,600	31,696,430	4,879,690	5,565,930	28,929,740	144,134,390	143,066,400	0.75%

Financial Summary (CAFR)		1	2	3	4	5	Tax Year 2016	Tax Year 2015	%	
46	Non Manufacture - Real	383,391,040	167,072,580	28,876,480	20,277,360	215,906,400	815,523,860	796,582,530	2.38%	
47	Non Manufacture - Personal	90,506,480	53,332,910	6,666,850	6,694,310	42,622,710	199,823,260	194,094,340	2.95%	
48	Total Non Manufacture	473,897,520	220,405,490	35,543,330	26,971,670	258,529,110	1,015,347,120	990,676,870	2.49%	
49	Manufacture - Real	6,732,050	4,397,050	743,760	417,000	1,514,010	13,803,870	13,573,410	1.70%	
50	Manufacture - Personal	54,267,150	27,427,370	5,302,930	6,076,360	41,911,810	134,985,620	126,663,280	6.57%	
51	Total Manufacture	60,999,200	31,824,420	6,046,690	6,493,360	43,425,820	148,789,490	140,236,690	6.10%	
52	Total Real Property	390,123,090	171,469,630	29,620,240	20,694,360	217,420,410	829,327,730	810,155,940	2.37%	
53	Total Personal Property	144,773,630	80,760,280	11,969,780	12,770,670	84,534,520	334,808,880	320,757,620	4.38%	
54	Total Prop Tax Assessment	534,896,720	252,229,910	41,590,020	33,465,030	301,954,930	1,164,136,610	1,130,913,560	2.94%	
			Total Districts					Tax Year 2016	Tax Year 2015	%
Total All Real Property			1	2	3	4	5	Total	(07-1-16)	Change
79	# of Acres		182,861	37,328	53,644	70,316	24,863	369,012	371,044	-0.55%
80	# of Lots		36,591	21,161	3,344	3,297	17,126	81,519	80,753	0.95%
81	# Improvements		109,809	52,050	12,632	13,755	48,576	236,822	233,611	1.37%
82	\$ Acres Assessment		51,842,280	28,415,490	4,196,680	4,431,860	27,841,720	116,728,030	115,825,080	0.78%
83	\$ Lots Assessment		59,620,400	22,459,530	5,640,220	1,735,210	43,092,320	132,547,680	131,843,410	0.53%
84	\$ Improvements Assessment		273,000,320	118,602,690	19,171,320	12,123,360	146,219,130	569,116,820	552,064,210	3.09%
85	Total ALL Real Property		384,463,000	169,477,710	29,008,220	18,290,430	217,153,170	818,392,530	799,732,700	2.33%

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Tax Year 2016		District One										Tax Year 2016	Tax Year 2015	%
TYPE	Ratio	1	1 HC	1A	1C	1G	1L	1LT	1P	1S	District 1		(07-1-16)	Change
1 Real Estate-Legal Residence	4.0%	221,293,590	136,540	-	1,303,560	719,320	37,464,680	8,750	910,120	505,890	262,342,450		252,373,380	3.95%
2 Real Estate-Non Legal Residence	6.0%	67,171,230	43,410	19,360	353,630	277,030	44,246,240	1,613,760	440,240	124,280	114,289,180		112,710,540	1.40%
3 Real Estate-Ag Use	4.0%	1,344,480	2,660	-	-	5,370	2,790	-	7,780	4,080	1,367,160		1,305,730	4.70%
4 Real Estate-Ag Use	6.0%	18,910	-	-	-	230	260	-	60	-	19,460		19,240	1.14%
5 Acres/Lots/Improve-Total (R)		289,828,210	182,610	19,360	1,657,190	1,001,950	81,713,970	1,622,510	1,358,200	634,250	378,018,250		366,408,890	3.17%
6 Real-Vehicles (AR)	4.0%	34,210									34,210		23,110	48.03%
7 Real-Boats (BR)	4.0%	450									450		480	-6.25%
8 Total Property as Real		34,660	-	-	-	-	-	-	-	-	34,660		23,590	46.93%
9 Mobile Home-Legal Residence	4.0%	2,764,320	7,270	-	-	13,900	22,390	-	8,860	22,620	2,839,360		2,764,620	2.70%
10 Mobile Home-Non Legal Residence	6.0%	2,398,660	3,640	-	-	14,720	68,020	-	4,160	9,570	2,498,770		2,441,120	2.36%
11 Mobile Home-Total (H)		5,162,980	10,910	-	-	28,620	90,410	-	13,020	32,190	5,338,130		5,205,740	2.54%
12 Subtotal -Real/Mobile Homes		295,025,850	193,520	19,360	1,657,190	1,030,570	81,804,380	1,622,510	1,371,220	666,440	383,391,040		371,638,220	3.16%
13 MFG Acres/Lots/Improve (MR)	10.5%	5,980,000				20,160	460,570				6,460,730		6,428,990	0.49%
14 MFG Personal (MP)	10.5%	4,705,260				12,370	77,640				4,795,270		5,219,520	-8.13%
15 MFG Utilities (MPU)	10.5%	40,774,490				263,070	3,847,390		265,460	125,160	45,275,570		42,505,460	6.52%
16 MFG Depreciation ** (ME)	10.5%	928,350				2,750	87,010				1,018,110		1,018,110	0.00%
17 X MFG Acres/Lots/Imp (XR)	10.5%	271,320									271,320		310,840	-12.71%
18 X MFG Personal (XP)	10.5%	3,007,660					121,320				3,128,980		2,182,710	43.35%
19 X MFG Utilities (XPU)	10.5%	49,220									49,220		158,750	-69.00%
20 X MFG Depreciation ** (XE)	10.5%										-		-	0.00%
21 Aircraft (C)	10.5%	148,700					7,130				155,830		125,040	24.62%
22 Business Personal-County (F)	10.5%	474,870			40	2,210	522,820		1,630		1,001,570		1,050,790	-4.68%
23 Business Personal-State (T)	10.5%	8,272,360	20		4,720	20,240	2,953,360	3,180	43,990	410	11,298,280		10,179,590	10.99%
24 Watercraft (B)	10.5%	4,541,260			2,540	8,660	407,270		18,670	9,800	4,988,200		4,621,240	7.94%
25 Subtotal		69,153,490	20	-	7,300	329,460	8,484,510	3,180	329,750	135,370	78,443,080		73,801,040	6.29%
26 Total W/O Vehicles (Actual Pd)		364,179,340	193,540	19,360	1,664,490	1,360,030	90,288,890	1,625,690	1,700,970	801,810	461,834,120		445,439,260	3.68%
27 Motor Vehicles (Summary)-(A)		59,915,980	3,130	649,990	350,790	285,530	11,404,530	-	304,130	148,520	73,062,600		72,720,530	0.47%
28 Total Prop Tax Assessment		424,095,320	196,670	669,350	2,015,280	1,645,560	101,693,420	1,625,690	2,005,100	950,330	534,896,720		518,159,790	3.23%
29 Fee for Service (S)										-	-		-	0.00%
30 Non-Negotiated FILOT (W) (MCIP)		7,440					270,190			-	277,630		251,580	10.35%
31 Negotiated FILOT (V) (MCIP)		33,005,130					518,400			-	33,523,530		32,009,380	4.73%
32 Subtotal		33,012,570	-	-	-	-	788,590	-	-	-	33,801,160		32,260,960	4.77%
33 Combined Total Assessment		457,107,890	196,670	669,350	2,015,280	1,645,560	102,482,010	1,625,690	2,005,100	950,330	568,697,880		550,420,750	3.32%
34 Industrial Abatements		3,328,200	-	-	-	-	121,320	-	-	-	3,449,520		2,652,300	30.06%
35 Total Prop Tax Minus Abate *		420,767,120	196,670	669,350	2,015,280	1,645,560	101,572,100	1,625,690	2,005,100	950,330	531,447,200		515,507,490	3.09%

* Does not include FILOT

** Actual Paid-TY 2015

Lexington County Auditor's Office
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			District One								Tax Year 2016	Tax Year 2015	%	
TYPE		Ratio	1	1 HC	1A	1C	1G	1L	1LT	1P	1S	District 1	(07-1-16)	Change
36	Real Estate-Legal Residence	4.0%	221,293,590	136,540	-	1,303,560	719,320	37,464,680	8,750	910,120	505,890	262,342,450	252,373,380	3.95%
37	Mobile Home-Legal Residence	4.0%	2,764,320	7,270	-	-	13,900	22,390	-	8,860	22,620	2,839,360	2,764,620	2.70%
38	Total Legal Residence		224,057,910	143,810	-	1,303,560	733,220	37,487,070	8,750	918,980	528,510	265,181,810	255,138,000	3.94%

Motor Vehicle Summary			District One								Tax Year 2016	Tax Year 2015	%	
Calendar Year 2016 (Paid)			1	1 HC	1A	1C	1G	1L	1LT	1P	1S	District 1	(07-1-16)	Change
39	January 1 - June 30	10.5%	5,599,260		598,580	3,960	56,240	1,181,200		16,070	1,970	7,457,280	7,356,740	1.37%
40	January 1 - June 30	6.0%	24,528,650	2,500	1,210	179,570	94,560	4,345,930		143,160	81,700	29,377,280	28,517,290	3.02%
41	Subtotal-January-June		30,127,910	2,500	599,790	183,530	150,800	5,527,130	-	159,230	83,670	36,834,560	35,874,030	2.68%
42	July 1 - December 31	10.5%	3,991,630		50,200	5,140	36,820	1,159,990		6,390	270	5,250,440	6,500,350	-19.23%
43	July 1 - December 31	6.0%	25,796,440	630		162,120	97,910	4,717,410		138,510	64,580	30,977,600	30,346,150	2.08%
44	Subtotal-July-December		29,788,070	630	50,200	167,260	134,730	5,877,400	-	144,900	64,850	36,228,040	36,846,500	-1.68%
45	Total (Used in Assmt Table)		59,915,980	3,130	649,990	350,790	285,530	11,404,530	-	304,130	148,520	73,062,600	72,720,530	0.47%

Financial Summary (CAFR)			1	1 HC	1A	1C	1G	1L	1LT	1P	1S	Tax Year 2016	Tax Year 2015	%
46	Non Manufacture - Real		295,025,850	193,520	19,360	1,657,190	1,030,570	81,804,380	1,622,510	1,371,220	666,440	383,391,040	371,638,220	3.16%
47	Non Manufacture - Personal		73,353,170	3,150	649,990	358,090	316,640	15,295,110	3,180	368,420	158,730	90,506,480	88,697,190	2.04%
48	Total Non Manufacture		368,379,020	196,670	669,350	2,015,280	1,347,210	97,099,490	1,625,690	1,739,640	825,170	473,897,520	460,335,410	2.95%
49	Manufacture - Real		6,251,320	-	-	-	20,160	460,570	-	-	-	6,732,050	6,739,830	-0.12%
50	Manufacture - Personal		49,464,980	-	-	-	278,190	4,133,360	-	265,460	125,160	54,267,150	51,084,550	6.23%
51	Total Manufacture		55,716,300	-	-	-	298,350	4,593,930	-	265,460	125,160	60,999,200	57,824,380	5.49%
52	Total Real Property		301,277,170	193,520	19,360	1,657,190	1,050,730	82,264,950	1,622,510	1,371,220	666,440	390,123,090	378,378,050	3.10%
53	Total Personal Property		122,818,150	3,150	649,990	358,090	594,830	19,428,470	3,180	633,880	283,890	144,773,630	139,781,740	3.57%
54	Total Prop Tax Assessment		424,095,320	196,670	669,350	2,015,280	1,645,560	101,693,420	1,625,690	2,005,100	950,330	534,896,720	518,159,790	3.23%

			District One								Tax Year 2016	Tax Year 2015	%	
Total All Real Property			1	1 HC	1A	1C	1G	1L	1LT	1P	1S	District 1	(07-1-16)	Change
79	# of Acres		175,376	518	9	7	1,336	2,854	49	1,828	884	182,861	183,394	-0.29%
80	# of Lots		29,697	2	-	273	49	6,271	17	233	49	36,591	35,956	1.77%
81	# Improvements		93,260	97	-	539	522	14,230	184	612	365	109,809	107,590	2.06%
82	\$ Acres Assessment		35,727,710	43,670	19,360	38,180	183,030	14,838,900	769,680	93,970	127,780	51,842,280	51,234,140	1.19%
83	\$ Lots Assessment		50,952,730	1,490	-	282,190	43,180	8,113,550	21,890	174,880	30,490	59,620,400	59,150,820	0.79%
84	\$ Improvements Assessment		209,111,790	137,450	-	1,336,820	795,900	59,222,090	830,940	1,089,350	475,980	273,000,320	262,763,760	3.90%
85	Total ALL Real Property		295,792,230	182,610	19,360	1,657,190	1,022,110	82,174,540	1,622,510	1,358,200	634,250	384,463,000	373,148,720	3.03%

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Tax Year 2016		DISTRICT TWO								Tax Year 2016	Tax Year 2015	%
TYPE	Ratio	2	2C	2CT	2L	2S	2W	2WT	District 2		(07-1-16)	CHG
1 Real Estate-Legal Residence	4.0%	34,448,900	12,830,890	116,750	-	5,214,250	18,520,830	855,870	71,987,490		70,628,150	1.92%
2 Real Estate-Non Legal Residence	6.0%	39,023,130	16,851,180	3,804,530	492,170	3,643,430	26,596,510	2,538,270	92,949,220		90,277,960	2.96%
3 Real Estate-Ag Use	4.0%	114,840	2,530	-	-	2,790	1,460	-	121,620		121,230	0.32%
4 Real Estate-Ag Use	6.0%	18,050	4,040	-	-	-	240	-	22,330		26,270	-15.00%
5 Acres/Lots/Improve-Total (R)		73,604,920	29,688,640	3,921,280	492,170	8,860,470	45,119,040	3,394,140	165,080,660		161,053,610	2.50%
6 Real-Vehicles (AR)	4.0%	8,280							8,280		10,280	-19.46%
7 Real-Boats (BR)	4.0%								-		-	0.00%
8 Total Property as Real		8,280	-	-	-	-	-	-	8,280		10,280	-19.46%
9 Mobile Home-Legal Residence	4.0%	624,400	29,340	-	-	-	18,660	-	672,400		669,910	0.37%
10 Mobile Home-Non Legal Residence	6.0%	1,185,070	60,210	-	-	300	65,660	-	1,311,240		1,288,000	1.80%
11 Mobile Home-Total (H)		1,809,470	89,550	-	-	300	84,320	-	1,983,640		1,957,910	1.31%
12 Subtotal -Real/Mobile Homes		75,422,670	29,778,190	3,921,280	492,170	8,860,770	45,203,360	3,394,140	167,072,580		163,021,800	2.48%
13 MFG Acres/Lots/Improve (MR)	10.5%	2,711,170	798,820			28,140	699,950	132,300	4,370,380		4,140,450	5.55%
14 MFG Personal (MP)	10.5%	1,726,230	812,150			30,290	150,790	201,040	2,920,500		2,789,630	4.69%
15 MFG Utilities (MPU)	10.5%	10,722,390	6,542,570	2,390	60	388,530	3,373,200	2,640	21,031,780		19,005,150	10.66%
16 MFG Depreciation ** (ME)	10.5%	899,080	388,660			17,240	23,490	77,890	1,406,360		1,406,360	0.00%
17 X MFG Acres/Lots/Imp (XR)	10.5%	20,160	6,510						26,670		230,580	-88.43%
18 X MFG Personal (XP)	10.5%	1,574,610	188,900			4,570	164,730	135,920	2,068,730		2,332,120	-11.29%
19 X MFG Utilities (XPU)	10.5%								-		-	0.00%
20 X MFG Depreciation ** (XE)	10.5%								-		-	0.00%
21 Aircraft (C)	10.5%	3,153,760	7,210						3,160,970		2,077,590	52.15%
22 Business Personal-County (F)	10.5%	920,500	533,250			16,470	251,810		1,722,030		1,718,980	0.18%
23 Business Personal-State (T)	10.5%	10,008,080	3,372,640	40,430		219,190	2,174,400	40	15,814,780		14,750,950	7.21%
24 Watercraft (B)	10.5%	555,390	125,290			59,180	196,490	2,350	938,700		894,780	4.91%
25 Subtotal		32,291,370	12,776,000	42,820	60	763,610	7,034,860	552,180	53,460,900		49,346,590	8.34%
26 Total W/O Vehicles (Actual Pd)		107,714,040	42,554,190	3,964,100	492,230	9,624,380	52,238,220	3,946,320	220,533,480		212,368,390	3.84%
27 Motor Vehicles (Summary)-(A)		16,892,840	6,104,810	4,160	-	1,526,230	6,815,030	353,360	31,696,430		31,349,150	1.11%
28 Total Prop Tax Assessment		124,606,880	48,659,000	3,968,260	492,230	11,150,610	59,053,250	4,299,680	252,229,910		243,717,540	3.49%
29 Fee for Service (S)									-		-	0.00%
30 Non-Negotiated FILOT (W) (MCIP)		4,672,210							4,672,210		4,606,040	1.44%
31 Negotiated FILOT (V) (MCIP)		15,028,000	23,992,750						39,020,750		40,522,020	-3.70%
32 Subtotal		19,700,210	23,992,750	-	-	-	-	-	43,692,960		45,128,060	-3.18%
33 Combined Total Assessment		144,307,090	72,651,750	3,968,260	492,230	11,150,610	59,053,250	4,299,680	295,922,870		288,845,600	2.45%
34 Industrial Abatements		1,594,770	195,410	-	-	4,570	164,730	135,920	2,095,400		2,562,700	-18.23%
35 Total Prop Tax Minus Abate *		123,012,110	48,463,590	3,968,260	492,230	11,146,040	58,888,520	4,163,760	250,134,510		241,154,840	3.72%

* Does not include FILOT

** Actual Paid-TY 2015

Lexington County Auditor's Office
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			DISTRICT TWO							Tax Year 2016	Tax Year 2015	%	
TYPE			Ratio	2	2C	2CT	2L	2S	2W	2WT	District 2	(07-1-16)	CHG
36	Real Estate-Legal Residence		4.0%	34,448,900	12,830,890	116,750	-	5,214,250	18,520,830	855,870	71,987,490	70,628,150	1.92%
37	Mobile Home-Legal Residence		4.0%	624,400	29,340	-	-	-	18,660	-	672,400	669,910	0.37%
38	Total Legal Residence			35,073,300	12,860,230	116,750	-	5,214,250	18,539,490	855,870	72,659,890	71,298,060	1.91%

Motor Vehicle Summary			DISTRICT TWO							Tax Year 2016	Tax Year 2015	%	
Calendar Year 2016 (Paid)				2	2C	2CT	2L	2S	2W	2WT	District 2	District 2	CHG
39	January 1 - June 30		10.5%	2,239,170	903,850			133,310	780,090	88,640	4,145,060	4,168,180	-0.55%
40	January 1 - June 30		6.0%	5,790,650	1,906,130	360		629,680	2,602,770	32,190	10,961,780	10,672,400	2.71%
41	Subtotal-January-June			8,029,820	2,809,980	360	-	762,990	3,382,860	120,830	15,106,840	14,840,580	1.79%
42	July 1 - December 31		10.5%	3,401,810	1,286,890			169,900	877,780	193,170	5,929,550	5,675,430	4.48%
43	July 1 - December 31		6.0%	5,461,210	2,007,940	3,800		593,340	2,554,390	39,360	10,660,040	10,833,140	-1.60%
44	Subtotal-July-December			8,863,020	3,294,830	3,800	-	763,240	3,432,170	232,530	16,589,590	16,508,570	0.49%
45	Total (Used in Assmt Table)			16,892,840	6,104,810	4,160	-	1,526,230	6,815,030	353,360	31,696,430	31,349,150	1.11%

Financial Summary (CAFR)			2	2C	2CT	2L	2S	2W	2WT	Tax Year 2016	Tax Year 2015	%	
46	Non Manufacture - Real		75,422,670	29,778,190	3,921,280	492,170	8,860,770	45,203,360	3,394,140	167,072,580	163,021,800	2.48%	
47	Non Manufacture - Personal		31,530,570	10,143,200	44,590	-	1,821,070	9,437,730	355,750	53,332,910	50,791,450	5.00%	
48	Total Non Manufacture		106,953,240	39,921,390	3,965,870	492,170	10,681,840	54,641,090	3,749,890	220,405,490	213,813,250	3.08%	
49	Manufacture - Real		2,731,330	805,330	-	-	28,140	699,950	132,300	4,397,050	4,371,030	0.60%	
50	Manufacture - Personal		14,922,310	7,932,280	2,390	60	440,630	3,712,210	417,490	27,427,370	25,533,260	7.42%	
51	Total Manufacture		17,653,640	8,737,610	2,390	60	468,770	4,412,160	549,790	31,824,420	29,904,290	6.42%	
52	Total Real Property		78,154,000	30,583,520	3,921,280	492,170	8,888,910	45,903,310	3,526,440	171,469,630	167,392,830	2.44%	
53	Total Personal Property		46,452,880	18,075,480	46,980	60	2,261,700	13,149,940	773,240	80,760,280	76,324,710	5.81%	
54	Total Prop Tax Assessment		124,606,880	48,659,000	3,968,260	492,230	11,150,610	59,053,250	4,299,680	252,229,910	243,717,540	3.49%	
			DISTRICT TWO							Tax Year 2016	Tax Year 2015	%	
Total All Real Property				2	2C	2CT	2L	2S	2W	2WT	District 2	District 2	CHG
79	# of Acres			32,469	2,629	98	51	719	1,308	54	37,328	38,393	-2.77%
80	# of Lots			9,852	4,679	22	-	1,070	5,414	124	21,161	21,040	0.58%
81	# Improvements			25,166	10,615	140	16	2,844	12,855	414	52,050	51,591	0.89%
82	\$ Acres Assessment			12,755,370	4,607,280	1,680,680	209,740	1,040,030	6,979,940	1,142,450	28,415,490	28,297,600	0.42%
83	\$ Lots Assessment			8,660,520	4,858,130	32,110	-	1,082,940	7,282,020	543,810	22,459,530	22,252,500	0.93%
84	\$ Improvements Assessment			54,920,360	21,028,560	2,208,490	282,430	6,765,640	31,557,030	1,840,180	118,602,690	114,874,540	3.25%
85	Total ALL Real Property			76,336,250	30,493,970	3,921,280	492,170	8,888,610	45,818,990	3,526,440	169,477,710	165,424,640	2.45%

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Tax Year 2016		DISTRICT THREE				Tax Year 2016	Tax Year 2015	%	DISTRICT FOUR			Tax Year 2016	Tax Year 2015	%
TYPE	Ratio	3	3 HC	3B	District 3		(07-1-16)	CHG	4	4 SR	4S	District 4	(07-1-16)	CHG
1 Real Estate-Legal Residence	4.0%	8,495,330	2,381,680	4,212,430	15,089,440		14,659,940	2.93%	9,859,360	54,760	467,660	10,381,780	10,133,380	2.45%
2 Real Estate-Non Legal Residence	6.0%	5,330,550	934,720	6,452,290	12,717,560		12,903,370	-1.44%	6,314,440	78,780	725,150	7,118,370	7,056,570	0.88%
3 Real Estate-Ag Use	4.0%	348,260	80,480	16,350	445,090		437,780	1.67%	345,970	6,450	5,720	358,140	359,110	-0.27%
4 Real Estate-Ag Use	6.0%	11,680	-	690	12,370		12,300	0.57%	13,320	1,820	-	15,140	16,580	-8.69%
5 Acres/Lots/Improve-Total (R)		14,185,820	3,396,880	10,681,760	28,264,460		28,013,390	0.90%	16,533,090	141,810	1,198,530	17,873,430	17,565,640	1.75%
6 Real-Vehicles (AR)	4.0%		-	-	-		710	-100.00%	1,760			1,760	1,330	32.33%
7 Real-Boats (BR)	4.0%		-	-	-		-	0.00%				-	-	0.00%
8 Total Property as Real		-	-	-	-		710	-100.00%	1,760	-	-	1,760	1,330	32.33%
9 Mobile Home-Legal Residence	4.0%	263,790	63,880	13,250	340,920		321,560	6.02%	1,279,990	6,840	9,940	1,296,770	1,262,150	2.74%
10 Mobile Home-Non Legal Residence	6.0%	227,610	32,840	10,650	271,100		259,070	4.64%	1,092,170	3,210	10,020	1,105,400	1,125,260	-1.76%
11 Mobile Home-Total (H)		491,400	96,720	23,900	612,020		580,630	5.41%	2,372,160	10,050	19,960	2,402,170	2,387,410	0.62%
12 Subtotal -Real/Mobile Homes		14,677,220	3,493,600	10,705,660	28,876,480		28,594,730	0.99%	18,907,010	151,860	1,218,490	20,277,360	19,954,380	1.62%
13 MFG Acres/Lots/Improve (MR)	10.5%	414,020		320,570	734,590		734,590	0.00%	415,980			415,980	423,650	-1.81%
14 MFG Personal (MP)	10.5%	263,400		60,080	323,480		423,150	-23.55%	129,480			129,480	103,750	24.80%
15 MFG Utilities (MPU)	10.5%	2,877,850		1,248,930	4,126,780		4,151,250	-0.59%	4,772,450		265,060	5,037,510	4,817,700	4.56%
16 MFG Depreciation ** (ME)	10.5%	261,390		145,730	407,120		407,120	0.00%	41,490	1,370		42,860	42,860	0.00%
17 X MFG Acres/Lots/Imp (XR)	10.5%	9,170			9,170		-	0.00%	1,020			1,020	1,020	0.00%
18 X MFG Personal (XP)	10.5%	111,460		334,090	445,550		418,200	6.54%	866,510			866,510	941,540	-7.97%
19 X MFG Utilities (XPU)	10.5%				-		-	0.00%				-	-	0.00%
20 X MFG Depreciation ** (XE)	10.5%				-		-	0.00%				-	-	0.00%
21 Aircraft (C)	10.5%	7,240			7,240		8,080	-10.40%	500	1,250		1,750	8,610	-79.67%
22 Business Personal-County (F)	10.5%	11,390		54,500	65,890		69,500	-5.19%	36,760		1,810	38,570	45,290	-14.84%
23 Business Personal-State (T)	10.5%	377,020	84,400	721,210	1,182,630		973,470	21.49%	770,640	10,900	85,630	867,170	697,990	24.24%
24 Watercraft (B)	10.5%	483,670		47,730	531,400		482,900	10.04%	212,150	6,130	2,610	220,890	217,340	1.63%
25 Subtotal		4,816,610	84,400	2,932,840	7,833,850		7,668,260	2.16%	7,246,980	19,650	355,110	7,621,740	7,299,750	4.41%
26 Total W/O Vehicles (Actual Pd)		19,493,830	3,578,000	13,638,500	36,710,330		36,262,990	1.23%	26,153,990	171,510	1,573,600	27,899,100	27,254,130	2.37%
27 Motor Vehicles (Summary)-(A)		3,173,480	50	1,706,160	4,879,690		4,734,710	3.06%	5,172,270	206,000	187,660	5,565,930	5,508,550	1.04%
28 Total Prop Tax Assessment		22,667,310	3,578,050	15,344,660	41,590,020		40,997,700	1.44%	31,326,260	377,510	1,761,260	33,465,030	32,762,680	2.14%
29 Fee for Service (S)		-	-		-		-	0.00%	-	-	-	-	-	0.00%
30 Non-Negotiated FILOT (W) (MCIP)		-	-	38,360	38,360		38,360	0.00%	-	-	-	-	-	0.00%
31 Negotiated FILOT (V) (MCIP)		-	-	482,540	482,540		501,020	-3.69%	1,134,640	-	-	1,134,640	1,141,200	-0.57%
32 Subtotal		-	-	520,900	520,900		539,380	-3.43%	1,134,640	-	-	1,134,640	1,141,200	-0.57%
33 Combined Total Assessment		22,667,310	3,578,050	15,865,560	42,110,920		41,537,080	1.38%	32,460,900	377,510	1,761,260	34,599,670	33,903,880	2.05%
34 Industrial Abatements		120,630	-	334,090	454,720		418,200	8.73%	867,530	-	-	867,530	942,560	-7.96%
35 Total Prop Tax Minus Abate *		22,546,680	3,578,050	15,010,570	41,135,300		40,579,500	1.37%	30,458,730	377,510	1,761,260	32,597,500	31,820,120	2.44%

* Does not include FILOT

** Actual Paid-TY 2015

Lexington County Auditor's Office
Preliminary Assessment Report * Tax Year 2016 * (tb622 03-20-2017)

			DISTRICT THREE			Tax Year 2016	Tax Year 2015	%	DISTRICT FOUR			Tax Year 2016	Tax Year 2015	%
TYPE		Ratio	3	3 HC	3B	District 3	(07-1-16)	CHG	4	4 SR	4S	District 4	(07-1-16)	CHG
36	Real Estate-Legal Residence	4.0%	8,495,330	2,381,680	4,212,430	15,089,440	14,659,940	2.93%	9,859,360	54,760	467,660	10,381,780	10,133,380	2.45%
37	Mobile Home-Legal Residence	4.0%	263,790	63,880	13,250	340,920	321,560	6.02%	1,279,990	6,840	9,940	1,296,770	1,262,150	2.74%
38	Total Legal Residence		8,759,120	2,445,560	4,225,680	15,430,360	14,981,500	3.00%	11,139,350	61,600	477,600	11,678,550	11,395,530	2.48%

Motor Vehicle Summary		DISTRICT THREE			Tax Year 2016	Tax Year 2015	%	DISTRICT FOUR			Tax Year 2016	Tax Year 2015	%	
Calendar Year 2016 (Paid)			3	3 HC	3B	District 3	District 3	CHG	4	4 SR	4S	District 4	District 4	CHG
39	January 1 - June 30	10.5%	157,890		211,000	368,890	352,910	4.53%	186,820	740	690	188,250	185,440	1.52%
40	January 1 - June 30	6.0%	1,435,540		676,170	2,111,710	2,025,910	4.24%	2,503,870	101,310	89,650	2,694,830	2,591,670	3.98%
41	Subtotal-January-June		1,593,430	-	887,170	2,480,600	2,378,820	4.28%	2,690,690	102,050	90,340	2,883,080	2,777,110	3.82%
42	July 1 - December 31	10.5%	148,560		137,640	286,200	267,290	7.07%	190,280	1,450	50	191,780	173,480	10.55%
43	July 1 - December 31	6.0%	1,431,490	50	681,350	2,112,890	2,088,600	1.16%	2,291,300	102,500	97,270	2,491,070	2,557,960	-2.61%
44	Subtotal-July-December		1,580,050	50	818,990	2,399,090	2,355,890	1.83%	2,481,580	103,950	97,320	2,682,850	2,731,440	-1.78%
45	Total (Used in Assmt Table)		3,173,480	50	1,706,160	4,879,690	4,734,710	3.06%	5,172,270	206,000	187,660	5,565,930	5,508,550	1.04%

Financial Summary (CAFR)		3	3 HC	3B	Tax Year 2016	Tax Year 2015	%	4	4 SR	4S	Tax Year 2016	Tax Year 2015	%
46	Non Manufacture - Real	14,677,220	3,493,600	10,705,660	28,876,480	28,594,730	0.99%	18,907,010	151,860	1,218,490	20,277,360	19,954,380	1.62%
47	Non Manufacture - Personal	4,052,800	84,450	2,529,600	6,666,850	6,268,660	6.35%	6,192,320	224,280	277,710	6,694,310	6,477,780	3.34%
48	Total Non Manufacture	18,730,020	3,578,050	13,235,260	35,543,330	34,863,390	1.95%	25,099,330	376,140	1,496,200	26,971,670	26,432,160	2.04%
49	Manufacture - Real	423,190	-	320,570	743,760	734,590	1.25%	417,000	-	-	417,000	424,670	-1.81%
50	Manufacture - Personal	3,514,100	-	1,788,830	5,302,930	5,399,720	-1.79%	5,809,930	1,370	265,060	6,076,360	5,905,850	2.89%
51	Total Manufacture	3,937,290	-	2,109,400	6,046,690	6,134,310	-1.43%	6,226,930	1,370	265,060	6,493,360	6,330,520	2.57%
52	Total Real Property	15,100,410	3,493,600	11,026,230	29,620,240	29,329,320	0.99%	19,324,010	151,860	1,218,490	20,694,360	20,379,050	1.55%
53	Total Personal Property	7,566,900	84,450	4,318,430	11,969,780	11,668,380	2.58%	12,002,250	225,650	542,770	12,770,670	12,383,630	3.13%
54	Total Prop Tax Assessment	22,667,310	3,578,050	15,344,660	41,590,020	40,997,700	1.44%	31,326,260	377,510	1,761,260	33,465,030	32,762,680	2.14%

		DISTRICT THREE			Tax Year 2016	Tax Year 2015	%	DISTRICT FOUR			Tax Year 2016	Tax Year 2015	%	
Total All Real Property			3	3 HC	3B	District 3	(07-1-16)	CHG	4	4 SR	4S	District 4	(07-1-16)	CHG
79	# of Acres		39,351	11,836	2,457	53,644	53,705	-0.11%	67,840	1,641	835	70,316	70,764	-0.63%
80	# of Lots		1,027	137	2,180	3,344	3,354	-0.30%	2,935	7	355	3,297	3,308	-0.33%
81	# Improvements		6,083	1,676	4,873	12,632	12,564	0.54%	12,837	96	822	13,755	13,590	1.21%
82	\$ Acres Assessment		2,299,340	709,970	1,187,370	4,196,680	4,196,760	0.00%	4,255,760	30,770	145,330	4,431,860	4,487,550	-1.24%
83	\$ Lots Assessment		4,072,810	553,900	1,013,510	5,640,220	5,664,820	-0.43%	1,565,190	1,300	168,720	1,735,210	1,721,420	0.80%
84	\$ Improvements Assessment		8,236,860	2,133,010	8,801,450	19,171,320	18,886,400	1.51%	11,129,140	109,740	884,480	12,123,360	11,781,340	2.90%
85	Total ALL Real Property		14,609,010	3,396,880	11,002,330	29,008,220	28,747,980	0.91%	16,950,090	141,810	1,198,530	18,290,430	17,990,310	1.67%

3L	Town of Leesville	1995
3L Merged with 3B in 1996		

District 4 (includes 4G from Assessor)

Lexington County Auditor's Office
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	Tax Year 2016		DISTRICT FIVE									Tax Year 2016	Tax Year 2015	%
	Type	Ratio	5	5 FD	5 FW	5 IP	5AFD	5AFE	5C	5I	5IFD	District 5	(07-1-16)	CHG
1	Real Estate-Legal Residence	4.0%	58,560,990	34,339,710	25,722,150	145,920	240,690	-	3,008,370	3,540	7,161,480	129,182,850	126,507,300	2.11%
2	Real Estate-Non Legal Residence	6.0%	14,882,010	29,058,950	7,823,720	226,000	18,598,670	1,129,210	5,783,270	389,280	8,451,370	86,342,480	86,498,900	-0.18%
3	Real Estate-Ag Use	4.0%	88,330	4,720	10,130	-	-	-	3,390	-	130	106,700	104,400	2.20%
4	Real Estate-Ag Use	6.0%	1,900	4,690	310	-	-	230	-	-	-	7,130	7,160	-0.42%
5	Acres/Lots/Improve-Total (R)		73,533,230	63,408,070	33,556,310	371,920	18,839,360	1,129,440	8,795,030	392,820	15,612,980	215,639,160	213,117,760	1.18%
6	Real-Vehicles (AR)	4.0%	850									850	-	#DIV/0!
7	Real-Boats (BR)	4.0%	940									940	2,240	-58.04%
8	Total Property as Real		1,790	-	-	-	-	-	-	-	-	1,790	2,240	-20.09%
9	Mobile Home-Legal Residence	4.0%	124,990	5,060	11,000	-	-	-	1,270	-	120	142,440	143,070	-0.44%
10	Mobile Home-Non Legal Residence	6.0%	106,270	4,520	7,030	40	-	-	4,400	-	750	123,010	110,330	11.49%
11	Mobile Home-Total (H)		231,260	9,580	18,030	40	-	-	5,670	-	870	265,450	253,400	4.76%
12	Subtotal -Real/Mobile Homes		73,766,280	63,417,650	33,574,340	371,960	18,839,360	1,129,440	8,800,700	392,820	15,613,850	215,906,400	213,373,400	1.19%
13	MFG Acres/Lots/Improve (MR)	10.5%		1,303,290								1,303,290	1,303,290	0.00%
14	MFG Personal (MP)	10.5%	2,910	1,127,640					90			1,130,640	1,120,920	0.87%
15	MFG Utilities (MPU)	10.5%	3,383,330	8,717,370	21,174,430		272,740	3,150	1,034,970	900	1,542,720	36,129,610	34,044,390	6.13%
16	MFG Depreciation ** (ME)	10.5%	550	1,117,500					30			1,118,080	1,118,080	0.00%
17	X MFG Acres/Lots/Imp (XR)	10.5%							210,720			210,720	-	0.00%
18	X MFG Personal (XP)	10.5%		273,180					967,390			1,240,570	311,790	297.89%
19	X MFG Utilities (XPU)	10.5%			2,292,910							2,292,910	2,144,720	6.91%
20	X MFG Depreciation ** (XE)	10.5%										-	-	0.00%
21	Aircraft (C)	10.5%	140,610	11,320	19,950	4,890					2,310	179,080	160,440	11.62%
22	Business Personal-County (F)	10.5%	89,550	729,400	34,280		104,300		534,780		147,120	1,639,430	1,577,230	3.94%
23	Business Personal-State (T)	10.5%	1,187,380	3,358,560	252,040		2,749,050	2,240	445,360	3,330	398,800	8,396,760	8,114,760	3.48%
24	Watercraft (B)	10.5%	2,399,600	352,890	607,220	5,220	3,320		34,960	220	74,270	3,477,700	3,253,370	6.90%
25	Subtotal		7,203,930	16,991,150	24,380,830	10,110	3,129,410	5,390	3,228,300	4,450	2,165,220	57,118,790	53,148,990	7.47%
26	Total W/O Vehicles (Actual Pd)		80,970,210	80,408,800	57,955,170	382,070	21,968,770	1,134,830	12,029,000	397,270	17,779,070	273,025,190	266,522,390	2.44%
27	Motor Vehicles (Summary)-(A)		9,703,080	11,627,530	4,680,110	16,300	261,040	100	845,470	5,090	1,791,020	28,929,740	28,753,460	0.61%
28	Total Prop Tax Assessment		90,673,290	92,036,330	62,635,280	398,370	22,229,810	1,134,930	12,874,470	402,360	19,570,090	301,954,930	295,275,850	2.26%
29	Fee for Service (S)		-	367,370								367,370	367,370	0.00%
30	Non-Negotiated FILOT (W) (MCIP)		-	78,550								78,550	81,380	-3.48%
31	Negotiated FILOT (V) (MCIP)		-	5,046,370								5,046,370	3,608,350	39.85%
32	Subtotal		-	5,492,290	-	-	-	-	-	-	-	5,492,290	4,057,100	35.37%
33	Combined Total Assessment		90,673,290	97,528,620	62,635,280	398,370	22,229,810	1,134,930	12,874,470	402,360	19,570,090	307,447,220	299,332,950	2.71%
34	Industrial Abatements		-	273,180	2,292,910	-	-	-	1,178,110	-	-	3,744,200	2,456,510	52.42%
35	Total Prop Tax Minus Abate *		90,673,290	91,763,150	60,342,370	398,370	22,229,810	1,134,930	11,696,360	402,360	19,570,090	298,210,730	292,819,340	1.84%

* Does not include FILOT

** Actual Paid-TY 2015

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		DISTRICT FIVE										Tax Year 2016	Tax Year 2015	%
		5	5 FD	5 FW	5 IP	5AFD	5AFE	5C	5I	5IFD	District 5		(07-1-16)	CHG
36	Real Estate-Legal Residence	4.0%	58,560,990	34,339,710	25,722,150	145,920	240,690	-	3,008,370	3,540	7,161,480	129,182,850	126,507,300	2.11%
37	Mobile Home-Legal Residence	4.0%	124,990	5,060	11,000	-	-	-	1,270	-	120	142,440	143,070	-0.44%
38	Total Legal Residence		58,685,980	34,344,770	25,733,150	145,920	240,690	-	3,009,640	3,540	7,161,600	129,325,290	126,650,370	2.11%

Motor Vehicle Summary			DISTRICT FIVE									Tax Year 2016	Tax Year 2015	%
Calendar Year 2016 (Paid)			5	5 FD	5 FW	5 IP	5AFD	5AFE	5C	5I	5IFD	District 5	District 5	CHG
39	January 1 - June 30	10.5%	458,960	1,812,620	241,050		54,440		73,160		112,090	2,752,320	2,684,650	2.52%
40	January 1 - June 30	6.0%	4,239,360	4,398,220	2,019,570	4,870	80,880	100	347,710	3,440	775,590	11,869,740	11,646,430	1.92%
41	Subtotal-January-June		4,698,320	6,210,840	2,260,620	4,870	135,320	100	420,870	3,440	887,680	14,622,060	14,331,080	2.03%
42	July 1 - December 31	10.5%	459,420	1,064,180	154,000		51,310		75,060		127,890	1,931,860	1,906,010	1.36%
43	July 1 - December 31	6.0%	4,545,340	4,352,510	2,265,490	11,430	74,410		349,540	1,650	775,450	12,375,820	12,516,370	-1.12%
44	Subtotal-July-December		5,004,760	5,416,690	2,419,490	11,430	125,720	-	424,600	1,650	903,340	14,307,680	14,422,380	-0.80%
45	Total (Used in Assmt Table)		9,703,080	11,627,530	4,680,110	16,300	261,040	100	845,470	5,090	1,791,020	28,929,740	28,753,460	0.61%

	Financial Summary (CAFR)	5	5 FD	5 FW	5 IP	5AFD	5AFE	5C	5I	5IFD	Tax Year 2016	Tax Year 2015	%
46	Non Manufacture - Real	73,766,280	63,417,650	33,574,340	371,960	18,839,360	1,129,440	8,800,700	392,820	15,613,850	215,906,400	213,373,400	1.19%
47	Non Manufacture - Personal	13,520,220	16,079,700	5,593,600	26,410	3,117,710	2,340	1,860,570	8,640	2,413,520	42,622,710	41,859,260	1.82%
48	Total Non Manufacture	87,286,500	79,497,350	39,167,940	398,370	21,957,070	1,131,780	10,661,270	401,460	18,027,370	258,529,110	255,232,660	1.29%
49	Manufacture - Real	-	1,303,290	-	-	-	-	210,720	-	-	1,514,010	1,303,290	16.17%
50	Manufacture - Personal	3,386,790	11,235,690	23,467,340	-	272,740	3,150	2,002,480	900	1,542,720	41,911,810	38,739,900	8.19%
51	Total Manufacture	3,386,790	12,538,980	23,467,340	-	272,740	3,150	2,213,200	900	1,542,720	43,425,820	40,043,190	8.45%
52	Total Real Property	73,766,280	64,720,940	33,574,340	371,960	18,839,360	1,129,440	9,011,420	392,820	15,613,850	217,420,410	214,676,690	1.28%
53	Total Personal Property	16,907,010	27,315,390	29,060,940	26,410	3,390,450	5,490	3,863,050	9,540	3,956,240	84,534,520	80,599,160	4.88%
54	Total Prop Tax Assessment	90,673,290	92,036,330	62,635,280	398,370	22,229,810	1,134,930	12,874,470	402,360	19,570,090	301,954,930	295,275,850	2.26%
		DISTRICT FIVE									Tax Year 2016	Tax Year 2015	%
	Total All Real Property	5	5 FD	5 FW	5 IP	5AFD	5AFE	5C	5I	5IFD	District 5	(07-1-16)	CHG
79	# of Acres	18,651	2,365	2,326	-	353	62	766	16	324	24,863	24,788	0.30%
80	# of Lots	5,397	7,171	2,339	38	42	-	611	-	1,528	17,126	17,095	0.18%
81	# Improvements	19,091	17,003	6,621	94	324	10	1,784	6	3,643	48,576	48,276	0.62%
82	\$ Acres Assessment	5,331,600	7,709,410	2,396,070	-	6,492,740	202,420	2,933,900	119,010	2,656,570	27,841,720	27,609,030	0.84%
83	\$ Lots Assessment	24,854,090	7,527,920	8,059,870	260,950	48,680	-	638,500	-	1,702,310	43,092,320	43,053,850	0.09%
84	\$ Improvements Assessment	43,347,540	49,474,030	23,100,370	110,970	12,297,940	927,020	5,433,350	273,810	11,254,100	146,219,130	143,758,170	1.71%
85	Total ALL Real Property	73,533,230	64,711,360	33,556,310	371,920	18,839,360	1,129,440	9,005,750	392,820	15,612,980	217,153,170	214,421,050	1.27%

District 5 Fire - DE	5 DE	Ended
District 5 Fire - DW	5 DW	2011

5I	District 5-Irmo	Started 2012
5I had been used prior and reactivated in 2012		

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Tax Year 2016		Total Districts					Tax Year 2016	Tax Year 2015	%
TYPE	Ratio	1	2	3	4	5	Total	(07-1-16)	Change
1 Real Estate-Legal Residence	4.0%	261,672,850	71,825,780	15,059,080	10,357,780	129,009,880	487,925,370	474,302,150	2.87%
2 Real Estate-Non Legal Residence	6.0%	115,319,190	93,177,010	12,778,150	7,161,280	86,668,060	315,103,690	309,447,340	1.83%
3 Real Estate-Ag Use	4.0%	1,367,080	121,600	444,970	358,130	106,670	2,398,450	2,328,250	3.02%
4 Real Estate-Ag Use	6.0%	19,460	22,330	12,370	15,140	7,130	76,430	81,550	-6.28%
5 Acres/Lots/Improve-Total (R)		378,378,580	165,146,720	28,294,570	17,892,330	215,791,740	805,503,940	786,159,290	2.46%
6 Real-Vehicles (AR)	4.0%	32,610	8,280	-	1,760	850	43,500	35,430	22.78%
7 Real-Boats (BR)	4.0%	450	-	-	-	940	1,390	2,720	-48.90%
8 Total Property as Real		33,060	8,280	-	1,760	1,790	44,890	38,150	17.67%
9 Mobile Home-Legal Residence	4.0%	2,830,040	671,720	340,920	1,290,490	142,440	5,275,610	5,161,310	2.21%
10 Mobile Home-Non Legal Residence	6.0%	2,513,230	1,312,900	271,100	1,115,750	123,010	5,335,990	5,223,780	2.15%
11 Mobile Home-Total (H)		5,343,270	1,984,620	612,020	2,406,240	265,450	10,611,600	10,385,090	2.18%
12 Subtotal -Real/Mobile Homes		383,754,910	167,139,620	28,906,590	20,300,330	216,058,980	816,160,430	796,582,530	2.46%
13 MFG Acres/Lots/Improve (MR)	10.5%	6,460,730	4,370,380	734,590	415,980	1,672,050	13,653,730	13,030,970	4.78%
14 MFG Personal (MP)	10.5%	4,795,270	2,920,500	323,480	129,480	1,130,640	9,299,370	9,656,970	-3.70%
15 MFG Utilities (MPU)	10.5%	45,275,570	21,031,780	4,126,780	5,037,510	36,129,610	111,601,250	104,523,950	6.77%
16 MFG Depreciation ** (ME)	10.5%	1,018,110	1,406,360	407,120	42,860	1,118,080	3,992,530	3,992,530	0.00%
17 X MFG Acres/Lots/Imp (XR)	10.5%	271,320	26,670	9,170	1,020	-	308,180	542,440	-43.19%
18 X MFG Personal (XP)	10.5%	3,128,980	2,068,730	445,550	866,510	1,276,880	7,786,650	6,186,360	25.87%
19 X MFG Utilities (XPU)	10.5%	49,220	-	-	-	2,292,910	2,342,130	2,303,470	1.68%
20 X MFG Depreciation ** (XE)	10.5%	-	-	-	-	-	-	-	0.00%
21 Aircraft (C)	10.5%	155,830	3,160,970	7,240	1,750	179,080	3,504,870	2,379,760	47.28%
22 Business Personal-County (F)	10.5%	1,001,600	1,728,370	65,890	38,570	1,639,410	4,473,840	4,461,790	0.27%
23 Business Personal-State (T)	10.5%	11,666,610	15,900,800	1,158,150	829,570	8,394,880	37,950,010	34,716,760	9.31%
24 Watercraft (B)	10.5%	4,990,820	940,020	531,400	220,890	3,479,590	10,162,720	9,469,630	7.32%
25 Subtotal		78,814,060	53,554,580	7,809,370	7,584,140	57,313,130	205,075,280	191,264,630	7.22%
26 Total W/O Vehicles (Actual Pd)		462,568,970	220,694,200	36,715,960	27,884,470	273,372,110	1,021,235,710	987,847,160	3.38%
27 Motor Vehicles (Summary)-(A)		72,044,530	31,175,710	4,784,240	5,446,990	28,542,180	141,993,650	143,066,400	-0.75%
28 Total Prop Tax Assessment		534,613,500	251,869,910	41,500,200	33,331,460	301,914,290	1,163,229,360	1,130,913,560	2.86%
29 Fee for Service (S)		-	-	-	-	367,370	367,370	367,370	0.00%
30 Non-Negotiated FILOT (W) (MCIP)		277,630	4,672,210	38,360	-	78,550	5,066,750	4,977,360	1.80%
31 Negotiated FILOT (V) (MCIP)		33,523,530	39,020,750	482,540	1,134,640	5,046,370	79,207,830	77,781,970	1.83%
32 Subtotal		33,801,160	43,692,960	520,900	1,134,640	5,492,290	84,641,950	83,126,700	1.82%
33 Combined Total Assessment		568,414,660	295,562,870	42,021,100	34,466,100	307,406,580	1,247,871,310	1,214,040,260	2.79%
34 Industrial Abatements		3,449,520	2,095,400	454,720	867,530	3,569,790	10,436,960	9,032,270	15.55%
35 Total Prop Tax Minus Abate *		531,163,980	249,774,510	41,045,480	32,463,930	298,344,500	1,152,792,400	1,121,881,290	2.76%

* Does not include FILOT

** Actual Paid-TY 2015

Lexington County Auditor's Office
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			Total Districts					Tax Year 2016	Tax Year 2015	%
	TYPE	Ratio	1	2	3	4	5	Total	(07-1-16)	Change
36	Real Estate-Legal Residence	4.0%	261,672,850	71,825,780	15,059,080	10,357,780	129,009,880	487,925,370	474,302,150	2.87%
37	Mobile Home-Legal Residence	4.0%	2,830,040	671,720	340,920	1,290,490	142,440	5,275,610	5,161,310	2.21%
38	Total Legal Residence		264,502,890	72,497,500	15,400,000	11,648,270	129,152,320	493,200,980	479,463,460	2.87%

Motor Vehicle Summary (A)		Total Districts					Tax Year 2016	Tax Year 2015	%	
	Calendar Year 2016 (Paid)	Ratio	1	2	3	4	5	Total	(07-1-16)	Change
39	January 1 - June 30	10.5%	7,885,330	4,148,130	368,890	187,550	2,767,690	15,357,590	14,747,920	4.13%
40	January 1 - June 30	6.0%	29,314,570	10,926,560	2,106,080	2,687,440	11,850,460	56,885,110	55,453,700	2.58%
41	Subtotal-January-June		37,199,900	15,074,690	2,474,970	2,874,990	14,618,150	72,242,700	70,201,620	2.91%
42	July 1 - December 31	10.5%	4,838,900	5,824,790	268,360	188,740	1,876,090	12,996,880	14,522,560	-10.51%
43	July 1 - December 31	6.0%	30,005,730	10,276,230	2,040,910	2,383,260	12,047,940	56,754,070	58,342,220	-2.72%
44	Subtotal-July-December		34,844,630	16,101,020	2,309,270	2,572,000	13,924,030	69,750,950	72,864,780	-4.27%
45	Total (Used in Assmt Table)		72,044,530	31,175,710	4,784,240	5,446,990	28,542,180	141,993,650	143,066,400	-0.75%

	Financial Summary (CAFR)	1	2	3	4	5	Tax Year 2016	Tax Year 2015	%
46	Non Manufacture - Real	383,754,910	167,139,620	28,906,590	20,300,330	216,058,980	816,160,430	796,582,530	2.46%
47	Non Manufacture - Personal	89,859,390	52,905,870	6,546,920	6,537,770	42,235,140	198,085,090	194,094,340	2.06%
48	Total Non Manufacture	473,614,300	220,045,490	35,453,510	26,838,100	258,294,120	1,014,245,520	990,676,870	2.38%
49	Manufacture - Real	6,732,050	4,397,050	743,760	417,000	1,672,050	13,961,910	13,573,410	2.86%
50	Manufacture - Personal	54,267,150	27,427,370	5,302,930	6,076,360	41,948,120	135,021,930	126,663,280	6.60%
51	Total Manufacture	60,999,200	31,824,420	6,046,690	6,493,360	43,620,170	148,983,840	140,236,690	6.24%
52	Total Real Property	390,486,960	171,536,670	29,650,350	20,717,330	217,731,030	830,122,340	810,155,940	2.46%
53	Total Personal Property	144,126,540	80,333,240	11,849,850	12,614,130	84,183,260	333,107,020	320,757,620	3.85%
54	Total Prop Tax Assessment	534,613,500	251,869,910	41,500,200	33,331,460	301,914,290	1,163,229,360	1,130,913,560	2.86%

Lexington County Auditor's Office
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Tax Year 2016		District One										Tax Year 2016	Tax Year 2015	%
TYPE		Ratio	1	1 HC	1A	1C	1G	1L	1LT	1P	1S	District 1	(07-1-16)	Change
1	Real Estate-Legal Residence	4.0%	220,768,910	136,540	-	1,305,490	718,820	37,321,050	8,750	907,400	505,890	261,672,850	252,373,380	3.68%
2	Real Estate-Non Legal Residence	6.0%	67,983,500	43,410	19,360	350,740	277,980	44,461,840	1,613,760	444,320	124,280	115,319,190	112,710,540	2.31%
3	Real Estate-Ag Use	4.0%	1,344,400	2,660	-	-	5,370	2,790	-	7,780	4,080	1,367,080	1,305,730	4.70%
4	Real Estate-Ag Use	6.0%	18,910	-	-	-	230	260	-	60	-	19,460	19,240	1.14%
5	Acres/Lots/Improve-Total (R)		290,115,720	182,610	19,360	1,656,230	1,002,400	81,785,940	1,622,510	1,359,560	634,250	378,378,580	366,408,890	3.27%
6	Real-Vehicles (AR)	4.0%	32,610	-	-	-	-	-	-	-	-	32,610	23,110	41.11%
7	Real-Boats (BR)	4.0%	450	-	-	-	-	-	-	-	-	450	480	-6.25%
8	Total Property as Real		33,060	-	-	-	-	-	-	-	-	33,060	23,590	40.14%
9	Mobile Home-Legal Residence	4.0%	2,755,270	7,270	-	-	13,630	22,390	-	8,860	22,620	2,830,040	2,764,620	2.37%
10	Mobile Home-Non Legal Residence	6.0%	2,413,320	3,640	-	-	15,130	67,130	-	4,160	9,850	2,513,230	2,441,120	2.95%
11	Mobile Home-Total (H)		5,168,590	10,910	-	-	28,760	89,520	-	13,020	32,470	5,343,270	5,205,740	2.64%
12	Subtotal -Real/Mobile Homes		295,317,370	193,520	19,360	1,656,230	1,031,160	81,875,460	1,622,510	1,372,580	666,720	383,754,910	371,638,220	3.26%
13	MFG Acres/Lots/Improve (MR)	10.5%	5,980,000				20,160	460,570				6,460,730	6,428,990	0.49%
14	MFG Personal (MP)	10.5%	4,705,260				12,370	77,640				4,795,270	5,219,520	-8.13%
15	MFG Utilities (MPU)	10.5%	40,774,490				263,070	3,847,390		265,460	125,160	45,275,570	42,505,460	6.52%
16	MFG Depreciation ** (ME)	10.5%	928,350				2,750	87,010				1,018,110	1,018,110	0.00%
17	X MFG Acres/Lots/Imp (XR)	10.5%	271,320									271,320	310,840	-12.71%
18	X MFG Personal (XP)	10.5%	3,007,660					121,320				3,128,980	2,182,710	43.35%
19	X MFG Utilities (XPU)	10.5%	49,220									49,220	158,750	-69.00%
20	X MFG Depreciation ** (XE)	10.5%										-	-	0.00%
21	Aircraft (C)	10.5%	148,700					7,130				155,830	125,040	24.62%
22	Business Personal-County (F)	10.5%	474,870			40	2,210	522,850		1,630		1,001,600	1,050,790	-4.68%
23	Business Personal-State (T)	10.5%	8,142,620	20		4,720	20,240	3,451,430	3,180	43,990	410	11,666,610	10,179,590	14.61%
24	Watercraft (B)	10.5%	4,545,170			2,540	8,660	405,980		18,670	9,800	4,990,820	4,621,240	8.00%
25	Subtotal		69,027,660	20	-	7,300	329,460	8,981,320	3,180	329,750	135,370	78,814,060	73,801,040	6.79%
26	Total W/O Vehicles (Actual Pd)		364,345,030	193,540	19,360	1,663,530	1,360,620	90,856,780	1,625,690	1,702,330	802,090	462,568,970	445,439,260	3.85%
27	Motor Vehicles (Summary)-(A)		59,160,560	3,130	652,930	343,700	282,130	11,158,430	-	299,080	144,570	72,044,530	72,720,530	-0.93%
28	Total Prop Tax Assessment		423,505,590	196,670	672,290	2,007,230	1,642,750	102,015,210	1,625,690	2,001,410	946,660	534,613,500	518,159,790	3.18%
29	Fee for Service (S)								-	-	-	-	-	0.00%
30	Non-Negotiated FILOT (W) (MCIP)		7,440					270,190	-	-	-	277,630	251,580	10.35%
31	Negotiated FILOT (V) (MCIP)		33,005,130					518,400	-	-	-	33,523,530	32,009,380	4.73%
32	Subtotal		33,012,570	-	-	-	-	788,590	-	-	-	33,801,160	32,260,960	4.77%
33	Combined Total Assessment		456,518,160	196,670	672,290	2,007,230	1,642,750	102,803,800	1,625,690	2,001,410	946,660	568,414,660	550,420,750	3.27%
34	Industrial Abatements		3,328,200	-	-	-	-	121,320	-	-	-	3,449,520	2,652,300	30.06%
35	Total Prop Tax Minus Abate *		420,177,390	196,670	672,290	2,007,230	1,642,750	101,893,890	1,625,690	2,001,410	946,660	531,163,980	515,507,490	3.04%

* Does not include FILOT

** Actual Paid-TY 2015

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			District One									Tax Year 2016	Tax Year 2015	%
TYPE		Ratio	1	1 HC	1A	1C	1G	1L	1LT	1P	1S	District 1	(07-1-16)	Change
36	Real Estate-Legal Residence	4.0%	220,768,910	136,540	-	1,305,490	718,820	37,321,050	8,750	907,400	505,890	261,672,850	252,373,380	3.68%
37	Mobile Home-Legal Residence	4.0%	2,755,270	7,270	-	-	13,630	22,390	-	8,860	22,620	2,830,040	2,764,620	2.37%
38	Total Legal Residence		223,524,180	143,810	-	1,305,490	732,450	37,343,440	8,750	916,260	528,510	264,502,890	255,138,000	3.67%

<u>Motor Vehicle Summary</u>			District One									Tax Year 2016	Tax Year 2015	%
<u>Calendar Year 2016 (Paid)</u>			1	1 HC	1A	1C	1G	1L	1LT	1P	1S	District 1	(07-1-16)	Change
39	January 1 - June 30	10.5%	6,031,380	-	599,240	3,960	56,240	1,176,470	-	16,070	1,970	7,885,330	7,356,740	7.19%
40	January 1 - June 30	6.0%	24,473,650	2,500	1,210	178,930	94,070	4,339,480	-	143,000	81,730	29,314,570	28,517,290	2.80%
41	Subtotal-January-June		30,505,030	2,500	600,450	182,890	150,310	5,515,950	-	159,070	83,700	37,199,900	35,874,030	3.70%
42	July 1 - December 31	10.5%	3,672,000	-	52,480	5,140	38,210	1,064,410	-	6,390	270	4,838,900	6,500,350	-25.56%
43	July 1 - December 31	6.0%	24,983,530	630	-	155,670	93,610	4,578,070	-	133,620	60,600	30,005,730	30,346,150	-1.12%
44	Subtotal-July-December		28,655,530	630	52,480	160,810	131,820	5,642,480	-	140,010	60,870	34,844,630	36,846,500	-5.43%
45	Total (Used in Assmt Table)		59,160,560	3,130	652,930	343,700	282,130	11,158,430	-	299,080	144,570	72,044,530	72,720,530	-0.93%

Financial Summary (CAFR)		1	1 HC	1A	1C	1G	1L	1LT	1P	1S	Tax Year 2016	Tax Year 2015	%
46	Non Manufacture - Real	295,317,370	193,520	19,360	1,656,230	1,031,160	81,875,460	1,622,510	1,372,580	666,720	383,754,910	371,638,220	3.26%
47	Non Manufacture - Personal	72,471,920	3,150	652,930	351,000	313,240	15,545,820	3,180	363,370	154,780	89,859,390	88,697,190	1.31%
48	Total Non Manufacture	367,789,290	196,670	672,290	2,007,230	1,344,400	97,421,280	1,625,690	1,735,950	821,500	473,614,300	460,335,410	2.88%
49	Manufacture - Real	6,251,320	-	-	-	20,160	460,570	-	-	-	6,732,050	6,739,830	-0.12%
50	Manufacture - Personal	49,464,980	-	-	-	278,190	4,133,360	-	265,460	125,160	54,267,150	51,084,550	6.23%
51	Total Manufacture	55,716,300	-	-	-	298,350	4,593,930	-	265,460	125,160	60,999,200	57,824,380	5.49%
52	Total Real Property	301,568,690	193,520	19,360	1,656,230	1,051,320	82,336,030	1,622,510	1,372,580	666,720	390,486,960	378,378,050	3.20%
53	Total Personal Property	121,936,900	3,150	652,930	351,000	591,430	19,679,180	3,180	628,830	279,940	144,126,540	139,781,740	3.11%
54	Total Prop Tax Assessment	423,505,590	196,670	672,290	2,007,230	1,642,750	102,015,210	1,625,690	2,001,410	946,660	534,613,500	518,159,790	3.18%

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Tax Year 2016			DISTRICT TWO							Tax Year 2016	Tax Year 2015	%
TYPE		Ratio	2	2C	2CT	2L	2S	2W	2WT	District 2	(07-1-16)	CHG
1	Real Estate-Legal Residence	4.0%	34,357,670	12,783,820	116,750	-	5,211,500	18,500,170	855,870	71,825,780	70,628,150	1.70%
2	Real Estate-Non Legal Residence	6.0%	39,122,510	16,925,480	3,804,530	492,170	3,649,570	26,644,480	2,538,270	93,177,010	90,277,960	3.21%
3	Real Estate-Ag Use	4.0%	114,820	2,530	-	-	2,790	1,460	-	121,600	121,230	0.31%
4	Real Estate-Ag Use	6.0%	18,050	4,040	-	-	-	240	-	22,330	26,270	-15.00%
5	Acres/Lots/Improve-Total (R)		73,613,050	29,715,870	3,921,280	492,170	8,863,860	45,146,350	3,394,140	165,146,720	161,053,610	2.54%
6	Real-Vehicles (AR)	4.0%	8,280						-	8,280	10,280	-19.46%
7	Real-Boats (BR)	4.0%							-	-	-	0.00%
8	Total Property as Real		8,280	-	-	-	-	-	-	8,280	10,280	-19.46%
9	Mobile Home-Legal Residence	4.0%	623,930	29,130	-	-	-	18,660	-	671,720	669,910	0.27%
10	Mobile Home-Non Legal Residence	6.0%	1,186,490	60,450	-	-	300	65,660	-	1,312,900	1,288,000	1.93%
11	Mobile Home-Total (H)		1,810,420	89,580	-	-	300	84,320	-	1,984,620	1,957,910	1.36%
12	Subtotal -Real/Mobile Homes		75,431,750	29,805,450	3,921,280	492,170	8,864,160	45,230,670	3,394,140	167,139,620	163,021,800	2.53%
13	MFG Acres/Lots/Improve (MR)	10.5%	2,711,170	798,820			28,140	699,950	132,300	4,370,380	4,140,450	5.55%
14	MFG Personal (MP)	10.5%	1,726,230	812,150			30,290	150,790	201,040	2,920,500	2,789,630	4.69%
15	MFG Utilities (MPU)	10.5%	10,722,390	6,542,570	2,390	60	388,530	3,373,200	2,640	21,031,780	19,005,150	10.66%
16	MFG Depreciation ** (ME)	10.5%	899,080	388,660			17,240	23,490	77,890	1,406,360	1,406,360	0.00%
17	X MFG Acres/Lots/Imp (XR)	10.5%	20,160	6,510						26,670	230,580	-88.43%
18	X MFG Personal (XP)	10.5%	1,574,610	188,900			4,570	164,730	135,920	2,068,730	2,332,120	-11.29%
19	X MFG Utilities (XPU)	10.5%								-	-	0.00%
20	X MFG Depreciation ** (XE)	10.5%								-	-	0.00%
21	Aircraft (C)	10.5%	3,153,760	7,210						3,160,970	2,077,590	52.15%
22	Business Personal-County (F)	10.5%	926,840	533,250			16,470	251,810		1,728,370	1,718,980	0.55%
23	Business Personal-State (T)	10.5%	10,008,490	3,446,440	40,430		219,190	2,186,210	40	15,900,800	14,750,950	7.80%
24	Watercraft (B)	10.5%	556,770	125,290			59,180	196,430	2,350	940,020	894,780	5.06%
25	Subtotal		32,299,500	12,849,800	42,820	60	763,610	7,046,610	552,180	53,554,580	49,346,590	8.53%
26	Total W/O Vehicles (Actual Pd)		107,731,250	42,655,250	3,964,100	492,230	9,627,770	52,277,280	3,946,320	220,694,200	212,368,390	3.92%
27	Motor Vehicles (Summary)-(A)		16,575,130	6,024,550	4,160	-	1,501,870	6,716,640	353,360	31,175,710	31,349,150	-0.55%
28	Total Prop Tax Assessment		124,306,380	48,679,800	3,968,260	492,230	11,129,640	58,993,920	4,299,680	251,869,910	243,717,540	3.35%
29	Fee for Service (S)									-	-	0.00%
30	Non-Negotiated FILOT (W) (MCIP)		4,672,210							4,672,210	4,606,040	1.44%
31	Negotiated FILOT (V) (MCIP)		15,028,000	23,992,750						39,020,750	40,522,020	-3.70%
32	Subtotal		19,700,210	23,992,750	-	-	-	-	-	43,692,960	45,128,060	-3.18%
33	Combined Total Assessment		144,006,590	72,672,550	3,968,260	492,230	11,129,640	58,993,920	4,299,680	295,562,870	288,845,600	2.33%
34	Industrial Abatements		1,594,770	195,410	-	-	4,570	164,730	135,920	2,095,400	2,562,700	-18.23%
35	Total Prop Tax Minus Abate *		122,711,610	48,484,390	3,968,260	492,230	11,125,070	58,829,190	4,163,760	249,774,510	241,154,840	3.57%

* Does not include FILOT

** Actual Paid-TY 2015

Lexington County Auditor's Office
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			DISTRICT TWO							Tax Year 2016	Tax Year 2015	%
TYPE		Ratio	2	2C	2CT	2L	2S	2W	2WT	District 2	(07-1-16)	CHG
36	Real Estate-Legal Residence	4.0%	34,357,670	12,783,820	116,750	-	5,211,500	18,500,170	855,870	71,825,780	70,628,150	1.70%
37	Mobile Home-Legal Residence	4.0%	623,930	29,130	-	-	-	18,660	-	671,720	669,910	0.27%
38	Total Legal Residence		34,981,600	12,812,950	116,750	-	5,211,500	18,518,830	855,870	72,497,500	71,298,060	1.68%

Motor Vehicle Summary			DISTRICT TWO							Tax Year 2016	Tax Year 2016	%
Calendar Year 2016 (Paid)			2	2C	2CT	2L	2S	2W	2WT	District 2	District 2	CHG
39	January 1 - June 30	10.5%	2,242,320	902,970	-	-	133,310	780,890	88,640	4,148,130	4,168,180	-0.48%
40	January 1 - June 30	6.0%	5,768,470	1,899,820	360	-	628,250	2,597,470	32,190	10,926,560	10,672,400	2.38%
41	Subtotal-January-June		8,010,790	2,802,790	360	-	761,560	3,378,360	120,830	15,074,690	14,840,580	1.58%
42	July 1 - December 31	10.5%	3,325,520	1,281,380	-	-	165,860	858,860	193,170	5,824,790	5,675,430	2.63%
43	July 1 - December 31	6.0%	5,238,820	1,940,380	3,800	-	574,450	2,479,420	39,360	10,276,230	10,833,140	-5.14%
44	Subtotal-July-December		8,564,340	3,221,760	3,800	-	740,310	3,338,280	232,530	16,101,020	16,508,570	-2.47%
45	Total (Used in Assmt Table)		16,575,130	6,024,550	4,160	-	1,501,870	6,716,640	353,360	31,175,710	31,349,150	-0.55%

		2	2C	2CT	2L	2S	2W	2WT	Tax Year 2016	Tax Year 2016	%
Financial Summary (CAFR)											
46	Non Manufacture - Real	75,431,750	29,805,450	3,921,280	492,170	8,864,160	45,230,670	3,394,140	167,139,620	163,021,800	2.53%
47	Non Manufacture - Personal	31,220,990	10,136,740	44,590	-	1,796,710	9,351,090	355,750	52,905,870	50,791,450	4.16%
48	Total Non Manufacture	106,652,740	39,942,190	3,965,870	492,170	10,660,870	54,581,760	3,749,890	220,045,490	213,813,250	2.91%
49	Manufacture - Real	2,731,330	805,330	-	-	28,140	699,950	132,300	4,397,050	4,371,030	0.60%
50	Manufacture - Personal	14,922,310	7,932,280	2,390	60	440,630	3,712,210	417,490	27,427,370	25,533,260	7.42%
51	Total Manufacture	17,653,640	8,737,610	2,390	60	468,770	4,412,160	549,790	31,824,420	29,904,290	6.42%
52	Total Real Property	78,163,080	30,610,780	3,921,280	492,170	8,892,300	45,930,620	3,526,440	171,536,670	167,392,830	2.48%
53	Total Personal Property	46,143,300	18,069,020	46,980	60	2,237,340	13,063,300	773,240	80,333,240	76,324,710	5.25%
54	Total Prop Tax Assessment	124,306,380	48,679,800	3,968,260	492,230	11,129,640	58,993,920	4,299,680	251,869,910	243,717,540	3.35%

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	Tax Year 2016		DISTRICT THREE			Tax Year 2016	Tax Year 2015	%	DISTRICT FOUR			Tax Year 2016	Tax Year 2015	%
	TYPE	Ratio	3	3 HC	3B	District 3			4	4 SR	4S	District 4		
1	Real Estate-Legal Residence	4.0%	8,480,250	2,381,680	4,197,150	15,059,080	14,659,940	2.72%	9,835,360	54,760	467,660	10,357,780	10,133,380	2.21%
2	Real Estate-Non Legal Residence	6.0%	5,363,200	934,720	6,480,230	12,778,150	12,903,370	-0.97%	6,351,290	78,780	731,210	7,161,280	7,056,570	1.48%
3	Real Estate-Ag Use	4.0%	348,140	80,480	16,350	444,970	437,780	1.64%	345,960	6,450	5,720	358,130	359,110	-0.27%
4	Real Estate-Ag Use	6.0%	11,680	-	690	12,370	12,300	0.57%	13,320	1,820	-	15,140	16,580	-8.69%
5	Acres/Lots/Improve-Total (R)		14,203,270	3,396,880	10,694,420	28,294,570	28,013,390	1.00%	16,545,930	141,810	1,204,590	17,892,330	17,565,640	1.86%
6	Real-Vehicles (AR)	4.0%		-	-	-	710	-100.00%	1,760			1,760	1,330	32.33%
7	Real-Boats (BR)	4.0%		-	-	-	-	0.00%				-	-	0.00%
8	Total Property as Real		-	-	-	-	710	-100.00%	1,760	-	-	1,760	1,330	32.33%
9	Mobile Home-Legal Residence	4.0%	263,790	63,880	13,250	340,920	321,560	6.02%	1,273,710	6,840	9,940	1,290,490	1,262,150	2.25%
10	Mobile Home-Non Legal Residence	6.0%	227,610	32,840	10,650	271,100	259,070	4.64%	1,102,520	3,210	10,020	1,115,750	1,125,260	-0.85%
11	Mobile Home-Total (H)		491,400	96,720	23,900	612,020	580,630	5.41%	2,376,230	10,050	19,960	2,406,240	2,387,410	0.79%
12	Subtotal -Real/Mobile Homes		14,694,670	3,493,600	10,718,320	28,906,590	28,594,730	1.09%	18,923,920	151,860	1,224,550	20,300,330	19,954,380	1.73%
13	MFG Acres/Lots/Improve (MR)	10.5%	414,020		320,570	734,590	734,590	0.00%	415,980			415,980	423,650	-1.81%
14	MFG Personal (MP)	10.5%	263,400		60,080	323,480	423,150	-23.55%	129,480			129,480	103,750	24.80%
15	MFG Utilities (MPU)	10.5%	2,877,850		1,248,930	4,126,780	4,151,250	-0.59%	4,772,450		265,060	5,037,510	4,817,700	4.56%
16	MFG Depreciation ** (ME)	10.5%	261,390		145,730	407,120	407,120	0.00%	41,490	1,370		42,860	42,860	0.00%
17	X MFG Acres/Lots/Imp (XR)	10.5%	9,170			9,170	-	0.00%	1,020			1,020	1,020	0.00%
18	X MFG Personal (XP)	10.5%	111,460		334,090	445,550	418,200	6.54%	866,510			866,510	941,540	-7.97%
19	X MFG Utilities (XPU)	10.5%				-	-	0.00%				-	-	0.00%
20	X MFG Depreciation ** (XE)	10.5%				-	-	0.00%				-	-	0.00%
21	Aircraft (C)	10.5%	7,240			7,240	8,080	-10.40%	500	1,250		1,750	8,610	-79.67%
22	Business Personal-County (F)	10.5%	11,390		54,500	65,890	69,500	-5.19%	36,760		1,810	38,570	45,290	-14.84%
23	Business Personal-State (T)	10.5%	349,650	84,400	724,100	1,158,150	973,470	18.97%	730,110	10,900	88,560	829,570	697,990	18.85%
24	Watercraft (B)	10.5%	483,670		47,730	531,400	482,900	10.04%	212,150	6,130	2,610	220,890	217,340	1.63%
25	Subtotal		4,789,240	84,400	2,935,730	7,809,370	7,668,260	1.84%	7,206,450	19,650	358,040	7,584,140	7,299,750	3.90%
26	Total W/O Vehicles (Actual Pd)		19,483,910	3,578,000	13,654,050	36,715,960	36,262,990	1.25%	26,130,370	171,510	1,582,590	27,884,470	27,254,130	2.31%
27	Motor Vehicles (Summary)-(A)		3,114,250	50	1,669,940	4,784,240	4,734,710	1.05%	5,058,960	204,180	183,850	5,446,990	5,508,550	-1.12%
28	Total Prop Tax Assessment		22,598,160	3,578,050	15,323,990	41,500,200	40,997,700	1.23%	31,189,330	375,690	1,766,440	33,331,460	32,762,680	1.74%
29	Fee for Service (S)		-	-		-	-	0.00%	-	-	-	-	-	0.00%
30	Non-Negotiated FILOT (W) (MCIP)		-	-	38,360	38,360	38,360	0.00%	-	-	-	-	-	0.00%
31	Negotiated FILOT (V) (MCIP)		-	-	482,540	482,540	501,020	-3.69%	1,134,640	-	-	1,134,640	1,141,200	-0.57%
32	Subtotal		-	-	520,900	520,900	539,380	-3.43%	1,134,640	-	-	1,134,640	1,141,200	-0.57%
33	Combined Total Assessment		22,598,160	3,578,050	15,844,890	42,021,100	41,537,080	1.17%	32,323,970	375,690	1,766,440	34,466,100	33,903,880	1.66%
34	Industrial Abatements		120,630	-	334,090	454,720	418,200	8.73%	867,530	-	-	867,530	942,560	-7.96%
35	Total Prop Tax Minus Abate *		22,477,530	3,578,050	14,989,900	41,045,480	40,579,500	1.15%	30,321,800	375,690	1,766,440	32,463,930	31,820,120	2.02%

* Does not include FILOT

** Actual Paid-TY 2015

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			DISTRICT THREE			Tax Year 2016	Tax Year 2015	%	DISTRICT FOUR			Tax Year 2016	Tax Year 2015	%
	TYPE	Ratio	3	3 HC	3B	District 3			4	4 SR	4S	District 4		
36	Real Estate-Legal Residence	4.0%	8,480,250	2,381,680	4,197,150	15,059,080	14,659,940	2.72%	9,835,360	54,760	467,660	10,357,780	10,133,380	2.21%
37	Mobile Home-Legal Residence	4.0%	263,790	63,880	13,250	340,920	321,560	6.02%	1,273,710	6,840	9,940	1,290,490	1,262,150	2.25%
38	Total Legal Residence		8,744,040	2,445,560	4,210,400	15,400,000	14,981,500	2.79%	11,109,070	61,600	477,600	11,648,270	11,395,530	2.22%

			DISTRICT THREE			Tax Year 2016	Tax Year 2015	%	DISTRICT FOUR			Tax Year 2016	Tax Year 2015	%
	<u>Motor Vehicle Summary</u>		3	3 HC	3B	District 3			4	4 SR	4S	District 4		
	<u>Calendar Year 2016 (Paid)</u>						District 3	CHG					District 4	CHG
39	January 1 - June 30	10.5%	157,890	-	211,000	368,890	352,910	4.53%	186,120	740	690	187,550	185,440	1.14%
40	January 1 - June 30	6.0%	1,432,760	-	673,320	2,106,080	2,025,910	3.96%	2,496,690	101,300	89,450	2,687,440	2,591,670	3.70%
41	Subtotal-January-June		1,590,650	-	884,320	2,474,970	2,378,820	4.04%	2,682,810	102,040	90,140	2,874,990	2,777,110	3.52%
42	July 1 - December 31	10.5%	130,720	-	137,640	268,360	267,290	0.40%	187,240	1,450	50	188,740	173,480	8.80%
43	July 1 - December 31	6.0%	1,392,880	50	647,980	2,040,910	2,088,600	-2.28%	2,188,910	100,690	93,660	2,383,260	2,557,960	-6.83%
44	Subtotal-July-December		1,523,600	50	785,620	2,309,270	2,355,890	-1.98%	2,376,150	102,140	93,710	2,572,000	2,731,440	-5.84%
45	Total (Used in Assmt Table)		3,114,250	50	1,669,940	4,784,240	4,734,710	1.05%	5,058,960	204,180	183,850	5,446,990	5,508,550	-1.12%

			3	3 HC	3B	Tax Year 2016	Tax Year 2015	%	4	4 SR	4S	Tax Year 2016	Tax Year 2015	%
	Financial Summary (CAFR)													
46	Non Manufacture - Real		14,694,670	3,493,600	10,718,320	28,906,590	28,594,730	1.09%	18,923,920	151,860	1,224,550	20,300,330	19,954,380	1.73%
47	Non Manufacture - Personal		3,966,200	84,450	2,496,270	6,546,920	6,268,660	4.44%	6,038,480	222,460	276,830	6,537,770	6,477,780	0.93%
48	Total Non Manufacture		18,660,870	3,578,050	13,214,590	35,453,510	34,863,390	1.69%	24,962,400	374,320	1,501,380	26,838,100	26,432,160	1.54%
49	Manufacture - Real		423,190	-	320,570	743,760	734,590	1.25%	417,000	-	-	417,000	424,670	-1.81%
50	Manufacture - Personal		3,514,100	-	1,788,830	5,302,930	5,399,720	-1.79%	5,809,930	1,370	265,060	6,076,360	5,905,850	2.89%
51	Total Manufacture		3,937,290	-	2,109,400	6,046,690	6,134,310	-1.43%	6,226,930	1,370	265,060	6,493,360	6,330,520	2.57%
52	Total Real Property		15,117,860	3,493,600	11,038,890	29,650,350	29,329,320	1.09%	19,340,920	151,860	1,224,550	20,717,330	20,379,050	1.66%
53	Total Personal Property		7,480,300	84,450	4,285,100	11,849,850	11,668,380	1.56%	11,848,410	223,830	541,890	12,614,130	12,383,630	1.86%
54	Total Prop Tax Assessment		22,598,160	3,578,050	15,323,990	41,500,200	40,997,700	1.23%	31,189,330	375,690	1,766,440	33,331,460	32,762,680	1.74%

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	Tax Year 2016		DISTRICT FIVE									Tax Year 2016	Tax Year 2015	% CHG
	Type	Ratio	5	5 FD	5 FW	5 IP	5AFD	5AFE	5C	5I	5IFD	District 5		
1	Real Estate-Legal Residence	4.0%	58,497,110	34,281,200	25,677,490	145,920	250,990	-	3,003,370	3,540	7,150,260	129,009,880	126,507,300	1.98%
2	Real Estate-Non Legal Residence	6.0%	14,977,180	29,195,960	7,892,780	226,000	18,598,670	1,129,210	5,790,770	389,280	8,468,210	86,668,060	86,498,900	0.20%
3	Real Estate-Ag Use	4.0%	88,300	4,720	10,130	-	-	-	3,390	-	130	106,670	104,400	2.17%
4	Real Estate-Ag Use	6.0%	1,900	4,690	310	-	-	230	-	-	-	7,130	7,160	-0.42%
5	Acres/Lots/Improve-Total (R)		73,564,490	63,486,570	33,580,710	371,920	18,849,660	1,129,440	8,797,530	392,820	15,618,600	215,791,740	213,117,760	1.25%
6	Real-Vehicles (AR)	4.0%	850	-	-	-	-	-	-	-	-	850	-	#DIV/0!
7	Real-Boats (BR)	4.0%	940	-	-	-	-	-	-	-	-	940	2,240	-58.04%
8	Total Property as Real		1,790	-	-	-	-	-	-	-	-	1,790	2,240	-20.09%
9	Mobile Home-Legal Residence	4.0%	124,990	5,060	11,000	-	-	-	1,270	-	120	142,440	143,070	-0.44%
10	Mobile Home-Non Legal Residence	6.0%	106,270	4,520	7,030	40	-	-	4,400	-	750	123,010	110,330	11.49%
11	Mobile Home-Total (H)		231,260	9,580	18,030	40	-	-	5,670	-	870	265,450	253,400	4.76%
12	Subtotal -Real/Mobile Homes		73,797,540	63,496,150	33,598,740	371,960	18,849,660	1,129,440	8,803,200	392,820	15,619,470	216,058,980	213,373,400	1.26%
13	MFG Acres/Lots/Improve (MR)	10.5%	-	1,303,290	-	-	-	-	368,760	-	-	1,672,050	1,303,290	28.29%
14	MFG Personal (MP)	10.5%	2,910	1,127,640	-	-	-	-	90	-	-	1,130,640	1,120,920	0.87%
15	MFG Utilities (MPU)	10.5%	3,383,330	8,717,370	21,174,430	-	272,740	3,150	1,034,970	900	1,542,720	36,129,610	34,044,390	6.13%
16	MFG Depreciation ** (ME)	10.5%	550	1,117,500	-	-	-	-	30	-	-	1,118,080	1,118,080	0.00%
17	X MFG Acres/Lots/Imp (XR)	10.5%	-	-	-	-	-	-	-	-	-	-	-	0.00%
18	X MFG Personal (XP)	10.5%	-	273,180	-	-	-	-	1,003,700	-	-	1,276,880	311,790	309.53%
19	X MFG Utilities (XPU)	10.5%	-	-	2,292,910	-	-	-	-	-	-	2,292,910	2,144,720	6.91%
20	X MFG Depreciation ** (XE)	10.5%	-	-	-	-	-	-	-	-	-	-	-	0.00%
21	Aircraft (C)	10.5%	140,610	11,320	19,950	4,890	-	-	-	-	2,310	179,080	160,440	11.62%
22	Business Personal-County (F)	10.5%	89,550	729,400	34,280	-	104,300	-	534,760	-	147,120	1,639,410	1,577,230	3.94%
23	Business Personal-State (T)	10.5%	1,176,000	3,366,650	254,500	-	2,750,650	2,240	448,260	3,330	393,250	8,394,880	8,114,760	3.45%
24	Watercraft (B)	10.5%	2,403,090	351,090	607,420	5,220	3,320	-	34,960	220	74,270	3,479,590	3,253,370	6.95%
25	Subtotal		7,196,040	16,997,440	24,383,490	10,110	3,131,010	5,390	3,425,530	4,450	2,159,670	57,313,130	53,148,990	7.83%
26	Total W/O Vehicles (Actual Pd)		80,993,580	80,493,590	57,982,230	382,070	21,980,670	1,134,830	12,228,730	397,270	17,779,140	273,372,110	266,522,390	2.57%
27	Motor Vehicles (Summary)-(A)		9,596,830	11,439,990	4,623,830	16,300	253,910	100	847,380	5,090	1,758,750	28,542,180	28,753,460	-0.73%
28	Total Prop Tax Assessment		90,590,410	91,933,580	62,606,060	398,370	22,234,580	1,134,930	13,076,110	402,360	19,537,890	301,914,290	295,275,850	2.25%
29	Fee for Service (S)		-	367,370	-	-	-	-	-	-	-	367,370	367,370	0.00%
30	Non-Negotiated FILOT (W) (MCIP)		-	78,550	-	-	-	-	-	-	-	78,550	81,380	-3.48%
31	Negotiated FILOT (V) (MCIP)		-	5,046,370	-	-	-	-	-	-	-	5,046,370	3,608,350	39.85%
32	Subtotal		-	5,492,290	-	-	-	-	-	-	-	5,492,290	4,057,100	35.37%
33	Combined Total Assessment		90,590,410	97,425,870	62,606,060	398,370	22,234,580	1,134,930	13,076,110	402,360	19,537,890	307,406,580	299,332,950	2.70%
34	Industrial Abatements		-	273,180	2,292,910	-	-	-	1,003,700	-	-	3,569,790	2,456,510	45.32%
35	Total Prop Tax Minus Abate *		90,590,410	91,660,400	60,313,150	398,370	22,234,580	1,134,930	12,072,410	402,360	19,537,890	298,344,500	292,819,340	1.89%

* Does not include FILOT

** Actual Paid-TY 2015

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		DISTRICT FIVE									Tax Year 2016	Tax Year 2015	%	
Type		Ratio	5	5 FD	5 FW	5 IP	5AFD	5AFE	5C	5I	5IFD	District 5	(07-1-16)	CHG
36	Real Estate-Legal Residence	4.0%	58,497,110	34,281,200	25,677,490	145,920	250,990	-	3,003,370	3,540	7,150,260	129,009,880	126,507,300	1.98%
37	Mobile Home-Legal Residence	4.0%	124,990	5,060	11,000	-	-	-	1,270	-	120	142,440	143,070	-0.44%
38	Total Legal Residence		58,622,100	34,286,260	25,688,490	145,920	250,990	-	3,004,640	3,540	7,150,380	129,152,320	126,650,370	1.98%

<u>Motor Vehicle Summary</u>			DISTRICT FIVE									Tax Year 2016	Tax Year 2016	%
<u>Calendar Year 2016 (Paid)</u>			5	5 FD	5 FW	5 IP	5AFD	5AFE	5C	5I	5IFD	District 5	District 5	CHG
39	January 1 - June 30	10.5%	458,660	1,815,740	241,650	-	54,440	-	85,110	-	112,090	2,767,690	2,684,650	3.09%
40	January 1 - June 30	6.0%	4,238,250	4,386,080	2,016,710	4,870	79,890	100	347,790	3,440	773,330	11,850,460	11,646,430	1.75%
41	Subtotal-January-June		4,696,910	6,201,820	2,258,360	4,870	134,330	100	432,900	3,440	885,420	14,618,150	14,331,080	2.00%
42	July 1 - December 31	10.5%	445,530	1,035,700	153,920	-	50,350	-	71,400	-	119,190	1,876,090	1,906,010	-1.57%
43	July 1 - December 31	6.0%	4,454,390	4,202,470	2,211,550	11,430	69,230	-	343,080	1,650	754,140	12,047,940	12,516,370	-3.74%
44	Subtotal-July-December		4,899,920	5,238,170	2,365,470	11,430	119,580	-	414,480	1,650	873,330	13,924,030	14,422,380	-3.46%
45	Total (Used in Assmt Table)		9,596,830	11,439,990	4,623,830	16,300	253,910	100	847,380	5,090	1,758,750	28,542,180	28,753,460	-0.73%

<u>Financial Summary (CAFR)</u>			5	5 FD	5 FW	5 IP	5AFD	5AFE	5C	5I	5IFD	Tax Year 2016	Tax Year 2016	%
46	Non Manufacture - Real		73,797,540	63,496,150	33,598,740	371,960	18,849,660	1,129,440	8,803,200	392,820	15,619,470	216,058,980	213,373,400	1.26%
47	Non Manufacture - Personal		13,406,080	15,898,450	5,539,980	26,410	3,112,180	2,340	1,865,360	8,640	2,375,700	42,235,140	41,859,260	0.90%
48	Total Non Manufacture		87,203,620	79,394,600	39,138,720	398,370	21,961,840	1,131,780	10,668,560	401,460	17,995,170	258,294,120	255,232,660	1.20%
49	Manufacture - Real		-	1,303,290	-	-	-	-	368,760	-	-	1,672,050	1,303,290	28.29%
50	Manufacture - Personal		3,386,790	11,235,690	23,467,340	-	272,740	3,150	2,038,790	900	1,542,720	41,948,120	38,739,900	8.28%
51	Total Manufacture		3,386,790	12,538,980	23,467,340	-	272,740	3,150	2,407,550	900	1,542,720	43,620,170	40,043,190	8.93%
52	Total Real Property		73,797,540	64,799,440	33,598,740	371,960	18,849,660	1,129,440	9,171,960	392,820	15,619,470	217,731,030	214,676,690	1.42%
53	Total Personal Property		16,792,870	27,134,140	29,007,320	26,410	3,384,920	5,490	3,904,150	9,540	3,918,420	84,183,260	80,599,160	4.45%
54	Total Prop Tax Assessment		90,590,410	91,933,580	62,606,060	398,370	22,234,580	1,134,930	13,076,110	402,360	19,537,890	301,914,290	295,275,850	2.25%

Tax Year 2016 Preliminary Assessment Report #2

email: "TCrocker@lex-co.com Crocker, Travis"

Tuesday, March 28, 2017 at 4:58:48 PM Eastern Daylight Time

To: email: "ADUBOSE@lex-co.com DUBOSE, ADAM", email: "AMcInchok@lex-co.com McInchok, Angie", email: "awatkins@springdalesc.com \Ashley Watkins\"", email: "BHildebrand@lexsc.com Becky Hildebrand (E-mail)", email: "rbrown@townofirmosc.com \Bob Brown\"", email: "bpooole@lexsc.com \Britt Poole\"", email: "BPecori@lex-co.com Pecori, Brittney", email: "carl@chapinsc.com \Carl Stevens\"", email: "PelionTH@pbtcomm.net Charles Haggard (E-mail)", email: "charmon@lex-co.com Harmon, Christopher", email: "CFOLSOM@lex-co.com FOLSOM, CHRISTOPHER", email: "cgillespie@lex2.org \Cindi Gillespie\"", email: "cfrick@lexrich5.org \Connie Frick\"", email: "DBlackmon@lcsd.sc.gov Blackmon, Dayle", email: "dacobb@lexington1.net \David A Cobb\"", email: "dveldman@lcrac.com \David Veldman\"", email: "Walkerd@midlandstech.edu Debbie Walker (E-mail)", email: "dfowler@lex3.k12.sc.us Debra Fowler (E-mail)", email: "DWMitchell@lex3.k12.sc.us Debra Mitchell (E-mail)", email: "dbishop@lexington1.net Deena Bishop (E-mail)", email: "DBurnett@lex-co.com Burnett, Diana", email: "bjames@lex2.org \Dr. Bill James\"", email: "kwoodward@lexington1.net \Dr. Karen C. Woodward\"", email: "ilavender@lexington4.net \Dr. Linda G. Lavender\"", email: "rgary@lex3.org \Dr. Randall Gary\"", email: "shefner@lex5.k12.sc.us \Dr. Stephen W. Hefner\"", email: "etaylor@icrc.net Elizabeth Taylor (E-mail)", email: "ghuddle@cityofcayce-sc.gov Garry Huddle (E-mail)", email: "jchendrix@lex-co.com Hendrix, Jessica", email: "Macleani@midlandstech.edu \Ian Maclean\"", email: "JEckstrom@lex-co.com Eckstrom, Jim", email: "jalonso@columbiasc.net \Janice L Alonso\"", email: "jstilwell@springdalesc.com \Jeff Stilwell\"", email: "jmpalen@columbiasc.net \Jeffery M Palen\"", email: "JCunningham@westcolumbiasc.gov Jennifer Cunningham (E-mail)", email: "jmcgee@lex-co.com McGee, James", email: "jwellman@icrc.net Jim Wellman (E-mail)", email: "jbtaylor@batesburg-leesville.org Joan B. Taylor (E-mail)", email: "Gilberttown@pbtcomm.net JoAnn Derrick (E-mail)", email: "jmergo@lex-co.com Mergo, Joe", email: "jbutler@lexington1.net John Butler (E-mail)", email: "jbusbee@lex-co.com Busbee, Judy", email: "jedwards@batesburg-leesville.org \Judy Edwards\"", email: "jblack@westcolumbiasc.gov \Justin Black\"", email: "kroberts@lexsc.com Kathy Roberts (E-mail)", email: "KMCMullen@lex-co.com McMullen, Kelly", email: "krichardson@lex2.org \Kelly Richardson\"", email: "LWieder@lexsc.com Laraine P. Wieder (E-mail)", email: "LRichard@lexrich5.org \Len Richardson\"", email: "lsturkie@lex-co.com Sturkie, Lynn", email: "bhorton@westcolumbiasc.gov \Mayor Bobby E. Horton\"", email: "elisepartin@gmail.com \Mayor Elise Partin\"", email: "mayorskipwilson@chapinsc.com \Mayor James R. Skip Wilson\"", email: "rspires@pbtcomm.net \Mayor Ray Spires\"", email: "rcrapps@batesburg-leesville.org \Mayor Rita Crapps\"", email: "mayoreeder@yahoo.com \Mayor Rosalyn Reeder\"", email: "smacdougall@lexsc.com \Mayor Steve MacDouglas\"", email: "MARbaugh@lex-co.com Arbaugh, Melena", email: "mcorder@cityofcayce-sc.gov \Mendy Corder\"", email: "macaughman@columbiasc.net Missy Caughman (E-mail)", email: "mpruitt@lex-co.com PRUITT, MONA", email: "kpoole@lex.lib.sc.us Poole, Kelly", email: "rgibson@lcrac.com Randy Gibson (E-mail)", email: "RPOSTON@lex-co.com POSTON, RANDOLPH", email: "rrhodes@cityofcayce-sc.gov \Rebecca Vance\"", email: "rcaviness@townofirmosc.com \Renee Caviness\"", email: "rdolan@lex-co.com Dolan, Richard", email: "RCAughman@lex-co.com Caughman, Robert", email: "sduncan@batesburg-leesville.org \Seth Duncan\"", email: "sgreenwood@cityofcayce-sc.gov \Shaun Greenwood\"", email: "SLee@lexsc.com Sonya Lee (E-mail)", email: "SVELDMAN@lex-co.com VELDMAN, STACY", email: "shatchell@riverbanks.org \Steve Hatchell\"", email: "tluckadoo@batesburg-leesville.org \Ted Luckadoo\"", email: "swanseatown@pbtcomm.net Town of Swansea (E-mail)", email: "vracine@townofirmosc.com \Vi Racine\"", email: "MWilliams@lex.lib.sc.us Williams, Michelle", email: "msonefeld@irmofire.org Sonefeld, Mike", email: "MEades@lex-co.com Eades, Mike", email: "sjjohnson@lex-co.com Johnson, Sarah", email: "ABarrs@lex-co.com Barrs, Allison", email: "arhoden@lex3.k12.sc.us Angela Rhoden", email: "mthom@lexington4.net Michael Thom", email: "sandyriddle@parkerpoe.com Riddle, Sandy K."

Good afternoon,

Attached is the Tax Year 2016 Preliminary Assessment Report as of March 19, 2017. I have also included last month's Preliminary Assessment Report which was as of February 8, 2017. This will be the final preliminary assessment data and the final numbers will be ran on July 1, 2017. If you have any questions, feel free to reach out to me.

Thanks,

Travis Crocker

Lexington County

Senior Deputy Auditor

803-785-8196 (office)

803-785-8538 (fax)

tcrocker@lex-co.com

Attachments:

TY2016-Preliminary Assessments-(3-20 2017).pdf 409k

TY2016-Preliminary Assessments-(tb622-02-08 2017) CAFR.pdf 362k

Tax Year 2016 Preliminary Assessment Report

email: "TCrocker@lex-co.com Crocker, Travis" Wednesday, February 15, 2017 at 12:37:57 PM Eastern Standard Time

To: email: "ADUBOSE@lex-co.com DUBOSE, ADAM", email: "arhoden@lexington4.net Angela Rhoden (E-mail)", email: "AMcInchok@lex-co.com McInchok, Angie", email: "awatkins@springdalesc.com \Ashley Watkins\"", email: "BHildebrand@lexsc.com Becky Hildebrand (E-mail)", email: "rbrown@townofirmosc.com \Bob Brown\"", email: "bpoole@lexsc.com \Britt Poole\"", email: "BPecori@lex-co.com Pecori, Brittney", email: "carl@chapinsc.com \Carl Stevens\"", email: "PelionTH@pbtcomm.net Charles Haggard (E-mail)", email: "charmon@lex-co.com Harmon, Christopher", email: "CFOLSOM@lex-co.com FOLSOM, CHRISTOPHER", email: "cgillespie@lex2.org \Cindi Gillespie\"", email: "cmcayce@sc.rr.com CM Cayce (E-mail)", email: "cfrick@lexrich5.org \Connie Frick\"", email: "DBlackmon@lcsd.sc.gov Blackmon, Dayle", email: "dacobb@lexington1.net \David A Cobb\"", email: "dveldman@lcrac.com \David Veldman\"", email: "Walkerd@midlandstech.edu Debbie Walker (E-mail)", email: "dfowler@lex3.k12.sc.us Debra Fowler (E-mail)", email: "DWMitchell@lex3.k12.sc.us Debra Mitchell (E-mail)", email: "dbishop@lexington1.net Deena Bishop (E-mail)", email: "DBurnett@lex-co.com Burnett, Diana", email: "bjames@lex2.org \Dr. Bill James\"", email: "kwoodward@lexington1.net \Dr. Karen C. Woodward\"", email: "llavender@lexington4.net \Dr. Linda G. Lavender\"", email: "rgary@lex3.org \Dr. Randall Gary\"", email: "shefner@lex5.k12.sc.us \Dr. Stephen W. Hefner\"", email: "etaylor@icrc.net Elizabeth Taylor (E-mail)", email: "ghuddle@cityofcayce-sc.gov Garry Huddle (E-mail)", email: "ggrind@lex5.k12.sc.us Gloria Grimley (E-mail)", email: "jchendrix@lex-co.com Hendrix, Jessica", email: "Macleani@midlandstech.edu \Ian Maclean\"", email: "JEckstrom@lex-co.com Eckstrom, Jim", email: "jlonso@columbiasc.net \Janice L Alonso\"", email: "jstilwell@springdalesc.com \Jeff Stilwell\"", email: "jmpalen@columbiasc.net \Jeffery M Palen\"", email: "JCunningham@westcolumbiasc.gov Jennifer Cunningham (E-mail)", email: "jmcgee@lex-co.com McGee, James", email: "jwellman@icrc.net Jim Wellman (E-mail)", email: "jbtaylor@batesburg-leesville.org Joan B. Taylor (E-mail)", email: "Gilberttown@pbtcomm.net JoAnn Derrick (E-mail)", email: "jmergo@lex-co.com Mergo, Joe", email: "jbutler@lexington1.net John Butler (E-mail)", email: "jbusbee@lex-co.com Busbee, Judy", email: "jedwards@batesburg-leesville.org \Judy Edwards\"", email: "jblack@westcolumbiasc.gov \Justin Black\"", email: "kroberts@lexsc.com Kathy Roberts (E-mail)", email: "KMcMullen@lex-co.com McMullen, Kelly", email: "krichardson@lex2.org \Kelly Richardson\"", email: "kstanley@townofirmosc.com \Kim Stanley\"", email: "LWieder@lexsc.com Laraine P. Wieder (E-mail)", email: "LRichard@lexrich5.org \Len Richardson\"", email: "Isturkie@lex-co.com Sturkie, Lynn", email: "bhorton@westcolumbiasc.gov \Mayor Bobby E. Horton\"", email: "elisepartin@gmail.com \Mayor Elise Partin\"", email: "mayorskipwilson@chapinsc.com \Mayor James R. Skip Wilson\"", email: "rspires@pbtcomm.net \Mayor Ray Spires\"", email: "rcrapps@batesburg-leesville.org \Mayor Rita Crapps\"", email: "mayoreeder@yahoo.com \Mayor Rosalyn Reeder\"", email: "smacdougall@lexsc.com \Mayor Steve MacDouglas\"", email: "MARbaugh@lex-co.com Arbaugh, Melena", email: "mcorder@cityofcayce-sc.gov \Mendy Corder\"", email: "macaughman@columbiasc.net Missy Caughman (E-mail)", email: "mpruitt@lex-co.com PRUITT, MONA", email: "kpoole@lex.lib.sc.us Poole, Kelly", email: "rgibson@lcrac.com Randy Gibson (E-mail)", email: "RPOSTON@lex-co.com POSTON, RANDOLPH", email: "rrhodes@cityofcayce-sc.gov \Rebecca Vance\"", email: "rcaviness@townofirmosc.com \Renee Caviness\"", email: "rdolan@lex-co.com Dolan, Richard", email: "RCaughman@lex-co.com Caughman, Robert", email: "sduncan@batesburg-leesville.org \Seth Duncan\"", email: "sharynb@townofirmosc.com Sharyn Beveridge (E-mail)", email: "sgreenwood@cityofcayce-sc.gov \Shaun Greenwood\"", email: "SLee@lexsc.com Sonya Lee (E-mail)", email: "SVELDMAN@lex-co.com VELDMAN, STACY", email: "shatchell@riverbanks.org \Steve Hatchell\"", email: "TBarkley@cityofcayce-sc.gov Tammy Barkley (E-mail)", email: "tluckadoo@batesburg-leesville.org \Ted Luckadoo\"", email: "tgoodrich@townofirmosc.com \Tina Goodrich\"", email: "swanseatown@pbtcomm.net Town of Swansea (E-mail)", email: "TCrocker@lex-co.com Crocker, Travis", email: "vracine@townofirmosc.com \Vi Racine\"", email: "MWilliams@lex.lib.sc.us Williams, Michelle", email: "msonefeld@irmofire.org Sonefeld, Mike", email: "MEades@lex-co.com Eades, Mike", email: "sjjohnson@lex-co.com Johnson, Sarah", email: "ABarrs@lex-co.com Barrs, Allison"

Good afternoon,

Attached is the Tax Year 2016 Preliminary Assessments as of February 8, 2017. I am also enclosing the Final Tax Year 2015 Assessment. This report was run after the penalty date in February. This report will be run again after the penalty date in March.

If you should not be included in this list please let me know and I will remove you.

If you have any questions, feel free to reach out to me.

Thanks,

Travis Crocker

Lexington County

Senior Deputy Auditor

803-785-8196 (office)

803-785-8538 (fax)

tcrocker@lex-co.com

Attachments:

TY2016-Final Assessments-(tb622-02-08 2017) CAFR.pdf 362k

TY2015-Final Assessments-(tb622 07 01 2016).pdf 1.1M

Lexington County Auditor's Office
Debt Service - Millage Worksheet

#			
1	<u>Tax District:</u>	<u>School District Five General Obligation (8550)</u>	
2	<u>Tax Year:</u>	2017	
3	<u>Revenue:</u>		
4	Unreserved Fund Balance:	<u>7/1/2017</u>	\$ 5,093,120.72
5	Merchants Inventory Rebate:		65,626.00
6	Estimate of Fee-In-Lieu	245,000.00	
7	Motor Carrier Payment	31,750.00	
8	Estimate of interest income	40,000.00	
9		-	316,750.00
10	Total Revenue		5,475,496.72
11	<u>Bond Disbursements:</u>		
12	Fiscal Year Pay:	7/1/17-06/30/18	27,054,933.40
13	Overlap Pay:	7/1/18-12/31/18	3,351,807.05
14	Other:		-
15			-
16	<u>Total Disbursements:</u>		30,406,740.45
17	<u>Revenue Needed (Surplus):</u>		<u>\$ 24,931,243.73</u>
18	<u>Value of a Mill</u>		
19a	Assessment-TY2016		307,430,170
19b			-
20	Non-neg FILOT	78,550	
21	Negotiated FILOT	5,046,370	
22	Fee for Service	367,370	(5,492,290)
23	Other:		-
24	Richland County Assessments-TY2015		187,760,079
25	<u>Total Assessed Value:</u>		489,697,959
26	<u>Value of a Mill</u>		489,698
27	<u>Value of a Mill at:</u>	<u>95%</u> Collection	<u>\$ 465,213</u>
28	<u>Millage Requirement:</u>		<u>53.600</u>

Debt Retirement Schedule

Name: School District #5 (8550)

Fiscal Year: 7/01/16 - 6/30/17**Overlapping Year: 7/01/17 - 12/31/17**

Bond Issue	Outstanding Indebtedness	Due Date	Principal Payment	Interest Payment	Total Debt Service	Federal Interest Subsidy	Net Debt Service
\$ 10,000,000.00	10,000,000.00	12/1/2017		262,500.00	262,500.00	244,387.50	18,112.50
6/9/2010	Regions	6/1/2018		262,500.00	262,500.00	244,387.50	18,112.50
\$ 115,655,000.00	100,155,000.00	9/1/2017		1,931,906.25	1,931,906.25		1,931,906.25
9/11/2012	Wells Fargo	3/1/2018	5,395,000.00	1,931,906.25	7,326,906.25		7,326,906.25
\$ 40,444,000.00	32,724,000.00	9/1/2017		361,600.20	361,600.20		361,600.20
11/19/2013	TD Bank	3/1/2018	2,203,000.00	361,600.20	2,564,600.20		2,564,600.20
\$ 62,025,000.00	60,220,000.00	9/1/2017		1,256,156.25	1,256,156.25		1,256,156.25
11/19/2015	Wells Fargo	3/1/2018	2,270,000.00	1,256,156.25	3,526,156.25		3,526,156.25
\$ 9,819,000.00	9,819,000.00						
5/17/2017	Wells Fargo	3/1/2018	9,819,000.00	232,383.00	10,051,383.00		10,051,383.00
Totals:	\$ 212,918,000.00		\$ 19,687,000.00	\$ 7,856,708.40	\$ 27,543,708.40	\$ 488,775.00	\$ 27,054,933.40

Due Date	Principal Payment	Interest Payment	Total Debt Service	Federal Interest Subsidy	Net Debt Service
12/1/2018		262,500.00	262,500.00	244,387.50	18,112.50
9/1/2018		1,797,031.25	1,797,031.25		1,797,031.25
9/1/2018		337,257.05	337,257.05		337,257.05
9/1/2018		1,199,406.25	1,199,406.25		1,199,406.25
	\$ -	\$ 3,596,194.55	\$ 3,596,194.55	\$ 244,387.50	\$ 3,351,807.05

**Total Fiscal
Year Payments: \$ 27,054,933.40**

**Overlapping
Payments: \$ 3,351,807.05**

Sinking Fund: \$ 5,093,120.72

Note: \$10M issued 6/9/10 - Qualified School Construction Bond - 100% federal subsidy of interest payments

Note: In FY13, the federal sequestration 8.7% cuts impacted all federal interest subsidy payments. This 8.7% cut is reflected in the subsidy payments listed above.

Note: \$62M issued 11/19/15 - Refunded the \$68.5M issued on 9/30/10

Tax Year 2017 Debt Service

email: "TCrocker@lex-co.com Crocker, Travis"

Wednesday, August 9, 2017 at 1:47:00 PM Eastern Daylight Time

To: email: "shefner@lex5.k12.sc.us \"Dr. Stephen W. Hefner\"", email: "LRichard@lexrich5.org \"Len Richardson\""

Cc: email: "charmon@lex-co.com Harmon, Christopher", email: "KMcMullen@lex-co.com McMullen, Kelly", email: "AMcInchok@lex-co.com McInchok, Angie"

Good afternoon,

We have calculated the Debt Service millage for School District 5 for Tax Year 2017. Attached is our calculations based on the scheduled payments we received from the Treasurer's Office (Tab 2). Since we have not received Richland County's TY 2016 Assessment information, we are still using Tax Year 2015 information.

Please review the attached information and let us know if you have other information that would change the millage rate for Tax Year 2017. If you could have this back to me by August 18th, I would greatly appreciate it.

If you have any questions, please feel free to contact me.

Thanks,

Travis Crocker

Lexington County

Senior Deputy Auditor

803-785-8196 (office)

803-785-8538 (fax)

tcrocker@lex-co.com

Attachments:

Debt Service-SD5.xlsx 30k



August 14, 2017

Mr. Chris Harmon, Auditor
County of Lexington
212 South Lake Drive
Lexington, SC 29072

Dear Mr. Harmon:

At their regular meeting on May 22, 2017, the Board of Trustees of School District Five voted to increase the operational millage by 5.4 mills, officially setting the fiscal year 2017-2018 millage at 256.9 mills for operations. Board of Trustees meeting minutes are attached.

The Board also requested that debt service millage remain the same for fiscal year 2017-2018. This millage rate will be needed to service current bonds and additional bonds the District sold as a part of the District's capital renewal program.

In accordance with S.C. Code of Laws section 12-43-285, we confirm to you that the millage rates requested for School District Five of Lexington and Richland Counties for FY 2017-2018 for operations and debt service are in compliance with the applicable millage rate limits imposed by this section.

Sincerely,

A. Len Richardson
Chief Finance Officer

ALR:tl

Enclosure

cc: Stephen Hefner, Ed.D., Superintendent
Travis Crocker, County of Lexington, Senior Deputy Auditor



Minutes/May 22, 2017

The Board of Trustees of School District Five of Lexington and Richland Counties met at Nursery Road Elementary School with the following members present:

Mr. Robert Gantt, Chairman
Mr. Larry Haltiwanger, Vice Chairman
Mr. Michael Cates
Mrs. Jan Hammond
Ms. Beth Hutchison
Mr. Ed White
Dr. Stephen Hefner, District Superintendent

The following staff were in attendance:

Ms. Katrina Goggins, Director, Office of Communications
Dr. Michael Harris, Chief Student Services Officer
Dr. Allison Jacques, Chief Human Resources Officer
Dr. Christina Melton, Chief Instructional Officer
Mr. Len Richardson, Chief Finance Officer

The Board conducted the public hearing on the 2017-2018 general fund budget.

Len Richardson presented the 2017-2018 budget overview.

During the public participation, Kathy Robins and Kim Murphy spoke regarding the budget.

Chairman Gantt gave welcoming remarks.

The Invocation was given by Larry Haltiwanger, Vice Chairman, Board of Trustees. The Pledge of Allegiance was led by Rebecca Shurtleff, a fifth grade student at Nursery Road Elementary School.

The Board conducted the School Board Spotlight.

A welcome and brief overview of Nursery Road Elementary School was given by Love Ligon, Principal.

During the Superintendent's Report, Dr. Hefner presented a Progress Report: Vision 2020; Len Richardson presented the Monthly Financial Reports (Exhibit B).

During the public participation, Gina Wessinger, Gwen Jaeger, Mike Whitehurst, Leslie Bundrick, Kim Murphy, Mark Ebert, Charli Wessinger, Rebecca Connelly, Juli Booth, Liesha Huffstetler and Kathy Robinson spoke regarding the new elementary school site.

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

SCHOOL DISTRICT FIVE
OF
LEXINGTON AND RICHLAND COUNTIES

Meeting of May 22, 2017

	B A U M G A R D N E R	C A T E S	G A N T T	H A L T I W A N G E R	H A M M O N D	H U T C H I S O N	W H I T E
1. M. Haltiwanger S. Cates Enter executive session to consider the following : a) selected employment items (Exhibit A) ; b) contractual matter regarding the guaranteed maximum price (GMP) for the Chapin Middle School addition ; and c) update on active and pending litigation involving School District Five of Lexington and Richland Counties	A	X	X	X	X	A	A
2. M. Hutchison S. Cates Adjourn public hearing on 2017-2018 general fund budget	A	X	X	X	X	X	X
3. M. Cates S. Haltiwanger Approve the agenda	A	X	X	X	X	X	X
4. M. Hutchison S. Hammond Approve the minutes of the the May 8, 2017 board meeting	A	X	X	X	X	X	X
5. M. Hammond S. Cates Approve the selected employment items (Exhibit A)	A	X	X	X	X	X	X
6. M. Hutchison S. Hammond Approve first reading of proposed revisions to Board Policy IHAM « Health Education » (Exhibit C)	A	X	X	X	X	X	X
7. M. Hutchison S. Haltiwanger Approve first reading of proposed revisions to Board Policy ADF "School Wellness" (Exhibit D)	A	X	X	X	X	X	X
8. M. Hutchison S. White Approve second and final reading of the 2017-2018 General Fund Budget in the amount of \$181,891,358. This includes an increase in millage of 2.16% (5.4 mills)							

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

SCHOOL DISTRICT FIVE
OF
LEXINGTON AND RICHLAND COUNTIES

Meeting of May 22, 2017

	B A U M G A R D N E R	C A T E S	G A N T T	H A L T I W A N G E R	H A M M O N D	H U T C H I S O N	W H I T E
as allowed by Section 6-1-320 in the SC Code of Laws							
M. Hammond S.							
Amend to raise the millage to 1% and make up the difference with the fund balance							
Amendment failed to get a second							
Vote on original motion	A	X	X	X	No	X	X
9. M. Hutchison S. White	A	X	X	X	X	X	X
Adjourn at 9:35 p.m.							

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



We Are Columbia

September 12, 2016

The Honorable Chris Harmon
Lexington County Auditor
212 South Lake Drive
Lexington, South Carolina 29072

RE: Tax Year 2016 Millage Rate

Dear Mr. Harmon,

On June 21, 2016 the Columbia City Council approved on second and final reading, Ordinance No. 2016-036 to set the Tax Year 2016 millage rate for the City of Columbia's 2016-2017 budget to 96.1 mills. In accordance with S.C. Code of Laws, Section 12-43-285, we confirm to you that the millage rates requested for the City of Columbia for fiscal year 2015-2016 for operations and debt service are in compliance with the applicable millage rate limits imposed..

If you have questions, please do not hesitate to contact me.

Sincerely,


Stephen K. Benjamin
Mayor

CC: Ms. Teresa Wilson, City Manager
Mr. Jeff Palen, Assistant City Manager and Chief Financial Officer
Ms. Teresa Knox, City Attorney
Ms. Jan Alonso, City Finance Director
Ms. Melisa Caughman, City Budget and Program Management Director
Ms. Erika Moore, City Clerk of Council

Mayor
Steve MacDougall

Mayor Pro-Tem
Hazel Livingston



Council
Kathy Maness
Ted Stambolitis
Todd Shevchik
Todd Carnes
Ron Williams

June 8, 2016

Mr. Chris Harmon, Auditor
County Administration Building
212 South Lake Drive, Suite 103
Lexington, SC 29072-3437

Dear Mr. Harmon,

On June 6, 2016, final reading approval was giving for our tax levy and budget for the 2016-2017 fiscal year. The adopted millage is 34.29 for the next tax year. I have included a copy of the applicable ordinance. The Golden Hills Special Tax District assessment is \$200.00.

Thank you for your service to the people of Lexington. Should you have any questions or if I may be of any further assistance please do not hesitate to contact me at (803) 951-4657.

Sincerely,

Kathy S. Roberts, CPA
Finance Director

Enclosure

STATE OF SOUTH CAROLINA)
 COUNTY OF LEXINGTON)
 TOWN OF LEXINGTON)

AN ORDINANCE

AN ORDINANCE TO PROVIDE FOR THE LEVY OF TAXES FOR ORDINARY TOWN PURPOSES IN THE TOWN OF LEXINGTON FOR THE FISCAL YEAR BEGINNING JULY 1, 2016 AND TO PROVIDE FOR THE EXPENDITURES THEREOF:

THE COUNCIL OF THE TOWN OF LEXINGTON HEREBY ORDAINS:

- SECTION 1: There shall be and is hereby levied upon all taxable property of the Town of Lexington for ordinary purposes, the fiscal year beginning July 1, 2016 and ending June 30, 2017, a tax of thirty four point two nine (34.29) mills upon each one dollar (\$1.00) of taxable property for the Town of Lexington for said fiscal year.
- SECTION 2: That the said budget adopted as aforesaid, is hereby annexed and made a part and parcel of this Ordinance.
- SECTION 3: That, should any part of this Ordinance be held invalid by a court of competent jurisdiction, the remaining parts shall be severable and shall continue to be in full force and effect.
- SECTION 4: That all ordinances conflicting with the provisions of this Ordinance are hereby repealed, insofar as the same effect this Ordinance.
- SECTION 5: That this Ordinance shall take effect and be in force from and after July 1, 2016.
- SECTION 6: All taxes and sums herein assessed and provided for shall be due and payable between October 1, 2016 and January 15, 2017. If paid after January 15, 2017 but before February 2, 2017, a 3 % penalty will be assessed. If paid after February 1, 2017 and before March 16, 2017, a 10% penalty will be assessed. If paid after March 15, 2017 a penalty of 15% plus a \$5 collection fee will be assessed and shall be collected by distress or otherwise, as is provided by law, together with all legal costs and legal penalties.

ADOPTED AND APPROVED BY THE COUNCIL OF THE TOWN OF LEXINGTON ON THE 6th DAY OF JUNE, 2016.

ATTEST



Steve MacDougall, Mayor of the Town of Lexington

INTRODUCED May 23, 2016
 PUBLIC HEARING June 6, 2016
 FINAL READING June 6, 2016
 APPROVED June 6, 2016



Becky Hildebrand, Municipal Clerk,

I, BECKY HILDEBRAND, MUNICIPAL CLERK, CERTIFY THAT THIS ORDINANCE WAS ADVERTISED FOR PUBLIC HEARING ON MAY 19, 2016.

Tax Year 2017 Millage Information

email: "TCrocker@lex-co.com Crocker, Travis"

Thursday, July 13, 2017 at 7:11:40 AM Eastern Daylight Time

To: email: "ADUBOSE@lex-co.com DUBOSE, ADAM", email: "AMcInchok@lex-co.com McInchok, Angie", email: "BHildebrand@lexsc.com Becky Hildebrand (E-mail)", email: "rbrown@townofirmosc.com \Bob Brown\"", email: "bpoole@lexsc.com \Britt Poole\"", email: "BPecori@lex-co.com Pecori, Brittney", email: "carl@chapinsc.com \Carl Stevens\"", email: "PelionTH@pbtcomm.net Charles Haggard (E-mail)", email: "charmon@lex-co.com Harmon, Christopher", email: "CFOLSOM@lex-co.com FOLSOM, CHRISTOPHER", email: "cgillespie@lex2.org \Cindi Gillespie\"", email: "cfrick@lexrich5.org \Connie Frick\"", email: "dacobb@lexington1.net \David A Cobb\"", email: "dveldman@lcrac.com \David Veldman\"", email: "Walkerd@midlandstech.edu Debbie Walker (E-mail)", email: "dfowler@lex3.k12.sc.us Debra Fowler (E-mail)", email: "DWMitchell@lex3.k12.sc.us Debra Mitchell (E-mail)", email: "dbishop@lexington1.net Deena Bishop (E-mail)", email: "DBurnett@lex-co.com Burnett, Diana", email: "bjames@lex2.org \Dr. Bill James\"", email: "llavender@lexington4.net \Dr. Linda G. Lavender\"", email: "rgary@lex3.org \Dr. Randall Gary\"", email: "shefner@lex5.k12.sc.us \Dr. Stephen W. Hefner\"", email: "etaylor@icrc.net Elizabeth Taylor (E-mail)", email: "ghuddle@cityofcayce-sc.gov Garry Huddle (E-mail)", email: "jchendrix@lex-co.com Hendrix, Jessica", email: "Macleani@midlandstech.edu \Ian Maclean\"", email: "JEckstrom@lex-co.com Eckstrom, Jim", email: "jalonso@columbiasc.net \Janice L Alonso\"", email: "jmpalen@columbiasc.net \Jeffery M Palen\"", email: "JCunningham@westcolumbiasc.gov Jennifer Cunningham (E-mail)", email: "jmcgee@lex-co.com McGee, James", email: "jwellman@icrc.net Jim Wellman (E-mail)", email: "jbtaylor@batesburg-leesville.org Joan B. Taylor (E-mail)", email: "Gilberttown@pbtcomm.net JoAnn Derrick (E-mail)", email: "jmergo@lex-co.com Mergo, Joe", email: "jbutler@lexington1.net John Butler (E-mail)", email: "jbusbee@lex-co.com Busbee, Judy", email: "jedwards@batesburg-leesville.org \Judy Edwards\"", email: "jblack@westcolumbiasc.gov \Justin Black\"", email: "kroberts@lexsc.com Kathy Roberts (E-mail)", email: "KMcMullen@lex-co.com McMullen, Kelly", email: "krichardson@lex2.org \Kelly Richardson\"", email: "LWieder@lexsc.com Laraine P. Wieder (E-mail)", email: "LRichard@lexrich5.org \Len Richardson\"", email: "Isturkie@lex-co.com Sturkie, Lynn", email: "bhorton@westcolumbiasc.gov \Mayor Bobby E. Horton\"", email: "elisepartin@gmail.com \Mayor Elise Partin\"", email: "mayorskipwilson@chapinsc.com \Mayor James R. Skip Wilson\"", email: "rpires@pbtcomm.net \Mayor Ray Spires\"", email: "rcrapps@batesburg-leesville.org \Mayor Rita Crapps\"", email: "mayoreeder@yahoo.com \Mayor Rosalyn Reeder\"", email: "smacdougall@lexsc.com \Mayor Steve MacDouglas\"", email: "MARbaugh@lex-co.com Arbaugh, Melena", email: "mcorder@cityofcayce-sc.gov \Mendy Corder\"", email: "macaughman@columbiasc.net Missy Caughman (E-mail)", email: "mpruitt@lex-co.com PRUITT, MONA", email: "kpoole@lex.lib.sc.us Poole, Kelly", email: "rgibson@lcrac.com Randy Gibson (E-mail)", email: "RPOSTON@lex-co.com POSTON, RANDOLPH", email: "rrhodes@cityofcayce-sc.gov \Rebecca Vance\"", email: "rcaviness@townofirmosc.com \Renee Caviness\"", email: "rdolan@lex-co.com Dolan, Richard", email: "RCaughman@lex-co.com Caughman, Robert", email: "sduncan@batesburg-leesville.org \Seth Duncan\"", email: "sgreenwood@cityofcayce-sc.gov \Shaun Greenwood\"", email: "SLee@lexsc.com Sonya Lee (E-mail)", email: "SVELDMAN@lex-co.com VELDMAN, STACY", email: "tluckadoo@batesburg-leesville.org \Ted Luckadoo\"", email: "swanseatown@pbtcomm.net Town of Swansea (E-mail)", email: "vracine@townofirmosc.com \Vi Racine\"", email: "MWilliams@lex.lib.sc.us Williams, Michelle", email: "msonefeld@irmofire.org Sonefeld, Mike", email: "MEades@lex-co.com Eades, Mike", email: "sjjohnson@lex-co.com Johnson, Sarah", email: "ABarrs@lex-co.com Barrs, Allison", email: "arhoden@lex3.k12.sc.us Angela Rhoden", email: "sandyriddle@parkerpoe.com Riddle, Sandy K.", email: "lgraham@lexington4.net Lyde Graham", email: "awatkins@springdalesc.com \Ashley Watkins\"", email: "jstilwell@springdalesc.com \Jeff Stilwell\"", email: "TCrocker@lex-co.com Crocker, Travis"

Good morning everyone,

We are working on gathering the necessary information to have the Tax Year 2017 rolls open by September 30th as required by SC Code of Law § 12-39-150.

As always we will need your certification letter stating that the requested millage rate is in compliance with applicable millage rate limits imposed by section SC Code of Law §12-43-285. Additionally, please include either a copy of the budget ordinance which established your operating millage or the Ordinance number and when it was approved. We have not previously asked for this information, but going forward we feel it is needed to help clearly substantiate the millage request. I have attached two examples for you to use as guidelines.

We will be receiving the debt payment schedule for 07/01/2017 – 12/31/2018 from the Treasurer's Office by July 24, 2017. Once this information is received, we will do the debt service calculations and send to you for review. Additional information may be required if there is a significant variance between our calculations and your requested amount.

-

Please provide the Auditor's Office with your Tax Year 2017 Millage Certification letters by **August 18, 2017**.

If you have any questions or suggestions, please feel free to contact me.

Thanks,

Travis Crocker

Lexington County

Senior Deputy Auditor

803-785-8196 (office)

803-785-8538 (fax)

tcrocker@lex-co.com

Attachments:

TY2016-C-Millage-Columbia.pdf 198k

TY2016-C-Millage-Lexington.pdf 85k

email: "shefner@lexrich5.org Stephen Hefner"
To: email: "lrichard@lexrich5.org Len Richardson"

Thursday, July 13, 2017 at 7:40:56 AM Eastern Daylight Time

----- Forwarded message -----

From: **Crocker, Travis** <TCrocker@lex-co.com>

Date: Thu, Jul 13, 2017 at 7:11 AM

Subject: Tax Year 2017 Millage Information

To: "DUBOSE, ADAM" <ADUBOSE@lex-co.com>, "McInchok, Angie" <AMcInchok@lex-co.com>, "Becky Hildebrand (E-mail)" <BHildebrand@lexsc.com>, Bob Brown <rbrown@townofirmosc.com>, Britt Poole <bpoole@lexsc.com>, "Pecori, Brittney" <BPecori@lex-co.com>, Carl Stevens

[<carl@chapinsc.com>](mailto:carl@chapinsc.com), "Charles Haggard (E-mail)" [<PelionTH@pbtcomm.net>](mailto:PelionTH@pbtcomm.net), "Harmon, Christopher" [<charmon@lex-co.com>](mailto:charmon@lex-co.com), "FOLSOM, CHRISTOPHER" [<CFOLSOM@lex-co.com>](mailto:CFOLSOM@lex-co.com), Cindi Gillespie [<cggillespie@lex2.org>](mailto:cggillespie@lex2.org), Connie Frick [<cfrick@lexrich5.org>](mailto:cfrick@lexrich5.org), David A Cobb [<dacobb@lexington1.net>](mailto:dacobb@lexington1.net), David Veldman [<dveldman@lcrac.com>](mailto:dveldman@lcrac.com), "Debbie Walker (E-mail)" [<Walkerd@midlandstech.edu>](mailto:Walkerd@midlandstech.edu), "Debra Fowler (E-mail)" [<dfowler@lex3.k12.sc.us>](mailto:dfowler@lex3.k12.sc.us), "Debra Mitchell (E-mail)" [<DWMitchell@lex3.k12.sc.us>](mailto:DWMitchell@lex3.k12.sc.us), "Deena Bishop (E-mail)" [<dbishop@lexington1.net>](mailto:dbishop@lexington1.net), "Burnett, Diana" [<DBurnett@lex-co.com>](mailto:DBurnett@lex-co.com), "Dr. Bill James" [<bjames@lex2.org>](mailto:bjames@lex2.org), "Dr. Linda G. Lavender" [<llavender@lexington4.net>](mailto:llavender@lexington4.net), "Dr. Randall Gary" [<rgary@lex3.org>](mailto:rgary@lex3.org), "Dr. Stephen W. Hefner" [<shefner@lex5.k12.sc.us>](mailto:shefner@lex5.k12.sc.us), "Elizabeth Taylor (E-mail)" [<etaylor@icrc.net>](mailto:etaylor@icrc.net), "Garry Huddle (E-mail)" [<ghuddle@cityofcayce-sc.gov>](mailto:ghuddle@cityofcayce-sc.gov), "Hendrix, Jessica" [<jchendrix@lex-co.com>](mailto:jchendrix@lex-co.com), Ian Maclean [<Macleani@midlandstech.edu>](mailto:Macleani@midlandstech.edu), "Eckstrom, Jim" [<JEckstrom@lex-co.com>](mailto:JEckstrom@lex-co.com), Janice L Alonso [<jalonso@columbiasc.net>](mailto:jalonso@columbiasc.net), Jeffery M Palen [<jmpalen@columbiasc.net>](mailto:jmpalen@columbiasc.net), "Jennifer Cunningham (E-mail)" [<JCunningham@westcolumbiasc.gov>](mailto:JCunningham@westcolumbiasc.gov), "McGee, James" [<jmcgee@lex-co.com>](mailto:jmcgee@lex-co.com), "Jim Wellman (E-mail)" [<jwellman@icrc.net>](mailto:jwellman@icrc.net), "Joan B. Taylor (E-mail)" [<jbtaylor@batesburg-leesville.org>](mailto:jbtaylor@batesburg-leesville.org), "JoAnn Derrick (E-mail)" [<Gilberttown@pbtcomm.net>](mailto:Gilberttown@pbtcomm.net), "Mergo, Joe" [<jmergo@lex-co.com>](mailto:jmergo@lex-co.com), "John Butler (E-mail)" [<jbutler@lexington1.net>](mailto:jbutler@lexington1.net), "Busbee, Judy" [<jbusbee@lex-co.com>](mailto:jbusbee@lex-co.com), Judy Edwards [<jedwards@batesburg-leesville.org>](mailto:jedwards@batesburg-leesville.org), Justin Black [<jblack@westcolumbiasc.gov>](mailto:jblack@westcolumbiasc.gov), "Kathy Roberts (E-mail)" [<kroberts@lexsc.com>](mailto:kroberts@lexsc.com), "McMullen, Kelly" [<KMcMullen@lex-co.com>](mailto:KMcMullen@lex-co.com), Kelly Richardson [<krichardson@lex2.org>](mailto:krichardson@lex2.org), "Laraine P. Wieder (E-mail)" [<LWieder@lexsc.com>](mailto:LWieder@lexsc.com), Len Richardson [<LRichard@lexrich5.org>](mailto:LRichard@lexrich5.org), "Sturkie, Lynn" [<lsturkie@lex-co.com>](mailto:lsturkie@lex-co.com), "Mayor Bobby E. Horton" [<bhorton@westcolumbiasc.gov>](mailto:bhorton@westcolumbiasc.gov), Mayor Elise Partin [<elisepartin@gmail.com>](mailto:elisepartin@gmail.com), "Mayor James R. Skip Wilson" [<mayorskipwilson@chapinsc.com>](mailto:mayorskipwilson@chapinsc.com), Mayor Ray Spires [<rspires@pbtcomm.net>](mailto:rspires@pbtcomm.net), Mayor Rita Crapps [<rcrapps@batesburg-leesville.org>](mailto:rcrapps@batesburg-leesville.org), Mayor Rosalyn Reeder [<mayoreeder@yahoo.com>](mailto:mayoreeder@yahoo.com), Mayor Steve MacDouglas [<smacdougall@lexsc.com>](mailto:smacdougall@lexsc.com), "Arbaugh, Melena" [<MArbaugh@lex-co.com>](mailto:MArbaugh@lex-co.com), Mendy Corder [<mcorder@cityofcayce-sc.gov>](mailto:mcorder@cityofcayce-sc.gov), "Missy Caughman (E-mail)" [<macaughman@columbiasc.net>](mailto:macaughman@columbiasc.net), "PRUITT, MONA" [<mpruitt@lex-co.com>](mailto:mpruitt@lex-co.com), "Poole, Kelly" [<kpoole@lex.lib.sc.us>](mailto:kpoole@lex.lib.sc.us), "Randy Gibson (E-mail)" [<rgibson@lcrac.com>](mailto:rgibson@lcrac.com), "POSTON, RANDOLPH" [<RPOSTON@lex-co.com>](mailto:RPOSTON@lex-co.com), Rebecca Vance [<rrhodes@cityofcayce-sc.gov>](mailto:rrhodes@cityofcayce-sc.gov), Renee Caviness [<rcaviness@townofirmosc.com>](mailto:rcaviness@townofirmosc.com), "Dolan, Richard" [<rdolan@lex-co.com>](mailto:rdolan@lex-co.com), "Caughman, Robert" [<RCaughman@lex-co.com>](mailto:RCaughman@lex-co.com), Seth Duncan [<sduncan@batesburg-leesville.org>](mailto:sduncan@batesburg-leesville.org), Shaun Greenwood [<sgreenwood@cityofcayce-sc.gov>](mailto:sgreenwood@cityofcayce-sc.gov), "Sonya Lee (E-mail)" [<SLee@lexsc.com>](mailto:SLee@lexsc.com), "VELDMAN, STACY" [<SVELDMAN@lex-co.com>](mailto:SVELDMAN@lex-co.com), Ted Luckadoo [<tluckadoo@batesburg-leesville.org>](mailto:tluckadoo@batesburg-leesville.org), "Town of Swansea (E-mail)" [<swanseatown@pbtcomm.net>](mailto:swanseatown@pbtcomm.net), Vi Racine [<vracine@townofirmosc.com>](mailto:vracine@townofirmosc.com), "Williams, Michelle" [<MWilliams@lex.lib.sc.us>](mailto:MWilliams@lex.lib.sc.us), "Sonefeld, Mike" [<msonefeld@irmofire.org>](mailto:msonefeld@irmofire.org), "Eades, Mike" [<MEades@lex-co.com>](mailto:MEades@lex-co.com), "Johnson, Sarah" [<sjjohnson@lex-co.com>](mailto:sjjohnson@lex-co.com), "Barrs, Allison" [<ABarrs@lex-co.com>](mailto:ABarrs@lex-co.com), Angela Rhoden [<arhoden@lex3.k12.sc.us>](mailto:arhoden@lex3.k12.sc.us), "Riddle, Sandy K." [<sandyriddle@parkerpoe.com>](mailto:sandyriddle@parkerpoe.com), Lyde Graham [<lgraham@lexington4.net>](mailto:lgraham@lexington4.net), Ashley Watkins [<awatkins@springdalesc.com>](mailto:awatkins@springdalesc.com), Jeff Stilwell [<jstilwell@springdalesc.com>](mailto:jstilwell@springdalesc.com), "Crocker, Travis" [<TCrocker@lex-co.com>](mailto:TCrocker@lex-co.com)

Good morning everyone,

We are working on gathering the necessary information to have the Tax Year 2017 rolls open by September 30th as required by SC Code of Law § 12-39-150.

As always we will need your certification letter stating that the requested millage rate is in compliance with applicable millage rate limits imposed by section SC Code of Law §12-43-285. Additionally, please include either a copy of the budget ordinance which established your operating millage or the Ordinance number and when it was approved. We have not previously asked for this information, but going forward we feel it is needed to help clearly substantiate the millage request. I have attached two examples for you to use as guidelines.

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-

Please provide the Auditor's Office with your Tax Year 2017 Millage Certification letters by **August 18, 2017**.

If you have any questions or suggestions, please feel free to contact me.

Thanks,

Travis Crocker

Lexington County

Senior Deputy Auditor

803-785-8196 (office)

803-785-8538 (fax)

tcrocker@lex-co.com

Attachments:

TY2016-C-Millage-Columbia.pdf 198k

TY2016-C-Millage-Lexington.pdf 85k

email: "lrichard@lexrich5.org Len Richardson"
To: email: "tlarkin@lexrich5.org tlarkin@lexrich5.org"

Tuesday, August 8, 2017 at 9:20:09 AM Eastern Daylight Time

We need to send out our letter.

----- Forwarded message -----

From: **Crocker, Travis** <TCrocker@lex-co.com>

Date: Thu, Jul 13, 2017 at 7:11 AM

Subject: Tax Year 2017 Millage Information

To: "DUBOSE, ADAM" <ADUBOSE@lex-co.com>, "McInchok, Angie" <AMcInchok@lex-co.com>, "Becky Hildebrand (E-mail)" <BHildebrand@lexsc.com>, Bob Brown <rbrown@townofirmosc.com>, Britt Poole <bpoole@lexsc.com>, "Pecori, Brittney" <BPecori@lex-co.com>, Carl Stevens <carl@chapinsc.com>, "Charles Haggard (E-mail)" <PelionTH@pbtcomm.net>, "Harmon, Christopher" <charmon@lex-co.com>, "FOLSOM, CHRISTOPHER" <CFOLSOM@lex-co.com>, Cindi Gillespie <cgillespie@lex2.org>, Connie Frick <cfrick@lexrich5.org>, David A Cobb <dacobb@lexington1.net>, David Veldman <dveldman@lcrac.com>, "Debbie Walker (E-mail)" <Walkerd@midlandstech.edu>, "Debra Fowler (E-mail)" <dfowler@lex3.k12.sc.us>, "Debra Mitchell (E-mail)" <DWMitchell@lex3.k12.sc.us>, "Deena Bishop (E-mail)" <dbishop@lexington1.net>, "Burnett, Diana" <DBurnett@lex-co.com>, "Dr. Bill James" <bjames@lex2.org>, "Dr. Linda G. Lavender" <llavender@lexington4.net>, "Dr. Randall Gary" <rgary@lex3.org>, "Dr. Stephen W. Hefner" <shefner@lex5.k12.sc.us>, "Elizabeth Taylor (E-mail)" <etaylor@icrc.net>, "Garry Huddle (E-mail)" <ghuddle@cityofcayce-sc.gov>, "Hendrix, Jessica" <jchendrix@lex-co.com>, Ian Maclean <Macleani@midlandstech.edu>, "Eckstrom, Jim" <JEckstrom@lex-co.com>, Janice L Alonso <jalonso@columbiasc.net>, Jeffery M Palen <jmpalen@columbiasc.net>, "Jennifer Cunningham (E-mail)" <JCunningham@westcolumbiasc.gov>, "McGee, James" <jmcgee@lex-co.com>, "Jim Wellman (E-mail)" <jwellman@icrc.net>, "Joan B. Taylor (E-mail)" <jbtaylor@batesburg-leesville.org>, "JoAnn Derrick (E-mail)" <Gilberttown@pbtcomm.net>, "Mergo, Joe" <jmergo@lex-co.com>, "John Butler (E-mail)" <jbutler@lexington1.net>, "Busbee, Judy" <jbusbee@lex-co.com>, Judy Edwards <jedwards@batesburg-leesville.org>, Justin Black <jblack@westcolumbiasc.gov>, "Kathy Roberts (E-mail)" <kroberts@lexsc.com>, "McMullen, Kelly" <KMcMullen@lex-co.com>, Kelly Richardson <krichardson@lex2.org>, "Laraine P. Wieder (E-mail)" <LWieder@lexsc.com>, Len Richardson <LRichard@lexrich5.org>, "Sturkie, Lynn" <lsturkie@lex-co.com>, "Mayor Bobby E. Horton" <bhorton@westcolumbiasc.gov>, Mayor Elise Partin <elisepartin@gmail.com>, "Mayor James R. Skip Wilson" <mayorskipwilson@chapinsc.com>, Mayor Ray Spires <rspires@pbtcomm.net>, Mayor Rita Crapps <rcrapps@batesburg-leesville.org>, Mayor Rosalyn Reeder <mayoreeder@yahoo.com>, Mayor Steve MacDouglas <smacdougall@lexsc.com>, "Arbaugh, Melena" <MArbaugh@lex-co.com>, Mendy Corder <mcorder@cityofcayce-sc.gov>, "Missy Caughman (E-mail)" <macaughman@columbiasc.net>, "PRUITT, MONA" <mpruitt@lex-co.com>, "Poole, Kelly" <kpooles@lex.lib.sc.us>, "Randy Gibson (E-mail)" <rgibson@lcrac.com>, "POSTON, RANDOLPH" <RPOSTON@lex-co.com>, Rebecca Vance <rrhodes@cityofcayce-sc.gov>, Renee Caviness <rcaviness@townofirmosc.com>, "Dolan, Richard" <rdolan@lex-co.com>, "Caughman, Robert" <RCaughman@lex-co.com>, Seth Duncan <sduncan@batesburg-leesville.org>, Shaun Greenwood <sgreenwood@cityofcayce-sc.gov>, "Sonya Lee (E-mail)" <SLee@lexsc.com>, "VELDMAN, STACY" <SVELDMAN@lex-co.com>, Ted Luckadoo <tluckadoo@batesburg-leesville.org>, "Town of Swansea (E-mail)" <swanseatown@pbtcomm.net>, Vi Racine <vracine@townofirmosc.com>, "Williams, Michelle" <MWilliams@lex.lib.sc.us>, "Sonefeld, Mike" <msonefeld@irmofire.org>, "Eades, Mike" <MEades@lex-co.com>, "Johnson, Sarah" <sjjohnson@lex-co.com>, "Barrs, Allison" <ABarrs@lex-co.com>, Angela Rhoden <arhoden@lex3.k12.sc.us>, "Riddle, Sandy K." <sandyriddle@parkerpoe.com>, Lyde Graham <lgraham@lexington4.net>, Ashley Watkins <awatkins@springdalesc.com>, Jeff Stilwell <jstilwell@springdalesc.com>, "Crocker, Travis" <TCrocker@lex-co.com>

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Please provide the Auditor's Office with your Tax Year 2017 Millage Certification letters by **August 18, 2017**.

If you have any questions or suggestions, please feel free to contact me.

Thanks,

Travis Crocker

Lexington County

Senior Deputy Auditor

803-785-8196 (office)

803-785-8538 (fax)

tcrocker@lex-co.com

Attachments:

TY2016-C-Millage-Columbia.pdf 198k

TY2016-C-Millage-Lexington.pdf 85k

email: "Irichard@lexrich5.org Len Richardson"
To: email: "TCrocker@lex-co.com Crocker, Travis"

Friday, August 11, 2017 at 2:44:45 PM Eastern Daylight Time

Travis,

Will a copy of our Board minutes suffice?

Thanks,

A. Len Richardson

Chief Finance Officer

School District Five of Lexington & Richland Counties

1020 Dutch Fork Road

Irmo, South Carolina 29063

<http://www.lexrich5.org/domain/2704>

 Lexington-Richland
School District 5

On Thu, Jul 13, 2017 at 7:11 AM, Crocker, Travis <TCrocker@lex-co.com> wrote:

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Lexington County

Senior Deputy Auditor

803-785-8196 (office)

803-785-8538 (fax)

tcrocker@lex-co.com

email: "TCrocker@lex-co.com Crocker, Travis"
To: email: "lrichard@lexrich5.org Len Richardson"

Monday, August 14, 2017 at 7:28:14 AM Eastern Daylight Time

Good morning Len,

That should be fine.

Thanks,

Travis Crocker

Lexington County

Senior Deputy Auditor

803-785-8196 (office)

803-785-8538 (fax)

tcrocker@lex-co.com

From: Len Richardson [mailto:lrichard@lexrich5.org]

Sent: Friday, August 11, 2017 2:45 PM

To: Crocker, Travis <TCrocker@lex-co.com>

Subject: Re: Tax Year 2017 Millage Information

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Will a copy of our Board minutes suffice?

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A. Len Richardson

Chief Finance Officer

School District Five of Lexington & Richland Counties

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Irmo, South Carolina 29063

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 Lexington-Richland
School District 5

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Travis Crocker

Lexington County

Senior Deputy Auditor

803-785-8196 (office)

803-785-8538 (fax)

tcrocker@lex-co.com

email: "tlarkin@lexrich5.org Trish Larkin"
To: email: "tcrocker@lex-co.com"
Cc: email: "lrichard@lexrich5.org Len Richardson"

Tuesday, August 15, 2017 at 8:25:17 AM Eastern Daylight Time

Mr. Crocker,

Millage confirmation letter is attached with hard copies to follow in the mail.

As you and Len discussed, we have included meeting minutes of our Board of Trustees showing approval of budget and millage increase.

Thank you,

----- Forwarded message -----

From: **Len Richardson** <lrichard@lexrich5.org>
Date: Tue, Aug 8, 2017 at 9:20 AM
Subject: Fwd: Tax Year 2017 Millage Information
To: "tlarkin@lexrich5.org" <tlarkin@lexrich5.org>

We need to send out our letter.

----- Forwarded message -----

From: **Crocker, Travis** <TCrocker@lex-co.com>

Date: Thu, Jul 13, 2017 at 7:11 AM

Subject: Tax Year 2017 Millage Information

To: "DUBOSE, ADAM" <ADUBOSE@lex-co.com>, "McInchok, Angie" <AMcInchok@lex-co.com>, "Becky Hildebrand (E-mail)" <BHildebrand@lexsc.com>, Bob Brown <rbrown@townofirmosc.com>, Britt Poole <bpoole@lexsc.com>, "Pecori, Brittney" <BPecori@lex-co.com>, Carl Stevens <carl@chapinsc.com>, "Charles Haggard (E-mail)" <PelionTH@pbtcomm.net>, "Harmon, Christopher" <charmon@lex-co.com>, "FOLSOM, CHRISTOPHER" <CFOLSOM@lex-co.com>, Cindi Gillespie <cgillespie@lex2.org>, Connie Frick <cfrick@lexrich5.org>, David A Cobb <dacobb@lexington1.net>, David Veldman <dveldman@lcrac.com>, "Debbie Walker (E-mail)" <WalkerD@midlandstech.edu>, "Debra Fowler (E-mail)" <dfowler@lex3.k12.sc.us>, "Debra Mitchell (E-mail)" <DWMitchell@lex3.k12.sc.us>, "Deena Bishop (E-mail)" <dbishop@lexington1.net>, "Burnett, Diana" <DBurnett@lex-co.com>, "Dr. Bill James" <bjames@lex2.org>, "Dr. Linda G. Lavender" <llavender@lexington4.net>, "Dr. Randall Gary" <rgary@lex3.org>, "Dr. Stephen W. Hefner" <shefner@lex5.k12.sc.us>, "Elizabeth Taylor (E-mail)" <etaylor@icrc.net>, "Garry Huddle (E-mail)" <ghuddle@cityofcayce-sc.gov>, "Hendrix, Jessica" <jchendrix@lex-co.com>, Ian Maclean <Macleani@midlandstech.edu>, "Eckstrom, Jim" <JEckstrom@lex-co.com>, Janice L Alonso <jalonso@columbiasc.net>, Jeffery M Palen <jmpalen@columbiasc.net>, "Jennifer Cunningham (E-mail)" <JCunningham@westcolumbiasc.gov>, "McGee, James" <jmcgee@lex-co.com>, "Jim Wellman (E-mail)" <jwellman@icrc.net>, "Joan B. Taylor (E-mail)" <jbtaylor@batesburg-leesville.org>, "JoAnn Derrick (E-mail)" <Gilberttown@pbtcomm.net>, "Mergo, Joe" <jmergo@lex-co.com>, "John Butler (E-mail)" <jbutler@lexington1.net>, "Busbee, Judy" <jbusbee@lex-co.com>, Judy Edwards <jedwards@batesburg-leesville.org>, Justin Black <jblack@westcolumbiasc.gov>, "Kathy Roberts (E-mail)" <kroberts@lexsc.com>, "McMullen, Kelly" <KMcMullen@lex-co.com>, Kelly Richardson <krichardson@lex2.org>, "Laraine P. Wieder (E-mail)" <LWieder@lexsc.com>, Len Richardson <LRichard@lexrich5.org>, "Sturkie, Lynn" <lsturkie@lex-co.com>, "Mayor Bobby E. Horton" <bhorton@westcolumbiasc.gov>, Mayor Elise Partin <elisepartin@gmail.com>, "Mayor James R. Skip Wilson" <mayorskipwilson@chapinsc.com>, Mayor Ray Spires <rspires@pbtcomm.net>, Mayor Rita Crapps <rcrapps@batesburg-leesville.org>, Mayor Rosalyn Reeder <mayoreeder@yahoo.com>, Mayor Steve MacDouglas <smacdougall@lexsc.com>, "Arbaugh, Melena" <MArbaugh@lex-co.com>, Mendy Corder <mcorder@cityofcayce-sc.gov>, "Missy Caughman (E-mail)" <macaughman@columbiasc.net>, "PRUITT, MONA" <mpruitt@lex-co.com>, "Poole, Kelly" <kpoole@lex.lib.sc.us>, "Randy Gibson (E-mail)" <rgibson@lcrac.com>, "POSTON, RANDOLPH" <RPOSTON@lex-co.com>, Rebecca Vance <rrhodes@cityofcayce-sc.gov>, Renee Caviness <rcaviness@townofirmosc.com>, "Dolan, Richard" <rdolan@lex-co.com>, "Caughman, Robert" <RCaughman@lex-co.com>, Seth Duncan <sduncan@batesburg-leesville.org>, Shaun Greenwood <sgreenwood@cityofcayce-sc.gov>, "Sonya Lee (E-mail)" <SLee@lexsc.com>, "VELDMAN, STACY" <SVELDMAN@lex-co.com>, Ted Luckadoo <tluckadoo@batesburg-leesville.org>, "Town of Swansea (E-mail)" <swanseatown@pbtcomm.net>, Vi Racine <vracine@townofirmosc.com>, "Williams, Michelle" <MWilliams@lex.lib.sc.us>, "Sonefeld, Mike" <msonefeld@irmofire.org>, "Eades, Mike" <MEades@lex-co.com>, "Johnson, Sarah" <sjohnson@lex-co.com>, "Barrs, Allison" <ABarrs@lex-co.com>, Angela Rhoden <arhoden@lex3.k12.sc.us>, "Riddle, Sandy K." <sandyriddle@parkerpoe.com>, Lyde Graham <lgraham@lexington4.net>, Ashley Watkins <awatkins@springdalesc.com>, Jeff Stilwell <jstilwell@springdalesc.com>, "Crocker, Travis" <TCrocker@lex-co.com>

Good morning everyone,

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Please provide the Auditor's Office with your Tax Year 2017 Millage Certification letters by **August 18, 2017**.

If you have any questions or suggestions, please feel free to contact me.

Thanks,

Travis Crocker

Lexington County

Senior Deputy Auditor

803-785-8196 (office)

803-785-8538 (fax)

tcrocker@lex-co.com

--

Trish Larkin

Office of Finance and Operations

School District Five of Lexington & Richland Counties

1020 Dutch Fork Road

Irmo, SC 29063

803-476-8132 (Direct)

803-476-8237 (Fax)

Attachments:

Millage confirm letter to Lex Auditor Chris Harmon 2017.08.14.pdf 1.4M

email: "TCrocker@lex-co.com Crocker, Travis"

Tuesday, August 15, 2017 at 8:53:05 AM Eastern Daylight Time

To: email: "tlarkin@lexrich5.org Trish Larkin"

Cc: email: "lrichard@lexrich5.org Len Richardson"

Thank you for that information. Hope you both have a great week.

Travis Crocker

Lexington County

Senior Deputy Auditor

803-785-8196 (office)

803-785-8538 (fax)

tcrocker@lex-co.com

From: Trish Larkin [mailto:tlarkin@lexrich5.org]

Sent: Tuesday, August 15, 2017 8:25 AM

To: Crocker, Travis <TCrocker@lex-co.com>

Cc: Len Richardson <lrichard@lexrich5.org>

Subject: Fwd: Tax Year 2017 Millage Information

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As you and Len discussed, we have included meeting minutes of our Board of Trustees showing approval of budget and millage increase.

Thank you,

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Date: Tue, Aug 8, 2017 at 9:20 AM

Subject: Fwd: Tax Year 2017 Millage Information

To: "tlarkin@lexrich5.org" <tlarkin@lexrich5.org>

We need to send out our letter.

----- Forwarded message -----

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Date: Thu, Jul 13, 2017 at 7:11 AM

Subject: Tax Year 2017 Millage Information

To: "DUBOSE, ADAM" <ADUBOSE@lex-co.com>, "McInchok, Angie" <AMcInchok@lex-co.com>, "Becky Hildebrand (E-mail)" <BHildebrand@lexsc.com>, Bob Brown <rbrown@townofirmosc.com>, Britt Poole <bpoole@lexsc.com>, "Pecori, Brittney" <BPecori@lex-co.com>, Carl Stevens <carl@chapinsc.com>, "Charles Haggard (E-mail)" <PelionTH@pbtcomm.net>, "Harmon, Christopher" <charmon@lex-co.com>, "FOLSOM, CHRISTOPHER" <CFOLSOM@lex-co.com>, Cindi Gillespie <cgillespie@lex2.org>, Connie

Frick <cfrick@lexrich5.org>, David A Cobb <dacobb@lexington1.net>, David Veldman <dveldman@lcrac.com>, "Debbie Walker (E-mail)" <Walkerd@midlandstech.edu>, "Debra Fowler (E-mail)" <dfowler@lex3.k12.sc.us>, "Debra Mitchell (E-mail)" <DWMitchell@lex3.k12.sc.us>, "Deena Bishop (E-mail)" <dbishop@lexington1.net>, "Burnett, Diana" <DBurnett@lex-co.com>, "Dr. Bill James" <bjames@lex2.org>, "Dr. Linda G. Lavender" <llavender@lexington4.net>, "Dr. Randall Gary" <rgary@lex3.org>, "Dr. Stephen W. Hefner" <shefner@lex5.k12.sc.us>, "Elizabeth Taylor (E-mail)" <etaylor@icrc.net>, "Garry Huddle (E-mail)" <ghuddle@cityofcayce-sc.gov>, "Hendrix, Jessica" <jchendrix@lex-co.com>, Ian Maclean <Macleani@midlandstech.edu>, "Eckstrom, Jim" <JEckstrom@lex-co.com>, Janice L Alonso <jalonso@columbiasc.net>, Jeffery M Palen <jmpalen@columbiasc.net>, "Jennifer Cunningham (E-mail)" <JCunningham@westcolumbiasc.gov>, "McGee, James" <jmcgee@lex-co.com>, "Jim Wellman (E-mail)" <jwellman@icrc.net>, "Joan B. Taylor (E-mail)" <jbtaylor@batesburg-leesville.org>, "JoAnn Derrick (E-mail)" <Gilberttown@pbtcomm.net>, "Mergo, Joe" <jmergo@lex-co.com>, "John Butler (E-mail)" <jbutler@lexington1.net>, "Busbee, Judy" <jbusbee@lex-co.com>, Judy Edwards <jedwards@batesburg-leesville.org>, Justin Black <jblack@westcolumbiasc.gov>, "Kathy Roberts (E-mail)" <kroberts@lexsc.com>, "McMullen, Kelly" <KMcmullen@lex-co.com>, Kelly Richardson <krichardson@lex2.org>, "Laraine P. Wieder (E-mail)" <LWieder@lexsc.com>, Len Richardson <LRichard@lexrich5.org>, "Sturkie, Lynn" <lsturkie@lex-co.com>, "Mayor Bobby E. Horton" <bhorton@westcolumbiasc.gov>, Mayor Elise Partin <elisepartin@gmail.com>, "Mayor James R. Skip Wilson" <mayorskipwilson@chapinsc.com>, Mayor Ray Spires <rspires@pbtcomm.net>, Mayor Rita Crapps <rcrapps@batesburg-leesville.org>, Mayor Rosalyn Reeder <mayoreeder@yahoo.com>, Mayor Steve MacDouglas <smacdougall@lexsc.com>, "Arbaugh, Melena" <MArbaugh@lex-co.com>, Mendy Corder <mcorder@cityofcayce-sc.gov>, "Missy Caughman (E-mail)" <macaughman@columbiasc.net>, "PRUITT, MONA" <mpruitt@lex-co.com>, "Poole, Kelly" <kpoole@lex.lib.sc.us>, "Randy Gibson (E-mail)" <rgibson@lcrac.com>, "POSTON, RANDOLPH" <RPOSTON@lex-co.com>, Rebecca Vance <rrhodes@cityofcayce-sc.gov>, Renee Caviness <rcaviness@townofirmosc.com>, "Dolan, Richard" <rdolan@lex-co.com>, "Caughman, Robert" <RCaughman@lex-co.com>, Seth Duncan <sduncan@batesburg-leesville.org>, Shaun Greenwood <sgreenwood@cityofcayce-sc.gov>, "Sonya Lee (E-mail)" <SLee@lexsc.com>, "VELDMAN, STACY" <SVELDMAN@lex-co.com>, Ted Luckadoo <tluckadoo@batesburg-leesville.org>, "Town of Swansea (E-mail)" <swanseatown@pbtcomm.net>, Vi Racine <vracine@townofirmosc.com>, "Williams, Michelle" <MWilliams@lex.lib.sc.us>, "Sonefeld, Mike" <msonefeld@irmofire.org>, "Eades, Mike" <MEades@lex-co.com>, "Johnson, Sarah" <sjjohnson@lex-co.com>, "Barrs, Allison" <ABarrs@lex-co.com>, Angela Rhoden <arhoden@lex3.k12.sc.us>, "Riddle, Sandy K." <sandyriddle@parkerpoe.com>, Lyde Graham <lgraham@lexington4.net>, Ashley Watkins <awatkins@springdalesc.com>, Jeff Stilwell <jstilwell@springdalesc.com>, "Crocker, Travis" <TCrocker@lex-co.com>

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Lexington County

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803-785-8196 (office)

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Trish Larkin

Office of Finance and Operations

School District Five of Lexington & Richland Counties

1020 Dutch Fork Road

Irmo, SC 29063

803-476-8132 (Direct)

803-476-8237 (Fax)



EDWARD B. GRIMBALL, Chairman
HOWELL CLYBORNE, JR.
EMERSON F. GOWER, JR.

SOUTH CAROLINA REVENUE AND FISCAL AFFAIRS OFFICE

FRANK A. RAINWATER
Executive Director

MEMORANDUM

To: County Auditors
School Superintendents
Municipal Officials

From: Frank A. Rainwater, Executive Director

Date: March 13, 2017

Subject: **UPDATE** Millage Rate Increase Limitation for FY 2017-18 – Inflation Component

This memo is to provide an update regarding the millage rate increase limitations for local jurisdictions for FY 2017-18. In our memo dated February 13, 2017, we provided the millage rate increase limitation inflation component of 1.28% based upon the seasonally adjusted Consumer Price Index. We have recalculated the component based upon the unadjusted Consumer Price Index as used in previous years to be 1.26%. The full millage rate limits will be provided later as the population data become available.

The millage rate increase limitation as defined in SC Code of Law § 6-1-320 is the increase in the Consumer Price Index for preceding calendar year plus the percentage increase for the previous year in the population of the entity as determined by the Revenue and Fiscal Affairs Office. The Consumer Price Index increased 1.26% from calendar year 2015 to calendar year 2016. This is the figure we will use for the calculation of the millage increase limits. Each political entity's limit will be based upon 1.26% plus any increase in population as applicable.

The millage rate increase limitations for counties and school districts will be published following the release of the 2016 county population estimates by the US Census Bureau. The millage rate increase limitations for municipalities will be published following the release of the 2016 population estimates for incorporated places. For your information, we have included the current release schedule as published by the US Census Bureau below.

Census Bureau Population Release Dates (as of March 13, 2017):

Counties: March 23, 2017

Incorporated Places: May 14, 2017

We hope that this information will be helpful to local governments in planning for their budgets. If we may be of additional assistance, please feel free to contact Mary Katherine Gable at marykatherine.gable@rfa.sc.gov or (803) 734-3322.

Updated Millage Rate Increase Limitation for Fy 2017-18 - Inflation Component Memo

email: "MaryKatherine.Gable@rfa.sc.gov Gable, Mary Katherine" Monday, March 13, 2017 at 9:53:14 AM Eastern Daylight Time

To: email: "amy.boheler@yorkcountygov.com Amy Boheler (amy.boheler@yorkcountygov.com)", email: "ABerger@scac.sc Anna Berger", email: "AWise@calhouncounty.sc.gov Wise, April", email: "mcauditor@bellsouth.net Benjy Rogers (mcauditor@bellsouth.net)", email: "bgilchrist@edgefieldcounty.sc.gov Bill Gilchrist (bgilchrist@edgefieldcounty.sc.gov)", email: "bvalentine@countyofunion.com Bradley Valentine (bvalentine@countyofunion.com)", email: "brents@co.pickens.sc.us Brent Suddeth (brents@co.pickens.sc.us)", email: "bshult@gtcounty.org Brian Shult (bshult@gtcounty.org)", email: "cstevens@leecountysc.org Cecil Stevens (cstevens@leecountysc.org)", email: "cbarton@aikencountysc.gov Charles Barton (cbarton@aikencountysc.gov)", email: "chmorgan@lancastrcountysc.net Cheryl Morgan (chmorgan@lancastrcountysc.net)", email: "charmon@lex-co.com Harmon, Christopher", email: "chubbard@oconeesc.com Christy Hubbard (chubbard@oconeesc.com)", email: "dedwards@marionsc.org David Edwards (dedwards@marionsc.org)", email: "dlominack@newberrycounty.net Donna Lominack (dlominack@newberrycounty.net)", email: "dwade@chestercounty.org Donnie Wade (dwade@chestercounty.org)", email: "gkinard@barnwellsc.com Gwen Kinard (gkinard@barnwellsc.com)", email: "hholmes@jaspercountysc.gov Hazel Holmes (hholmes@jaspercountysc.gov)", email: "maegrant610@yahoo.com Henri Mae Grant (maegrant610@yahoo.com)", email: "ccauditor@shtc.net Jack Rivers (ccauditor@shtc.net)", email: "jhunter@andersoncountysc.org Jacky Hunter (jhunter@andersoncountysc.org)", email: "jcoleman@co.laurens.sc.us James Coleman (jcoleman@co.laurens.sc.us)", email: "JMesservy@dorchestercounty.net James Messervy (JMesservy@dorchestercounty.net)", email: "janet.jurosko@berkeleycountysc.gov Janet Jurosko (janet.jurosko@berkeleycountysc.gov)", email: "auditor@colletoncounty.org Jeff Slocum (auditor@colletoncounty.org)", email: "jmanning@greenwoodsc.gov Jill Manning (jmanning@greenwoodsc.gov)", email: "jbeckert@bcgov.net Jim Beckert (jbeckert@bcgov.net)", email: "dillonaudit@aol.com Kay McKenzie (dillonaudit@aol.com)", email: "lmccants@sumtercountysc.org Lauretha McCants (lmccants@sumtercountysc.org)", email: "eargle@horrycounty.org Lois Eargle (eargle@horrycounty.org)", email: "bamaud@hotmail.com Margaret Meyer (bamaud@hotmail.com)", email: "mrogers@darco.net Margaret Rogers (mrogers@darco.net)", email: "M.Forrest@saludacounty.sc.gov Forrest, Memmus", email: "marvin.bishop@cherokeecountysc.com Merv Bishop (marvin.bishop@cherokeecountysc.com)", email: "ppringle@clarendoncountygov.org Patricia Pringle (ppringle@clarendoncountygov.org)", email: "brawleyp@rcgov.us Paul Brawley (brawleyp@rcgov.us)", email: "Peggy.Hensley@fairfield.sc.gov Hensley, Peggy", email: "ptecklenburg@charlestoncounty.org Peter Tecklenburg (ptecklenburg@charlestoncounty.org)", email: "robin.watkins@kershaw.sc.gov Robin Watkins (robin.watkins@kershaw.sc.gov)", email: "rleckley@orangeburgcounty.org Roger Cleckley (rleckley@orangeburgcounty.org)", email: "Sally.Mouzon@wc.sc.gov Mouzon, Sally", email: "scase@greenvillecounty.org Scott Case (scase@greenvillecounty.org)", email: "swest@spartanburgcounty.org Sharon West (swest@spartanburgcounty.org)", email: "ssimpson@abbevillecountysc.com Sue Simpson (ssimpson@abbevillecountysc.com)", email: "twilliams@hamptoncountysc.org Teresa Williams (twilliams@hamptoncountysc.org)", email: "vedmunds@mccormickcountysc.org Virginia Edmunds (vedmunds@mccormickcountysc.org)", email: "auditor@florenceco.org Wayne Joye (auditor@florenceco.org)", email: "abain@chester.k12.sc.us Dr. Angela Bain (abain@chester.k12.sc.us)", email: "scott.turner@spart5.net Dr. C. Scott Turner (scott.turner@spart5.net)", email: "cdennis@clarendon3.org Dr. Connie Dennis (cdennis@clarendon3.org)", email: "craig.witherspoon@richlandone.org Dr. Craig Witherspoon (craig.witherspoon@richlandone.org)", email: "dannymerck@pickens.k12.sc.us Dr. Danny Merck (dannymerck@pickens.k12.sc.us)", email: "johnsond@gwd50.org Dr. Darrell Johnson (johnsond@gwd50.org)", email: "owingsdf@spart6.org Dr. Darryl Owings (owingsdf@spart6.org)", email: "dmathis@saludaschools.org Dr. David Mathis (dmathis@saludaschools.org)", email: "david.oshields@lcsd56.org Dr. David O'Shields (david.oshields@lcsd56.org)", email: "dhamm@richland2.org Dr. Debbie Hamm (dhamm@richland2.org)", email: "Eddie.Ingram@darlington.k12.sc.us Dr. Edward Ingram (Eddie.Ingram@darlington.k12.sc.us)", email: "fsprouse@gwd51.org Dr. Fay Sprouse (fsprouse@gwd51.org)", email: "frank.morgan@kcsdscschools.net Dr. Frank Morgan (frank.morgan@kcsdscschools.net)", email: "ffoster@colletonsd.org Dr. Franklin Foster (ffoster@colletonsd.org)", email: "gerrita_postlewait@charleston.k12.sc.us Dr. Gerrita Postlewait (gerrita_postlewait@charleston.k12.sc.us)", email: "glittle@lexington1.net Dr. Gregory Little (glittle@lexington1.net)", email: "rdozier@gcsd.k12.sc.us Dr. H. Randall Dozier (rdozier@gcsd.k12.sc.us)", email: "htillar@marlboro.k12.sc.us Dr. Helena Tillar (htillar@marlboro.k12.sc.us)", email: "frank.baker@sumterschools.net Dr. J. Frank Baker (frank.baker@sumterschools.net)", email: "jgreen@fairfield.k12.sc.us Dr. J. Green (jgreen@fairfield.k12.sc.us)", email: "hgoodwin@chesterfieldschools.org Dr. J. Harrison Goodwin (hgoodwin@chesterfieldschools.org)", email: "eppsc@fortmillschools.org Dr. James Epps Jr. (eppsc@fortmillschools.org)", email: "jeffrey.moss@beaufort.k12.sc.us Dr. Jeffrey Moss (jeffrey.moss@beaufort.k12.sc.us)", email: "jesse.washington@ocsd5.net Dr. Jesse Washington III (jesse.washington@ocsd5.net)", email: "gibbs-brownj@obg3.k12.sc.us Dr. Jesulon Gibbs-Brown (gibbs-brownj@obg3.k12.sc.us)", email: "javery@anderson4.org Dr. Joanne Avery (javery@anderson4.org)", email: "john@mail.dillon3.k12.sc.us Dr. John Kirby (john@mail.dillon3.k12.sc.us)", email: "jphipps@acsdsc.org Dr. Jonathan Phipps (jphipps@acsdsc.org)", email: "kbethea@marion.k12.sc.us Dr. Kandance Bethea (kbethea@marion.k12.sc.us)", email: "kpew@rhmail.org Dr. Kelly Pew (kpew@rhmail.org)", email:

"llavender@lexington4.net Dr. Linda Lavender (llavender@lexington4.net)", email: "marc.sosne@clover.k12.sc.us Dr. Marc Sosne (marc.sosne@clover.k12.sc.us)", email: "mthorsland@oconee.k12.sc.us Dr. Michael Thorsland (mthorsland@oconee.k12.sc.us)", email: "mashe@williston.k12.sc.us Dr. Missoura Ashe (mashe@williston.k12.sc.us)", email: "mravenell@dd4.k12.sc.us Dr. Morris Ravenell (mravenell@dd4.k12.sc.us)", email: "quincie.moore@cherokee1.org Dr. Quincie Moore (quincie.moore@cherokee1.org)", email: "rgary@lex3.org Dr. Randall Gary (rgary@lex3.org)", email: "randy.bridges@fsd1.org Dr. Randy Bridges (randy.bridges@fsd1.org)", email: "Gene.Moore@lcsdmail.net Dr. Richard Moore (Gene.Moore@lcsdmail.net)", email: "rrosenberger@asd2.org Dr. Richard Rosenberger (rrosenberger@asd2.org)", email: "rmaxey@horrycountyschools.net Dr. Rick Maxey (rmaxey@horrycountyschools.net)", email: "rmaddox@edgefield.k12.sc.us Dr. Robert Maddox (rmaddox@edgefield.k12.sc.us)", email: "ron.garner@spart1.org Dr. Ron Garner (ron.garner@spart1.org)", email: "rwilcox@hampton1.k12.sc.us Dr. Ronald Wilcox (rwilcox@hampton1.k12.sc.us)", email: "rwilder@clar1.k12.sc.us Dr. Rose Wilder (rwilder@clar1.k12.sc.us)", email: "rwbooker@spart7.org Dr. Russell Booker (rwbooker@spart7.org)", email: "scott.mercer@spartanburg2.k12.sc.us Dr. Scott Mercer (scott.mercer@spartanburg2.k12.sc.us)", email: "salford@acpsd.net Dr. Sean Alford (salford@acpsd.net)", email: "swall@greenwood52.org Dr. Sharon Wall (swall@greenwood52.org)", email: "Shawn.Johnson@barnwell19.net Dr. Shawn Johnson (Shawn.Johnson@barnwell19.net)", email: "shefner@lexrich5.org Dr. Stephen Hefner (shefner@lexrich5.org)", email: "sgpeters@laurens55.org Dr. Stephen Peters (sgpeters@laurens55.org)", email: "swilson@ccpsonline.net Dr. Steve Wilson (swilson@ccpsonline.net)", email: "tsojourner@bamberg2.org Dr. Thelma Sojourner (tsojourner@bamberg2.org)", email: "Tim.Newman@ocsd4sc.net Dr. Tim Newman (Tim.Newman@ocsd4sc.net)", email: "vprosser@york.k12.sc.us Dr. Vernon Prosser (vprosser@york.k12.sc.us)", email: "wroyster@greenville.k12.sc.us Dr. W. Burke Royster (wroyster@greenville.k12.sc.us)", email: "rliston@spartanburg4.org Dr. W. Rallie Liston (rliston@spartanburg4.org)", email: "andrewsw@lee.k12.sc.us Dr. Wanda Andrews (andrewsw@lee.k12.sc.us)", email: "bjames@lex2.org Dr. William James (bjames@lex2.org)", email: "wroach@union.k12.sc.us Dr. William Roach Jr. (wroach@union.k12.sc.us)", email: "zjefferson@florence4.k12.sc.us Dr. Zona Jefferson (zjefferson@florence4.k12.sc.us)", email: "havirdd@apps.anderson1.org Mr. David Havird (havirdd@apps.anderson1.org)", email: "ddoggett@mccormick.k12.sc.us Mr. Don Doggett (ddoggett@mccormick.k12.sc.us)", email: "Donald.Andrews@jcsd.net Mr. Donald Andrews (Donald.Andrews@jcsd.net)", email: "jgrissom@barnwell45.k12.sc.us Mr. J. Grissom (jgrissom@barnwell45.k12.sc.us)", email: "jsuber@newberry.k12.sc.us Mr. Jim Suber Jr. (jsuber@newberry.k12.sc.us)", email: "jtindal@csd2.org Mr. John Tindal (jtindal@csd2.org)", email: "jpye@dorchester2.k12.sc.us Mr. Joseph Pye (jpye@dorchester2.k12.sc.us)", email: "kennyb@spartanburg3.org Mr. Kenneth Blackwood (kennyb@spartanburg3.org)", email: "wrigmar@hampton2.k12.sc.us Mr. Martin Wright (wrigmar@hampton2.k12.sc.us)", email: "NVincent@fsd2.org Mr. Neal Vincent (NVincent@fsd2.org)", email: "rsmiley@flo5.k12.sc.us Mr. Randy Smiley (rsmiley@flo5.k12.sc.us)", email: "rogers@dillon.k12.sc.us Mr. Ray Rogers (rogers@dillon.k12.sc.us)", email: "tomwilson@anderson5.net Mr. Tom Wilson (tomwilson@anderson5.net)", email: "cbrock@wcsd.k12.sc.us Mrs. Carrie Brock (cbrock@wcsd.k12.sc.us)", email: "williamsl@acs.k12.sc.us Mrs. Leila Williams (williamsl@acs.k12.sc.us)", email: "pschwarting@bamberg1.net Mrs. Phyllis Schwarting (pschwarting@bamberg1.net)", email: "BlackburnB@bcscdschools.net Ms. Brenda Blackburn (BlackburnB@bcscdschools.net)", email: "hippk@anderson3.k12.sc.us Ms. Kathy Hipp (hippk@anderson3.k12.sc.us)", email: "lhickson@fsd3.org Ms. Laura Hickson (lhickson@fsd3.org)"

Cc: email: "Lisa.Jolliff@rfa.sc.gov Jolliff, Lisa"

Good Morning:

Attached please find the updated memo relating to the millage rate increase limitation for FY 2017-18 – Inflation Component. If you have any questions, please do not hesitate to ask.

Thank you,

Mary Katherine Gable



Mary Katherine Gable |
SC Revenue and Fiscal Affairs Office | Program Coordinator, Economic Research Section

Dennis Bldg.
| 1000 Assembly St., Suite 461
| Columbia, SC 29201
| Phone: (803) 734-3322

Attachments:

image001.png 27k

Inflation component memo 3-13-17.pdf 241k

No subject

email: "cfrick@lexrich5.org Connie Frick"

Thursday, September 11, 2014 at 8:46:30 AM Eastern Daylight Time

To: email: "hayesj@rcgov.us James Hayes" , email: "HammS@rcgov.us Stacey Hamm" , email: "rcauditor@rcgov.us rcauditor@rcgov.us" , email:

"dpatten@lexrich5.org Donna Patten"

Cc: email: "lrichard@lexrich5.org Len Richardson" , email: "llondon@lexrich5.org Leann London"

In preparation of the statistical section of our annual audit, we need the following information from your office. The information is as of 12/31/2013 unless otherwise noted.

- (1) assessed value and estimated actual value of real property
- (2) assessed value and estimated actual value of personal property
- (3) district direct rates for general purpose
- (4) district direct rates for capital purposes
- (5) overlapping rates for Richland County, Recreation district, Midlands Tech, Riverbanks Zoo, City of Irmo, and City of Columbia
- (6) top 10 property tax payers with taxable assessed value and % of total taxable value
- (7) for 2005 top 10 property tax payers with taxable assessed value and % of total taxable value
- (8) taxes levied for the fiscal year

Also, I just sent this to Mr. Brawley through the generic email address for the Auditor's Office.

Please let me know that you received this email.

Thanks for your help!

--

Connie C. Frick, CPA
Finance Department
District Five of Lexington & Richland Counties
(803) 476-8133

email: "cfrick@lexrich5.org Connie Frick"

Thursday, September 18, 2014 at 9:35:29 AM Eastern Daylight Time

To: email: "hayesj@rcgov.us James Hayes" , email: "HammS@rcgov.us Stacey Hamm" , email: "rcauditor@rcgov.us rcauditor@rcgov.us"

Cc: email: "lrichard@lexrich5.org Len Richardson" , email: "llondon@lexrich5.org Leann London" , email: "dpatten@lexrich5.org Donna Patten" , email: "ctomlin@lexrich5.org Caroline Tomlin"

James and Stacey,

Just checking to confirm that you received this email last week. We are working on the Statistical Section of the CAFR.

Thanks for your help!

Connie

On Thu, Sep 11, 2014 at 8:46 AM, Connie Frick <cfrick@lexrich5.org> wrote:

In preparation of the statistical section of our annual audit, we need the following information from your office. The information is as of 12/31/2013 unless otherwise noted.

- (1) assessed value and estimated actual value of real property
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- (6) top 10 property tax payers with taxable assessed value and % of total taxable value
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- (8) taxes levied for the fiscal year

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Please let me know that you received this email.

Thanks for your help!

--

Connie C. Frick, CPA
Finance Department
District Five of Lexington & Richland Counties
(803) 476-8133

--

Connie C. Frick, CPA
Finance Department
District Five of Lexington & Richland Counties
(803) 476-8133

email: "hayesj@rcgov.us JAMES HAYES"

Tuesday, October 7, 2014 at 11:30:13 AM Eastern Daylight Time

To: email: "cfrick@lexrich5.org Connie Frick"

Cc: email: "lrichard@lexrich5.org Len Richardson" , email: "llondon@lexrich5.org Leann London" , email: "dpatten@lexrich5.org Donna Patten" , email: "ctomlin@lexrich5.org Caroline Tomlin"

Please see updates below.

James E. Hayes, CGFO

Senior Accountant

Richland County Auditors Office

803-576-2604 W

803-576-2605 F

From: Connie Frick [mailto:cfrick@lexrich5.org]
Sent: Thursday, September 18, 2014 9:35 AM
To: JAMES HAYES; STACEY HAMM; RCAUDITOR
Cc: Len Richardson; Leann London; Donna Patten; Caroline Tomlin
Subject: Re:

James and Stacey,

Just checking to confirm that you received this email last week. We are working on the Statistical Section of the CAFR.

Thanks for your help!

Connie

On Thu, Sep 11, 2014 at 8:46 AM, Connie Frick <cfrick@lexrich5.org> wrote:

In preparation of the statistical section of our annual audit, we need the following information from your office. The information is as of 12/31/2013 unless otherwise noted.

(1) assessed value and estimated actual value of real property

151,507,630/3,451,657,009

(2) assessed value and estimated actual value of personal property

36,619,405/501,232,157

(3) district direct rates for general purpose

229.3

(4) district direct rates for capital purposes

52.5

(5) overlapping rates for Richland County, Recreation district, Midlands Tech, Riverbanks Zoo, City of Irmo, and City of Columbia

RC=109.4

Recreation=11.4/3.0 Operating/Debt

MTC=3.1/1.5

RBZ=1.3/.8

Town of Irmo=N/A

City of Columbia+98.1

(6) top 10 property tax payers with taxable assessed value and % of total taxable value

(7) for 2005 top 10 property tax payers with taxable assessed value and % of total taxable value

(8) taxes levied for the fiscal year

Also, I just sent this to Mr. Brawley through the generic email address for the Auditor's Office.

Please let me know that you received this email.

Thanks for your help!

--

Connie C. Frick, CPA

Finance Department

District Five of Lexington & Richland Counties

(803) 476-8133

--

Connie C. Frick, CPA

Finance Department**District Five of Lexington & Richland Counties****(803) 476-8133**

email: "llondon@lexrich5.org Leann London"**Thursday, October 8, 2015 at 11:21:40 AM Eastern Daylight Time**

To: email: "hayesj@rcgov.us" , email: "HammS@rcgov.us STACEY HAMM"

Cc: email: "cfrick@lexrich5.org Connie Frick"

In preparation of the statistical section of our annual audit, we need the following information from your office. The information is as of 12/31/2014 unless otherwise noted.

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- (2) assessed value and estimated actual value of personal property
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- (4) district direct rates for capital purposes
- (5) overlapping rates for Richland County, Recreation district, Midlands Tech, Riverbanks Zoo, City of Irmo, and City of Columbia
- (6) top 10 property tax payers with taxable assessed value and % of total taxable value
- (7) for 2006 top 10 property tax payers with taxable assessed value and % of total taxable value
- (8) taxes levied for the fiscal year

Please let me know that you received this email.

Thanks for your help!

email: "hayesj@rcgov.us JAMES HAYES"

To: email: "llondon@lexrich5.org Leann London" , email: "HammS@rcgov.us STACEY HAMM"

Cc: email: "cfrick@lexrich5.org Connie Frick"

Thursday, October 15, 2015 at 10:50:18 AM Eastern Daylight Time

LeAnn,

Please see answers below; for numbers 6,7, and 8, Stacey has provided those in the past. The values are as of 06/30/15 which is the end of the Tax and Fiscal years.

James E. Hayes, CGFO

Senior Accountant

Richland County Auditors Office

803-576-2604 W

803-576-2605 F

From: Leann London [mailto:llondon@lexrich5.org]

Sent: Thursday, October 08, 2015 11:22 AM

To: JAMES HAYES; STACEY HAMM

Cc: Connie Frick

Subject: Fwd:

In preparation of the statistical section of our annual audit, we need the following information from your office. The information is as of 12/31/2014 unless otherwise noted.

(1) assessed value and estimated actual value of real property

143,158,920/3,225,050,100

(2) assessed value and estimated actual value of personal property

38,851,430/533,672,468

(3) district direct rates for general purpose

235.8

(4) district direct rates for capital purposes

52.5

(5) overlapping rates for Richland County, Recreation district, Midlands Tech, Riverbanks Zoo, City of Irmo, and City of Columbia

RC=118.8

RCRC=12.6/3.0 Operating/Debt

Midlands Tech=3.4/1.5

RBZ=1.4/1.3

Irmo=N/A

Columbia=98.1

(6) top 10 property tax payers with taxable assessed value and % of total taxable value

(7) for 2006 top 10 property tax payers with taxable assessed value and % of total taxable value

(8) taxes levied for the fiscal year

Please let me know that you received this email.

Thanks for your help!

email: "llondon@lexrich5.org Leann London"

To: email: "hayesj@rcgov.us JAMES HAYES"

Cc: email: "HammS@rcgov.us STACEY HAMM" , email: "cfrick@lexrich5.org Connie Frick"

Friday, October 16, 2015 at 4:25:27 PM Eastern Daylight Time

Hi, Stacey.

I wanted to check the status of the information requested. We will need this next week to wrap up our audit. Let me know if it will be a problem getting back to us. We appreciate your assistance.

Leann D. London, CPA
Accountant
School District Five of Lexington and Richland Counties
1020 Dutch Fork Road
Irmo, SC 29063
803-476-8265 (direct)
803-476-8237 (fax)
llondon@lexrich5.org

On Thu, Oct 15, 2015 at 10:50 AM, JAMES HAYES <hayesj@rcgov.us> wrote:

LeAnn,

Please see answers below; for numbers 6,7, and 8, Stacey has provided those in the past. The values are as of 06/30/15 which is the end of the Tax and Fiscal years.

James E. Hayes, CGFO

Senior Accountant

Richland County Auditors Office

803-576-2604 W

803-576-2605 F

From: Leann London [mailto:llondon@lexrich5.org]
Sent: Thursday, October 08, 2015 11:22 AM
To: JAMES HAYES; STACEY HAMM
Cc: Connie Frick
Subject: Fwd:

In preparation of the statistical section of our annual audit, we need the following information from your office. The information is as of 12/31/2014 unless otherwise noted.

(1) assessed value and estimated actual value of real property

[143,158,920/3,225,050,100](#)

(2) assessed value and estimated actual value of personal property

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[235.8](#)

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[52.5](#)

(5) overlapping rates for Richland County, Recreation district, Midlands Tech, Riverbanks Zoo, City of Irmo, and City of Columbia

[RC=118.8](#)

[RCRC=12.6/3.0 Operating/Debt](#)

[Midlands Tech=3.4/1.5](#)

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[Columbia=98.1](#)

(6) top 10 property tax payers with taxable assessed value and % of total taxable value

(7) for 2006 top 10 property tax payers with taxable assessed value and % of total taxable value

(8) taxes levied for the fiscal year

Please let me know that you received this email.

Thanks for your help!

email: "llondon@lexrich5.org Leann London"

To: email: "cfrick@lexrich5.org Connie Frick"

Monday, October 26, 2015 at 8:31:52 AM Eastern Daylight Time

Leann D. London, CPA
Accountant
School District Five of Lexington and Richland Counties
1020 Dutch Fork Road
Irmo, SC 29063
[803-476-8265](tel:803-476-8265) (direct)
[803-476-8237](tel:803-476-8237) (fax)
llondon@lexrich5.org

----- Forwarded message -----

From: **Leann London** <llondon@lexrich5.org>

Date: Fri, Oct 16, 2015 at 4:25 PM

Subject: Re:

To: JAMES HAYES <hayesj@rcgov.us>

Cc: STACEY HAMM <HammS@rcgov.us>, Connie Frick <cfrick@lexrich5.org>

Hi, Stacey.

I wanted to check the status of the information requested. We will need this next week to wrap up our audit. Let me know if it will be a problem getting back to us. We appreciate your assistance.

Leann D. London, CPA
Accountant
School District Five of Lexington and Richland Counties
1020 Dutch Fork Road
Irmo, SC 29063
[803-476-8265](tel:803-476-8265) (direct)
[803-476-8237](tel:803-476-8237) (fax)
llondon@lexrich5.org

On Thu, Oct 15, 2015 at 10:50 AM, JAMES HAYES <hayesj@rcgov.us> wrote:

LeAnn,

Please see answers below; for numbers 6,7, and 8, Stacey has provided those in the past. The values are as of 06/30/15 which is the end of the Tax and Fiscal years.

James E. Hayes, CGFO

Senior Accountant

Richland County Auditors Office

803-576-2604 W

803-576-2605 F

From: Leann London [mailto:llondon@lexrich5.org]
Sent: Thursday, October 08, 2015 11:22 AM
To: JAMES HAYES; STACEY HAMM
Cc: Connie Frick
Subject: Fwd:

In preparation of the statistical section of our annual audit, we need the following information from your office. The information is as of 12/31/2014 unless otherwise noted.

(1) assessed value and estimated actual value of real property

143,158,920/3,225,050,100

(2) assessed value and estimated actual value of personal property

38,851,430/533,672,468

(3) district direct rates for general purpose

235.8

(4) district direct rates for capital purposes

52.5

(5) overlapping rates for Richland County, Recreation district, Midlands Tech, Riverbanks Zoo, City of Irmo, and City of Columbia

RC=118.8

RCRC=12.6/3.0 Operating/Debt

Midlands Tech=3.4/1.5

RBZ=1.4/1.3

Irmo=N/A

Columbia=98.1

(6) top 10 property tax payers with taxable assessed value and % of total taxable value

(7) for 2006 top 10 property tax payers with taxable assessed value and % of total taxable value

(8) taxes levied for the fiscal year

Please let me know that you received this email.

Thanks for your help!

email: "cfrick@lexrich5.org Connie Frick"

Monday, October 26, 2015 at 2:03:46 PM Eastern Daylight Time

To: email: "HammS@rcgov.us Stacey Hamm"

Cc: email: "lrichard@lexrich5.org Len Richardson" , email: "llondon@lexrich5.org Leann London"

Stacey,

We are working on our final draft of the CAFR. Can you provide us with the information listed below?

Thanks for your help!

Connie

On Thu, Oct 15, 2015 at 10:50 AM, JAMES HAYES <hayesj@rcgov.us> wrote:

LeAnn,

Please see answers below; for numbers 6,7, and 8, Stacey has provided those in the past. The values are as of 06/30/15 which is the end of the Tax and Fiscal years.

James E. Hayes, CGFO

Senior Accountant

Richland County Auditors Office

803-576-2604 W

803-576-2605 F

From: Leann London [mailto:llondon@lexrich5.org]

Sent: Thursday, October 08, 2015 11:22 AM

To: JAMES HAYES; STACEY HAMM

Cc: Connie Frick

Subject: Fwd:

In preparation of the statistical section of our annual audit, we need the following information from your office. The information is as of 12/31/2014 unless otherwise noted.

(1) assessed value and estimated actual value of real property

[143,158,920/3,225,050,100](#)

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(7) for 2006 top 10 property tax payers with taxable assessed value and % of total taxable value

(8) taxes levied for the fiscal year

Please let me know that you received this email.

Thanks for your help!

--

Connie C. Frick, CPA
Finance Department

**District Five of Lexington & Richland Counties
(803) 476-8133**

email: "llondon@lexrich5.org Leann London"

Tuesday, August 22, 2017 at 2:11:35 PM Eastern Daylight Time

To: email: "hayesj@rcgov.us JAMES HAYES" , email: "HammS@rcgov.us STACEY HAMM"

Cc: email: "cfrick@lexrich5.org Connie Frick" , email: "bgshealy@lexrich5.org Bruce Shealy"

Good afternoon, everyone.

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- (7) for 2008 top 10 property tax payers with taxable assessed value and % of total taxable value
- (8) taxes levied for the fiscal year

Please let me know that you received this email.

Thanks for your help!

email: "llondon@lexrich5.org Leann London"
To: email: "TCrocker@lex-co.com Crocker, Travis"

Monday, September 18, 2017 at 8:37:38 AM Eastern Daylight Time

Travis,

Please see James Hayes email below. Thank you for your assistance in getting this information to us.

Leann D. London, CPA
Accountant
School District Five of Lexington and Richland Counties
1020 Dutch Fork Road
Irmo, SC 29063
[803-476-8265](tel:803-476-8265) (direct)
[803-476-8237](tel:803-476-8237) (fax)
llondon@lexrich5.org

----- Forwarded message -----

From: **JAMES HAYES** <hayesj@rcgov.us>

Date: Thu, Oct 15, 2015 at 10:50 AM

Subject: RE:

To: Leann London <llondon@lexrich5.org>, STACEY HAMM <HammS@rcgov.us>

Cc: Connie Frick <cfrick@lexrich5.org>

LeAnn,

Please see answers below; for numbers 6,7, and 8, Stacey has provided those in the past. The values are as of 06/30/15 which is the end of the Tax and Fiscal years.

James E. Hayes, CGFO

Senior Accountant

Richland County Auditors Office

803-576-2604 W

803-576-2605 F

From: Leann London [mailto:llondon@lexrich5.org]

Sent: Thursday, October 08, 2015 11:22 AM

To: JAMES HAYES; STACEY HAMM

Cc: Connie Frick

Subject: Fwd:

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(8) taxes levied for the fiscal year

Please let me know that you received this email.

Thanks for your help!

email: "TCrocker@lex-co.com Crocker, Travis"

To: email: "llondon@lexrich5.org Leann London"

Monday, September 18, 2017 at 8:38:49 AM Eastern Daylight Time

Thanks Leann. I will start working on this. It may be the end of the work before getting this to you. We are trying to get the tax rolls open this week.

Thanks,

Travis Crocker

Lexington County

Senior Deputy Auditor

803-785-8196 (office)

803-785-8538 (fax)

tcrocker@lex-co.com

From: Leann London [mailto:llondon@lexrich5.org]

Sent: Monday, September 18, 2017 8:38 AM

To: Crocker, Travis <TCrocker@lex-co.com>

Subject: Fwd:

Travis,

Please see James Hayes email below. Thank you for your assistance in getting this information to us.

Accountant

School District Five of Lexington and Richland Counties

1020 Dutch Fork Road

Irmo, SC 29063

803-476-8265 (direct)

803-476-8237 (fax)

llondon@[lexrich5.org](mailto:llondon@lexrich5.org)

----- Forwarded message -----

From: **JAMES HAYES** <hayesj@rcgov.us>

Date: Thu, Oct 15, 2015 at 10:50 AM

Subject: RE:

To: Leann London <llondon@lexrich5.org>, STACEY HAMM <HammS@rcgov.us>

Cc: Connie Frick <cfrick@lexrich5.org>

LeAnn,

Please see answers below; for numbers 6,7, and 8, Stacey has provided those in the past. The values are as of 06/30/15 which is the end of the Tax and Fiscal years.

James E. Hayes, CGFO

Senior Accountant

Richland County Auditors Office

803-576-2604 W

803-576-2605 F

From: Leann London [mailto:llondon@lexrich5.org]

Sent: Thursday, October 08, 2015 11:22 AM

To: JAMES HAYES; STACEY HAMM

Cc: Connie Frick

Subject: Fwd:

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(7) for 2006 top 10 property tax payers with taxable assessed value and % of total taxable value

(8) taxes levied for the fiscal year

Please let me know that you received this email.

Thanks for your help!

email: "llondon@lexrich5.org Leann London"
To: email: "TCrocker@lex-co.com Crocker, Travis"

Monday, September 18, 2017 at 8:47:20 AM Eastern Daylight Time

Thank you, Travis. I understand.

Leann D. London, CPA
Accountant
School District Five of Lexington and Richland Counties
1020 Dutch Fork Road
Irmo, SC 29063
[803-476-8265](tel:803-476-8265) (direct)
[803-476-8237](tel:803-476-8237) (fax)
llondon@lexrich5.org

On Mon, Sep 18, 2017 at 8:38 AM, Crocker, Travis <TCrocker@lex-co.com> wrote:

Thanks Leann. I will start working on this. It may be the end of the work before getting this to you. We are trying to get the tax rolls open this week.

Thanks,

Travis Crocker

Lexington County

Senior Deputy Auditor

803-785-8196 (office)

803-785-8538 (fax)

tcrocker@lex-co.com

From: Leann London [mailto:llondon@lexrich5.org]

Sent: Monday, September 18, 2017 8:38 AM

To: Crocker, Travis <TCrocker@lex-co.com>

Subject: Fwd:

Travis,

Please see James Hayes email below. Thank you for your assistance in getting this information to us.

Leann D. London, CPA

Accountant

School District Five of Lexington and Richland Counties

1020 Dutch Fork Road

Irmo, SC 29063

803-476-8265 (direct)

803-476-8237 (fax)

llondon@lexrich5.org

----- Forwarded message -----

From: **JAMES HAYES** <hayesj@rcgov.us>

Date: Thu, Oct 15, 2015 at 10:50 AM

Subject: RE:

To: Leann London <llondon@lexrich5.org>, STACEY HAMM <HammS@rcgov.us>

Cc: Connie Frick <cfrick@lexrich5.org>

LeAnn,

Please see answers below; for numbers 6,7, and 8, Stacey has provided those in the past. The values are as of 06/30/15 which is the end of the Tax and Fiscal years.

James E. Hayes, CGFO

Senior Accountant

Richland County Auditors Office

803-576-2604 W

803-576-2605 F

From: Leann London [mailto:llondon@lexrich5.org]

Sent: Thursday, October 08, 2015 11:22 AM

To: JAMES HAYES; STACEY HAMM

Cc: Connie Frick

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(6) top 10 property tax payers with taxable assessed value and % of total taxable value

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(8) taxes levied for the fiscal year

Please let me know that you received this email.

Thanks for your help!

email: "llondon@lexrich5.org Leann London"

Wednesday, September 20, 2017 at 1:36:06 PM Eastern Daylight Time

To: email: "hayesj@rcgov.us JAMES HAYES" , email: "HammS@rcgov.us STACEY HAMM"

Cc: email: "cfrick@lexrich5.org Connie Frick" , email: "bgshealy@lexrich5.org Bruce Shealy"

Good afternoon.

Can you please update me on the status of gathering this information for us? Thanks so much.

Leann D. London, CPA
Accountant
School District Five of Lexington and Richland Counties

1020 Dutch Fork Road
Irmo, SC 29063
[803-476-8265](tel:803-476-8265) (direct)
[803-476-8237](tel:803-476-8237) (fax)
llondon@lexrich5.org

On Tue, Aug 22, 2017 at 2:11 PM, Leann London <llondon@lexrich5.org> wrote:

Good afternoon, everyone.

In preparation of the statistical section of our annual audit, we need the following information from your office. The information is as of 12/31/2016 unless otherwise noted.

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- (2) assessed value and estimated actual value of personal property
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- (6) top 10 property tax payers with taxable assessed value and % of total taxable value
- (7) for 2008 top 10 property tax payers with taxable assessed value and % of total taxable value
- (8) taxes levied for the fiscal year

Please let me know that you received this email.

Thanks for your help!

email: "BROWNA@rcgov.us ALLEN BROWN"

To: email: "llondon@lexrich5.org llondon@lexrich5.org"

Cc: email: "HammS@rcgov.us STACEY HAMM"

Monday, October 9, 2017 at 4:34:10 PM Eastern Daylight Time

Please see answers below. Stacey Hamm provides 6,7,8

From: JAMES HAYES

Sent: Monday, October 09, 2017 3:29 PM

To: ALLEN BROWN

Subject: FW: Fwd:

James Hayes

Director of Budget and Grants Management

Richland County Administration

2020 Hampton Street

Columbia SC 29201

803-576-2095(W)

803-576-2138(F)

From: Leann London
[mailto:llondon@lexrich5.org]

Sent: Tuesday, August 22, 2017 2:12 PM

To: JAMES HAYES; STACEY HAMM

Cc: Connie Frick; Bruce Shealy

Subject: Fwd:

Good afternoon, everyone.

In preparation of the statistical section of our annual audit, we need the following information from your office. The information is as of 12/31/2016 unless otherwise noted.

(1) assessed value and estimated actual value of real property 151,399,200/3,421,280,693

(2) assessed value and estimated actual value of personal property 42,377,120/580,420,150

(3) district direct rates for general purpose 251.5

(4) district direct rates for capital purposes 52.5

(5) overlapping rates for Richland County, Recreation district, Midlands Tech, Riverbanks Zoo, City of Irmo, and City of Columbia

RC=121.6

RCRC=12.8/3.0 Operating/Debt

MTC=3.5/1.5

RBZ=1.4/1.0

COC=96.1

Irmo=N/A

(6) top 10 property tax payers with taxable assessed value and % of total taxable value

(7) for 2008 top 10 property tax payers with taxable assessed value and % of total taxable value

(8) taxes levied for the fiscal year

Please let me know that you received this email.

Thanks for your help!

To: email: "BROWNA@rcgov.us ALLEN BROWN"
Cc: email: "HammS@rcgov.us STACEY HAMM"

Stacey,

Have you had a chance to get this information yet? Thank you.

Leann D. London, CPA
Accountant
School District Five of Lexington and Richland Counties
1020 Dutch Fork Road
Irmo, SC 29063
[803-476-8265](tel:803-476-8265) (direct)
[803-476-8237](tel:803-476-8237) (fax)
llondon@lexrich5.org

On Mon, Oct 9, 2017 at 4:34 PM, ALLEN BROWN <BROWNA@rcgov.us> wrote:

Please see answers below. Stacey Hamm provides 6,7,8

From: JAMES HAYES

Sent: Monday, October 09, 2017 3:29 PM

To: ALLEN BROWN

Subject: FW: Fwd:

James Hayes

Director of Budget and Grants Management

Richland County Administration

[2020 Hampton Street](#)

[Columbia SC 29201](#)

803-576-2095(W)

803-576-2138(F)

From: Leann London
[mailto:llondon@lexrich5.org]

Sent: Tuesday, August 22, 2017 2:12 PM

To: JAMES HAYES; STACEY HAMM

Cc: Connie Frick; Bruce Shealy

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(8) taxes levied for the fiscal year

Please let me know that you received this email.

Thanks for your help!

email: "HammS@rcgov.us STACEY HAMM"
To: email: "llondon@lexrich5.org Leann London"
Cc: email: "DOVEK@rcgov.us KENDRA DOVE"

Tuesday, October 17, 2017 at 7:08:35 PM Eastern Daylight Time

Leann,

I have taken another position at the County and Kendra Dove is handling it this year.

Stacey

Sent from my iPhone

On Oct 17, 2017, at 5:02 PM, Leann London <llondon@lexrich5.org> wrote:

Stacey,

Have you had a chance to get this information yet? Thank you.

Leann D. London, CPA

Accountant

School District Five of Lexington and Richland Counties

1020 Dutch Fork Road

Irmo, SC 29063

[803-476-8265](tel:8034768265) (direct)

[803-476-8237](tel:8034768237) (fax)

llondon@[lexrich5.org](mailto:llondon@lexrich5.org)

On Mon, Oct 9, 2017 at 4:34 PM, ALLEN BROWN
<BROWNA@rcgov.us> wrote:

Please see answers below. Stacey Hamm provides 6,7,8

From: JAMES HAYES

Sent: Monday, October 09, 2017 3:29 PM

To: ALLEN BROWN

Subject: FW: Fwd:

James Hayes

Director of Budget and Grants Management

Richland County Administration

[2020 Hampton Street](#)

[Columbia SC 29201](#)

803-576-2095(W)

803-576-2138(F)

From: Leann London
[\[mailto:llondon@lexrich5.org\]](mailto:llondon@lexrich5.org)

Sent: Tuesday, August 22, 2017 2:12 PM

To: JAMES HAYES; STACEY HAMM

Cc: Connie Frick; Bruce Shealy

Subject: Fwd:

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Please let me know that you received this email.

Thanks for your help!

email: "DOVEK@rcgov.us KENDRA DOVE"

Friday, October 20, 2017 at 4:42:13 PM Eastern Daylight Time

To: email: "HammS@rcgov.us STACEY HAMM" , email: "llondon@lexrich5.org Leann London"

Leann – see the attached for answers to 6 and 7. I’m still working on the spreadsheet for collections that Stacey provided you last year.

Thanks,

Kendra L. Dove

Deputy Treasurer

Richland County Treasurer's Office

803-576-2285 Office

803-576-2269 Fax

dovek@rcgov.us

From: STACEY HAMM

Sent: Tuesday, October 17, 2017 7:09 PM

To: Leann London

Cc: KENDRA DOVE

Subject: Re: Fwd:

Leann,

I have taken another position at the County and Kendra Dove is handling it this year.

Stacey

Sent from my iPhone

On Oct 17, 2017, at 5:02 PM, Leann London <llondon@lexrich5.org> wrote:

Stacey,

Have you had a chance to get this information yet? Thank you.

Leann D. London, CPA

Accountant

School District Five of Lexington and Richland Counties

1020 Dutch Fork Road

Irmo, SC 29063

803-476-8265 (direct)

803-476-8237 (fax)

llondon@[lexrich5.org](mailto:llondon@lexrich5.org)

On Mon, Oct 9, 2017 at 4:34 PM, ALLEN BROWN <BROWNA@rcgov.us> wrote:

Please see answers below. Stacey Hamm provides 6,7,8

From: JAMES HAYES

Sent: Monday, October 09, 2017 3:29 PM

To: ALLEN BROWN

Subject: FW: Fwd:

James Hayes

Director of Budget and Grants Management

Richland County Administration

[2020](#)
[Hampton Street](#)

[Columbia](#)
[SC 29201](#)

803-576-2095(W)

803-576-2138(F)

From: Leann London
[\[mailto:llondon@lexrich5.org\]](mailto:llondon@lexrich5.org)

Sent: Tuesday, August 22, 2017 2:12 PM

To: JAMES HAYES; STACEY HAMM

Cc: Connie Frick; Bruce Shealy

Subject: Fwd:

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(7) for 2008 top 10 property tax payers with taxable assessed value and % of total taxable value

(8) taxes levied for the fiscal year

Please let me know that you received this email.

Thanks for your help!

Attachments:**SD5 CAFR 2017 1.pdf** 84k**email: "llondon@lexrich5.org Leann London"****To: email: "DOVEK@rcgov.us KENDRA DOVE"****Friday, October 20, 2017 at 4:46:21 PM Eastern Daylight Time**

Thank you, Kendra!

Leann D. London, CPA
Accountant
School District Five of Lexington and Richland Counties
1020 Dutch Fork Road
Irmo, SC 29063
[803-476-8265](tel:803-476-8265) (direct)
[803-476-8237](tel:803-476-8237) (fax)
llondon@lexrich5.org

On Fri, Oct 20, 2017 at 4:42 PM, KENDRA DOVE <DOVEK@rcgov.us> wrote:

Leann – see the attached for answers to 6 and 7. I'm still working on the spreadsheet for collections that Stacey provided you last year.

Thanks,

Kendra L. Dove

Deputy Treasurer

Richland County Treasurer's Office

803-576-2285 Office

803-576-2269 Fax

dovek@rcgov.us

From: STACEY HAMM

Sent: Tuesday, October 17, 2017 7:09 PM

To: Leann London

Cc: KENDRA DOVE

Subject: Re: Fwd:

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Stacey

Sent from my iPhone

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Stacey,

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Leann D. London, CPA

Accountant

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Please see answers below. Stacey Hamm provides 6,7,8

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Sent: Monday, October 09, 2017 3:29 PM

To: ALLEN BROWN

Subject: FW: Fwd:

James Hayes

Director of Budget and Grants Management

Richland County Administration

[2020](#)
[Hampton Street](#)

[Columbia](#)
[SC 29201](#)

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Cc: Connie Frick; Bruce Shealy

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email: "llondon@lexrich5.org Leann London"
To: email: "DOVEK@rcgov.us KENDRA DOVE"

Wednesday, October 25, 2017 at 11:03:40 AM Eastern Daylight Time

Hi, Kendra.

I hate to be such a pest, but any luck on item #8? Thank you.

Leann D. London, CPA
Accountant
School District Five of Lexington and Richland Counties
1020 Dutch Fork Road
Irmo, SC 29063
[803-476-8265](tel:803-476-8265) (direct)
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Richland County Treasurer's Office

803-576-2285 Office

803-576-2269 Fax

dovek@rcgov.us

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Sent: Tuesday, October 17, 2017 7:09 PM

To: Leann London

Cc: KENDRA DOVE

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Sent from my iPhone

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Please see answers below. Stacey Hamm provides 6,7,8

From: JAMES HAYES

Sent: Monday, October 09, 2017 3:29 PM

To: ALLEN BROWN

Subject: FW: Fwd:

James Hayes

Director of Budget and Grants Management

Richland County Administration

[2020](#)

[Hampton Street](#)

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[SC 29201](#)

803-576-2095(W)

803-576-2138(F)

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SC 29063](#)

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803-476-8237 (fax)

llondon@lexrich5.org

On Mon, Oct 9, 2017 at 4:34 PM, ALLEN BROWN <BROWNA@rcgov.us> wrote:

Please see answers below. Stacey Hamm provides 6,7,8

From: JAMES HAYES

Sent: Monday, October 09, 2017 3:29 PM

To: ALLEN BROWN

Subject: FW: Fwd:

James Hayes

Director of Budget and Grants Management

Richland County Administration

[2020](#)
[Hampton Street](#)

[Columbia](#)
[SC 29201](#)

803-576-2095(W)

803-576-2138(F)

From: Leann London
[\[mailto:llondon@lexrich5.org\]](mailto:llondon@lexrich5.org)

Sent: Tuesday, August 22, 2017 2:12 PM

To: JAMES HAYES; STACEY HAMM

Cc: Connie Frick; Bruce Shealy

Subject: Fwd:

Good afternoon, everyone.

In preparation of the statistical section of our annual audit, we need the following information from your office. The information is as of 12/31/2016 unless otherwise noted.

(1) assessed value and estimated actual value of real property 151,399,200/3,421,280,693

(2) assessed value and estimated actual value of personal property 42,377,120/580,420,150

(3) district direct rates for general purpose 251.5

(4) district direct rates for capital purposes 52.5

(5) overlapping rates for Richland County, Recreation district, Midlands Tech, Riverbanks Zoo, City of Irmo, and City of Columbia

RC=121.6

RCRC=12.8/3.0 Operating/Debt

MTC=3.5/1.5

RBZ=1.4/1.0

COC=96.1

Irmo=N/A

(6) top 10 property tax payers with taxable assessed value and % of total taxable value

(7) for 2008 top 10 property tax payers with taxable assessed value and % of total taxable value

(8) taxes levied for the fiscal year

Please let me know that you received this email.

Thanks for your help!

--	--	--	--	--

email: "DOVEK@rcgov.us KENDRA DOVE"
To: email: "llondon@lexrich5.org 'Leann London'"
Cc: email: "bgshealy@lexrich5.org Bruce Shealy"

Tuesday, October 31, 2017 at 12:13:44 PM Eastern Daylight Time

Leann – I have attached the Collections Report for you.

Thanks for your patience!

Thanks,

Kendra L. Dove

Deputy Treasurer

Richland County Treasurer's Office

803-576-2285 Office

803-576-2269 Fax

dovek@rcgov.us

From: Leann London [mailto:llondon@lexrich5.org]

Sent: Tuesday, October 31, 2017 11:22 AM

To: KENDRA DOVE

8/18/2021

Google Vault -

Cc: Bruce Shealy

Subject: Re: Fwd:

Thank you so much!

Leann D. London, CPA

Accountant

School District Five of Lexington and Richland Counties

8/18/2021

Google Vault -

1020 Dutch Fork Road

Irmo, SC 29063

803-476-8265 (direct)

803-476-8237 (fax)

llondon@lexrich5.org

On Tue, Oct 31, 2017 at 11:13 AM, KENDRA DOVE <DOVEK@rcgov.us> wrote:

Leann – yes, you should have it today. Stacey has it and she is currently in a meeting. She knows you guys are waiting.

Thanks,

Kendra L. Dove

Deputy Treasurer

Richland County Treasurer's Office

803-576-2285 Office

803-576-2269 Fax

dovek@rcgov.us

From: Leann London [mailto:llondon@lexrich5.org]

Sent: Tuesday, October 31, 2017 10:42 AM

To: KENDRA DOVE

Cc: Bruce Shealy

Subject: Re: Fwd:

Hi, Kendra.

What are the chances I will get this today?

Leann D. London, CPA

Accountant

School District Five of Lexington and Richland Counties

[1020
Dutch Fork Road](#)

[Irmo,
SC 29063](#)

803-476-8265 (direct)

803-476-8237 (fax)

llondon@lexrich5.org

On Fri, Oct 27, 2017 at 4:53 PM, Leann London <llondon@lexrich5.org> wrote:

Thanks for keeping me posted, Kendra! Have a great weekend!

Leann D. London, CPA

Accountant

School District Five of Lexington and Richland Counties

[1020
Dutch Fork Road](#)

[Irmo,
SC 29063](#)

803-476-8265 (direct)

803-476-8237 (fax)

llondon@[lexrich5.org](#)

On Fri, Oct 27, 2017 at 4:26 PM, KENDRA DOVE <DOVEK@rcgov.us> wrote:

Leann – I hope to get it over to you on Monday....I'm asking Stacey to review it since it in multiple years.

Thanks,

Kendra L. Dove

Deputy Treasurer

Richland County Treasurer's Office

803-576-2285 Office

803-576-2269 Fax

dovek@rcgov.us

From: Leann London [mailto:llondon@lexrich5.org]

Sent: Wednesday, October 25, 2017 11:04 AM

To: KENDRA DOVE

Subject: Re: Fwd:

Hi, Kendra.

I hate to be such a pest, but any luck on item #8? Thank you.

Leann D. London, CPA

Accountant

School District Five of Lexington and Richland Counties

[1020
Dutch Fork Road](#)

[Irmo,
SC 29063](#)

803-476-8265 (direct)

803-476-8237 (fax)

llondon@lexrich5.org

On Fri, Oct 20, 2017 at 4:42 PM, KENDRA DOVE <DOVEK@rcgov.us> wrote:

Leann – see the attached for answers to 6 and 7. I’m still working on the spreadsheet for collections that Stacey provided you last year.

Thanks,

Kendra L. Dove

Deputy Treasurer

Richland County Treasurer's Office

803-576-2285 Office

803-576-2269 Fax

dovek@rcgov.us

From: STACEY HAMM

Sent: Tuesday, October 17, 2017 7:09 PM

To: Leann London

Cc: KENDRA DOVE

Subject: Re: Fwd:

Leann,

I have taken another position at the County and Kendra Dove is handling it this year.

Stacey

Sent from my iPhone

On Oct 17, 2017, at 5:02 PM, Leann London <llondon@lexrich5.org> wrote:

Stacey,

Have you had a chance to get this information yet? Thank you.

Leann D. London, CPA

Accountant

School District Five of Lexington and Richland Counties

[1020
Dutch Fork Road](#)

[Irmo,
SC 29063](#)

803-476-8265 (direct)

803-476-8237 (fax)

llondon@lexrich5.org

On Mon, Oct 9, 2017 at 4:34 PM, ALLEN BROWN <BROWNA@rcgov.us> wrote:

Please see answers below. Stacey Hamm provides 6,7,8

From: JAMES HAYES

Sent: Monday, October 09, 2017 3:29 PM

To: ALLEN BROWN

Subject: FW: Fwd:

James Hayes

Director of Budget and Grants Management

Richland County Administration

[2020](#)
[Hampton Street](#)

[Columbia](#)
[SC 29201](#)

803-576-2095(W)

803-576-2138(F)

From: Leann London
[mailto:llondon@lexrich5.org]

Sent: Tuesday, August 22, 2017 2:12 PM

To: JAMES HAYES; STACEY HAMM

Cc: Connie Frick; Bruce Shealy

Subject: Fwd:

Good afternoon, everyone.

In preparation of the statistical section of our annual audit, we need the following information from your office. The information is as of 12/31/2016 unless otherwise noted.

(1) assessed value and estimated actual value of real property 151,399,200/3,421,280,693

(2) assessed value and estimated actual value of personal property 42,377,120/580,420,150

(3) district direct rates for general purpose 251.5

(4) district direct rates for capital purposes 52.5

(5) overlapping rates for Richland County, Recreation district, Midlands Tech, Riverbanks Zoo, City of Irmo, and City of Columbia

RC=121.6

RCRC=12.8/3.0 Operating/Debt

MTC=3.5/1.5

RBZ=1.4/1.0

COC=96.1

Irmo=N/A

(6) top 10 property tax payers with taxable assessed value and % of total taxable value

(7) for 2008 top 10 property tax payers with taxable assessed value and % of total taxable value

(8) taxes levied for the fiscal year

Please let me know that you received this email.

Thanks for your help!

Attachments:

SD5 CAFR 2017 2.pdf 29k

Taxpayer	Levy 2016			Levy 2008		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
SOUTH CAROLINA ELECTRIC & GAS	\$ 2,422,350	1	1.25%	\$ 1,295,740	3	0.85%
MID-CAROLINA ELECTRIC CORP.	2,198,700	2	1.13%	1,963,090	1	1.29%
1600 MARINA RD LLC	1,237,980	3	0.64%			
AVR-LAKE MURRAY LLC	966,590	4	0.50%			
BALLENTINE CROSSING LLC	1,083,470	5	0.56%			
CRESTMONT APARTMENTS LLC	840,630	6	0.43%			
PACES BROOK GARDENS ASSOCIATES	782,990	7	0.40%	786,600	6	0.52%
BELLSOUTH TELECOMMUNICATIONS	799,810	8	0.41%			
EEA WELLSPRING LLC	726,750	9	0.38%	1,620,040	2	1.06%
REAL SUB LLC	563,700	10	0.29%			
HARPAW LLC				716,660	7	0.47%
FRANKLIN PINERIDGE ASSOCIATES				560,020	10	0.37%
COLUMBIA MSA LIMITED PARTNER				1,214,600	4	0.80%
CENTURY HEIGHTS PARTNERS LLC				861,520	5	0.57%
SOUTHLAND LOG HOMES INC				761,930	9	0.50%
NGC HARBISON LLC				667,800	8	0.44%
Totals	<u>\$ 11,622,970</u>		<u>6.00%</u>	<u>\$ 9,780,200</u>		<u>6.43%</u>

Source: Richland County Treasurer

Richland County, South Carolina

Direct and Overlapping Governmental Activities Debt

June 30, 2017

Governmental Unit Cities:	General Bonded Debt Outstanding			
	Assessed value	Debt Outstanding	Percentage Applicable to Richland County	Richland County's Shared of Debt
Columbia**		30,710,000		0
School Districts:				
School District Five		212,918,000		0
Total School District	0	212,918,000		0
Special Districts and Other:				
Recreation District		36,555,000		0
Richland/Lexington				
Riverbanks Park District		31,970,000		0
East Richland County				
Public Sewer District		15,915,085		
Richland/Lexington				
Airport District		7,060,000		0
Total Overlapping Debt		335,128,085		0
Direct				
Richland County		105,730,000		0
Total Direct and Overlapping Debt		\$440,858,085		\$0

Yellow highlighting denotes rec'd from James Hayes (Auditor Office)

Green highlighting denotes rec'd from Stacey Hamm (Treasurer Office)

Fiscal Year	Total Levy	Collected within the Fiscal Year			Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy	Percentage of Original Levy		Amount	Percentage of Levy
2007	33,648,301	32,604,998	96.90%	493326	493,944	33,119,796	98.43%
2008	38,417,823	37,282,199	97.04%	514599	514,798	37,960,782	98.81%
2009	40,526,957	39,133,834	96.56%	678511	678,583	40,026,661	98.77%
2010	41,710,253	40,089,788	96.11%	892453	892,827	40,882,871	98.02%
2011	42,650,504	41,368,546	96.99%	791505	793,083	42,261,249	99.09%
2012	45,074,021	43,710,463	96.97%	891170	892,703	44,724,785	99.23%
2013	46,216,599	44,651,273	96.61%	1011457	1,014,322	45,209,069	97.82%
2014	47,657,973	46,316,828	97.19%	558341	557,796	47,261,230	99.17%
2015	49,471,459	48,430,437	97.90%	481011	944,402	49,053,694	99.16%
2016	52,038,893	50,488,324	97.02%	0	623,257	50,488,324	97.02%
2017	52,932,549	51,950,725	98.15%		0	51,950,725	98.15%

No subject

email: "cfrick@lexrich5.org Connie Frick"

Thursday, September 11, 2014 at 8:46:30 AM Eastern Daylight Time

To: email: "hayesj@rcgov.us James Hayes" , email: "HammS@rcgov.us Stacey Hamm" , email: "rcauditor@rcgov.us rcauditor@rcgov.us" , email: "dpatten@lexrich5.org Donna Patten"

Cc: email: "lrichard@lexrich5.org Len Richardson" , email: "llondon@lexrich5.org Leann London"

In preparation of the statistical section of our annual audit, we need the following information from your office. The information is as of 12/31/2013 unless otherwise noted.

- (1) assessed value and estimated actual value of real property
- (2) assessed value and estimated actual value of personal property
- (3) district direct rates for general purpose
- (4) district direct rates for capital purposes
- (5) overlapping rates for Richland County, Recreation district, Midlands Tech, Riverbanks Zoo, City of Irmo, and City of Columbia
- (6) top 10 property tax payers with taxable assessed value and % of total taxable value
- (7) for 2005 top 10 property tax payers with taxable assessed value and % of total taxable value
- (8) taxes levied for the fiscal year

Also, I just sent this to Mr. Brawley through the generic email address for the Auditor's Office.

Please let me know that you received this email.

Thanks for your help!

--

Connie C. Frick, CPA
Finance Department
District Five of Lexington & Richland Counties
(803) 476-8133

email: "cfrick@lexrich5.org Connie Frick"

Thursday, September 18, 2014 at 9:35:29 AM Eastern Daylight Time

To: email: "hayesj@rcgov.us James Hayes" , email: "HammS@rcgov.us Stacey Hamm" , email: "rcauditor@rcgov.us rcauditor@rcgov.us"

Cc: email: "lrichard@lexrich5.org Len Richardson" , email: "llondon@lexrich5.org Leann London" , email: "dpatten@lexrich5.org Donna Patten" , email: "ctomlin@lexrich5.org Caroline Tomlin"

James and Stacey,

Just checking to confirm that you received this email last week. We are working on the Statistical Section of the CAFR.

Thanks for your help!

Connie

On Thu, Sep 11, 2014 at 8:46 AM, Connie Frick <cfrick@lexrich5.org> wrote:

In preparation of the statistical section of our annual audit, we need the following information from your office. The information is as of 12/31/2013 unless otherwise noted.

- (1) assessed value and estimated actual value of real property
- (2) assessed value and estimated actual value of personal property
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- (5) overlapping rates for Richland County, Recreation district, Midlands Tech, Riverbanks Zoo, City of Irmo, and City of Columbia
- (6) top 10 property tax payers with taxable assessed value and % of total taxable value
- (7) for 2005 top 10 property tax payers with taxable assessed value and % of total taxable value
- (8) taxes levied for the fiscal year

Also, I just sent this to Mr. Brawley through the generic email address for the Auditor's Office.

Please let me know that you received this email.

Thanks for your help!

--

Connie C. Frick, CPA
Finance Department
District Five of Lexington & Richland Counties
(803) 476-8133

--

Connie C. Frick, CPA
Finance Department
District Five of Lexington & Richland Counties
(803) 476-8133

email: "hayesj@rcgov.us JAMES HAYES"

Tuesday, October 7, 2014 at 11:30:13 AM Eastern Daylight Time

To: email: "cfrick@lexrich5.org Connie Frick"

Cc: email: "lrichard@lexrich5.org Len Richardson", email: "llondon@lexrich5.org Leann London", email:

"dpatten@lexrich5.org Donna Patten", email: "ctomlin@lexrich5.org Caroline Tomlin"

Please see updates below.

James E. Hayes, CGFO

Senior Accountant

Richland County Auditors Office

803-576-2604 W

803-576-2605 F

From: Connie Frick [mailto:cfrick@lexrich5.org]
Sent: Thursday, September 18, 2014 9:35 AM
To: JAMES HAYES; STACEY HAMM; RCAUDITOR
Cc: Len Richardson; Leann London; Donna Patten; Caroline Tomlin
Subject: Re:

James and Stacey,

Just checking to confirm that you received this email last week. We are working on the Statistical Section of the CAFR.

Thanks for your help!

Connie

On Thu, Sep 11, 2014 at 8:46 AM, Connie Frick <cfrick@lexrich5.org> wrote:

In preparation of the statistical section of our annual audit, we need the following information from your office. The information is as of 12/31/2013 unless otherwise noted.

(1) assessed value and estimated actual value of real property

151,507,630/3,451,657,009

(2) assessed value and estimated actual value of personal property

36,619,405/501,232,157

(3) district direct rates for general purpose

229.3

(4) district direct rates for capital purposes

52.5

(5) overlapping rates for Richland County, Recreation district, Midlands Tech, Riverbanks Zoo, City of Irmo, and City of Columbia

RC=109.4

Recreation=11.4/3.0 Operating/Debt

MTC=3.1/1.5

RBZ=1.3/.8

Town of Irmo=N/A

City of Columbia+98.1

(6) top 10 property tax payers with taxable assessed value and % of total taxable value

(7) for 2005 top 10 property tax payers with taxable assessed value and % of total taxable value

(8) taxes levied for the fiscal year

Also, I just sent this to Mr. Brawley through the generic email address for the Auditor's Office.

Please let me know that you received this email.

Thanks for your help!

--

Connie C. Frick, CPA

Finance Department

District Five of Lexington & Richland Counties

(803) 476-8133

--

Connie C. Frick, CPA

Finance Department

District Five of Lexington & Richland Counties

(803) 476-8133

email: "llondon@lexrich5.org Leann London"

Thursday, October 8, 2015 at 11:21:40 AM Eastern Daylight Time

To: email: "hayesj@rcgov.us" , email: "HammS@rcgov.us STACEY HAMM"

Cc: email: "cfrick@lexrich5.org Connie Frick"

In preparation of the statistical section of our annual audit, we need the following information from your office. The information is as of 12/31/2014 unless otherwise noted.

- (1) assessed value and estimated actual value of real property
- (2) assessed value and estimated actual value of personal property
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- (6) top 10 property tax payers with taxable assessed value and % of total taxable value
- (7) for 2006 top 10 property tax payers with taxable assessed value and % of total taxable value
- (8) taxes levied for the fiscal year

Please let me know that you received this email.

Thanks for your help!

email: "hayesj@rcgov.us JAMES HAYES"

Thursday, October 15, 2015 at 10:50:18 AM Eastern Daylight Time

To: email: "llondon@lexrich5.org Leann London" , email: "HammS@rcgov.us STACEY HAMM"

Cc: email: "cfrick@lexrich5.org Connie Frick"

LeAnn,

Please see answers below; for numbers 6,7, and 8, Stacey has provided those in the past. The values are as of 06/30/15 which is the end of the Tax and Fiscal years.

James E. Hayes, CGFO

Senior Accountant

Richland County Auditors Office

803-576-2604 W**803-576-2605 F****From:** Leann London [mailto:llondon@lexrich5.org]**Sent:** Thursday, October 08, 2015 11:22 AM**To:** JAMES HAYES; STACEY HAMM**Cc:** Connie Frick**Subject:** Fwd:

In preparation of the statistical section of our annual audit, we need the following information from your office. The information is as of 12/31/2014 unless otherwise noted.

(1) assessed value and estimated actual value of real property

143,158,920/3,225,050,100

(2) assessed value and estimated actual value of personal property

38,851,430/533,672,468

(3) district direct rates for general purpose

235.8

(4) district direct rates for capital purposes

52.5

(5) overlapping rates for Richland County, Recreation district, Midlands Tech, Riverbanks Zoo, City of Irmo, and City of Columbia

RC=118.8

RCRC=12.6/3.0 Operating/Debt

Midlands Tech=3.4/1.5

RBZ=1.4/1.3

Irmo=N/A

Columbia=98.1

(6) top 10 property tax payers with taxable assessed value and % of total taxable value

(7) for 2006 top 10 property tax payers with taxable assessed value and % of total taxable value

(8) taxes levied for the fiscal year

Please let me know that you received this email.

Thanks for your help!

email: "llondon@lexrich5.org Leann London"

Friday, October 16, 2015 at 4:25:27 PM Eastern Daylight Time

To: email: "hayesj@rcgov.us JAMES HAYES"

Cc: email: "HammS@rcgov.us STACEY HAMM" , email: "cfrick@lexrich5.org Connie Frick"

Hi, Stacey.

I wanted to check the status of the information requested. We will need this next week to wrap up our audit. Let me know if it will be a problem getting back to us. We appreciate your assistance.

Leann D. London, CPA
Accountant
School District Five of Lexington and Richland Counties
1020 Dutch Fork Road
Irmo, SC 29063
803-476-8265 (direct)
803-476-8237 (fax)
llondon@lexrich5.org

On Thu, Oct 15, 2015 at 10:50 AM, JAMES HAYES <hayesj@rcgov.us> wrote:

LeAnn,

Please see answers below; for numbers 6,7, and 8, Stacey has provided those in the past. The values are as of 06/30/15 which is the end of the Tax and Fiscal years.

James E. Hayes, CGFO

Senior Accountant

Richland County Auditors Office

803-576-2604 W

803-576-2605 F

From: Leann London [mailto:llondon@lexrich5.org]

Sent: Thursday, October 08, 2015 11:22 AM

To: JAMES HAYES; STACEY HAMM

Cc: Connie Frick

Subject: Fwd:

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(8) taxes levied for the fiscal year

Please let me know that you received this email.

Thanks for your help!

email: "llondon@lexrich5.org Leann London"

To: email: "cflick@lexrich5.org Connie Frick"

Monday, October 26, 2015 at 8:31:52 AM Eastern Daylight Time

Leann D. London, CPA
Accountant
School District Five of Lexington and Richland Counties
1020 Dutch Fork Road
Irmo, SC 29063
[803-476-8265](tel:803-476-8265) (direct)
[803-476-8237](tel:803-476-8237) (fax)
llondon@lexrich5.org

----- Forwarded message -----

From: **Leann London** <llondon@lexrich5.org>

Date: Fri, Oct 16, 2015 at 4:25 PM

Subject: Re:

To: JAMES HAYES <hayesj@rcgov.us>

Cc: STACEY HAMM <HammS@rcgov.us>, Connie Frick <cflick@lexrich5.org>

Hi, Stacey.

I wanted to check the status of the information requested. We will need this next week to wrap up our audit. Let me know if it will be a problem getting back to us. We appreciate your assistance.

Leann D. London, CPA
Accountant
School District Five of Lexington and Richland Counties
1020 Dutch Fork Road
Irmo, SC 29063
803-476-8265 (direct)
803-476-8237 (fax)
llondon@lexrich5.org

On Thu, Oct 15, 2015 at 10:50 AM, JAMES HAYES <hayesj@rcgov.us> wrote:

LeAnn,

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James E. Hayes, CGFO

Senior Accountant

Richland County Auditors Office

803-576-2604 W

803-576-2605 F

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To: JAMES HAYES; STACEY HAMM

Cc: Connie Frick

Subject: Fwd:

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(3) district direct rates for general purpose

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52.5

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RCRC=12.6/3.0 Operating/Debt

Midlands Tech=3.4/1.5

RBZ=1.4/1.3

Irmo=N/A

Columbia=98.1

(6) top 10 property tax payers with taxable assessed value and % of total taxable value

(7) for 2006 top 10 property tax payers with taxable assessed value and % of total taxable value

(8) taxes levied for the fiscal year

Please let me know that you received this email.

Thanks for your help!

email: "cfrick@lexrich5.org Connie Frick"

Monday, October 26, 2015 at 2:03:46 PM Eastern Daylight Time

To: email: "HammS@rcgov.us Stacey Hamm"

Cc: email: "lrichard@lexrich5.org Len Richardson", email: "llondon@lexrich5.org Leann London"

Stacey,

We are working on our final draft of the CAFR. Can you provide us with the information listed below?

Thanks for your help!

Connie

On Thu, Oct 15, 2015 at 10:50 AM, JAMES HAYES <hayesj@rcgov.us> wrote:

LeAnn,

Please see answers below; for numbers 6,7, and 8, Stacey has provided those in the past. The values are as of 06/30/15 which is the end of the Tax and Fiscal years.

James E. Hayes, CGFO

Senior Accountant

Richland County Auditors Office

803-576-2604 W

803-576-2605 F

From: Leann London [mailto:llondon@lexrich5.org]

Sent: Thursday, October 08, 2015 11:22 AM

To: JAMES HAYES; STACEY HAMM

Cc: Connie Frick

Subject: Fwd:

In preparation of the statistical section of our annual audit, we need the following information from your office. The information is as of 12/31/2014 unless otherwise noted.

(1) assessed value and estimated actual value of real property

143,158,920/3,225,050,100

(2) assessed value and estimated actual value of personal property

38,851,430/533,672,468

(3) district direct rates for general purpose

235.8

(4) district direct rates for capital purposes

52.5

(5) overlapping rates for Richland County, Recreation district, Midlands Tech, Riverbanks Zoo, City of Irmo, and City of Columbia

RC=118.8

RCRC=12.6/3.0 Operating/Debt

Midlands Tech=3.4/1.5

RBZ=1.4/1.3

Irmo=N/A

Columbia=98.1

(6) top 10 property tax payers with taxable assessed value and % of total taxable value

(7) for 2006 top 10 property tax payers with taxable assessed value and % of total taxable value

(8) taxes levied for the fiscal year

Please let me know that you received this email.

Thanks for your help!

--

Connie C. Frick, CPA
Finance Department
District Five of Lexington & Richland Counties
(803) 476-8133

email: "llondon@lexrich5.org Leann London"

Tuesday, August 22, 2017 at 2:11:35 PM Eastern Daylight Time

To: email: "hayesj@rcgov.us JAMES HAYES" , email: "HammS@rcgov.us STACEY HAMM"

Cc: email: "cfrick@lexrich5.org Connie Frick" , email: "bgshealy@lexrich5.org Bruce Shealy"

Good afternoon, everyone.

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- (7) for 2008 top 10 property tax payers with taxable assessed value and % of total taxable value
- (8) taxes levied for the fiscal year

Please let me know that you received this email.

Thanks for your help!

email: "llondon@lexrich5.org Leann London"
To: email: "TCrocker@lex-co.com Crocker, Travis"

Monday, September 18, 2017 at 8:37:38 AM Eastern Daylight Time

Travis,

Please see James Hayes email below. Thank you for your assistance in getting this information to us.

Leann D. London, CPA
Accountant
School District Five of Lexington and Richland Counties
1020 Dutch Fork Road
Irmo, SC 29063

803-476-8265 (direct)
803-476-8237 (fax)
llondon@lexrich5.org

----- Forwarded message -----

From: **JAMES HAYES** <hayesj@rcgov.us>

Date: Thu, Oct 15, 2015 at 10:50 AM

Subject: RE:

To: Leann London <llondon@lexrich5.org>, STACEY HAMM <HammS@rcgov.us>

Cc: Connie Frick <cfrick@lexrich5.org>

LeAnn,

Please see answers below; for numbers 6,7, and 8, Stacey has provided those in the past. The values are as of 06/30/15 which is the end of the Tax and Fiscal years.

James E. Hayes, CGFO

Senior Accountant

Richland County Auditors Office

803-576-2604 W

803-576-2605 F

From: Leann London [mailto:llondon@lexrich5.org]

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To: JAMES HAYES; STACEY HAMM

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Please let me know that you received this email.

Thanks for your help!

email: "TCrocker@lex-co.com Crocker, Travis"
To: email: "llondon@lexrich5.org Leann London"

Monday, September 18, 2017 at 8:38:49 AM Eastern Daylight Time

Thanks Leann. I will start working on this. It may be the end of the work before getting this to you. We are trying to get the tax rolls open this week.

Thanks,

Travis Crocker

Lexington County

Senior Deputy Auditor

803-785-8196 (office)

803-785-8538 (fax)

tcrocker@lex-co.com

From: Leann London [mailto:llondon@lexrich5.org]

Sent: Monday, September 18, 2017 8:38 AM

To: Crocker, Travis <TCrocker@lex-co.com>

Subject: Fwd:

Travis,

Please see James Hayes email below. Thank you for your assistance in getting this information to us.

Leann D. London, CPA

Accountant

School District Five of Lexington and Richland Counties

1020 Dutch Fork Road

Irmo, SC 29063

803-476-8265 (direct)

803-476-8237 (fax)

llondon@[lexrich5.org](mailto:llondon@lexrich5.org)

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Date: Thu, Oct 15, 2015 at 10:50 AM

Subject: RE:

To: Leann London <llondon@lexrich5.org>, STACEY HAMM <HammS@rcgov.us>

Cc: Connie Frick <cfrick@lexrich5.org>

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James E. Hayes, CGFO

Senior Accountant

Richland County Auditors Office

803-576-2604 W

803-576-2605 F

From: Leann London [mailto:llondon@lexrich5.org]

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(8) taxes levied for the fiscal year

Please let me know that you received this email.

Thanks for your help!

email: "llondon@lexrich5.org Leann London"
To: email: "TCrocker@lex-co.com Crocker, Travis"

Monday, September 18, 2017 at 8:47:20 AM Eastern Daylight Time

Thank you, Travis. I understand.

Leann D. London, CPA
Accountant
School District Five of Lexington and Richland Counties
1020 Dutch Fork Road
Irmo, SC 29063
[803-476-8265](tel:803-476-8265) (direct)
[803-476-8237](tel:803-476-8237) (fax)
llondon@lexrich5.org

On Mon, Sep 18, 2017 at 8:38 AM, Crocker, Travis <TCrocker@lex-co.com> wrote:

Thanks Leann. I will start working on this. It may be the end of the work before getting this to you. We are trying to get the tax rolls open this week.

Thanks,

Travis Crocker

Lexington County

Senior Deputy Auditor

803-785-8196 (office)

803-785-8538 (fax)

tcrocker@lex-co.com

From: Leann London [mailto:llondon@lexrich5.org]

Sent: Monday, September 18, 2017 8:38 AM

To: Crocker, Travis <TCrocker@lex-co.com>

Subject: Fwd:

Travis,

Please see James Hayes email below. Thank you for your assistance in getting this information to us.

Leann D. London, CPA

Accountant

School District Five of Lexington and Richland Counties

1020 Dutch Fork Road

Irmo, SC 29063

803-476-8265 (direct)

803-476-8237 (fax)

llondon@[lexrich5.org](mailto:llondon@lexrich5.org)

----- Forwarded message -----

From: **JAMES HAYES** <hayesj@rcgov.us>

Date: Thu, Oct 15, 2015 at 10:50 AM

Subject: RE:

To: Leann London <llondon@lexrich5.org>, STACEY HAMM <HammS@rcgov.us>

Cc: Connie Frick <cfrick@lexrich5.org>

LeAnn,

Please see answers below; for numbers 6,7, and 8, Stacey has provided those in the past. The values are as of 06/30/15 which is the end of the Tax and Fiscal years.

James E. Hayes, CGFO

Senior Accountant

Richland County Auditors Office

803-576-2604 W

803-576-2605 F

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Sent: Thursday, October 08, 2015 11:22 AM

To: JAMES HAYES; STACEY HAMM

Cc: Connie Frick

Subject: Fwd:

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(8) taxes levied for the fiscal year

Please let me know that you received this email.

Thanks for your help!

email: "llondon@lexrich5.org Leann London" Wednesday, September 20, 2017 at 1:36:06 PM Eastern Daylight Time
To: email: "hayesj@rcgov.us JAMES HAYES" , email: "HammS@rcgov.us STACEY HAMM"
Cc: email: "cfrick@lexrich5.org Connie Frick" , email: "bgshealy@lexrich5.org Bruce Shealy"

Good afternoon.

Can you please update me on the status of gathering this information for us? Thanks so much.

Leann D. London, CPA
Accountant
School District Five of Lexington and Richland Counties
1020 Dutch Fork Road
Irmo, SC 29063
[803-476-8265](tel:803-476-8265) (direct)
[803-476-8237](tel:803-476-8237) (fax)
llondon@lexrich5.org

On Tue, Aug 22, 2017 at 2:11 PM, Leann London <llondon@lexrich5.org> wrote:

Good afternoon, everyone.

In preparation of the statistical section of our annual audit, we need the following information from your office. The information is as of 12/31/2016 unless otherwise noted.

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- (7) for 2008 top 10 property tax payers with taxable assessed value and % of total taxable value
- (8) taxes levied for the fiscal year

Please let me know that you received this email.

Thanks for your help!

email: "BROWNA@rcgov.us ALLEN BROWN"
To: email: "llondon@lexrich5.org llondon@lexrich5.org"
Cc: email: "HammS@rcgov.us STACEY HAMM"

Monday, October 9, 2017 at 4:34:10 PM Eastern Daylight Time

Please see answers below. Stacey Hamm provides 6,7,8

From: JAMES HAYES

Sent: Monday, October 09, 2017 3:29 PM

To: ALLEN BROWN

Subject: FW: Fwd:

James Hayes

Director of Budget and Grants Management

Richland County Administration

2020 Hampton Street

Columbia SC 29201

803-576-2095(W)

803-576-2138(F)

From: Leann London
[mailto:llondon@lexrich5.org]

Sent: Tuesday, August 22, 2017 2:12 PM

To: JAMES HAYES; STACEY HAMM

Cc: Connie Frick; Bruce Shealy

Subject: Fwd:

Good afternoon, everyone.

In preparation of the statistical section of our annual audit, we need the following information from your office. The information is as of 12/31/2016 unless otherwise noted.

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(2) assessed value and estimated actual value of personal property 42,377,120/580,420,150

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(4) district direct rates for capital purposes 52.5

(5) overlapping rates for Richland County, Recreation district, Midlands Tech, Riverbanks Zoo, City of Irmo, and City of Columbia

RC=121.6

RCRC=12.8/3.0 Operating/Debt

MTC=3.5/1.5

RBZ=1.4/1.0

COC=96.1

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Thanks for your help!

email: "llondon@lexrich5.org Leann London"
To: email: "BROWNA@rcgov.us ALLEN BROWN"
Cc: email: "HammS@rcgov.us STACEY HAMM"

Tuesday, October 17, 2017 at 5:02:29 PM Eastern Daylight Time

Stacey,

Have you had a chance to get this information yet? Thank you.

Leann D. London, CPA
Accountant
School District Five of Lexington and Richland Counties
1020 Dutch Fork Road
Irmo, SC 29063
[803-476-8265](tel:803-476-8265) (direct)
[803-476-8237](tel:803-476-8237) (fax)
llondon@lexrich5.org

On Mon, Oct 9, 2017 at 4:34 PM, ALLEN BROWN <BROWNA@rcgov.us> wrote:

Please see answers below. Stacey Hamm provides 6,7,8

From: JAMES HAYES

Sent: Monday, October 09, 2017 3:29 PM

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Director of Budget and Grants Management

Richland County Administration

[2020 Hampton Street](#)

[Columbia SC 29201](#)

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Thanks for your help!

email: "HammS@rcgov.us STACEY HAMM"
To: email: "llondon@lexrich5.org Leann London"
Cc: email: "DOVEK@rcgov.us KENDRA DOVE"

Tuesday, October 17, 2017 at 7:08:35 PM Eastern Daylight Time

Leann,

I have taken another position at the County and Kendra Dove is handling it this year.

Stacey

Sent from my iPhone

On Oct 17, 2017, at 5:02 PM, Leann London <llondon@lexrich5.org> wrote:

Stacey,

Have you had a chance to get this information yet? Thank you.

Leann D. London, CPA

Accountant

School District Five of Lexington and Richland Counties

1020 Dutch Fork Road

Irmo, SC 29063

[803-476-8265](tel:803-476-8265) (direct)

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llondon@[lexrich5.org](mailto:llondon@lexrich5.org)

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James Hayes

Director of Budget and Grants Management

Richland County Administration

[2020 Hampton Street](#)

[Columbia SC 29201](#)

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Thanks for your help!

email: "DOVEK@rcgov.us KENDRA DOVE"

Friday, October 20, 2017 at 4:42:13 PM Eastern Daylight Time

To: email: "HammS@rcgov.us STACEY HAMM" , email: "llondon@lexrich5.org Leann London"

Leann – see the attached for answers to 6 and 7. I’m still working on the spreadsheet for collections that Stacey provided you last year.

Thanks,

Kendra L. Dove

Deputy Treasurer

Richland County Treasurer's Office

803-576-2285 Office

803-576-2269 Fax

dovek@rcgov.us

From: STACEY HAMM

Sent: Tuesday, October 17, 2017 7:09 PM

To: Leann London

Cc: KENDRA DOVE

Subject: Re: Fwd:

Leann,

I have taken another position at the County and Kendra Dove is handling it this year.

Stacey

Sent from my iPhone

On Oct 17, 2017, at 5:02 PM, Leann London <llondon@lexrich5.org> wrote:

Stacey,

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Leann D. London, CPA

Accountant

School District Five of Lexington and Richland Counties

1020 Dutch Fork Road

Irmo, SC 29063

803-476-8265 (direct)

803-476-8237 (fax)

llondon@lexrich5.org

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From: JAMES HAYES

Sent: Monday, October 09, 2017 3:29 PM

To: ALLEN BROWN

Subject: FW: Fwd:

James Hayes

Director of Budget and Grants Management

Richland County Administration

[2020](#)
[Hampton Street](#)

[Columbia](#)
[SC 29201](#)

803-576-2095(W)

803-576-2138(F)

From: Leann London
[\[mailto:llondon@lexrich5.org\]](mailto:llondon@lexrich5.org)

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To: JAMES HAYES; STACEY HAMM

Cc: Connie Frick; Bruce Shealy

Subject: Fwd:

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Thanks for your help!

Attachments:

SD5 CAFR 2017 1.pdf 84k

email: "llondon@lexrich5.org Leann London"
To: email: "DOVEK@rcgov.us KENDRA DOVE"

Friday, October 20, 2017 at 4:46:21 PM Eastern Daylight Time

Thank you, Kendra!

Leann D. London, CPA
Accountant
School District Five of Lexington and Richland Counties

1020 Dutch Fork Road
Irmo, SC 29063
[803-476-8265](tel:803-476-8265) (direct)
[803-476-8237](tel:803-476-8237) (fax)
llondon@lexrich5.org

On Fri, Oct 20, 2017 at 4:42 PM, KENDRA DOVE <DOVEK@rcgov.us> wrote:

Leann – see the attached for answers to 6 and 7. I’m still working on the spreadsheet for collections that Stacey provided you last year.

Thanks,

Kendra L. Dove

Deputy Treasurer

Richland County Treasurer’s Office

803-576-2285 Office

803-576-2269 Fax

dovek@rcgov.us

From: STACEY HAMM

Sent: Tuesday, October 17, 2017 7:09 PM

To: Leann London

Cc: KENDRA DOVE

Subject: Re: Fwd:

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Sent from my iPhone

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Leann D. London, CPA

Accountant

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Sent: Monday, October 09, 2017 3:29 PM

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Subject: FW: Fwd:

James Hayes

Director of Budget and Grants Management

Richland County Administration

[2020](#)
[Hampton Street](#)

[Columbia](#)
[SC 29201](#)

803-576-2095(W)

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Please let me know that you received this email.

Thanks for your help!

email: "llondon@lexrich5.org Leann London"
To: email: "DOVEK@rcgov.us KENDRA DOVE"

Wednesday, October 25, 2017 at 11:03:40 AM Eastern Daylight Time

Hi, Kendra.

I hate to be such a pest, but any luck on item #8? Thank you.

Leann D. London, CPA
Accountant
School District Five of Lexington and Richland Counties
1020 Dutch Fork Road
Irmo, SC 29063
[803-476-8265](tel:803-476-8265) (direct)
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[2020](#)
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(1) assessed value and estimated actual value of real property 151,399,200/3,421,280,693

(2) assessed value and estimated actual value of personal property 42,377,120/580,420,150

(3) district direct rates for general purpose 251.5

(4) district direct rates for capital purposes 52.5

(5) overlapping rates for Richland County, Recreation district, Midlands Tech, Riverbanks Zoo, City of Irmo, and City of Columbia

RC=121.6

RCRC=12.8/3.0 Operating/Debt

MTC=3.5/1.5

RBZ=1.4/1.0

COC=96.1

Irmo=N/A

(6) top 10 property tax payers with taxable assessed value and % of total taxable value

(7) for 2008 top 10 property tax payers with taxable assessed value and % of total taxable value

(8) taxes levied for the fiscal year

Please let me know that you received this email.

Thanks for your help!

email: "DOVEK@rcgov.us KENDRA DOVE"
To: email: "llondon@lexrich5.org \"Leann London\""
Cc: email: "bgshealy@lexrich5.org Bruce Shealy"

Tuesday, October 31, 2017 at 12:13:44 PM Eastern Daylight Time

Leann – I have attached the Collections Report for you.

Thanks for your patience!

Thanks,

Kendra L. Dove

Deputy Treasurer

Richland County Treasurer's Office

803-576-2285 Office

803-576-2269 Fax

dovek@rcgov.us

From: Leann London [mailto:llondon@lexrich5.org]

Sent: Tuesday, October 31, 2017 11:22 AM

To: KENDRA DOVE

Cc: Bruce Shealy

Subject: Re: Fwd:

Thank you so much!

Leann D. London, CPA

8/20/2021

Google Vault -

Accountant

School District Five of Lexington and Richland Counties

1020 Dutch Fork Road

Irmo, SC 29063

803-476-8265 (direct)

803-476-8237 (fax)

llondon@lexrich5.org

On Tue, Oct 31, 2017 at 11:13 AM, KENDRA DOVE <DOVEK@rcgov.us> wrote:

Leann – yes, you should have it today. Stacey has it and she is currently in a meeting. She knows you guys are waiting.

Thanks,

Kendra L. Dove

Deputy Treasurer

Richland County Treasurer's Office

803-576-2285 Office

803-576-2269 Fax

dovek@rcgov.us

From: Leann London [mailto:llondon@lexrich5.org]

Sent: Tuesday, October 31, 2017 10:42 AM

To: KENDRA DOVE

Cc: Bruce Shealy

Subject: Re: Fwd:

Hi, Kendra.

What are the chances I will get this today?

Leann D. London, CPA

Accountant

School District Five of Lexington and Richland Counties

[1020
Dutch Fork Road](#)

[Imo,](#)
[SC 29063](#)

803-476-8265 (direct)

803-476-8237 (fax)

llondon@[lexrich5.org](mailto:llondon@lexrich5.org)

On Fri, Oct 27, 2017 at 4:53 PM, Leann London <llondon@lexrich5.org> wrote:

Thanks for keeping me posted, Kendra! Have a great weekend!

Leann D. London, CPA

Accountant

School District Five of Lexington and Richland Counties

[1020
Dutch Fork Road](#)

[Irmo,
SC 29063](#)

803-476-8265 (direct)

803-476-8237 (fax)

llondon@[lexrich5.org](#)

On Fri, Oct 27, 2017 at 4:26 PM, KENDRA DOVE <DOVEK@rcgov.us> wrote:

Leann – I hope to get it over to you on Monday....I'm asking Stacey to review it since it in multiple years.

Thanks,

Kendra L. Dove

Deputy Treasurer

Richland County Treasurer's Office

803-576-2285 Office

803-576-2269 Fax

dovek@rcgov.us

From: Leann London [mailto:llondon@lexrich5.org]

Sent: Wednesday, October 25, 2017 11:04 AM

To: KENDRA DOVE

Subject: Re: Fwd:

Hi, Kendra.

I hate to be such a pest, but any luck on item #8? Thank you.

Leann D. London, CPA

Accountant

School District Five of Lexington and Richland Counties

[1020
Dutch Fork Road](#)

[Irmo,](#)
[SC 29063](#)

803-476-8265 (direct)

803-476-8237 (fax)

llondon@[lexrich5.org](#)

On Fri, Oct 20, 2017 at 4:42 PM, KENDRA DOVE <DOVEK@rcgov.us> wrote:

Leann – see the attached for answers to 6 and 7. I’m still working on the spreadsheet for collections that Stacey provided you last year.

Thanks,

Kendra L. Dove

Deputy Treasurer

Richland County Treasurer's Office

803-576-2285 Office

803-576-2269 Fax

dovek@rcgov.us

From: STACEY HAMM

Sent: Tuesday, October 17, 2017 7:09 PM

To: Leann London

Cc: KENDRA DOVE

Subject: Re: Fwd:

Leann,

I have taken another position at the County and Kendra Dove is handling it this year.

Stacey

Sent from my iPhone

On Oct 17, 2017, at 5:02 PM, Leann London <london@lexrich5.org> wrote:

Stacey,

Have you had a chance to get this information yet? Thank you.

Leann D. London, CPA

Accountant

School District Five of Lexington and Richland Counties

[1020
Dutch Fork Road](#)

[Irmo,
SC 29063](#)

803-476-8265 (direct)

803-476-8237 (fax)

llondon@[lexrich5.org](mailto:llondon@lexrich5.org)

On Mon, Oct 9, 2017 at 4:34 PM, ALLEN BROWN <BROWNA@rcgov.us> wrote:

Please see answers below. Stacey Hamm provides 6,7,8

From: JAMES HAYES

Sent: Monday, October 09, 2017 3:29 PM

To: ALLEN BROWN

Subject: FW: Fwd:

James Hayes

Director of Budget and Grants Management

Richland County Administration

[2020](#)
[Hampton Street](#)

[Columbia](#)
[SC 29201](#)

803-576-2095(W)

803-576-2138(F)

From: Leann London
[\[mailto:llondon@lexrich5.org\]](mailto:llondon@lexrich5.org)

Sent: Tuesday, August 22, 2017 2:12 PM

To: JAMES HAYES; STACEY HAMM

Cc: Connie Frick; Bruce Shealy

Subject: Fwd:

Good afternoon, everyone.

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Please let me know that you received this email.

Thanks for your help!

Attachments:

SD5 CAFR 2017 2.pdf 29k
