



### ***Agenda***

Board of Trustees

Regular Meeting

Location: Center for Advanced Technical Studies

Video Livestream: <https://www.youtube.com/watch?v=xb4lyZNffQs>

June 26, 2023

1. Call to order at 4:30 p.m.
2. Approval of the agenda
3. Enter Executive Session to consider the following:
  - a. Selected employment items (Exhibit A) (Action)
  - b. Selected employment items (Exhibit B) (Information Only)
  - c. Employee Grievance Appeal (Exhibit C)
  - d. Evaluation of Superintendent for 2022-2023 (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 – Matt Hogan, Board of Trustees
7. Pledge of Allegiance – Matt Hogan, Board of Trustees
8. Superintendent's Report
  - a. 2022-2023 YEAR IN REVIEW
  - b. Monthly Financial Update – April (Exhibit E)
  - c. Graduation Requirements Update: Credit Recovery and Seat Time
9. Approval of the minutes of the June 12, 2023, board meeting
10. Public Participation\*

[www.lexrich5.org](http://www.lexrich5.org)

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

**"We Love and Grow Our Students!"**

### **ACTION AGENDA**

11. Action as Necessary or Appropriate on Matters Discussed in Executive Session
12. Superintendent's Annual Performance Review and Formal Statement by the Board
13. Second and Final Reading of Proposed New Board Policy GCCA/GDCA "Paid Parental Leave" (Exhibit F)

### **DISCUSSION AGENDA**

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

### **INFORMATION AGENDA**

19. 180<sup>th</sup>-Day Enrollment Report for 2022-2023 (Exhibit K)
20. The next regular scheduled board meeting will be July 17, 2023, at the District Office.

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



Minutes/June 12, 2023

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

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

The following staff were in attendance:

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

A livestream video link was provided to the public as a viewing option for the June 12, 2023, board meeting.

Chair Blackburn Hines called the meeting to order at 7:18 p.m. to convene the public hearing on the 2023-2024 General Fund Budget. Ms. Maddison Paul provided a 2023-2024 Budget Overview. Following Ms. Paul's presentation, public participation regarding the 2023-2024 budget was held. Kim Murphy spoke during public participation regarding the budget (millage rate, fund balance). The public hearing was adjourned at 8:30 p.m.

Chair Blackburn Hines called the regular meeting to order at 8:30 p.m. and gave welcoming remarks.

Rebecca Blackburn Hines, Board Chair of the 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, and Community Support Services; Mrs. Amanda Taylor, Director of Communications, provided an update on District Communication Publishing Platform, and Mrs. Anna Miller, Chief of Academics and Administration, and Mrs. Tina McCaskill, Director of Elementary Education, provided an update on Academic Summer Programs.

During the public participation, Allison Wetmore spoke about Academic Leadership Academy, and Kim Murphy spoke about the budget (portables, millage rate).

The Board presented for Information:

- Deletion of Administrative Rule GCC/GDC-R3 "Covid-19 Related Leave" (Professional/Support Staff) (Exhibit G)

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



**Record of Voting**

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

Meeting of June 12, 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. Huddle S. Hogan  Approve the agenda.	X	X	X	X	X	X	X
2. M. Hogan S. Sully  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 contractual matter for Community Support Services (Exhibit C); d.) Evaluation of Superintendent for 2022-2023. (Exhibit D)	X	X	X	X	X	X	X
3. M. Hogan S. Scully  I move that we approve the minutes of the May 22, 2023, board meeting.	X	X	X	X	X	X	X
4. M. Hogan S. Scully  I move that we approve the selected employment items as shown in Exhibit A for action.	X	X	X	X	X	X	X
5. M. Hogan S. Satterfield  I move that we approve the Second and Final Reading of the FY 2023-2024 General Fund Budget in the amount of \$232,018,415 with an increase to millage of 19.9 mills. This would bring the operating millage of the District to 266.0 mills. (Exhibit E)							

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AB = Abstain  
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X = Yes  
R = Recuse

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

Meeting of June 12, 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
<p>M. Huddle                      S. Barnhardt</p> <p>I move to amend the budget approval motion to remove the \$1.5 million for portables at Chapin High School and a corresponding decrease of 4.8 millage points of the proposed millage increase.</p>	X	N	N	X	N	N	N
<p>M. Huddle                      S. Barnhardt</p> <p>I move to amend the budget approval motion by reducing the proposed budget for new positions from \$2.1 million to \$400,000.00, with the funded position additions to be separately approved by the Board before they are posted, and a corresponding decrease of 5.4 millage points of the proposed millage increase.</p>	N	N	N	X	N	N	N
<p>M. Huddle                      S. Barnhardt</p> <p>I move to amend the budget approval motion to use the average tax collection rate for the last three years of 96.8% when determining the millage rate, which will generate approximately \$1.4 million in projected tax revenue and reduce the proposed increase in the millage by 4.4 millage points.</p>	X	N	X	X	N	N	N
<p><b>VOTE ON ORIGINAL MOTION</b></p>	N	X	X	N	X	X	X
<p>9. M. Hogan                      S. Satterfield</p> <p>I move that the Board of Trustees approve setting the debt service millage to 69.5 mils. (Exhibit E)</p>	N	X	X	N	X	X	X

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

Meeting of June 12, 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
10. M. Hogan S. Scully	X	X	X	X	X	X	X
I move that the Board approves establishing an assignment of fund balance of \$3,430,266 for Irmo High School renovations and six (6) teaching positions. (Exhibit E)							
11. M. Hogan S. Snipes	X	X	X	X	X	X	X
I move that the Board approves the FY 2023-2024 Capital Fund Budget for \$25,000,000. (Exhibit E)							
12. M. Huddle S. Barnhardt	X	N	X	X	N	N	N
I move that any tax revenue received in excess of the amount projected for 2023-2024 operating budget be applied to the following year's budget.							
13. M. Hogan S. Snipes	X	X	X	X	X	X	X
I move that the Board approves the First Reading of proposed new Board Policy GCCA/GDCA "Paid Parental Leave" and completely implement the provisions of the Act, effective June 26, 2023. The administration recommends that the final version of the policy allows an eligible District employee's entitlement to leave under this policy to extend beyond their designated term of employment for their contractual term, allowing the employee to continue their period of paid parental leave in subsequent contractual terms, provided the employee remains an eligible District employee. (Exhibit F)							

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

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

Meeting of June 12, 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
14.	M. Snipes	S. Hogan	X	X	X	X	X	X	X
Adjourn at 10:38 p.m.									

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Please Add to the Minutes of  
the 6/12/23 mtg

I object to the motion to  
approve the debt service millage rate  
because it ~~conflicts~~ conflicts with the  
SC Attorney General ~~Opinion~~ opinion  
issued in 2022 to Lexington County  
Auditor Chris Harman which stated "the  
only task is for the auditor to  
determine the number of mills necessary  
to raise the required revenue."

Catherine Huddle

Attachment #1, pg. 1 is included with  
the minutes of the 6-12-23  
meeting, at the request of Board member  
Catherine Huddle  
pursuant to South Carolina Code  
Ann. Section 30-4-90(a)(4)  
and Board Policy BEDG. The Board majority  
did not approve, disapprove, or otherwise  
act upon the contents of this attachment.



ALAN WILSON  
ATTORNEY GENERAL

September 21, 2022

Chris Harmon  
Lexington County Auditor  
212 South Lake Drive  
Lexington, SC 29072

Attachment #1 pg. 2 is included with  
the minutes of the 6-12-23  
meeting, at the request of Board member  
Catherine Naddle  
pursuant to South Carolina Code  
Ann. Section 30-4-90(a)(4)  
and Board Policy BEDG. The Board majority  
did not approve, disapprove, or otherwise  
act upon the contents of this attachment.

Dear Mr. Harmon:

You have requested an opinion from this Office regarding “the legal and official duties of the county auditor with regard to school district bond debt millage rates.” You have presented us with several questions and each question will be addressed in turn.

### LAW/ANALYSIS

We will review the South Carolina Code of Laws to provide you with a general answer to your questions. Please be aware, however, that our response to your questions could be affected or changed if a Lexington County school district’s issuance of bonds is governed by special legislation. Additionally, we defer to the South Carolina Department of Revenue’s interpretation of state laws regarding school millage.<sup>1</sup>

Pursuant to the School Bond Act (“Act”),<sup>2</sup> school districts are authorized to issue general obligation bonds “for the purpose of defraying the cost of capital improvements to any amount

<sup>1</sup> In Op. S.C. Atty. Gen., 2001 WL 564572 (March 28, 2001) (citations omitted), we stated:

[t]his Office, as a matter of policy, typically defers to the administrative interpretation of the agency charged with the enforcement of the statute in question. As we have emphasized in earlier opinions “construction of a statute by the agency charged with executing it is entitled to the most respectful consideration [by the courts] and should not be overruled absent cogent reasons.” If the administrative interpretation is reasonable, courts will defer to that construction even if it is not the only reasonable one or the one the court would have adopted in the first instance.

<sup>2</sup> S.C. Code Ann. § 59-71-10 et seq (1976 Code, as amended).



Chris Harmon  
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Attachment #7, pg. 3 is included with the minutes of the 6-12-23 meeting, at the request of Board member Catherine Huddle pursuant to South Carolina Code Ann. Section 30-4-90(a)(4) and Board Policy BEDG. The Board majority did not approve, disapprove, or otherwise act upon the contents of this attachment.

not exceeding the constitutional debt limitation” if certain conditions are met.<sup>3</sup> S.C. Code Ann. § 59-71-30 (1976 Code, as amended). The school districts determine the maturity of the general obligation bonds (with certain exceptions); where the bonds are paid; the interest rates of the bonds; and the manner of execution of the bonds. See S.C. Code Ann. § 59-71-70; 59-71-100; 59-71-110; 59-71-120 (1976 Code, as amended).

#### Questions Presented

Question 1: What is the statutory role of the Lexington County Auditor with regard to determining millage rates for a school district’s debt service?

The Act establishes the role of a county auditor in the payment of school bond debt:

For the payment of the principal and interest on such bonds as they respectively mature and for the creation of such sinking fund as may be necessary therefor the full faith, credit and resources of the operating school unit are irrevocably pledged and there shall be levied annually by the auditor of each county wherein such operating school unit is located, and collected by the treasurer of such county in the same manner as county taxes are levied and collected, a tax, without limit, on all taxable property in such operating school unit sufficient to pay the principal and interest of such bonds as they respectively mature and to create such sinking fund as may be necessary therefor.

S.C. Code Ann. § 59-71-150 (1976 Code, as amended).

In Stackhouse v. Floyd, 248 S.C. 183, 198, 149 S.E.2d 437, 445–46 (1966), our State Supreme Court considered an auditor’s function regarding school bond debt:

Plaintiffs also contend that the Act is unconstitutional in that it delegates to the Auditor the authority to tax and the discretion to fix the amount of the tax to be levied to provide debt service on the bonds. The Act, however, gives no such discretionary power to the Auditor but rather compels him to levy annually ‘a tax sufficient to pay the principal and interest of the bonds as they respectively mature and to create such sinking fund as may be necessary therefor.’ The amount of the levy, therefore, is

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<sup>3</sup> Included in these conditions is that a majority of voters in an election voted in favor of the purpose and the amount of bonds to be issued. See S.C. Code Ann. § 59-71-30(1); 59-71-40; 59-71-50 (1976 Code, as amended).

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Attachment #1, pg. 4 is included with  
the minutes of the 6-12-23  
meeting, at the request of Board member  
Catherine Huddle  
pursuant to South Carolina Code  
Ann. Section 30-4-90(a)(4)  
and Board Policy BEDG. The Board majority  
did not approve, disapprove, or otherwise  
act upon the contents of this attachment.

established by the maturity schedule of the bonds and the interest rate.

The Auditor acts in a ministerial fashion as the agent of the General Assembly in this matter.

Relying on Stackhouse, our Office explained an auditor's duty in section 59-71-150 as:

The statute, by its language, levies the tax for the repayment of the bonds. There is no discretion vested in the governing body or other officials thereof as to whether the tax is to be levied. The only task is for the auditor to determine the number of mills necessary to raise the required revenue.

Op. S.C. Atty. Gen., 1985 WL 165994 (March 20, 1985).

We described how an auditor implements this duty:

The statute, by its express language, imposes the duty upon the County Auditor to calculate the amount of tax due and enter the same upon the tax duplicate. The County Treasurer is required to collect the tax so levied. The levy is the mathematical determination of the amount of tax due and the entry thereof upon the tax duplicate.

Op. S.C. Atty. Gen., 1986 WL 192047 (Aug. 11, 1986).

We have further opined on an auditor's responsibilities regarding school bond debt:

[i]t is not the responsibility of the county auditor to question what is or is not debt service. Instead, the determination of such amount is to be made solely by the school's governing body with the amount needed then reported to the county auditor in order to set the tax levy. When a bond is issued or indebtedness created, the auditor is required to levy a tax to provide for the debt service on the bonds. Therefore, a county auditor is required to levy and collect the amount required for payment of general obligation bonds - in this instance, to levy and collect the amount to pay the debt service on the general obligation bond for that year. The auditor is not an approving body but, assuming the proper form is observed, is bound by law to act.

Op. S.C. Atty. Gen., 2005 WL 1983352 (July 6, 2005).



Chris Harmon  
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Attachment #1, pg 5 is included with  
the minutes of the 6-12-23  
meeting, at the request of Board member  
Catherine Huddle  
pursuant to South Carolina Code  
Ann. Section 30-4-90(a)(4)  
and Board Policy BEDG. The Board majority  
did not approve, disapprove, or otherwise  
act upon the contents of this attachment.

Pursuant to section 59-71-150, a county auditor levies the tax and calculates the amount due on each piece of taxable property in order to raise the required revenue. His role is purely ministerial, because he is not granted any discretion regarding the levying of the tax or the amount of the tax, which is determined by the terms of the bonds.

Question 2: Are millage rates only calculated based on existing bonds or can the millage rates be determined to include future bonds that have not been issued at the time when the millage rates are provided to the county auditor?

Pursuant to section 59-71-150, an auditor levies a tax in an amount “sufficient to pay the principal and interest of such bonds as they respectively mature and to create such sinking fund as may be necessary therefor.” As such, the auditor calculates the millage based on the bond issued pursuant to the Act and not on speculation as to bonds the school district may or may not decide to issue.

In Stackhouse v. Floyd, 248 S.C. at 198, 149 S.E.2d at 445–46, the Court found that the “amount of the [tax] levy . . . is established by the maturity schedule of the bonds and the interest rate.” Furthermore, our Office has considered whether a tax levied for payment of bond debt could be used to pay the principal and interest on a new bond issued. See Ops. S.C. Atty. Gen., 1991 WL 633079 (Nov. 22, 1991); 1979 WL 29040 (Feb. 27, 1979). Based on section 59-71-150 and on the South Carolina Constitution, we concluded that the tax could not be used to pay the new bond. Id. We stated that the tax in section 59-71-150 is “levied only for the purpose of funding the bond debt.” Op. S.C. Atty. Gen., 1991 WL 633079. We also explained that article X, section 5 of the South Carolina Constitution<sup>4</sup> “again necessitates that the tax levy state the purpose for which the tax was levied,” so it “necessarily implies the application of the tax to the purpose for which the same was levied.” Id.

In another opinion, we opined that Article X, section 5 could not be complied with if the funds from a tax levied to pay a bond were used to pay bonds issued in subsequent tax years, “because no liability existed for the unissued bonds when the tax was collected.” Op. S.C. Atty. Gen., 1979 WL 29040. We determined:

It is understood that the bonds for which the tax was collected have not fully matured and that a liability for payment continues to exist. Under such, the ‘surplus’ funds cannot be diverted to payment of the principal and interest of a new bond issue. The

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<sup>4</sup> S.C. Const. art. X, § 5 provides:

No tax, subsidy or charge shall be established, fixed, laid or levied, under any pretext whatsoever, without the consent of the people or their representatives lawfully assembled. Any tax which shall be levied shall distinctly state the public purpose to which the proceeds of the tax shall be applied.



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Attachment #1 pg. 6 is included with  
the minutes of the 6-12-23  
meeting at the request of Board member  
Catherine Huddle  
pursuant to South Carolina Code  
Ann. Section 30-4-90(a)(4)  
and Board Policy BEDG. The Board majority  
did not approve, disapprove, or otherwise  
act upon the contents of this attachment.

surplus constitutes a part of the sinking fund . . . . for payment of  
the presently issued and unpaid bonds.

Id. Accordingly, it is our opinion that a millage rate is calculated based on existing bonds.

You have asked us to review section 59-71-155, particularly subsection (A), in relation to your  
question. Section 59-71-155 provides:

(A) This section applies to existing and future general obligation  
bonds issued by an operating school unit. For purposes of this  
section, general obligation bonds are obligations expressly secured  
by the full faith, credit, and taxing power of the operating school  
unit that issues the bonds.

(B) The county treasurer of a county in which any operating school  
unit has outstanding general obligation bonds shall notify the State  
Treasurer on the fifteenth day prior to the due date of any payment  
of principal or interest on the bonds if the county treasurer does not  
have on deposit, or there is not on deposit with a paying agent, the  
sum required to make that payment. If the county treasurer or  
paying agent does not have on deposit the sum required to make  
that payment on the third business day prior to the due date, the  
State Treasurer shall transfer to the county treasurer from the  
general fund of the State the sum necessary to enable the county  
treasurer or paying agent to make payment of principal and interest  
then coming due . . . .

(E) A county auditor in any county in which the provisions of  
subsection (B) have been implemented for the payment of  
principal and interest on the general obligation bonds of an  
operating school unit shall adjust the millage levied for the  
payment of those bonds in the next fiscal year to the level  
necessary to provide for the punctual payment of all sums due  
during that year and shall file a report with the State Treasurer  
demonstrating compliance with this subsection not later than five  
business days after setting the millage for this fiscal year.

S.C. Code Ann. § 59-71-155 (emphasis added).

Section 59-71-155(A) provides that “this section applies to existing and future general obligation  
bonds issued by” a school district. We advised in a prior opinion that section 59-71-155 is  
known as the “Statutory Intercept.” See Op. S.C. Atty. Gen., 2014 WL 4165337 (Aug. 8, 2014).  
We explained that “the obvious purpose of the Statutory Intercept is to remedy a school district’s

Chris Harmon  
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September 21, 2022

impending default on outstanding general obligation debt by advancing funds to satisfy such debt from the State's general fund." Id.

Based on our August 8, 2014 opinion, we believe that legislative intent was for section 59-71-155 in its entirety to apply to bonds that have been issued, whether they were issued prior to or after the enactment of section 59-71-155. Section 59-71-155 does not contradict our conclusion that a millage rate is calculated based on existing bonds and does not include future bonds that have not yet been issued.

Question 3: Does the county auditor have any authority in determining the sinking fund amount to be used to pay the bond debt?

An auditor has certain responsibilities regarding a sinking fund:

A sinking fund should be in an amount sufficient to meet the bond indebtedness with interest that matures and is payable in the next ensuing year. The County Auditor is to calculate and levy the amount of tax necessary therefor and the County Treasurer is to collect the same.

Op. S.C. Atty. Gen., 1986 WL 192047 (Aug. 11, 1986).

We have further explained:

Under S.C. Code Ann. Section 59-71-150, the auditor has the duty to ensure that the sinking fund is sufficient to satisfy the principal on the bonds that will become due (either by way of maturity or redemption) during the next ensuing year and to ensure the sinking fund is sufficient to pay the interest due to the bondholders for the next ensuing year. If the sinking fund is sufficient to satisfy this duty, "[t]he sinking fund should be used for that purpose and the next tax levy made when the amount in the fund would be insufficient to make similar payments." 1979 OAG No. 79-95. The calculation of the amount of the levy must consider the existing balance in the sinking fund after payment of past and current obligations. 1986 OAG No. 86-89.

Op. S.C. Atty. Gen., 1992 WL 575648 (July 29, 1992). Therefore, the county auditor must ensure that the amount of the sinking fund is sufficient to pay the principal and interest of the bonds which come due in the next ensuing year.



Attachment #1, pg. 8 is included with the minutes of the 4-12-23 meeting, at the request of Board member Catherine Huddle pursuant to South Carolina Code Ann. Section 30-4-90(a)(4) and Board Policy BEDG. The Board majority did not approve, disapprove, or otherwise act upon the contents of this attachment.

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September 21, 2022

Question 4: Is it the duty of the county auditor to determine if a school district is setting its millage rates per their legal debt limit?

Question 5: Is it the duty of the county auditor to determine if a school district is being fiscally responsible or conservative with its bond debt and capital projects?

Questions 4 and 5 have a similar answer and are best answered together. Pursuant to the School Bond Act, school districts are authorized to issue general obligation bonds for capital improvements in "any amount not exceeding the constitutional debt limitation." S.C. Code Ann. § 59-71-30. Accordingly, it is the school district's responsibility to not exceed the constitutional debt limit as doing so would exceed the authority given to them under the School Bond Act.

Furthermore, section 59-71-150 provides for the limited duties of the auditor regarding school bond debt - to levy an annual tax sufficient to pay the principal and interest on school bonds and to create a sinking fund. The auditor is not authorized to determine if the tax should be levied or the amount of the tax. As we have previously stated, "it is not the responsibility of the county auditor to question what is or is not debt service" because "the determination of such amount is to be made solely by the school's governing body." Op. S.C. Atty. Gen., 2005 WL 1983352 (July 6, 2005).

### CONCLUSION

In conclusion, we emphasize that our response to your questions could be affected or changed if a Lexington County school district's issuance of bonds is governed by special legislation. We also defer to any interpretation of state laws regarding school millage by the South Carolina Department of Revenue.

Pursuant to section 59-71-150 of the School Bond Act, a county auditor levies a tax and calculates the amount due on each piece of taxable property in order to pay the principal and interest on the school bonds and to create a sinking fund. He ensures that the amount of the sinking fund is sufficient to pay the principal and interest of the bonds which come due in the next ensuing year. His role is purely ministerial, because he is not granted any discretion regarding the levying of the tax or the millage rate, which is calculated based on existing bonds.

The school districts, and not the county auditor, are responsible for issuing bonds in an amount not exceeding the debt limit. As we stated in a prior opinion, "it is not the responsibility of the county auditor to question what is or is not debt service" because "the determination of such amount is to be made solely by the school's governing body." Op. S.C. Atty. Gen., 2005 WL 1983352 (July 6, 2005).

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Attachment #1, pg. 9 is included with  
the minutes of the 6-12-23  
meeting, at the request of Board member  
Catherine Huddle  
pursuant to South Carolina Code  
Ann. Section 30-4-90(a)(4)  
and Board Policy BEDG. The Board majority  
did not approve, disapprove, or otherwise  
act upon the contents of this attachment.

Sincerely,



Elinor V. Lister  
Assistant Attorney General

REVIEWED AND APPROVED BY:



Robert D. Cook  
Solicitor General



**MEMORANDUM**

To: Members of the Board of Trustees

From: Maddison Paul,  
Chief Financial Officer 

Date: June 22, 2023

Re: June 26, 2023 Board Meeting  
Superintendent's Report  
Monthly Financial Reports – April 2023

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

Attachments

**SCHOOL DISTRICT 5 OF LEXINGTON & RICHLAND COUNTIES**  
**GENERAL FUND**  
**MONTHLY REVENUE SUMMARY**  
**FOR THE PERIOD ENDING APRIL 30, 2023**

	BUDGET	ACTUAL YEAR TO DATE	% Received	as of 4/30/2022
<b><u>LOCAL SOURCES</u></b>				
Property Taxes - Operations & Delinquent	74,006,640	70,976,192	95.91%	68,473,255
Property Taxes - Penalties & Interest	415,633	303,505	73.02%	270,768
Revenue in Lieu of Taxes (FILOT)	1,316,061	1,549,832	117.76%	1,414,382
Tuition - Out of District	5,000	275	5.50%	3,056
Rentals	120,000	88,371	73.64%	97,483
Medicaid	250,000	169,566	67.83%	165,677
Interest on Investments	350,000	1,338,909	382.55%	81,318
Other Local Revenue	285,000	588,788	206.59%	312,607
<b>TOTAL - LOCAL SOURCES</b>	<b>76,748,334</b>	<b>75,015,437</b>	<b>97.74%</b>	<b>70,818,547</b>
<b><u>STATE SOURCES</u></b>				
Education Finance Act (EFA)	68,404,055	57,226,155	83.66%	36,171,498
State Fringe Benefits	-	-		17,277,746
Retiree Health Insurance	6,179,835	5,026,135	81.33%	4,543,102
State Aid to Classrooms - Teacher Salary	-	-		3,951,057
Property Tax Relief - Tier I (1996: \$100,000)	10,580,071	10,580,071	100.00%	10,580,071
Homestead Exemption - Tier II (Seniors Age 65+)	1,758,200	1,197,542	68.11%	1,197,542
Homestead Exemption - Tier III - (Act 388)	34,332,638	24,032,847	70.00%	23,166,838
Merchant's Inventory Tax	213,955	213,955	100.00%	160,466
School Bus Drivers' Salaries/Fringes	1,482,722	1,073,637	72.41%	1,085,853
Manufacturer's Depr. Reimbursement & Motor Carrier	572,460	1,249,122	218.20%	830,090
PEBA Credits	1,190,410	1,192,418	100.17%	1,191,338
Other State Revenue	-	13,956		16,625
Teacher Step	-	-		-
<b>TOTAL - STATE SOURCES</b>	<b>124,714,346</b>	<b>101,805,838</b>	<b>81.63%</b>	<b>100,172,227</b>
<b><u>OTHER FINANCING SOURCES</u></b>				
E I A-State Aid to Classrooms	11,849,288	9,940,327	83.89%	4,800,668
Indirect Cost - Special Revenue Funds	400,000	298,729	74.68%	295,028
Sale of Fixed Assets	-	23,536		44,217
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>12,249,288</b>	<b>10,262,592</b>	<b>83.78%</b>	<b>5,139,913</b>
<b><u>OPERATIONAL BALANCE TRANSFER</u></b>				
<b>TOTAL REVENUES THROUGH 4/30/2023</b>	<b>\$ 213,711,968</b>	<b>\$ 187,083,867</b>	<b>87.54%</b>	
<b>TOTAL REVENUES THROUGH 4/30/2022</b>	<b>\$ 204,968,206</b>	<b>\$ 176,130,687</b>	<b>85.93%</b>	

**SCHOOL DISTRICT 5 OF LEXINGTON & RICHLAND COUNTIES**  
**GENERAL FUND**  
**MONTHLY EXPENDITURE SUMMARY**  
**FOR THE PERIOD ENDING APRIL 30, 2023**

	ORIGINAL BUDGET	ADJUSTED BUDGET	ACTUAL YEAR TO DATE	% Expended	as of 4/30/2022
<b>SALARIES AND FRINGE</b>					
Instructional	\$ 119,240,477	\$ 119,389,290	\$ 88,263,702	73.93%	84,412,889
Support & Community Services	66,392,465	66,887,113	51,812,345	77.46%	50,004,139
Subtotal	185,632,942	186,276,403	140,076,046	75.20%	134,417,028
<b>CONTRACTUAL SERVICES &amp; Oth. Obj.</b>					
Instructional	3,498,172	3,737,220	1,786,017	47.79%	2,593,093
Support & Community Services	13,515,274	13,421,454	10,543,159	78.55%	10,430,322
Subtotal	17,013,446	17,158,674	12,329,176	71.85%	13,023,415
<b>SUPPLIES AND MATERIALS</b>					
Instructional	1,650,829	1,948,943	1,452,248	74.51%	1,486,932
Support & Community Services	7,799,387	7,877,962	5,936,409	75.35%	5,129,776
Subtotal	9,450,216	9,826,905	7,388,656	75.19%	6,616,708
<b>EQUIPMENT</b>					
Instructional	440	7,440	6,900		5,422
Support & Community Services	96,649	154,649	701,165	453.39%	85,840
Subtotal	97,089	162,089	708,065	436.84%	91,262
<b>TRANSFERS</b>					
Pmts to Other Govt Entities-Per Proviso	20,000	20,000	40,245	201.22%	18,444
Food Service	267,897	267,897	-	0.00%	-
	287,897	287,897	40,245	13.98%	18,444
<b>OPERATIONAL BALANCE</b>					
<b>TOTAL EXPENDITURES THROUGH 4/30/2023</b>	<b>\$ 212,481,590</b>	<b>\$ 213,711,968</b>	<b>\$ 160,542,189</b>	<b>75.12%</b>	
<b>TOTAL EXPENDITURES THROUGH 4/30/2022</b>	<b>\$ 201,694,166</b>	<b>\$ 204,968,206</b>	<b>\$ 154,166,856</b>	<b>75.22%</b>	



# School District Five of Lexington and Richland

## Board Report Revenue

Fiscal Year: 2022-2023

From Date: 7/1/2022

To Date: 4/30/2023

☐ 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)	(\$38,497,521.04)	(\$38,497,521.04)	\$649,514.04	\$0.00	\$649,514.04	-1.72%
100.000.0111002.0000.000	Ad Valorem Taxes - Richland	(\$19,438,832.00)	\$0.00	(\$19,438,832.00)	(\$18,034,595.38)	(\$18,034,595.38)	(\$1,404,236.62)	\$0.00	(\$1,404,236.62)	7.22%
100.000.0112001.0000.000	Vehicle Taxes - Lexington	(\$7,710,960.00)	\$0.00	(\$7,710,960.00)	(\$6,887,500.71)	(\$6,887,500.71)	(\$823,459.29)	\$0.00	(\$823,459.29)	10.68%
100.000.0112002.0000.000	Vehicle Taxes - Richland	(\$7,200,512.00)	\$0.00	(\$7,200,512.00)	(\$6,291,830.97)	(\$6,291,830.97)	(\$908,681.03)	\$0.00	(\$908,681.03)	12.62%
100.000.0113001.0000.000	Delinquent Taxes - Lexington	(\$963,839.00)	\$0.00	(\$963,839.00)	(\$637,381.10)	(\$637,381.10)	(\$326,457.90)	\$0.00	(\$326,457.90)	33.87%
100.000.0113002.0000.000	Delinquent Taxes - Richland	(\$844,490.00)	\$0.00	(\$844,490.00)	(\$627,362.76)	(\$627,362.76)	(\$217,127.24)	\$0.00	(\$217,127.24)	25.71%
100.000.0114001.0000.000	Penalties & Interest on Taxes - Lexington	(\$298,185.00)	\$0.00	(\$298,185.00)	(\$146,652.25)	(\$146,652.25)	(\$151,532.75)	\$0.00	(\$151,532.75)	50.82%
100.000.0114002.0000.000	Penalties & Interest on Taxes - Richland	(\$117,448.00)	\$0.00	(\$117,448.00)	(\$156,852.38)	(\$156,852.38)	\$39,404.38	\$0.00	\$39,404.38	-33.55%
100.000.0115001.0000.000	Sales & Use Tax Credit - Lexington	\$0.00	\$0.00	\$0.00	(\$633.12)	(\$633.12)	\$633.12	\$0.00	\$633.12	0.00%
100.000.0115002.0000.000	Sales & Use Tax Credit - Richland	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0128001.0000.000	Revenue in Lieu of Taxes - Lexington	(\$1,316,061.00)	\$0.00	(\$1,316,061.00)	(\$1,549,831.67)	(\$1,549,831.67)	\$233,770.67	\$0.00	\$233,770.67	-17.76%
100.000.0128002.0000.000	Revenue in Lieu of Taxes - Richland	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0137000.0000.000	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)	(\$1,219,367.28)	(\$1,219,367.28)	\$869,367.28	\$0.00	\$869,367.28	-248.39%
100.000.0151001.0000.000	Interest - Lexington	\$0.00	\$0.00	\$0.00	(\$119,477.80)	(\$119,477.80)	\$119,477.80	\$0.00	\$119,477.80	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)	(\$88,371.49)	(\$88,371.49)	(\$31,628.51)	\$0.00	(\$31,628.51)	26.36%
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	(\$22,436.29)	(\$22,436.29)	\$22,436.29	\$0.00	\$22,436.29	0.00%
100.000.0199200.0000.000	E-Rate Revenue	\$0.00	\$0.00	\$0.00	(\$301,633.44)	(\$301,633.44)	\$301,633.44	\$0.00	\$301,633.44	0.00%
100.000.0199300.0000.000	Insurance Proceeds	\$0.00	\$0.00	\$0.00	(\$48,536.56)	(\$48,536.56)	\$48,536.56	\$0.00	\$48,536.56	0.00%
100.000.0199400.0000.000	Receipt of Legal Settlements	\$0.00	\$0.00	\$0.00	(\$82,412.23)	(\$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)	(\$78,802.22)	(\$78,802.22)	(\$161,197.78)	\$0.00	(\$161,197.78)	67.17%
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)	(\$57,226,154.74)	(\$57,226,154.74)	(\$11,177,900.26)	\$0.00	(\$11,177,900.26)	16.34%
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: 4/30/2023

☐ Include pre encumbrance

☒ Print accounts with zero balance

☐ Filter Encumbrance Detail by Date Range

☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.000.0313200.0000.000	Home Schooling	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0316000.0000.000	School Bus Driver Salary	(\$1,418,222.00)	\$0.00	(\$1,418,222.00)	(\$1,013,982.35)	(\$1,013,982.35)	(\$404,239.65)	\$0.00	(\$404,239.65)	28.50%
100.000.0316100.0000.000	EAA Bus Driver Salary and Fringe	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0316200.0000.000	Workers Compensation School Bus Drivers	(\$64,500.00)	\$0.00	(\$64,500.00)	(\$59,654.87)	(\$59,654.87)	(\$4,845.13)	\$0.00	(\$4,845.13)	7.51%
100.000.0318000.0000.000	State Fringe Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0318100.0000.000	Retiree Health Insurance	(\$6,179,835.00)	\$0.00	(\$6,179,835.00)	(\$5,026,135.09)	(\$5,026,135.09)	(\$1,153,699.91)	\$0.00	(\$1,153,699.91)	18.67%
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)	(\$10,580,071.04)	(\$10,580,071.04)	\$0.04	\$0.00	\$0.04	0.00%
100.000.0381002.0000.000	Local Property Tax Relief (Tier 1) - Richland	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0382000.0000.000	Homestead Exemption (Tier 2)	(\$1,758,200.00)	\$0.00	(\$1,758,200.00)	(\$1,197,542.42)	(\$1,197,542.42)	(\$560,657.58)	\$0.00	(\$560,657.58)	31.89%

# School District Five of Lexington and Richland

## Board Report Revenue

Fiscal Year: 2022-2023

From Date: 7/1/2022

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☐ Include pre encumbrance

☒ Print accounts with zero balance

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☐ 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)	(\$24,032,846.60)	(\$24,032,846.60)	(\$10,299,791.40)	\$0.00	(\$10,299,791.40)	30.00%
100.000.0383001.0000.000	Merchants Inventory Tax - Lexington	(\$194,013.00)	\$0.00	(\$194,013.00)	(\$196,880.80)	(\$196,880.80)	\$2,867.80	\$0.00	\$2,867.80	-1.48%
100.000.0383002.0000.000	Merchants Inventory Tax - Richland	(\$19,942.00)	\$0.00	(\$19,942.00)	(\$17,074.32)	(\$17,074.32)	(\$2,867.68)	\$0.00	(\$2,867.68)	14.38%
100.000.0384001.0000.000	Manufacturers Depr. Reimbursement - Lexington	(\$296,231.00)	\$0.00	(\$296,231.00)	(\$770,881.18)	(\$770,881.18)	\$474,650.18	\$0.00	\$474,650.18	-160.23%
100.000.0384002.0000.000	Manufacturers Depr. Reimbursement - Richland	\$0.00	\$0.00	\$0.00	(\$136,447.68)	(\$136,447.68)	\$136,447.68	\$0.00	\$136,447.68	0.00%
100.000.0389000.0000.000	Other State Property Tax Revenues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0389001.0000.000	Motor Carrier Vehicle Tax - Lexington	(\$211,525.00)	\$0.00	(\$211,525.00)	(\$234,085.04)	(\$234,085.04)	\$22,560.04	\$0.00	\$22,560.04	-10.67%
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)	(\$9,940,326.97)	(\$9,940,326.97)	(\$1,908,961.03)	\$0.00	(\$1,908,961.03)	16.11%
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	(\$23,536.37)	(\$23,536.37)	\$23,536.37	\$0.00	\$23,536.37	0.00%
	FUND: General Fund - 100	(\$212,481,590.00)	(\$1,230,378.00)	(\$213,711,968.00)	(\$187,083,866.91)	(\$187,083,866.91)	(\$26,628,101.09)	\$5,018.00	(\$26,633,119.09)	12.46%
Grand Total:		(\$212,481,590.00)	(\$1,230,378.00)	(\$213,711,968.00)	(\$187,083,866.91)	(\$187,083,866.91)	(\$26,628,101.09)	\$5,018.00	(\$26,633,119.09)	12.46%

End of Report

# School District Five of Lexington and Richland

## Board Report Expenditures

Fiscal Year: 2022-2023

From Date: 7/1/2022

To Date: 4/30/2023

☐ 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	\$3,605,175.06	\$3,605,175.06	\$1,319,528.94	\$1,427,212.52	(\$107,683.58)	-2.19%
100.111.2000000.0000.000	Employee Benefits	\$2,414,734.00	(\$14,538.00)	\$2,400,196.00	\$1,794,389.49	\$1,794,389.49	\$605,806.51	\$725,433.07	(\$119,626.56)	-4.98%
100.111.3000000.0000.000	Purchased Services	\$55,640.00	\$0.00	\$55,640.00	\$361,462.15	\$361,462.15	(\$305,822.15)	\$0.00	(\$305,822.15)	-549.64%
100.111.4000000.0000.000	Supplies and Materials	\$43,614.00	\$16,731.90	\$60,345.90	\$46,299.18	\$46,299.18	\$14,046.72	(\$2,499.93)	\$16,546.65	27.42%
FUNCTION: Kindergarten Programs - 111		\$7,438,692.00	\$2,193.90	\$7,440,885.90	\$5,807,325.88	\$5,807,325.88	\$1,633,560.02	\$2,150,145.66	(\$516,585.64)	-6.94%
100.112.1000000.0000.000	Salaries	\$14,337,596.00	\$184,413.00	\$14,522,009.00	\$10,452,307.79	\$10,452,307.79	\$4,069,701.21	\$4,102,623.60	(\$32,922.39)	-0.23%
100.112.2000000.0000.000	Employee Benefits	\$6,497,026.00	\$20,563.80	\$6,517,589.80	\$4,772,351.83	\$4,772,351.83	\$1,745,237.97	\$1,967,494.25	(\$222,256.28)	-3.41%
100.112.3000000.0000.000	Purchased Services	\$136,263.00	\$0.00	\$136,263.00	\$221,534.66	\$221,534.66	(\$85,271.66)	\$0.00	(\$85,271.66)	-62.58%
100.112.4000000.0000.000	Supplies and Materials	\$213,052.00	\$51,910.00	\$264,962.00	\$197,213.62	\$197,213.62	\$67,748.38	(\$6,919.57)	\$74,667.95	28.18%
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	\$15,646,707.40	\$15,646,707.40	\$5,797,415.90	\$6,063,198.28	(\$265,782.38)	-1.24%
100.113.1000000.0000.000	Salaries	\$24,719,297.00	\$0.00	\$24,719,297.00	\$17,787,687.15	\$17,787,687.15	\$6,931,609.85	\$6,975,568.68	(\$43,958.83)	-0.18%
100.113.2000000.0000.000	Employee Benefits	\$10,345,990.00	(\$92,756.00)	\$10,253,234.00	\$8,058,049.43	\$8,058,049.43	\$2,195,184.57	\$3,274,752.57	(\$1,079,568.00)	-10.53%
100.113.3000000.0000.000	Purchased Services	\$182,151.00	\$0.00	\$182,151.00	\$431,380.09	\$431,380.09	(\$249,229.09)	\$30.00	(\$249,259.09)	-136.84%
100.113.4000000.0000.000	Supplies and Materials	\$391,917.00	\$88,033.25	\$479,950.25	\$347,706.74	\$347,706.74	\$132,243.51	(\$1,697.55)	\$133,941.06	27.91%
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	\$26,633,122.91	\$26,633,122.91	\$9,009,808.84	\$10,248,653.70	(\$1,238,844.86)	-3.48%
100.114.1000000.0000.000	Salaries	\$19,688,552.00	(\$119,314.00)	\$19,569,238.00	\$14,338,987.90	\$14,338,987.90	\$5,230,250.10	\$5,625,051.71	(\$394,801.61)	-2.02%
100.114.2000000.0000.000	Employee Benefits	\$7,986,576.00	\$8,329.49	\$7,994,905.49	\$6,237,493.99	\$6,237,493.99	\$1,757,411.50	\$2,527,497.81	(\$770,086.31)	-9.63%
100.114.3000000.0000.000	Purchased Services	\$285,312.00	(\$3,000.00)	\$282,312.00	\$381,168.72	\$381,168.72	(\$98,856.72)	\$25,161.95	(\$124,018.67)	-43.93%
100.114.4000000.0000.000	Supplies and Materials	\$554,466.00	\$123,559.20	\$678,025.20	\$488,203.09	\$488,203.09	\$189,822.11	\$14,994.58	\$174,827.53	25.78%
100.114.5000000.0000.000	Capital Outlay	\$0.00	\$7,000.00	\$7,000.00	\$6,900.43	\$6,900.43	\$99.57	\$7,820.74	(\$7,721.17)	-110.30%
100.114.6000000.0000.000	Other Objects	\$0.00	\$2,500.00	\$2,500.00	\$4,687.99	\$4,687.99	(\$2,187.99)	\$0.00	(\$2,187.99)	-87.52%
FUNCTION: High School Programs - 114		\$28,514,906.00	\$19,074.69	\$28,533,980.69	\$21,457,442.12	\$21,457,442.12	\$7,076,538.57	\$8,200,526.79	(\$1,123,988.22)	-3.94%
100.115.1000000.0000.000	Salaries	\$2,903,401.00	\$0.00	\$2,903,401.00	\$2,152,422.34	\$2,152,422.34	\$750,978.66	\$772,829.40	(\$21,850.74)	-0.75%
100.115.2000000.0000.000	Employee Benefits	\$1,252,695.00	(\$14,362.00)	\$1,238,333.00	\$935,649.35	\$935,649.35	\$302,683.65	\$336,963.61	(\$34,279.96)	-2.77%
100.115.3000000.0000.000	Purchased Services	\$28,888.00	(\$16,888.00)	\$12,000.00	\$54,204.49	\$54,204.49	(\$42,204.49)	\$748.20	(\$42,952.69)	-357.94%
100.115.4000000.0000.000	Supplies and Materials	\$93,750.00	\$31,250.00	\$125,000.00	\$119,165.92	\$119,165.92	\$5,834.08	\$464.20	\$5,369.88	4.30%
FUNCTION: Career and Technology Education (Vocational) Prog - 115		\$4,278,734.00	\$0.00	\$4,278,734.00	\$3,261,442.10	\$3,261,442.10	\$1,017,291.90	\$1,111,005.41	(\$93,713.51)	-2.19%
100.118.1000000.0000.000	Salaries	\$307,492.00	\$0.00	\$307,492.00	\$269,844.00	\$269,844.00	\$37,648.00	\$102,649.19	(\$65,001.19)	-21.14%
100.118.2000000.0000.000	Employee Benefits	\$173,602.00	\$0.00	\$173,602.00	\$144,358.91	\$144,358.91	\$29,243.09	\$60,293.36	(\$31,050.27)	-17.89%
100.118.3000000.0000.000	Purchased Services	\$1,563.00	\$0.00	\$1,563.00	\$1,907.81	\$1,907.81	(\$344.81)	\$0.00	(\$344.81)	-22.06%
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

☐ Include pre encumbrance

☐ Print accounts with zero balance

☐ Filter Encumbrance Detail by Date Range

From Date: 7/1/2022

To Date: 4/30/2023

☐ 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	\$416,110.72	\$416,110.72	\$67,296.28	\$162,942.55	(\$95,646.27)	-19.79%
100.121.1000000.0000.000	Salaries	\$2,112,449.00	\$68,923.00	\$2,181,372.00	\$1,895,662.08	\$1,895,662.08	\$285,709.92	\$713,082.35	(\$427,372.43)	-19.59%
100.121.2000000.0000.000	Employee Benefits	\$912,496.00	\$27,569.00	\$940,065.00	\$812,311.09	\$812,311.09	\$127,753.91	\$320,673.70	(\$192,919.79)	-20.52%
100.121.3000000.0000.000	Purchased Services	\$125,000.00	\$0.00	\$125,000.00	\$33,099.44	\$33,099.44	\$91,900.56	\$0.00	\$91,900.56	73.52%
100.121.4000000.0000.000	Supplies and Materials	\$1,937.00	(\$151.95)	\$1,785.05	\$57,813.22	\$57,813.22	(\$56,028.17)	\$1,688.97	(\$57,717.14)	-3233.36%
FUNCTION: Educable Mentally Handicapped - 121		\$3,151,882.00	\$96,340.05	\$3,248,222.05	\$2,798,885.83	\$2,798,885.83	\$449,336.22	\$1,035,445.02	(\$586,108.80)	-18.04%
100.122.1000000.0000.000	Salaries	\$465,214.00	\$0.00	\$465,214.00	\$354,724.53	\$354,724.53	\$110,489.47	\$136,127.67	(\$25,638.20)	-5.51%
100.122.2000000.0000.000	Employee Benefits	\$188,970.00	(\$7,500.00)	\$181,470.00	\$159,753.66	\$159,753.66	\$21,716.34	\$65,551.88	(\$43,835.54)	-24.16%
100.122.3000000.0000.000	Purchased Services	\$750.00	\$0.00	\$750.00	\$4,727.86	\$4,727.86	(\$3,977.86)	\$0.00	(\$3,977.86)	-530.38%
100.122.4000000.0000.000	Supplies and Materials	\$1,998.00	(\$72.30)	\$1,925.70	\$4,296.22	\$4,296.22	(\$2,370.52)	(\$197.60)	(\$2,172.92)	-112.84%
100.122.8000000.0000.000	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	\$526,002.27	\$526,002.27	\$125,857.43	\$201,481.95	(\$75,624.52)	-11.60%
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	\$47,283.90	\$47,283.90	\$26,958.10	\$19,058.10	\$7,900.00	10.64%
100.124.2000000.0000.000	Employee Benefits	\$30,335.00	\$0.00	\$30,335.00	\$18,554.70	\$18,554.70	\$11,780.30	\$7,706.70	\$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	\$66,070.13	\$66,070.13	\$40,680.82	\$26,764.80	\$13,916.02	13.04%
100.125.1000000.0000.000	Salaries	\$264,827.00	\$0.00	\$264,827.00	\$181,181.68	\$181,181.68	\$83,645.32	\$72,545.31	\$11,100.01	4.19%
100.125.2000000.0000.000	Employee Benefits	\$111,139.00	\$0.00	\$111,139.00	\$79,722.56	\$79,722.56	\$31,416.44	\$33,392.12	(\$1,975.68)	-1.78%
100.125.3000000.0000.000	Purchased Services	\$68,500.00	\$0.00	\$68,500.00	\$107,479.51	\$107,479.51	(\$38,979.51)	\$25,676.49	(\$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	\$369,002.64	\$369,002.64	\$79,269.91	\$131,613.92	(\$52,344.01)	-11.68%
100.126.1000000.0000.000	Salaries	\$1,773,716.00	\$0.00	\$1,773,716.00	\$1,386,225.73	\$1,386,225.73	\$387,490.27	\$552,520.56	(\$165,030.29)	-9.30%
100.126.2000000.0000.000	Employee Benefits	\$744,068.00	\$0.00	\$744,068.00	\$613,012.30	\$613,012.30	\$131,055.70	\$251,314.46	(\$120,258.76)	-16.16%
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	\$48,147.71	\$48,147.71	\$50,924.64	(\$3,935.22)	\$54,859.86	55.37%
FUNCTION: Speech Handicapped - 126		\$3,039,994.00	\$8,677.35	\$3,048,671.35	\$2,047,385.74	\$2,047,385.74	\$1,001,285.61	\$799,899.80	\$201,385.81	6.61%
100.127.1000000.0000.000	Salaries	\$4,130,498.00	\$62,489.00	\$4,192,987.00	\$3,098,759.52	\$3,098,759.52	\$1,094,227.48	\$1,209,087.77	(\$114,860.29)	-2.74%
100.127.2000000.0000.000	Employee Benefits	\$1,707,325.00	\$24,996.00	\$1,732,321.00	\$1,391,099.73	\$1,391,099.73	\$341,221.27	\$565,880.71	(\$224,659.44)	-12.97%
100.127.3000000.0000.000	Purchased Services	\$48,790.00	\$0.00	\$48,790.00	\$26,428.46	\$26,428.46	\$22,361.54	\$0.00	\$22,361.54	45.83%

# School District Five of Lexington and Richland

## Board Report Expenditures

Fiscal Year: 2022-2023

From Date: 7/1/2022

To Date: 4/30/2023

☐ 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	\$95,999.78	\$95,999.78	\$18,830.72	\$119.81	\$18,710.91	16.29%
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	\$4,617,287.49	\$4,617,287.49	\$1,476,641.01	\$1,775,088.29	(\$298,447.28)	-4.90%
100.128.1000000.0000.000	Salaries	\$627,308.00	\$0.00	\$627,308.00	\$321,110.95	\$321,110.95	\$306,197.05	\$126,643.64	\$179,553.41	28.62%
100.128.2000000.0000.000	Employee Benefits	\$300,165.00	\$0.00	\$300,165.00	\$144,950.88	\$144,950.88	\$155,214.12	\$60,617.97	\$94,596.15	31.51%
100.128.3000000.0000.000	Purchased Services	\$6,500.00	\$0.00	\$6,500.00	\$3,818.75	\$3,818.75	\$2,681.25	\$0.00	\$2,681.25	41.25%
100.128.4000000.0000.000	Supplies and Materials	\$3,951.00	\$84.85	\$4,035.85	\$4,106.35	\$4,106.35	(\$70.50)	\$0.00	(\$70.50)	-1.75%
	FUNCTION: Emotionally Handicapped - 128	\$937,924.00	\$84.85	\$938,008.85	\$473,986.93	\$473,986.93	\$464,021.92	\$187,261.61	\$276,760.31	29.51%
100.129.1000000.0000.000	Salaries	\$644,741.00	\$0.00	\$644,741.00	\$556,622.19	\$556,622.19	\$88,118.81	\$199,369.20	(\$111,250.39)	-17.26%
100.129.2000000.0000.000	Employee Benefits	\$300,081.00	\$0.00	\$300,081.00	\$254,201.86	\$254,201.86	\$45,879.14	\$91,432.80	(\$45,553.66)	-15.18%
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	\$810,824.05	\$810,824.05	\$142,415.95	\$290,802.00	(\$148,386.05)	-15.57%
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%
	JUNCTION: 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	\$2,951.22	\$2,951.22	\$4,988.78	\$1,020.53	\$3,968.25	49.98%
100.136.2000000.0000.000	Employee Benefits	\$2,536.00	\$0.00	\$2,536.00	\$1,721.03	\$1,721.03	\$814.97	\$368.13	\$446.84	17.62%
100.136.3000000.0000.000	Purchased Services	\$750.00	\$0.00	\$750.00	\$51,744.24	\$51,744.24	(\$50,994.24)	\$0.00	(\$50,994.24)	-6799.23%
100.136.4000000.0000.000	Supplies and Materials	\$400.00	\$0.00	\$400.00	\$0.00	\$0.00	\$400.00	\$0.00	\$400.00	100.00%
	FUNCTION: Preschool Handicapped Itinerant (3 and 4 yr olds) - 136	\$11,626.00	\$0.00	\$11,626.00	\$56,416.49	\$56,416.49	(\$44,790.49)	\$1,388.66	(\$46,179.15)	-397.21%
100.137.1000000.0000.000	Salaries	\$1,118,233.00	\$0.00	\$1,118,233.00	\$799,948.96	\$799,948.96	\$318,284.04	\$323,367.71	(\$5,083.67)	-0.45%
100.137.2000000.0000.000	Employee Benefits	\$526,651.00	\$0.00	\$526,651.00	\$378,737.20	\$378,737.20	\$147,913.80	\$155,408.06	(\$7,494.26)	-1.42%
100.137.3000000.0000.000	Purchased Services	\$30,474.00	\$0.00	\$30,474.00	\$9,916.24	\$9,916.24	\$20,557.76	\$0.00	\$20,557.76	67.46%
100.137.4000000.0000.000	Supplies and Materials	\$540.00	\$0.00	\$540.00	\$0.00	\$0.00	\$540.00	\$0.00	\$540.00	100.00%
	JUNCTION: Preschool Handicapped Self Contained (3 & 4 yr old) - 137	\$1,675,898.00	\$0.00	\$1,675,898.00	\$1,188,602.40	\$1,188,602.40	\$487,295.60	\$478,775.77	\$8,519.83	0.51%
100.138.1000000.0000.000	Salaries	\$2,390.00	\$0.00	\$2,390.00	\$1,302.83	\$1,302.83	\$1,087.17	\$413.84	\$673.33	28.17%
100.138.2000000.0000.000	Employee Benefits	\$1,036.00	\$0.00	\$1,036.00	\$568.14	\$568.14	\$467.86	\$91.98	\$375.88	36.28%
	JUNCTION: Preschool Handicapped Homebased (3 & 4 yr olds) - 138	\$3,426.00	\$0.00	\$3,426.00	\$1,870.97	\$1,870.97	\$1,555.03	\$505.82	\$1,049.21	30.62%
100.139.1000000.0000.000	Salaries	\$1,145,599.00	\$0.00	\$1,145,599.00	\$776,356.13	\$776,356.13	\$369,242.87	\$300,119.06	\$69,123.81	6.03%
100.139.2000000.0000.000	Employee Benefits	\$524,703.00	\$0.00	\$524,703.00	\$373,474.04	\$373,474.04	\$151,228.96	\$153,571.58	(\$2,342.62)	-0.45%

# School District Five of Lexington and Richland

## Board Report Expenditures

Fiscal Year: 2022-2023

From Date: 7/1/2022

To Date: 4/30/2023

☐ 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	\$22,640.34	\$22,640.34	\$217.66	(\$72.41)	\$290.07	1.27%
100.139.4000000.0000.000	Supplies and Materials	\$21,851.00	\$3,400.00	\$25,251.00	\$23,774.48	\$23,774.48	\$1,476.52	(\$713.37)	\$2,189.89	8.67%
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	\$1,196,668.99	\$1,196,668.99	\$525,242.01	\$452,904.86	\$72,337.15	4.20%
100.141.1000000.0000.000	Salaries	\$1,114,330.00	\$0.00	\$1,114,330.00	\$716,300.28	\$716,300.28	\$398,029.72	\$286,913.59	\$111,116.13	9.97%
100.141.2000000.0000.000	Employee Benefits	\$494,745.00	\$0.00	\$494,745.00	\$312,056.63	\$312,056.63	\$182,688.37	\$120,869.02	\$61,819.35	12.50%
100.141.3000000.0000.000	Purchased Services	\$6,650.00	\$100.00	\$6,750.00	\$7,473.72	\$7,473.72	(\$723.72)	\$0.00	(\$723.72)	-10.72%
100.141.4000000.0000.000	Supplies and Materials	\$12,725.00	(\$469.00)	\$12,256.00	\$2,479.29	\$2,479.29	\$9,776.71	\$25.00	\$9,751.71	79.57%
100.141.6000000.0000.000	Other Objects	\$0.00	\$369.00	\$369.00	\$369.00	\$369.00	\$0.00	\$0.00	\$0.00	0.00%
	FUNCTION: Gifted and Talented Academic - 141	\$1,628,450.00	\$0.00	\$1,628,450.00	\$1,038,678.92	\$1,038,678.92	\$589,771.08	\$407,807.61	\$181,963.47	11.17%
100.143.1000000.0000.000	Salaries	\$254,537.00	\$0.00	\$254,537.00	\$143,285.33	\$143,285.33	\$111,251.67	\$57,900.57	\$53,351.10	20.96%
100.143.2000000.0000.000	Employee Benefits	\$110,435.00	\$0.00	\$110,435.00	\$59,506.30	\$59,506.30	\$50,928.70	\$24,907.75	\$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	\$202,791.63	\$202,791.63	\$163,180.37	\$82,808.32	\$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	\$2,637.90	\$2,637.90	\$35,712.10	(\$274.89)	\$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	\$22,034.48	\$22,034.48	\$37,965.52	(\$274.89)	\$38,240.41	63.73%
100.145.1000000.0000.000	Salaries	\$71,289.00	\$0.00	\$71,289.00	\$63,617.50	\$63,617.50	\$7,671.50	\$33,700.00	(\$26,028.50)	-36.51%
100.145.2000000.0000.000	Employee Benefits	\$22,189.00	\$0.00	\$22,189.00	\$22,124.22	\$22,124.22	\$64.78	\$11,189.67	(\$11,124.89)	-50.14%
100.145.3000000.0000.000	Purchased Services	\$6,000.00	\$0.00	\$6,000.00	\$3,800.00	\$3,800.00	\$2,200.00	\$3,975.00	(\$1,775.00)	-29.58%
	FUNCTION: Homebound - 145	\$99,478.00	\$0.00	\$99,478.00	\$89,541.72	\$89,541.72	\$9,936.28	\$48,864.67	(\$38,928.39)	-39.13%
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	\$99,139.53	\$99,139.53	\$81,736.47	\$34,652.49	\$47,083.98	26.03%
100.148.2000000.0000.000	Employee Benefits	\$72,884.00	\$0.00	\$72,884.00	\$42,358.72	\$42,358.72	\$30,525.28	\$15,239.09	\$15,286.19	20.97%
100.148.3000000.0000.000	Purchased Services	\$7,000.00	\$0.00	\$7,000.00	\$4,422.56	\$4,422.56	\$2,577.44	\$155.60	\$2,421.84	34.60%
100.148.4000000.0000.000	Supplies and Materials	\$2,875.00	\$0.00	\$2,875.00	\$1,434.81	\$1,434.81	\$1,440.19	\$0.00	\$1,440.19	50.09%
	FUNCTION: Gifted and Talented Artistic - 148	\$263,635.00	\$0.00	\$263,635.00	\$147,355.62	\$147,355.62	\$116,279.38	\$50,047.18	\$66,232.20	25.12%
100.149.1000000.0000.000	Salaries	\$634,290.00	\$0.00	\$634,290.00	\$650,624.33	\$650,624.33	(\$16,334.33)	\$197,964.35	(\$214,298.68)	-33.79%

# School District Five of Lexington and Richland

## Board Report Expenditures

Fiscal Year: 2022-2023

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To Date: 4/30/2023

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Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.149.2000000.0000.000	Employee Benefits	\$308,789.00	\$0.00	\$308,789.00	\$231,886.52	\$231,886.52	\$76,902.48	\$75,007.87	\$1,894.61	0.61%
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	\$882,510.85	\$882,510.85	\$2,292,316.15	\$272,972.22	\$2,019,343.93	63.60%
100.161.1000000.0000.000	Salaries	\$754,446.00	\$0.00	\$754,446.00	\$561,255.58	\$561,255.58	\$193,190.42	\$213,316.03	(\$20,125.61)	-2.67%
100.161.2000000.0000.000	Employee Benefits	\$424,222.00	\$0.00	\$424,222.00	\$271,753.19	\$271,753.19	\$152,468.81	\$111,172.44	\$41,296.37	9.73%
100.161.3000000.0000.000	Purchased Services	\$4,250.00	\$0.00	\$4,250.00	\$10,628.00	\$10,628.00	(\$6,378.00)	\$0.00	(\$6,378.00)	-150.07%
100.161.4000000.0000.000	Supplies and Materials	\$30,639.00	\$3,035.75	\$33,674.75	\$9,951.26	\$9,951.26	\$23,723.49	(\$1,078.21)	\$24,801.70	73.65%
	FUNCTION: Other Exceptional Programs - 161	\$1,213,557.00	\$3,035.75	\$1,216,592.75	\$853,588.03	\$853,588.03	\$363,004.72	\$323,410.26	\$39,594.46	3.25%
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	\$410.00	\$82,160.00	64.97%
100.173.2000000.0000.000	Employee Benefits	\$32,436.00	\$0.00	\$32,436.00	\$13,997.26	\$13,997.26	\$18,438.74	\$130.72	\$18,308.02	56.44%
	FUNCTION: High School Summer School - 173	\$158,886.00	\$0.00	\$158,886.00	\$57,877.26	\$57,877.26	\$101,008.74	\$540.72	\$100,468.02	63.23%
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	\$102,286.20	\$102,286.20	\$14,255.80	\$21,893.92	(\$7,638.12)	-6.55%
100.181.2000000.0000.000	Employee Benefits	\$54,437.00	\$0.00	\$54,437.00	\$31,977.94	\$31,977.94	\$22,459.06	\$6,984.71	\$15,474.35	28.43%
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	\$134,264.14	\$134,264.14	\$39,524.86	\$28,878.63	\$10,646.23	6.13%
100.182.1000000.0000.000	Salaries	\$7,500.00	\$0.00	\$7,500.00	\$5,500.00	\$5,500.00	\$2,000.00	\$0.00	\$2,000.00	26.67%
100.182.2000000.0000.000	Employee Benefits	\$750.00	\$0.00	\$750.00	\$445.02	\$445.02	\$304.98	\$0.00	\$304.98	40.66%
100.182.4000000.0000.000	Supplies and Materials	\$3,974.00	(\$1,500.00)	\$2,474.00	\$973.15	\$973.15	\$1,500.85	(\$56.73)	\$1,557.58	62.98%
	FUNCTION: Adult Secondary Education Programs - 182	\$12,224.00	(\$1,500.00)	\$10,724.00	\$6,918.17	\$6,918.17	\$3,805.83	(\$56.73)	\$3,862.56	36.02%
100.188.1000000.0000.000	Salaries	\$24,357.00	\$0.00	\$24,357.00	\$53,699.04	\$53,699.04	(\$29,342.04)	\$13,360.03	(\$42,702.07)	-175.32%
100.188.2000000.0000.000	Employee Benefits	\$24,538.00	\$0.00	\$24,538.00	\$25,052.07	\$25,052.07	(\$514.07)	\$6,881.01	(\$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	\$79,350.56	\$79,350.56	(\$30,171.56)	\$20,241.04	(\$50,412.60)	-102.51%



# School District Five of Lexington and Richland

## Board Report Expenditures

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To Date: 4/30/2023

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Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.190.1000000.0000.000	Salaries	\$719,270.00	\$0.00	\$719,270.00	\$465,812.59	\$465,812.59	\$253,457.41	\$168,884.28	\$84,573.13	11.76%
100.190.2000000.0000.000	Employee Benefits	\$249,543.00	\$0.00	\$249,543.00	\$146,784.33	\$146,784.33	\$102,758.67	\$53,355.07	\$49,403.60	19.80%
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	\$616,800.56	\$616,800.56	\$372,812.44	\$222,719.85	\$150,092.59	15.17%
100.211.1000000.0000.000	Salaries	\$1,227,802.00	\$80,309.00	\$1,308,111.00	\$1,057,867.30	\$1,057,867.30	\$250,243.70	\$345,501.95	(\$95,258.25)	-7.28%
100.211.2000000.0000.000	Employee Benefits	\$629,449.00	\$32,123.00	\$661,572.00	\$508,585.30	\$508,585.30	\$152,986.70	\$175,729.10	(\$22,742.40)	-3.44%
100.211.3000000.0000.000	Purchased Services	\$75,000.00	\$0.00	\$75,000.00	\$10,416.36	\$10,416.36	\$64,583.64	\$0.00	\$64,583.64	86.11%
100.211.4000000.0000.000	Supplies and Materials	\$26,110.00	\$0.00	\$26,110.00	\$463.48	\$463.48	\$25,646.52	\$0.00	\$25,646.52	98.22%
	FUNCTION: Attendance and Social Work Services - 211	\$1,958,361.00	\$112,432.00	\$2,070,793.00	\$1,577,332.44	\$1,577,332.44	\$493,460.56	\$521,231.05	(\$27,770.49)	-1.34%
100.212.1000000.0000.000	Salaries	\$3,833,594.00	\$0.00	\$3,833,594.00	\$2,835,984.77	\$2,835,984.77	\$997,609.23	\$942,847.54	\$54,761.69	1.43%
100.212.2000000.0000.000	Employee Benefits	\$1,666,184.00	\$0.00	\$1,666,184.00	\$1,259,774.83	\$1,259,774.83	\$406,409.17	\$436,149.37	(\$29,740.20)	-1.78%
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	\$28,097.00	\$28,097.00	\$24,233.00	(\$2,696.90)	\$26,929.90	51.46%
	FUNCTION: Guidance Services - 212	\$5,554,668.00	\$940.00	\$5,555,608.00	\$4,125,312.77	\$4,125,312.77	\$1,430,295.23	\$1,376,300.01	\$53,995.22	0.97%
100.213.1000000.0000.000	Salaries	\$2,216,979.00	\$0.00	\$2,216,979.00	\$1,612,524.43	\$1,612,524.43	\$604,454.57	\$605,844.90	(\$1,390.33)	-0.06%
100.213.2000000.0000.000	Employee Benefits	\$989,803.00	\$0.00	\$989,803.00	\$752,675.96	\$752,675.96	\$237,127.04	\$300,945.41	(\$63,818.37)	-6.45%
100.213.3000000.0000.000	Purchased Services	\$155,532.00	\$0.00	\$155,532.00	\$85,302.84	\$85,302.84	\$70,229.16	\$175,000.00	(\$104,770.84)	-67.36%
100.213.4000000.0000.000	Supplies and Materials	\$53,952.00	(\$628.72)	\$53,323.28	\$34,685.74	\$34,685.74	\$18,637.54	(\$2,569.12)	\$21,206.66	39.77%
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	\$2,485,325.97	\$2,485,325.97	\$930,556.31	\$1,079,221.19	(\$148,664.88)	-4.35%
100.214.1000000.0000.000	Salaries	\$1,315,832.00	\$0.00	\$1,315,832.00	\$1,066,834.81	\$1,066,834.81	\$248,997.19	\$340,499.99	(\$91,502.80)	-6.95%
100.214.2000000.0000.000	Employee Benefits	\$551,780.00	\$0.00	\$551,780.00	\$447,509.62	\$447,509.62	\$104,270.38	\$150,085.72	(\$45,815.34)	-8.30%
100.214.3000000.0000.000	Purchased Services	\$102,374.00	\$0.00	\$102,374.00	\$4,528.86	\$4,528.86	\$97,845.14	\$0.00	\$97,845.14	95.58%
100.214.4000000.0000.000	Supplies and Materials	\$5,850.00	\$0.00	\$5,850.00	\$5,792.08	\$5,792.08	\$57.92	(\$132.00)	\$189.92	3.25%
	FUNCTION: Psychological Services - 214	\$1,975,836.00	\$0.00	\$1,975,836.00	\$1,524,665.37	\$1,524,665.37	\$451,170.63	\$490,453.71	(\$39,283.08)	-1.99%
100.217.1000000.0000.000	Salaries	\$105,935.00	\$0.00	\$105,935.00	\$86,340.81	\$86,340.81	\$19,594.19	\$15,061.68	\$4,532.51	4.28%
100.217.2000000.0000.000	Employee Benefits	\$35,863.00	\$0.00	\$35,863.00	\$36,373.30	\$36,373.30	(\$510.30)	\$7,223.88	(\$7,734.18)	-21.57%
	FUNCTION: Career Specialist Services - 217	\$141,798.00	\$0.00	\$141,798.00	\$122,714.11	\$122,714.11	\$19,083.89	\$22,285.56	(\$3,201.67)	-2.26%
100.221.1000000.0000.000	Salaries	\$1,982,148.00	\$0.00	\$1,982,148.00	\$1,841,531.09	\$1,841,531.09	\$140,616.91	\$503,356.58	(\$362,739.67)	-18.30%
100.221.2000000.0000.000	Employee Benefits	\$762,239.00	\$0.00	\$762,239.00	\$741,063.82	\$741,063.82	\$21,175.18	\$206,493.95	(\$185,318.77)	-24.31%
100.221.3000000.0000.000	Purchased Services	\$615,100.00	(\$44,330.00)	\$570,770.00	\$352,665.64	\$352,665.64	\$218,104.36	\$4,982.98	\$213,121.38	37.34%
100.221.4000000.0000.000	Supplies and Materials	\$53,115.00	\$43,979.00	\$97,094.00	\$99,960.00	\$99,960.00	(\$2,866.00)	(\$693.14)	(\$2,172.86)	-2.24%

# School District Five of Lexington and Richland

## Board Report Expenditures

Fiscal Year: 2022-2023

From Date: 7/1/2022

To Date: 4/30/2023

☐ 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	\$3,066,572.55	\$3,066,572.55	\$377,608.45	\$714,140.37	(\$338,531.92)	-9.77%
100.222.1000000.0000.000	Salaries	\$1,987,961.00	\$0.00	\$1,987,961.00	\$1,423,507.99	\$1,423,507.99	\$564,453.01	\$570,511.93	(\$6,058.92)	-0.30%
100.222.2000000.0000.000	Employee Benefits	\$971,380.00	\$0.00	\$971,380.00	\$662,402.60	\$662,402.60	\$308,977.40	\$269,299.88	\$39,677.52	4.08%
100.222.3000000.0000.000	Purchased Services	\$0.00	\$0.00	\$0.00	\$7,753.52	\$7,753.52	(\$7,753.52)	\$0.00	(\$7,753.52)	0.00%
100.222.4000000.0000.000	Supplies and Materials	\$418,351.00	\$8,216.00	\$426,567.00	\$312,808.65	\$312,808.65	\$113,758.35	\$58,051.74	\$55,706.61	13.06%
100.222.5000000.0000.000	Capital Outlay	\$0.00	\$9,000.00	\$9,000.00	\$0.00	\$0.00	\$9,000.00	\$0.00	\$9,000.00	100.00%
100.222.6000000.0000.000	Other Objects	\$175.00	\$0.00	\$175.00	\$175.00	\$175.00	\$0.00	\$0.00	\$0.00	0.00%
FUNCTION: Library and Media Services - 222		\$3,377,867.00	\$17,216.00	\$3,395,083.00	\$2,406,647.76	\$2,406,647.76	\$988,435.24	\$897,863.55	\$90,571.69	2.67%
100.223.1000000.0000.000	Salaries	\$1,040,915.00	\$82,551.00	\$1,123,466.00	\$752,857.96	\$752,857.96	\$370,608.04	\$184,827.93	\$185,780.11	16.54%
100.223.2000000.0000.000	Employee Benefits	\$411,172.00	\$33,020.00	\$444,192.00	\$295,570.96	\$295,570.96	\$148,621.04	\$75,077.85	\$73,543.19	16.56%
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	\$4,424.49	\$4,424.49	\$1,921.51	\$163.34	\$1,758.17	27.71%
100.223.6000000.0000.000	Other Objects	\$962.00	\$680.00	\$1,642.00	\$5,580.00	\$5,580.00	(\$3,938.00)	\$0.00	(\$3,938.00)	-239.83%
FUNCTION: Supervision of Special Programs - 223		\$1,462,893.00	\$118,951.00	\$1,581,844.00	\$1,058,433.41	\$1,058,433.41	\$523,410.59	\$260,069.12	\$263,341.47	16.65%
100.224.3000000.0000.000	Purchased Services	\$75,622.00	(\$831.73)	\$74,790.27	\$29,889.70	\$29,889.70	\$44,900.57	\$2,029.36	\$42,871.21	57.32%
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	\$17.33	\$2,924.59	24.29%
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	\$38,989.78	\$38,989.78	\$47,842.49	\$2,046.69	\$45,795.80	52.74%
100.231.1000000.0000.000	Salaries	\$68,922.00	\$0.00	\$68,922.00	\$53,332.50	\$53,332.50	\$15,589.50	\$11,487.00	\$4,102.50	5.95%
100.231.2000000.0000.000	Employee Benefits	\$21,336.00	\$0.00	\$21,336.00	\$15,939.62	\$15,939.62	\$5,396.38	\$3,273.28	\$2,123.10	9.95%
100.231.3000000.0000.000	Purchased Services	\$387,450.00	\$0.00	\$387,450.00	\$513,090.11	\$513,090.11	(\$125,640.11)	\$18,917.71	(\$144,557.82)	-37.31%
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	\$1,191,571.23	\$1,191,571.23	(\$163,863.23)	\$33,677.99	(\$197,541.22)	-19.22%
100.232.1000000.0000.000	Salaries	\$295,419.00	\$0.00	\$295,419.00	\$251,682.54	\$251,682.54	\$43,736.46	\$49,936.46	(\$6,200.00)	-2.10%
100.232.2000000.0000.000	Employee Benefits	\$108,081.00	\$0.00	\$108,081.00	\$87,840.61	\$87,840.61	\$20,240.39	\$18,292.85	\$1,947.54	1.80%
100.232.3000000.0000.000	Purchased Services	\$23,500.00	\$8,300.00	\$31,800.00	\$24,557.92	\$24,557.92	\$7,242.08	\$69,720.04	(\$62,477.96)	-196.47%
100.232.4000000.0000.000	Supplies and Materials	\$9,723.00	\$9,000.00	\$18,723.00	\$7,995.74	\$7,995.74	\$10,727.26	\$0.00	\$10,727.26	57.29%
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	\$373,504.65	\$373,504.65	\$88,018.35	\$137,949.35	(\$49,931.00)	-10.82%
100.233.1000000.0000.000	Salaries	\$11,852,120.00	\$30,185.00	\$11,882,305.00	\$9,538,810.28	\$9,538,810.28	\$2,343,494.72	\$2,345,302.40	(\$1,807.68)	-0.02%
100.233.2000000.0000.000	Employee Benefits	\$5,029,520.00	\$112,073.61	\$5,141,593.61	\$4,100,381.00	\$4,100,381.00	\$1,041,212.61	\$1,060,140.90	(\$18,928.29)	-0.37%

# School District Five of Lexington and Richland

## Board Report Expenditures

Fiscal Year: 2022-2023

From Date: 7/1/2022

To Date: 4/30/2023

☐ Include pre encumbrance

☐ Print accounts with zero balance

☐ Filter Encumbrance Detail by Date Range

☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.233.3000000.0000.000	Purchased Services	\$217,705.00	(\$14,192.89)	\$203,512.11	\$58,953.47	\$58,953.47	\$144,558.64	\$7,376.16	\$137,182.48	67.41%
100.233.4000000.0000.000	Supplies and Materials	\$256,952.00	\$18,296.34	\$275,248.34	\$221,293.76	\$221,293.76	\$53,954.58	\$5,621.74	\$48,332.84	17.56%
100.233.6000000.0000.000	Other Objects	\$24,026.00	(\$394.00)	\$23,632.00	\$21,946.65	\$21,946.65	\$1,685.35	\$228.48	\$1,456.87	6.16%
FUNCTION: School Administration - 233		\$17,380,323.00	\$145,968.06	\$17,526,291.06	\$13,941,385.16	\$13,941,385.16	\$3,584,905.90	\$3,418,669.68	\$166,236.22	0.95%
100.251.1000000.0000.000	Salaries	\$73,206.00	\$0.00	\$73,206.00	\$31,974.04	\$31,974.04	\$41,231.96	\$14,427.93	\$26,804.03	36.61%
100.251.2000000.0000.000	Employee Benefits	\$54,505.00	\$0.00	\$54,505.00	\$18,817.77	\$18,817.77	\$35,687.23	\$8,282.18	\$27,405.05	50.28%
100.251.3000000.0000.000	Purchased Services	\$326,600.00	\$0.00	\$326,600.00	\$144,374.25	\$144,374.25	\$182,225.75	\$180,537.50	\$1,688.25	0.52%
100.251.4000000.0000.000	Supplies and Materials	\$77,500.00	(\$49,000.00)	\$28,500.00	\$1,391.02	\$1,391.02	\$27,108.98	\$0.00	\$27,108.98	95.12%
100.251.5000000.0000.000	Capital Outlay	\$0.00	\$49,000.00	\$49,000.00	\$48,230.99	\$48,230.99	\$769.01	\$0.00	\$769.01	1.57%
UNCTION: Student Transportation (Federal/District Mandated) - 251		\$531,811.00	\$0.00	\$531,811.00	\$244,788.07	\$244,788.07	\$287,022.93	\$203,247.61	\$83,775.32	15.75%
100.252.1000000.0000.000	Salaries	\$971,162.00	\$0.00	\$971,162.00	\$797,959.52	\$797,959.52	\$173,202.48	\$168,480.98	\$4,721.50	0.49%
100.252.2000000.0000.000	Employee Benefits	\$450,617.00	\$0.00	\$450,617.00	\$346,765.18	\$346,765.18	\$103,851.82	\$75,874.94	\$27,976.88	6.21%
100.252.3000000.0000.000	Purchased Services	\$194,807.00	\$0.00	\$194,807.00	\$108,359.89	\$108,359.89	\$86,447.11	\$12,520.93	\$73,926.18	37.95%
100.252.4000000.0000.000	Supplies and Materials	\$53,655.00	\$0.00	\$53,655.00	\$7,313.62	\$7,313.62	\$46,341.38	\$783.22	\$45,558.16	84.91%
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	\$6,015.00	\$6,015.00	\$1,485.00	\$318.00	\$1,167.00	15.56%
FUNCTION: Fiscal Services - 252		\$1,690,705.00	\$0.00	\$1,690,705.00	\$1,271,678.21	\$1,271,678.21	\$419,026.79	\$257,978.07	\$161,048.72	9.53%
100.253.1000000.0000.000	Salaries	\$184,896.00	\$0.00	\$184,896.00	\$0.00	\$0.00	\$184,896.00	\$0.00	\$184,896.00	100.00%
100.253.2000000.0000.000	Employee Benefits	\$86,042.00	\$0.00	\$86,042.00	\$0.00	\$0.00	\$86,042.00	\$0.00	\$86,042.00	100.00%
100.253.3000000.0000.000	Purchased Services	\$15,000.00	\$0.00	\$15,000.00	\$0.00	\$0.00	\$15,000.00	\$0.00	\$15,000.00	100.00%
100.253.4000000.0000.000	Supplies and Materials	\$15,000.00	\$0.00	\$15,000.00	\$5,089.23	\$5,089.23	\$9,910.77	(\$153.80)	\$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	\$618,165.31	\$618,165.31	(\$317,227.31)	(\$153.80)	(\$317,073.51)	-105.36%
100.254.1000000.0000.000	Salaries	\$7,251,251.00	\$0.00	\$7,251,251.00	\$5,974,022.93	\$5,974,022.93	\$1,277,228.07	\$1,165,682.36	\$111,545.71	1.54%
100.254.2000000.0000.000	Employee Benefits	\$3,722,444.00	\$0.00	\$3,722,444.00	\$3,008,125.16	\$3,008,125.16	\$714,318.84	\$612,314.13	\$102,004.71	2.74%
100.254.3000000.0000.000	Purchased Services	\$5,261,973.00	\$0.00	\$5,261,973.00	\$4,303,025.29	\$4,303,025.29	\$958,947.71	\$1,004,837.17	(\$45,889.46)	-0.87%
100.254.4000000.0000.000	Supplies and Materials	\$6,514,538.00	(\$9,000.00)	\$6,505,538.00	\$4,571,035.69	\$4,571,035.69	\$1,934,502.31	\$243,814.81	\$1,690,687.50	25.99%
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	\$17,888,858.85	\$17,888,858.85	\$4,936,532.15	\$3,037,159.95	\$1,899,372.20	8.32%
100.255.1000000.0000.000	Salaries	\$5,397,535.00	\$0.00	\$5,397,535.00	\$3,409,592.77	\$3,409,592.77	\$1,987,942.23	\$1,132,207.43	\$855,734.80	15.85%
100.255.2000000.0000.000	Employee Benefits	\$2,390,347.00	\$0.00	\$2,390,347.00	\$1,620,233.00	\$1,620,233.00	\$770,114.00	\$584,275.11	\$185,838.89	7.77%
100.255.3000000.0000.000	Purchased Services	\$180,000.00	\$0.00	\$180,000.00	\$77,188.78	\$77,188.78	\$102,811.22	\$34,774.74	\$68,036.48	37.80%

# School District Five of Lexington and Richland

## Board Report Expenditures

Fiscal Year: 2022-2023

From Date: 7/1/2022

To Date: 4/30/2023

☐ Include pre encumbrance

☐ Print accounts with zero balance

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Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.255.4000000.0000.000	Supplies and Materials	\$56,500.00	\$0.00	\$56,500.00	\$23,444.05	\$23,444.05	\$33,055.95	(\$2,895.23)	\$35,951.18	63.63%
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	\$5,130,458.60	\$5,130,458.60	\$2,894,923.40	\$1,748,362.05	\$1,146,561.35	14.29%
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	\$485,102.84	\$485,102.84	(\$485,102.84)	\$814,897.16	(\$1,300,000.00)	0.00%
FUNCTION: Food Services - 256		\$0.00	\$0.00	\$0.00	\$647,672.69	\$647,672.69	(\$647,672.69)	\$814,897.16	(\$1,462,569.85)	0.00%
100.257.1000000.0000.000	Salaries	\$331,152.00	\$0.00	\$331,152.00	\$230,357.31	\$230,357.31	\$100,794.69	\$45,271.35	\$55,523.34	16.77%
100.257.2000000.0000.000	Employee Benefits	\$108,476.00	\$0.00	\$108,476.00	\$95,840.03	\$95,840.03	\$12,635.97	\$19,524.68	(\$6,888.71)	-6.35%
100.257.3000000.0000.000	Purchased Services	\$508,294.00	(\$8,300.00)	\$499,994.00	\$396,817.39	\$396,817.39	\$103,176.61	\$1,346.02	\$101,830.59	20.37%
100.257.4000000.0000.000	Supplies and Materials	\$44,911.00	\$0.00	\$44,911.00	\$15,913.49	\$15,913.49	\$28,997.51	(\$840.45)	\$29,837.96	66.44%
FUNCTION: Internal Services - 257		\$992,833.00	(\$8,300.00)	\$984,533.00	\$738,928.22	\$738,928.22	\$245,604.78	\$65,301.60	\$180,303.18	18.31%
100.258.1000000.0000.000	Salaries	\$216,253.00	\$45,147.00	\$261,400.00	\$191,015.54	\$191,015.54	\$70,384.46	\$44,674.83	\$25,709.63	9.84%
100.258.2000000.0000.000	Employee Benefits	\$90,293.00	\$23,239.00	\$113,532.00	\$75,173.54	\$75,173.54	\$38,358.46	\$17,121.20	\$21,237.26	18.71%
100.258.3000000.0000.000	Purchased Services	\$2,384,234.00	\$0.00	\$2,384,234.00	\$1,875,421.29	\$1,875,421.29	\$508,812.71	\$427,465.63	\$81,347.08	3.41%
100.258.4000000.0000.000	Supplies and Materials	\$25,000.00	\$0.00	\$25,000.00	\$17,981.88	\$17,981.88	\$7,018.12	\$19,176.33	(\$12,158.21)	-48.63%
100.258.5000000.0000.000	Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,932.06	(\$6,932.06)	0.00%
100.258.6000000.0000.000	Other Objects	\$410.00	\$0.00	\$410.00	\$0.00	\$0.00	\$410.00	\$0.00	\$410.00	100.00%
FUNCTION: Security - 258		\$2,716,190.00	\$68,386.00	\$2,784,576.00	\$2,159,592.25	\$2,159,592.25	\$624,983.75	\$515,370.05	\$109,613.70	3.94%
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	\$652,975.27	\$652,975.27	\$104,621.73	\$129,263.10	(\$24,641.37)	-3.25%
100.262.2000000.0000.000	Employee Benefits	\$370,120.00	\$0.00	\$370,120.00	\$265,287.77	\$265,287.77	\$104,832.23	\$54,679.80	\$50,152.43	13.55%
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	\$948,263.04	\$948,263.04	\$204,453.96	\$204,285.40	\$168.56	0.01%
100.263.1000000.0000.000	Salaries	\$412,349.00	\$0.00	\$412,349.00	\$374,178.93	\$374,178.93	\$38,170.07	\$80,848.36	(\$42,678.29)	-10.35%
100.263.2000000.0000.000	Employee Benefits	\$188,907.00	\$0.00	\$188,907.00	\$161,980.52	\$161,980.52	\$26,926.48	\$31,634.55	(\$4,708.07)	-2.49%
100.263.3000000.0000.000	Purchased Services	\$184,886.00	\$0.00	\$184,886.00	\$83,294.33	\$83,294.33	\$101,591.67	\$3,664.37	\$97,927.30	52.97%
100.263.4000000.0000.000	Supplies and Materials	\$40,000.00	\$0.00	\$40,000.00	\$44,162.62	\$44,162.62	(\$4,162.62)	\$7,767.31	(\$11,929.93)	-29.82%
100.263.6000000.0000.000	Other Objects	\$12,000.00	\$0.00	\$12,000.00	(\$2,039.05)	(\$2,039.05)	\$14,039.05	\$2,916.00	\$11,123.05	92.69%
FUNCTION: Information Services - 263		\$838,142.00	\$0.00	\$838,142.00	\$661,577.35	\$661,577.35	\$176,564.65	\$126,830.59	\$49,734.06	5.93%

# School District Five of Lexington and Richland

## Board Report Expenditures

Fiscal Year: 2022-2023

From Date: 7/1/2022

To Date: 4/30/2023

☐ Include pre encumbrance

☐ Print accounts with zero balance

☐ Filter Encumbrance Detail by Date Range

☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.264.1000000.0000.000	Salaries	\$782,105.00	\$0.00	\$782,105.00	\$675,473.08	\$675,473.08	\$106,631.92	\$131,059.71	(\$24,427.79)	-3.12%
100.264.2000000.0000.000	Employee Benefits	\$301,236.00	\$0.00	\$301,236.00	\$285,714.98	\$285,714.98	\$15,521.02	\$56,095.13	(\$40,574.11)	-13.47%
100.264.3000000.0000.000	Purchased Services	\$34,700.00	\$0.00	\$34,700.00	\$25,668.52	\$25,668.52	\$9,031.48	\$11,897.71	(\$2,866.23)	-8.26%
100.264.4000000.0000.000	Supplies and Materials	\$30,402.00	\$0.00	\$30,402.00	\$23,295.08	\$23,295.08	\$7,106.92	\$75.01	\$7,031.91	23.13%
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	\$1,011,301.66	\$1,011,301.66	\$138,891.34	\$199,127.56	(\$60,236.22)	-5.24%
100.266.1000000.0000.000	Salaries	\$1,723,291.00	\$0.00	\$1,723,291.00	\$1,417,240.83	\$1,417,240.83	\$306,050.17	\$257,729.11	\$48,321.06	2.80%
100.266.2000000.0000.000	Employee Benefits	\$714,750.00	\$0.00	\$714,750.00	\$585,455.38	\$585,455.38	\$129,294.62	\$106,898.84	\$22,395.78	3.13%
100.266.3000000.0000.000	Purchased Services	\$1,476,867.00	(\$17,000.00)	\$1,459,867.00	\$1,202,950.69	\$1,202,950.69	\$256,916.31	\$30,232.22	\$226,684.09	15.53%
100.266.4000000.0000.000	Supplies and Materials	\$25,000.00	\$25,000.00	\$50,000.00	\$16,941.00	\$16,941.00	\$33,059.00	\$5,761.65	\$27,297.35	54.59%
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	\$3,222,787.90	\$3,222,787.90	\$725,296.10	\$400,621.82	\$324,674.28	8.22%
100.271.1000000.0000.000	Salaries	\$2,076,449.00	\$0.00	\$2,076,449.00	\$1,492,088.99	\$1,492,088.99	\$584,360.01	\$435,088.96	\$149,271.05	7.19%
100.271.2000000.0000.000	Employee Benefits	\$633,048.00	\$0.00	\$633,048.00	\$510,110.14	\$510,110.14	\$122,937.86	\$146,094.86	(\$23,157.00)	-3.66%
100.271.3000000.0000.000	Purchased Services	\$217,528.00	\$351.00	\$217,879.00	\$156,233.13	\$156,233.13	\$61,645.87	\$8,269.13	\$53,376.74	24.50%
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	\$2,536,549.28	\$2,536,549.28	\$802,426.72	\$589,452.95	\$212,973.77	6.38%
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%
<b>Grand Total:</b>		<b>\$212,481,590.00</b>	<b>\$1,230,378.00</b>	<b>\$213,711,968.00</b>	<b>\$160,542,188.58</b>	<b>\$160,542,188.58</b>	<b>\$53,169,779.42</b>	<b>\$51,892,753.05</b>	<b>\$1,277,026.37</b>	<b>0.60%</b>


End of Report



Memorandum

To: Members of the Board of Trustees

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

From: Tamara D. Turner, Ed.D.  
Chief Human Resources Officer 

Date: June 21, 2023

Re: June 26, 2023 Board Meeting  
Discussion Item  
Second and Final Reading of Model Policy GCCA/GDCA - "Paid Parental Leave"

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**Item:** Second and Final Reading of Model Policy GCCA/GDCA - "Paid Parental Leave"

**Background:** As stated in the Policy and Legal Services Advisory published by the South Carolina School Boards Association (SCSBA) on June 5, 2023:

On May 12, 2023, Governor Henry McMaster signed into law the Paid Parental Leave Act for eligible school district employees. This Act amends the South Carolina Code of Laws to add Sections 8-11-151 and 8-11-156 to provide six weeks or two weeks of paid parental leave upon the occurrence of a qualifying event. Defined terms for eligibility, as well as usage requirements, are specifically detailed within the Act. This new law has an **effective date of June 26, 2023**.

**Recommendation:** The administration recommends that the Board of Trustees approve the Second and Final Reading of the proposed new Board Policy GCCA/GDCA - "Paid Parental Leave" and completely implement the provisions of the Act, effective June 26, 2023. The administration recommends that the final version of the policy allow an eligible District employee's entitlement to leave under this policy to extend beyond their designated term of employment for their contractual term, allowing the employee to continue their period of paid parental leave in subsequent contractual terms, provided the employee remains an eligible District employee.

Attorney Kathy Mahoney and I will be present to answer any questions you may have.

Attachments - Model Policy GCCA/GDCA - "Paid Parental Leave"

[DRAFT]

**PAID PARENTAL LEAVE**

*Code GCCA/GDCA Issued \_\_\_\_\_*

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**Paid parental leave for newborn biological child or foster of a child**

Eligible District employees who are employed by the District and who give birth are entitled to receive six weeks of paid parental leave upon the occurrence of a qualifying event. Other eligible District employees who do not give birth are entitled to receive two weeks of paid parental leave upon the occurrence of a qualifying event.

- 'Child' means a newborn biological child or foster of a child in state custody and under the age of eighteen. No child can have more than two parents eligible for paid parental leave.
- 'Eligible District employee' means an employee defined by the Department of Education using the Professional Certified Staff system or any full-time equivalent position categorized as classified staff.
- 'Paid parental leave' means six weeks of paid leave at one hundred percent of the eligible District employee's base pay or two weeks of paid leave at one hundred percent of the eligible District employee's base pay. Leave for part-time eligible District employees must be on a pro-rated basis corresponding to the percentage of hours they are normally scheduled to work.
- 'Qualifying event' means the birth of a newborn biological child to an eligible District employee or after a co-parent's birth of a newborn child or fostering a child in state custody, which occurs on or after June 26, 2023.

Paid parental leave usage includes the following:

- The entitlement of this leave expires at the end of the twelve-month period beginning on the date of such birth or initial legal placement. An eligible District employee shall receive no more than one occurrence of six or two weeks of paid parental leave for any twelve-month period, even if more than one qualifying event occurs. However, nothing in this item prohibits a foster parent from requesting and receiving approval for parental leave in nonconsecutive one-week time periods.
- If the leave is not used by the eligible District employee before the end of the twelve-month period after the qualifying event, such leave does not accumulate for subsequent use. Paid parental leave may not be donated. Any leave remaining at the end of the twelve-month period or at separation of employment is forfeited.
- Days of paid parental leave taken under this policy must be taken consecutively, except that foster parents may request and receive approval for parental leave in nonconsecutive one-week time periods.
- If both parents are eligible District employees, paid parental leave may be taken concurrently, consecutively, or a different time as the other eligible District employee.



- District holidays and vacation on the District calendar must not be counted against paid parental leave.
- When an eligible District employee's entitlement to leave under this policy extends beyond their designated term of employment for their contractual term, the employee may continue their period of paid parental leave in the subsequent contractual term, provided the employee remains an eligible District employee. OR When an eligible District employee's entitlement to leave under this policy extends beyond their designated term of employment for their contractual term, the employee's period of paid parental leave will not continue in the subsequent contractual term. [This is an option under law which the Board must decide in policy. The Board may decide either to end the paid leave at the end of the employee's contractual term and not have it continue in the subsequent term following summer break, or the Board may choose to allow the paid leave to pick back up for the employee when the employee returns for a subsequent term after the summer break.]
- Paid parental leave must run concurrently with leave taken pursuant to the Family Medical and Leave Act and any other unpaid leave to which the eligible District employee may be entitled as a result of the qualifying event. However, leave granted under this policy is with pay and is not annual leave or sick leave and therefore does not deduct from the eligible District employee's accrued leave balance. An eligible District employee does not have to exhaust all other forms of leave before being eligible to take leave granted under this policy. Eligible District employees shall accrue annual and sick leave at the normal rate while on this leave, if applicable.
- The use of paid parental leave by an eligible District employee shall not prevent the eligible District employee from earning a STEP increase the following year. Paid parental leave is considered paid leave and the time must count toward the eligible District employee's years of service.

#### **Paid parental leave for adoption of a child**

Eligible District employees who are employed by the District and are primarily responsible for furnishing the care and nurture of the child, are entitled to six weeks of paid parental leave upon the occurrence of a qualifying event. Eligible District employees who are employed by the District who are not primarily responsible for furnishing the care and nurture of the child, are entitled to two weeks of paid parental leave upon the occurrence of a qualifying event.

- 'Child' means a child initially legally placed for adoption and under the age of eighteen. No child can have more than two parents eligible for paid parental leave.
- 'Eligible District employee' means an employee defined by the Department of Education using the Professional Certified Staff system or any full-time equivalent position categorized as classified staff.
- 'Paid parental leave' means six weeks of paid leave at one hundred percent of the eligible District employee's base pay or two weeks of paid leave at one hundred percent of the eligible District employee's base pay. Leave for part-time eligible District employees must be on a pro-rated basis corresponding to the percentage of hours they are normally scheduled to work.
- 'Qualifying event' means the initial legal placement of a child by adoption, which occurs



on or after June 26, 2023.

Paid parental leave usage includes the following:

- The entitlement of this leave expires at the end of the twelve-month period beginning on the date of initial legal placement. An eligible District employee shall receive no more than one occurrence of six or two weeks of paid parental leave for any twelve-month period, even if more than one qualifying event occurs.
- If the leave is not used by the eligible District employee before the end of the twelve-month period after the qualifying event, such leave does not accumulate for subsequent use. Paid parental leave may not be donated. Any leave remaining at the end of the twelve-month period or at separation of employment is forfeited.
- Days of paid parental leave taken under this policy must be taken consecutively.
- If both parents are eligible District employees, paid parental leave may be taken concurrently, consecutively, or a different time as the other eligible District employee.
- District holidays and vacation on the District calendar must not be counted against paid parental leave.
- When an eligible District employee's entitlement to leave under this policy extends beyond their designated term of employment for their contractual term, the employee may continue their period of paid parental leave in the subsequent contractual term, provided the employee remains an eligible District employee. OR When an eligible District employee's entitlement to leave under this policy extends beyond their designated term of employment for their contractual term, the employee's period of paid parental leave will not continue in the subsequent contractual term. [This is an option under law which the Board must decide in policy. The Board may decide either to end the paid leave at the end of the employee's contractual term and not have it continue in the subsequent term following summer break, or the Board may choose to allow the paid leave to pick back up for the employee when the employee returns for a subsequent term after the summer break.]
- Paid parental leave must run concurrently with leave taken pursuant to the Family Medical and Leave Act and any other unpaid leave to which the eligible District employee may be entitled as a result of the qualifying event. However, leave granted under this policy is with pay and is not annual leave or sick leave and therefore does not deduct from the eligible District employee's accrued leave balance. An eligible District employee does not have to exhaust all other forms of leave before being eligible to take leave granted under this policy. Eligible District employees shall accrue annual and sick leave at the normal rate while on this leave, if applicable.
- The use of paid parental leave by an eligible District employee shall not prevent the eligible District employee from earning a STEP increase the following year. Paid parental leave is considered paid leave and the time must count toward the eligible District employee's years of service.

Adopted \_\_/\_\_/23

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EXHIBIT G

**MEMORANDUM**

To: Members of the Board of Trustees

From: Maddison Paul,  
Chief Financial Officer

Date: June 22, 2023

Re: June 26, 2023 Board Meeting  
**Discussion Item**  
Legal Services for FY2023-2024

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The attached listing includes all legal firms the District is currently approved to work with for the current fiscal year. The administration recommends retaining the same firms for FY2023-2024. The administration requests approval for these firms under Section 710 Exemptions of the District's Procurement Code – Code Exemptions 6(a) Policy and Legal Services.

Attachments – Attorney Listing FY2022-23

# **Attorney Listing for FY 2022-23**

## **Business/Corporate**

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

## **Student Affairs**

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

## **Personnel/Employment**

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

## **Property/Real Estate**

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

## **Bond**

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

## **General**

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

## **Construction**

- Smith, Currie & Hancock, LLP



## MEMORANDUM

To: Members of the Board of Trustees

From: Maddison Paul,  
Chief Financial Officer

Date: June 22, 2023

Re: June 26, 2023 Board Meeting  
Discussion Item  
Procurement Review Panel

**Item:** Procurement Review Panel

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

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

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

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

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

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

*(2) Membership.*

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

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

*(c) Members may be reappointed to succeed themselves.*

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

**Recommendation:** As shown above, a standing procurement review panel is not required; however, the administration recommends establishing the Procurement Review Panel each year in case the need arises. The administration recommends the appointment of a member of the Board as the Procurement Review Panel Chair and recommends the appointment of four additional members by the Board Chair, Board Vice-Chair, Superintendent and Chief Business Official, respectively at the July 17, 2023 board meeting. This panel will serve from July 1, 2023 until June 30, 2024 and will be up for reappointment in June 2024.





Memorandum

To: Members of the Board of Trustees

From: Dr. Tamara Turner  
Chief Human Resources Officer

Date: June 22, 2023

Re: June 26, 2023 Board Meeting  
Discussion Item  
Discussion and First Reading of Proposed Revisions to Board Policy GCQE "Retirement of Professional Staff"

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

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

**Recommendation:** The administration recommends that the board approve the first reading of the proposed revisions to Board Policy GCQE "Retirement of Professional Staff," which removes the sections that reference the TERI program and corrects outdated eligibility requirements.

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

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

## Policy GCQE Retirement of Professional Staff

Issued 2/17

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

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

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

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

### **Teacher and Employee Retention Incentive (TERI) program**

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

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

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

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

Legal references:

Federal Law:

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

S.C. Code, 1976, as amended:

[Section 9-1-10](#) - Teachers are members of the state retirement system.

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

[Section 9-1-1515](#) - Early retirement.

[Section 9-1-1550](#) - Service retirement allowances.

[Section 9-1-2210](#) - Teacher and Employee Retention Incentive Program.



**SCSBA Model Policy**  
**Discussion of Proposed Revisions - June 26, 2023**

## **RETIREMENT OF PROFESSIONAL STAFF**

*Code GCQE Issued MODEL/23*

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

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

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

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

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

Adopted ^

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### Legal References:

A. United States Code of Laws, as amended:

1. Age Discrimination Act of 1975, 42 U.S.C.A. Section 6101, *et seq.*
2. Age Discrimination in Employment Act of 1967, 29 U.S.C.A. Section 621, *et seq.*

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

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



Memorandum

To: Members of the Board of Trustees

From: Dr. Tamara Turner  
Chief Human Resources Officer

Date: June 22, 2023

Re: June 26, 2023 Board Meeting  
Discussion Item  
Discussion and First Reading of Proposed Revisions to Board Policy GDQC "Retirement of Support Staff"

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

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

**Recommendation:** The administration recommends that the board approve the first reading of the proposed revisions to Board Policy GDQC "Retirement of Support Staff," which removes the sections that reference the TERI program and corrects outdated eligibility requirements.

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

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



## Policy GDQC Retirement of Support Staff

Issued 2/17

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

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

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

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

### Teacher and Employee Retention Incentive (TERI) program

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

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

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

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

Legal references:

Federal Law:

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

S.C. Code, 1976, as amended:

[Section 9-1](#)-10 - Teachers are members of the state retirement system.

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

[Section 9-1](#)-1515 - Early retirement.

[Section 9-1](#)-1550 - Service retirement allowances.

[Section 9-1](#)-2210 - Teacher and Employee Retention Incentive Program.



**SCSBA Model Policy**  
**Discussion of Proposed Revisions - June 26, 2023**

## **RETIREMENT OF SUPPORT STAFF**

*Code GDQC Issued MODEL/23*

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

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

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

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

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

Adopted ^

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### Legal References:

A. United States Code of Laws, as amended:

1. Age Discrimination Act of 1975, 42 U.S.C.A. Section 6101, *et seq.*
2. Age Discrimination in Employment Act of 1967, 29 U.S.C.A. Section 621, *et seq.*

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

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



EXHIBIT K

**MEMORANDUM**

To: Members of the Board of Trustees  
Dr. Akil E. Ross, Sr., Superintendent

From: Dr. Michael R. Harris  
Chief Student Services and Planning

Date: June 21, 2023

Re: Superintendent Board Brief

Attached is an Information Report pertaining to the 2022-2023 180-Day Enrollment.

Please note that the 180<sup>th</sup> day of school for the 2022-2023 school year concluded on Thursday, June 1, 2023.

MRH:lm

[www.lexrich5.org](http://www.lexrich5.org)

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

*"We Love and Grow Our Students!"*

2022-23 Enrollment for June 1, 2023

## ALL STUDENTS

Day 180 - Final

School	PK	K	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	Total
Ballentine Elementary School	11	74	65	107	108	89	81								535
Chapin Elementary School	113	117	142	149	146	167									834
Chapin High School											429	417	395	359	1600
Chapin Intermediate School							417	508							925
Chapin Middle School								4	496	506					1006
CrossRoads Intermediate School								700							700
Dutch Fork Elementary School	38	65	77	86	72	73	81								492
Dutch Fork High School											485	468	333	394	1680
Dutch Fork Middle School								5	445	478					928
H E Corley Elementary School	124	74	81	77	86	81	58								581
Harbison West Elementary School	110	66	63	75	91	76	98								579
Irmo Elementary School	25	71	82	102	94	86	99								559
Irmo High School											388	349	231	289	1257
Irmo Middle School								134	438	413					985
Lake Murray Elementary School	13	156	147	161	168	191									836
Leaphart Elementary School	23	67	77	81	81	87	81								497
Nursery Road Elementary School	42	64	74	72	68	71	73								464
Oak Pointe Elementary School	20	72	67	95	84	76	102								516
Piney Woods Elementary School	3	91	107	100	102	115									518
River Springs Elementary School	22	64	60	64	76	82	98								466
Seven Oaks Elementary School	43	72	66	77	78	79	71								486
Spring Hill High School											272	284	249	255	1060
<b>Grand Total</b>	<b>587</b>	<b>1053</b>	<b>1108</b>	<b>1246</b>	<b>1254</b>	<b>1273</b>	<b>1259</b>	<b>1351</b>	<b>1379</b>	<b>1397</b>	<b>1574</b>	<b>1518</b>	<b>1208</b>	<b>1297</b>	<b>17504</b>

All students registered in PowerSchool on Day 180 are included in this report regardless of funding status.

Data pulled from PowerSchool at 5:10 PM on 6/7/2023



2022-23 Enrollment for June 1, 2023

IN-PERSON

Day 180 - Final

School	PK	K	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	Total
Ballentine Elementary School	11	74	65	104	105	86	77								522
Chapin Elementary School	113	117	142	148	145	167									832
Chapin High School											410	410	379	346	1545
Chapin Intermediate School							412	495							907
Chapin Middle School								4	482	497					983
CrossRoads Intermediate School								653							653
Dutch Fork Elementary School	38	65	77	86	69	71	79								485
Dutch Fork High School											463	447	321	378	1609
Dutch Fork Middle School								5	427	453					885
H E Corley Elementary School	124	74	81	77	85	79	57								577
Harbison West Elementary School	110	66	63	75	89	76	95								574
Irmo Elementary School	25	71	82	102	90	84	94								548
Irmo High School											356	329	218	275	1178
Irmo Middle School								134	409	384					927
Lake Murray Elementary School	13	156	147	159	167	190									832
Leaphart Elementary School	23	67	77	81	79	86	76								489
Nursery Road Elementary School	42	64	74	72	68	69	73								462
Oak Pointe Elementary School	20	72	67	95	84	76	101								515
Piney Woods Elementary School	3	91	107	100	102	115									518
River Springs Elementary School	22	64	60	64	75	81	98								464
Seven Oaks Elementary School	43	72	66	75	75	76	68								475
Spring Hill High School											271	283	249	249	1052
<b>Grand Total</b>	<b>587</b>	<b>1053</b>	<b>1108</b>	<b>1238</b>	<b>1233</b>	<b>1256</b>	<b>1230</b>	<b>1291</b>	<b>1318</b>	<b>1334</b>	<b>1500</b>	<b>1469</b>	<b>1167</b>	<b>1248</b>	<b>17032</b>

All students registered in PowerSchool on Day 180 are included in this report regardless of funding status.

Data pulled from PowerSchool at 5:10 PM on 6/7/2023

2022-23 Enrollment for June 1, 2023

FIVE

Day 180 - Final

School	PK	K	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	Total
Ballentine Elementary School				3	3	3	4								13
Chapin Elementary School				1	1										2
Chapin High School											19	7	16	13	55
Chapin Intermediate School							5	13							18
Chapin Middle School									14	9					23
CrossRoads Intermediate School								47							47
Dutch Fork Elementary School					3	2	2								7
Dutch Fork High School											22	21	12	16	71
Dutch Fork Middle School									18	25					43
H E Corley Elementary School					1	2	1								4
Harbison West Elementary School					2		3								5
Irmo Elementary School					4	2	5								11
Irmo High School											32	20	13	14	79
Irmo Middle School									29	29					58
Lake Murray Elementary School				2	1	1									4
Leaphart Elementary School					2	1	5								8
Nursery Road Elementary School						2									2
Oak Pointe Elementary School							1								1
Piney Woods Elementary School															0
River Springs Elementary School					1	1									2
Seven Oaks Elementary School				2	3	3	3								11
Spring Hill High School											1	1		6	8
<b>Grand Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8</b>	<b>21</b>	<b>17</b>	<b>29</b>	<b>60</b>	<b>61</b>	<b>63</b>	<b>74</b>	<b>49</b>	<b>41</b>	<b>49</b>	<b>472</b>

All students registered in PowerSchool on Day 180 are included in this report regardless of funding status.

Data pulled from PowerSchool at 5:10 PM on 6/7/2023