



Agenda

Board of Trustees

Regular Meeting

Location: Center for Advanced Technical Studies

Video Livestream: <https://www.youtube.com/watch?v=olxPfNLL4f4>

May 22, 2023

1. Call to order at 5:15 p.m.
2. Approval of the agenda
3. Enter Executive Session to consider the following:
 - a. Selected employment items (Exhibit A) (Action)
 - b. Selected employment items (Exhibit B) (Information Only)
 - c. Legal advice and contractual matter regarding audit services (Exhibit C)
 - d. Legal advice regarding legal services (Exhibit D)
4. Call to order and convene regular meeting at 7:00 p.m.
5. Welcoming remarks – Rebecca Blackburn Hines, Board Chair
6. Invocation – Elizabeth Barnhardt, Board of Trustees
7. Pledge of Allegiance – Elizabeth Barnhardt, Board of Trustees
8. School Board Spotlight
9. Superintendent’s Report
 - a. District FOCUS: Strategic Plan Update for 2022-2023 to 2026-2027
 - b. Update on Sale of Property to SCDOT
 - c. Monthly Financial Update – March (Exhibit E)
 - d. ESSER Quarterly Update (Exhibit F)
10. Approval of the minutes of the May 8, 2023, board meeting

www.lexrich5.org

1020 Dutch Fork Road • Irmo, South Carolina 29063 • (803) 476-8000

“We Love and Grow Our Students!”

11. Public Participation*

ACTION AGENDA

12. Action as Necessary or Appropriate on Matters Discussed in Executive Session
13. Second and Final Reading Approval of Proposed Revisions to Board Policy JQ “Student Fees, Fines, and Charges” (Exhibit G)

DISCUSSION AGENDA

14. Update on Five-Year Master Facilities Plan
15. Discussion of External Organization Management Study
16. Discussion of FY 2023-2024 General Fund Budget (Exhibit H)
17. Adjourn

INFORMATION AGENDA

18. The next regular scheduled board meeting will be June 12, 2023, at the Center for Advanced Technical Studies.

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



Minutes/May 8, 2023

The Board of Trustees of School District Five of Lexington and Richland Counties met at the Center for Advanced Technical Studies with the following members present:

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

The following staff were in attendance:

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

A livestream video link was provided to the public as a viewing option for the May 8, 2023, board meeting.

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

Kimberly Snipes, Board of Trustees, gave the Invocation and Pledge of Allegiance.

The Board conducted the School Board Spotlight.

During the Superintendent's Report, Dr. Ross presented updates on District FOCUS: Strategic Plan update for 2022-2023 to 2026-2027, student advisory, education and technology; Mrs. Anna Miller presented an academic update; Dr. Michael Harris presented information regarding Mental Health Awareness Month.

During the public participation, Deana Berley spoke about amazing Escolares teachers at Harbison West Elementary School in honor of teacher appreciation.

www.lexrich5.org

1020 Dutch Fork Road • Irmo, South Carolina 29063 • (803) 476-8000

"We Love and Grow Our Students!"

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

Record of Voting

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

Meeting of May 8, 2023


			B A R N H A R D T	B L A C K B U R N H I N E S	H O G A N	H U D D L E	S A T T E R F I E L D	S C U L L Y	S N I P E S
1.	M. Hogan	S. Scully	X	X	X	X	X	X	A
Approve the agenda.									
2.	M. Huddle	S. Hogan	X	X	X	X	X	X	A
I make the motion to enter executive session to consider the following: a.) Selected employment items (Exhibit A) (Action); b.) Selected employment items (Exhibit B) (Information Only); c.) Legal advice regarding sewer issue at Piney Woods Elementary School; d.) Legal advice regarding retaining wall at Harbison West Elementary; e.) Legal advice regarding S.C. Department of Transportation Acquisition Request (Exhibit C); f.) Legal advice regarding contractual matter for audit services.									
3.	M. Hogan	S. Huddle	X	X	X	X	X	X	X
I move that we approve the minutes of the April 24, 2023, board meeting.									
4.	M. Hogan	S. Huddle	X	X	X	X	X	X	X
I move that we approve the selected employment items as shown in Exhibit A for action.									
5.	M. Scully	S. Hogan	X	X	X	X	X	X	X
I move that we approve the sale of the land parcel at the intersection of Emory Lane and St. Andrews Road to the SCDOT for signal improvement at the proposed price of \$3,100.00. (Exhibit C)									

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



MEMORANDUM

To: Members of the Board of Trustees

From: Maddison Paul,
Chief Financial Officer 

Date: May 18, 2023

Re: May 22, 2023 Board Meeting
Superintendent's Report
Monthly Financial Reports – March 2023

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

Attachments

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

	BUDGET	ACTUAL YEAR TO DATE	% Received	as of 3/31/2022
<u>LOCAL SOURCES</u>				
Property Taxes - Operations & Delinquent	74,006,640	69,301,634	93.64%	66,772,670
Property Taxes - Penalties & Interest	415,633	247,441	59.53%	215,444
Revenue in Lieu of Taxes (FILOT)	1,316,061	1,452,710	110.38%	1,316,061
Tuition - Out of District	5,000	275	5.50%	2,651
Rentals	120,000	84,418	70.35%	94,843
Medicaid	250,000	169,566	67.83%	165,677
Interest on Investments	350,000	881,581	251.88%	54,180
Other Local Revenue	285,000	520,926	182.78%	268,218
TOTAL - LOCAL SOURCES	76,748,334	72,658,551	94.67%	68,889,746
<u>STATE SOURCES</u>				
Education Finance Act (EFA)	68,404,055	51,432,934	75.19%	32,509,238
State Fringe Benefits	-	-		15,511,507
Retiree Health Insurance	6,179,835	4,475,157	72.42%	4,089,158
State Aid to Classrooms - Teacher Salary	-	-		2,963,293
Property Tax Relief - Tier I (1996: \$100,000)	10,580,071	9,522,064	90.00%	9,522,064
Homestead Exemption - Tier II (Seniors Age 65+)	1,758,200	-	0.00%	-
Homestead Exemption - Tier III - (Act 388)	34,332,638	20,599,583	60.00%	19,889,729
Merchant's Inventory Tax	213,955	160,466	75.00%	160,466
School Bus Drivers' Salaries/Fringes	1,482,722	904,640	61.01%	939,946
Manufacturer's Depr. Reimbursement & Motor Carrier	572,460	853,444	149.08%	303,077
PEBA Credits	1,190,410	1,192,418	100.17%	1,191,338
Other State Revenue	-	13,956		16,625
Teacher Step	-	-		-
TOTAL - STATE SOURCES	124,714,346	89,154,662	71.49%	87,096,441
<u>OTHER FINANCING SOURCES</u>				
E I A-State Aid to Classrooms	11,849,288	8,955,978	75.58%	4,255,891
Indirect Cost - Special Revenue Funds	400,000	298,729	74.68%	295,028
Sale of Fixed Assets	-	18,736		44,152
TOTAL OTHER FINANCING SOURCES	12,249,288	9,273,443	75.71%	4,595,071
<u>OPERATIONAL BALANCE TRANSFER</u>				
TOTAL REVENUES THROUGH 3/31/2023	\$ 213,711,968	\$ 171,086,656	80.05%	
TOTAL REVENUES THROUGH 3/31/2022	\$ 204,968,206	\$ 160,581,258	78.34%	

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

	ORIGINAL BUDGET	ADJUSTED BUDGET	ACTUAL YEAR TO DATE	% Expended	as of 3/31/2022
SALARIES AND FRINGE					
Instructional	\$ 119,240,477	\$ 119,389,290	\$ 77,990,644	65.32%	74,606,734
Support & Community Services	66,392,465	66,887,113	46,379,919	69.34%	44,721,652
Subtotal	<u>185,632,942</u>	<u>186,276,403</u>	<u>124,370,563</u>	66.77%	<u>119,328,386</u>
CONTRACTUAL SERVICES & Oth. Obj.					
Instructional	3,498,172	3,727,720	1,492,725	40.04%	2,306,934
Support & Community Services	13,515,274	13,442,303	9,849,935	73.28%	9,338,321
Subtotal	<u>17,013,446</u>	<u>17,170,023</u>	<u>11,342,660</u>	66.06%	<u>11,645,255</u>
SUPPLIES AND MATERIALS					
Instructional	1,650,829	1,958,443	1,377,688	70.35%	1,371,488
Support & Community Services	7,799,387	7,857,113	5,188,977	66.04%	4,888,644
Subtotal	<u>9,450,216</u>	<u>9,815,556</u>	<u>6,566,664</u>	66.90%	<u>6,260,132</u>
EQUIPMENT					
Instructional	440	7,440	6,900		5,422
Support & Community Services	96,649	154,649	701,165	453.39%	85,777
Subtotal	<u>97,089</u>	<u>162,089</u>	<u>708,065</u>	436.84%	<u>91,199</u>
TRANSFERS					
Pmts to Other Govt Entities-Per Proviso	20,000	20,000	40,245	201.22%	18,444
Food Service	267,897	267,897	-	0.00%	-
Subtotal	<u>287,897</u>	<u>287,897</u>	<u>40,245</u>	13.98%	<u>18,444</u>
OPERATIONAL BALANCE					
TOTAL EXPENDITURES THROUGH 3/31/2023	<u><u>\$ 212,481,590</u></u>	<u><u>\$ 213,711,968</u></u>	<u><u>\$ 143,028,198</u></u>	<u><u>66.93%</u></u>	
TOTAL EXPENDITURES THROUGH 3/31/2022	<u><u>\$ 201,694,166</u></u>	<u><u>\$ 204,968,206</u></u>	<u><u>\$ 137,343,415</u></u>	<u><u>67.01%</u></u>	

School District Five of Lexington and Richland

Board Report Revenue

Fiscal Year: 2022-2023

From Date: 7/1/2022

To Date: 3/31/2023

- Include pre encumbrance Print accounts with zero balance Filter Encumbrance Detail by Date Range
 Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.000.0111001.0000.000	Ad Valorem Taxes - Lexington	(\$37,848,007.00)	\$0.00	(\$37,848,007.00)	(\$38,341,340.40)	(\$38,341,340.40)	\$493,333.40	\$0.00	\$493,333.40	-1.30%
100.000.0111002.0000.000	Ad Valorem Taxes - Richland	(\$19,438,832.00)	\$0.00	(\$19,438,832.00)	(\$18,150,751.46)	(\$18,150,751.46)	(\$1,288,080.54)	\$0.00	(\$1,288,080.54)	6.63%
100.000.0112001.0000.000	Vehicle Taxes - Lexington	(\$7,710,960.00)	\$0.00	(\$7,710,960.00)	(\$6,214,283.57)	(\$6,214,283.57)	(\$1,496,676.43)	\$0.00	(\$1,496,676.43)	19.41%
100.000.0112002.0000.000	Vehicle Taxes - Richland	(\$7,200,512.00)	\$0.00	(\$7,200,512.00)	(\$5,668,886.85)	(\$5,668,886.85)	(\$1,531,625.15)	\$0.00	(\$1,531,625.15)	21.27%
100.000.0113001.0000.000	Delinquent Taxes - Lexington	(\$963,839.00)	\$0.00	(\$963,839.00)	(\$414,183.90)	(\$414,183.90)	(\$549,655.10)	\$0.00	(\$549,655.10)	57.03%
100.000.0113002.0000.000	Delinquent Taxes - Richland	(\$844,490.00)	\$0.00	(\$844,490.00)	(\$512,187.44)	(\$512,187.44)	(\$332,302.56)	\$0.00	(\$332,302.56)	39.35%
100.000.0114001.0000.000	Penalties & Interest on Taxes - Lexington	(\$298,185.00)	\$0.00	(\$298,185.00)	(\$112,895.38)	(\$112,895.38)	(\$185,289.62)	\$0.00	(\$185,289.62)	62.14%
100.000.0114002.0000.000	Penalties & Interest on Taxes - Richland	(\$117,448.00)	\$0.00	(\$117,448.00)	(\$134,545.87)	(\$134,545.87)	\$17,097.87	\$0.00	\$17,097.87	-14.56%
100.000.0115001.0000.000	Sales & Use Tax Credit - Lexington	\$0.00	\$0.00	\$0.00	(\$566.54)	(\$566.54)	\$566.54	\$0.00	\$566.54	0.00%
100.000.0115002.0000.000	Sales & Use Tax Credit - Richland	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0128001.0000.000	Revenue in Lieu of Taxes - Lexington	(\$1,316,061.00)	\$0.00	(\$1,316,061.00)	(\$1,452,709.85)	(\$1,452,709.85)	\$136,648.85	\$0.00	\$136,648.85	-10.38%
100.000.0128002.0000.000	Revenue in Lieu of Taxes - Richland	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0131000.0000.000	Student Tuition Out of District	(\$5,000.00)	\$0.00	(\$5,000.00)	(\$275.00)	(\$275.00)	(\$4,725.00)	\$0.00	(\$4,725.00)	94.50%
100.000.0132000.0000.000	Tuition from Other LEAs for Regular Day School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0151000.0000.000	Interest on Investments	(\$50,000.00)	(\$300,000.00)	(\$350,000.00)	(\$767,008.53)	(\$767,008.53)	\$417,008.53	\$0.00	\$417,008.53	-119.15%
100.000.0151001.0000.000	Interest - Lexington	\$0.00	\$0.00	\$0.00	(\$114,508.18)	(\$114,508.18)	\$114,508.18	\$0.00	\$114,508.18	0.00%
100.000.0151002.0000.000	Interest - Richland County	\$0.00	\$0.00	\$0.00	(\$63.89)	(\$63.89)	\$63.89	\$0.00	\$63.89	0.00%
100.000.0174000.0000.000	Student Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0190000.0000.000	Other Revenues from Local Sources	\$0.00	\$0.00	\$0.00	(\$53,095.22)	(\$53,095.22)	\$53,095.22	\$0.00	\$53,095.22	0.00%
100.000.0191000.0000.000	Rentals	(\$120,000.00)	\$0.00	(\$120,000.00)	(\$84,418.35)	(\$84,418.35)	(\$35,581.65)	\$0.00	(\$35,581.65)	29.65%
100.000.0192000.0000.000	Private Donations	\$0.00	\$0.00	\$0.00	(\$250.00)	(\$250.00)	\$250.00	\$5,018.00	(\$4,768.00)	0.00%
100.000.0193000.0000.000	Medicaid	(\$150,000.00)	(\$100,000.00)	(\$250,000.00)	(\$169,565.53)	(\$169,565.53)	(\$80,434.47)	\$0.00	(\$80,434.47)	32.17%
100.000.0195000.0000.000	Refund of Prior Year	(\$45,000.00)	\$0.00	(\$45,000.00)	(\$988.76)	(\$988.76)	(\$44,011.24)	\$0.00	(\$44,011.24)	97.80%
100.000.0196000.0000.000	Printing Revenue	\$0.00	\$0.00	\$0.00	(\$18,923.41)	(\$18,923.41)	\$18,923.41	\$0.00	\$18,923.41	0.00%
100.000.0199200.0000.000	E-Rate Revenue	\$0.00	\$0.00	\$0.00	(\$301,633.44)	(\$301,633.44)	\$301,633.44	\$0.00	\$301,633.44	0.00%
100.000.0199300.0000.000	Insurance Proceeds	\$0.00	\$0.00	\$0.00	(\$27,578.70)	(\$27,578.70)	\$27,578.70	\$0.00	\$27,578.70	0.00%
100.000.0199400.0000.000	Receipt of Legal Settlements	\$0.00	\$0.00	\$0.00	(\$82,412.23)	(\$82,412.23)	\$82,412.23	\$0.00	\$82,412.23	0.00%
100.000.0199900.0000.000	Other Local Revenue	(\$240,000.00)	\$0.00	(\$240,000.00)	(\$35,478.09)	(\$35,478.09)	(\$204,521.91)	\$0.00	(\$204,521.91)	85.22%
100.000.0199901.0000.000	Other Local Revenue - Lexington	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0199902.0000.000	Other Local Revenue - Richland	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0199990.0000.000	Operational Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0199999.0000.000	Operational Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0310300.0000.000	STATE AID TO CLASSROOMS	\$0.00	(\$68,404,055.00)	(\$68,404,055.00)	(\$51,432,933.75)	(\$51,432,933.75)	(\$16,971,121.25)	\$0.00	(\$16,971,121.25)	24.81%
100.000.0313100.0000.000	SP Contracts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%

School District Five of Lexington and Richland

Board Report Revenue

Fiscal Year: 2022-2023

From Date: 7/1/2022

To Date: 3/31/2023

- Include pre encumbrance Print accounts with zero balance Filter Encumbrance Detail by Date Range
 Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.000.0313200.0000.000	Home Schooling	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0316000.0000.000	School Bus Driver Salary	(\$1,418,222.00)	\$0.00	(\$1,418,222.00)	(\$844,985.30)	(\$844,985.30)	(\$573,236.70)	\$0.00	(\$573,236.70)	40.42%
100.000.0316100.0000.000	EAA Bus Driver Salary and Fringe	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0316200.0000.000	Workers Compensation School Bus Drivers	(\$64,500.00)	\$0.00	(\$64,500.00)	(\$59,654.87)	(\$59,654.87)	(\$4,845.13)	\$0.00	(\$4,845.13)	7.51%
100.000.0318000.0000.000	State Fringe Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0318100.0000.000	Retiree Health Insurance	(\$6,179,835.00)	\$0.00	(\$6,179,835.00)	(\$4,475,157.20)	(\$4,475,157.20)	(\$1,704,677.80)	\$0.00	(\$1,704,677.80)	27.58%
100.000.0318600.0000.000	State Aid to Classroom - Teacher Salary	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0319900.0000.000	State Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0331000.0000.000	EFA Full Time Programs	(\$80,098,733.00)	\$80,098,733.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0331100.0000.000	EFA - Kindergarten	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0331200.0000.000	EFA - Primary	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0331300.0000.000	EFA - Elementary	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0331400.0000.000	EFA - High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0331500.0000.000	EFA - Trainable Mentally Handicapped	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0331600.0000.000	EFA - Speech Handicapped	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0331700.0000.000	EFA - Homebound	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0332100.0000.000	EFA - Emotionally Handicapped	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0332200.0000.000	EFA - Educable Mentally Handicapped	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0332300.0000.000	EFA - Learning Disabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0332400.0000.000	EFA - Hearing Handicapped	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0332500.0000.000	EFA - Visually Handicapped	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0332600.0000.000	EFA - Orthopedically Handicapped	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0332700.0000.000	EFA - Vocational	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0333100.0000.000	EFA - Autism	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0333200.0000.000	EFA - Gifted and Talented Education Pupils	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0333400.0000.000	EFA - Limited English Proficiency	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0335100.0000.000	EFA - Academic Assistance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0335200.0000.000	EFA - Pupils in Poverty	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0335300.0000.000	EFA - DUAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0337500.0000.000	EFA Education Foundation Supplement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0339200.0000.000	EFA - NBC Excess EFA Formula	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0381000.0000.000	Local Property Tax Relief (Tier 1)	(\$10,580,071.00)	\$0.00	(\$10,580,071.00)	(\$9,522,063.94)	(\$9,522,063.94)	(\$1,058,007.06)	\$0.00	(\$1,058,007.06)	10.00%
100.000.0381002.0000.000	Local Property Tax Relief (Tier 1) - Richland	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0382000.0000.000	Homestead Exemption (Tier 2)	(\$1,758,200.00)	\$0.00	(\$1,758,200.00)	\$0.00	\$0.00	(\$1,758,200.00)	\$0.00	(\$1,758,200.00)	100.00%

School District Five of Lexington and Richland

Board Report Revenue

Fiscal Year: 2022-2023

From Date: 7/1/2022

To Date: 3/31/2023

- Include pre encumbrance Print accounts with zero balance Filter Encumbrance Detail by Date Range
 Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.000.0382002.0000.000	Homestead Exemption (Tier 2) - Richland	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0382500.0000.000	Property Tax Relief - Tier 3	(\$33,956,870.00)	(\$375,768.00)	(\$34,332,638.00)	(\$20,599,582.80)	(\$20,599,582.80)	(\$13,733,055.20)	\$0.00	(\$13,733,055.20)	40.00%
100.000.0383001.0000.000	Merchants Inventory Tax - Lexington	(\$194,013.00)	\$0.00	(\$194,013.00)	(\$147,660.60)	(\$147,660.60)	(\$46,352.40)	\$0.00	(\$46,352.40)	23.89%
100.000.0383002.0000.000	Merchants Inventory Tax - Richland	(\$19,942.00)	\$0.00	(\$19,942.00)	(\$12,805.74)	(\$12,805.74)	(\$7,136.26)	\$0.00	(\$7,136.26)	35.79%
100.000.0384001.0000.000	Manufacturers Depr. Reimbursement - Lexington	(\$296,231.00)	\$0.00	(\$296,231.00)	(\$406,328.33)	(\$406,328.33)	\$110,097.33	\$0.00	\$110,097.33	-37.17%
100.000.0384002.0000.000	Manufacturers Depr. Reimbursement - Richland	\$0.00	\$0.00	\$0.00	(\$128,350.99)	(\$128,350.99)	\$128,350.99	\$0.00	\$128,350.99	0.00%
100.000.0389001.0000.000	Motor Carrier Vehicle Tax - Lexington	(\$211,525.00)	\$0.00	(\$211,525.00)	(\$211,056.92)	(\$211,056.92)	(\$468.08)	\$0.00	(\$468.08)	0.22%
100.000.0389002.0000.000	Motor Carrier Vehicle Tax - Richland	(\$64,704.00)	\$0.00	(\$64,704.00)	(\$107,707.74)	(\$107,707.74)	\$43,003.74	\$0.00	\$43,003.74	-66.46%
100.000.0390000.0000.000	Other State Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0399000.0000.000	Revenue from Other State Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0399200.0000.000	State Forest Commission Revenue	\$0.00	\$0.00	\$0.00	(\$13,955.67)	(\$13,955.67)	\$13,955.67	\$0.00	\$13,955.67	0.00%
100.000.0399300.0000.000	PEBA On-behalf Payments	(\$1,190,410.00)	\$0.00	(\$1,190,410.00)	(\$1,192,417.98)	(\$1,192,417.98)	\$2,007.98	\$0.00	\$2,007.98	-0.17%
100.000.0399900.0000.000	Revenue from Other State Agency	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0499000.0000.000	Other Federal Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0500000.0000.000	Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0520000.0000.000	Interfund Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0521000.0000.000	Transfer from General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0522000.0000.000	Transfer from Special Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0523000.0000.000	Transfer from EIA	\$0.00	(\$11,849,288.00)	(\$11,849,288.00)	(\$8,955,978.20)	(\$8,955,978.20)	(\$2,893,309.80)	\$0.00	(\$2,893,309.80)	24.42%
100.000.0525000.0000.000	Transfer from Building Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0527000.0000.000	Transfer from Pupil Activity	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0528000.0000.000	Transfer of Indirect Cost	(\$100,000.00)	(\$300,000.00)	(\$400,000.00)	(\$298,728.96)	(\$298,728.96)	(\$101,271.04)	\$0.00	(\$101,271.04)	25.32%
100.000.0530000.0000.000	Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	(\$18,736.28)	(\$18,736.28)	\$18,736.28	\$0.00	\$18,736.28	0.00%
	FUND: General Fund - 100	(\$212,481,590.00)	(\$1,230,378.00)	(\$213,711,968.00)	(\$171,086,655.86)	(\$171,086,655.86)	(\$42,625,312.14)	\$5,018.00	(\$42,630,330.14)	19.95%
Grand Total:		(\$212,481,590.00)	(\$1,230,378.00)	(\$213,711,968.00)	(\$171,086,655.86)	(\$171,086,655.86)	(\$42,625,312.14)	\$5,018.00	(\$42,630,330.14)	19.95%

End of Report

School District Five of Lexington and Richland

Board Report Expenditures

Fiscal Year: 2022-2023

From Date: 7/1/2022

To Date: 3/31/2023

- Include pre encumbrance Print accounts with zero balance Filter Encumbrance Detail by Date Range
 Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.111.1000000.0000.000	Salaries	\$4,924,704.00	\$0.00	\$4,924,704.00	\$3,188,639.54	\$3,188,639.54	\$1,736,064.46	\$1,846,803.00	(\$110,738.54)	-2.25%
100.111.2000000.0000.000	Employee Benefits	\$2,414,734.00	(\$14,538.00)	\$2,400,196.00	\$1,576,820.51	\$1,576,820.51	\$823,375.49	\$978,880.93	(\$155,505.44)	-6.48%
100.111.3000000.0000.000	Purchased Services	\$55,640.00	\$0.00	\$55,640.00	\$281,090.29	\$281,090.29	(\$225,450.29)	\$0.00	(\$225,450.29)	-405.19%
100.111.4000000.0000.000	Supplies and Materials	\$43,614.00	\$16,731.90	\$60,345.90	\$43,611.83	\$43,611.83	\$16,734.07	(\$3,023.55)	\$19,757.62	32.74%
	FUNCTION: Kindergarten Programs - 111	\$7,438,692.00	\$2,193.90	\$7,440,885.90	\$5,090,162.17	\$5,090,162.17	\$2,350,723.73	\$2,822,660.38	(\$471,936.65)	-6.34%
100.112.1000000.0000.000	Salaries	\$14,337,596.00	\$184,413.00	\$14,522,009.00	\$9,242,219.84	\$9,242,219.84	\$5,279,789.16	\$5,321,838.98	(\$42,049.82)	-0.29%
100.112.2000000.0000.000	Employee Benefits	\$6,497,026.00	\$20,563.80	\$6,517,589.80	\$4,199,016.76	\$4,199,016.76	\$2,318,573.04	\$2,563,641.35	(\$245,068.31)	-3.76%
100.112.3000000.0000.000	Purchased Services	\$136,263.00	\$0.00	\$136,263.00	\$205,409.08	\$205,409.08	(\$69,146.08)	(\$894.64)	(\$68,251.44)	-50.09%
100.112.4000000.0000.000	Supplies and Materials	\$213,052.00	\$51,910.00	\$264,962.00	\$187,907.27	\$187,907.27	\$77,054.73	(\$8,073.65)	\$85,128.38	32.13%
100.112.6000000.0000.000	Other Objects	\$0.00	\$3,299.50	\$3,299.50	\$3,299.50	\$3,299.50	\$0.00	\$0.00	\$0.00	0.00%
	FUNCTION: Primary Programs - 112	\$21,183,937.00	\$260,186.30	\$21,444,123.30	\$13,837,852.45	\$13,837,852.45	\$7,606,270.85	\$7,876,512.04	(\$270,241.19)	-1.26%
100.113.1000000.0000.000	Salaries	\$24,719,297.00	\$0.00	\$24,719,297.00	\$15,725,031.23	\$15,725,031.23	\$8,994,265.77	\$9,048,832.32	(\$54,566.55)	-0.22%
100.113.2000000.0000.000	Employee Benefits	\$10,345,990.00	(\$92,756.00)	\$10,253,234.00	\$7,095,459.26	\$7,095,459.26	\$3,157,774.74	\$4,301,829.20	(\$1,144,054.46)	-11.16%
100.113.3000000.0000.000	Purchased Services	\$182,151.00	\$0.00	\$182,151.00	\$357,880.75	\$357,880.75	(\$175,729.75)	(\$90.00)	(\$175,639.75)	-96.43%
100.113.4000000.0000.000	Supplies and Materials	\$391,917.00	\$88,033.25	\$479,950.25	\$323,453.63	\$323,453.63	\$156,496.62	(\$5,203.21)	\$161,699.83	33.69%
100.113.6000000.0000.000	Other Objects	\$0.00	\$8,299.50	\$8,299.50	\$8,299.50	\$8,299.50	\$0.00	\$0.00	\$0.00	0.00%
	FUNCTION: Elementary Programs - 113	\$35,639,355.00	\$3,576.75	\$35,642,931.75	\$23,510,124.37	\$23,510,124.37	\$12,132,807.38	\$13,345,368.31	(\$1,212,560.93)	-3.40%
100.114.1000000.0000.000	Salaries	\$19,688,552.00	(\$119,314.00)	\$19,569,238.00	\$12,672,464.85	\$12,672,464.85	\$6,896,773.15	\$7,260,216.08	(\$363,442.93)	-1.86%
100.114.2000000.0000.000	Employee Benefits	\$7,986,576.00	\$8,329.49	\$7,994,905.49	\$5,489,957.47	\$5,489,957.47	\$2,504,948.02	\$3,317,271.24	(\$812,323.22)	-10.16%
100.114.3000000.0000.000	Purchased Services	\$285,312.00	\$6,000.00	\$291,312.00	\$311,200.57	\$311,200.57	(\$19,888.57)	\$38,418.57	(\$58,307.14)	-20.02%
100.114.4000000.0000.000	Supplies and Materials	\$554,466.00	\$128,559.20	\$683,025.20	\$464,427.25	\$464,427.25	\$218,597.95	(\$9,516.11)	\$228,114.06	33.40%
100.114.5000000.0000.000	Capital Outlay	\$0.00	\$7,000.00	\$7,000.00	\$6,900.43	\$6,900.43	\$99.57	\$7,820.74	(\$7,721.17)	-110.30%
100.114.6000000.0000.000	Other Objects	\$0.00	\$2,500.00	\$2,500.00	\$4,687.99	\$4,687.99	(\$2,187.99)	(\$400.00)	(\$1,787.99)	-71.52%
	FUNCTION: High School Programs - 114	\$28,514,906.00	\$33,074.69	\$28,547,980.69	\$18,949,638.56	\$18,949,638.56	\$9,598,342.13	\$10,613,810.52	(\$1,015,468.39)	-3.56%
100.115.1000000.0000.000	Salaries	\$2,903,401.00	\$0.00	\$2,903,401.00	\$1,904,255.19	\$1,904,255.19	\$999,145.81	\$1,021,462.90	(\$22,317.09)	-0.77%
100.115.2000000.0000.000	Employee Benefits	\$1,252,695.00	(\$14,362.00)	\$1,238,333.00	\$826,001.97	\$826,001.97	\$412,331.03	\$462,526.24	(\$50,195.21)	-4.05%
100.115.3000000.0000.000	Purchased Services	\$28,888.00	(\$16,888.00)	\$12,000.00	\$44,815.75	\$44,815.75	(\$32,815.75)	\$1,074.00	(\$33,889.75)	-282.41%
100.115.4000000.0000.000	Supplies and Materials	\$93,750.00	\$31,250.00	\$125,000.00	\$115,440.30	\$115,440.30	\$9,559.70	\$5,577.97	\$3,981.73	3.19%
	FUNCTION: Career and Technology Education (Vocational) Prog - 115	\$4,278,734.00	\$0.00	\$4,278,734.00	\$2,890,513.21	\$2,890,513.21	\$1,388,220.79	\$1,490,641.11	(\$102,420.32)	-2.39%
100.118.1000000.0000.000	Salaries	\$307,492.00	\$0.00	\$307,492.00	\$238,793.34	\$238,793.34	\$68,698.66	\$133,940.45	(\$65,241.79)	-21.22%
100.118.2000000.0000.000	Employee Benefits	\$173,602.00	\$0.00	\$173,602.00	\$127,018.43	\$127,018.43	\$46,583.57	\$77,951.85	(\$31,368.28)	-18.07%
100.118.3000000.0000.000	Purchased Services	\$1,563.00	\$0.00	\$1,563.00	\$1,835.64	\$1,835.64	(\$272.64)	\$0.00	(\$272.64)	-17.44%
100.118.4000000.0000.000	Supplies and Materials	\$750.00	\$0.00	\$750.00	\$0.00	\$0.00	\$750.00	\$0.00	\$750.00	100.00%

School District Five of Lexington and Richland

Board Report Expenditures

Fiscal Year: 2022-2023

From Date: 7/1/2022

To Date: 3/31/2023

- Include pre encumbrance Print accounts with zero balance Filter Encumbrance Detail by Date Range
 Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
FUNCTION: Montessori Programs - 118		\$483,407.00	\$0.00	\$483,407.00	\$367,647.41	\$367,647.41	\$115,759.59	\$211,892.30	(\$96,132.71)	-19.89%
100.121.1000000.0000.000	Salaries	\$2,112,449.00	\$68,923.00	\$2,181,372.00	\$1,678,707.89	\$1,678,707.89	\$502,664.11	\$923,309.36	(\$420,645.25)	-19.28%
100.121.2000000.0000.000	Employee Benefits	\$912,496.00	\$27,569.00	\$940,065.00	\$716,731.02	\$716,731.02	\$223,333.98	\$416,858.37	(\$193,524.39)	-20.59%
100.121.3000000.0000.000	Purchased Services	\$125,000.00	\$0.00	\$125,000.00	\$29,323.84	\$29,323.84	\$95,676.16	\$0.00	\$95,676.16	76.54%
100.121.4000000.0000.000	Supplies and Materials	\$1,937.00	(\$151.95)	\$1,785.05	\$55,548.65	\$55,548.65	(\$53,763.60)	\$9,954.23	(\$63,717.83)	-3569.53%
FUNCTION: Educable Mentally Handicapped - 121		\$3,151,882.00	\$96,340.05	\$3,248,222.05	\$2,480,311.40	\$2,480,311.40	\$767,910.65	\$1,350,121.96	(\$582,211.31)	-17.92%
100.122.1000000.0000.000	Salaries	\$465,214.00	\$0.00	\$465,214.00	\$312,227.64	\$312,227.64	\$152,986.36	\$179,048.38	(\$26,062.02)	-5.60%
100.122.2000000.0000.000	Employee Benefits	\$188,970.00	(\$7,500.00)	\$181,470.00	\$139,655.81	\$139,655.81	\$41,814.19	\$84,993.98	(\$43,179.79)	-23.79%
100.122.3000000.0000.000	Purchased Services	\$750.00	\$0.00	\$750.00	\$3,598.75	\$3,598.75	(\$2,848.75)	\$0.00	(\$2,848.75)	-379.83%
100.122.4000000.0000.000	Supplies and Materials	\$1,998.00	(\$72.30)	\$1,925.70	\$4,098.62	\$4,098.62	(\$2,172.92)	(\$55.14)	(\$2,117.78)	-109.97%
100.122.6000000.0000.000	Other Objects	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	\$0.00	\$0.00	0.00%
FUNCTION: Trainable Mentally Handicapped - 122		\$656,932.00	(\$5,072.30)	\$651,859.70	\$462,080.82	\$462,080.82	\$189,778.88	\$263,987.22	(\$74,208.34)	-11.38%
100.123.3000000.0000.000	Purchased Services	\$150.00	\$0.00	\$150.00	\$0.00	\$0.00	\$150.00	\$0.00	\$150.00	100.00%
100.123.4000000.0000.000	Supplies and Materials	\$2,200.00	(\$374.95)	\$1,825.05	\$595.10	\$595.10	\$1,229.95	\$0.00	\$1,229.95	67.39%
FUNCTION: Orthopedically Handicapped - 123		\$2,350.00	(\$374.95)	\$1,975.05	\$595.10	\$595.10	\$1,379.95	\$0.00	\$1,379.95	69.87%
100.124.1000000.0000.000	Salaries	\$74,242.00	\$0.00	\$74,242.00	\$41,838.72	\$41,838.72	\$32,403.28	\$24,503.28	\$7,900.00	10.64%
100.124.2000000.0000.000	Employee Benefits	\$30,335.00	\$0.00	\$30,335.00	\$16,352.78	\$16,352.78	\$13,982.22	\$9,908.62	\$4,073.60	13.43%
100.124.4000000.0000.000	Supplies and Materials	\$2,020.00	\$153.95	\$2,173.95	\$231.53	\$231.53	\$1,942.42	\$0.00	\$1,942.42	89.35%
FUNCTION: Visually Handicapped - 124		\$106,597.00	\$153.95	\$106,750.95	\$58,423.03	\$58,423.03	\$48,327.92	\$34,411.90	\$13,916.02	13.04%
100.125.1000000.0000.000	Salaries	\$264,827.00	\$0.00	\$264,827.00	\$160,454.44	\$160,454.44	\$104,372.56	\$93,272.55	\$11,100.01	4.19%
100.125.2000000.0000.000	Employee Benefits	\$111,139.00	\$0.00	\$111,139.00	\$70,181.94	\$70,181.94	\$40,957.06	\$42,932.74	(\$1,975.68)	-1.78%
100.125.3000000.0000.000	Purchased Services	\$68,500.00	\$0.00	\$68,500.00	\$101,987.01	\$101,987.01	(\$33,487.01)	\$31,168.99	(\$64,656.00)	-94.39%
100.125.4000000.0000.000	Supplies and Materials	\$4,037.00	(\$230.45)	\$3,806.55	\$618.89	\$618.89	\$3,187.66	\$0.00	\$3,187.66	83.74%
FUNCTION: Hearing Handicapped - 125		\$448,503.00	(\$230.45)	\$448,272.55	\$333,242.28	\$333,242.28	\$115,030.27	\$167,374.28	(\$52,344.01)	-11.68%
100.126.1000000.0000.000	Salaries	\$1,773,716.00	\$0.00	\$1,773,716.00	\$1,227,268.23	\$1,227,268.23	\$546,447.77	\$710,933.76	(\$164,485.99)	-9.27%
100.126.2000000.0000.000	Employee Benefits	\$744,068.00	\$0.00	\$744,068.00	\$539,549.14	\$539,549.14	\$204,518.86	\$330,229.83	(\$125,710.97)	-16.90%
100.126.3000000.0000.000	Purchased Services	\$431,815.00	\$0.00	\$431,815.00	\$0.00	\$0.00	\$431,815.00	\$0.00	\$431,815.00	100.00%
100.126.4000000.0000.000	Supplies and Materials	\$90,395.00	\$8,677.35	\$99,072.35	\$44,145.93	\$44,145.93	\$54,926.42	(\$1,138.82)	\$56,065.24	56.59%
FUNCTION: Speech Handicapped - 126		\$3,039,994.00	\$8,677.35	\$3,048,671.35	\$1,810,963.30	\$1,810,963.30	\$1,237,708.05	\$1,040,024.77	\$197,683.28	6.48%
100.127.1000000.0000.000	Salaries	\$4,130,498.00	\$62,489.00	\$4,192,987.00	\$2,751,607.27	\$2,751,607.27	\$1,441,379.73	\$1,548,383.11	(\$107,003.38)	-2.55%
100.127.2000000.0000.000	Employee Benefits	\$1,707,325.00	\$24,996.00	\$1,732,321.00	\$1,225,714.52	\$1,225,714.52	\$506,606.48	\$729,536.64	(\$222,930.16)	-12.87%
100.127.3000000.0000.000	Purchased Services	\$48,790.00	\$0.00	\$48,790.00	\$18,155.94	\$18,155.94	\$30,634.06	\$0.00	\$30,634.06	62.79%

School District Five of Lexington and Richland

Board Report Expenditures

Fiscal Year: 2022-2023

From Date: 7/1/2022

To Date: 3/31/2023

- Include pre encumbrance Print accounts with zero balance Filter Encumbrance Detail by Date Range
 Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.127.4000000.0000.000	Supplies and Materials	\$117,354.00	(\$2,523.50)	\$114,830.50	\$93,775.08	\$93,775.08	\$21,055.42	\$862.28	\$20,193.14	17.59%
100.127.6000000.0000.000	Other Objects	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00	0.00%
	FUNCTION: Learning Disabilities - 127	\$6,003,967.00	\$89,961.50	\$6,093,928.50	\$4,094,252.81	\$4,094,252.81	\$1,999,675.69	\$2,278,782.03	(\$279,106.34)	-4.58%
100.128.1000000.0000.000	Salaries	\$627,308.00	\$0.00	\$627,308.00	\$283,591.90	\$283,591.90	\$343,716.10	\$162,827.58	\$180,888.52	28.84%
100.128.2000000.0000.000	Employee Benefits	\$300,165.00	\$0.00	\$300,165.00	\$127,205.76	\$127,205.76	\$172,959.24	\$77,937.37	\$95,021.87	31.66%
100.128.3000000.0000.000	Purchased Services	\$6,500.00	\$0.00	\$6,500.00	\$3,329.73	\$3,329.73	\$3,170.27	\$0.00	\$3,170.27	48.77%
100.128.4000000.0000.000	Supplies and Materials	\$3,951.00	\$84.85	\$4,035.85	\$4,106.35	\$4,106.35	(\$70.50)	(\$18.60)	(\$51.90)	-1.29%
	FUNCTION: Emotionally Handicapped - 128	\$937,924.00	\$84.85	\$938,008.85	\$418,233.74	\$418,233.74	\$519,775.11	\$240,746.35	\$279,028.76	29.75%
100.129.1000000.0000.000	Salaries	\$644,741.00	\$0.00	\$644,741.00	\$497,435.28	\$497,435.28	\$147,305.72	\$258,556.11	(\$111,250.39)	-17.26%
100.129.2000000.0000.000	Employee Benefits	\$300,081.00	\$0.00	\$300,081.00	\$225,646.49	\$225,646.49	\$74,434.51	\$116,979.02	(\$42,544.51)	-14.18%
100.129.3000000.0000.000	Purchased Services	\$6,918.00	\$0.00	\$6,918.00	\$0.00	\$0.00	\$6,918.00	\$0.00	\$6,918.00	100.00%
100.129.4000000.0000.000	Supplies and Materials	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00	100.00%
	FUNCTION: Coordinated Early Intervening Services (CEIS) - 129	\$953,240.00	\$0.00	\$953,240.00	\$723,081.77	\$723,081.77	\$230,158.23	\$375,535.13	(\$145,376.90)	-15.25%
100.135.1000000.0000.000	Salaries	\$2,500.00	\$0.00	\$2,500.00	\$1,300.00	\$1,300.00	\$1,200.00	\$0.00	\$1,200.00	48.00%
100.135.2000000.0000.000	Employee Benefits	\$200.00	\$0.00	\$200.00	\$104.98	\$104.98	\$95.02	\$0.00	\$95.02	47.51%
100.135.4000000.0000.000	Supplies and Materials	\$100.00	\$0.00	\$100.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00	100.00%
	FUNCTION: Preschool Handicapped Speech (3 and 4 year olds) - 135	\$2,800.00	\$0.00	\$2,800.00	\$1,404.98	\$1,404.98	\$1,395.02	\$0.00	\$1,395.02	49.82%
100.136.1000000.0000.000	Salaries	\$7,940.00	\$0.00	\$7,940.00	\$2,597.14	\$2,597.14	\$5,342.86	\$1,374.61	\$3,968.25	49.88%
100.136.2000000.0000.000	Employee Benefits	\$2,536.00	\$0.00	\$2,536.00	\$1,575.96	\$1,575.96	\$960.04	\$451.88	\$508.16	20.04%
100.136.3000000.0000.000	Purchased Services	\$750.00	\$0.00	\$750.00	\$37,785.85	\$37,785.85	(\$37,035.85)	\$0.00	(\$37,035.85)	-4938.11%
100.136.4000000.0000.000	Supplies and Materials	\$400.00	\$0.00	\$400.00	\$0.00	\$0.00	\$400.00	\$0.00	\$400.00	100.00%
	FUNCTION: Preschool Handicapped Itinerant (3 and 4 yr olds) - 136	\$11,626.00	\$0.00	\$11,626.00	\$41,958.95	\$41,958.95	(\$30,332.95)	\$1,826.49	(\$32,159.44)	-276.62%
100.137.1000000.0000.000	Salaries	\$1,118,233.00	\$0.00	\$1,118,233.00	\$704,182.52	\$704,182.52	\$414,050.48	\$410,571.13	\$3,479.35	0.31%
100.137.2000000.0000.000	Employee Benefits	\$526,651.00	\$0.00	\$526,651.00	\$332,558.37	\$332,558.37	\$194,092.63	\$203,195.63	(\$9,103.00)	-1.73%
100.137.3000000.0000.000	Purchased Services	\$30,474.00	\$0.00	\$30,474.00	\$7,894.95	\$7,894.95	\$22,579.05	\$0.00	\$22,579.05	74.09%
100.137.4000000.0000.000	Supplies and Materials	\$540.00	\$0.00	\$540.00	\$0.00	\$0.00	\$540.00	\$0.00	\$540.00	100.00%
	FUNCTION: Preschool Handicapped Self Contained (3 & 4 yr old) - 137	\$1,675,898.00	\$0.00	\$1,675,898.00	\$1,044,635.84	\$1,044,635.84	\$631,262.16	\$613,766.76	\$17,495.40	1.04%
100.138.1000000.0000.000	Salaries	\$2,390.00	\$0.00	\$2,390.00	\$1,184.59	\$1,184.59	\$1,205.41	\$532.08	\$673.33	28.17%
100.138.2000000.0000.000	Employee Benefits	\$1,036.00	\$0.00	\$1,036.00	\$507.02	\$507.02	\$528.98	\$91.78	\$437.20	42.20%
	FUNCTION: Preschool Handicapped Homebased (3 & 4 yr olds) - 138	\$3,426.00	\$0.00	\$3,426.00	\$1,691.61	\$1,691.61	\$1,734.39	\$623.86	\$1,110.53	32.41%
100.139.1000000.0000.000	Salaries	\$1,145,599.00	\$0.00	\$1,145,599.00	\$690,178.53	\$690,178.53	\$455,420.47	\$387,698.27	\$67,722.20	5.91%
100.139.2000000.0000.000	Employee Benefits	\$524,703.00	\$0.00	\$524,703.00	\$329,793.52	\$329,793.52	\$194,909.48	\$197,007.63	(\$2,098.15)	-0.40%

School District Five of Lexington and Richland

Board Report Expenditures

Fiscal Year: 2022-2023

From Date: 7/1/2022

To Date: 3/31/2023

- Include pre encumbrance Print accounts with zero balance Filter Encumbrance Detail by Date Range
 Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.139.3000000.0000.000	Purchased Services	\$26,258.00	(\$3,400.00)	\$22,858.00	\$18,415.70	\$18,415.70	\$4,442.30	\$825.50	\$3,616.80	15.82%
100.139.4000000.0000.000	Supplies and Materials	\$21,851.00	\$3,400.00	\$25,251.00	\$23,061.11	\$23,061.11	\$2,189.89	(\$2,002.93)	\$4,192.82	16.60%
100.139.6000000.0000.000	Other Objects	\$3,500.00	\$0.00	\$3,500.00	\$424.00	\$424.00	\$3,076.00	\$0.00	\$3,076.00	87.89%
	FUNCTION: Early Childhood Programs - 139	\$1,721,911.00	\$0.00	\$1,721,911.00	\$1,061,872.86	\$1,061,872.86	\$660,038.14	\$583,528.47	\$76,509.67	4.44%
100.141.1000000.0000.000	Salaries	\$1,114,330.00	\$0.00	\$1,114,330.00	\$633,074.92	\$633,074.92	\$481,255.08	\$370,138.95	\$111,116.13	9.97%
100.141.2000000.0000.000	Employee Benefits	\$494,745.00	\$0.00	\$494,745.00	\$274,160.33	\$274,160.33	\$220,584.67	\$170,178.93	\$50,405.74	10.19%
100.141.3000000.0000.000	Purchased Services	\$6,650.00	\$100.00	\$6,750.00	\$6,247.95	\$6,247.95	\$502.05	\$0.00	\$502.05	7.44%
100.141.4000000.0000.000	Supplies and Materials	\$12,725.00	(\$469.00)	\$12,256.00	\$2,479.29	\$2,479.29	\$9,776.71	\$25.00	\$9,751.71	79.57%
100.141.6000000.0000.000	Other Objects	\$0.00	\$369.00	\$369.00	\$369.00	\$369.00	\$0.00	\$0.00	\$0.00	0.00%
	FUNCTION: Gifted and Talented Academic - 141	\$1,628,450.00	\$0.00	\$1,628,450.00	\$916,331.49	\$916,331.49	\$712,118.51	\$540,342.88	\$171,775.63	10.55%
100.143.1000000.0000.000	Salaries	\$254,537.00	\$0.00	\$254,537.00	\$126,742.35	\$126,742.35	\$127,794.65	\$74,443.55	\$53,351.10	20.96%
100.143.2000000.0000.000	Employee Benefits	\$110,435.00	\$0.00	\$110,435.00	\$52,389.82	\$52,389.82	\$58,045.18	\$32,024.23	\$26,020.95	23.56%
100.143.3000000.0000.000	Purchased Services	\$750.00	\$0.00	\$750.00	\$0.00	\$0.00	\$750.00	\$0.00	\$750.00	100.00%
100.143.4000000.0000.000	Supplies and Materials	\$250.00	\$0.00	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00	100.00%
	FUNCTION: Advanced Placement - 143	\$365,972.00	\$0.00	\$365,972.00	\$179,132.17	\$179,132.17	\$186,839.83	\$106,467.78	\$80,372.05	21.96%
100.144.3000000.0000.000	Purchased Services	\$10,000.00	\$0.00	\$10,000.00	\$7,306.58	\$7,306.58	\$2,693.42	\$0.00	\$2,693.42	26.93%
100.144.4000000.0000.000	Supplies and Materials	\$50,000.00	(\$11,650.00)	\$38,350.00	\$2,363.01	\$2,363.01	\$35,986.99	\$0.00	\$35,986.99	93.84%
100.144.6000000.0000.000	Other Objects	\$0.00	\$11,650.00	\$11,650.00	\$12,090.00	\$12,090.00	(\$440.00)	\$0.00	(\$440.00)	-3.78%
	FUNCTION: International Baccalaureate - 144	\$60,000.00	\$0.00	\$60,000.00	\$21,759.59	\$21,759.59	\$38,240.41	\$0.00	\$38,240.41	63.73%
100.145.1000000.0000.000	Salaries	\$71,289.00	\$0.00	\$71,289.00	\$51,348.75	\$51,348.75	\$19,940.25	\$20,106.25	(\$166.00)	-0.23%
100.145.2000000.0000.000	Employee Benefits	\$22,189.00	\$0.00	\$22,189.00	\$17,917.28	\$17,917.28	\$4,271.72	\$6,853.50	(\$2,581.78)	-11.64%
100.145.3000000.0000.000	Purchased Services	\$6,000.00	\$0.00	\$6,000.00	\$2,100.00	\$2,100.00	\$3,900.00	\$5,675.00	(\$1,775.00)	-29.58%
	FUNCTION: Homebound - 145	\$99,478.00	\$0.00	\$99,478.00	\$71,366.03	\$71,366.03	\$28,111.97	\$32,634.75	(\$4,522.78)	-4.55%
100.147.1000000.0000.000	Salaries	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	100.00%
100.147.2000000.0000.000	Employee Benefits	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	100.00%
	FUNCTION: Full Day 4K - 147	\$150,000.00	\$0.00	\$150,000.00	\$0.00	\$0.00	\$150,000.00	\$0.00	\$150,000.00	100.00%
100.148.1000000.0000.000	Salaries	\$180,876.00	\$0.00	\$180,876.00	\$87,706.11	\$87,706.11	\$93,169.89	\$50,862.75	\$42,307.14	23.39%
100.148.2000000.0000.000	Employee Benefits	\$72,884.00	\$0.00	\$72,884.00	\$37,287.12	\$37,287.12	\$35,596.88	\$22,592.70	\$13,004.18	17.84%
100.148.3000000.0000.000	Purchased Services	\$7,000.00	\$0.00	\$7,000.00	\$4,147.56	\$4,147.56	\$2,852.44	\$255.60	\$2,596.84	37.10%
100.148.4000000.0000.000	Supplies and Materials	\$2,875.00	\$0.00	\$2,875.00	\$1,434.81	\$1,434.81	\$1,440.19	\$0.00	\$1,440.19	50.09%
	FUNCTION: Gifted and Talented Artistic - 148	\$263,635.00	\$0.00	\$263,635.00	\$130,575.60	\$130,575.60	\$133,059.40	\$73,711.05	\$59,348.35	22.51%
100.149.1000000.0000.000	Salaries	\$634,290.00	\$0.00	\$634,290.00	\$606,609.12	\$606,609.12	\$27,680.88	\$241,200.31	(\$213,519.43)	-33.66%

School District Five of Lexington and Richland

Board Report Expenditures

Fiscal Year: 2022-2023

From Date: 7/1/2022

To Date: 3/31/2023

- Include pre encumbrance Print accounts with zero balance Filter Encumbrance Detail by Date Range
 Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.149.2000000.0000.000	Employee Benefits	\$308,789.00	\$0.00	\$308,789.00	\$211,701.68	\$211,701.68	\$97,087.32	\$92,842.04	\$4,245.28	1.37%
100.149.3000000.0000.000	Purchased Services	\$2,000,000.00	\$228,248.00	\$2,228,248.00	\$0.00	\$0.00	\$2,228,248.00	\$0.00	\$2,228,248.00	100.00%
100.149.4000000.0000.000	Supplies and Materials	\$3,500.00	\$0.00	\$3,500.00	\$0.00	\$0.00	\$3,500.00	\$0.00	\$3,500.00	100.00%
	FUNCTION: Other Special Programs - 149	\$2,946,579.00	\$228,248.00	\$3,174,827.00	\$818,310.80	\$818,310.80	\$2,356,516.20	\$334,042.35	\$2,022,473.85	63.70%
100.161.1000000.0000.000	Salaries	\$754,446.00	\$0.00	\$754,446.00	\$497,681.49	\$497,681.49	\$256,764.51	\$274,900.70	(\$18,136.19)	-2.40%
100.161.2000000.0000.000	Employee Benefits	\$424,222.00	\$0.00	\$424,222.00	\$238,690.61	\$238,690.61	\$185,531.39	\$141,882.26	\$43,649.13	10.29%
100.161.3000000.0000.000	Purchased Services	\$4,250.00	\$0.00	\$4,250.00	\$9,325.41	\$9,325.41	(\$5,075.41)	\$0.00	(\$5,075.41)	-119.42%
100.161.4000000.0000.000	Supplies and Materials	\$30,639.00	\$3,035.75	\$33,674.75	\$8,873.05	\$8,873.05	\$24,801.70	(\$241.58)	\$25,043.28	74.37%
	FUNCTION: Other Exceptional Programs - 161	\$1,213,557.00	\$3,035.75	\$1,216,592.75	\$754,570.56	\$754,570.56	\$462,022.19	\$416,541.38	\$45,480.81	3.74%
100.172.1000000.0000.000	Salaries	\$16,230.00	\$0.00	\$16,230.00	\$0.00	\$0.00	\$16,230.00	\$0.00	\$16,230.00	100.00%
100.172.2000000.0000.000	Employee Benefits	\$3,046.00	\$0.00	\$3,046.00	\$0.00	\$0.00	\$3,046.00	\$0.00	\$3,046.00	100.00%
	FUNCTION: Elementary Summer School - 172	\$19,276.00	\$0.00	\$19,276.00	\$0.00	\$0.00	\$19,276.00	\$0.00	\$19,276.00	100.00%
100.173.1000000.0000.000	Salaries	\$126,450.00	\$0.00	\$126,450.00	\$43,880.00	\$43,880.00	\$82,570.00	\$0.00	\$82,570.00	65.30%
100.173.2000000.0000.000	Employee Benefits	\$32,436.00	\$0.00	\$32,436.00	\$13,997.26	\$13,997.26	\$18,438.74	\$0.00	\$18,438.74	56.85%
	FUNCTION: High School Summer School - 173	\$158,886.00	\$0.00	\$158,886.00	\$57,877.26	\$57,877.26	\$101,008.74	\$0.00	\$101,008.74	63.57%
100.175.1000000.0000.000	Salaries	\$995.00	\$0.00	\$995.00	\$0.00	\$0.00	\$995.00	\$0.00	\$995.00	100.00%
100.175.2000000.0000.000	Employee Benefits	\$324.00	\$0.00	\$324.00	\$0.00	\$0.00	\$324.00	\$0.00	\$324.00	100.00%
	JUNCTION: Instructional Programs Beyond Regular School Day - 175	\$1,319.00	\$0.00	\$1,319.00	\$0.00	\$0.00	\$1,319.00	\$0.00	\$1,319.00	100.00%
100.181.1000000.0000.000	Salaries	\$116,542.00	\$0.00	\$116,542.00	\$90,626.01	\$90,626.01	\$25,915.99	\$30,679.97	(\$4,763.98)	-4.09%
100.181.2000000.0000.000	Employee Benefits	\$54,437.00	\$0.00	\$54,437.00	\$28,258.17	\$28,258.17	\$26,178.83	\$9,788.07	\$16,390.76	30.11%
100.181.3000000.0000.000	Purchased Services	\$3,500.00	(\$1,130.00)	\$2,370.00	\$0.00	\$0.00	\$2,370.00	\$0.00	\$2,370.00	100.00%
100.181.4000000.0000.000	Supplies and Materials	\$750.00	(\$750.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.181.5000000.0000.000	Capital Outlay	\$440.00	\$0.00	\$440.00	\$0.00	\$0.00	\$440.00	\$0.00	\$440.00	100.00%
	FUNCTION: Adult Basic Education Programs - 181	\$175,669.00	(\$1,880.00)	\$173,789.00	\$118,884.18	\$118,884.18	\$54,904.82	\$40,468.04	\$14,436.78	8.31%
100.182.1000000.0000.000	Salaries	\$7,500.00	\$0.00	\$7,500.00	\$4,250.00	\$4,250.00	\$3,250.00	\$1,250.00	\$2,000.00	26.67%
100.182.2000000.0000.000	Employee Benefits	\$750.00	\$0.00	\$750.00	\$343.76	\$343.76	\$406.24	\$101.26	\$304.98	40.66%
100.182.4000000.0000.000	Supplies and Materials	\$3,974.00	(\$1,500.00)	\$2,474.00	\$916.42	\$916.42	\$1,557.58	\$0.00	\$1,557.58	62.96%
	FUNCTION: Adult Secondary Education Programs - 182	\$12,224.00	(\$1,500.00)	\$10,724.00	\$5,510.18	\$5,510.18	\$5,213.82	\$1,351.26	\$3,862.56	36.02%
100.188.1000000.0000.000	Salaries	\$24,357.00	\$0.00	\$24,357.00	\$48,569.12	\$48,569.12	(\$24,212.12)	\$18,489.95	(\$42,702.07)	-175.32%
100.188.2000000.0000.000	Employee Benefits	\$24,538.00	\$0.00	\$24,538.00	\$22,341.55	\$22,341.55	\$2,196.45	\$9,591.53	(\$7,395.08)	-30.14%
100.188.4000000.0000.000	Supplies and Materials	\$284.00	\$0.00	\$284.00	\$599.45	\$599.45	(\$315.45)	\$0.00	(\$315.45)	-111.07%
	FUNCTION: Parenting/Family Literacy - 188	\$49,179.00	\$0.00	\$49,179.00	\$71,510.12	\$71,510.12	(\$22,331.12)	\$28,081.48	(\$50,412.60)	-102.51%

School District Five of Lexington and Richland

Board Report Expenditures

Fiscal Year: 2022-2023

From Date: 7/1/2022

To Date: 3/31/2023

- Include pre encumbrance Print accounts with zero balance Filter Encumbrance Detail by Date Range
 Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.190.1000000.0000.000	Salaries	\$719,270.00	\$0.00	\$719,270.00	\$410,239.24	\$410,239.24	\$309,030.76	\$224,327.43	\$84,703.33	11.78%
100.190.2000000.0000.000	Employee Benefits	\$249,543.00	\$0.00	\$249,543.00	\$128,999.66	\$128,999.66	\$120,543.34	\$71,718.85	\$48,824.49	19.57%
100.190.6000000.0000.000	Other Objects	\$20,800.00	\$0.00	\$20,800.00	\$4,203.64	\$4,203.64	\$16,596.36	\$480.50	\$16,115.86	77.48%
	FUNCTION: Instructional Pupil Activity - 190	\$989,613.00	\$0.00	\$989,613.00	\$543,442.54	\$543,442.54	\$446,170.46	\$296,526.78	\$149,643.68	15.12%
100.211.1000000.0000.000	Salaries	\$1,227,802.00	\$80,309.00	\$1,308,111.00	\$946,908.52	\$946,908.52	\$361,202.48	\$455,291.21	(\$94,088.73)	-7.19%
100.211.2000000.0000.000	Employee Benefits	\$629,449.00	\$32,123.00	\$661,572.00	\$450,768.71	\$450,768.71	\$210,803.29	\$232,522.64	(\$21,719.35)	-3.28%
100.211.3000000.0000.000	Purchased Services	\$75,000.00	\$0.00	\$75,000.00	\$8,350.92	\$8,350.92	\$66,649.08	\$618.70	\$66,030.38	88.04%
100.211.4000000.0000.000	Supplies and Materials	\$26,110.00	\$0.00	\$26,110.00	\$448.48	\$448.48	\$25,661.52	(\$195.74)	\$25,857.26	99.03%
	FUNCTION: Attendance and Social Work Services - 211	\$1,958,361.00	\$112,432.00	\$2,070,793.00	\$1,406,476.63	\$1,406,476.63	\$664,316.37	\$688,236.81	(\$23,920.44)	-1.16%
100.212.1000000.0000.000	Salaries	\$3,833,594.00	\$0.00	\$3,833,594.00	\$2,520,613.40	\$2,520,613.40	\$1,312,980.60	\$1,250,545.41	\$62,435.19	1.63%
100.212.2000000.0000.000	Employee Benefits	\$1,666,184.00	\$0.00	\$1,666,184.00	\$1,115,211.57	\$1,115,211.57	\$550,972.43	\$575,088.92	(\$24,116.49)	-1.45%
100.212.3000000.0000.000	Purchased Services	\$3,500.00	\$0.00	\$3,500.00	\$1,456.17	\$1,456.17	\$2,043.83	\$0.00	\$2,043.83	58.40%
100.212.4000000.0000.000	Supplies and Materials	\$51,390.00	\$940.00	\$52,330.00	\$24,806.25	\$24,806.25	\$27,523.75	(\$2,725.34)	\$30,249.09	57.80%
	FUNCTION: Guidance Services - 212	\$5,554,668.00	\$940.00	\$5,555,608.00	\$3,662,087.39	\$3,662,087.39	\$1,893,520.61	\$1,822,908.99	\$70,611.62	1.27%
100.213.1000000.0000.000	Salaries	\$2,216,979.00	\$0.00	\$2,216,979.00	\$1,431,473.13	\$1,431,473.13	\$785,505.87	\$782,760.91	\$2,744.96	0.12%
100.213.2000000.0000.000	Employee Benefits	\$989,803.00	\$0.00	\$989,803.00	\$663,524.52	\$663,524.52	\$326,278.48	\$390,326.08	(\$64,047.60)	-6.47%
100.213.3000000.0000.000	Purchased Services	\$155,532.00	\$0.00	\$155,532.00	\$80,246.09	\$80,246.09	\$75,285.91	\$180,000.00	(\$104,714.09)	-67.33%
100.213.4000000.0000.000	Supplies and Materials	\$53,952.00	(\$628.72)	\$53,323.28	\$31,457.68	\$31,457.68	\$21,865.60	(\$3,220.77)	\$25,086.37	47.05%
100.213.6000000.0000.000	Other Objects	\$125.00	\$120.00	\$245.00	\$137.00	\$137.00	\$108.00	\$0.00	\$108.00	44.08%
	FUNCTION: Health Services - 213	\$3,416,391.00	(\$508.72)	\$3,415,882.28	\$2,206,838.42	\$2,206,838.42	\$1,209,043.86	\$1,349,866.22	(\$140,822.36)	-4.12%
100.214.1000000.0000.000	Salaries	\$1,315,832.00	\$0.00	\$1,315,832.00	\$947,905.11	\$947,905.11	\$367,926.89	\$458,846.17	(\$90,919.28)	-6.91%
100.214.2000000.0000.000	Employee Benefits	\$551,780.00	\$0.00	\$551,780.00	\$396,641.59	\$396,641.59	\$155,138.41	\$200,767.55	(\$45,629.14)	-8.27%
100.214.3000000.0000.000	Purchased Services	\$102,374.00	\$0.00	\$102,374.00	\$3,788.00	\$3,788.00	\$98,586.00	\$0.00	\$98,586.00	96.30%
100.214.4000000.0000.000	Supplies and Materials	\$5,850.00	\$0.00	\$5,850.00	\$5,660.08	\$5,660.08	\$189.92	\$0.00	\$189.92	3.25%
	FUNCTION: Psychological Services - 214	\$1,975,836.00	\$0.00	\$1,975,836.00	\$1,353,994.78	\$1,353,994.78	\$621,841.22	\$659,613.72	(\$37,772.50)	-1.91%
100.217.1000000.0000.000	Salaries	\$105,935.00	\$0.00	\$105,935.00	\$78,809.97	\$78,809.97	\$27,125.03	\$22,592.52	\$4,532.51	4.28%
100.217.2000000.0000.000	Employee Benefits	\$35,863.00	\$0.00	\$35,863.00	\$32,761.36	\$32,761.36	\$3,101.64	\$10,835.82	(\$7,734.18)	-21.57%
	FUNCTION: Career Specialist Services - 217	\$141,798.00	\$0.00	\$141,798.00	\$111,571.33	\$111,571.33	\$30,226.67	\$33,428.34	(\$3,201.67)	-2.26%
100.221.1000000.0000.000	Salaries	\$1,982,148.00	\$0.00	\$1,982,148.00	\$1,648,863.41	\$1,648,863.41	\$333,284.59	\$692,699.56	(\$359,414.97)	-18.13%
100.221.2000000.0000.000	Employee Benefits	\$762,239.00	\$0.00	\$762,239.00	\$660,387.25	\$660,387.25	\$101,851.75	\$289,277.49	(\$187,425.74)	-24.59%
100.221.3000000.0000.000	Purchased Services	\$615,100.00	(\$44,330.00)	\$570,770.00	\$347,238.83	\$347,238.83	\$223,531.17	\$5,018.56	\$218,512.61	38.28%
100.221.4000000.0000.000	Supplies and Materials	\$53,115.00	\$43,979.00	\$97,094.00	\$98,394.28	\$98,394.28	(\$1,300.28)	\$754.88	(\$2,055.16)	-2.12%

School District Five of Lexington and Richland

Board Report Expenditures

Fiscal Year: 2022-2023

From Date: 7/1/2022

To Date: 3/31/2023

- Include pre encumbrance Print accounts with zero balance Filter Encumbrance Detail by Date Range
 Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.221.6000000.0000.000	Other Objects	\$31,930.00	\$0.00	\$31,930.00	\$31,352.00	\$31,352.00	\$578.00	\$0.00	\$578.00	1.81%
FUNCTION: Improvement of Instruction Curriculum Development - 221		\$3,444,532.00	(\$351.00)	\$3,444,181.00	\$2,786,235.77	\$2,786,235.77	\$657,945.23	\$987,750.49	(\$329,805.26)	-9.58%
100.222.1000000.0000.000	Salaries	\$1,987,961.00	\$0.00	\$1,987,961.00	\$1,259,856.21	\$1,259,856.21	\$728,104.79	\$738,513.40	(\$10,408.61)	-0.52%
100.222.2000000.0000.000	Employee Benefits	\$971,380.00	\$0.00	\$971,380.00	\$582,400.84	\$582,400.84	\$388,979.16	\$359,162.23	\$29,816.93	3.07%
100.222.3000000.0000.000	Purchased Services	\$0.00	\$0.00	\$0.00	\$4,362.66	\$4,362.66	(\$4,362.66)	\$0.00	(\$4,362.66)	0.00%
100.222.4000000.0000.000	Supplies and Materials	\$418,351.00	\$8,216.00	\$426,567.00	\$290,197.03	\$290,197.03	\$136,369.97	\$65,646.00	\$70,723.97	16.58%
100.222.6000000.0000.000	Other Objects	\$175.00	\$0.00	\$175.00	\$175.00	\$175.00	\$0.00	\$0.00	\$0.00	0.00%
FUNCTION: Library and Media Services - 222		\$3,377,867.00	\$8,216.00	\$3,386,083.00	\$2,136,991.74	\$2,136,991.74	\$1,249,091.26	\$1,163,321.63	\$85,769.63	2.53%
100.223.1000000.0000.000	Salaries	\$1,040,915.00	\$82,551.00	\$1,123,466.00	\$668,557.22	\$668,557.22	\$454,908.78	\$269,463.47	\$185,445.31	16.51%
100.223.2000000.0000.000	Employee Benefits	\$411,172.00	\$33,020.00	\$444,192.00	\$261,448.53	\$261,448.53	\$182,743.47	\$109,307.02	\$73,436.45	16.53%
100.223.3000000.0000.000	Purchased Services	\$6,198.00	\$0.00	\$6,198.00	\$0.00	\$0.00	\$6,198.00	\$0.00	\$6,198.00	100.00%
100.223.4000000.0000.000	Supplies and Materials	\$3,646.00	\$2,700.00	\$6,346.00	\$4,304.83	\$4,304.83	\$2,041.17	(\$94.17)	\$2,135.34	33.65%
100.223.6000000.0000.000	Other Objects	\$962.00	\$680.00	\$1,642.00	\$1,080.00	\$1,080.00	\$562.00	\$0.00	\$562.00	34.23%
FUNCTION: Supervision of Special Programs - 223		\$1,462,893.00	\$118,951.00	\$1,581,844.00	\$935,390.58	\$935,390.58	\$646,453.42	\$378,676.32	\$267,777.10	16.93%
100.224.3000000.0000.000	Purchased Services	\$75,622.00	(\$831.73)	\$74,790.27	\$27,836.85	\$27,836.85	\$46,953.42	(\$698.00)	\$47,651.42	63.71%
100.224.4000000.0000.000	Supplies and Materials	\$10,342.00	\$1,700.00	\$12,042.00	\$9,100.08	\$9,100.08	\$2,941.92	(\$552.99)	\$3,494.91	29.02%
100.224.6000000.0000.000	Other Objects	\$350.00	(\$350.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
FUNCTION: Improvement of Instruction Inservice & Staff Train - 224		\$86,314.00	\$518.27	\$86,832.27	\$36,936.93	\$36,936.93	\$49,895.34	(\$1,250.99)	\$51,146.33	58.90%
100.231.1000000.0000.000	Salaries	\$68,922.00	\$0.00	\$68,922.00	\$47,589.00	\$47,589.00	\$21,333.00	\$17,230.50	\$4,102.50	5.95%
100.231.2000000.0000.000	Employee Benefits	\$21,336.00	\$0.00	\$21,336.00	\$13,912.26	\$13,912.26	\$7,423.74	\$5,105.28	\$2,318.46	10.87%
100.231.3000000.0000.000	Purchased Services	\$387,450.00	\$0.00	\$387,450.00	\$459,939.07	\$459,939.07	(\$72,489.07)	\$18,276.82	(\$90,765.89)	-23.43%
100.231.6000000.0000.000	Other Objects	\$550,000.00	\$0.00	\$550,000.00	\$609,209.00	\$609,209.00	(\$59,209.00)	\$0.00	(\$59,209.00)	-10.77%
FUNCTION: Board of Education - 231		\$1,027,708.00	\$0.00	\$1,027,708.00	\$1,130,649.33	\$1,130,649.33	(\$102,941.33)	\$40,612.60	(\$143,553.93)	-13.97%
100.232.1000000.0000.000	Salaries	\$295,419.00	\$0.00	\$295,419.00	\$226,714.32	\$226,714.32	\$68,704.68	\$74,904.68	(\$6,200.00)	-2.10%
100.232.2000000.0000.000	Employee Benefits	\$108,081.00	\$0.00	\$108,081.00	\$78,694.19	\$78,694.19	\$29,386.81	\$27,439.27	\$1,947.54	1.80%
100.232.3000000.0000.000	Purchased Services	\$23,500.00	\$8,300.00	\$31,800.00	\$24,394.32	\$24,394.32	\$7,405.68	\$61,485.41	(\$54,079.73)	-170.06%
100.232.4000000.0000.000	Supplies and Materials	\$9,723.00	\$9,000.00	\$18,723.00	\$3,161.74	\$3,161.74	\$15,561.26	(\$433.93)	\$15,995.19	85.43%
100.232.6000000.0000.000	Other Objects	\$7,500.00	\$0.00	\$7,500.00	\$1,427.84	\$1,427.84	\$6,072.16	\$0.00	\$6,072.16	80.96%
FUNCTION: Office of Superintendent - 232		\$444,223.00	\$17,300.00	\$461,523.00	\$334,392.41	\$334,392.41	\$127,130.59	\$163,395.43	(\$36,264.84)	-7.86%
100.233.1000000.0000.000	Salaries	\$11,852,120.00	\$30,185.00	\$11,882,305.00	\$8,564,171.57	\$8,564,171.57	\$3,318,133.43	\$3,309,466.90	\$8,666.53	0.07%
100.233.2000000.0000.000	Employee Benefits	\$5,029,520.00	\$112,073.61	\$5,141,593.61	\$3,662,371.67	\$3,662,371.67	\$1,479,221.94	\$1,497,566.04	(\$18,344.10)	-0.36%
100.233.3000000.0000.000	Purchased Services	\$217,705.00	(\$14,192.89)	\$203,512.11	\$55,178.67	\$55,178.67	\$148,333.44	\$1,245.92	\$147,087.52	72.27%

School District Five of Lexington and Richland

Board Report Expenditures

Fiscal Year: 2022-2023

From Date: 7/1/2022

To Date: 3/31/2023

- Include pre encumbrance Print accounts with zero balance Filter Encumbrance Detail by Date Range
 Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.233.4000000.0000.000	Supplies and Materials	\$256,952.00	\$13,296.34	\$270,248.34	\$208,667.58	\$208,667.58	\$61,580.76	(\$705.21)	\$62,285.97	23.05%
100.233.6000000.0000.000	Other Objects	\$24,026.00	(\$394.00)	\$23,632.00	\$21,560.92	\$21,560.92	\$2,071.08	\$214.10	\$1,856.98	7.86%
	FUNCTION: School Administration - 233	\$17,380,323.00	\$140,968.06	\$17,521,291.06	\$12,511,950.41	\$12,511,950.41	\$5,009,340.65	\$4,807,787.75	\$201,552.90	1.15%
100.251.1000000.0000.000	Salaries	\$73,206.00	\$0.00	\$73,206.00	\$29,026.17	\$29,026.17	\$44,179.83	\$17,761.08	\$26,418.75	36.09%
100.251.2000000.0000.000	Employee Benefits	\$54,505.00	\$0.00	\$54,505.00	\$16,593.83	\$16,593.83	\$37,911.17	\$10,222.59	\$27,688.58	50.80%
100.251.3000000.0000.000	Purchased Services	\$326,600.00	\$0.00	\$326,600.00	\$117,255.75	\$117,255.75	\$209,344.25	\$107,656.00	\$101,688.25	31.14%
100.251.4000000.0000.000	Supplies and Materials	\$77,500.00	(\$49,000.00)	\$28,500.00	\$1,391.02	\$1,391.02	\$27,108.98	\$0.00	\$27,108.98	95.12%
100.251.5000000.0000.000	Capital Outlay	\$0.00	\$49,000.00	\$49,000.00	\$48,230.99	\$48,230.99	\$769.01	\$3,486.72	(\$2,717.71)	-5.55%
	FUNCTION: Student Transportation (Federal/District Mandated) - 251	\$531,811.00	\$0.00	\$531,811.00	\$212,497.76	\$212,497.76	\$319,313.24	\$139,126.39	\$180,186.85	33.88%
100.252.1000000.0000.000	Salaries	\$971,162.00	\$0.00	\$971,162.00	\$714,734.31	\$714,734.31	\$256,427.69	\$252,204.69	\$4,223.00	0.43%
100.252.2000000.0000.000	Employee Benefits	\$450,617.00	\$0.00	\$450,617.00	\$309,348.48	\$309,348.48	\$141,268.52	\$110,774.28	\$30,494.24	6.77%
100.252.3000000.0000.000	Purchased Services	\$194,807.00	\$0.00	\$194,807.00	\$89,734.60	\$89,734.60	\$105,072.40	\$14,028.33	\$91,044.07	46.74%
100.252.4000000.0000.000	Supplies and Materials	\$53,655.00	\$0.00	\$53,655.00	\$6,963.47	\$6,963.47	\$46,691.53	\$843.37	\$45,848.16	85.45%
100.252.5000000.0000.000	Capital Outlay	\$12,964.00	\$0.00	\$12,964.00	\$5,265.00	\$5,265.00	\$7,699.00	\$0.00	\$7,699.00	59.39%
100.252.6000000.0000.000	Other Objects	\$7,500.00	\$0.00	\$7,500.00	\$5,640.00	\$5,640.00	\$1,860.00	\$298.00	\$1,562.00	20.83%
	FUNCTION: Fiscal Services - 252	\$1,690,705.00	\$0.00	\$1,690,705.00	\$1,131,685.86	\$1,131,685.86	\$559,019.14	\$378,148.67	\$180,870.47	10.70%
100.253.1000000.0000.000	Salaries	\$184,896.00	\$0.00	\$184,896.00	\$0.00	\$0.00	\$184,896.00	\$0.00	\$184,896.00	100.00%
100.253.2000000.0000.000	Employee Benefits	\$86,042.00	\$0.00	\$86,042.00	\$0.00	\$0.00	\$86,042.00	\$0.00	\$86,042.00	100.00%
100.253.3000000.0000.000	Purchased Services	\$15,000.00	\$0.00	\$15,000.00	\$0.00	\$0.00	\$15,000.00	\$0.00	\$15,000.00	100.00%
100.253.4000000.0000.000	Supplies and Materials	\$15,000.00	\$0.00	\$15,000.00	\$4,703.43	\$4,703.43	\$10,296.57	\$232.00	\$10,064.57	67.10%
100.253.5000000.0000.000	Capital Outlay	\$0.00	\$0.00	\$0.00	\$613,076.08	\$613,076.08	(\$613,076.08)	\$0.00	(\$613,076.08)	0.00%
	FUNCTION: Facilities Acquisition and Construction - 253	\$300,938.00	\$0.00	\$300,938.00	\$617,779.51	\$617,779.51	(\$316,841.51)	\$232.00	(\$317,073.51)	-105.36%
100.254.1000000.0000.000	Salaries	\$7,251,251.00	\$0.00	\$7,251,251.00	\$5,386,488.75	\$5,386,488.75	\$1,864,762.25	\$1,744,881.68	\$119,880.57	1.65%
100.254.2000000.0000.000	Employee Benefits	\$3,722,444.00	\$0.00	\$3,722,444.00	\$2,693,062.48	\$2,693,062.48	\$1,029,381.52	\$908,539.72	\$120,841.80	3.25%
100.254.3000000.0000.000	Purchased Services	\$5,261,973.00	\$0.00	\$5,261,973.00	\$3,941,864.63	\$3,941,864.63	\$1,320,108.37	\$1,080,443.38	\$239,664.99	4.55%
100.254.4000000.0000.000	Supplies and Materials	\$6,514,538.00	(\$9,000.00)	\$6,505,538.00	\$4,011,693.63	\$4,011,693.63	\$2,493,844.37	\$343,335.85	\$2,150,508.52	33.06%
100.254.5000000.0000.000	Capital Outlay	\$83,685.00	\$0.00	\$83,685.00	\$31,592.46	\$31,592.46	\$52,092.54	\$10,511.48	\$41,581.06	49.69%
100.254.6000000.0000.000	Other Objects	\$500.00	\$0.00	\$500.00	\$1,057.32	\$1,057.32	(\$557.32)	\$0.00	(\$557.32)	-111.46%
	FUNCTION: Operation and Maintenance of Plant - 254	\$22,834,391.00	(\$9,000.00)	\$22,825,391.00	\$16,065,759.27	\$16,065,759.27	\$6,759,631.73	\$4,087,712.11	\$2,671,919.62	11.71%
100.255.1000000.0000.000	Salaries	\$5,397,535.00	\$0.00	\$5,397,535.00	\$3,042,130.91	\$3,042,130.91	\$2,355,404.09	\$1,452,023.89	\$903,380.20	16.74%
100.255.2000000.0000.000	Employee Benefits	\$2,390,347.00	\$0.00	\$2,390,347.00	\$1,433,312.83	\$1,433,312.83	\$957,034.17	\$756,374.82	\$200,659.35	8.39%
100.255.3000000.0000.000	Purchased Services	\$180,000.00	\$0.00	\$180,000.00	\$65,950.94	\$65,950.94	\$114,049.06	\$45,573.15	\$68,475.91	38.04%
100.255.4000000.0000.000	Supplies and Materials	\$56,500.00	\$0.00	\$56,500.00	\$20,548.82	\$20,548.82	\$35,951.18	(\$955.08)	\$36,906.26	65.32%

School District Five of Lexington and Richland

Board Report Expenditures

Fiscal Year: 2022-2023

From Date: 7/1/2022

To Date: 3/31/2023

- Include pre encumbrance Print accounts with zero balance Filter Encumbrance Detail by Date Range
 Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.255.6000000.0000.000	Other Objects	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
	FUNCTION: Student Transportation (State Mandated) - 255	\$8,025,382.00	\$0.00	\$8,025,382.00	\$4,561,943.50	\$4,561,943.50	\$3,463,438.50	\$2,253,016.78	\$1,210,421.72	15.08%
100.256.1000000.0000.000	Salaries	\$0.00	\$0.00	\$0.00	\$144,053.58	\$144,053.58	(\$144,053.58)	\$0.00	(\$144,053.58)	0.00%
100.256.2000000.0000.000	Employee Benefits	\$0.00	\$0.00	\$0.00	\$18,516.27	\$18,516.27	(\$18,516.27)	\$0.00	(\$18,516.27)	0.00%
100.256.4000000.0000.000	Supplies and Materials	\$0.00	\$0.00	\$0.00	\$351,530.84	\$351,530.84	(\$351,530.84)	\$948,469.16	(\$1,300,000.00)	0.00%
	FUNCTION: Food Services - 256	\$0.00	\$0.00	\$0.00	\$514,100.69	\$514,100.69	(\$514,100.69)	\$948,469.16	(\$1,462,569.85)	0.00%
100.257.1000000.0000.000	Salaries	\$331,152.00	\$0.00	\$331,152.00	\$207,721.63	\$207,721.63	\$123,430.37	\$67,907.03	\$55,523.34	16.77%
100.257.2000000.0000.000	Employee Benefits	\$108,476.00	\$0.00	\$108,476.00	\$86,077.69	\$86,077.69	\$22,398.31	\$29,287.02	(\$6,888.71)	-6.35%
100.257.3000000.0000.000	Purchased Services	\$508,294.00	(\$8,300.00)	\$499,994.00	\$381,138.66	\$381,138.66	\$118,855.34	\$1,346.02	\$117,509.32	23.50%
100.257.4000000.0000.000	Supplies and Materials	\$44,911.00	\$0.00	\$44,911.00	\$15,073.04	\$15,073.04	\$29,837.96	\$0.00	\$29,837.96	66.44%
	FUNCTION: Internal Services - 257	\$992,833.00	(\$8,300.00)	\$984,533.00	\$690,011.02	\$690,011.02	\$294,521.98	\$98,540.07	\$195,981.91	19.91%
100.258.1000000.0000.000	Salaries	\$216,253.00	\$45,147.00	\$261,400.00	\$168,678.12	\$168,678.12	\$92,721.88	\$67,012.25	\$25,709.63	9.84%
100.258.2000000.0000.000	Employee Benefits	\$90,293.00	\$23,239.00	\$113,532.00	\$66,612.94	\$66,612.94	\$46,919.06	\$25,681.80	\$21,237.26	18.71%
100.258.3000000.0000.000	Purchased Services	\$2,384,234.00	\$0.00	\$2,384,234.00	\$1,707,546.76	\$1,707,546.76	\$676,687.24	\$583,701.34	\$92,985.90	3.90%
100.258.4000000.0000.000	Supplies and Materials	\$25,000.00	\$0.00	\$25,000.00	\$17,147.04	\$17,147.04	\$7,852.96	\$17,616.50	(\$9,763.54)	-39.05%
100.258.5000000.0000.000	Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,932.06	(\$6,932.06)	0.00%
100.258.6000000.0000.000	Other Objects	\$410.00	\$0.00	\$410.00	\$0.00	\$0.00	\$410.00	\$0.00	\$410.00	100.00%
	FUNCTION: Security - 258	\$2,716,190.00	\$68,386.00	\$2,784,576.00	\$1,959,984.86	\$1,959,984.86	\$824,591.14	\$700,943.95	\$123,647.19	4.44%
100.259.1000000.0000.000	Salaries	\$0.00	\$40,000.00	\$40,000.00	\$0.00	\$0.00	\$40,000.00	\$0.00	\$40,000.00	100.00%
100.259.2000000.0000.000	Employee Benefits	\$0.00	\$16,000.00	\$16,000.00	\$0.00	\$0.00	\$16,000.00	\$0.00	\$16,000.00	100.00%
	FUNCTION: Internal Auditing Services - 259	\$0.00	\$56,000.00	\$56,000.00	\$0.00	\$0.00	\$56,000.00	\$0.00	\$56,000.00	100.00%
100.262.1000000.0000.000	Salaries	\$757,597.00	\$0.00	\$757,597.00	\$589,522.09	\$589,522.09	\$168,074.91	\$191,328.76	(\$23,253.85)	-3.07%
100.262.2000000.0000.000	Employee Benefits	\$370,120.00	\$0.00	\$370,120.00	\$238,999.27	\$238,999.27	\$131,120.73	\$77,224.84	\$53,895.89	14.56%
100.262.3000000.0000.000	Purchased Services	\$25,000.00	\$0.00	\$25,000.00	\$30,000.00	\$30,000.00	(\$5,000.00)	\$20,342.50	(\$25,342.50)	-101.37%
	FUNCTION: Planning - 262	\$1,152,717.00	\$0.00	\$1,152,717.00	\$858,521.36	\$858,521.36	\$294,195.64	\$288,896.10	\$5,299.54	0.46%
100.263.1000000.0000.000	Salaries	\$412,349.00	\$0.00	\$412,349.00	\$339,157.71	\$339,157.71	\$73,191.29	\$115,309.58	(\$42,118.29)	-10.21%
100.263.2000000.0000.000	Employee Benefits	\$188,907.00	\$0.00	\$188,907.00	\$146,903.64	\$146,903.64	\$42,003.36	\$46,552.76	(\$4,549.40)	-2.41%
100.263.3000000.0000.000	Purchased Services	\$184,886.00	\$0.00	\$184,886.00	\$82,769.08	\$82,769.08	\$102,116.92	\$3,957.09	\$98,159.83	53.09%
100.263.4000000.0000.000	Supplies and Materials	\$40,000.00	\$0.00	\$40,000.00	\$43,865.92	\$43,865.92	(\$3,865.92)	\$4,708.88	(\$8,574.80)	-21.44%
100.263.6000000.0000.000	Other Objects	\$12,000.00	\$0.00	\$12,000.00	(\$2,039.05)	(\$2,039.05)	\$14,039.05	\$0.00	\$14,039.05	116.99%
	FUNCTION: Information Services - 263	\$838,142.00	\$0.00	\$838,142.00	\$610,657.30	\$610,657.30	\$227,484.70	\$170,528.31	\$56,956.39	6.80%
100.264.1000000.0000.000	Salaries	\$782,105.00	\$0.00	\$782,105.00	\$611,216.02	\$611,216.02	\$170,888.98	\$189,721.10	(\$18,832.12)	-2.41%

School District Five of Lexington and Richland

Board Report Expenditures

Fiscal Year: 2022-2023

From Date: 7/1/2022

To Date: 3/31/2023

- Include pre encumbrance Print accounts with zero balance Filter Encumbrance Detail by Date Range
 Exclude inactive accounts with zero balance


Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.264.2000000.0000.000	Employee Benefits	\$301,236.00	\$0.00	\$301,236.00	\$257,789.22	\$257,789.22	\$43,446.78	\$82,804.76	(\$39,357.98)	-13.07%
100.264.3000000.0000.000	Purchased Services	\$34,700.00	\$0.00	\$34,700.00	\$23,301.16	\$23,301.16	\$11,398.84	\$12,733.01	(\$1,334.17)	-3.84%
100.264.4000000.0000.000	Supplies and Materials	\$30,402.00	\$0.00	\$30,402.00	\$23,195.09	\$23,195.09	\$7,206.91	(\$75.45)	\$7,282.36	23.95%
100.264.6000000.0000.000	Other Objects	\$1,750.00	\$0.00	\$1,750.00	\$1,150.00	\$1,150.00	\$600.00	\$0.00	\$600.00	34.29%
	FUNCTION: Staff Services - 264	\$1,150,193.00	\$0.00	\$1,150,193.00	\$916,651.49	\$916,651.49	\$233,541.51	\$285,183.42	(\$51,641.91)	-4.49%
100.266.1000000.0000.000	Salaries	\$1,723,291.00	\$0.00	\$1,723,291.00	\$1,285,311.62	\$1,285,311.62	\$437,979.38	\$386,349.88	\$51,629.50	3.00%
100.266.2000000.0000.000	Employee Benefits	\$714,750.00	\$0.00	\$714,750.00	\$528,543.46	\$528,543.46	\$186,206.54	\$159,002.20	\$27,204.34	3.81%
100.266.3000000.0000.000	Purchased Services	\$1,476,867.00	(\$17,000.00)	\$1,459,867.00	\$1,195,947.72	\$1,195,947.72	\$263,919.28	\$36,934.74	\$226,984.54	15.55%
100.266.4000000.0000.000	Supplies and Materials	\$25,000.00	\$25,000.00	\$50,000.00	\$16,549.47	\$16,549.47	\$33,450.53	\$213.08	\$33,237.45	66.47%
100.266.6000000.0000.000	Other Objects	\$176.00	\$0.00	\$176.00	\$200.00	\$200.00	(\$24.00)	\$0.00	(\$24.00)	-13.64%
	FUNCTION: Technology and Data Processing Services - 266	\$3,940,084.00	\$8,000.00	\$3,948,084.00	\$3,026,552.27	\$3,026,552.27	\$921,531.73	\$582,499.90	\$339,031.83	8.59%
100.271.1000000.0000.000	Salaries	\$2,076,449.00	\$0.00	\$2,076,449.00	\$1,346,345.70	\$1,346,345.70	\$730,103.30	\$573,632.25	\$156,471.05	7.54%
100.271.2000000.0000.000	Employee Benefits	\$633,048.00	\$0.00	\$633,048.00	\$460,188.21	\$460,188.21	\$172,859.79	\$190,293.77	(\$17,433.98)	-2.75%
100.271.3000000.0000.000	Purchased Services	\$217,528.00	\$351.00	\$217,879.00	\$155,683.95	\$155,683.95	\$62,195.05	\$7,792.13	\$54,402.92	24.97%
100.271.4000000.0000.000	Supplies and Materials	\$21,600.00	\$0.00	\$21,600.00	\$117.02	\$117.02	\$21,482.98	\$0.00	\$21,482.98	99.46%
100.271.5000000.0000.000	Capital Outlay	\$0.00	\$0.00	\$0.00	\$3,000.00	\$3,000.00	(\$3,000.00)	\$0.00	(\$3,000.00)	0.00%
100.271.6000000.0000.000	Other Objects	\$390,000.00	\$0.00	\$390,000.00	\$375,000.00	\$375,000.00	\$15,000.00	\$0.00	\$15,000.00	3.85%
	FUNCTION: Pupil Service Activities - 271	\$3,338,625.00	\$351.00	\$3,338,976.00	\$2,340,334.88	\$2,340,334.88	\$998,641.12	\$771,718.15	\$226,922.97	6.80%
100.390.3000000.0000.000	Purchased Services	\$15,000.00	\$0.00	\$15,000.00	\$0.00	\$0.00	\$15,000.00	\$0.00	\$15,000.00	100.00%
100.390.4000000.0000.000	Supplies and Materials	\$5,850.00	\$0.00	\$5,850.00	\$0.00	\$0.00	\$5,850.00	\$0.00	\$5,850.00	100.00%
	FUNCTION: Other Community Services - 390	\$20,850.00	\$0.00	\$20,850.00	\$0.00	\$0.00	\$20,850.00	\$0.00	\$20,850.00	100.00%
100.412.7000000.0000.000	Transfers	\$20,000.00	\$0.00	\$20,000.00	\$40,244.87	\$40,244.87	(\$20,244.87)	\$0.00	(\$20,244.87)	-101.22%
	FUNCTION: Payments to Other Governmental Units - 412	\$20,000.00	\$0.00	\$20,000.00	\$40,244.87	\$40,244.87	(\$20,244.87)	\$0.00	(\$20,244.87)	-101.22%
100.425.7000000.0000.000	Transfers	\$267,897.00	\$0.00	\$267,897.00	\$0.00	\$0.00	\$267,897.00	\$0.00	\$267,897.00	100.00%
	FUNCTION: Transfer to Food Service Fund - 425	\$267,897.00	\$0.00	\$267,897.00	\$0.00	\$0.00	\$267,897.00	\$0.00	\$267,897.00	100.00%
Grand Total:		\$212,481,590.00	\$1,230,378.00	\$213,711,968.00	\$143,028,197.54	\$143,028,197.54	\$70,683,770.46	\$67,981,143.95	\$2,702,626.51	1.26%

End of Report



MEMORANDUM

To: Members of the Board of Trustees

From: Maddison Paul, 
Chief Financial Officer

Date: May 18, 2023

Re: May 22, 2023 Board Meeting
Superintendent's Report
ESSER Quarterly Update

Attached for your information are the budget and expenditure reports for ESSER I, II and III through March 31, 2023.

Attachments

School District Five of Lexington and Richland Counties

**Elementary and Secondary School Emergency Relief Funds (ESSER I) - CARES Act
as of June 30, 2021**

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

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

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

Deadline for Final Spending 9/30/2022

School District Five of Lexington and Richland Counties

Elementary and Secondary School Emergency Relief Funds (ESSER II)

as of March 31, 2023

<u>Priority</u>	<u>Budget</u>	<u>Committed</u>	<u>Expenditure*</u>	<u>Remaining</u>
Adult Education and Family Literacy Act	\$52,535.00	\$0.00	\$0.00	\$52,535.00
Provision of Mental Health Services and Supports	\$1,547,465.00	\$92,603.67	\$838,212.91	\$616,648.42
Addressing Learning Loss Among Students	\$2,500,000.00	\$26,343.16	\$2,366,751.03	\$106,905.81
School Facility Repairs and Improvements	\$595,060.85	\$0.00	\$572,655.08	\$22,405.77
Improve Indoor Air Quality in School Facilities	\$1,984,758.15	\$116,296.35	\$1,868,461.79	\$0.01
Total	\$6,679,819.00	\$235,243.18	\$5,646,080.81	\$798,495.01

* includes FY20-21 & FY21-22 Expenditures

Deadline for final spending 9/30/2023

School District Five of Lexington and Richland Counties

**American Recovery Plan - Elementary and Secondary School Emergency Relief Funds (ESSER III)
as of March 31, 2023**

<u>Priority</u>	<u>Budget</u>	<u>Committed</u>	<u>Expenditure*</u>	<u>Remaining</u>
Addressing Learning Loss	\$3,006,000.40	\$26,423.64	\$1,085,447.63	\$1,894,129.13
Coordination of Preparedness and Response Efforts	\$378,000.00	\$13,910.71	\$47,382.01	\$316,707.28
Activities to Address the Unique Needs of Students	\$511,349.60	\$50,414.54	\$103,158.05	\$357,777.01
Sanitation Services and Supplies	\$650,000.00	\$0.00	\$55,141.05	\$594,858.95
Planning and Coordination during Long-term Closures	\$72,000.00	\$0.00	\$72,000.00	\$0.00
Purchase of Educational Technology	\$90,000.00	\$0.00	\$17,112.84	\$72,887.16
Provision of Mental Health Services and Supports	\$2,809,000.00	\$263,356.22	\$920,327.41	\$1,625,316.37
School Facility Repairs and Improvements	\$2,210,000.00	\$31,152.53	\$1,611,413.67	\$567,433.80
Improve Indoor Air Quality in School Facilities	\$4,976,342.00	\$131,812.58	\$3,578,736.06	\$1,265,793.36
Strategies and Public Health Protocols	\$310,000.00	\$0.00	\$48,633.51	\$261,366.49
Total	\$15,012,692.00	\$517,070.22	\$7,539,352.23	\$6,956,269.55


**Includes FY21-22 Expenditures*

Deadline for Final Spending 9/30/2024



MEMORANDUM

To: Members of the Board of Trustees

From: Maddison Paul,
Chief Financial Officer 

Date: May 18, 2023

Re: May 22, 2023 Board Meeting
Action Item
Second and Final Reading of Proposed Revisions to Board Policy JQ "Student Fees, Fines, and Charges"

Item: Second and Final Reading of Proposed Revisions to Board Policy JQ "Student Fees, Fines, and Charges"

Background: The District assesses student fees to offset the cost of educational materials and supplies for certain instructional courses and athletic/extracurricular participation. All fees are presented to the Board of Trustees each year during the budget process for approval.

In May 2021, Board Policy JQ "Student Fees, Fines, and Charges" was updated to remove free/reduced lunch as the sole indicator for free/reduced fees. The policy removed the free/reduced lunch language and added language regarding students designated as Pupils in Poverty (PIP) based on Socio-Economic Indicator (SEI) data. The PIP data is provided by the S.C. Revenue and Fiscal Affairs Office and is updated monthly. The data is pushed from the S.C. Department of Education/Office of Research and Data Analysis to Power School. Because this is a monthly process, students can move on or off the PIP list each month. This can be difficult to monitor and has caused confusion for parents who received waived fees one semester and were asked to pay fees the following semester.

Additionally, surrounding districts are still using free/reduced lunch status as an indicator for free/reduced fees. When students transfer into our district, parents/guardians have a difficult time understanding why their students free/reduced lunch status does not waive the educational fees.

Recommendation: The administration recommends that the Board of Trustees add students eligible for free/reduced lunch status as an additional indicator of free/reduced fee status to Board Policy JQ "Student Fees, Fines, and Charges". The administration recommends approval for second and final reading

Attachments – Current Board Policy JQ "Student Fees, Fines, and Charges"
Board Policy JQ "Student Fees, Fines, and Charges" Revised for Discussion

www.lexrich5.org

1020 Dutch Fork Road • Irmo, South Carolina 29063 • (803) 476-8000

"We Love and Grow Our Students!"

Policy JQ Student Fees, Fines, and Charges

Issued 5/21

Purpose: To establish the basic structure for the assessment of student fees, fines, and charges.

Fees

The board recognizes that it may charge student fees to offset the cost of educational materials and supplies. The district will not deny any student an education because of his/her failure to pay these supplementary charges.

No school will charge a fee that has not been approved by the board.

The superintendent will work with principals to formulate the necessary controls and records to assure that all fees are uniform and held to a minimum.

The district will not charge instructional fees to students who are designated as S.C. Pupils in Poverty (PIP) based on Socio-Economic Indicator (SEI) data which is provided by the S.C. Revenue and Fiscal Affairs Office (RFA) through the S.C. Department of Education/Office of Research and Data Analysis (ORDA).

Fines and Charges

No student is exempt from charges for books, lockers, materials, supplies, and equipment that are lost or damaged.

No additional books, supplies, or equipment will be issued to a student with outstanding rental, loss, or damage debts until the fines and/or charges have been paid.

Adopted 2/24/69; Revised 8/1/73, 11/16/81, 2/6/89, 12/12/11, 5/24/21

Legal References:

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

[Section 59-19-90\(8\)](#) - Authority of board to charge matriculation and incidental fees.

Policy JQ Student Fees, Fines, and Charges

Issued ~~5/21~~ 5/23

Purpose: To establish the basic structure for the assessment of student fees, fines, and charges.

Fees

The board recognizes that it may charge student fees to offset the cost of educational materials and supplies. The district will not deny any student an education because of his/her failure to pay these supplementary charges.

No school will charge a fee that has not been approved by the board.

The superintendent will work with principals to formulate the necessary controls and records to assure that all fees are uniform and held to a minimum.

The district will not charge instructional fees to students who are eligible to receive free lunches or are designated as S.C. Pupils in Poverty (PIP) based on Socio-Economic Indicator (SEI) data which is provided by the S.C. Revenue and Fiscal Affairs Office (RFA) through the S.C. Department of Education/Office of Research and Data Analysis (ORDA). The district will prorate instructional fees for students who are eligible to receive reduced-price lunches.

Fines and Charges

No student is exempt from charges for books, lockers, materials, supplies, and equipment that are lost or damaged.

No additional books, supplies, or equipment will be issued to a student with outstanding rental, loss, or damage debts until the fines and/or charges have been paid.

Adopted 2/24/69; Revised 8/1/73, 11/16/81, 2/6/89, 12/12/11, 5/24/21

Legal References:


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

Section 59-19-90(8) - Authority of board to charge matriculation and incidental fees.



MEMORANDUM

To: Members of the Board of Trustees

From: Maddison Paul,
Chief Financial Officer 

Date: May 18, 2023

Re: May 22, 2023 Board Meeting
Discussion Item
Proposed FY 2023-2024 General Fund Budget

Item: The proposed FY 2023-2024 General Fund Budget will be presented.


Background: The purpose of this presentation is to provide information for Discussion of the Proposed FY 2023-2024 General Fund Budget.

Attachments – FY23-24 General Fund Budget Presentation
FY23-24 Budget Book



MEMORANDUM

To: Members of the Board of Trustees

From: Maddison Paul,
Chief Financial Officer 

Date: May 18, 2023

Re: May 22, 2023 Board Meeting
Discussion Item
Proposed FY 2023-2024 General Fund Budget

Item: The proposed FY 2023-2024 General Fund Budget will be presented.

Background: The purpose of this presentation is to provide information for Discussion of the Proposed FY 2023-2024 General Fund Budget.

Attachments – FY23-24 General Fund Budget Presentation
FY23-24 Budget Book

FY23-24 General Fund Detailed Discussion



Understanding Our Budget

Purpose: To provide for the educational programs and priorities for the system and the profile of the SC Graduate (Section 59-1-50)

Board Policy DB Annual Budget: The priorities will be based on -

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

Understanding Our Budget - FY 2023

Income

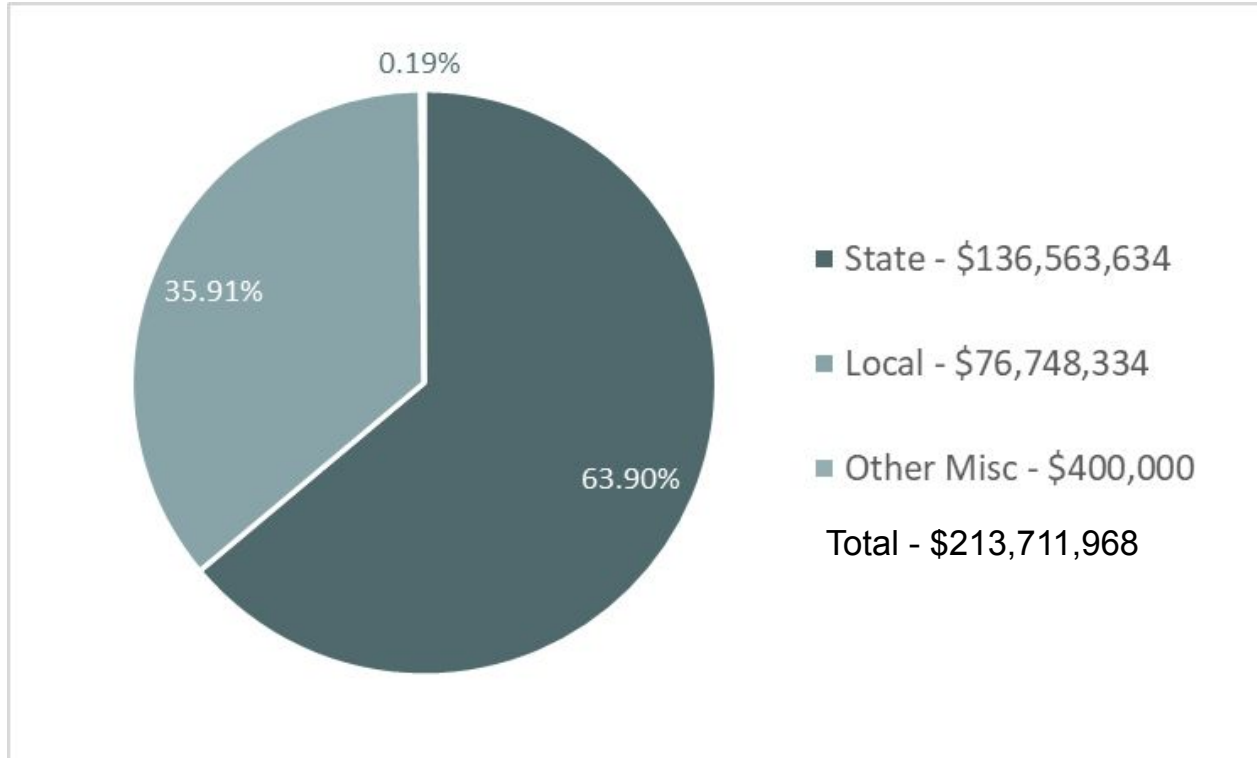


63.90 Cents - State

35.91 Cents - Local

.19 Cents - Federal/Grant

FY 2023 Amended Budget Revenue



State Revenue 101

New Revenue Formula first implemented in FY 23

Two major Factors of the new state formula:

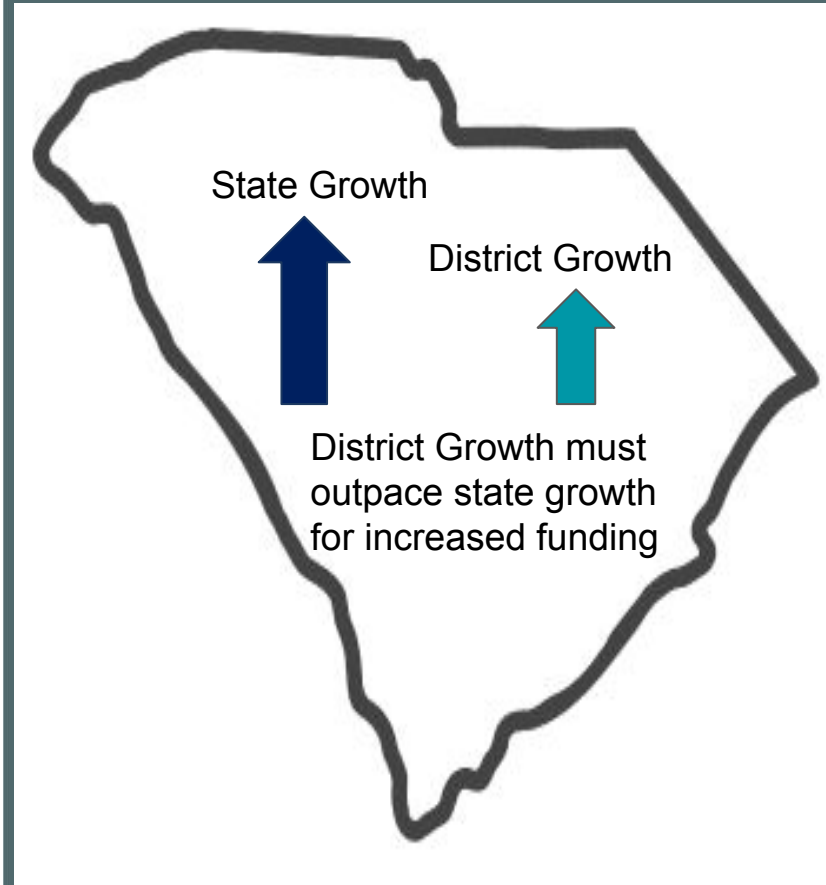
- (1) Weighted Pupil Units (WPU)
- (2) Index of Taxpaying Ability

WPU examples: General Ed = 1.0
Special Ed = 2.6
PIP = +.5

D5LR Index of Taxpaying Ability = .01800
(15th Largest Index out of 77 Districts in the State)

*State Funding is based on the proportionate share of total allocation.

Growth in Student Enrollment does not always mean more funding



Local Revenue 101

Millage – a tax on real estate or other property

Operations Millage-

Salaries, Benefits,
Supplies, Utilities,
Maintenance

4% Property

Act 388
Exempt



6% Property

Provides FTEs

Debt Service Millage -

Construction,
Technology, Equipment
and Renovations

4% Property

Provides
Construction



6% Property

Provides
Construction



Understanding Our Budget - FY 2023

Income



63.90 Cents - State

35.91 Cents - Local

.19 Cents - Federal/Grant

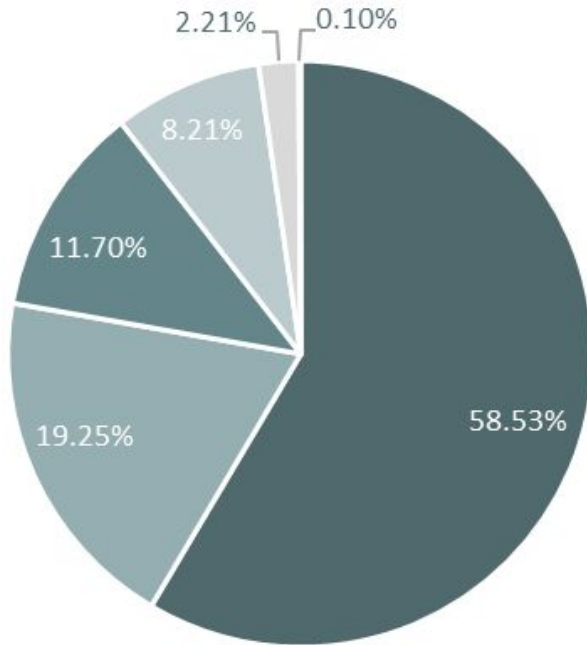
Expenses



87 Cents - Personnel

13 Cents - Supplies, Services & Capital

FY2023 Amended Budget Expenditures



- Classroom Instruction - \$125,082,893
- Operations/Maintenance/Transportation - \$41,147,420
- Pupil Support - \$25,006,833
- School Administration - \$17,535,791
- District Administration - \$4,718,181
- Community Services & Transfers - \$220,850

Total - \$213,711,968



FY 2023-2024

Budget Considerations - State Level

- Funded step increase for teachers
- SCRS employer contribution increase - 1%
 - Increase since FY2017 - 7%
- Minimum teacher salary for Bachelor's with 0 years
\$42,500
 - Increase since FY2017 - 29.15%
- Employer health insurance premium increase - 3.7%
 - Increase since FY2017 - 27.58% - 35.85%
- Bus Driver salary increase - 25% to the **State Minimum**
Bus Driver Salary Schedule
 - Increase since FY2017 - 18.4%



FY 2023-2024

Budget Considerations - District Level

- Keep everything the same as FY2023 (as presented 5/8/23)
 - Retirement increase \$1.3M
 - Health insurance increase \$300k
 - FY23 Positions added - full year cost \$250k
 - ESS contract increase full year \$220k
 - HVAC contract increase \$800k
 - State roll up & magnet positions - \$2.2M
 - **Total Cost to stay the same - \$5.1M**



FY 2023-2024

Budget Considerations - District Level

- Increased costs since 1st reading
 - Property & Casualty and Workers Comp premium increase (17% and 12%, respectively) - \$340k
 - Paid Parental Leave - est. impact \$200k
 - Health Insurance - based on historical data, employees covering family members see greater than average employer premium increases - est. impact \$100k
 - Full Family coverage increase 1/1/23 = 20%
 - Employee + Spouse coverage increase 1/1/23 = 21%
 - Announced average at budget time FY2023 - 18.1%
 - **Increase Costs since first reading \$640k**



FY 2023-2024 Calculation for Allowable Operating Millage Increase

- Section 6-1-320 of the SC Code of Laws

Consumer Price Index (CPI)	8.00%
Population Growth	<u>1.89%</u>
Allowable Percentage Increase	9.89%
FY 2022-23 Operating Millage Rate	246.10 mills
FY 2023-24 Operating Millage Cap	24.34 mills
Allowable but not previously imposed millage lookback (Section 6-1-320(A)(2))	25.57 mills
Total Allowable millage increase	49.91 mills



FY 2023-2024 Calculation for Allowable Operating Millage Increase

Fiscal Year	Mill Cap	Value of Mill @ 95% Collection Rate	Revenue Impact to General Fund	Tax Increase to Taxpayer *
FY 20-21	6.05	\$ 296,060	\$ 1,792,365	\$ 54
FY 21-22	4.85	\$ 296,060	\$ 1,435,349	\$ 44
FY 22-23	14.67	\$ 296,060	\$ 4,342,478	\$ 132
FY23-24	24.34	\$ 296,060	\$ 7,206,100	\$ 219
Cumulative Total			\$ 14,776,292	\$ 449

**Assumes 6% property (investment property) valued at \$150k.
4% property (owner-occupied primary residences) pays no school operating taxes.*



3 Operating Budget Options

Option 1

Implement Full Salary Study, Add Compliance Positions and School Supports, Address ESSER Sunset Services

\$232.7 Million
22 Mils

Option 2

Implement Salary Study minus Admin Raise, Add Compliance Positions and School Supports

\$232 Million
19.9 Mils

Option 3

Reduce FY23 Budget by 2% to meet State Compliance

\$226 Million
0 mils



FY 2023-2024

Budget Considerations - Option 1 Implementation

- Increases already included - \$5.7M
- Salary Study Recommendations
 - Move forward July 1 with teacher, bus driver, support, and admin salary scale changes - \$9.6M
- New positions related to compliance (11) - \$1.1M
- New positions for certified staff and student support (13) - \$1M
- CHS portables for fall 2023 - \$1.5M

Total Expenditure Increase for Option 1 - \$18.9M

Total Millage increase needed 22 mils



FY 2023-2024

Budget Considerations - District Level

- Compliance New Positions
 - Special Education
 - Severe & Profound Teacher (1)
 - SpEd Preschool (3)
 - SpEd Placement Chair (1)
 - Speech Language Pathologist (1)
 - Occupational Therapist (1)
 - Hearing Interpreters (2)
 - Board Certified Behavior Analyst (1)
 - Title 1 Compliance
 - Teacher (1)



FY 2023-2024

Budget Considerations - District Level

- Certified New Positions
 - Foundations Academy Teacher (1)
 - Academic Interventionist (1)
 - World Language Teacher (1)
 - Multilingual Learner Teacher (2)
 - Virtual Education Specialist (1)
 - Coordinator of Special Programs IB (1)
 - Administrative Assistant Principal (3)
- Support New Positions
 - Expectations Coaches (2)
 - Montessori Assistant (1)



FY 2023-2024

Budget Considerations - Option 2 Implementation

- Increases already included - \$5.7M
 - Salary Study Recommendations
 - Move forward July 1 with teacher, bus driver and support salary scale changes - \$8.8M
 - Further review administration recommendations and implement in FY2025
 - Adjust current administration salary scale by 1.5% for FY2024 but no step - \$200k
 - New positions related to compliance (11) - \$1.1M
 - New positions for certified staff and student support (13) - \$1M
 - CHS portables for fall 2023 - \$1.5M
- Total Expenditure Increase for Option 2 - \$18.3M
- Total Millage increase needed 19.9 mils



FY 2023-2024

Budget Considerations - District Level

- Compliance New Positions
 - Special Education
 - Severe & Profound Teacher (1)
 - SpEd Preschool (3)
 - SpEd Placement Chair (1)
 - Speech Language Pathologist (1)
 - Occupational Therapist (1)
 - Hearing Interpreters (2)
 - Board Certified Behavior Analyst (1)
 - Title 1 Compliance
 - Teacher (1)



FY 2023-2024

Budget Considerations - District Level

- Certified New Positions
 - Foundations Academy Teacher (1)
 - Academic Interventionist (1)
 - World Language Teacher (1)
 - Multilingual Learner Teacher (2)
 - Virtual Education Specialist (1)
 - Coordinator of Special Programs IB (1)
 - Administrative Assistant Principal (3)
- Support New Positions
 - Expectations Coaches (2)
 - Montessori Assistant (1)



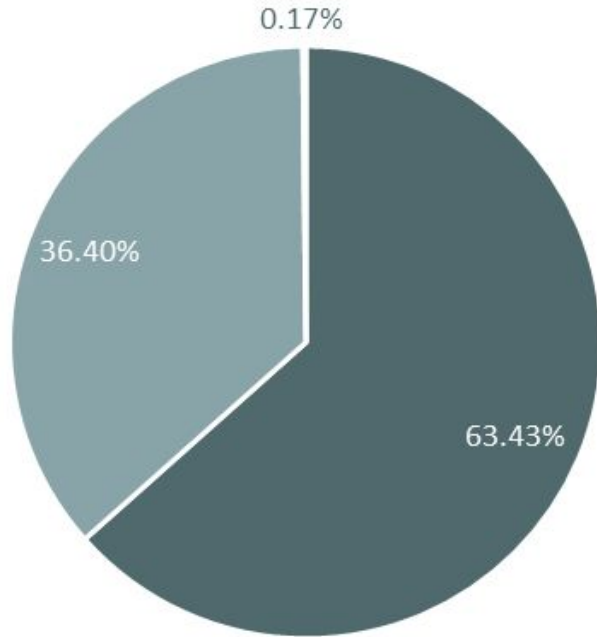
FY 2023-2024

Budget Considerations - Option 3 Implementation

- Revenue without tax increase - \$226,126,821
 - Cost Increase - \$5.7M
 - Net revenue - \$6.7M
- Salary Study, compliance positions, certified and support positions - min \$11.1M, max \$11.7M
- ESSER impact in FY2024 - \$1.5M
- Reduce existing expenditures by 2%



FY2024 Proposed Budget Revenue 22 mil increase - Option 1



■ State - \$147,579,490

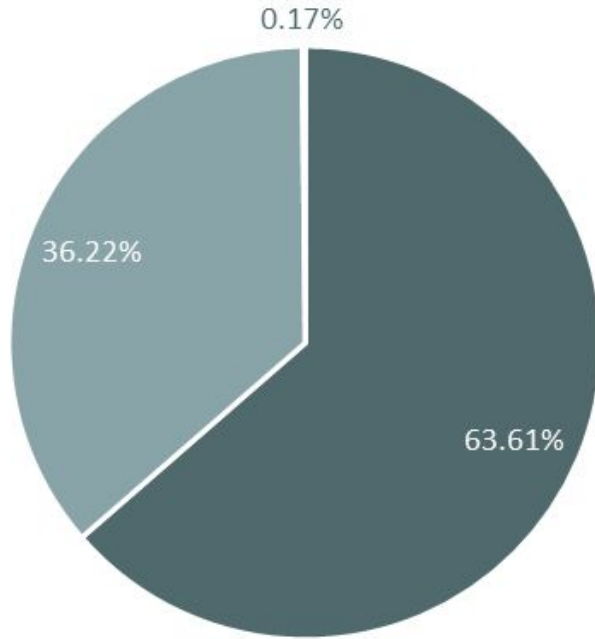
■ Local - \$84,678,924

■ Other Misc - \$400,000

Total - \$232,658,414



FY2024 Proposed Budget Revenue 19.9 mil increase - Option 2

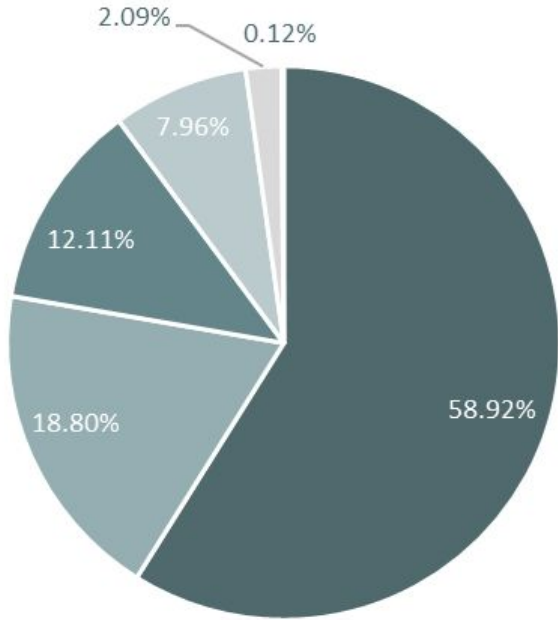


- State - \$147,579,490
 - Local - \$84,038,924
 - Other Misc - \$400,000
- Total - \$232,018,414



FY2024 Proposed Budget Expenditures

19.9 mil increase - Option 2



- Classroom Instruction - \$136,698,248
- Operations/Maintenance/Transportation - \$43,625,741
- Pupil Support - \$28,099,899
- School Administration - \$18,466,482
- District Administration - \$4,847,589
- Community Services & Transfers - \$280,455

Total - \$232,018,414



FY 2023- 2024 - Option 2

Projected General Fund Revenues

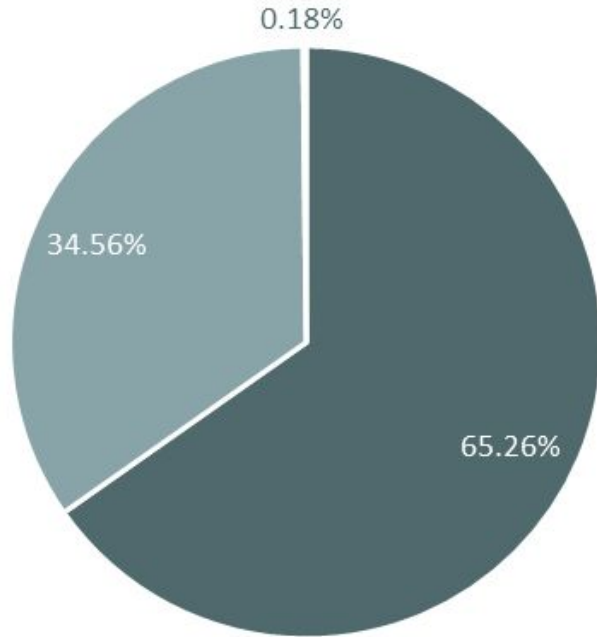
	2022-2023 Budget as Approved	2022-2023 Projection as of 4/18/23	2023-2024 Projection	% increase /decrease	
Local Revenues:					
Taxes (calculated at 246.10 mils)	\$ 75,738,334	\$ 76,516,459	\$ 83,028,925	8.51%	AV/ Millage increases
Other Local Rev (Interest, Tuition, etc)	\$ 1,010,000	\$ 1,924,544	\$ 1,010,000	-47.52%	
State Revenues					
State Aid to Classrooms	\$ 80,253,343	\$ 80,721,621	\$ 88,426,504	9.55%	House/Senate Version
Homestead Exemptions (Tier I, II,III)	\$ 46,670,909	\$ 46,670,909	\$ 48,754,338	4.46%	increase in Tier III
PEBA Credit	\$ 1,190,410	\$ 1,192,418	\$ 1,192,418	0.00%	
Other State Revenues	\$ 8,448,972	\$ 8,326,137	\$ 9,206,230	10.57%	Retiree insurance increase
Other Financing Sources					
Transfers (Indirect Cost)	\$ 400,000	\$ 415,000	\$ 400,000	-3.61%	less indirect cost being claimed
Total	\$ 213,711,968	\$ 215,767,088	\$ 232,018,415	7.53%	

FY 2023-2024 - Option 2

Projected General Fund Expenditures

Salaries	\$137,534,511	59.28%
Benefits	\$64,831,573	27.94%
Contracted Services	\$16,902,633	7.29%
Supplies & Materials	\$9,706,146	4.18%
Capital Outlay	\$1,559,474	0.67%
Other Objects	\$1,484,077	0.64%
<u>Total Projected Expenditures</u>	<u>\$232,018,415</u>	<u>100%</u>

FY2024 Proposed Budget Revenue No Tax increase - Option 3



■ State - \$147,579,490

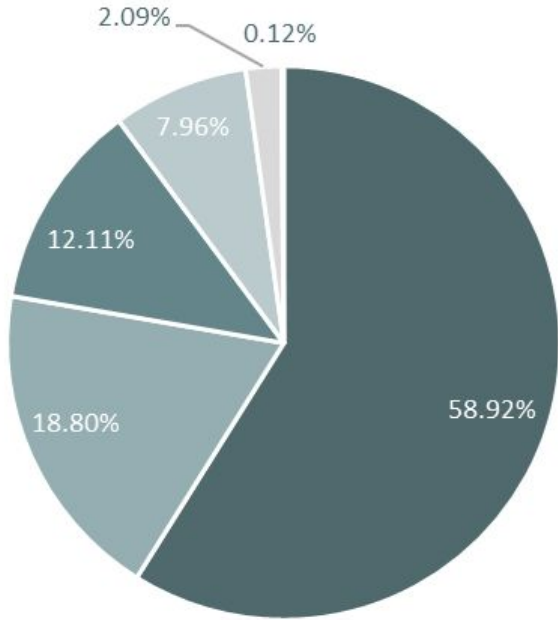
■ Local - \$78,147,331

■ Other Misc - \$400,000

Total - \$226,126,821



FY2024 Proposed Budget Expenditures 0 mil increase & 2% Reduction - Option 3



- Classroom Instruction - \$136,698,248
- Operations/Maintenance/Transportation - \$43,625,741
- Pupil Support - \$28,099,899
- School Administration - \$18,466,482
- District Administration - \$4,847,589
- Community Services & Transfers - \$280,455

Total - \$232,018,414

Cut 2% to balance



FY 2023-2024

Budget Option Comparisons - Taxpayer Impact

- Option 1 - 22 mil increase
 - Increase for business valued at \$150,000 = \$198 per year
 - Increase for vehicle valued at \$30,000 = \$40 per year
- Option 2 - 19.9 mil increase
 - Increase for business valued at \$150,000 = \$179 per year
 - Increase for vehicle valued at \$30,000 = \$36 per year



Upcoming dates to remember

- May 8th - 1st reading of FY 2023-2024 budget
- May 11th - *Sine Die* General Assembly
- May 22nd - Discussion of FY 2023-2024 budget
- June 12th - 2nd & final reading of FY 2023-2024 budget
 - Public Hearing held prior to Board vote
- June - State budget signed by Governor



3 Operating Budget Options

Option 1
Implement Full
Salary Study, Add
Compliance
Positions and
School Supports,
Address ESSER
Sunset Services

\$232.7 Million
22 Mils

Option 2
Implement Salary Study minus
Admin Raise, Add Compliance
Positions and School Supports

\$232 Million
19.9 Mils

Option 3
Reduce FY23
Budget by 2% to
meet State
Compliance

\$226 Million
0 mils



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



2023-2024 Proposed General Fund Budget

May 22, 2023

Dr. Akil E. Ross, Sr., Superintendent

School District Five of Lexington and Richland

Board Report Expenditures

Fiscal Year: 2023-2024

Print accounts with zero balance
 Round to whole dollars
 Account on new page
 Exclude inactive accounts with zero balance

From Date: 7/1/2023

To Date: 6/30/2024

Definition: FY 23-24 Comparison of Budget to Actual Version 2

Account	Description	FY2021-2022 Actual	FY2022-23 Amended Budget	FY2022-2023 Proposed Actual	FY2023-24 Proposed Budget	Dollar Difference
100.111.1000000.0000.000	Salaries	\$4,937,206	\$4,924,704	\$5,065,644	\$5,577,492	\$511,847
100.111.2000000.0000.000	Employee Benefits	\$2,307,768	\$2,400,196	\$2,555,701	\$2,961,021	\$405,319
100.111.3000000.0000.000	Purchased Services	\$79,424	\$55,640	\$390,235	\$10,000	(\$380,235)
100.111.4000000.0000.000	Supplies and Materials	\$67,163	\$60,346	\$49,840	\$83,756	\$33,916
FUNCTION: Kindergarten Programs - 111		\$7,391,560	\$7,440,886	\$8,061,421	\$8,632,268	\$570,848
100.112.1000000.0000.000	Salaries	\$14,043,684	\$14,522,009	\$14,581,351	\$15,850,441	\$1,269,090
100.112.2000000.0000.000	Employee Benefits	\$6,149,623	\$6,517,590	\$6,762,658	\$7,659,037	\$896,379
100.112.3000000.0000.000	Purchased Services	\$465,417	\$136,263	\$232,984	\$50,000	(\$182,984)
100.112.4000000.0000.000	Supplies and Materials	\$291,266	\$264,962	\$206,429	\$285,945	\$79,516
100.112.6000000.0000.000	Other Objects	\$0	\$3,300	\$3,300	\$800	(\$2,500)
FUNCTION: Primary Programs - 112		\$20,949,989	\$21,444,123	\$21,786,721	\$23,846,223	\$2,059,501
100.113.1000000.0000.000	Salaries	\$24,217,578	\$24,719,297	\$24,829,646	\$25,538,018	\$708,372
100.113.2000000.0000.000	Employee Benefits	\$10,333,432	\$10,253,234	\$11,397,143	\$11,866,985	\$469,842
100.113.3000000.0000.000	Purchased Services	\$212,908	\$182,151	\$469,001	\$50,000	(\$419,001)
100.113.4000000.0000.000	Supplies and Materials	\$422,713	\$479,950	\$398,879	\$487,191	\$88,312
100.113.6000000.0000.000	Other Objects	\$0	\$8,300	\$8,300	\$800	(\$7,500)
FUNCTION: Elementary Programs - 113		\$35,186,632	\$35,642,932	\$37,102,969	\$37,942,994	\$840,025
100.114.1000000.0000.000	Salaries	\$19,481,815	\$19,569,238	\$19,976,874	\$20,777,494	\$800,620
100.114.2000000.0000.000	Employee Benefits	\$8,096,226	\$7,994,905	\$8,807,670	\$9,267,629	\$459,959
100.114.3000000.0000.000	Purchased Services	\$395,044	\$290,312	\$432,803	\$122,500	(\$310,303)
100.114.4000000.0000.000	Supplies and Materials	\$591,442	\$692,025	\$579,925	\$708,539	\$128,614

School District Five of Lexington and Richland

Board Report Expenditures

Fiscal Year: 2023-2024

Print accounts with zero balance
 Round to whole dollars
 Account on new page
 Exclude inactive accounts with zero balance

From Date: 7/1/2023

To Date: 6/30/2024

Definition: FY 23-24 Comparison of Budget to Actual Version 2

Account	Description	FY2021-2022 Actual	FY2022-23 Amended Budget	FY2022-2023 Proposed Actual	FY2023-24 Proposed Budget	Dollar Difference
100.114.5000000.0000.000	Capital Outlay	\$5,422	\$7,000	\$14,798	\$7,000	(\$7,798)
100.114.6000000.0000.000	Other Objects	\$2,278	\$2,500	\$4,688	\$0	(\$4,688)
FUNCTION: High School Programs - 114		\$28,572,226	\$28,555,981	\$29,816,758	\$30,883,162	\$1,066,405
100.115.1000000.0000.000	Salaries	\$2,848,619	\$2,903,401	\$2,929,847	\$3,242,197	\$312,350
100.115.2000000.0000.000	Employee Benefits	\$1,203,147	\$1,238,333	\$1,288,763	\$1,481,528	\$192,764
100.115.3000000.0000.000	Purchased Services	\$37,368	\$12,000	\$59,483	\$12,000	(\$47,483)
100.115.4000000.0000.000	Supplies and Materials	\$125,389	\$125,000	\$128,343	\$125,000	(\$3,343)
FUNCTION: Career and Technology Education (Vocational) Prog - 115		\$4,214,523	\$4,278,734	\$4,406,436	\$4,860,725	\$454,288
100.118.1000000.0000.000	Salaries	\$297,603	\$307,492	\$372,734	\$482,134	\$109,400
100.118.2000000.0000.000	Employee Benefits	\$152,894	\$173,602	\$204,970	\$276,659	\$71,689
100.118.3000000.0000.000	Purchased Services	\$552	\$1,563	\$2,286	\$0	(\$2,286)
100.118.4000000.0000.000	Supplies and Materials	\$400	\$750	\$0	\$25,000	\$25,000
FUNCTION: Montessori Programs - 118		\$451,449	\$483,407	\$579,990	\$783,793	\$203,803
100.121.1000000.0000.000	Salaries	\$2,122,565	\$2,181,372	\$2,610,290	\$2,704,906	\$94,615
100.121.2000000.0000.000	Employee Benefits	\$921,799	\$940,065	\$1,133,589	\$1,208,319	\$74,729
100.121.3000000.0000.000	Purchased Services	\$54,175	\$125,000	\$34,336	\$25,000	(\$9,336)
100.121.4000000.0000.000	Supplies and Materials	\$22,474	\$1,785	\$60,060	\$1,853	(\$58,207)
FUNCTION: Educable Mentally Handicapped - 121		\$3,121,013	\$3,248,222	\$3,838,277	\$3,940,078	\$101,801
100.122.1000000.0000.000	Salaries	\$449,022	\$465,214	\$491,276	\$576,934	\$85,658
100.122.2000000.0000.000	Employee Benefits	\$187,427	\$181,470	\$224,650	\$280,423	\$55,773

School District Five of Lexington and Richland

Board Report Expenditures

Fiscal Year: 2023-2024

Print accounts with zero balance
 Round to whole dollars
 Account on new page
 Exclude inactive accounts with zero balance

From Date: 7/1/2023

To Date: 6/30/2024

Definition: FY 23-24 Comparison of Budget to Actual Version 2

Account	Description	FY2021-2022 Actual	FY2022-23 Amended Budget	FY2022-2023 Proposed Actual	FY2023-24 Proposed Budget	Dollar Difference
100.122.3000000.0000.000	Purchased Services	\$1,558	\$750	\$4,789	\$750	(\$4,039)
100.122.4000000.0000.000	Supplies and Materials	\$6,320	\$1,926	\$4,296	\$1,975	(\$2,321)
100.122.6000000.0000.000	Other Objects	\$0	\$2,500	\$2,500	\$0	(\$2,500)
FUNCTION: Trainable Mentally Handicapped - 122		\$644,327	\$651,860	\$727,511	\$860,082	\$132,571
100.123.3000000.0000.000	Purchased Services	\$0	\$150	\$0	\$150	\$150
100.123.4000000.0000.000	Supplies and Materials	\$996	\$1,825	\$595	\$2,343	\$1,748
FUNCTION: Orthopedically Handicapped - 123		\$996	\$1,975	\$595	\$2,493	\$1,898
100.124.1000000.0000.000	Salaries	\$71,337	\$74,242	\$66,342	\$68,682	\$2,340
100.124.2000000.0000.000	Employee Benefits	\$27,647	\$30,335	\$26,261	\$27,451	\$1,190
100.124.4000000.0000.000	Supplies and Materials	\$362	\$2,174	\$232	\$2,155	\$1,923
FUNCTION: Visually Handicapped - 124		\$99,346	\$106,751	\$92,835	\$98,288	\$5,453
100.125.1000000.0000.000	Salaries	\$240,222	\$264,827	\$253,727	\$398,485	\$144,758
100.125.2000000.0000.000	Employee Benefits	\$97,406	\$111,139	\$113,115	\$215,050	\$101,935
100.125.3000000.0000.000	Purchased Services	\$52,404	\$68,500	\$133,156	\$100,000	(\$33,156)
100.125.4000000.0000.000	Supplies and Materials	\$1,201	\$3,807	\$1,427	\$3,790	\$2,363
FUNCTION: Hearing Handicapped - 125		\$391,233	\$448,273	\$501,425	\$717,325	\$215,900
100.126.1000000.0000.000	Salaries	\$1,723,585	\$1,773,716	\$1,940,637	\$2,029,304	\$88,667
100.126.2000000.0000.000	Employee Benefits	\$719,351	\$744,068	\$869,779	\$948,994	\$79,215
100.126.3000000.0000.000	Purchased Services	\$227,099	\$431,815	\$0	\$50,000	\$50,000
100.126.4000000.0000.000	Supplies and Materials	\$41,685	\$99,072	\$50,448	\$98,562	\$48,114
FUNCTION: Speech Handicapped - 126		\$2,711,720	\$3,048,671	\$2,860,864	\$3,126,859	\$265,996

School District Five of Lexington and Richland

Board Report Expenditures

Fiscal Year: 2023-2024

Print accounts with zero balance
 Round to whole dollars
 Account on new page
 Exclude inactive accounts with zero balance

From Date: 7/1/2023

To Date: 6/30/2024

Definition: FY 23-24 Comparison of Budget to Actual Version 2

Account	Description	FY2021-2022 Actual	FY2022-23 Amended Budget	FY2022-2023 Proposed Actual	FY2023-24 Proposed Budget	Dollar Difference
100.127.1000000.0000.000	Salaries	\$4,155,087	\$4,192,987	\$4,307,865	\$4,389,854	\$81,988
100.127.2000000.0000.000	Employee Benefits	\$1,768,038	\$1,732,321	\$1,955,251	\$2,043,745	\$88,494
100.127.3000000.0000.000	Purchased Services	\$81,807	\$48,790	\$31,087	\$10,000	(\$21,087)
100.127.4000000.0000.000	Supplies and Materials	\$93,021	\$114,831	\$109,518	\$140,442	\$30,924
100.127.6000000.0000.000	Other Objects	\$0	\$5,000	\$5,000	\$0	(\$5,000)
FUNCTION: Learning Disabilities - 127		\$6,097,953	\$6,093,929	\$6,408,722	\$6,584,041	\$175,319
100.128.1000000.0000.000	Salaries	\$652,377	\$627,308	\$449,313	\$481,239	\$31,925
100.128.2000000.0000.000	Employee Benefits	\$304,742	\$300,165	\$205,143	\$230,559	\$25,416
100.128.3000000.0000.000	Purchased Services	\$1,306	\$6,500	\$4,036	\$3,000	(\$1,036)
100.128.4000000.0000.000	Supplies and Materials	\$2,078	\$4,036	\$4,106	\$28,587	\$24,481
FUNCTION: Emotionally Handicapped - 128		\$960,502	\$938,009	\$662,599	\$743,385	\$80,786
100.129.1000000.0000.000	Salaries	\$612,331	\$644,741	\$755,693	\$922,362	\$166,670
100.129.2000000.0000.000	Employee Benefits	\$266,619	\$300,081	\$342,626	\$476,344	\$133,718
100.129.3000000.0000.000	Purchased Services	\$0	\$6,918	\$0	\$3,000	\$3,000
100.129.4000000.0000.000	Supplies and Materials	\$1,400	\$1,500	\$0	\$25,000	\$25,000
FUNCTION: Coordinated Early Intervening Services (CEIS) - 129		\$880,350	\$953,240	\$1,098,318	\$1,426,706	\$328,388
100.135.1000000.0000.000	Salaries	\$2,415	\$2,500	\$1,300	\$0	(\$1,300)
100.135.2000000.0000.000	Employee Benefits	\$193	\$200	\$105	\$0	(\$105)
100.135.4000000.0000.000	Supplies and Materials	\$100	\$100	\$0	\$25,000	\$25,000
FUNCTION: Preschool Handicapped Speech (3 and 4 year olds) - 135		\$2,708	\$2,800	\$1,405	\$25,000	\$23,595

School District Five of Lexington and Richland

Board Report Expenditures

Fiscal Year: 2023-2024

Print accounts with zero balance
 Round to whole dollars
 Account on new page
 Exclude inactive accounts with zero balance

From Date: 7/1/2023

To Date: 6/30/2024

Definition: FY 23-24 Comparison of Budget to Actual Version 2

Account	Description	FY2021-2022 Actual	FY2022-23 Amended Budget	FY2022-2023 Proposed Actual	FY2023-24 Proposed Budget	Dollar Difference
100.136.1000000.0000.000	Salaries	\$4,948	\$7,940	\$3,972	\$4,951	\$979
100.136.2000000.0000.000	Employee Benefits	\$2,140	\$2,536	\$2,028	\$2,215	\$187
100.136.3000000.0000.000	Purchased Services	\$541	\$750	\$51,744	\$25,750	(\$25,994)
100.136.4000000.0000.000	Supplies and Materials	\$100	\$400	\$0	\$0	\$0
FUNCTION: Preschool Handicapped Itinerant (3 and 4 yr olds) - 136		\$7,729	\$11,626	\$57,744	\$32,916	(\$24,828)
100.137.1000000.0000.000	Salaries	\$1,097,570	\$1,118,233	\$1,114,754	\$1,269,287	\$154,533
100.137.2000000.0000.000	Employee Benefits	\$492,894	\$526,651	\$535,754	\$684,439	\$148,685
100.137.3000000.0000.000	Purchased Services	\$3,519	\$30,474	\$10,721	\$15,000	\$4,279
100.137.4000000.0000.000	Supplies and Materials	\$1,795	\$540	\$0	\$16,782	\$16,782
FUNCTION: Preschool Handicapped Self Contained (3 & 4 yr old) - 137		\$1,595,777	\$1,675,898	\$1,661,228	\$1,985,508	\$324,280
100.138.1000000.0000.000	Salaries	\$2,426	\$2,390	\$1,717	\$2,717	\$1,000
100.138.2000000.0000.000	Employee Benefits	\$979	\$1,036	\$599	\$1,187	\$588
FUNCTION: Preschool Handicapped Homebased (3 & 4 yr olds) - 138		\$3,404	\$3,426	\$2,315	\$3,903	\$1,588
100.139.1000000.0000.000	Salaries	\$1,079,681	\$1,145,599	\$1,077,877	\$1,039,577	(\$38,300)
100.139.2000000.0000.000	Employee Benefits	\$513,035	\$524,703	\$526,801	\$550,428	\$23,627
100.139.3000000.0000.000	Purchased Services	\$13,396	\$22,858	\$24,536	\$20,458	(\$4,078)
100.139.4000000.0000.000	Supplies and Materials	\$13,083	\$25,251	\$24,484	\$29,534	\$5,050
100.139.6000000.0000.000	Other Objects	\$544	\$3,500	\$424	\$1,000	\$576
FUNCTION: Early Childhood Programs - 139		\$1,619,738	\$1,721,911	\$1,654,121	\$1,640,997	(\$13,125)
100.141.1000000.0000.000	Salaries	\$1,104,593	\$1,114,330	\$1,003,214	\$910,775	(\$92,439)

School District Five of Lexington and Richland

Board Report Expenditures

Fiscal Year: 2023-2024

Print accounts with zero balance
 Round to whole dollars
 Account on new page
 Exclude inactive accounts with zero balance

From Date: 7/1/2023

To Date: 6/30/2024

Definition: FY 23-24 Comparison of Budget to Actual Version 2

Account	Description	FY2021-2022 Actual	FY2022-23 Amended Budget	FY2022-2023 Proposed Actual	FY2023-24 Proposed Budget	Dollar Difference
100.141.2000000.0000.000	Employee Benefits	\$466,458	\$494,745	\$444,339	\$436,832	(\$7,507)
100.141.3000000.0000.000	Purchased Services	\$4,302	\$6,750	\$8,474	\$1,600	(\$6,874)
100.141.4000000.0000.000	Supplies and Materials	\$2,917	\$12,256	\$2,504	\$12,000	\$9,496
100.141.6000000.0000.000	Other Objects	\$176	\$369	\$369	\$369	\$0
FUNCTION: Gifted and Talented Academic - 141		\$1,578,445	\$1,628,450	\$1,458,900	\$1,361,576	(\$97,324)
100.143.1000000.0000.000	Salaries	\$249,849	\$254,537	\$201,186	\$207,292	\$6,106
100.143.2000000.0000.000	Employee Benefits	\$99,262	\$110,435	\$84,414	\$84,974	\$560
100.143.3000000.0000.000	Purchased Services	\$0	\$750	\$0	\$0	\$0
100.143.4000000.0000.000	Supplies and Materials	\$100	\$250	\$0	\$10,000	\$10,000
FUNCTION: Advanced Placement - 143		\$349,211	\$365,972	\$285,600	\$302,267	\$16,667
100.144.3000000.0000.000	Purchased Services	\$7,895	\$10,000	\$7,307	\$10,000	\$2,693
100.144.4000000.0000.000	Supplies and Materials	\$39,462	\$38,350	\$2,638	\$38,350	\$35,712
100.144.6000000.0000.000	Other Objects	\$11,650	\$11,650	\$12,090	\$11,650	(\$440)
FUNCTION: International Baccalaureate - 144		\$59,007	\$60,000	\$22,034	\$60,000	\$37,966
100.145.1000000.0000.000	Salaries	\$144,955	\$71,289	\$71,455	\$0	(\$71,455)
100.145.2000000.0000.000	Employee Benefits	\$48,795	\$22,189	\$24,771	\$0	(\$24,771)
100.145.3000000.0000.000	Purchased Services	\$950	\$6,000	\$7,775	\$10,000	\$2,225
FUNCTION: Homebound - 145		\$194,700	\$99,478	\$104,001	\$10,000	(\$94,001)
100.147.1000000.0000.000	Salaries	\$0	\$100,000	\$0	\$0	\$0
100.147.2000000.0000.000	Employee Benefits	\$0	\$50,000	\$0	\$0	\$0
FUNCTION: Full Day 4K - 147		\$0	\$150,000	\$0	\$0	\$0

School District Five of Lexington and Richland

Board Report Expenditures

Fiscal Year: 2023-2024

Print accounts with zero balance
 Round to whole dollars
 Account on new page
 Exclude inactive accounts with zero balance

From Date: 7/1/2023

To Date: 6/30/2024

Definition: FY 23-24 Comparison of Budget to Actual Version 2

Account	Description	FY2021-2022 Actual	FY2022-23 Amended Budget	FY2022-2023 Proposed Actual	FY2023-24 Proposed Budget	Dollar Difference
100.148.1000000.0000.000	Salaries	\$157,461	\$180,876	\$138,569	\$110,329	(\$28,240)
100.148.2000000.0000.000	Employee Benefits	\$63,624	\$72,884	\$59,880	\$47,944	(\$11,935)
100.148.3000000.0000.000	Purchased Services	\$3,164	\$7,000	\$4,578	\$7,000	\$2,422
100.148.4000000.0000.000	Supplies and Materials	\$316	\$2,875	\$1,590	\$2,875	\$1,285
FUNCTION: Gifted and Talented Artistic - 148		\$224,565	\$263,635	\$204,617	\$168,148	(\$36,469)
100.149.1000000.0000.000	Salaries	\$1,880,243	\$634,290	\$853,265	\$625,931	(\$227,333)
100.149.2000000.0000.000	Employee Benefits	\$539,665	\$308,789	\$304,544	\$328,720	\$24,176
100.149.3000000.0000.000	Purchased Services	\$1,453,864	\$2,228,248	\$0	\$3,133,777	\$3,133,777
100.149.4000000.0000.000	Supplies and Materials	\$1,214	\$3,500	\$0	\$10,000	\$10,000
FUNCTION: Other Special Programs - 149		\$3,874,986	\$3,174,827	\$1,157,808	\$4,098,428	\$2,940,620
100.161.1000000.0000.000	Salaries	\$799,461	\$754,446	\$772,582	\$756,013	(\$16,570)
100.161.2000000.0000.000	Employee Benefits	\$384,126	\$424,222	\$380,573	\$411,035	\$30,462
100.161.3000000.0000.000	Purchased Services	\$3,887	\$4,250	\$11,352	\$0	(\$11,352)
100.161.4000000.0000.000	Supplies and Materials	\$16,158	\$33,675	\$12,424	\$34,212	\$21,788
FUNCTION: Other Exceptional Programs - 161		\$1,203,632	\$1,216,593	\$1,176,931	\$1,201,260	\$24,329
100.172.1000000.0000.000	Salaries	\$42,150	\$16,230	\$0	\$0	\$0
100.172.2000000.0000.000	Employee Benefits	\$11,144	\$3,046	\$0	\$0	\$0
FUNCTION: Elementary Summer School - 172		\$53,294	\$19,276	\$0	\$0	\$0
100.173.1000000.0000.000	Salaries	\$220,020	\$126,450	\$43,880	\$0	(\$43,880)
100.173.2000000.0000.000	Employee Benefits	\$61,683	\$32,436	\$13,997	\$0	(\$13,997)
FUNCTION: High School Summer School - 173		\$281,703	\$158,886	\$57,877	\$0	(\$57,877)

School District Five of Lexington and Richland

Board Report Expenditures

Fiscal Year: 2023-2024

- Print accounts with zero balance
 Round to whole dollars
 Account on new page
 Exclude inactive accounts with zero balance

From Date: 7/1/2023

To Date: 6/30/2024

Definition: FY 23-24 Comparison of Budget to Actual Version 2

Account	Description	FY2021-2022 Actual	FY2022-23 Amended Budget	FY2022-2023 Proposed Actual	FY2023-24 Proposed Budget	Dollar Difference
100.175.1000000.0000.000	Salaries	\$795	\$995	\$0	\$0	\$0
100.175.2000000.0000.000	Employee Benefits	\$245	\$324	\$0	\$0	\$0
FUNCTION: Instructional Programs Beyond Regular School Day - 175		\$1,040	\$1,319	\$0	\$0	\$0
100.181.1000000.0000.000	Salaries	\$118,192	\$116,542	\$121,306	\$95,119	(\$26,187)
100.181.2000000.0000.000	Employee Benefits	\$44,177	\$54,437	\$38,046	\$31,280	(\$6,766)
100.181.3000000.0000.000	Purchased Services	\$0	\$2,370	\$0	\$1,000	\$1,000
100.181.4000000.0000.000	Supplies and Materials	\$0	\$0	\$0	\$1,500	\$1,500
100.181.5000000.0000.000	Capital Outlay	\$0	\$440	\$0	\$0	\$0
FUNCTION: Adult Basic Education Programs - 181		\$162,369	\$173,789	\$159,352	\$128,899	(\$30,453)
100.182.1000000.0000.000	Salaries	\$3,200	\$7,500	\$5,500	\$0	(\$5,500)
100.182.2000000.0000.000	Employee Benefits	\$255	\$750	\$445	\$0	(\$445)
100.182.4000000.0000.000	Supplies and Materials	\$3,709	\$3,974	\$973	\$2,500	\$1,527
FUNCTION: Adult Secondary Education Programs - 182		\$7,165	\$12,224	\$6,918	\$2,500	(\$4,418)
100.188.1000000.0000.000	Salaries	\$49,414	\$24,357	\$67,059	\$138,822	\$71,763
100.188.2000000.0000.000	Employee Benefits	\$21,813	\$24,538	\$31,933	\$74,409	\$42,476
100.188.3000000.0000.000	Purchased Services	\$0	\$0	\$0	\$4,000	\$4,000
100.188.4000000.0000.000	Supplies and Materials	\$561	\$284	\$599	\$20,000	\$19,401
FUNCTION: Parenting/Family Literacy - 188		\$71,787	\$49,179	\$99,592	\$237,231	\$137,640
100.190.1000000.0000.000	Salaries	\$658,835	\$719,270	\$634,567	\$745,511	\$110,944

School District Five of Lexington and Richland

Board Report Expenditures

Fiscal Year: 2023-2024

Print accounts with zero balance
 Round to whole dollars
 Account on new page
 Exclude inactive accounts with zero balance

From Date: 7/1/2023

To Date: 6/30/2024

Definition: FY 23-24 Comparison of Budget to Actual Version 2

Account	Description	FY2021-2022 Actual	FY2022-23 Amended Budget	FY2022-2023 Proposed Actual	FY2023-24 Proposed Budget	Dollar Difference
100.190.2000000.0000.000	Employee Benefits	\$200,412	\$249,543	\$200,718	\$235,683	\$34,965
100.190.6000000.0000.000	Other Objects	\$14,670	\$20,800	\$4,684	\$10,000	\$5,316
FUNCTION: Instructional Pupil Activity - 190		\$873,917	\$989,613	\$839,969	\$991,194	\$151,225
100.211.1000000.0000.000	Salaries	\$1,222,064	\$1,308,111	\$1,404,126	\$1,558,774	\$154,648
100.211.2000000.0000.000	Employee Benefits	\$567,632	\$661,572	\$683,291	\$814,224	\$130,933
100.211.3000000.0000.000	Purchased Services	\$17,660	\$75,000	\$10,737	\$40,000	\$29,263
100.211.4000000.0000.000	Supplies and Materials	\$23,492	\$26,110	\$463	\$35,000	\$34,537
FUNCTION: Attendance and Social Work Services - 211		\$1,830,848	\$2,070,793	\$2,098,619	\$2,447,998	\$349,380
100.212.1000000.0000.000	Salaries	\$3,499,619	\$3,833,594	\$3,771,159	\$3,926,368	\$155,210
100.212.2000000.0000.000	Employee Benefits	\$1,485,606	\$1,666,184	\$1,690,300	\$1,810,094	\$119,793
100.212.3000000.0000.000	Purchased Services	\$1,984	\$3,500	\$1,456	\$2,300	\$844
100.212.4000000.0000.000	Supplies and Materials	\$32,299	\$52,330	\$34,473	\$52,764	\$18,291
FUNCTION: Guidance Services - 212		\$5,019,508	\$5,555,608	\$5,497,389	\$5,791,526	\$294,138
100.213.1000000.0000.000	Salaries	\$2,010,776	\$2,216,979	\$2,214,234	\$2,485,138	\$270,903
100.213.2000000.0000.000	Employee Benefits	\$891,905	\$989,803	\$1,053,851	\$1,323,870	\$270,019
100.213.3000000.0000.000	Purchased Services	\$195,356	\$155,532	\$260,359	\$130,000	(\$130,359)
100.213.4000000.0000.000	Supplies and Materials	\$29,868	\$53,323	\$36,653	\$52,869	\$16,216
100.213.6000000.0000.000	Other Objects	\$0	\$245	\$137	\$245	\$108
FUNCTION: Health Services - 213		\$3,127,905	\$3,415,882	\$3,565,234	\$3,992,121	\$426,888
100.214.1000000.0000.000	Salaries	\$1,233,028	\$1,315,832	\$1,406,751	\$1,237,986	(\$168,765)

School District Five of Lexington and Richland

Board Report Expenditures

Fiscal Year: 2023-2024

Print accounts with zero balance
 Round to whole dollars
 Account on new page
 Exclude inactive accounts with zero balance

From Date: 7/1/2023

To Date: 6/30/2024

Definition: FY 23-24 Comparison of Budget to Actual Version 2

Account	Description	FY2021-2022 Actual	FY2022-23 Amended Budget	FY2022-2023 Proposed Actual	FY2023-24 Proposed Budget	Dollar Difference
100.214.2000000.0000.000	Employee Benefits	\$486,530	\$551,780	\$597,409	\$553,048	(\$44,361)
100.214.3000000.0000.000	Purchased Services	\$100,434	\$102,374	\$4,429	\$25,000	\$20,571
100.214.4000000.0000.000	Supplies and Materials	\$5,805	\$5,850	\$5,792	\$5,850	\$58
FUNCTION: Psychological Services - 214		\$1,825,796	\$1,975,836	\$2,014,381	\$1,821,884	(\$192,498)
100.217.1000000.0000.000	Salaries	\$81,272	\$105,935	\$101,402	\$536,313	\$434,911
100.217.2000000.0000.000	Employee Benefits	\$26,376	\$35,863	\$43,597	\$311,907	\$268,310
100.217.4000000.0000.000	Supplies and Materials	\$2,463	\$0	\$0	\$0	\$0
FUNCTION: Career Specialist Services - 217		\$110,111	\$141,798	\$145,000	\$848,221	\$703,221
100.220.2000000.0000.000	Benefits	\$0	\$0	\$0	\$0	\$0
FUNCTION: Instructional Staff Servcies - 220		\$0	\$0	\$0	\$0	\$0
100.221.1000000.0000.000	Salaries	\$2,068,671	\$1,982,148	\$2,343,946	\$2,440,814	\$96,868
100.221.2000000.0000.000	Employee Benefits	\$802,994	\$762,239	\$949,665	\$1,038,186	\$88,522
100.221.3000000.0000.000	Purchased Services	\$461,774	\$570,770	\$366,167	\$403,000	\$36,833
100.221.4000000.0000.000	Supplies and Materials	\$30,330	\$97,094	\$246,749	\$287,500	\$40,751
100.221.6000000.0000.000	Other Objects	\$30,914	\$31,930	\$31,352	\$31,077	(\$275)
FUNCTION: Improvement of Instruction Curriculum Development - 221		\$3,394,683	\$3,444,181	\$3,937,879	\$4,200,578	\$262,699
100.222.1000000.0000.000	Salaries	\$1,987,400	\$1,987,961	\$1,998,370	\$2,130,385	\$132,016
100.222.2000000.0000.000	Employee Benefits	\$886,097	\$971,380	\$941,563	\$1,033,031	\$91,468
100.222.3000000.0000.000	Purchased Services	\$12,193	\$0	\$8,976	\$0	(\$8,976)
100.222.4000000.0000.000	Supplies and Materials	\$451,949	\$426,567	\$392,234	\$425,882	\$33,648

School District Five of Lexington and Richland

Board Report Expenditures

Fiscal Year: 2023-2024

Print accounts with zero balance
 Round to whole dollars
 Account on new page
 Exclude inactive accounts with zero balance

From Date: 7/1/2023

To Date: 6/30/2024

Definition: FY 23-24 Comparison of Budget to Actual Version 2

Account	Description	FY2021-2022 Actual	FY2022-23 Amended Budget	FY2022-2023 Proposed Actual	FY2023-24 Proposed Budget	Dollar Difference
100.222.5000000.0000.000	Capital Outlay	\$0	\$0	\$8,483	\$0	(\$8,483)
100.222.6000000.0000.000	Other Objects	\$175	\$175	\$175	\$175	\$0
FUNCTION: Library and Media Services - 222		\$3,337,813	\$3,386,083	\$3,349,801	\$3,589,474	\$239,673
100.223.1000000.0000.000	Salaries	\$1,018,605	\$1,123,466	\$938,021	\$1,245,381	\$307,360
100.223.2000000.0000.000	Employee Benefits	\$383,877	\$444,192	\$370,756	\$594,888	\$224,133
100.223.3000000.0000.000	Purchased Services	\$676	\$6,198	\$0	\$0	\$0
100.223.4000000.0000.000	Supplies and Materials	\$2,659	\$4,846	\$4,707	\$6,323	\$1,616
100.223.6000000.0000.000	Other Objects	\$962	\$1,642	\$5,580	\$500	(\$5,080)
FUNCTION: Supervision of Special Programs - 223		\$1,406,779	\$1,580,344	\$1,319,064	\$1,847,092	\$528,028
100.224.3000000.0000.000	Purchased Services	\$37,496	\$74,790	\$33,094	\$60,510	\$27,417
100.224.4000000.0000.000	Supplies and Materials	\$5,968	\$12,042	\$9,168	\$3,400	(\$5,768)
FUNCTION: Improvement of Instruction Inservice & Staff Train - 224		\$43,464	\$86,832	\$42,262	\$63,910	\$21,648
100.230.2000000.0000.000	Benefits	\$0	\$0	\$0	\$0	\$0
FUNCTION: General Administration Services - 230		\$0	\$0	\$0	\$0	\$0
100.231.1000000.0000.000	Salaries	\$56,204	\$68,922	\$64,820	\$59,076	(\$5,744)
100.231.2000000.0000.000	Employee Benefits	\$17,308	\$21,336	\$19,018	\$16,984	(\$2,033)
100.231.3000000.0000.000	Purchased Services	\$627,958	\$387,450	\$564,330	\$495,000	(\$69,330)
100.231.4000000.0000.000	Supplies and Materials	\$237	\$0	\$0	\$0	\$0
100.231.6000000.0000.000	Other Objects	\$584,604	\$550,000	\$609,709	\$658,055	\$48,346
FUNCTION: Board of Education - 231		\$1,286,312	\$1,027,708	\$1,257,876	\$1,229,115	(\$28,761)

School District Five of Lexington and Richland

Board Report Expenditures

Fiscal Year: 2023-2024

Print accounts with zero balance
 Round to whole dollars
 Account on new page
 Exclude inactive accounts with zero balance

From Date: 7/1/2023

To Date: 6/30/2024

Definition: FY 23-24 Comparison of Budget to Actual Version 2

Account	Description	FY2021-2022 Actual	FY2022-23 Amended Budget	FY2022-2023 Proposed Actual	FY2023-24 Proposed Budget	Dollar Difference
100.232.1000000.0000.000	Salaries	\$394,520	\$295,419	\$301,619	\$303,806	\$2,187
100.232.2000000.0000.000	Employee Benefits	\$117,632	\$108,081	\$106,133	\$121,727	\$15,593
100.232.3000000.0000.000	Purchased Services	\$14,806	\$23,500	\$94,278	\$32,100	(\$62,178)
100.232.4000000.0000.000	Supplies and Materials	\$2,488	\$9,723	\$7,996	\$29,000	\$21,004
100.232.6000000.0000.000	Other Objects	\$1,465	\$7,500	\$1,428	\$2,500	\$1,072
FUNCTION: Office of Superintendent - 232		\$530,910	\$444,223	\$511,454	\$489,133	(\$22,321)
100.233.1000000.0000.000	Salaries	\$11,762,300	\$11,882,305	\$11,896,527	\$12,508,548	\$612,022
100.233.2000000.0000.000	Employee Benefits	\$4,823,670	\$5,141,594	\$5,159,938	\$5,473,509	\$313,571
100.233.3000000.0000.000	Purchased Services	\$160,260	\$203,512	\$169,623	\$193,570	\$23,947
100.233.4000000.0000.000	Supplies and Materials	\$307,223	\$269,793	\$253,087	\$268,104	\$15,017
100.233.6000000.0000.000	Other Objects	\$18,649	\$24,087	\$22,150	\$22,751	\$601
FUNCTION: School Administration - 233		\$17,072,102	\$17,521,291	\$17,501,325	\$18,466,482	\$965,158
100.251.1000000.0000.000	Salaries	\$60,304	\$73,206	\$47,424	\$160,552	\$113,127
100.251.2000000.0000.000	Employee Benefits	\$26,594	\$54,505	\$26,816	\$103,399	\$76,582
100.251.3000000.0000.000	Purchased Services	\$348,322	\$326,600	\$348,719	\$337,600	(\$11,119)
100.251.4000000.0000.000	Supplies and Materials	\$0	\$28,500	\$1,391	\$23,750	\$22,359
100.251.5000000.0000.000	Capital Outlay	\$0	\$49,000	\$48,231	\$0	(\$48,231)
FUNCTION: Student Transportation (Federal/District Mandated) - 251		\$435,220	\$531,811	\$472,581	\$625,300	\$152,719
100.252.1000000.0000.000	Salaries	\$910,024	\$971,162	\$966,939	\$1,053,802	\$86,863
100.252.2000000.0000.000	Employee Benefits	\$372,587	\$450,617	\$420,123	\$494,514	\$74,391
100.252.3000000.0000.000	Purchased Services	\$254,878	\$194,807	\$114,011	\$65,000	(\$49,011)

School District Five of Lexington and Richland

Board Report Expenditures

Fiscal Year: 2023-2024

Print accounts with zero balance
 Round to whole dollars
 Account on new page
 Exclude inactive accounts with zero balance

From Date: 7/1/2023

To Date: 6/30/2024

Definition: FY 23-24 Comparison of Budget to Actual Version 2

Account	Description	FY2021-2022 Actual	FY2022-23 Amended Budget	FY2022-2023 Proposed Actual	FY2023-24 Proposed Budget	Dollar Difference
100.252.4000000.0000.000	Supplies and Materials	\$38,034	\$53,655	\$9,129	\$15,000	\$5,871
100.252.5000000.0000.000	Capital Outlay	\$13,521	\$12,964	\$5,265	\$12,964	\$7,699
100.252.6000000.0000.000	Other Objects	\$6,437	\$7,500	\$6,468	\$5,000	(\$1,468)
FUNCTION: Fiscal Services - 252		\$1,595,481	\$1,690,705	\$1,521,935	\$1,646,280	\$124,345
100.253.1000000.0000.000	Salaries	\$562	\$184,896	\$0	\$0	\$0
100.253.2000000.0000.000	Employee Benefits	\$173	\$86,042	\$0	\$0	\$0
100.253.3000000.0000.000	Purchased Services	\$393	\$15,000	\$0	\$7,500	\$7,500
100.253.4000000.0000.000	Supplies and Materials	\$746	\$15,000	\$5,321	\$15,000	\$9,679
100.253.5000000.0000.000	Capital Outlay	\$0	\$0	\$613,076	\$1,500,000	\$886,924
FUNCTION: Facilities Acquisition and Construction - 253		\$1,873	\$300,938	\$618,397	\$1,522,500	\$904,103
100.254.1000000.0000.000	Salaries	\$7,160,782	\$7,251,251	\$7,139,877	\$7,709,764	\$569,887
100.254.2000000.0000.000	Employee Benefits	\$3,412,838	\$3,722,444	\$3,600,942	\$4,122,390	\$521,449
100.254.3000000.0000.000	Purchased Services	\$5,301,315	\$5,261,973	\$5,631,109	\$6,450,185	\$819,076
100.254.4000000.0000.000	Supplies and Materials	\$5,486,253	\$6,514,538	\$4,977,561	\$6,012,815	\$1,035,254
100.254.5000000.0000.000	Capital Outlay	\$69,105	\$83,685	\$42,104	\$39,510	(\$2,594)
100.254.6000000.0000.000	Other Objects	\$367	\$500	\$1,057	\$1,000	(\$57)
FUNCTION: Operation and Maintenance of Plant - 254		\$21,430,660	\$22,834,391	\$21,392,650	\$24,335,665	\$2,943,015
100.255.1000000.0000.000	Salaries	\$4,399,395	\$5,397,535	\$4,498,632	\$4,725,514	\$226,882
100.255.2000000.0000.000	Employee Benefits	\$1,929,591	\$2,390,347	\$2,189,688	\$2,494,367	\$304,679
100.255.3000000.0000.000	Purchased Services	\$107,853	\$180,000	\$120,512	\$175,623	\$55,111
100.255.4000000.0000.000	Supplies and Materials	\$54,747	\$56,500	\$37,399	\$55,050	\$17,651

School District Five of Lexington and Richland

Board Report Expenditures

Fiscal Year: 2023-2024

Print accounts with zero balance
 Round to whole dollars
 Account on new page
 Exclude inactive accounts with zero balance

From Date: 7/1/2023

To Date: 6/30/2024

Definition: FY 23-24 Comparison of Budget to Actual Version 2

Account	Description	FY2021-2022 Actual	FY2022-23 Amended Budget	FY2022-2023 Proposed Actual	FY2023-24 Proposed Budget	Dollar Difference
100.255.6000000.0000.000	Other Objects	\$730	\$1,000	\$0	\$0	\$0
FUNCTION: Student Transportation (State Mandated) - 255		\$6,492,315	\$8,025,382	\$6,846,231	\$7,450,554	\$604,323
100.256.1000000.0000.000	Salaries	\$236,700	\$0	\$144,054	\$0	(\$144,054)
100.256.2000000.0000.000	Employee Benefits	\$23,831	\$0	\$18,516	\$0	(\$18,516)
100.256.4000000.0000.000	Supplies and Materials	\$2,415	\$0	\$1,300,000	\$0	(\$1,300,000)
FUNCTION: Food Services - 256		\$262,946	\$0	\$1,462,570	\$0	(\$1,462,570)
100.257.1000000.0000.000	Salaries	\$240,016	\$331,152	\$275,629	\$280,951	\$5,322
100.257.2000000.0000.000	Employee Benefits	\$96,512	\$108,476	\$115,365	\$124,139	\$8,774
100.257.3000000.0000.000	Purchased Services	\$560,410	\$508,294	\$439,966	\$495,842	\$55,876
100.257.4000000.0000.000	Supplies and Materials	\$20,340	\$44,911	\$15,913	\$2,946	(\$12,967)
FUNCTION: Internal Services - 257		\$917,279	\$992,833	\$846,873	\$903,878	\$57,005
100.258.1000000.0000.000	Salaries	\$192,014	\$261,400	\$235,690	\$278,561	\$42,870
100.258.2000000.0000.000	Employee Benefits	\$74,967	\$113,532	\$92,295	\$144,629	\$52,334
100.258.3000000.0000.000	Purchased Services	\$1,820,743	\$2,384,234	\$2,306,155	\$2,445,273	\$139,118
100.258.4000000.0000.000	Supplies and Materials	\$24,341	\$25,000	\$37,158	\$30,000	(\$7,158)
100.258.5000000.0000.000	Capital Outlay	\$6,602	\$0	\$6,932	\$0	(\$6,932)
100.258.6000000.0000.000	Other Objects	\$0	\$410	\$0	\$0	\$0
FUNCTION: Security - 258		\$2,118,667	\$2,784,576	\$2,678,230	\$2,898,463	\$220,233
100.259.1000000.0000.000	Salaries	\$0	\$40,000	\$0	\$73,344	\$73,344
100.259.2000000.0000.000	Employee Benefits	\$0	\$16,000	\$0	\$33,057	\$33,057
FUNCTION: Internal Auditing Services - 259		\$0	\$56,000	\$0	\$106,401	\$106,401

School District Five of Lexington and Richland

Board Report Expenditures

Fiscal Year: 2023-2024

Print accounts with zero balance
 Round to whole dollars
 Account on new page
 Exclude inactive accounts with zero balance

From Date: 7/1/2023

To Date: 6/30/2024

Definition: FY 23-24 Comparison of Budget to Actual Version 2

Account	Description	FY2021-2022 Actual	FY2022-23 Amended Budget	FY2022-2023 Proposed Actual	FY2023-24 Proposed Budget	Dollar Difference
100.262.1000000.0000.000	Salaries	\$788,045	\$757,597	\$780,851	\$786,647	\$5,796
100.262.2000000.0000.000	Employee Benefits	\$306,830	\$370,120	\$316,224	\$331,136	\$14,912
100.262.3000000.0000.000	Purchased Services	\$6,418	\$25,000	\$50,343	\$20,000	(\$30,343)
FUNCTION: Planning - 262		\$1,101,293	\$1,152,717	\$1,147,417	\$1,137,783	(\$9,634)
100.263.1000000.0000.000	Salaries	\$439,369	\$412,349	\$459,892	\$427,555	(\$32,337)
100.263.2000000.0000.000	Employee Benefits	\$181,132	\$188,907	\$193,456	\$198,810	\$5,354
100.263.3000000.0000.000	Purchased Services	\$81,044	\$184,886	\$87,683	\$80,000	(\$7,683)
100.263.4000000.0000.000	Supplies and Materials	\$45,618	\$40,000	\$66,505	\$60,000	(\$6,505)
100.263.6000000.0000.000	Other Objects	(\$1,733)	\$12,000	\$877	\$4,500	\$3,623
FUNCTION: Information Services - 263		\$745,431	\$838,142	\$808,413	\$770,865	(\$37,548)
100.264.1000000.0000.000	Salaries	\$770,764	\$782,105	\$800,937	\$796,729	(\$4,208)
100.264.2000000.0000.000	Employee Benefits	\$298,804	\$301,236	\$340,594	\$358,559	\$17,965
100.264.3000000.0000.000	Purchased Services	\$33,336	\$34,700	\$37,653	\$35,000	(\$2,653)
100.264.4000000.0000.000	Supplies and Materials	\$20,514	\$30,402	\$23,470	\$30,402	\$6,932
100.264.6000000.0000.000	Other Objects	\$1,784	\$1,750	\$1,150	\$0	(\$1,150)
FUNCTION: Staff Services - 264		\$1,125,202	\$1,150,193	\$1,203,804	\$1,220,690	\$16,886
100.266.1000000.0000.000	Salaries	\$1,694,718	\$1,723,291	\$1,671,662	\$1,793,099	\$121,437
100.266.2000000.0000.000	Employee Benefits	\$667,489	\$714,750	\$687,546	\$749,535	\$61,989
100.266.3000000.0000.000	Purchased Services	\$1,389,274	\$1,451,867	\$1,544,948	\$1,543,867	(\$1,081)
100.266.4000000.0000.000	Supplies and Materials	\$13,943	\$50,000	\$38,039	\$50,000	\$11,961
100.266.6000000.0000.000	Other Objects	\$176	\$176	\$200	\$200	\$0
FUNCTION: Technology and Data Processing Services - 266		\$3,765,599	\$3,940,084	\$3,942,394	\$4,136,700	\$194,306

School District Five of Lexington and Richland

Board Report Expenditures

Fiscal Year: 2023-2024

Print accounts with zero balance
 Round to whole dollars
 Account on new page
 Exclude inactive accounts with zero balance

From Date: 7/1/2023

To Date: 6/30/2024

Definition: FY 23-24 Comparison of Budget to Actual Version 2

Account	Description	FY2021-2022 Actual	FY2022-23 Amended Budget	FY2022-2023 Proposed Actual	FY2023-24 Proposed Budget	Dollar Difference
100.271.1000000.0000.000	Salaries	\$1,814,609	\$2,076,449	\$1,881,862	\$2,069,539	\$187,677
100.271.2000000.0000.000	Employee Benefits	\$600,725	\$633,048	\$650,482	\$752,678	\$102,196
100.271.3000000.0000.000	Purchased Services	\$166,306	\$217,879	\$165,499	\$218,278	\$52,779
100.271.4000000.0000.000	Supplies and Materials	\$400	\$21,600	\$117	\$21,600	\$21,483
100.271.5000000.0000.000	Capital Outlay	\$9,097	\$0	\$3,000	\$0	(\$3,000)
100.271.6000000.0000.000	Other Objects	\$389,847	\$390,000	\$375,000	\$435,000	\$60,000
FUNCTION: Pupil Service Activities - 271		\$2,980,984	\$3,338,976	\$3,075,960	\$3,497,095	\$421,135
100.360.3000000.0000.000	Purchased Services	\$68	\$0	\$0	\$0	\$0
100.360.4000000.0000.000	Supplies and Materials	\$415	\$0	\$0	\$0	\$0
FUNCTION: Welfare Services - 360		\$483	\$0	\$0	\$0	\$0
100.390.3000000.0000.000	Purchased Services	\$270	\$15,000	\$0	\$0	\$0
100.390.4000000.0000.000	Supplies and Materials	\$0	\$5,850	\$0	\$0	\$0
FUNCTION: Other Community Services - 390		\$270	\$20,850	\$0	\$0	\$0
100.412.7000000.0000.000	Transfers	\$31,760	\$20,000	\$40,245	\$30,000	(\$10,245)
FUNCTION: Payments to Other Governmental Units - 412		\$31,760	\$20,000	\$40,245	\$30,000	(\$10,245)
100.425.7000000.0000.000	Transfers	\$278,786	\$267,897	\$250,000	\$250,455	\$455
FUNCTION: Transfer to Food Service Fund - 425		\$278,786	\$267,897	\$250,000	\$250,455	\$455
Grand Total:		\$206,109,476	\$213,711,968	\$214,443,837	\$232,018,414	\$17,574,577

End of Report

School District Five of Richland and Lexington Counties
 Administrative Salary Schedule
 Proposed FY 2023 2024

Annual Salary Based on 240 Days

Salary Class	Step																				
	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
28	\$69,533.40	\$70,924.68	\$72,690.30	\$74,456.94	\$76,242.96	\$78,050.40	\$79,816.02	\$81,644.88	\$83,368.68	\$85,051.68	\$86,484.78	\$87,897.48	\$89,331.60	\$90,764.70	\$92,157.00	\$93,610.50	\$95,002.80	\$96,415.50	\$97,848.60	\$99,261.30	\$100,650.54
29	\$71,610.12	\$73,044.24	\$74,851.68	\$76,679.52	\$78,528.78	\$80,398.44	\$82,226.28	\$84,075.54	\$85,882.98	\$87,648.60	\$89,103.12	\$90,536.22	\$92,011.14	\$93,444.24	\$94,960.98	\$96,415.50	\$97,870.02	\$99,323.52	\$100,798.44	\$102,252.96	\$103,684.02
30	\$73,708.26	\$75,183.18	\$77,074.26	\$78,964.32	\$80,833.98	\$82,766.88	\$84,636.54	\$86,568.42	\$88,416.66	\$90,245.52	\$91,740.84	\$93,215.76	\$94,690.68	\$96,207.42	\$97,703.76	\$99,261.30	\$100,757.64	\$102,252.96	\$103,749.30	\$105,202.80	\$106,674.66
31	\$75,827.82	\$77,344.56	\$79,255.02	\$81,187.92	\$83,119.80	\$85,093.50	\$87,025.38	\$89,019.48	\$90,951.36	\$92,800.62	\$94,337.76	\$95,854.50	\$97,413.06	\$98,970.60	\$100,487.34	\$102,066.30	\$103,623.84	\$105,120.18	\$106,699.14	\$108,256.68	\$109,771.38
32	\$77,905.56	\$79,463.10	\$81,436.80	\$83,452.32	\$85,446.42	\$87,482.34	\$89,456.04	\$91,491.96	\$93,444.24	\$95,377.14	\$96,955.08	\$98,534.04	\$100,134.42	\$101,691.96	\$103,270.92	\$104,912.10	\$106,511.46	\$108,070.02	\$109,669.38	\$111,248.34	\$112,804.86
33	\$80,044.50	\$81,644.88	\$83,638.98	\$85,674.90	\$87,710.82	\$89,829.36	\$91,886.70	\$93,964.44	\$95,978.94	\$97,932.24	\$99,552.00	\$101,214.60	\$102,831.96	\$104,455.14	\$106,075.92	\$107,737.50	\$109,358.28	\$110,978.04	\$112,619.22	\$114,240.00	\$115,839.36
34	\$82,143.66	\$83,784.84	\$85,841.16	\$87,939.30	\$90,037.44	\$92,177.40	\$94,295.94	\$96,415.50	\$98,493.24	\$100,487.34	\$102,170.34	\$103,831.92	\$105,535.32	\$107,176.50	\$108,879.90	\$110,542.50	\$112,204.08	\$113,907.48	\$115,570.08	\$117,231.66	\$118,872.84
35	\$84,199.98	\$85,882.98	\$88,043.34	\$90,183.30	\$92,323.26	\$94,524.42	\$96,685.80	\$98,887.98	\$100,986.12	\$103,062.84	\$104,808.06	\$106,532.88	\$108,194.46	\$109,960.08	\$111,622.68	\$113,367.90	\$115,071.30	\$116,795.10	\$118,518.92	\$120,223.32	\$121,906.32
36	\$86,318.52	\$88,043.34	\$90,245.52	\$92,447.70	\$94,628.46	\$96,872.46	\$99,116.46	\$101,380.86	\$103,561.62	\$105,659.76	\$107,384.58	\$109,170.60	\$110,915.82	\$112,661.04	\$114,448.08	\$116,213.70	\$117,917.10	\$119,704.14	\$121,469.76	\$123,214.98	\$124,939.80
37	\$88,416.66	\$90,183.30	\$92,447.70	\$94,670.28	\$96,914.28	\$99,282.72	\$101,525.70	\$103,811.52	\$106,034.10	\$108,215.88	\$110,043.72	\$111,830.76	\$113,596.38	\$115,424.22	\$117,231.66	\$119,039.10	\$120,826.14	\$122,633.58	\$124,440.00	\$126,247.44	\$128,014.08
38	\$90,494.40	\$92,301.84	\$94,628.46	\$96,914.28	\$99,261.30	\$101,609.34	\$103,915.56	\$106,282.98	\$108,547.38	\$110,812.80	\$112,640.64	\$114,468.48	\$116,338.14	\$118,167.00	\$120,015.24	\$121,884.90	\$123,713.76	\$125,521.20	\$127,411.26	\$129,260.52	\$131,070.00
39	\$92,613.96	\$94,462.20	\$96,810.24	\$99,220.50	\$101,547.12	\$103,956.36	\$106,324.80	\$108,775.86	\$111,123.90	\$113,346.48	\$115,237.56	\$117,127.62	\$118,997.28	\$120,888.36	\$122,820.24	\$124,689.90	\$126,559.56	\$128,449.62	\$130,361.10	\$132,252.18	\$134,103.48
40	\$94,712.10	\$96,602.16	\$99,032.82	\$101,443.08	\$103,852.32	\$106,324.80	\$108,775.86	\$111,227.94	\$113,616.78	\$115,902.60	\$117,834.48	\$119,766.36	\$121,698.24	\$123,630.12	\$125,583.42	\$127,515.30	\$129,447.18	\$131,379.06	\$133,310.94	\$135,243.84	\$137,136.96
41	\$96,789.84	\$98,721.72	\$101,235.00	\$103,707.48	\$106,116.72	\$108,693.24	\$111,186.12	\$113,679.00	\$116,131.08	\$118,498.50	\$120,472.20	\$122,445.90	\$124,377.78	\$126,372.90	\$128,367.00	\$130,361.10	\$132,314.40	\$134,288.10	\$136,261.80	\$138,234.48	\$140,169.42
42	\$98,908.38	\$100,882.08	\$103,416.78	\$105,930.06	\$108,444.36	\$111,061.68	\$113,596.38	\$116,151.48	\$118,664.76	\$121,075.02	\$123,090.54	\$125,105.04	\$127,078.74	\$129,094.26	\$131,150.58	\$133,166.10	\$135,180.60	\$137,175.72	\$139,232.04	\$141,247.56	\$143,224.32
43	\$101,006.52	\$103,022.04	\$105,618.96	\$108,194.46	\$110,749.56	\$113,408.70	\$115,985.22	\$118,602.54	\$121,157.64	\$123,630.12	\$125,707.86	\$127,743.78	\$129,800.10	\$131,836.02	\$133,934.16	\$135,991.50	\$138,047.82	\$140,104.14	\$142,181.88	\$144,217.80	\$146,236.38
44	\$103,084.26	\$105,140.58	\$107,821.14	\$110,418.06	\$113,077.20	\$115,756.74	\$118,415.88	\$121,095.42	\$123,692.34	\$126,185.22	\$128,325.18	\$130,423.32	\$132,480.66	\$134,599.20	\$136,739.16	\$138,816.90	\$140,935.44	\$143,013.18	\$145,131.72	\$147,251.28	\$149,312.70
45	\$105,202.80	\$107,300.94	\$110,023.32	\$112,682.46	\$115,382.40	\$118,145.58	\$120,826.14	\$123,567.90	\$126,185.22	\$128,782.14	\$130,942.50	\$133,062.06	\$135,202.02	\$137,362.38	\$139,502.34	\$141,662.70	\$143,802.66	\$145,921.20	\$148,082.58	\$150,242.94	\$152,346.18
46	\$107,307.06	\$109,447.02	\$112,181.64	\$114,915.24	\$117,669.24	\$120,507.90	\$123,221.10	\$126,017.94	\$128,730.12	\$131,337.24	\$133,540.44	\$135,744.66	\$137,906.04	\$140,087.82	\$142,292.04	\$144,474.84	\$146,678.04	\$148,840.44	\$151,065.06	\$153,246.84	\$155,391.90

School District Five of Richland and Lexington Counties
Support Staff Hourly Schedule
Proposed FY 2023 - 2024

Pay Class	Step																				
	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
100	\$ 13.75	\$ 14.05	\$ 14.37	\$ 14.68	\$ 15.01	\$ 15.34	\$ 15.68	\$ 16.03	\$ 16.38	\$ 16.75	\$ 17.12	\$ 17.50	\$ 17.89	\$ 18.28	\$ 18.69	\$ 19.10	\$ 19.52	\$ 19.96	\$ 20.40	\$ 20.85	\$ 21.31
101	\$ 14.44	\$ 14.76	\$ 15.08	\$ 15.42	\$ 15.76	\$ 16.11	\$ 16.47	\$ 16.83	\$ 17.20	\$ 17.58	\$ 17.97	\$ 18.37	\$ 18.78	\$ 19.20	\$ 19.62	\$ 20.06	\$ 20.50	\$ 20.95	\$ 21.42	\$ 21.89	\$ 22.38
102	\$ 15.16	\$ 15.50	\$ 15.84	\$ 16.19	\$ 16.55	\$ 16.91	\$ 17.29	\$ 17.67	\$ 18.06	\$ 18.46	\$ 18.87	\$ 19.29	\$ 19.72	\$ 20.16	\$ 20.60	\$ 21.06	\$ 21.53	\$ 22.00	\$ 22.49	\$ 22.99	\$ 23.50
103	\$ 15.92	\$ 16.27	\$ 16.63	\$ 17.00	\$ 17.38	\$ 17.76	\$ 18.15	\$ 18.56	\$ 18.97	\$ 19.39	\$ 19.82	\$ 20.26	\$ 20.70	\$ 21.16	\$ 21.63	\$ 22.11	\$ 22.60	\$ 23.10	\$ 23.61	\$ 24.14	\$ 24.67
104	\$ 16.71	\$ 17.08	\$ 17.46	\$ 17.85	\$ 18.24	\$ 18.65	\$ 19.06	\$ 19.48	\$ 19.92	\$ 20.36	\$ 20.81	\$ 21.27	\$ 21.74	\$ 22.22	\$ 22.71	\$ 23.22	\$ 23.73	\$ 24.26	\$ 24.79	\$ 25.34	\$ 25.91
105	\$ 17.55	\$ 17.94	\$ 18.34	\$ 18.74	\$ 19.16	\$ 19.58	\$ 20.01	\$ 20.46	\$ 20.91	\$ 21.37	\$ 21.85	\$ 22.33	\$ 22.83	\$ 23.33	\$ 23.85	\$ 24.38	\$ 24.92	\$ 25.47	\$ 26.03	\$ 26.61	\$ 27.20
106	\$ 18.43	\$ 18.83	\$ 19.25	\$ 19.68	\$ 20.11	\$ 20.56	\$ 21.02	\$ 21.48	\$ 21.96	\$ 22.44	\$ 22.94	\$ 23.45	\$ 23.97	\$ 24.50	\$ 25.04	\$ 25.60	\$ 26.16	\$ 26.74	\$ 27.34	\$ 27.94	\$ 28.56
107	\$ 19.81	\$ 20.25	\$ 20.70	\$ 21.15	\$ 21.62	\$ 22.10	\$ 22.59	\$ 23.09	\$ 23.60	\$ 24.13	\$ 24.66	\$ 25.21	\$ 25.77	\$ 26.34	\$ 26.92	\$ 27.52	\$ 28.13	\$ 28.75	\$ 29.39	\$ 30.04	\$ 30.70
108	\$ 20.80	\$ 21.26	\$ 21.73	\$ 22.21	\$ 22.70	\$ 23.21	\$ 23.72	\$ 24.25	\$ 24.78	\$ 25.33	\$ 25.89	\$ 26.47	\$ 27.05	\$ 27.65	\$ 28.27	\$ 28.89	\$ 29.53	\$ 30.19	\$ 30.86	\$ 31.54	\$ 32.24
109	\$ 21.84	\$ 22.32	\$ 22.82	\$ 23.32	\$ 23.84	\$ 24.37	\$ 24.91	\$ 25.46	\$ 26.02	\$ 26.60	\$ 27.19	\$ 27.79	\$ 28.41	\$ 29.04	\$ 29.68	\$ 30.34	\$ 31.01	\$ 31.70	\$ 32.40	\$ 33.12	\$ 33.85
110	\$ 22.93	\$ 23.44	\$ 23.96	\$ 24.49	\$ 25.03	\$ 25.59	\$ 26.15	\$ 26.73	\$ 27.32	\$ 27.93	\$ 28.55	\$ 29.18	\$ 29.83	\$ 30.49	\$ 31.16	\$ 31.85	\$ 32.56	\$ 33.28	\$ 34.02	\$ 34.77	\$ 35.54
111	\$ 24.08	\$ 24.61	\$ 25.16	\$ 25.71	\$ 26.28	\$ 26.87	\$ 27.46	\$ 28.07	\$ 28.69	\$ 29.33	\$ 29.98	\$ 30.64	\$ 31.32	\$ 32.01	\$ 32.72	\$ 33.45	\$ 34.19	\$ 34.95	\$ 35.72	\$ 36.51	\$ 37.32
112	\$ 25.28	\$ 25.84	\$ 26.41	\$ 27.00	\$ 27.60	\$ 28.21	\$ 28.83	\$ 29.47	\$ 30.12	\$ 30.79	\$ 31.47	\$ 32.17	\$ 32.88	\$ 33.61	\$ 34.36	\$ 35.12	\$ 35.90	\$ 36.69	\$ 37.51	\$ 38.34	\$ 39.19
113	\$ 27.18	\$ 27.78	\$ 28.39	\$ 29.02	\$ 29.67	\$ 30.32	\$ 31.00	\$ 31.68	\$ 32.38	\$ 33.10	\$ 33.84	\$ 34.58	\$ 35.35	\$ 36.13	\$ 36.93	\$ 37.75	\$ 38.59	\$ 39.44	\$ 40.32	\$ 41.21	\$ 42.12
114	\$ 28.54	\$ 29.17	\$ 29.81	\$ 30.47	\$ 31.15	\$ 31.84	\$ 32.55	\$ 33.27	\$ 34.00	\$ 34.76	\$ 35.53	\$ 36.31	\$ 37.12	\$ 37.94	\$ 38.78	\$ 39.64	\$ 40.52	\$ 41.42	\$ 42.33	\$ 43.27	\$ 44.23
115	\$ 29.96	\$ 30.63	\$ 31.30	\$ 32.00	\$ 32.71	\$ 33.43	\$ 34.17	\$ 34.93	\$ 35.70	\$ 36.49	\$ 37.30	\$ 38.13	\$ 38.97	\$ 39.84	\$ 40.72	\$ 41.62	\$ 42.54	\$ 43.49	\$ 44.45	\$ 45.44	\$ 46.44
116	\$ 31.46	\$ 32.16	\$ 32.87	\$ 33.60	\$ 34.34	\$ 35.10	\$ 35.88	\$ 36.68	\$ 37.49	\$ 38.32	\$ 39.17	\$ 40.04	\$ 40.92	\$ 41.83	\$ 42.76	\$ 43.70	\$ 44.67	\$ 45.66	\$ 46.67	\$ 47.71	\$ 48.76
117	\$ 33.03	\$ 33.77	\$ 34.51	\$ 35.28	\$ 36.06	\$ 36.86	\$ 37.68	\$ 38.51	\$ 39.36	\$ 40.24	\$ 41.13	\$ 42.04	\$ 42.97	\$ 43.92	\$ 44.89	\$ 45.89	\$ 46.91	\$ 47.94	\$ 49.01	\$ 50.09	\$ 51.20
118	\$ 34.69	\$ 35.45	\$ 36.24	\$ 37.04	\$ 37.86	\$ 38.70	\$ 39.56	\$ 40.44	\$ 41.33	\$ 42.25	\$ 43.18	\$ 44.14	\$ 45.12	\$ 46.12	\$ 47.14	\$ 48.18	\$ 49.25	\$ 50.34	\$ 51.46	\$ 52.60	\$ 53.76

School District Five of Richland and Lexington Counties
Teacher Salary Schedule
Proposed FY 2023 - 2024

ANNUAL SALARY BASED ON 190 DAYS

Prior Years Experience	Doctorate Degree 8A	Masters Degree + 30 Hrs 7A	Masters Degree 1A	Bachelors Degree + 18 Hrs 2A	Bachelors Degree 3A
0	59,535.98	52,920.87	49,690.96	46,224.15	44,023.00
1	60,429.02	53,714.69	50,436.33	46,917.51	44,683.35
2	61,335.46	54,520.41	51,192.87	47,621.27	45,353.60
3	62,255.49	55,338.21	51,960.76	48,335.59	46,033.90
4	63,189.32	56,168.29	52,740.18	49,060.63	46,724.41
5	64,137.16	57,010.81	53,531.28	49,796.54	47,425.27
6	65,099.22	57,865.97	54,334.25	50,543.49	48,136.65
7	66,075.71	58,733.96	55,149.26	51,301.64	48,858.70
8	67,066.84	59,614.97	55,976.50	52,071.16	49,591.58
9	68,072.85	60,509.20	56,816.15	52,852.23	50,335.46
10	69,093.94	61,416.83	57,668.39	53,645.01	51,090.49
11	69,957.61	62,184.54	58,389.24	54,315.58	51,729.12
12	70,832.08	62,961.85	59,119.11	54,994.52	52,375.73
13	71,717.48	63,748.87	59,858.10	55,681.95	53,030.43
14	72,613.95	64,545.74	60,606.32	56,377.98	53,693.31
15	73,521.63	65,352.56	61,363.90	57,082.70	54,364.48
16	74,440.65	66,169.46	62,130.95	57,796.23	55,044.03
17	75,371.16	66,996.58	62,907.59	58,518.69	55,732.08
18	76,313.30	67,834.04	63,693.93	59,250.17	56,428.73
19	77,267.21	68,681.97	64,490.11	59,990.80	57,134.09
20	78,426.22	69,712.20	65,457.46	60,890.66	57,991.11
21	79,328.12	70,513.89	66,210.22	61,590.90	58,658.00
22	80,240.39	71,324.79	66,971.64	62,299.20	59,332.57
23	81,163.16	72,145.03	67,741.81	63,015.64	60,014.89
24	82,096.54	72,974.70	68,520.84	63,740.32	60,705.07
25	83,327.98	74,069.32	69,548.66	64,696.42	61,615.64
26	84,286.26	74,921.12	70,348.47	65,440.43	62,324.22
27	85,255.55	75,782.71	71,157.47	66,193.00	63,040.95
28	86,235.99	76,654.21	71,975.78	66,954.22	63,765.92
29	87,227.70	77,535.73	72,803.51	67,724.19	64,499.23
30	88,536.12	78,698.77	73,895.56	68,740.05	65,466.72
31	89,421.48	79,485.76	74,634.51	69,427.45	66,121.38
32	90,315.69	80,280.61	75,380.86	70,121.73	66,782.60
33	91,218.85	81,083.42	76,134.67	70,822.95	67,450.42

School District Five of Richland and Lexington Counties
 Bus Driver Hourly Schedule
 Proposed FY 2023 - 2024

Pay Class	Step																				
	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
BUS 9	17.20	17.58	17.97	18.37	18.78	19.19	19.62	20.05	20.50	20.95	21.41	21.89	22.37	22.87	23.38	23.89	24.42	24.96	25.52	26.08	26.66

SCHOOL DISTRICT FIVE OF LEXINGTON & RICHLAND COUNTIES
SUPPLEMENT SCHEDULE FOR SPECIAL DUTIES
Proposed FY 2023-2024

Activity	Grades 9 - 12	Grades 6 - 8	Activity	Grades 9 - 12	Grades 6 - 8
Level 1 - Fine Arts			Level 4		
Band Director	5,500	2,500	Beta Club Sponsor	2,500	1,000
Choral Director	5,500	2,500	Divas Dance Club	2,500	
Drama Director	5,500	2,500	Drug & Alcohol Abuse Prevention Sponsor	2,500	
Orchestra Director	5,500	2,500	FCCLA Sponsor	2,500	
Dance Director	5,500	2,500	Good News Ambassador	1,500	1,500
Jazz Band Director	3,500		Interact Sponsor	2,500	
Performing Arts Director		2,000	Junior Class Sponsor	2,500	
Strings Instructor		2,000	Key Club	2,500	
Level 2			Literary Magazine Sponsor	2,500	1,000
Academic Quiz Team Coach	4,500	1,750	Math Counts		1,000
Newspaper Sponsor	4,500	1,750	Math Team Coach	2,500	
Yearbook Sponsor	4,500	1,750	Mock Trial Coach	2,500	1,000
Level 3			Model UN Coach	2,500	1,000
Assistant Band Director	3,500		Multi Media	1,000	
Civinettes Sponsor	3,000		National Honor Society Sponsor	2,500	
Debate Coach	3,000		Science Team Sponsor	2,500	1,000
DECA Sponsor	3,000		Senior Class Sponsor	2,500	
FBLA Sponsor	3,000		Student Council Sponsor	2,500	1,000
Flag Front/Precision Team Sponsor	3,000		Students in Service Sponsor	2,500	
Robotics Team Coach	3,000	1,500	Unity Council		1,000
SAT Team Coach - Math	3,000		Webmaster	2,500	1,000
SAT Team Coach - Verbal	3,000		Webmaster - Elementary		1,000
SkillsUSA	3,000		YADA Sponsor		1,000
Department Heads					
All other content areas	2,500		Math	5,000	
Dean (SHHS only)	2,000		Science	5,000	
Department Head - Middle School Level		2,000	Social Studies	5,000	
English Language Arts	5,000		Supervisor of Work Based Learning (CATS)	5,000	
Gifted & Talented (AGP)	1,000	1,000	TTL	2,000	2,000
Lead Teacher (fewer than 5 teachers)	1,000	1,000			

**SCHOOL DISTRICT FIVE OF LEXINGTON & RICHLAND COUNTIES
EXTRACURRICULAR SUPPLEMENT SCHEDULE
PROPOSED FY 2023-2024**

DUTY	STEP														
	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14
Assistant Athletic Director	800	800	1,000	1,200	1,400	1,600	1,800	2,000	2,200	2,400	2,600	2,800	3,000	3,200	3,400
Baseball/Softball Varsity Head Coach	1,600	1,600	1,800	2,000	2,200	2,400	2,600	2,800	3,000	3,200	3,400	3,600	3,800	4,000	4,200
Baseball/Softball Varsity Assistant Coach, Junior Varsity Head Coach	800	800	1,000	1,200	1,400	1,600	1,800	2,000	2,200	2,400	2,600	2,800	3,000	3,200	3,400
Baseball/Softball B/C Head Coach	800	800	1,000	1,200	1,400	1,600	1,800	2,000	2,200	2,400	2,600	2,800	3,000	3,200	3,400
Basketball Varsity Head Coach	2,750	2,750	3,125	3,500	3,875	4,250	4,625	5,000	5,375	5,750	6,125	6,500	6,875	7,250	7,625
Basketball Varsity Assistant Coach/Junior Varsity Head Coach	800	800	1,000	1,200	1,400	1,600	1,800	2,000	2,200	2,400	2,600	2,800	3,000	3,200	3,400
Basketball B/C Head Coach	800	800	1,000	1,200	1,400	1,600	1,800	2,000	2,200	2,400	2,600	2,800	3,000	3,200	3,400
Cheerleading Varsity Head Coach - per season (Fall & Winter)	1,600	1,600	1,800	2,000	2,200	2,400	2,600	2,800	3,000	3,200	3,400	3,600	3,800	4,000	4,200
Cheerleading Junior Varsity Head Coach, B/C Head Coach - per season (Fall & Winter)	800	800	1,000	1,200	1,400	1,600	1,800	2,000	2,200	2,400	2,600	2,800	3,000	3,200	3,400
Cross Country Varsity Head Coach	1,600	1,600	1,800	2,000	2,200	2,400	2,600	2,800	3,000	3,200	3,400	3,600	3,800	4,000	4,200
Cross Country Varsity Assistant Coach	800	800	1,000	1,200	1,400	1,600	1,800	2,000	2,200	2,400	2,600	2,800	3,000	3,200	3,400
Football Varsity Assistant Coach	1,600	1,600	1,800	2,000	2,200	2,400	2,600	2,800	3,000	3,200	3,400	3,600	3,800	4,000	4,200
Football Junior Varsity Coach	800	800	1,000	1,200	1,400	1,600	1,800	2,000	2,200	2,400	2,600	2,800	3,000	3,200	3,400
Football B/C Coach	800	800	1,000	1,200	1,400	1,600	1,800	2,000	2,200	2,400	2,600	2,800	3,000	3,200	3,400
Golf Varsity Head Coach	1,600	1,600	1,800	2,000	2,200	2,400	2,600	2,800	3,000	3,200	3,400	3,600	3,800	4,000	4,200
Golf Junior Varsity Head Coach	800	800	1,000	1,200	1,400	1,600	1,800	2,000	2,200	2,400	2,600	2,800	3,000	3,200	3,400
Soccer/Lacrosse Varsity Head Coach	1,600	1,600	1,800	2,000	2,200	2,400	2,600	2,800	3,000	3,200	3,400	3,600	3,800	4,000	4,200
Soccer/Lacrosse Varsity Assistant Coach/Junior Varsity Head Coach	800	800	1,000	1,200	1,400	1,600	1,800	2,000	2,200	2,400	2,600	2,800	3,000	3,200	3,400
Strength Head Coach - per season (Summer, Fall, Winter & Spring)	800	800	1,000	1,200	1,400	1,600	1,800	2,000	2,200	2,400	2,600	2,800	3,000	3,200	3,400
Swim Varsity Head Coach	1,600	1,600	1,800	2,000	2,200	2,400	2,600	2,800	3,000	3,200	3,400	3,600	3,800	4,000	4,200
Swim Junior Varsity Head Coach	800	800	1,000	1,200	1,400	1,600	1,800	2,000	2,200	2,400	2,600	2,800	3,000	3,200	3,400
Tennis Varsity Head Coach	1,600	1,600	1,800	2,000	2,200	2,400	2,600	2,800	3,000	3,200	3,400	3,600	3,800	4,000	4,200
Tennis Junior Varsity Head Coach	800	800	1,000	1,200	1,400	1,600	1,800	2,000	2,200	2,400	2,600	2,800	3,000	3,200	3,400
Track Varsity Head Coach	1,600	1,600	1,800	2,000	2,200	2,400	2,600	2,800	3,000	3,200	3,400	3,600	3,800	4,000	4,200
Track Varsity Assistant Coach/C Team Head Coach	800	800	1,000	1,200	1,400	1,600	1,800	2,000	2,200	2,400	2,600	2,800	3,000	3,200	3,400
Volleyball Varsity Head Coach	1,600	1,600	1,800	2,000	2,200	2,400	2,600	2,800	3,000	3,200	3,400	3,600	3,800	4,000	4,200
Volleyball Varsity Assistant Coach/Junior Varsity Head Coach/C Team Coach	800	800	1,000	1,200	1,400	1,600	1,800	2,000	2,200	2,400	2,600	2,800	3,000	3,200	3,400
Wrestling Varsity Head Coach	1,600	1,600	1,800	2,000	2,200	2,400	2,600	2,800	3,000	3,200	3,400	3,600	3,800	4,000	4,200
Wrestling Varsity Assistant Coach/Junior Varsity Head Coach/C Team Head Coach	800	800	1,000	1,200	1,400	1,600	1,800	2,000	2,200	2,400	2,600	2,800	3,000	3,200	3,400
Athletic Trainer Head	1,600	1,600	1,800	2,000	2,200	2,400	2,600	2,800	3,000	3,200	3,400	3,600	3,800	4,000	4,200
Athletic Trainer Assistant	800	800	1,000	1,200	1,400	1,600	1,800	2,000	2,200	2,400	2,600	2,800	3,000	3,200	3,400

Extended Season Duties - Head Coach \$250 per week, Assistant Coaches (plus no more than 2 junior varsity coaches working with varsity) - \$150 per week

Varsity Head Football Coach - Paid from Administrator's Schedule

SCHOOL DISTRICT FIVE OF LEXINGTON & RICHLAND COUNTIES
SUPPLEMENT SCHEDULE FOR SPECIAL DUTIES - Grades PK-5
Proposed FY 2023-2024

Activity	Grades K-5
PK/Kindergarten Team Leader	1,000
1st Grade Team Leader	1,000
2nd Grade Team Leader	1,000
3rd Grade Team Leader	1,000
4th Grade Team Leader	1,000
5th Grade Team Leader	1,000
Special Education Team Leader	1,000
Related Areas Team Leader	1,000
Primary TTL (Technology Teacher Leader)	1,000
Elementary TTL (Technology Teacher Leader)	1,000
Webmaster	1,000

ELEMENTARY SCHOOL FEES

PROPOSED
CHANGE

Kindergarten Snack Fee (per month)	\$0.00	
Elementary School Lunch (per day)	\$2.90	\$3.50
Elementary School Breakfast (per day)	\$1.50	\$2.80

Additional Subject Specific Materials:

In some courses, a student may be required to purchase materials for his/her use such as skills workbooks, paperbound

Strings (Elective - per semester)	\$8.00	
Strings – Instrument Rental Fee (yearly fee for those using school-owned instruments to cover maintenance and repairs)	\$50.00	
Technology	\$35.00	

INTERMEDIATE SCHOOL FEES

		PROPOSED CHANGE
Intermediate School Lunch (per day)	\$2.90	\$3.50
Intermediate School Breakfast (per day)	\$1.50	\$2.80

Additional Subject Specific Materials: In some courses a student may be required to purchase materials for his/her use such as skills workbooks, paperbound literary supplements, laboratory manuals or materials, newspapers or textbook supplements. These fees are listed below.

Fifth Grade

Strings (workbook and music - per semester)	\$8.00	
Technology	\$35.00	

Sixth Grade

Exploratory - Elective Wheel (per quarter) (per semester)	\$4.00	\$8.00
Leadership Exploratory	\$15.00	\$0.00
Band & Orchestra – Instrument Rental Fee (yearly fee for those using school-owned instruments to cover maintenance and repairs)	\$50.00	
Band (workbook, music, instrument repair/replenish)	\$16.00	
Chorus (workbook and music - per year)	\$16.00	
Strings (workbook and music - per year)	\$16.00	
Technology	\$35.00	

MIDDLE SCHOOL FEES

PROPOSED
CHANGE

Middle School Lunch (per day)	\$2.90	\$ 3.50
Middle School Breakfast (per day)	\$1.50	\$ 2.80

Additional Subject Specific Materials: In some courses a student may be required to purchase materials for his/her use such as skills workbooks, paperbound literary supplements, laboratory manuals or materials, newspapers, diskettes or textbook supplements. These fees are listed below.

Seventh Grade

Leadership/ProTeam Exploratory (CMS, IMS)	\$15.00	\$0.00
Exploratory and Fine Arts Electives - per quarter per semester	\$4.00	\$8.00
Band & Orchestra – Instrument Rental Fee (yearly fee for those using school-owned instruments to cover maintenance and repairs)	\$50.00	
Band (music)	\$16.00	
Chorus (music)	\$16.00	
Strings (music)	\$16.00	
Dance & Theatre/Drama (materials, supplies)	\$16.00	
Athletic participation fee (per sport)	\$65.00	
Technology	\$35.00	

Eighth Grade

Leadership/ProTeam Exploratory (CMS, IMS)	\$15.00	\$0.00
Exploratory and Fine Arts Electives - per quarter per semester	\$4.00	\$8.00
Band & Orchestra – Instrument Rental Fee (yearly fee for those using school-owned instruments to cover maintenance and repairs)	\$50.00	
Band (music)	\$16.00	
Chorus (music)	\$16.00	
Strings (music)	\$16.00	
Dance & Theatre/Drama (materials, supplies)	\$16.00	
Athletic participation fee (per sport)	\$65.00	
Technology	\$35.00	

HIGH SCHOOL FEES

PROPOSED
CHANGE

High School Lunch (per day)	\$	2.90	\$	3.50
High School Breakfast (per day)	\$	1.50	\$	2.80

Additional Subject Specific Materials:

In some courses a student may be required to purchase materials for his/her use such as skills workbooks, magazines, paperbound literary supplements, laboratory manuals, newspapers, diskettes, textbook supplements or vocational laboratory materials.

Electives:

Band & Orchestra – Instrument Rental Fee (yearly fee for those using school-owned instruments to cover maintenance and repairs)	\$	50.00
Parking fee (per year)*	\$	50.00
Athletic participation fee (per sport)	\$	65.00
Club participation fee (per year)	\$	10.00
Technology	\$	35.00

**Parking Fee of \$50 will be distributed as follows: \$40 student parking lot maintenance, \$10 offset reduction in canteen sales*

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES PROPOSED FY 2023-24

COURSE FEES

COURSE NUMBER	TRANSCRIPT NAME	COURSE FEE	PROPOSED CHANGE
359914HH	2D DES STUDIO-FALL HN	\$15.00	
3502D2CH	2D DESIGN 1	\$15.00	
3503D2CH	2D DESIGN 2	\$15.00	
3574APAW	2D DESIGN AP	\$30.00	
359915HH	2D DESIGN STUDIO-SPRING HN	\$15.00	
350523CH	3D DESIGN 1	\$15.00	
350624CH	3D DESIGN 2	\$15.00	
3575APAW	3D DESIGN AP	\$30.00	
350728HH	3D DESIGN SC-F HN	\$15.00	
350729HH	3D DESIGN SC-S HN	\$15.00	
3551FOCW	9TH ORCHESTRA 1	\$10.00	
500100CW	ACCT 1	\$35.00	\$40.00
500500CW	ACCT 2	\$35.00	\$40.00
401200CH	ACT LANGUAGE ARTS PREPARATION	\$24.00	
412500CH	ACT MATH PREPARATION	\$24.00	
4599AWCH	ACTING FOR TV AND FILM	\$12.00	
537200CW	ADVANCED CYBER SECURITY	\$50.00	
537200HW	ADVANCED CYBER SECURITY HN	\$50.00	
605600HW	AEROSPACE ENGINEERING HN	\$50.00	
3753AFHW	AEROSPACE SCI 3 HN	\$50.00	
3754AFHW	AEROSPACE SCI 4 HN	\$50.00	
3754HGHW	AEROSPACE SCI HN GROUND SCHOOL	\$50.00	
3754HPHW	AEROSPACE SCI HN PROJECT	\$50.00	
569100CW	AGRICULT& BIOSYSTEMS	\$50.00	
5691SHCW	AGRICULT& BIOSYSTEMS	\$50.00	
5690CTCW	AGRICULT& BIOSYSTEMS 3 WB	\$50.00	\$0.00
569100HW	AGRICULT& BIOSYSTEMS HN	\$50.00	
5691SHHW	AGRICULT& BIOSYSTEMS HN	\$50.00	
560300CW	ANIMAL SCIENCE	\$50.00	
560300HW	ANIMAL SCIENCE HN	\$50.00	
5603SHHW	ANIMAL SCIENCE HN	\$50.00	
357100AW	AP ART HISTORY	\$15.00	
566300CW	AQUACULTURE	\$50.00	
566300HW	AQUACULTURE HN	\$50.00	
3511AHCH	ART HISTORY	\$5.00	
359907CH	ART INTERIOR DES 1	\$10.00	
359908CH	ART INTERIOR DES 2	\$10.00	
3599AACH	ART: ALT AND ABSTRACT	\$15.00	
603000CD	AUTO TEC 1	\$50.00	
603100CD	AUTO TEC 2	\$50.00	
353100CW	BAND 1	\$8.00	
3499BICW	BIOMECHANICS	\$6.00	\$0.00
558300HW	BIOMED INNOV & RESEARCH, HN	\$50.00	
569200CW	BIOSYSTEMS MECH & ENG	\$50.00	
5692SHCW	BIOSYSTEMS MECH & ENG	\$50.00	
569200HW	BIOSYSTEMS MECH & ENG HN	\$50.00	

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES PROPOSED FY 2023-24

5692SHHW	BIOSYSTEMS MECH & ENG HN	\$50.00	
569300HW	BIOSYSTEMS TECH 1 HN	\$50.00	
569400HW	BIOSYSTEMS TECH 2 HN	\$50.00	
606000CD	BUILD CONST 1	\$50.00	
606100CD	BUILD CONST 2	\$50.00	
6690BCCW	BUILD CONST 3 WB	\$50.00	\$0.00
504400CW	BUS LAW YR	\$35.00	
527300CW	BUSINESS FINANCE	\$35.00	
5490CFCW	CATS SR INTERNSHIP - F	\$0.00	
5490CYCD	CATS SR INTERNSHIP - YEAR	\$0.00	
5490CSCW	CATS SR INTERNSHIP -S	\$0.00	
456122CH	CERAMICS	\$15.00	
3531CWCW	CHAMBERS WINDS 1	\$10.00	
3532CWCW	CHAMBERS WINDS 2	\$10.00	
3533CWCW	CHAMBERS WINDS 3	\$10.00	
3534CWCW	CHAMBERS WINDS 4	\$10.00	
35993HHW	CHAMCHOIR 1 HN	\$10.00	
35994HHW	CHAMCHOIR 2 HN	\$10.00	
580000CW	CHILD DEV 1	\$35.00	
580100CW	CHILD DEV 2	\$35.00	
3541CHCH	CHOR 1 SEM	\$5.00	
3541CHCW	CHORUS 1	\$10.00	
3542CHCW	CHORUS 2	\$10.00	
605800HW	CIVIL ENG & ARCH, HN	\$50.00	
6058CTHW	CIVIL ENG AND ARCH, HN	\$50.00	
6099EACW	CLEAN ENERGY APPLICATIONS	\$50.00	
638100CW	CLEAN ENERGY APPLICATIONS, CP	\$50.00	
6381CTCW	CLEAN ENERGY APPLICATIONS, CP	\$50.00	
6099EAHW	CLEAN ENERGY APPLICATIONS, HN	\$50.00	
638100HW	CLEAN ENERGY APPLICATIONS, HN	\$50.00	
6381CTHW	CLEAN ENERGY APPLICATIONS, HN	\$50.00	
638300CW	CLEAN ENERGY INNOVATIONS, CP	\$50.00	
6099RDHW	CLEAN ENERGY INNOVATIONS, HN	\$50.00	
6383CTHW	CLEAN ENERGY INNOVATIONS, HN	\$50.00	
638200CW	CLEAN ENERGY STRATEGIES, CP	\$50.00	
6099AAHW	CLEAN ENERGY STRATEGIES, HN	\$50.00	
6382CTHW	CLEAN ENERGY STRATEGIES, HN	\$50.00	
6099ESCW	CLEAN ENERGY SYSTEMS	\$50.00	
638000CW	CLEAN ENERGY SYSTEMS, CP	\$50.00	
6380CTCW	CLEAN ENERGY SYSTEMS, CP	\$50.00	
6099ESHW	CLEAN ENERGY SYSTEMS, HN	\$50.00	
6380CTHW	CLEAN ENERGY SYSTEMS, HN	\$50.00	
605300CW	COMP INTEG MANU	\$50.00	
6053CTCW	COMP INTEG MANU	\$50.00	
5051MTCW	COMP PRG 2	\$35.00	
505000CW	COMP PROG 1	\$35.00	
5050STHW	COMP PROG 1 HN STEM	\$35.00	
5051MTHW	COMP PROG 2 HN	\$35.00	
609600CW	COMP SCI AND SOFTWARE ENG	\$50.00	
637700CW	COMPUTER SCIENCE PRINCIPALS	\$10.00	

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES PROPOSED FY 2023-24

3599C1CW	CON CHOIR 1	\$10.00
3599C2CW	CON CHOIR 2	\$10.00
3599C3CW	CON CHOIR 3	\$10.00
3531CBCW	CONCERT BAND 1	\$10.00
3532CBCW	CONCERT BAND 2	\$10.00
3533CBCW	CONCERT BAND 3	\$10.00
3534CBCW	CONCERT BAND 4	\$10.00
359920CH	CONT DESIGN 1	\$15.00
359921CH	CONT DESIGN 2	\$15.00
359934HH	CONT DESIGN-F HN	\$15.00
359935HH	CONT DESIGN-S HN	\$15.00
615000CD	COSMETOLOGY 1	\$25.00
615100CD	COSMETOLOGY 2	\$25.00
615200CD	COSMETOLOGY 3	\$25.00
615300CD	COSMETOLOGY 4	\$25.00
3399CRCH	CR JUSTICE 1	\$4.00
3399C1CH	CRIMINAL JUSTICE 1	\$4.00
5720C1CD	CULINARY ARTS 1	\$50.00
5721C2CD	CULINARY ARTS 2	\$50.00
537000CW	CYBER SECURITY FUND	\$50.00
537000HW	CYBER SECURITY FUND HN	\$50.00
4501DNCH	DANCE 1	\$8.00
450200CH	DANCE 2	\$8.00
450300CW	DANCE 3	\$10.00
450400CW	DANCE 4	\$10.00
4504HNNHW	DANCE 4 HN	\$15.00
355500CW	DANCE 5 CP	\$10.00
355500HW	DANCE 5 HN	\$15.00
4599D1CW	DAZZLER 1	\$10.00
4599D2CW	DAZZLER 2	\$10.00
4599D3CW	DAZZLER 3	\$10.00
4599D4CW	DAZZLER 4	\$10.00
532600CW	DB PROG WITH PL/SQL	\$15.00
455000CH	DIGITAL ART	\$10.00
612000CD	DIGITAL ART AND DESIGN 1	\$50.00
612100CD	DIGITAL ART AND DESIGN 2	\$50.00
359911HH	DIGITAL ART STUDIO FALL HN	\$15.00
359912HH	DIGITAL ART STUDIO-SPRING HN	\$15.00
6052HNNHW	DIGITAL ELEC HN	\$50.00
6052CTHW	DIGITAL ELEC HN (CENTER)	\$50.00
605200CW	DIGITAL ELECTRON	\$50.00
6052CTCW	DIGITAL ELECTRON (CENTER)	\$50.00
5030MMCW	DIGITAL MULTIMEDIA	\$30.00
506100CW	DISCOVERING COMPUTER SCIENCE	\$20.00
352100CH	DRAWING 1, CP	\$15.00
352100HH	DRAWING 1, HN STUDIO CONCEN	\$15.00
3572APAW	DRAWING AP	\$30.00
570000CW	EARLY CHILD ED 1	\$25.00
570100CW	EARLY CHILD ED 2	\$25.00
628700CD	ELECTRICITY 1	\$50.00

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES PROPOSED FY 2023-24

628800CD	ELECTRICITY 2	\$50.00	
628900CD	ELECTRICITY 3	\$50.00	
6690E3CW	ELECTRICITY 3 WB	\$50.00	\$0.00
6054HNHW	ENG D&D HN	\$50.00	
6054CTHW	ENG D&D HN (CENTER)	\$50.00	
605400CW	ENGINEERING D&D	\$50.00	
540000CW	ENTREP	\$30.00	
562600CW	ENVIR & NATURAL RES MGMT	\$50.00	
562600HW	ENVIR & NATURAL RES MGMT	\$50.00	
3349HNHH	ENVIRONMENTAL SYSTEMS, HN	\$50.00	
567900HW	EQUINE SCIENCE HN	\$50.00	
6099EECW	EXPLORING THE E'S	\$6.00	\$0.00
6127FPHW	FILM PRODUCTION HN	\$50.00	
651400CD	FIRE FIGHTER 1	\$50.00	
651500CD	FIRE FIGHTER 2	\$50.00	
582400CW	FOODS 1	\$20.00	
582500CW	FOODS 2	\$25.00	
564200CW	FORESTRY	\$50.00	
564200HW	FORESTRY - HN	\$50.00	
33999FCH	FR SUCCESS-F	\$10.00	
33999SCH	FR SUCCESS-S	\$10.00	
535200CW	GAME DESIGN AND DEV	\$35.00	
500700CW	GOOGLE APPS	\$10.00	
455600CH	GRAPHIC DESIGN AND ADVERTISING	\$12.00	
4599G1CW	GUARD AND DANCE 1	\$10.00	
4599G2CW	GUARD AND DANCE 2	\$10.00	
4599G3CW	GUARD AND DANCE 3	\$10.00	
4599G4CW	GUARD AND DANCE 4	\$10.00	
356700CH	GUITAR 1	\$10.00	
458000CH	GUITAR 2	\$10.00	
555000CW	HEALTH SCIENCE 1	\$30.00	
555100CW	HEALTH SCIENCE 2	\$30.00	
555200CW	HEALTH SCIENCE 3	\$30.00	
556000CW	HEALTH SCIENCE CLINICAL STUDY	\$30.00	\$0.00
3533HNHW	HN BAND 3	\$10.00	
3534B4HW	HN BAND 4	\$10.00	
547600CW	HOSP MGMT AND OPR	\$20.00	
519001CH	HOSP MGT AND OP - WB	\$10.00	
547700CW	HOSP MGT AND OP 2	\$10.00	
558100CW	HUMAN BODY SYSTEMS - CP	\$50.00	
558100HW	HUMAN BODY SYSTEMS HN	\$50.00	
356CBHIW	IB BAND HL 2	\$25.00	
356BBHIW	IB BAND HL-1	\$25.00	
356ABSIW	IB BAND SL	\$50.00	
381B00IW	IB BUS & MAN HL 1	\$25.00	
381C00IW	IB BUS & MAN HL 2	\$25.00	
450B00IW	IB DANCE HL 1	\$50.00	
450D00IW	IB DANCE HL 2	\$50.00	
450A00IW	IB DANCE SL	\$50.00	
450C00HW	IB DANCE SL SEMINAR	\$50.00	

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES PROPOSED FY 2023-24

326B00HW	IB Environ Sys and Societies SL Sem	\$50.00
326A00IW	IB ENVIRONMENTAL SYSTEMS SL	\$50.00
356CRHIW	IB ORCHESTRA HL 2	\$25.00
356BRHIW	IB ORCHESTRA HL-1	\$25.00
356ARSIW	IB ORCHESTRA SL	\$50.00
338B00IW	IB Philo HL 1	\$25.00
338C00IW	IB PHILO HL 2	\$25.00
351D00IW	IB VIS ARTS HL 2	\$25.00
351A00IW	IB VISUAL ARTS A SL YR	\$50.00
502000CW	INTEGRATED BUS APPS 1	\$20.00
503200CW	INTERNATIONAL BUS & MARK	\$12.00
605100CW	INTRO ENG DES	\$50.00
6051CTCW	INTRO ENG DES (CENTER)	\$50.00
565000CW	INTRO TO HORTICULTURE	\$20.00
5205IMCW	INTRO TO MEDIA TECH	\$20.00
354000CW	INTRO TO ORCH	\$10.00
355000CW	INTRO TO ORCH	\$10.00
353600CW	INTRO TO PERCUSSIVE ARTS	\$10.00
452700EW	INTRO TO THEATRE	\$12.00
561300HW	INTRO TO VET SCIENCE, HN	\$50.00
353700CW	INTRO TO WORLD PERCUSSION	\$10.00
353600CW	INTRODUCTION TO PERCUSSIVE ARTS	\$10.00
502500CW	IT FUNDAMENTALS	\$50.00
5390CTCW	IT FUNDAMENTALS WBL	\$50.00
4531JZCW	JAZZ ENSEM 1	\$10.00
4532JZCW	JAZZ ENSEM 2	\$10.00
4533JZCW	JAZZ ENSEM 3	\$10.00
4534JZCW	JAZZ ENSEM 4	\$10.00
375100CW	JROTC 1	\$15.00
3751AFCW	JROTC 1	\$15.00
375200CW	JROTC 2	\$15.00
3752AFCW	JROTC 2	\$15.00
375300CW	JROTC 3	\$15.00
3753AFCW	JROTC 3	\$15.00
375400CW	JROTC 4	\$15.00
3754AFCW	JROTC 4	\$15.00
3751DBCW	JROTC D&B 1	\$15.00
3752DBCW	JROTC D&B 2	\$15.00
3753DBCW	JROTC D&B 3	\$15.00
3754DBCW	JROTC D&B 4	\$15.00
3752ADCW	JROTC DR 2	\$15.00
3752DRCW	JROTC DR 2	\$15.00
3753ADCW	JROTC DR 3	\$15.00
3754ADCW	JROTC DR 4	\$15.00
3753DRCW	JROTC DRILL 3	\$15.00
3754DRCW	JROTC DRILL 4	\$15.00
359925CH	LAND ARC GARD-3D	\$12.00
651100CD	LAW ENF SERV 2	\$50.00
651000CD	LAW ENFORC SVC 1	\$50.00
623000CD	MACHINE TECHNOLOGY 1	\$50.00

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES PROPOSED FY 2023-24

623100CD	MACHINE TECHNOLOGY 2	\$50.00	
3225HNNHW	MARINE SCIENCE HN	\$25.00	
543100CW	MARKET MGMT	\$30.00	
542100CW	MARKETING	\$30.00	
5540MTCW	MED TERM	\$25.00	
5299CTHW	MEDIA 4 - FILM PRODUCTION HN	\$50.00	
6124CTCW	MEDIA TECHNOLOGY 1 (CENTER)	\$50.00	
6125CTCW	MEDIA TECHNOLOGY 2 (CENTER)	\$50.00	
6126CTCW	MEDIA TECHNOLOGY 3 (CENTER)	\$50.00	
6127CTCW	MEDIA TECHNOLOGY 4, CP (CENTER)	\$50.00	
6127CTHW	MEDIA TECHNOLOGY 4, HN (CENTER)	\$50.00	
558200HW	MEDICAL INTERVENTIONS HN	\$50.00	
450500CW	MODERN WORLD DANCE	\$8.00	
457100CH	MONOPRINT MANIA	\$6.00	\$0.00
4599MTCW	MUS THEORY 1	\$8.00	
356500EW	MUSIC APPRECIATION 105	\$10.00	
3576APAW	MUSIC THEORY AP	\$8.00	
3699MYCH	MYTHOLOGY	\$10.00	
531000CW	NETWORK 1	\$50.00	
531000HW	NETWORK 1 HN	\$50.00	
531100CW	NETWORK 2	\$50.00	
531100HW	NETWORK 2 HN	\$50.00	
532400CW	ORACLE 1	\$15.00	
3552AOCW	ORCHEST 2 ADV	\$10.00	
3553AOCW	ORCHEST 3 ADV	\$10.00	
3554AOCW	ORCHEST 4 ADV	\$10.00	
459901CW	ORCHEST MC 1	\$10.00	
459902CW	ORCHEST MC 2	\$10.00	
459903CW	ORCHEST MC 3	\$10.00	
459903HW	ORCHEST MC 3 HN	\$10.00	
459904CW	ORCHEST MC 4	\$10.00	
459904HW	ORCHEST MC 4 HN	\$10.00	
352500CH	PAINTING 1, CP	\$15.00	
3531PACW	PERCUSSIVE 1	\$8.00	
3532PACW	PERCUSSIVE 2	\$8.00	
3533PACW	PERCUSSIVE 3	\$8.00	
3534PACW	PERCUSSIVE 4	\$8.00	
3531PACW	PERCUSSIVE ARTS 1	\$10.00	
3532PACW	PERCUSSIVE ARTS 2	\$10.00	
3533PACW	PERCUSSIVE ARTS 3	\$10.00	
3534PACW	PERCUSSIVE ARTS 4	\$10.00	
513100CW	PERS FIN	\$24.00	
3499PTCW	PERSONAL TRAINING	\$6.00	\$0.00
456603CH	PHOTO 1	\$9.00	
456704CH	PHOTO 2	\$11.00	
359916HH	PHOTOGRAPHY STUDIO FALL HN	\$15.00	
359917HH	PHOTOGRAPHY STUDIO SPR HN	\$15.00	
454100CW	PIANO 1	\$10.00	
454200CW	PIANO 2	\$10.00	
558000CW	PRIN OF BIOMED SCI	\$50.00	

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES PROPOSED FY 2023-24

558000HW	PRIN OF BIOMED SCI HN	\$50.00	
605000CW	PRIN OF ENG	\$50.00	
6050CTCW	PRIN OF ENG (POE) (PLTW)	\$50.00	
605000HW	PRIN OF ENG HN	\$50.00	
6050CTHW	PRIN OF ENG HN	\$50.00	
4371APAW	PSYCHOLOGY AP	\$6.00	
350800CH	PUBLIC ART	\$15.00	
415000CH	SAT PREPARATION MATH	\$24.00	
401100CH	SAT VERBAL PREPARATION	\$24.00	
456330HH	SC CERAMICS-F	\$15.00	
456331HH	SC CERAMICS-S	\$15.00	
359936HH	SC LAND ARC DES-F HN	\$15.00	
359937HH	SC LAND ARC DES-S HN	\$15.00	
35993SCW	SHOWCHOIR 1	\$10.00	
35993SHW	SHOWCHOIR 1 HN	\$10.00	
35994SCW	SHOWCHOIR 2	\$10.00	
35994SHW	SHOWCHOIR 2 HN	\$10.00	
3599S1CW	SINGERS 1	\$10.00	
3599S2CW	SINGERS 2	\$10.00	
3599S3CW	SINGERS 3	\$10.00	
3599S4CW	SINGERS 4	\$10.00	
561200HW	SMALL ANIMAL CARE HN	\$50.00	
357000CH	SONGWRITING 1	\$15.00	
3499SECW	SPORTS & EXERCISE PSY	\$6.00	\$0.00
5555SMCW	SPORTS MED 1	\$50.00	
5556SMCW	SPORTS MED 2	\$50.00	
5591SMCW	SPORTS MED ASST	\$20.00	
575900CW	SPORTS NUTRITION	\$30.00	
576000CW	SPORTS NUTRITION 2	\$30.00	
4599N1CW	SPRING HILL DANCE COMPANY 1	\$10.00	
4599N2CW	SPRING HILL DANCE COMPANY 2	\$10.00	
4599N3CW	SPRING HILL DANCE COMPANY 3	\$10.00	
4599N4CW	SPRING HILL DANCE COMPANY 4	\$10.00	
457626CH	STAIN GLASS 3D-1	\$15.00	
457727CH	STAIN GLASS 3D-2	\$15.00	
457832HH	STAIN GLASS SC-F HN	\$15.00	
457833HH	STAIN GLASS SC-S HN	\$15.00	
3799L1CW	STU GOV LEAD	\$5.00	
3799L2CW	STU GOV LEAD 2 YR	\$5.00	
3799L3CW	STU GOV LEAD 3 YR	\$5.00	
3799L4CW	STU GOV LEAD 4 YR	\$5.00	
3531SWCW	SYMPH W1	\$8.00	
3532SWCW	SYMPH W2	\$8.00	
3533SWCW	SYMPH W3	\$8.00	
3534SWCW	SYMPH W4	\$8.00	
3531SBCW	SYMPHBAND 1	\$10.00	
3532SBCW	SYMPHBAND 2	\$10.00	
3533SBCW	SYMPHBAND 3	\$10.00	
3534SBCW	SYMPHBAND 4	\$10.00	
3531SWCW	SYMPHONIC WINDS 1	\$10.00	

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES PROPOSED FY 2023-24

3532SWCW	SYMPHONIC WINDS 2	\$10.00
3533SWCW	SYMPHONIC WINDS 3	\$10.00
3534SWCW	SYMPHONIC WINDS 4	\$10.00
373500EW	TEACHER CADET PROGRAM	\$11.00
452500CW	TECH THEATRE ARTS	\$12.00
452100CH	THEATRE 1	\$12.00
452200CW	THEATRE 2	\$12.00
452300CW	THEATRE 3 - ADVANCED ACTING	\$12.00
452400CW	THEATRE 4	\$12.00
4524T4HW	THEATRE 4 HN	\$12.00
4599T5HW	THEATRE 5 HN	\$12.00
515000CW	VIRTUAL ENTRPRISE 1	\$30.00
515100CW	VIRTUAL ENTRPRISE 2	\$30.00
3501D1CH	VISUAL ARTS FOUNDATION	\$6.00
634000CD	WELDING TECH 1	\$50.00
634100CD	WELDING TECH 2	\$50.00
634200CD	WELDING TECH 3	\$50.00
567400CW	WILDLIFE MGT	\$50.00
567400HW	WILDLIFE MGT - HN	\$50.00
3099WWCH	WOMEN WRITERS	\$5.00
357800CW	WORLD PERC 2 - TAIKO	\$50.00
357900CW	WORLD PERC 3 - STEEL DR	\$58.00