

Charleston County School District

Report on Forensic Accounting Examination

Charleston County School District

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Board of Trustees
Charleston County School District
Attn. Mr. Todd Garrett
Charleston, South Carolina

Dear Mr. Garrett:

We have concluded our forensic accounting examination for the Charleston County School District (the "District"). This report presents our findings based upon the results of our procedures. In performing our services, we made inquiries and completed analyses based on the information made available to us, and we relied on the sufficiency, accuracy and reliability of the information provided by the District. Our procedures do not constitute an audit, review or compilation of such information, and we offer no assurance on the completeness or accuracy of the information.

We performed the procedures listed in this report. The procedures cannot be relied upon to disclose all errors, fraud or other illegal acts that may exist. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Board of Trustees and District management and is not intended to be and should not be used by any other party. In addition, our report is based on the results of the procedures performed through the date of our report; we have no responsibility to update our report for events and circumstances that relate to the period of our examination that are made known to us after March 14, 2016.

A handwritten signature in black ink that reads "Elliott Davis Decosimo, LLC". The signature is written in a cursive style with a large, stylized initial 'E'.

Charleston, South Carolina
March 14, 2016

Executive Summary

Elliott Davis Decosimo, LLC (“Elliott Davis Decosimo”, the “Firm”, or “we”) conducted a forensic accounting examination upon the execution of services agreement no. 01602336 with the District. The purpose of the examination was to ascertain the factor or factors that resulted in the District’s budget overage in payroll and payroll-related expenditures for the fiscal year ended June 30, 2015 (specific procedures as listed in “Attachment A” accompanying the services agreement). The scope of our examination was the period beginning July 1, 2012 and ending June 30, 2015 (i.e. fiscal years, or “FY”, 2013, 2014, and 2015).

The District as a whole experienced a net negative budget variance of approximately \$18.9 million in FY2015, resulting from several significant factors as laid out below:

\$ (9.3) million	- revenues under budget in the General Fund
(2.0) million	- charter school payments over budget
(1.9) million	- food services operations (less payroll/benefits) over budget
(0.5) million	- all other functions/objects, net, over budget
(5.2) million	- payroll/benefits expenditures over budget
<u>\$ (18.9) million</u>	

The scope of our examination is the negative variance in the amount of \$5.2 million related to payroll and benefit expenditures.

Our procedures included conducting meetings with District personnel from the human resources (HR), payroll, information technology (IT), and finance departments in order to develop an understanding of the significant processes and workflows in these departments as related to the objective of our examination. Additionally, we obtained several hundred pieces of documentation from District personnel in the form of general ledger details, budget to actual reports, payroll registers, human resources action entry reports, salary/wage rate schedules, employee roster reports, and other information in order to develop and perform our analyses. Our analytical procedures included budget to actual analysis, employee payments year-over-year analysis, comparison of employee salary/wage rate to approved schedules, analysis of payments to terminated employees, and analysis of overtime payments, among others.

The results of our procedures resulted in the identification of certain issues, including, but not limited to, the following:

- Ineffective IT governance and lack of basic IT general controls;
- Underutilization of District-wide IT applications including MUNIS (general ledger and enterprise management program) and Kronos time-keeping application;
- Highly decentralized processes for executing standard HR and payroll functions that has resulted in chronic unscheduled payroll runs and has prevented terminated employees from being removed from the payroll timely;
- A labor intensive budgeting process that uses prior year budget rather than prior year actual results as a starting point, and which does not provide for timely and effective mid-year reporting;
- A lack of basic budgetary control that prevented the identification of significant budget overages until

after the end of the fiscal year;

- Payroll and benefit related expenditures in the General Fund, Special Revenue Fund, EIA Fund, and Food Service Fund were collectively over budget by approximately \$5.2 million in FY2015;
- Approximately \$4.8 million of the \$5.2 million budget overage for payroll and benefit expenditures can be attributed to the “School-Wide Accounts” location code and is related to significant budgeted savings from lapsed salaries not being realized; budgeted negative expenditures from lapsed salaries/benefits were (\$10,628,984), (\$4,398,267), and (\$7,120,682) in FY2015, FY2014, and FY2013, respectively;
- The District classified a late filing penalty of approximately \$462,000 for late filing of a previous year’s W-2 forms as an instructional expenditure for purchased services in October of 2014; this expenditure was unbudgeted and contributed to the District’s overall expenditure budget overage for FY2015;
- Employees are being paid overtime pay without appropriate approval in accordance with District policy; also, overtime pay of approximately \$633,000 for FY2013 through FY2015 was recorded in the general ledger in regular salary (i.e. non-overtime) object codes; overtime expense, including amounts recorded to non-overtime object codes, increased from approximately \$948,000 in FY2013 to \$1,270,000 in FY2014 and \$1,730,000 in FY2015;
- We identified confirmed overpayments to a sample of terminated employees totaling over \$98,000, and we estimate that total overpayments for the period are likely higher; the District lacks a standardized process and tracking mechanism for the identification and recollection of overpayments to terminated employees.

In addition to presenting our findings, we have included certain recommendations for improvement to District processes and strengthening District controls. Among our recommendations is that the District continue its efforts to appropriately staff and structure the IT department to achieve an appropriate model of governance and implement sound IT general controls. Along these lines, we recommend that the District work to fully implement the total functionality of the MUNIS enterprise application and utilize the Kronos time-keeping software District-wide. We further recommend that the District evaluate their current HR and payroll processes in an effort to streamline the execution and approval of action entries, including terminations. As a part of improving payroll-related processes, we encourage the District to hold the schools and other locations accountable for their respective responsibilities related to the approval of employee time cards, approval of time and attendance batches, and adherence to overtime policies. Detailed recommendations along these lines and other recommendations are included in the back of the report.

Basis, Scope and Methodology

As noted previously, the scope of our examination, which was established by the District as stated in their request for proposals, was the fiscal year 2013 through 2015 (i.e. July 1, 2012 through June 30, 2015). We developed our forensic examination approach based on the specifications outlined in the District’s request for proposals that sought to provide an answer to the following over-arching questions:

- What condition(s) resulted in the payroll-related budget overage in 2015?
- What prevented the condition(s) from being discovered earlier?
- Were District salary levels and wage rates uniformly applied and in accordance with approved schedules?
- How should processes be modified in order to prevent future occurrences of similar conditions?

Our approach to the examination included the following phases: (1) preliminary planning, (2) documentation gathering / processing, (3) execution of analyses, and (4) analysis of results.

Preliminary Planning

We conducted an engagement “kick-off” meeting with certain members of District management on November 30, 2015. Included in the kick-off meeting were representatives from the internal audit, financial services, IT, and human resources departments. We confirmed the objectives of the examination, provided a preliminary documentation listing, and set a tentative engagement timeline.

Subsequent to our kick-off meeting we scheduled and conducted department level meetings during the month of December 2015. We met with management from the HR, IT, and financial services departments (including the Payroll Director) individually in order to gain an understanding of the processes. From these early informational meetings we further refined our proposed examination approach and developed the parameters of our specific analyses/procedures.

Documentation Gathering / Processing

From the information we gathered during the preliminary planning stage of our examination, we identified the relevant documentation needed to proceed. Such documentation included (for all three fiscal years included in the project scope):

- Audited annual financial statements
- General ledger detail and year-end trial balances for all funds containing payroll-related expenditures
- Payroll registers
- Budget to actual reports from MUNIS at general ledger account level detail
- Approved salary and wage rate schedules
- Reports of all HR action entries (e.g. new hires, salary changes, terminations, etc.)
- Relevant District policies, procedure manuals, and organizational charts
- Results of the internal audit department’s testing of the fidelity of implementation of the Fox Lawson compensation and classification study

We utilized data analysis software in order to organize and manage the large volume of data contained in the documentation noted above (for example, the combined monthly payroll registers for just one fiscal year contain over 3.2 million lines of data). Our analyses were conducted using the processed and synthesized data and at times exporting certain data to spreadsheets for further analysis and summarization of results.

Execution of Analyses

Using the data contained in the sources noted in the documentation gathering / processing section above, we performed analyses including the following:

- Budget to actual comparison of general ledger expenditure accounts year-over-year by fund, location, function, and object
- Analysis of budgetary transfers/adjustments
- Scheduled vs. non-scheduled payroll run identification
- Comparison of payroll by employee year-over-year
- Supplemental or “lump sum” payments by employee analysis
- Employee salary / wage comparison with approved schedules
- Employee title/status change analysis
- “Ghost employee” identification
- Employee address analysis
- Overpayment to terminated employee identification
- Analysis of overtime payments by employee, location, and fiscal year

Analysis of Results

From the performance of the procedures outlined above we arrived at initial conclusions and identified certain “outliers” or other instances that required additional follow-up procedures. We performed such follow-up with the assistance of various District personnel and also through our own research procedures using the read-only MUNIS access and District shared “U drive” access that was provided to us.

From these follow-up procedures we were able to conclude that each particular instance was either (1) explained and reasonable based on supporting documentation made available, or (2) represented an exception to policy/procedure and therefore warranted inclusion in our report. The results of our analyses, including all identified exceptions or other noteworthy items, are detailed in the ***Results of Procedures and Findings*** section that follows.

Results of Procedures and Findings**IT Governance and Control Observations*****Identification of IT control gaps***

Our assessment of IT control gaps and/or risks was the result of information gathered during the on-site meetings with District staff augmented by subsequent follow-up emails to clarify the information obtained during the on-site visits. The risk observations listed are a result of specific meeting comments along with our experience with payroll and human resources processes, IT processes and systems, and organizational dynamics all taken together to develop general observations or assessments.

We used the generally accepted body of IT general controls to begin the assessment of the IT department. The primary focus was on the Information Technology department and their role in supporting the MUNIS system. The table below lists the full body of controls normally reviewed in an IT control gap assessment. A project emphasis of “Direct” indicates that we directly reviewed as we deemed these controls to be most directly correlated to the overall project objectives.

IT General Control Area	Project Emphasis
IT Governance and Management	
• Risk Assessments and IT Strategic Plan	Direct
• Staffing, Training, and Segregation of Duties	Direct
• IT Governance – Steering Committee	Direct
• IT Policies and Data Classification	Direct
Security Administration	
• New user provisioning and changes to user’s roles in MUNIS	Direct
• Removal of user access to MUNIS	Direct
• User Access Reviews- review of roles and segregation of duties	Direct
Logical Security	
• Authentication controls and Passwords	Note 1
• Privilege Users	Note 2
• Security Monitoring	Note 2
• Physical	Note 1

Operations	
• Backup Processes	Note 1
• Restore Testing and Business Continuity	Note 1
• Perimeter Security	Note 1
• Job Monitoring and Interfaces	Note 2
• End User Support	Note 3
• Vendor Management	Direct
Change Management	
• Policies and Procedures	Direct
• Requesting, Approving, and Testing, Changes	Direct
• General Application (MUNIS) Support and Management	Direct
• System Configuration and Usage	Direct

Note 1: An IT Security Audit that was conducted in the 2nd quarter of 2015 covered these IT General Controls and these controls did not relate directly to this overall project objective.

Note 2: These controls were indirectly addressed during the course of our examination and may have also been covered in the IT Security Audit that was conducted in the 2nd quarter of 2015

Note 3: For purposes of this examination, End User Support is covered in Change Management

IT Governance and Management

IT Risk Assessments and IT Strategic Plan

No IT risk assessment or IT strategic plan exists to provide for threat identification or allocation of resources and project prioritization as a roadmap for IT management to follow. For example, a risk assessment would identify the risks associated with having chronic staffing shortages.

Staffing, Training, and Segregation of Duties

For the past three years, the Business Intelligence group (subset of the Information Technology department which has the responsibility for maintenance of MUNIS at the District) has been chronically understaffed at percentages exceeding 60% (5 out of 8 positions staffed). These open positions require the current staff to respond to daily needs and prevents any proactive planning, overall management or process improvements. The unfilled positions further created a high dependency on one individual, the leader of the Business Intelligence group, providing virtually all of the MUNIS support. This created a situation where this individual was executing work that could have been delegated to an unfilled position had the vacant positions been appropriately filled, which could have allowed for focus by this individual on management-level and department leadership functions. The District appears to have reasonable segregation of duties within Network Operations and Business Intelligence. Network Operations handles the inbound and outbound data files for MUNIS.

Steering Committee

A Steering Committee, comprised of an appropriate mix of functional areas, is in place headed by the Finance Director. The Committee appears to be more short-term task oriented and not necessarily providing longer term vision, strategy, or high level oversight and direction. Minutes are not kept and overall tracking of progress on projects does not appear to be measured and monitored by this group or reported to higher levels.

IT Policies and Data Classifications

No policies specific to IT operations for logical security, security administration, change management, operations, or overall IT governance exist. No real data classification exists and it is unclear who is classified as system owners. Data classification is important to ensure the appropriate type and layers of security are applied to the various types of data. Typical data classifications include data that has these attributes: 1) personally identifiable information, 2) confidential information, and 3) public information. Additionally, the data classification process would require a data owner. The data owners should be fully responsible for approving access to their data. IT's role should be to grant the approved access level. The user access and role security reviews (mentioned under Security Administration) should be performed with data owner involvement. Lack of partnership between IT and other District departments has resulted in frustration, delays, and communication break-downs.

Additionally, the District may not be required to abide by the South Carolina Division of Information Security (SC DIS) new Information Security requirements; however, this framework and its policies would provide an excellent starting point for development and enhancement of the District's IT policies. The SC DIS Information Security Policy – Governance (<http://www.admin.sc.gov/technology-/information-security>) section contains specific guidance for the implementation of security policies.

Security Administration

Provisioning users to MUNIS

The District has defined procedures for adding or changing user's access to MUNIS. A standard form is used and defined roles are given.

Removing users from MUNIS

The District also has a defined process for removal of terminated users from MUNIS, which appears adequately designed. We noted that some vendors have limited access to MUNIS; however there is not a defined process for removal of vendor named accounts in the event a vendor employee is terminated.

Security Access Reviews

The primary area of concern within security administration is in the definition of roles and possible segregation of duties among roles. Roles within MUNIS can be customized by IT. The District uses two primary roles (Basis and Supervisor) and has 18 customized roles plus two for vendors. All payroll and HR roles are in the set of custom roles. Some type of security review was conducted in past years; however, it did not appear to be a segregation of duties review. Additionally, the review was not documented in an auditable manner. Security roles can be complex to review properly with consideration for job functions across business areas and can be a time consuming project. It is common, but incorrect, to assign roles based on functions needed to perform a job versus looking at specific job functions and determining if there are conflicts first, then designing and assigning roles. It is our understanding that roles are now being reviewed across the board for alignment with job responsibilities.

Logical Security

The logical security controls were indirectly assessed during this project. Logical security was addressed during the 2015 IT Security Audit that was coordinated through internal audit. With respect to MUNIS, we noted that all MUNIS users have unique user ID and passwords. Additionally, MUNIS does track individual user activity into audit logs; however, no process or defined audits have been developed to review available transactional details. Typically, periodic reviews of audit logs are used to look for unusual activity, trends, unrecognized user ids, activity during non-business hours, and other potential warnings for unwarranted activity. For example, there is a "Role Change History Report" from MUNIS that shows all changes made to security roles.

This type of review is particularly important as it would provide some oversight to the activities of the Business Intelligence group. With this group being significantly under staffed with one individual controlling assignments within the Business Intelligence group, oversight of this person's activities becomes more critical.

Additionally, we noted that the District's internal IT Security Audit raised several overall security concerns that could compromise the import and export of data files to third parties.

Operations

Job monitoring

Our consideration of job monitoring was limited to review of the process by which files are transferred into or out of MUNIS. For example, ACH payroll files going to the bank may sit on a network file share and these files are typically editable. Access to such files needs to be in a secure network location to prevent editing the files and altering records. All file transmissions appear to be controlled within IT by the Network Operations group, distinct from the Business Intelligence group.

Vendor Management

The District is highly dependent upon their relationship with Tyler Technologies. As such, the management of this vendor is critical to the on-going relationship and support for MUNIS. The MUNIS system is hosted by Tyler Technologies; therefore, Tyler Technologies has full access to the District's data at all times. The IT Security Audit conducted in 2015 revealed that Tyler Technologies will not provide the following: audit process documentation, network diagram, information system inventory, telecommunication service process, events constituting a system recovery and reconstitution. Tyler Technologies provides a device for communication from the District to Tyler; however the device was not allowed to be included in the internal or external vulnerability scans conducted by a contracted third party. While some of these items are outside the scope of this examination, the audit process documentation is information that, if requested, should be made available. Since Tyler Technologies does not have a Service Organization Control Report (SOC 1), the District should explore options to obtain assurance that Tyler Technology has internal controls to safeguard the District's data.

Change Management

Policies and Practices

No change management policies exist. Change management policies and procedures are often associated with in-house development activity. While the District does not perform any true coding changes to MUNIS, they do have the ability to change system parameters, build reports, modify workflow rules, alerts, and routings – all tasks that can directly affect the processes, approvals, and reporting within payroll and human resources. These types of changes should be better controlled and documented as they can have financial impact.

Requesting, approving, and testing changes

IT has a ticketing system (HEAT); however, this system is not consistently used for the intake of user requests being made to IT, making it impossible to obtain a good population of users' requests. Requests have been received in IT through informal means such as calls or emails. User visibility into the status of requests is extremely limited. The prioritization of requests revolved around one individual with some input from the Steering Committee. User requests may be discussed in IT Steering Committee meetings, but no process is apparent for determining the validity or need for some requests. Requests may be acted upon without consideration of the root cause. For example, a request may be made regarding a particular report, but further analysis may reveal that the true need is additional training in MUNIS. How IT prioritizes requests or considers overlapping or potentially conflicting requests has been up to the discretion of the leader of the Business Intelligence Group. There is no system in place to hold the Business Intelligence group accountable for requests within time frames.

Additionally, project management for large projects has clearly been impacted through staffing issues, prioritization of requests, and general lack of sufficient IT oversight and leadership. These factors have resulted in functional areas, such as Payroll and Human Resources, having considerable frustration with Business Intelligence.

System configuration and usage

We noted or were made aware of multiple examples of employees not utilizing MUNIS effectively, likely due to training issues, time to examine set-up options in MUNIS, or lack of general knowledge of MUNIS capabilities. The system has the capability to help 'enforce' business processes, but in many cases this capability is not being leveraged. The system can be better utilized to help enforce process discipline in a highly decentralized environment.

Budgetary and Budget/Actual Procedures***Budgeting Process***

As part of our preliminary planning procedures we met with several individuals from the Office of Financial Services to discuss the District's process for developing the approved budgets for fiscal years ended June 30, 2013, 2014, and 2015. We noted that the process was similar for each of these three fiscal years, and as such our observations here are primarily related to the development of the FY2015 budget.

With some exceptions, the District employed an "incremental budgeting" approach whereby the previous year's budget was used as the starting point for the succeeding year as opposed to a "zero based budgeting" approach which calls for effectively "starting from scratch" each year. Accordingly, the starting point for FY2015's general fund expenditure budget was the total expenditures amount from the FY2014 budget (\$382,064,659). The 'Balancing the Budget' section on pages 45 through 47 of the FY 2015 Second Reading document (June 9, 2014) provides a high-level reconciliation of the FY2014 general fund expenditure budget amount to the approved FY2015 amount of \$404,009,148. Included in the \$21,944,489 net increase in budgeted expenditures from FY2014 to FY2015 are the following items:

- \$8,500,000 for implementation of the new salary/wage schedules
- \$3,100,000 step increase
- \$2,000,000 based on projected student enrollment for additional staff and supply allocations
- \$2,270,281 increase in charter school payments (general fund only; total budgeted payments to charter schools actually decreased for all funds combined from FY2014 to FY2015)

According to the *FY2015 Budget Assumptions* section of the FY 2015 Second Reading document, increased enrollment of 500 students was built into the \$2,000,000 enrollment increase amount shown above. Per review of the *Projected Enrollment* schedules contained in the FY2014 and FY2015 budget documents, the FY2015 budget actually considers an expected increase of 1,064 students (increase of 571 in grades K through 12 and increase of 493 in Head Start, Early Head Start, and CD). The Finance Director explained to us that the additional 564 students are spread throughout several of the other budgeted increases, including the \$2,270,281 charter school payment increase shown above as well as certain transportation line items.

We compared the District's enrollment estimates to the South Carolina Department of Education's (SCDE) *active student headcounts* published and made available on their website. We noted that the SCDE's headcounts do not contain Head Start, Early Head Start, and CD students, so we backed these out of the District's enrollment estimates to arrive at K12 enrollment projections. As shown below, the District projected an increase of 571 students for grades K through 12 whereas the actual increase in average headcount per the SCDE was 1,180 (or approximately 207% of the District's estimate).

	<u>FY2015</u>	<u>FY2014</u>	<u>Change</u>
Average Count - K12 - SCDE	46,799	45,619	1,180
Projected Enrollment Used in Budget - K12	46,087	45,516	571

Budgetary and Budget to Actual

School-Wide Accounts

The District's approved budget groups expenditures by location but also includes a "School-Wide Accounts" location (location code 0999) that contains expenditures that are not specific to one location. The District Budget Director described this location as containing "holding accounts", meaning accounts meant to house certain budgeted items until they can be transferred or are incurred by a specific location.

We noted from our inspection of the School-Wide Accounts location the inclusion of significant *negative* budgeted expenditures, particularly in the General Fund for payroll and benefit related expenditures. We inquired as to the reason for negative expenditure items and determined that such items represented estimates for *lapsed salaries* District-wide (i.e. savings contained in time between termination of a teacher and the hiring of his/her replacement). We inspected the approved FY2015 budget document and could locate no mention of lapsed salaries as an assumption used in the budgeting process.

We have summarized the payroll and benefit related expenditures contained in the school-wide accounts location in the FY2015 budget as illustrated below in Figure 1. District-wide, lapsed salaries/benefits netted against true payroll and benefit related expenditures in location code 0999 to arrive at final budgeted expenditure amount of *negative* \$2.8 million for payroll benefits (i.e. an estimated savings from lapsed salaries/benefits of \$2.8 million). Actual net payroll and benefit related expenditures in this location code, however, were *positive* \$2.0 million, resulting in an overall negative budget variance of \$4.8 million from the School-Wide Accounts location code.

Figure 1 - Location Code 0999 (School-Wide Accounts) FY2015 Payroll/Benefit Expenditures Budget-to-Actual Results

	Original Budget	Budget Transfers / Adjustments	Final Budget	Actual FY2015	(Over) / Under Budget
General Fund					
Payroll/Benefit Expenditures	\$ 9,684,673	\$ (2,449,982)	\$ 7,234,691	\$ 3,786,519	\$ 3,448,172
Lapsed Salaries/Benefits	<u>(11,440,221)</u>	<u>(836,452)</u>	<u>(12,276,673)</u>	<u>(2,312,527)</u>	<u>(9,964,146)</u>
Total General Fund	<u>(1,755,548)</u>	<u>(3,286,434)</u>	<u>(5,041,982)</u>	<u>1,473,992</u>	<u>(6,515,974)</u>
Special Revenue					
Payroll/Benefit Expenditures	5,431,662	(3,618,191)	1,813,471	493,327	1,320,144
Lapsed Salaries/Benefits	<u>-</u>	<u>(54,454)</u>	<u>(54,454)</u>	<u>-</u>	<u>(54,454)</u>
Total Special Revenue	<u>5,431,662</u>	<u>(3,672,645)</u>	<u>1,759,017</u>	<u>493,327</u>	<u>1,265,690</u>
EIA					
Payroll/Benefit Expenditures	35,771	(22,521)	13,250	13,250	-
Lapsed Salaries/Benefits	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total EIA	<u>35,771</u>	<u>(22,521)</u>	<u>13,250</u>	<u>13,250</u>	<u>-</u>
Food Service					
Payroll/Benefit Expenditures	2,097,069	(1,659,291)	437,778	-	437,778
Lapsed Salaries/Benefits	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Food Service	<u>2,097,069</u>	<u>(1,659,291)</u>	<u>437,778</u>	<u>-</u>	<u>437,778</u>
Total Location 0999 - School-Wide Accounts					
Payroll/Benefit Expenditures	17,249,175	(7,749,985)	9,499,190	4,293,096	5,206,094
Lapsed Salaries/Benefits	<u>(11,440,221)</u>	<u>(890,906)</u>	<u>(12,331,127)</u>	<u>(2,312,527)</u>	<u>(10,018,600)</u>
Total School-Wide Accounts	<u>\$ 5,808,954</u>	<u>\$ (8,640,891)</u>	<u>\$ (2,831,937)</u>	<u>\$ 1,980,569</u>	<u>\$ (4,812,506)</u>

Results of Procedures and Findings

Budgetary and Budget to Actual

The (\$12,331,127) in budgeted lapsed salaries/benefits (final budget) was spread amongst the following functions and objects:

Figure 2 - Location Code 0999 Breakdown of Budgeted Lapsed Salaries/Benefits by Function and Object

<u>Function Description</u>	<u>Final Budget</u>	<u>Actual FY2015</u>	<u>Over / (Under) Budget</u>
1130 ELEMENTARY GRADES 4 THRU 8	\$ (7,486,569)	\$ (288,520)	\$ (7,198,049)
1450 HOMEBOUND	(1,078)	1,147	(2,225)
1900 INSTRUCTIONAL PUPIL ACTIVITY	(72,940)	-	(72,940)
2122 COUNSELING SERVICES	(219,635)	-	(219,635)
2134 NURSE SERVICES	(717,070)	-	(717,070)
2212 INSTRUCTION/CURRICULUM DEV SRV	(340,000)	-	(340,000)
2222 SCHOOL MEDIA CENTER SERVICES	(14,304)	113,378	(127,682)
2319 OTHER BOARD OF EDUCATION SRVS	(1,685,128)	(2,138,532)	453,404
2321 OFFICE OF THE SUPERINTENDENT	(170,000)	-	(170,000)
2331 OFFICE OF THE PRINCIPAL	(170,000)	-	(170,000)
2525 FINANCIAL ACCOUNTING SERVICES	(257,964)	-	(257,964)
2542 BLDG REPAIR MAINTENANCE SRVS	(257,900)	-	(257,900)
2643 PERSONNEL BENEFITS	(340,000)	-	(340,000)
2710 PUPIL SERVICE ACTIVITIES	(598,539)	-	(598,539)
	<u>\$ (12,331,127)</u>	<u>\$ (2,312,527)</u>	<u>\$ (10,018,600)</u>

<u>Object Description</u>	<u>Final Budget</u>	<u>Actual FY2015</u>	<u>Over / (Under) Budget</u>
110 ADMINISTRATIVE SALARY	\$ (1,705,864)	\$ -	\$ (1,705,864)
112 TEACHER/PROFESSIONAL ED SALARY	(3,322,994)	149,617	(3,472,611)
113 PROFESSIONAL OTHER SALARY	(702,419)	-	(702,419)
114 TECHNICAL SALARY	(49,635)	-	(49,635)
115 TEACHER AST/CLERICAL SALARY	(1,252,915)	(160,640)	(1,092,275)
140 TERMINAL LEAVE	(132,457)	-	(132,457)
142 SUPPLEMENTAL SALARY	(506,693)	-	(506,693)
210 GROUP HEALTH AND LIFE INS	(2,074,901)	111,047	(2,185,948)
220 EMPLOYEE RETIREMENT	(527,026)	7,901	(534,927)
230 SOCIAL SECURITY	(354,080)	23,046	(377,126)
260 UNEMPLOYMENT COMPENSATION TAX	(1,860)	460	(2,320)
270 WKRS' COMP - REIMB OTHR FUNDS	(1,700,283)	(2,443,958)	743,675
	<u>\$ (12,331,127)</u>	<u>\$ (2,312,527)</u>	<u>\$ (10,018,600)</u>

Of the above budgeted negative expenditures, object codes 110 through 230 represent estimated lapsed salaries/benefits (\$10,628,984), and the net negative budget variance for these objects totals (\$10,759,955). The net negative budget variance related to estimated lapsed salaries/benefits in FY2014 and FY2013 was (\$5,671,898) and (\$7,447,560), respectively.

Adjustments to Approved Original Budget

We noted from inspection of the budget to actual reports provided that there were significant additions to the General Fund expenditure budget for each of the three fiscal years, which resulted in the “final” budget. We

Budgetary and Budget to Actual

determined from our inquiries that the majority of the additions to the expenditure budget are due to open purchase orders at year-end (encumbrances) being carried over to the subsequent year's budget:

- In FY2015 we noted net additions to the General Fund expenditure budget of \$2,935,207, compared to reported encumbrances in the FY2014 audited financial statements of \$2,938,167.
- In FY2014 we noted net additions to the General Fund expenditure budget of \$3,067,553, compared to reported encumbrances in the FY2013 audited financial statements of \$2,801,690; there were also offsetting increases to the FY2014 General Fund revenue budget in the amount of \$272,453.
- In FY2013 we noted net additions to the General Fund expenditure budget of \$1,733,747, compared to reported encumbrances in the FY2012 audited financial statements of \$1,881,449.

In addition to the adjustments made to the approved budget for the addition of encumbrances outstanding at prior year-end, we noted that a significant number of adjustments are made to the budget throughout the year. In FY2015 we noted that there were over 2,600 separate "journal entries" made to the General Fund's budget. Excluding the entries to record the encumbrances, these journal entries totaled over 22,600 data lines, but resulted in an increase of budgeted expenditures of only \$11,862. While only resulting in a net increase of \$11,862 in expenditures for the fund, these budgetary adjustments did result in significant shifts at the location, function, and object level. For instance, the payroll and benefit expenditure object codes (100s and 200s) experienced a combined increase of approximately \$2.2 million from the FY2015 budget adjustments. Because the quarterly interim financial reports provided to the Board during FY2015 were at a very high level, the significant adjustments made to the originally approved budget were not presented. The quarterly financial reports only showed budgeted (original and revised) and actual expenditures grouped in the following categories: instruction, support services, community services, intergovernmental, payments to component units, debt service, and transfers out. The information would have to have been presented at the locational, functional, and object level in order to have sufficiently portrayed the nature and extent of adjustments made to the originally approved budget.

Budget to Actual Comparisons

The District presents budget to actual comparisons in their audited financial statements each year for the General Fund and for the Special Revenue, Educational Improvement Act (EIA), and Food Service funds. We obtained budget to actual reports at the general ledger account level from MUNIS and reconciled to both the approved budget as well as the general ledger.

High-level budget to actual summaries of these funds follow in figure 3 below. As indicated, FY2015 was the only year in the scope of our examination where the General Fund had a net negative budget variance (\$15,592,112). The Special Revenue fund experienced a net negative budget variance each of the three years, trending from (\$258,685) in FY2013 to (\$2,155,396) in FY2015. The EIA fund is constantly adjusted such that budgeted revenues and expenditures equal actual revenues and expenditures. The Food Service fund went from a positive net budget variance of \$1,204,690 in FY2013 to a negative net budget variance of (\$1,196,890) in FY2015. Other financing sources and uses, including transfers in/out, are included in the revenues/expenditures columns in the summaries below.

Figure 3 - Budget to Actual Results Summary by Fiscal Year and Fund

FY2015 Budget to Actual

	Budgeted Expenditures - Final	Actual Expenditures	Expenditures Over (Under) Budget	Revenues Over (Under) Budget	Net Negative Budget Variance
General Fund	\$ 406,944,355	\$ 413,160,327	\$ 6,215,972	\$ (9,376,140)	\$ (15,592,112) *
Special Revenue Fund	96,881,520	76,178,764	(20,702,756)	(22,858,152)	(2,155,396)
EIA Funds	28,025,115	26,364,559	(1,660,556)	(1,660,556)	-
Food Service Fund	24,231,393	26,338,839	2,107,446	910,556	(1,196,890)
	<u>\$ 556,082,383</u>	<u>\$ 542,042,489</u>	<u>\$ (14,039,894)</u>	<u>\$ (32,984,292)</u>	<u>\$ (18,944,398)</u>

FY2014 Budget to Actual

	Budgeted Expenditures - Final	Actual Expenditures	Expenditures Over (Under) Budget	Revenues Over (Under) Budget	Net Positive (Negative) Budget Variance
General Fund	\$ 385,132,212	\$ 386,329,780	\$ 1,197,568	\$ 1,710,378	\$ 512,810
Special Revenue Fund	98,310,931	75,516,672	(22,794,259)	(24,256,589)	(1,462,330)
EIA Funds	32,515,310	29,250,925	(3,264,385)	(3,264,385)	-
Food Service Fund	24,292,839	24,429,863	137,024	1,131,026	994,002
	<u>\$ 540,251,292</u>	<u>\$ 515,527,240</u>	<u>\$ (24,724,052)</u>	<u>\$ (24,679,570)</u>	<u>\$ 44,482</u>

FY2013 Budget to Actual

	Budgeted Expenditures - Final	Actual Expenditures	Expenditures Over (Under) Budget	Revenues Over (Under) Budget	Net Positive (Negative) Budget Variance
General Fund	\$ 358,780,541	\$ 354,397,820	\$ (4,382,721)	\$ 16,675,799	\$ 21,058,520
Special Revenue Fund	96,956,598	71,973,365	(24,983,233)	(25,241,918)	(258,685)
EIA Funds	33,324,034	29,478,658	(3,845,376)	(3,845,376)	-
Food Service Fund	21,473,302	22,663,906	1,190,604	2,395,294	1,204,690
	<u>\$ 510,534,475</u>	<u>\$ 478,513,749</u>	<u>\$ (32,020,726)</u>	<u>\$ (10,016,201)</u>	<u>\$ 22,004,525</u>

* FY2015 General Fund activity contains a reconciling item of \$3,760 between the MUNIS budget and actual reports which were used here and the audited financial statements, which report a net negative budget variance of \$15,595,872; this reconciling item was not investigated further.

As the scope of our examination is limited to payroll related expenditures, we refined our analysis of budget to actual results to include only salary/wage and benefits object codes (i.e. 100 and 200 series codes). Summaries of budget to actual by fund for only these payroll and benefit related expenditure codes follow in figure 4 below:

Budgetary and Budget to Actual

Figure 4 - Payroll and Benefit Expenditures Budget to Actual by Fiscal Year and Fund

FY2015 Budget to Actual - Payroll and Benefit Expenditures

	Budgeted Expenditures - Original	Net Expenditure Budget Adjustments	Budgeted Expenditures - Final	Actual Expenditures	Expenditures Over (Under) Budget
General Fund	\$ 287,361,286	\$ 2,135,609	\$ 289,496,895	\$ 297,668,408	\$ 8,171,513
Special Revenue Fund	48,523,646	7,161,152	55,684,798	51,405,093	(4,279,705)
EIA Funds	11,170,659	1,562,901	12,733,560	12,568,434	(165,126)
Food Service Fund	11,026,318	(1,659,291)	9,367,027	10,872,119	1,505,092
	<u>\$ 358,081,909</u>	<u>\$ 9,200,371</u>	<u>\$ 367,282,280</u>	<u>\$ 372,514,054</u>	<u>\$ 5,231,774</u>

FY2014 Budget to Actual - Payroll and Benefit Expenditures

	Budgeted Expenditures - Original	Net Expenditure Budget Adjustments	Budgeted Expenditures - Final	Actual Expenditures	Expenditures Over (Under) Budget
General Fund	\$ 271,914,674	\$ 1,685,774	\$ 273,600,448	\$ 279,405,266	\$ 5,804,818
Special Revenue Fund	46,714,958	9,996,248	56,711,206	48,064,782	(8,646,424)
EIA Funds	12,681,892	2,952,806	15,634,698	15,366,687	(268,011)
Food Service Fund	10,460,985	-	10,460,985	10,116,293	(344,692)
	<u>\$ 341,772,509</u>	<u>\$ 14,634,828</u>	<u>\$ 356,407,337</u>	<u>\$ 352,953,028</u>	<u>\$ (3,454,309)</u>

FY2013 Budget to Actual - Payroll and Benefit Expenditures

	Budgeted Expenditures - Original	Net Expenditure Budget Adjustments	Budgeted Expenditures - Final	Actual Expenditures	Expenditures Over (Under) Budget
General Fund	\$ 257,342,111	\$ 887,825	\$ 258,229,936	\$ 260,369,799	\$ 2,139,863
Special Revenue Fund	45,161,498	13,191,238	58,352,736	48,656,567	(9,696,169)
EIA Funds	12,408,453	3,299,364	15,707,817	14,865,052	(842,765)
Food Service Fund	9,617,495	(1,356,950)	8,260,545	9,698,469	1,437,924
	<u>\$ 324,529,557</u>	<u>\$ 16,021,477</u>	<u>\$ 340,551,034</u>	<u>\$ 333,589,887</u>	<u>\$ (6,961,147)</u>

Budgetary and Budget to Actual

As indicated in the summaries, General Fund payroll and benefit related expenditures have been significantly over budget not just in FY2015, but also in FY2014 and FY2013. The amount exceeding budget has been trending upward from \$2,139,863 in FY2013 to \$5,804,818 in FY2014 to \$8,171,513 in FY2015. In addition to the General Fund, the Food Service Fund had payroll and benefit related expenditures exceed budget by \$1,437,924 in FY2013 and by \$1,505,092 in FY2015. While the Special Revenue fund came in significantly under budget on payroll and benefit related expenditures, the related revenues for the Special Revenue fund were under budget for each of the three years resulting in an overall negative budget variance fund-wide. Additionally, we noted that Special Revenue payroll and benefit related expenditures totaling at least \$2.5 million were moved from the Special Revenue fund to the General Fund in FY2015 to cover overages in the IDEA fund (fund 203) and others.

District-wide, payroll and benefit related expenditures were over budget only in FY2015, with a combined negative budget variance of \$5,231,774.

General Fund FY2015 Negative Budget Variance – Selected Functions, Locations and Objects

We further evaluated the negative budget variance in General Fund payroll and benefit related expenditures for FY2015 (\$8,171,513) by summarizing at the function, location and object level.

At the function level, ELEMENTARY GRADES 4 THRU 8 (function code 1130) and NURSE SERVICES (function code 2134) were both significantly over budget on payroll and benefit related expenditures (\$7,037,170 and \$1,565,623 over budget, respectively).

At the location level, the following locations were over budget on payroll and benefit related expenditures by at least \$200,000 in FY2015:

- SCHOOL-WIDE ACCOUNTS (code 0999) – \$6,515,974
- MORNINGSIDE MIDDLE (code 0444) – \$700,228
- LIBERTY HILL ACADEMY (code 0468) – \$428,108
- SPECIAL EDUCATION DEPARTMENT (code 0169) – \$390,415
- ASHLEY RIVER ELEMENTARY (code 0608) – \$324,222
- BURKE HIGH (code 0755) – \$307,971
- HARBORVIEW ELEMENTARY (code 0304) – \$292,742
- WEST ASHLEY HIGH SCHOOL (code 0653) – \$235,537
- SUPERINTENDENT’S OFFICE (code 0101) – \$229,874
- JAMES ISLAND ELEMENTARY (code 0310) – \$229,408

In FY2014 there were 5 locations over budget for payroll and benefit related expenses by at least \$200,000; in FY2013 there were 3 (SCHOOL-WIDE ACCOUNTS, discussed above, is consistently the location with the highest negative budget variance).

The location with the highest positive budget variance (i.e. payroll and benefits expenditures coming in less than budget) in FY2015 was BUSINESS INTELLIGENCE (code 0137), which came in under budget by \$445,324. The BUSINESS INTELLIGENCE location also came in under budget on payroll and benefit related expenditures in FY2014 (\$214,062 under budget) and in FY2013 (\$157,173 under budget).

Budgetary and Budget to Actual

The object codes with the most significant budget overages for payroll and benefit related expenditures were TEACHER/PROFESSIONAL ED SALARY (object code 112, \$2,345,542), ADMINISTRATIVE SALARY (object code 110, \$1,666,487), EMPLOYEE RETIREMENT (object code 220, \$1,553,506), and SUPPLEMENTAL SALARY (object code 142, \$1,151,438).

Food Service Fund FY2015 Negative Budget Variance – Selected Locations and Objects

We noted that 82 separate District locations contained salary and benefit related expenditures in the Food Service Fund for FY2015, and 70 of these locations were over budget. Those over budget by at least \$50,000 are as follows:

- SCHOOL FOOD SERVICES (code 0112) - \$189,832
- WEST ASHLEY HIGH SCHOOL (code 0653) – \$130,239
- JAMES SIMONS ELEMENTARY (code 0707) – \$106,180
- CHAS COUNTY SCHOOL OF THE ARTS (code 0450) –\$104,066
- MEETING STREET ACD@BRENTWOOD (code 0439) – \$95,535
- ST JAMES-SANTEE ELEMENTARY (code 0504) – \$87,255
- BAPTIST HILL HIGH (code 0851) – \$75,157
- RB STALL HIGH (code 0454) – \$73,342
- MILITARY MAGNET ACADEMY (code 0445) – \$71,406
- NORTHWOODS MIDDLE SCHOOL (code 0441) – \$64,261
- SANDERS-CLYDE ELEMENTARY SCHOOL (code 0714) – \$62,022
- ST JOHN’S HIGH (code 0951) – \$60,559

The School-Wide Accounts location (code 0999) had a positive budget variance for salary and benefit related expenditures in FY2015 in the amount of \$437,778.

At the object level, the most significantly over budget object codes were TEMPO[RARY] SALARY – SERVICE WORK (object code 129, \$774,519), SERVICE WORK SALARY (object code 119, \$557,519), and OVERTIME SALARY – SERVICE WORK (code 139, \$366,112).

See **Exhibits 1, 2 and 3** for budget to actual results by function, location, and object for all three fiscal years for payroll and benefit related expenditures of the combined funds.

Other Budget to Actual Observations

While outside of the scope of this examination which deals specifically with payroll and benefit related processes and expenditures, we were made aware of certain other significant budget overages that warrant inclusion in this report. Payments to charter schools were originally budgeted at approximated \$29.0 million in FY2015, with a final budgeted amount of approximately \$31.7 million. Actual payments to charter schools, however, totaled approximately \$33.7 million, resulting in a negative budget variance of \$2.0 million in FY2015. The District was similarly over budget on charter school payments in FY2014, with a negative budget variance of \$1.7 million. In FY2013 the District had a positive budget variance for charter school payments in the amount of \$98 thousand.

Budgetary and Budget to Actual

The amounts originally budgeted for charter school payments have decreased year-by-year since FY2013: \$29.9 million in FY2013, \$29.7 million in FY2014, and \$29.0 million in FY2015. Conversely, Actual amounts paid to charter schools have increased steadily during the same timeframe: \$30.3 million in FY2013, \$32.8 million in FY2014, and \$33.7 million in FY2015.

We also noted from our interviews that a significant unbudgeted expenditure in FY2015 was a result of an IRS penalty for late filing of the District's form W-2s for a prior year. The current Payroll Director, who was not employed at the time the first notice was received, claims that the IRS notices relating to this late filing were simply filed away in a box and ignored. We noted from inspection of the District's general ledger that a payment to the IRS in the amount of \$462,140 was made on October 15, 2014. The payment was charged to an expenditure account in the General Fund with a corresponding function of "elementary grades 4 thru 8" and an object code of "other purchased services". This means that the expenditure was included as an 'instruction' related expenditure in the District's FY2015 audited financial statements for purchased services and reported as such to the South Carolina Department of Education. This represents a misclassification as the expenditure would have been more appropriately reported as an 'other object' and assigned to a 'support' function such as fiscal services.

Payroll and HR Related Procedures

We conducted interviews with various management level personnel in order to obtain an understanding of relevant processes and procedures related to HR and payroll. We determined that there are three groups that are essential in processing most payroll and HR related transactions: the school or other District location, the HR department, and the payroll department (part of the Office of Financial Services).

Many processes are initiated by the school, such as the requisition for a job posting for a new hire and the termination of an existing employee. Such actions are forwarded from the school or other location to the HR department where the action is approved and finalized in the system. Payroll does not approve action entries in MUNIS, but does review them in order to check for accuracy (correct salary/wage rate used, correct pay-periods remaining, etc.).

Employee Termination Process

We determined from our interviews that employee terminations are often delayed from being executed in MUNIS due to inaction or delayed action on the part of the responsible individual at the school or other location. We observed that the delay in communicating and promptly executing termination actions in MUNIS frequently results in the terminated employee being paid well beyond their termination date.

In addition to the initial action usually performed at the schools or other District location, employee terminations must also currently be routed to and approved by both an associate superintendent as well as an HR group representative. These other stops in the process also delay termination actions and result in overpayments to terminated employees as HR will not execute a termination until all necessary paperwork has been received.

Payroll Batch Entry and Approval Process

The schools and other District locations also play a significant role in the normal recurring payroll process. Currently, hourly employees record their time manually on paper timesheets. The timesheets are then keyed manually into a *time and attendance* (T&A) batch in MUNIS by an administrative personnel at the school. Once keyed, the T&A batch is to be approved by a designated individual at the school or location (typically a principal or supervisor). However, we noted that these T&A batches are not always approved by the designated individual, and as a result personnel in the payroll department end up approving the batch themselves in order to be able to process payroll.

We inquired as to the possibility of running a report in MUNIS to isolate the occurrences of T&A batches that were approved by payroll department personnel as opposed to the appropriate location-specific supervisory personnel, but we were informed that such a report was unavailable. However, we noted that the Payroll Director began tracking such occurrences at the beginning of FY2015 by making a log via spreadsheet at the end of each payroll run. We have summarized this log of unapproved T&A batches provided by the Payroll Director, as shown in figure 5 below:

Figure 5 – Summary of Payroll Director’s Log of Unapproved T&A Batches

<u>Date</u>	<u>Unapproved Batches</u>	<u>Employees</u>	<u>Hours</u>
7/18/2014	12	84	943
8/15/2014	8	58	927
8/29/2014	9	98	5,233
9/12/2014	13	23	492
9/26/2014	24	322	12,108
10/10/2014	16	54	1,676
10/24/2014	10	41	1,014
11/7/2014	14	50	979
11/21/2014	4	6	103
12/5/2014	11	42	727
12/19/2014	7	41	872
1/2/2015	13	41	1,309
1/16/2015	17	130	4,865
1/30/2015	17	51	866
2/13/2015	2	14	362
2/27/2015	2	6	98
3/13/2015	9	29	535
3/27/2015	5	12	194
4/10/2015	3	5	80
4/24/2015	11	56	1,187
5/8/2015	3	17	158
5/22/2015	4	19	181
6/5/2015	4	41	742
6/19/2015	9	46	842
7/3/2015	12	167	6,301
	<u>239</u>	<u>1,453</u>	<u>42,791</u>

The total number of unapproved T&A batches, per the Payroll Director, was 239 in FY2015, which contains 42,791 hours of 1,453 employees’ time. We noted that 75 separate District locations are included in the figure above. The following locations had at least 500 hours of unapproved time in FY2015 per the records of the Payroll Director:

Figure 6 - Unapproved Time/Batches by Location

<u>Location</u>	<u>Description</u>	<u>Unapproved Batches</u>	<u>Hours</u>
157	* HUMAN RESOURCES (Leave Management)	3	10,026
112	SCHOOL FOOD SERVICES	1	3,426
800	MIDDLE SCHOOL LEARNING COMM	4	2,755
257	WANDO HIGH SCHOOL	2	2,515
121	FINE ARTS OFFICE	11	1,993
154	STUDENT TRANSPORTATION	13	1,916
714	SANDERS-CLYDE ELEMENTARY	6	1,802
134	NURSE SERVICES OFFICE	5	1,793
451	GARRETT ACADEMY OF TECHNOLOGY	6	1,682
455	STALL COMMUNITY ED	1	1,642
705	CHARLESTON PROGRESSIVE SCHOOL	8	1,244
155	EDUCATIONAL TECHNOLOGY	21	853
951	ST JOHN'S HIGH	6	594
435	MARY FORD ELEMENTARY	5	564
	All others	147	9,986
		<u>239</u>	<u>42,791</u>

* Comprised of manual entries by HR of employee leave for FMLA and other types of leave in which the employee did not request the time off in Employee Self Service. Additionally, manual entry was done for employees who requested leave they had not earned, resulting in an overage. This was corrected by HR.

Some schools and other locations are habitually late in keying their T&A batches. For example, if the designated administrative personnel for a school is out for a week in which payroll is run, that school will simply not be included in the payroll run as generally there are no other employees trained or available to key the T&A batches. This condition has resulted in the chronic utilization of “off-cycle” or non-scheduled payroll runs, whereby the payroll department must do a separate run outside of the approved normal pay schedule in order to pay employees from locations that were not included in the normally scheduled run due to late submission of the T&A batch. See the *Off-Cycle Payroll Run Analysis* section below for further analysis.

Segregation of Duties Issue in Payroll Department

The District’s external auditors have repeatedly reported on segregation of duties issues associated with the payroll department. Payroll department personnel can make changes directly to “live payroll”, meaning they can manually edit rates and amounts to add, change, or delete a payment included in the payroll run. Payroll department personnel claim that this ability is crucial in order for the payroll department to manually correct known errors (such as removing terminated employees whose termination action has not yet been executed in MUNIS). In an effort to mitigate the segregation of duties issue, the payroll department has made use of a “Clerk Audit Report” that contains all instances where manual changes were made to live payroll; starting in FY2015 this report is printed to PDF, reviewed/signed by an individual from the payroll department, and saved on a shared District drive.

Note on Payroll Analyses

Our analyses outlined below where we examine employee pay year-over-year and compare to approved salary/wage schedules were completed using total pay amounts as determined based on actual amounts paid for the 12 months of each fiscal year (that is, July through June). The District, however, as is common practice for school districts, gives teachers the option of having their pay for a school year split evenly between the start and end of the school year (for example, between August 16, 2014 and August 15, 2015). Accordingly, the District records an accrual as of June 30 (i.e. the fiscal year end) for the teachers' salaries to be paid out in July and August for the preceding fiscal year. For our analyses it was not practical to split out certain classes of employees to arrive at fiscal year pay from the monthly payroll registers, so we opted to compare the three years as recorded without factoring in accruals for teachers whose pay schedule does not line up with the start and end of the fiscal year. We have accordingly allowed for a minimal expected difference when performing the various analyses below; we believe that the effect of not factoring in the different start/end months for teachers' pay will not have a significant impact on our analyses or affect our observations in a material way.

Payroll Analysis— Payments by Employee by Year

We obtained District payroll registers from MUNIS for all months in the period of our examination and compiled annual registers for FY2013, FY2014, and FY2015. We summarized the annual registers by employee and by pay-type to arrive at a schedule of payments by employee broken down between regular/base pay, supplemental pay, employer deductions, and employee deductions.

We noted the following high-level observations from this analysis:

Figure 7 - Summary of Payroll Registers by Fiscal Year

	FY2013	FY2014	FY2015
Base Pay	\$ 246,284,816	\$ 256,506,981	\$ 263,993,667
Supplemental Pay	\$ 11,183,047	\$ 14,114,586	\$ 14,129,931
Employee Deductions	\$ 92,441,146	\$ 99,746,432	\$ 104,579,509
Employer Deductions	\$ 83,451,637	\$ 90,268,862	\$ 95,159,557
Employee Deductions as % of Base	38%	39%	40%
Employer Deductions as % of Base	34%	35%	36%
Supplemental Pay as % of Base	5%	6%	5%
# Employees Receiving Pay	7,463	7,562	7,401
Avg. Pay per Employee	\$ 34,499	\$ 35,787	\$ 37,579
% Increase		3.7%	5.0%

We calculated the changes in employee pay year-over-year by both dollar amount and percentage and sorted to identify those employees with the most significant changes year-over-year (factoring in new-hire and/or termination dates, when applicable). We judgmentally opted to perform further research for those employees whose pay increased by \$10,000 or more from FY2013 to FY2014 and those employees whose pay increased by \$15,000 or more from FY2014 to FY2015. These thresholds resulted in a total of 28 employees selected for follow-up in FY2014 and 58 employees selected for follow-up in FY2015, with an additional 15 employees added whose change in pay was less than \$15,000. Our follow-up procedures consisted of inspection of the employee's action entry history in MUNIS along with support documentation typically attached. We obtained sufficient supporting documentation to substantiate the employees' pay increases in all instances.

Payroll Analysis– Comparison of FY2015 Pay to Approved Salary/Wage Schedules

We compared FY2015 base pay by employee (calculated as discussed above) to the approved salary/wage schedules developed as part of the Fox Lawson compensation and classification study and implemented in FY2015.

Employees with Assigned Grade/Step

For each employee included on the FY2015 payroll registers we matched the assigned grade and step from the report of HR actions entries and from an “Employee Job Salary Report” used by the District’s Internal Audit department in their testing of the Fox Lawson implementation. We obtained the final approved salary schedules and reformatted in order to align with the population of employees using grade and step numbers. We then compared actual base pay from the payroll registers to our expectation of pay according to their assigned grade and step.

We judgmentally opted to perform further research for those employees whose FY2015 pay differed from our expectation based on the assigned grade/step by at least \$8,000 and 10%. Our follow-up procedures consisted of inspection of the employee’s action entry history in MUNIS along with support documentation typically attached. We obtained sufficient supporting documentation to substantiate the employees’ actual FY2015 in all instances.

In addition to these procedures, we were provided access to the Internal Audit department’s workpapers and draft report from their *Compensation and Classification Study Implementation* audit report. We noted that the Internal Audit department concluded in their report that the new compensation/classification system was implemented with fidelity, and we made efforts not to duplicate work already performed by the Internal Audit department.

Employees with No Assigned Grade/Step

From our analysis we noted a total of 783 employees that were included in the payroll in FY2015 with no associated grade/step from the new Fox Lawson classification. We noted the following types of employees that have no assigned grade/step (summarized by “pay type description”):

- Various types of “counselor” – 279
- Food service temporary employees – 177
- “Nonexempt” – 80
- Site coordinators – 40
- “Additional comp” – 29
- Student workers – 28
- ROTC instructors – 28
- Nurse temporary employees – 19
- Head Start employees – 18
- Negotiated contracts – 6
- Other – 79

Payroll and HR

For these employees where no associated grade/step could be determined, we assessed FY2015 pay based on other information available in the various actions entry details available in MUNIS, including approved hourly or annual salary. We also recalculated the hourly rate for each group of hourly employees from those listed above and reviewed that pay rates were used consistently and appeared reasonable based on the pay type description.

Payroll Analysis– Scheduled vs. Off-Cycle Payroll Runs

We obtained the approved payroll calendars for the three fiscal years and compared the scheduled payroll dates to the check dates contained in the annual payroll registers, noting the following:

Figure 8 - Summary of Scheduled Vs. Non-Scheduled Payroll Runs

Fiscal Year	Scheduled Runs	Non- Scheduled Runs	Total Runs
2013	26	65	91
2014	26	59	85
2015	27	72	99

As indicated above there were excessive off-cycle payroll runs compared to the scheduled payroll runs for each fiscal year examined. Off-cycle payroll runs occurring essentially every week of the year result in significant time and effort expended on the part of the payroll department personnel.

Payroll Analysis– Overpayments to Terminated Employees

As indicated previously we identified a significant risk that employees are not being terminated timely in MUNIS and potentially being paid well after their termination date. We attempted to identify the extent of overpayments to terminated employees by obtaining a comprehensive listing of all terminations during the period of our examination from MUNIS and joining with the annual pay registers to extract all instances during the scope of our examination where an employee was paid on a date subsequent to their termination date.

We expect there to be payments to terminated employees beyond their termination date in most cases considering that teachers whose contracts are not renewed are typically paid through mid-August based on their decision to have their pay spread evenly over the months of the calendar year. For non-teachers we also expect at least one payment beyond termination date that represents the final payment of compensation owed along with payout of any unused annual leave.

From the population mentioned above of payments beyond termination date, we selected a judgmental sample of all employees receiving at least \$15,000 in payments (includes both amount paid to employee as well as employer deductions) beyond their termination date, which amounted to 45 employees representing 156 payments totaling \$817,669, and performed detailed follow-up to identify whether each payment was justified/supported or representative of an overpayment (i.e. made in error). These procedures resulted in the identification of 38 confirmed overpayments to 11 employees totaling \$98,087. We noted that for one of these employees the overpayment amount of \$8,956 was recouped through a reduction to the employee's payment for unused vacation leave.

Payroll and HR

In our analysis of the population and the results of our sample we identified two variables as significant: 1) number of days between termination date and check date, and 2) number of days between termination date and action entry date in MUNIS. As noted above, we typically expect employees to receive between 1 and 3 payments beyond their termination date, and there appears to be a correlation between the number of days between termination date and payment date and the likelihood of overpayment: the greater the time lag between termination date and payment date, the greater the chance the payment was made in error and is an overpayment.

Similarly, we noted a correlation between the amount of time between an employee's termination date and the date on which the termination action was actually processed in MUNIS (or, the "action entry" date). We noted that in many instances (approximately 41%), the employee's termination date was entered into MUNIS in advance of the actual termination; for instance, an employee to be terminated on June 5 had his termination action entry processed a month earlier on May 5. We noted zero overpayments in our sample for instances where an employee's termination was processed in MUNIS in advance of or on the termination date; in other words, when termination action entries are processed timely by the schools or other District locations, overpayments to terminated employees does not appear to be an issue. However, we noted that when an employee's termination was processed after the termination date, the likelihood of overpayments increased as the lag time between termination and action entry date increased.

We did not perform detailed testing beyond the items in the sample discussed above, but we did note that a significant amount of payments to employees beyond termination date exist outside of the items contained in our sample. For instance, the population of payments beyond termination date for our scope contains over \$535,000 of payments where the check date is 50 or more days after the employee's termination date. Likewise, the population contains over \$1.3 million of payments where the employee's termination action entry was executed in MUNIS at least 51 days after their actual termination date. Further testing would be required to identify the total extent of overpayments that occurred during the period under examination.

From our interviews with payroll department personnel we determined that the District generally will prepare an "overpayment letter" to send to a former employee when an overpayment is identified. However, it appears that the identification and tracking of overpayments and their recovery status has not been handled consistently. Of the \$98,087 identified overpayments, only the \$8,956 noted above (reduction in vacation payout) has been recouped by the District. Further, no overpayment letter was prepared and sent for three of the former employees we identified that received overpayments.

We recommend that the District proceed with investigation of the remaining payments in the population, starting with the payments with the greatest period of time between termination and check date and termination and action entry date.

Payroll Analysis– Overtime Pay

We extracted all payments from the annual payroll registers coded to pay-code 903, 904, and 905, which represent overtime payments. We compared the overtime payments from the payroll registers to the amounts in the general ledger (objects 134 through 139) and noted that the overtime payments as recorded in the payroll registers exceeded what was recorded as overtime in the general ledger. We further inspected the detail of the overtime payments from the payroll registers and noted that many of the overtime payments are not being

charged to an overtime object code in the general ledger, but rather to one of the normal salary/wage object codes. The following schedule illustrates the disposition of overtime payments in the general ledger:

Figure 9 - Overtime From Payroll Registers as Recorded in General Ledger

General Ledger	Overtime Payments from Registers							
	FY2013		FY2014		FY2015		Total	
Overtime Object	\$ 702,126	74%	\$ 992,837	78%	\$ 1,620,264	94%	\$ 3,315,227	84%
Regular Salary/Wage Object	<u>246,241</u>	26%	<u>277,401</u>	22%	<u>109,858</u>	6%	<u>633,500</u>	16%
Total Overtime	948,367		1,270,238		1,730,122		3,948,727	
Budgeted Overtime (Object Codes 13X)	<u>605,530</u>		<u>878,615</u>		<u>894,781</u>		<u>2,378,926</u>	
Overtime Over Budget	<u>\$ 342,837</u>		<u>\$ 391,623</u>		<u>\$ 835,341</u>		<u>\$ 1,569,801</u>	

As indicated above actual overtime incurred has increased year-over-year at a rate exceeding the increase in budgeted overtime. Note that amounts above from the payroll registers will not agree to the general ledger without the inclusion of reconciling items for beginning and ending accrual balances, as discussed further in the *Note on Payroll Analyses* paragraph on page 23.

From our interviews we were made aware of a concern that the District's policy of having overtime authorized in advance was not being followed consistently, and as such we decided to request supporting documentation (overtime authorization form and corresponding time sheet(s)) for a sample of employees who were paid overtime in each of the three fiscal years under examination. We summarized the population of overtime payments by employee and extracted employees receiving at least \$15,000 in overtime pay over the three years; we noted there were 56 such employees representing 33 separate locations. We inspected available documentation attached in MUNIS for each of these employees and noted that 48 of the 56 had an "OT Calculation" form included; 42 of the 56 employees had documentation attached in MUNIS indicating that they had at least one "add-a-job" (that is, an hourly job separate from their primary position) during the period. 3 of the 56 employees had neither an OT Calculation form nor showed any indication of having an "add-a-job".

To further test for the proper approval of overtime per District policy, we judgmentally selected 17 of the 56 employees mentioned above from 6 separate locations and requested supporting documentation in the form of approved timesheets and overtime approval forms. Results are summarized below:

Figure 10 - Overtime Sample Summary and Results

<u>Location</u>	<u>Number of Employees Selected</u>	<u>Total Pay-Periods with OT in FY2015</u>	<u>Total OT Pay for These Employees in FY2015</u>	<u>Results of Testing</u>
Wando High School	3	46	\$ 28,423	A
Liberty Hill Academy	4	79	\$ 32,352	B
Plant Operations	3	47	\$ 32,362	C
Public Safety Office	3	34	\$ 40,542	D
School Food Services	2	48	\$ 11,893	E
Chief Finance and Operations	2	44	\$ 24,220	F

A – Of the forty-six pay periods where overtime was incurred by the three employees in the sample: in one instance the overtime was approved before being incurred; two instances where the overtime was approved for an amount “TBD”; five instances where there was no overtime approval documented at all; and 38 instances where the overtime was approved after being incurred.

B – All overtime for the employees in the sample was attributed to their “add-a-job” as a bus rider. The only approval noted for these employees was contained in the add-a-job form completed in 2012. Per discussion with school management, their understanding is that “add-a-jobs” need only be approved once at the start of the job.

C – We noted forty-seven total pay periods containing overtime for these employees, all of which were approved after incurred.

D – Of the thirty-four pay periods where overtime was incurred by the three employees in the sample: twenty-two instances where there was no approval documented; four instances where an overtime form had been completed but not signed as being authorized; and eight instances where overtime was approved after incurred.

E – All overtime for the employees in the sample was attributed to their “add-a-job”.

F – We noted no instances where overtime was approved for any of the pay periods in which these employees were paid overtime.

Payroll Analysis– Lump Sum and Supplemental Pay

As part of our *Payments by Employee by Year* analysis documented above, we also compared supplemental pay year-over-year (i.e. payment in addition to base salary or wage, such as bonus pay, National Board Certification pay, and other “lump sum” payments). As part of this analysis we identified instances where supplemental pay represented a significant portion of an employee’s total compensation as well as instances where an employee’s supplemental pay increased significantly from one year to the next.

We noted that the supplemental pay approval forms are filed electronically on the Districts shared U drive, to which we were given access. However, only forms dating back to FY2014 are maintained, and as such we were unable to substantiate proper approval for FY2013 supplemental pay amounts. We noted no instances where an employee's supplemental pay in FY2014 or FY2015 was not supported by a supplemental pay approval form.

The standard form documenting approval of supplemental pay is an Excel spreadsheet titled "FYXX LUMP SUM PAYMENT REQUEST FORM", which contains the following fields:

- Name and position of originator
- Authorized department head approval
- Additional approval
- Human Resources approval
- Type of work performed
- Listing of employee(s) to receive pay, including name, position, account number, department number, number of days/hours, rate, and total

As the forms are maintained electronically, the approval "signatures" contained in these spreadsheets are simply typed-in names rather than actual hand-written signatures. We noted several instances where the originator and approver are the same individual, typically an individual from Human Resources.

Payroll Analysis– Procedures for Identification of Ghost Employees

We performed several procedures over the population of employees paid during the three fiscal years in an effort to identify possible "ghost employees". The term *ghost employee* refers to someone on the payroll who does not actually work for the organization. A ghost employee could be a fictitious person or a real individual who simply does not work for the organization.

A common characteristic among ghost employee fraud schemes is the lack of normal deductions and withholdings typically included to arrive at an employee's net pay. From the monthly payroll registers we summarized by employee to determine not just gross pay, but also total employee and employer deductions in order to identify any instance where an employee's deductions were nonexistent or unusually low compared to gross pay. No instances of unreasonably low or nonexistent deductions were noted as a result of these procedures.

Additionally, we performed duplicate detection procedures for both social security numbers and employee identification numbers over the population of employees paid. We identified three instances where a social security number was associated with two separate employee ID numbers. However, through further research we determined that each instance represented a situation in which an employee was assigned a new ID number, and there was no overlap of payment from one number to the next. As this change in employee number was found to have occurred only three times with no resulting overpayment, we did not perform further examination to determine the reason for change of employee number.

Our final test for the existence of ghost employees involved analyzing employee addresses. We obtained employee rosters for both active and inactive employees as of 2/15/2016 (MUNIS "employee inquiry" reports). We identified all instances where an address was shared by two or more employees and evaluated whether circumstances were reasonable that the address would be common (for example, spouses both employed by

Payroll and HR

the District, parent and child both employed by District, younger teachers hired at the same time living as roommates, etc.). We identified a total of 267 addresses shared by at least two employees (total of 543 employees) receiving payment during the scope of our examination; however, we found no irregularities as a result of these procedures.

Conclusion and Recommendations

The combined results of the General Fund, Special Revenue Fund, EIA Fund, and Food Service Fund (i.e. the budgeted funds as presented in the District's audited annual financial statements) yielded a net negative budget variance of \$18.9 million in FY2015. Of this net negative budget variance, \$5.2 million can be attributed to payroll and benefit expenditures exceeding budgeted amounts.

It is impractical to assign specific District locations their fair share of the \$5.2 million payroll/benefits expenditure shortfall in FY2015 due to the existence of the School-Wide Accounts location code, which was \$4.8 million over budget mainly due to unrealized savings from lapsed salaries. Budgeted negative expenditures representing estimated savings from lapsed salaries/benefits increased from (\$4,398,267) in FY2014 to (\$10,628,984) in FY2015. At the functional level, elementary grades 4 thru 8, food service operations, and nurse services were the most significantly over budget, totaling approximately \$9.7 million between the three.

The process employed by the District during the period of this examination for drafting the annual budget was manually intensive and relied on the input of multiple parties including the management of the schools/departments, the Office of Financial Services (which contains the dedicated Budget Department), outside stakeholders including preschool providers, and the Board of Trustees who ultimately approved the document. What we did not find, however, was enough basic budgetary control to allow for the monitoring of the budget throughout the fiscal year on a regular basis.

The lack of strong IT leadership, an overall strategic vision to guide activities, and an informal internal control structure within IT, all created a situation where, over time, Business Intelligence was unable to meet the expectation of their customers, primarily Human Resources. Inefficient usage of the Tyler Technology support and chronic staffing shortages further prevented them from adequately managing projects to support the needs of Payroll and Human Resources and meet general user requests in a timely manner. Inadequate internal control structure, visibility, accountability, staffing shortages, and discipline around change management and general IT project management caused severe project delays, further weakening the working relationship between Business Intelligence and functional departments.

The decentralized nature of the payroll and HR processes District-wide results in certain inherent difficulties. Currently, schools and other locations in the District are not being held accountable for their responsibilities related to processing and approving of payroll time and attendance batches, overtime approval, and initiation of timely actions, particularly for terminations. As a result we noted and reported on regularly occurring unapproved time and attendance batches being processed, off-cycle payroll runs occurring regularly during the year, unapproved or improperly approved overtime, and payments being made to terminated employees.

Based on the above observations and findings, we make the following recommendations to the District.

IT

Remediation or approaches to address the gaps identified can vary and will need to be addressed in conjunction with each other. Planning for the approach to implement lasting internal controls and integrating them into daily job functions will take some time. Awareness of IT controls and incorporating them into IT processes needs to be enhanced.

The table below summarizes our key IT-related recommendations:

Area	Recommendation
IT GOVERNANCE AND MANAGEMENT	
Risk Assessments and Strategic Plan	Develop an IT Strategic plan with key stakeholders District-wide to provide clear direction and common understanding of the business needs of the District and IT’s role in supporting these needs. Develop plans to conduct periodic risk assessments within IT to identify new, persistent, and changing threats. As previously mentioned in this report, staffing issues over time pose a different risk than temporary staffing issues.
Staffing, Training, and Segregation of Duties	Develop an IT hiring plan to meet the support needs of the District. This should occur in conjunction with the overall evaluation of MUNIS and the current configuration and usage gaps in MUNIS. MUNIS functionality and configuration needs to be better leveraged along with additional user training. This potentially will impact the IT support staffing needs.
IT Governance and Steering Committee	<p>Develop a tracking mechanism / project management function for accountability of all user requests and projects to provide up front validation, project discipline, tracking cost, delays, big picture view, enhance visibility and to help prioritize work.</p> <p>The outsourced Internal Audit report on IT security conducted in 2015 was valuable and provides a solid foundation for improving the overall security posture of CCSD.</p>
IT Policies and Data classifications	The South Carolina Division of Information Security (SC DIS) has a comprehensive set of Information Security requirements. This framework and policies provide an excellent starting point for development of IT policies and data classification guidance.
SECURITY ADMINISTRATION	
User Access Reviews	A valid user access review includes a thorough review of all roles with consideration of segregation of duties. No real user access review where full consideration of the user roles and segregation of duties has taken place. Limited reviews have been conducted in conjunction with system upgrades or changes; however, they are not well documented or auditable.
CHANGE MANAGEMENT	
Policies and Procedures	Policies and clear processes need to be developed for all user requests coming into Business Intelligence. A system needs to be implemented to track all incoming requests, provide for a mechanism to prioritize the requests, analyze the request in light of inherent system functionality, and user training needs.
General application (MUNIS) support and management	Tyler Technologies does not provide a Service Organization Control (SOC) report to the District. As such, the district has no assurance of the internal controls at Tyler Technologies where the District data resides. We recommend that management request Tyler Technologies to provide assurance of internal controls that exist at Tyler Technologies due to the high dependency on this vendor. A SOC report is one way to achieve the assurance. Other options are to perform an audit at Tyler Technologies to review their processes to safeguard the Districts data and their controls to ensure processing integrity within MUNIS.

Area	Recommendation
System configuration and usage	The District should work with Tyler Technologies to review all key processes in place and evaluate how the system is currently being utilized and develop a plan of action to ‘re-implement’ aspects of MUNIS where appropriate to streamline user processes and gain efficiencies. This review, along with user training to provide better understanding and comfort level regarding the inherent controls and integrity within MUNIS, will help to eliminate manual verification processes.

Budgeting

The District should continue moving away from the incremental budgeting approach formerly employed where current year budget is based on prior year’s budget and adopt a modified “zero based” approach that allows for compliance with state-mandated required staffing models. The use of the School-Wide Accounts location in the budget process should also be reconsidered in order to avoid significant negative budgeted expenditures that are not realizable.

The District should make each location accountable for monitoring their performance against budget. We recommend that the District provide training to appropriate personnel District-wide so that a designated individual at each location is familiar with their budget and therefore able to monitor budget to actual results and be prepared to respond to variances against budget. We further recommend that the District continue to refine the process of encumbering salaries/benefits in MUNIS (started in FY2016) which would allow for more accurate mid-year projections of payroll and benefit related expense.

Finally, the District should provide more detailed and useful budget to actual reporting to the Board of Trustees on a monthly basis.

Payroll / HR

In order to streamline the process for entering and approving time and attendance batches, we recommend that the District fully roll-out the Kronos timekeeping software District-wide as soon as feasible. We understand, however, that the implementation of Kronos is very much dependent on remediation of certain IT related findings addressed earlier.

Additionally, we recommend that the District revisit the results of the study performed by the SAS Institute (published February 1, 2013). This comprehensive study provided recommendations on ways to streamline significant processes including new hires onboarding/set-up, internal movements, lump sum payments, and terminations. The District should move away from manual calculations and approvals and towards automation (i.e. eliminate use of offline tools such as Microsoft Word and Excel documents and replace by allowing information to be entered directly into MUNIS).

We further recommend that the District clearly communicate the responsibilities of the schools and other locations related to payroll and HR processes. This includes the schools’ responsibility for timely entering and approval of time and attendance batches in MUNIS, which would result in fewer unscheduled payroll runs and alleviate the burden placed on the payroll department. Additionally, we recommend that the District enforce their policies related to the appropriate authorization of overtime; also, the District should ensure that MUNIS is

set up to ensure that all overtime payments are recorded to an appropriate overtime general ledger object code.

Finally, the District should emphasize to the schools the importance of timely execution of HR action entries in MUNIS, particularly as related to employee terminations. **As noted above, we noted no overpayments to terminated employees when the action entry was entered either the day of the actual termination or in advance of the termination, which in our analysis indicates that the schools / originating locations play the biggest part in preventing overpayments.** The District should make the schools and other locations accountable for these responsibilities and develop a standardized approach for handling instances of noncompliance on the part of the responsible individuals.

The District should develop a policy and standardized process for the identification and recovery of overpayments to terminated employees. First, the District should seek to identify the total extent of overpayments that occurred in the last several years. Once identified, a system for tracking the status of the recovery efforts should be developed. We recommend that the results of these efforts be made part of standard reporting at senior management meetings and Board of Trustee meetings.

This concludes our report detailing the procedures performed as part of our examination and the resulting findings and recommendations. Had we performed additional procedures or modified the scope of our examination, other matters might have come to our attention that would have been reported to you. We welcome the opportunity to be of further assistance to the District.

Payroll and Benefit Related Expenditures - By Location - Compared to Final Budget
General, Special Revenue, EIA and Food Service Funds

Location Code	Description	Original Budget	Adjustments	Final Budget	Actual Expenditure	(Over) / Under Final Budget
999	SCHOOL-WIDE ACCOUNTS	\$ 5,808,954	\$ (8,640,891)	\$ (2,831,937)	\$ 1,980,569	\$ (4,812,506)
444	MORNINGSIDE MIDDLE	4,528,216	74,422	4,602,638	5,211,237	(608,599)
468	LIBERTY HILL ACADEMY	3,340,102	(160,212)	3,179,890	3,607,999	(428,109)
608	ASHLEY RIVER ELEMENTARY	4,320,204	196	4,320,400	4,747,721	(427,321)
169	SPECIAL EDUCATION DEPARTMENT	2,491,529	(240,551)	2,250,978	2,636,884	(385,906)
310	JAMES ISLAND ELEMENTARY	3,340,662	(56,196)	3,284,466	3,619,428	(334,962)
653	WEST ASHLEY HIGH SCHOOL	10,560,931	511,914	11,072,845	11,380,477	(307,632)
384	STUDENT INTERVENTION SERVICES	3,648,854	(189,733)	3,459,121	3,755,461	(296,340)
304	HARBORVIEW ELEMENTARY	3,068,956	313,555	3,382,511	3,678,437	(295,926)
504	ST JAMES-SANTEE ELEMENTARY	1,980,020	2,705	1,982,725	2,264,031	(281,306)
101	SUPERINTENDENT'S OFFICE	465,302	42,427	507,729	737,603	(229,874)
123	ADULT EDUCATION	887,307	159,540	1,046,847	1,275,635	(228,788)
422	MATILDA F DUNSTON ELEMENTARY	2,623,643	242,857	2,866,500	3,085,068	(218,568)
446	ZUCKER MIDDLE SCHOOL	3,090,822	235,019	3,325,841	3,524,788	(198,947)
247	CARIO MIDDLE	6,522,179	233,567	6,755,746	6,951,648	(195,902)
112	SCHOOL FOOD SERVICES	990,518	-	990,518	1,180,350	(189,832)
151	HEADSTART/EHS/PRESCHOOL	1,931,363	(366,090)	1,565,273	1,750,966	(185,693)
707	JAMES SIMONS ELEMENTARY	2,557,905	54,729	2,612,634	2,791,074	(178,440)
342	JAMES ISLAND MIDDLE	2,268,995	(34,864)	2,234,131	2,410,904	(176,773)
450	CHAS COUNTY SCHOOL OF THE ARTS	6,646,802	207,460	6,854,262	7,030,569	(176,307)
343	FORT JOHNSON MIDDLE	2,815,805	75,737	2,891,542	3,066,882	(175,340)
611	SPRINGFIELD ELEMENTARY	4,172,929	111,652	4,284,581	4,451,712	(167,131)
414	LAMBS ELEMENTARY	2,782,956	207,964	2,990,920	3,155,197	(164,277)
208	CHARLES PINCKNEY ELEMENTARY	6,155,750	(244,432)	5,911,318	6,068,874	(157,556)
755	BURKE HIGH	4,429,912	471,279	4,901,191	5,049,523	(148,332)
258	WANDO COMMUNITY SCHOOL	271,619	11,893	283,512	422,860	(139,348)
756	BURKE COMMUNITY ED	200,022	44,704	244,726	380,800	(136,074)
203	MAMIE P WHITESIDES ELEMENTARY	4,374,328	(18,398)	4,355,930	4,488,169	(132,239)
242	LAING MIDDLE	3,516,151	46,541	3,562,692	3,674,278	(111,586)
454	R B STALL HIGH	7,473,130	557,440	8,030,570	8,138,973	(108,403)
800	MIDDLE SCHOOL LEARNING COMM	928,338	145,442	1,073,780	1,177,835	(104,055)
439	MEETING STREET ACD@BRENTWOOD	-	68,473	68,473	169,954	(101,481)
205	BELLE HALL ELEMENTARY	4,389,893	50,222	4,440,115	4,532,826	(92,711)
743	LOW COUNTRY TECH	861,183	21,350	882,533	971,552	(89,019)
207	JENNIE MOORE ELEMENTARY	4,765,778	(18,719)	4,747,059	4,832,878	(85,819)
906	MT ZION ELEMENTARY	2,144,332	62,240	2,206,572	2,292,138	(85,566)
424	HUNLEY PARK ELEMENTARY	3,041,777	317,388	3,359,165	3,443,047	(83,882)
359	SEPTIMA P CLARK ACADEMY	1,553,898	(137,221)	1,416,677	1,499,456	(82,779)
309	MURRAY-LASAINÉ ELEMENTARY	2,793,683	9,410	2,803,093	2,882,115	(79,022)
305	STILES POINT ELEMENTARY	4,149,675	181,037	4,330,712	4,407,305	(76,593)
701	PLANT OPERATIONS	477,064	20,576	497,640	572,528	(74,888)
202	MT PLEASANT ACADEMY	3,650,946	108,084	3,759,030	3,826,804	(67,774)
413	E A BURNS ELEMENTARY	3,941,570	842,862	4,784,432	4,852,119	(67,687)
951	ST JOHN'S HIGH	2,919,382	297,660	3,217,042	3,277,599	(60,557)
463	DANIEL JENKINS ACADEMY	1,974,568	63,262	2,037,830	2,096,064	(58,234)
419	NORTH CHAS CREATIVE ARTS ELEM	2,810,370	147,513	2,957,883	3,011,264	(53,381)
852	BAPTIST HILL COMM ED	68,443	-	68,443	119,891	(51,448)
245	MOULTRIE MIDDLE	5,000,970	58,438	5,059,408	5,109,287	(49,879)
111	MAINTENANCE DEPARTMENT	702,583	(25,219)	677,364	725,093	(47,729)
140	PUBLIC SAFETY OFFICE	661,254	7,689	668,943	713,072	(44,129)
135	CAREER & TECHNOLOGY EDUCATION	458,547	12,491	471,038	511,956	(40,918)
350	JAMES ISLAND CHARTER HIGH	309,215	(20,375)	288,840	329,153	(40,313)
118	GIFTED & TALENTED OFFICE	145,563	33,912	179,475	216,011	(36,536)
458	ACADEMIC MAGNET HIGH SCHOOL	3,928,043	204,106	4,132,149	4,167,347	(35,198)
182	VIDEO SERVICES	166,260	-	166,260	200,078	(33,818)
403	LAMBS SERVICE CENTER	20,000	(2,600)	17,400	49,209	(31,809)
411	CHILD & FAMILY DEVELOPMENT CTR	942,552	(119,647)	822,905	854,123	(31,218)
117	OFFICE OF GENERAL COUNSEL	261,750	-	261,750	291,753	(30,003)
180	CHIEF FINANCE & OPERATIONS	512,475	-	512,475	541,429	(28,954)
421	W B GOODWIN ELEMENTARY	4,328,663	296,711	4,625,374	4,653,162	(27,788)
126	OPERATIONAL PLANNING	-	-	-	24,929	(24,929)

Location Code	Description	Original Budget	Adjustments	Final Budget	Actual Expenditure	(Over) / Under Final Budget
154	STUDENT TRANSPORTATION	177,659	6,426	184,085	205,354	(21,269)
642	C E WILLIAMS ACADEMIC MAGNET	3,568,667	45,704	3,614,371	3,635,524	(21,153)
143	SCIENCE OFFICE	156,650	-	156,650	175,229	(18,579)
646	WEST ASHLEY MIDDLE	14,966	(11,855)	3,111	19,023	(15,912)
752	THOMAS MYERS II	829,935	(21,013)	808,922	823,666	(14,744)
166	RISK MANAGEMENT	372,473	-	372,473	386,396	(13,923)
420	MALCOLM C HURSEY ELEMENTARY	3,390,210	26,349	3,416,559	3,429,800	(13,241)
121	FINE ARTS OFFICE	153,583	111,447	265,030	278,269	(13,239)
484	PSYCHOLOGICAL SVS & AUTISM	18,633	35	18,668	31,381	(12,713)
134	NURSE SERVICES OFFICE	316,898	(22,209)	294,689	304,934	(10,245)
655	WA HEAD START	584,749	4,872	589,621	599,501	(9,880)
139	ARCHIVES & RECORDS OFFICE	41,499	-	41,499	50,094	(8,595)
167	GUIDANCE & COUNSELING	116,705	(7,972)	108,733	117,012	(8,279)
100	BOARD OF TRUSTEES	87,133	-	87,133	95,057	(7,924)
164	CARPENTRY SHOP	1,243,395	61,324	1,304,719	1,310,533	(5,814)
402	BRENTWOOD SERVICE CENTER	20,000	(3,200)	16,800	21,064	(4,264)
648	ST ANDREWS MIDDLE	22,547	(17,368)	5,179	9,121	(3,942)
300	OLD DISTRICT 3 LEARN COMM	27,764	52,569	80,333	83,854	(3,521)
172	ELECTRICAL SHOP	834,504	32,498	867,002	869,350	(2,348)
150	CHILD DEV OFFICE	254,343	(4,110)	250,233	251,853	(1,620)
199	BUFFER	-	-	-	1,549	(1,549)
709	BUIST ACADEMY ELEMENTARY	2,956,711	(104,647)	2,852,064	2,853,461	(1,397)
173	CHIEF INFORMATION OFFICE	126,920	750	127,670	129,036	(1,366)
239	MONTESSORI MT PLEA CHARTER ES	5,542	-	5,542	6,837	(1,295)
107	COMMUNITY SCHOOLS OFFICE	174,420	1,434	175,854	176,364	(510)
739	CHARLESTON DEVELOPMENT ACADEMY	14,995	(8,209)	6,786	6,825	(39)
443	MORNINGSIDE BOYS ACADEMY	-	-	-	2	(2)
122	ENGLISH AS A SECOND LANGUAGE	227,211	(12,569)	214,642	214,642	-
160	HVAC SHOP	1,481,783	(178,269)	1,303,514	1,303,514	-
162	PLUMBING SHOP	1,061,776	(32,057)	1,029,719	1,029,720	(1)
201	PLANT OPERATIONS	38,384	(38,384)	-	-	-
268	WINDWOOD FARMS PROGRAM	-	22,102	22,102	22,102	-
465	SUMMIT PROGRAM	367,754	(29,377)	338,377	338,377	-
506	RISING STAR	-	125,842	125,842	125,842	-
777	CHS COUNTY HUMAN SERVICES	143,963	51,658	195,621	195,621	-
784	CHILD FIND	175,207	(49,199)	126,008	126,008	-
761	CHAS MATH & SCIENCE CHARTER	14,995	(6,686)	8,309	8,138	171
600	DISTRICT 10 CONSTITUENT OFFICE	1,226	-	1,226	852	374
119	PLANT OPERATIONS	163,577	7,376	170,953	169,137	1,816
210	GOV JAMES B EDWARDS ELEMENTARY	3,777,943	158,673	3,936,616	3,934,769	1,847
555	LINCOLN COMMUNITY ED	1,863	-	1,863	-	1,863
410	MCNAIR BUILDING	-	2,489	2,489	-	2,489
453	GARRETT COMMUNITY ED	104,672	-	104,672	102,173	2,499
445	MILITARY MAGNET ACADEMY	4,035,793	402,203	4,437,996	4,434,153	3,843
436	PEPPERHILL ELEMENTARY	4,075,531	182,088	4,257,619	4,251,887	5,732
181	TITLE I DISTRICT WIDE	1,255,260	19,752	1,275,012	1,269,040	5,972
158	BUDGETING OFFICE	887,872	(99,661)	788,211	780,646	7,565
141	INTERNAL AUDIT	519,116	5,330	524,446	515,191	9,255
902	ANGEL OAK ELEMENTARY	3,024,190	181,110	3,205,300	3,195,193	10,107
606	OAKLAND ELEMENTARY	3,711,263	318,265	4,029,528	4,018,983	10,545
601	PLANT OPER/QUALITY ASSUR	-	77,550	77,550	66,981	10,569
603	ST ANDREWS ELEMENTARY	4,369,744	15,499	4,385,243	4,362,733	22,510
952	ST JOHNS COMM ED	124,083	(4,000)	120,083	96,836	23,247
204	SULLIVAN'S ISLAND ELEMENTARY	3,052,143	180,662	3,232,805	3,209,401	23,404
464	JUVENILE DETENTION CTR TWIN RI	153,349	121,915	275,264	250,754	24,510
452	NORTH CHARLESTON HIGH	4,159,182	583,190	4,742,372	4,717,640	24,732
136	PUPIL ACCOUNTING OFFICE	360,870	-	360,870	336,108	24,762
130	HUMAN CAPITAL DEV OFFICE	504,387	96,156	600,543	573,649	26,894
441	NORTHWOODS MIDDLE SCHOOL	5,436,033	545,157	5,981,190	5,954,128	27,062
103	FACILITIES AND ASSET MGMT	191,241	37,404	228,645	200,339	28,306
200	ELEMENTARY LEARNING COMM	562,784	90,855	653,639	621,080	32,559

Payroll and Benefit Related Expenditures - By Location - Compared to Final Budget
General, Special Revenue, EIA and Food Service Funds

Location Code	Description	Original Budget	Adjustments	Final Budget	Actual Expenditure	(Over) / Under Final Budget
809	JANE EDWARDS ELEMENTARY	1,213,035	76,200	1,289,235	1,253,669	35,566
808	C C BLANEY ELEMENTARY	-	118,278	118,278	81,952	36,326
612	MONTESSORI COMMUNITY SCHL CHAS	1,712,497	63,982	1,776,479	1,734,458	42,021
616	DRAYTON HALL ELEMENTARY	4,207,653	17,444	4,225,097	4,182,970	42,127
144	PROCUREMENT SERVICES	458,250	-	458,250	415,881	42,369
170	ASSESSMENT & EVALUATION	1,231,937	6,418	1,238,355	1,192,220	46,135
161	ENERGY SERVICES	255,543	(11,238)	244,305	197,173	47,132
193	GENERAL SERVICES	503,059	-	503,059	455,328	47,731
907	EDITH FRIERSON ELEMENTARY	1,366,751	122,573	1,489,324	1,440,615	48,709
605	STONO PARK ELEMENTARY	2,594,249	301,380	2,895,629	2,846,441	49,188
400	DISTRICT 4 CONSTITUENT OFFICE	276,320	55,360	331,680	274,865	56,815
156	IT CUSTOMER SUPPORT	1,545,812	12,620	1,558,432	1,500,994	57,438
115	COMMUNICATIONS	582,360	40,428	622,788	564,319	58,469
714	SANDERS-CLYDE ELEMENTARY	4,332,633	581,955	4,914,588	4,855,791	58,797
706	MEMMINGER ELEMENTARY	3,021,978	266,729	3,288,707	3,228,180	60,527
132	COMMUNITY OUTREACH	456,949	24,458	481,407	415,472	65,935
415	LADSON ELEMENTARY	5,091,045	118,725	5,209,770	5,142,242	67,528
108	EMPLOYEE RELATIONS	439,135	-	439,135	371,315	67,820
171	CONTRACTS/PROCUREMENT SRVS	293,035	-	293,035	222,325	70,710
128	PROFESSIONAL DEVELOPMENT	182,119	129,886	312,005	240,789	71,216
106	ACCOUNTING OFFICE	669,823	(24,133)	645,690	574,003	71,687
607	ORANGE GROVE CHARTER ELMNTRY	175,371	-	175,371	102,890	72,481
351	JAMES IS HI COMMUNITY SCHOOL	251,565	-	251,565	173,836	77,729
647	ADVANCED STUDIES WEST ASHLEY	4,730,011	344,659	5,074,670	4,996,068	78,602
700	HIGH SCHOOL LEARNING COMMUNITY	1,233,327	124,635	1,357,962	1,271,981	85,981
209	LAUREL HILL PRIMARY	6,673,340	355,719	7,029,059	6,943,076	85,983
455	STALL COMMUNITY ED	336,045	20,284	356,329	266,472	89,857
102	MIDDLE SCHOOL LEARNING COLLAB.	967,808	87,489	1,055,297	963,588	91,709
712	JULIAN MITCHELL ELEMENTARY	3,158,343	120,317	3,278,660	3,186,387	92,273
810	E B ELLINGTON ELEMENTARY	2,447,017	510,887	2,957,904	2,853,510	104,394
705	CHARLESTON PROGRESSIVE SCHOOL	2,641,507	172,496	2,814,003	2,708,251	105,752
426	MIDLAND PARK PRIMARY SCHOOL	4,409,561	(15,667)	4,393,894	4,288,140	105,754
105	PAYROLL OFFICE	626,374	4,950	631,324	521,691	109,633
120	FEDERAL PROGRAMS OFFICE	906,876	257,702	1,164,578	1,050,092	114,486
425	A C CORCORAN ELEMENTARY	4,774,694	168,640	4,943,334	4,818,187	125,147
157	HUMAN RESOURCES	3,387,429	168,436	3,555,865	3,422,356	133,509
811	MINNIE HUGHES ELEMENTARY	2,549,843	(183,906)	2,365,937	2,229,393	136,544
195	FINANCIAL SERVICES	585,802	221,476	807,278	667,274	140,004
152	TECHNOLOGY & INFORMATION SYST	385,613	61,325	446,938	286,422	160,516
944	HAUT GAP MIDDLE	3,306,960	211,547	3,518,507	3,351,708	166,799
851	BAPTIST HILL HIGH	4,302,528	257,750	4,560,278	4,379,275	181,003
654	WEST ASHLEY COMM SCHL	343,892	41,329	385,221	195,370	189,851
554	LINCOLN HIGH	2,832,288	104,693	2,936,981	2,740,098	196,883
416	PINEHURST ELEMENTARY	3,392,086	199,491	3,591,577	3,361,807	229,770
125	CURRICULUM & INSTRUCTION	1,197,650	540,496	1,738,146	1,505,923	232,223
257	WANDO HIGH SCHOOL	23,411,531	316,101	23,727,632	23,460,052	267,580
153	IT NETWORK OPERATIONS	1,068,917	200,659	1,269,576	982,333	287,243
435	MARY FORD ELEMENTARY	3,153,479	460,209	3,613,688	3,323,540	290,148
418	NORTH CHARLESTON ELEMENTARY	3,697,888	467,794	4,165,682	3,868,594	297,088
104	CHIEF ACADEMIC OFFICE	2,475,633	1,220,799	3,696,432	3,398,874	297,558
451	GARRETT ACADEMY OF TECHNOLOGY	5,713,846	380,689	6,094,535	5,792,461	302,074
137	BUSINESS INTELLIGENCE	1,092,755	-	1,092,755	647,431	445,324
124	OFFICE OF TCHR EFFECTIVENESS	2,591,116	86,972	2,678,088	2,186,538	491,550
412	CHICORA ELEMENTARY	3,365,242	428,948	3,794,190	3,250,655	543,535
155	EDUCATIONAL TECHNOLOGY	792,652	765,169	1,557,821	961,959	595,862
		<u>\$ 358,081,909</u>	<u>\$ 9,200,371</u>	<u>\$ 367,282,280</u>	<u>\$ 372,514,054</u>	<u>\$ (5,231,774)</u>

Payroll and Benefit Related Expenditures - By Location - Compared to Final Budget
General, Special Revenue, EIA and Food Service Funds

Location Code	Description	Original Budget	Adjustments	Final Budget	Actual Expenditure	(Over) / Under Final Budget
999	SCHOOL-WIDE ACCOUNTS	\$ (66,354)	\$ 3,606,848	\$ 3,540,494	\$ 7,996,820	\$ (4,456,326)
245	MOULTRIE MIDDLE	4,380,771	(55,362)	4,325,409	4,854,013	(528,604)
342	JAMES ISLAND MIDDLE	1,981,758	(80,451)	1,901,307	2,201,517	(300,210)
419	NORTH CHAS CREATIVE ARTS ELEM	1,825,759	135,042	1,960,801	2,207,516	(246,715)
435	MARY FORD ELEMENTARY	2,757,493	244,602	3,002,095	3,185,469	(183,374)
123	ADULT EDUCATION	1,055,309	(8,553)	1,046,756	1,207,364	(160,608)
112	SCHOOL FOOD SERVICES	822,047	250	822,297	977,173	(154,876)
444	MORNINGSIDE MIDDLE	4,086,614	348,654	4,435,268	4,587,358	(152,090)
646	WEST ASHLEY MIDDLE	2,078,451	(50,320)	2,028,131	2,162,504	(134,373)
700	HIGH SCHOOL LEARNING COMMUNITY	950,243	188,974	1,139,217	1,249,199	(109,982)
209	LAUREL HILL PRIMARY	7,063,176	(491,213)	6,571,963	6,648,280	(76,317)
642	C E WILLIAMS ACADEMIC MAGNET	3,123,778	133,658	3,257,436	3,331,679	(74,243)
118	GIFTED & TALENTED OFFICE	214,558	(63,862)	150,696	216,245	(65,549)
611	SPRINGFIELD ELEMENTARY	4,144,219	(251,695)	3,892,524	3,952,762	(60,238)
705	CHARLESTON PROGRESSIVE SCHOOL	2,366,490	36,856	2,403,346	2,462,243	(58,897)
458	ACADEMIC MAGNET HIGH SCHOOL	3,574,445	225,514	3,799,959	3,858,776	(58,817)
605	STONO PARK ELEMENTARY	2,469,151	27,024	2,496,175	2,549,304	(53,129)
413	E A BURNS ELEMENTARY	4,254,067	35,368	4,289,435	4,342,200	(52,765)
743	LOW COUNTRY TECH	756,150	11,547	767,697	817,453	(49,756)
180	CHIEF FINANCE & OPERATIONS	311,111	140,914	452,025	501,496	(49,471)
418	NORTH CHARLESTON ELEMENTARY	3,956,225	(155,708)	3,800,517	3,848,511	(47,994)
800	MIDDLE SCHOOL LEARNING COMM	1,222,782	(269,177)	953,605	993,443	(39,838)
350	JAMES ISLAND CHARTER HIGH	256,507	9,996	266,503	302,784	(36,281)
130	HUMAN CAPITAL DEV OFFICE	728,401	(77,282)	651,119	686,378	(35,259)
468	LIBERTY HILL ACADEMY	3,665,674	(272,419)	3,393,255	3,423,393	(30,138)
300	OLD DISTRICT 3 LEARN COMM	37,297	2,211	39,508	65,804	(26,296)
143	SCIENCE OFFICE	149,388	(39,928)	109,460	135,214	(25,754)
451	GARRETT ACADEMY OF TECHNOLOGY	5,026,154	275,171	5,301,325	5,324,096	(22,771)
343	FORT JOHNSON MIDDLE	2,876,997	95,668	2,972,665	2,992,722	(20,057)
166	RISK MANAGEMENT	473,333	(111,712)	361,621	381,622	(20,001)
105	PAYROLL OFFICE	521,677	89,571	611,248	629,062	(17,814)
108	EMPLOYEE RELATIONS	368,745	381	369,126	386,681	(17,555)
103	FACILITIES AND ASSET MGMT	170,690	-	170,690	186,771	(16,081)
384	STUDENT INTERVENTION SERVICES	3,482,722	257,398	3,740,120	3,755,995	(15,875)
416	PINEHURST ELEMENTARY	3,103,388	2,942	3,106,330	3,121,718	(15,388)
134	NURSE SERVICES OFFICE	195,215	64,061	259,276	273,097	(13,821)
752	THOMAS MYERS II	655,678	103,727	759,405	770,810	(11,405)
414	LAMBS ELEMENTARY	2,864,545	132,670	2,997,215	3,007,912	(10,697)
445	MILITARY MAGNET ACADEMY	3,671,230	546,434	4,217,664	4,227,533	(9,869)
655	WA HEAD START	670,177	(119,016)	551,161	559,630	(8,469)
607	ORANGE GROVE CHARTER ELMNTRY	103,112	-	103,112	109,404	(6,292)
420	MALCOLM C HURSEY ELEMENTARY	3,236,184	(42,147)	3,194,037	3,200,099	(6,062)
154	STUDENT TRANSPORTATION	172,766	609	173,375	178,445	(5,070)
119	PLANT OPERATIONS	159,801	-	159,801	163,454	(3,653)
415	LADSON ELEMENTARY	4,781,907	(97,263)	4,684,644	4,687,996	(3,352)
403	LAMBS SERVICE CENTER	-	56,983	56,983	58,792	(1,809)
101	SUPERINTENDENT'S OFFICE	457,830	(1,300)	456,530	457,320	(790)
361	APPLE CHARTER SCHOOL	-	-	-	607	(607)
100	BOARD OF TRUSTEES	84,495	-	84,495	85,000	(505)
761	CHAS MATH & SCIENCE CHARTER	-	7,975	7,975	8,438	(463)
443	MORNINGSIDE BOYS ACADEMY	-	-	-	209	(209)
742	BUIST MIDDLE SCHOOL	-	-	-	157	(157)
461	GREGG MATHIS CHARTER	-	-	-	123	(123)
167	GUIDANCE & COUNSELING	48,351	(20,987)	27,364	27,364	-
206	LHP CONSTRUCTION DO NOT USE	34,082	(34,082)	-	-	-
239	MONTESSORI MT PLEA CHARTER ES	3,326	2,574	5,900	5,900	-
268	WINDWOOD FARMS PROGRAM	11,685	26,820	38,505	38,505	-
402	BRENTWOOD SERVICE CENTER	-	16,262	16,262	16,262	-
484	PSYCHOLOGICAL SVS & AUTISM	18,555	76	18,631	18,631	-
506	RISING STAR	-	118,011	118,011	118,011	-
739	CHARLESTON DEVELOPMENT ACADEMY	-	7,975	7,975	7,975	-

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General, Special Revenue, EIA and Food Service Funds

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777	CHS COUNTY HUMAN SERVICES	240,921	(45,203)	195,718	195,718	-
784	CHILD FIND	155,780	(42,917)	112,863	112,863	-
464	JUVENILE DETENTION CTR TWIN RI	292,143	39,264	331,407	331,362	45
182	VIDEO SERVICES	163,661	-	163,661	163,222	439
410	MCNAIR BUILDING	-	2,330	2,330	1,861	469
139	ARCHIVES & RECORDS OFFICE	49,932	-	49,932	49,219	713
600	DISTRICT 10 CONSTITUENT OFFICE	53,949	(52,723)	1,226	469	757
117	OFFICE OF GENERAL COUNSEL	253,706	-	253,706	251,893	1,813
140	PUBLIC SAFETY OFFICE	553,077	78,783	631,860	629,685	2,175
152	TECHNOLOGY & INFORMATION SYST	158,045	128,085	286,130	283,492	2,638
151	HEADSTART/EHS/PRESCHOOL	1,845,337	(442,218)	1,403,119	1,397,562	5,557
200	ELEMENTARY LEARNING COMM	696,645	(72,817)	623,828	617,726	6,102
465	SUMMIT PROGRAM	367,096	13,827	380,923	372,501	8,422
160	HVAC SHOP	1,385,166	(57,515)	1,327,651	1,317,672	9,979
135	CAREER & TECHNOLOGY EDUCATION	500,809	(175,136)	325,673	315,230	10,443
196	ADMIN BLDG (75 CALHOUN ST.)	44,235	-	44,235	33,456	10,779
411	CHILD & FAMILY DEVELOPMENT CTR	892,628	(48,764)	843,864	832,504	11,360
453	GARRETT COMMUNITY ED	105,561	-	105,561	93,660	11,901
612	MONTESSORI COMMUNITY SCHL CHAS	1,545,793	13,523	1,559,316	1,546,591	12,725
107	COMMUNITY SCHOOLS OFFICE	172,810	-	172,810	159,740	13,070
181	TITLE I DISTRICT WIDE	542,104	747,791	1,289,895	1,275,733	14,162
554	LINCOLN HIGH	2,412,448	470,530	2,882,978	2,868,030	14,948
555	LINCOLN COMMUNITY ED	87,883	-	87,883	71,412	16,471
952	ST JOHNS COMM ED	97,881	-	97,881	80,427	17,454
258	WANDO COMMUNITY SCHOOL	355,473	(12,900)	342,573	322,641	19,932
412	CHICORA ELEMENTARY	2,932,780	177,982	3,110,762	3,089,157	21,605
204	SULLIVAN'S ISLAND ELEMENTARY	2,911,755	(30,579)	2,881,176	2,858,516	22,660
351	JAMES IS HI COMMUNITY SCHOOL	187,695	-	187,695	163,333	24,362
359	SEPTIMA P CLARK ACADEMY	1,547,478	(117,494)	1,429,984	1,405,150	24,834
173	CHIEF INFORMATION OFFICE	142,610	-	142,610	117,014	25,596
205	BELLE HALL ELEMENTARY	4,501,356	(6,119)	4,495,237	4,468,502	26,735
148	FOREIGN LANGUAGE	76,880	(50,000)	26,880	-	26,880
309	MURRAY-LASAINI ELEMENTARY	2,901,854	(127,505)	2,774,349	2,746,780	27,569
141	INTERNAL AUDIT	385,044	73,247	458,291	430,239	28,052
808	C C BLANEY ELEMENTARY	1,956,855	84,737	2,041,592	2,012,983	28,609
203	MAMIE P WHITESIDES ELEMENTARY	4,343,208	(69,013)	4,274,195	4,245,017	29,178
852	BAPTIST HILL COMM ED	172,563	-	172,563	138,215	34,348
701	PLANT OPERATIONS	506,741	73,780	580,521	542,783	37,738
207	JENNIE MOORE ELEMENTARY	4,544,654	72,131	4,616,785	4,575,252	41,533
906	MT ZION ELEMENTARY	2,064,817	52,987	2,117,804	2,075,704	42,100
202	MT PLEASANT ACADEMY	3,301,683	506,814	3,808,497	3,765,134	43,363
136	PUPIL ACCOUNTING OFFICE	377,746	(14,568)	363,178	317,723	45,455
305	STILES POINT ELEMENTARY	4,371,416	85,743	4,457,159	4,410,173	46,986
907	EDITH FRIERSON ELEMENTARY	1,367,314	(65,054)	1,302,260	1,254,117	48,143
811	MINNIE HUGHES ELEMENTARY	1,769,258	(32,983)	1,736,275	1,687,250	49,025
170	ASSESSMENT & EVALUATION	983,864	(49,261)	934,603	883,596	51,007
164	CARPENTRY SHOP	1,196,518	(16,500)	1,180,018	1,128,750	51,268
125	CURRICULUM & INSTRUCTION	790,260	(84,657)	705,603	653,995	51,608
809	JANE EDWARDS ELEMENTARY	1,229,931	123,069	1,353,000	1,300,237	52,763
242	LAING MIDDLE	3,220,917	60,434	3,281,351	3,228,482	52,869
155	EDUCATIONAL TECHNOLOGY	965,236	(177,253)	787,983	734,972	53,011
426	MIDLAND PARK PRIMARY SCHOOL	4,142,307	41,092	4,183,399	4,129,195	54,204
421	W B GOODWIN ELEMENTARY	4,318,193	(28,567)	4,289,626	4,234,071	55,555
603	ST ANDREWS ELEMENTARY	4,263,135	(78,715)	4,184,420	4,128,615	55,805
111	MAINTENANCE DEPARTMENT	676,796	9,654	686,450	630,586	55,864
902	ANGEL OAK ELEMENTARY	3,017,520	(19,232)	2,998,288	2,937,960	60,328
193	GENERAL SERVICES	492,700	4,277	496,977	432,914	64,063
121	FINE ARTS OFFICE	364,576	(52,229)	312,347	246,482	65,865
436	PEPPERHILL ELEMENTARY	3,715,201	103,889	3,819,090	3,752,744	66,346
400	DISTRICT 4 CONSTITUENT OFFICE	114,424	31,935	146,359	76,732	69,627
455	STALL COMMUNITY ED	258,614	32,752	291,366	220,085	71,281

Payroll and Benefit Related Expenditures - By Location - Compared to Final Budget
General, Special Revenue, EIA and Food Service Funds

Location Code	Description	Original Budget	Adjustments	Final Budget	Actual Expenditure	(Over) / Under Final Budget
712	JULIAN MITCHELL ELEMENTARY	2,823,052	395,297	3,218,349	3,146,983	71,366
210	GOV JAMES B EDWARDS ELEMENTARY	4,090,537	(156,225)	3,934,312	3,862,040	72,272
115	COMMUNICATIONS	606,749	(22,478)	584,271	511,952	72,319
162	PLUMBING SHOP	984,658	66,684	1,051,342	977,529	73,813
608	ASHLEY RIVER ELEMENTARY	4,552,826	(12,987)	4,539,839	4,463,588	76,251
102	MIDDLE SCHOOL LEARNING COLLAB.	1,066,635	(276,498)	790,137	713,132	77,005
944	HAUT GAP MIDDLE	3,240,406	106,856	3,347,262	3,267,341	79,921
161	ENERGY SERVICES	132,262	115,712	247,974	167,925	80,049
304	HARBORVIEW ELEMENTARY	3,398,279	(70,298)	3,327,981	3,245,655	82,326
106	ACCOUNTING OFFICE	660,261	(33,820)	626,441	543,046	83,395
463	DANIEL JENKINS ACADEMY	2,201,452	(88,767)	2,112,685	2,028,416	84,269
310	JAMES ISLAND ELEMENTARY	3,454,231	65,169	3,519,400	3,433,170	86,230
424	HUNLEY PARK ELEMENTARY	3,325,011	4,960	3,329,971	3,241,490	88,481
195	FINANCIAL SERVICES	437,608	(7,318)	430,290	341,320	88,970
606	OAKLAND ELEMENTARY	3,948,459	(130,465)	3,817,994	3,727,330	90,664
425	A C CORCORAN ELEMENTARY	4,658,369	506	4,658,875	4,564,363	94,512
172	ELECTRICAL SHOP	829,580	15,399	844,979	748,204	96,775
156	IT CUSTOMER SUPPORT	2,395,372	(1,048,454)	1,346,918	1,249,539	97,379
122	ENGLISH AS A SECOND LANGUAGE	164,548	65,420	229,968	132,530	97,438
452	NORTH CHARLESTON HIGH	4,103,278	631,020	4,734,298	4,634,116	100,182
714	SANDERS-CLYDE ELEMENTARY	4,227,265	201,752	4,429,017	4,328,814	100,203
422	MATILDA F DUNSTON ELEMENTARY	2,588,067	107,457	2,695,524	2,593,815	101,709
653	WEST ASHLEY HIGH SCHOOL	10,847,928	515,824	11,363,752	11,260,474	103,278
153	IT NETWORK OPERATIONS	-	994,292	994,292	889,451	104,841
756	BURKE COMMUNITY ED	224,734	98,497	323,231	218,038	105,193
851	BAPTIST HILL HIGH	3,860,221	95,957	3,956,178	3,845,090	111,088
504	ST JAMES-SANTEE ELEMENTARY	2,128,700	109,762	2,238,462	2,119,068	119,394
709	BUIST ACADEMY ELEMENTARY	2,719,072	287,394	3,006,466	2,880,769	125,697
257	WANDO HIGH SCHOOL	20,458,258	812,174	21,270,432	21,137,735	132,697
450	CHAS COUNTY SCHOOL OF THE ARTS	6,611,881	284,042	6,895,923	6,760,000	135,923
144	PROCUREMENT SERVICES	423,050	(36,985)	386,065	248,064	138,001
654	WEST ASHLEY COMM SCHL	228,530	-	228,530	83,690	144,840
157	HUMAN RESOURCES	3,003,302	177,520	3,180,822	3,035,773	145,049
132	COMMUNITY OUTREACH	598,920	37,710	636,630	486,990	149,640
446	ZUCKER MIDDLE SCHOOL	3,243,149	73,938	3,317,087	3,156,182	160,905
171	CONTRACTS/PROCUREMENT SRVS	368,418	-	368,418	204,660	163,758
158	BUDGETING OFFICE	882,573	(21,418)	861,155	695,137	166,018
706	MEMMINGER ELEMENTARY	2,954,557	338,031	3,292,588	3,111,253	181,335
648	ST ANDREWS MIDDLE	2,779,051	61,770	2,840,821	2,655,795	185,026
169	SPECIAL EDUCATION DEPARTMENT	2,689,231	318,794	3,008,025	2,806,662	201,363
951	ST JOHN'S HIGH	3,535,922	379,016	3,914,938	3,704,216	210,722
137	BUSINESS INTELLIGENCE	612,092	206,995	819,087	605,025	214,062
128	PROFESSIONAL DEVELOPMENT	348,010	705,393	1,053,403	838,293	215,110
124	OFFICE OF TCHR EFFECTIVENESS	1,115,860	344,221	1,460,081	1,244,854	215,227
810	E B ELLINGTON ELEMENTARY	2,316,159	242,523	2,558,682	2,336,189	222,493
707	JAMES SIMONS ELEMENTARY	2,954,029	(364,658)	2,589,371	2,364,545	224,826
208	CHARLES PINCKNEY ELEMENTARY	5,540,507	340,826	5,881,333	5,644,004	237,329
120	FEDERAL PROGRAMS OFFICE	887,938	502,633	1,390,571	1,063,253	327,318
454	R B STALL HIGH	7,910,307	548,013	8,458,320	8,076,371	381,949
755	BURKE HIGH	5,848,896	559,661	6,408,557	5,975,088	433,469
441	NORTHWOODS MIDDLE SCHOOL	4,818,901	451,153	5,270,054	4,813,917	456,137
247	CARIO MIDDLE	6,469,621	448,586	6,918,207	6,443,860	474,347
616	DRAYTON HALL ELEMENTARY	4,738,689	(153,264)	4,585,425	4,103,762	481,663
104	CHIEF ACADEMIC OFFICE	2,319,961	578,483	2,898,444	2,310,156	588,288
		<u>\$ 341,772,509</u>	<u>\$ 14,634,828</u>	<u>\$ 356,407,337</u>	<u>\$ 352,953,028</u>	<u>\$ 3,454,309</u>

Payroll and Benefit Related Expenditures - By Location - Compared to Final Budget
General, Special Revenue, EIA and Food Service Funds

Location Code	Description	Original Budget	Adjustments	Final Budget	Actual Expenditure	(Over) / Under Final Budget
999	SCHOOL-WIDE ACCOUNTS	\$ 5,871,221	\$ (7,213,378)	\$ (1,342,157)	\$ 3,445,967	\$ (4,788,124)
257	WANDO HIGH SCHOOL	18,729,516	496,923	19,226,439	19,526,842	(300,403)
123	ADULT EDUCATION	1,037,326	43,108	1,080,434	1,372,476	(292,042)
450	CHAS COUNTY SCHOOL OF THE ARTS	6,124,377	206,488	6,330,865	6,559,494	(228,629)
157	HUMAN RESOURCES	2,501,803	(439,357)	2,062,446	2,247,225	(184,779)
435	MARY FORD ELEMENTARY	2,766,087	(70,967)	2,695,120	2,861,699	(166,579)
851	BAPTIST HILL HIGH	3,424,803	571,845	3,996,648	4,139,331	(142,683)
756	BURKE COMMUNITY ED	51,946	67,791	119,737	249,716	(129,979)
350	JAMES ISLAND CHARTER HIGH	370,357	(156,697)	213,660	312,824	(99,164)
242	LAING MIDDLE	3,064,739	28,208	3,092,947	3,190,266	(97,319)
458	ACADEMIC MAGNET HIGH SCHOOL	3,467,314	121,612	3,588,926	3,673,663	(84,737)
642	C E WILLIAMS ACADEMIC MAGNET	3,043,260	145,808	3,189,068	3,262,361	(73,293)
506	RISING STAR	-	-	-	71,062	(71,062)
611	SPRINGFIELD ELEMENTARY	3,771,753	56,490	3,828,243	3,898,963	(70,720)
203	MAMIE P WHITESIDES ELEMENTARY	3,811,877	149,781	3,961,658	4,028,477	(66,819)
167	GUIDANCE & COUNSELING	151,277	-	151,277	209,734	(58,457)
654	WEST ASHLEY COMM SCHL	213,254	4,300	217,554	274,845	(57,291)
445	MILITARY MAGNET ACADEMY	3,486,782	520,334	4,007,116	4,062,756	(55,640)
707	JAMES SIMONS ELEMENTARY	1,846,512	139,540	1,986,052	2,038,026	(51,974)
247	CARIO MIDDLE	6,055,084	80,010	6,135,094	6,185,093	(49,999)
902	ANGEL OAK ELEMENTARY	2,597,582	275,169	2,872,751	2,921,136	(48,385)
304	HARBORVIEW ELEMENTARY	3,225,588	32,859	3,258,447	3,305,618	(47,171)
245	MOULTRIE MIDDLE	4,870,929	117,802	4,988,731	5,035,850	(47,119)
200	ELEMENTARY LEARNING COMM	764,684	(78,294)	686,390	732,141	(45,751)
112	SCHOOL FOOD SERVICES	797,689	-	797,689	839,671	(41,982)
752	THOMAS MYERS II	487,760	81,641	569,401	608,732	(39,331)
300	OLD DISTRICT 3 LEARN COMM	19,191	9,370	28,561	65,586	(37,025)
655	WA HEAD START	552,810	39,136	591,946	628,468	(36,522)
400	DISTRICT 4 CONSTITUENT OFFICE	-	-	-	33,011	(33,011)
952	ST JOHNS COMM ED	4,938	64,996	69,934	100,351	(30,417)
180	CHIEF FINANCE & OPERATIONS	376,670	(67,480)	309,190	338,381	(29,191)
402	BRENTWOOD SERVICE CENTER	-	21,326	21,326	49,100	(27,774)
852	BAPTIST HILL COMM ED	56,382	94,967	151,349	177,134	(25,785)
403	LAMBS SERVICE CENTER	-	6,918	6,918	31,613	(24,695)
140	PUBLIC SAFETY OFFICE	553,244	-	553,244	575,892	(22,648)
170	ASSESSMENT & EVALUATION	1,008,762	33,749	1,042,511	1,063,621	(21,110)
105	PAYROLL OFFICE	466,695	-	466,695	485,025	(18,330)
907	EDITH FRIERSON ELEMENTARY	1,296,589	80,756	1,377,345	1,393,143	(15,798)
607	ORANGE GROVE CHARTER ELMNTRY	99,502	-	99,502	114,398	(14,896)
484	PSYCHOLOGICAL SVS & AUTISM	18,383	(1,775)	16,608	30,434	(13,826)
603	ST ANDREWS ELEMENTARY	4,206,338	(98,867)	4,107,471	4,120,267	(12,796)
158	BUDGETING OFFICE	696,002	(18,097)	677,905	689,557	(11,652)
134	NURSE SERVICES OFFICE	156,376	48,521	204,897	215,649	(10,752)
705	CHARLESTON PROGRESSIVE SCHOOL	1,999,702	149,366	2,149,068	2,157,772	(8,704)
467	DEPARTMENT OF JUVENILE JUSTICE	-	-	-	8,320	(8,320)
154	STUDENT TRANSPORTATION	166,978	395	167,373	173,305	(5,932)
555	LINCOLN COMMUNITY ED	78,814	-	78,814	84,718	(5,904)
107	COMMUNITY SCHOOLS OFFICE	274,204	(89,670)	184,534	190,419	(5,885)
139	ARCHIVES & RECORDS OFFICE	42,419	-	42,419	47,835	(5,416)
777	CHS COUNTY HUMAN SERVICES	216,404	47,527	263,931	268,701	(4,770)
199	BUFFER	-	-	-	4,092	(4,092)
464	JUVENILE DETENTION CTR TWIN RI	-	217,404	217,404	221,091	(3,687)
198	TEMPORARY EMPLOYEES	-	-	-	2,855	(2,855)
118	GIFTED & TALENTED OFFICE	146,921	(2,692)	144,229	145,912	(1,683)
648	ST ANDREWS MIDDLE	2,585,034	205,545	2,790,579	2,792,111	(1,532)
119	PLANT OPERATIONS	155,948	-	155,948	157,473	(1,525)
701	PLANT OPERATIONS	352,652	77,510	430,162	431,410	(1,248)
442	BRENTWOOD MIDDLE	-	-	-	507	(507)
239	MONTESSORI MT PLEA CHARTER ES	-	-	-	158	(158)
750	FLORENCE CRITTENTON	-	-	-	132	(132)

Payroll and Benefit Related Expenditures - By Location - Compared to Final Budget
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187	PALMETTO BEHAVIOR HEALTH	-	7,025	7,025	7,025	-
410	MCNAIR BUILDING	-	1,232	1,232	1,232	-
152	TECHNOLOGY & INFORMATION SYST	155,120	192	155,312	153,951	1,361
100	BOARD OF TRUSTEES	84,632	-	84,632	83,185	1,447
117	OFFICE OF GENERAL COUNSEL	243,060	-	243,060	241,477	1,583
182	VIDEO SERVICES	165,720	-	165,720	161,677	4,043
160	HVAC SHOP	1,558,016	(210,392)	1,347,624	1,341,799	5,825
202	MT PLEASANT ACADEMY	3,380,963	(11,832)	3,369,131	3,362,338	6,793
309	MURRAY-LASAINNE ELEMENTARY	2,190,146	104,319	2,294,465	2,287,344	7,121
342	JAMES ISLAND MIDDLE	2,227,964	(17,793)	2,210,171	2,199,860	10,311
196	ADMIN BLDG (75 CALHOUN ST.)	43,715	-	43,715	33,153	10,562
258	WANDO COMMUNITY SCHOOL	274,234	17,998	292,232	280,454	11,778
463	DANIEL JENKINS ACADEMY	1,798,355	185,844	1,984,199	1,971,855	12,344
122	ENGLISH AS A SECOND LANGUAGE	116,644	65,522	182,166	169,133	13,033
268	WINDWOOD FARMS PROGRAM	13,885	34,623	48,508	35,371	13,137
173	CHIEF INFORMATION OFFICE	166,777	-	166,777	153,509	13,268
106	ACCOUNTING OFFICE	638,040	3,775	641,815	625,489	16,326
144	PROCUREMENT SERVICES	375,243	12,304	387,547	368,419	19,128
411	CHILD & FAMILY DEVELOPMENT CTR	737,203	93,156	830,359	810,747	19,612
132	COMMUNITY OUTREACH	526,864	4,505	531,369	511,649	19,720
161	ENERGY SERVICES	191,192	(51,717)	139,475	119,171	20,304
343	FORT JOHNSON MIDDLE	2,776,414	51,588	2,828,002	2,807,467	20,535
141	INTERNAL AUDIT	367,450	-	367,450	346,528	20,922
808	C C BLANEY ELEMENTARY	1,956,505	258,623	2,215,128	2,193,131	21,997
455	STALL COMMUNITY ED	166,294	59,810	226,104	204,058	22,046
108	EMPLOYEE RELATIONS	364,658	21,055	385,713	362,387	23,326
120	FEDERAL PROGRAMS OFFICE	700,764	370,913	1,071,677	1,047,770	23,907
128	PROFESSIONAL DEVELOPMENT	1,493,575	(1,124,739)	368,836	344,243	24,593
612	MONTESSORI COMMUNITY SCHL CHAS	1,497,483	20,451	1,517,934	1,492,367	25,567
453	GARRETT COMMUNITY ED	108,276	11,822	120,098	94,440	25,658
811	MINNIE HUGHES ELEMENTARY	1,474,870	191,151	1,666,021	1,637,706	28,315
207	JENNIE MOORE ELEMENTARY	4,234,044	74,898	4,308,942	4,280,625	28,317
111	MAINTENANCE DEPARTMENT	605,238	45,168	650,406	621,638	28,768
204	SULLIVAN'S ISLAND ELEMENTARY	2,714,525	31,183	2,745,708	2,715,468	30,240
101	SUPERINTENDENT'S OFFICE	453,367	29,688	483,055	452,005	31,050
171	CONTRACTS/PROCUREMENT SRVS	275,349	29,471	304,820	270,435	34,385
944	HAUT GAP MIDDLE	2,903,268	307,260	3,210,528	3,174,974	35,554
416	PINEHURST ELEMENTARY	2,864,590	133,171	2,997,761	2,959,424	38,337
135	CAREER & TECHNOLOGY EDUCATION	65,536	84,349	149,885	110,474	39,411
422	MATILDA F DUNSTON ELEMENTARY	2,615,910	93,651	2,709,561	2,669,901	39,660
359	SEPTIMA P CLARK ACADEMY	1,431,894	39,339	1,471,233	1,431,344	39,889
784	CHILD FIND	333,109	(44,039)	289,070	245,763	43,307
600	DISTRICT 10 CONSTITUENT OFFICE	35,128	9,417	44,545	773	43,772
121	FINE ARTS OFFICE	331,724	(21,860)	309,864	265,300	44,564
465	SUMMIT PROGRAM	382,180	(3,146)	379,034	333,162	45,872
554	LINCOLN HIGH	2,283,710	243,898	2,527,608	2,481,688	45,920
210	GOV JAMES B EDWARDS ELEMENTARY	3,618,925	293,300	3,912,225	3,865,711	46,514
125	CURRICULUM & INSTRUCTION	349,593	339,267	688,860	640,355	48,505
906	MT ZION ELEMENTARY	1,840,536	258,394	2,098,930	2,048,302	50,628
743	LOW COUNTRY TECH	341,327	(12,000)	329,327	276,843	52,484
605	STONO PARK ELEMENTARY	2,414,613	141,121	2,555,734	2,503,068	52,666
193	GENERAL SERVICES	335,214	126,214	461,428	407,988	53,440
136	PUPIL ACCOUNTING OFFICE	379,893	-	379,893	326,362	53,531
305	STILES POINT ELEMENTARY	4,111,531	191,905	4,303,436	4,243,290	60,146
143	SCIENCE OFFICE	144,231	16,704	160,935	99,672	61,263
809	JANE EDWARDS ELEMENTARY	1,145,383	133,414	1,278,797	1,212,846	65,951
443	MORNINGSIDE BOYS ACADEMY	263,135	(37,669)	225,466	156,564	68,902
351	JAMES IS HI COMMUNITY SCHOOL	222,578	18,486	241,064	170,567	70,497
714	SANDERS-CLYDE ELEMENTARY	3,811,860	578,311	4,390,171	4,310,669	79,502
310	JAMES ISLAND ELEMENTARY	3,098,238	133,575	3,231,813	3,148,210	83,603

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164	CARPENTRY SHOP	1,207,390	(46,919)	1,160,471	1,076,069	84,402
166	RISK MANAGEMENT	279,344	182,586	461,930	377,202	84,728
172	ELECTRICAL SHOP	811,923	-	811,923	719,600	92,323
709	BUIST ACADEMY ELEMENTARY	2,728,196	844	2,729,040	2,635,056	93,984
446	ZUCKER MIDDLE SCHOOL	3,140,939	113,442	3,254,381	3,153,771	100,610
115	COMMUNICATIONS	659,760	(61,844)	597,916	495,145	102,771
646	WEST ASHLEY MIDDLE	1,949,016	164,750	2,113,766	2,006,053	107,713
653	WEST ASHLEY HIGH SCHOOL	10,039,098	964,884	11,003,982	10,896,165	107,817
606	OAKLAND ELEMENTARY	3,356,671	469,752	3,826,423	3,713,966	112,457
700	HIGH SCHOOL LEARNING COMMUNITY	932,814	233,052	1,165,866	1,050,910	114,956
162	PLUMBING SHOP	968,332	11,571	979,903	862,003	117,900
419	NORTH CHAS CREATIVE ARTS ELEM	1,116,347	24,457	1,140,804	1,022,186	118,618
205	BELLE HALL ELEMENTARY	4,681,832	13,759	4,695,591	4,572,828	122,763
195	FINANCIAL SERVICES	257,226	72,108	329,334	202,790	126,544
103	FACILITIES AND ASSET MGMT	182,988	-	182,988	54,335	128,653
616	DRAYTON HALL ELEMENTARY	3,944,279	73,113	4,017,392	3,876,827	140,565
451	GARRETT ACADEMY OF TECHNOLOGY	5,713,915	189,810	5,903,725	5,759,025	144,700
951	ST JOHN'S HIGH	3,556,082	387,038	3,943,120	3,798,349	144,771
155	EDUCATIONAL TECHNOLOGY	673,841	218,561	892,402	746,208	146,194
181	TITLE I DISTRICT WIDE	-	2,077,051	2,077,051	1,930,539	146,512
424	HUNLEY PARK ELEMENTARY	3,169,432	195,282	3,364,714	3,218,033	146,681
441	NORTHWOODS MIDDLE SCHOOL	4,245,112	405,468	4,650,580	4,498,852	151,728
137	BUSINESS INTELLIGENCE	501,031	45,631	546,662	389,489	157,173
420	MALCOLM C HURSEY ELEMENTARY	2,961,880	195,179	3,157,059	2,998,726	158,333
800	MIDDLE SCHOOL LEARNING COMM	666,060	541,702	1,207,762	1,043,651	164,111
208	CHARLES PINCKNEY ELEMENTARY	4,954,610	253,975	5,208,585	5,038,705	169,880
415	LADSON ELEMENTARY	4,414,617	164,795	4,579,412	4,406,700	172,712
412	CHICORA ELEMENTARY	2,801,351	208,275	3,009,626	2,832,166	177,460
130	HUMAN CAPITAL DEV OFFICE	407,092	596,446	1,003,538	822,339	181,199
712	JULIAN MITCHELL ELEMENTARY	3,303,338	22,795	3,326,133	3,144,132	182,001
504	ST JAMES-SANTEE ELEMENTARY	2,015,832	206,838	2,222,670	2,039,234	183,436
418	NORTH CHARLESTON ELEMENTARY	3,591,655	253,033	3,844,688	3,658,707	185,981
209	LAUREL HILL PRIMARY	7,030,609	(364,444)	6,666,165	6,473,011	193,154
425	A C CORCORAN ELEMENTARY	4,001,706	281,080	4,282,786	4,082,302	200,484
124	OFFICE OF TCHR EFFECTIVENESS	1,155,785	133,270	1,289,055	1,083,201	205,854
810	E B ELLINGTON ELEMENTARY	2,276,373	158,516	2,434,889	2,217,400	217,489
436	PEPPERHILL ELEMENTARY	3,510,989	358,725	3,869,714	3,636,730	232,984
414	LAMBS ELEMENTARY	2,924,680	164,812	3,089,492	2,847,527	241,965
608	ASHLEY RIVER ELEMENTARY	4,533,263	8,118	4,541,381	4,283,211	258,170
706	MEMMINGER ELEMENTARY	2,917,242	88,695	3,005,937	2,743,128	262,809
102	MIDDLE SCHOOL LEARNING COLLAB.	787,125	481,686	1,268,811	998,470	270,341
452	NORTH CHARLESTON HIGH	4,745,335	859,475	5,604,810	5,314,506	290,304
151	HEADSTART/EHS/PRESCHOOL	2,521,966	(230,356)	2,291,610	1,960,935	330,675
444	MORNINGSIDE MIDDLE	4,366,919	161,632	4,528,551	4,157,869	370,682
384	STUDENT INTERVENTION SERVICES	3,783,793	198,275	3,982,068	3,609,934	372,134
421	W B GOODWIN ELEMENTARY	4,356,110	116,033	4,472,143	4,099,450	372,693
468	LIBERTY HILL ACADEMY	3,660,295	(96,092)	3,564,203	3,159,999	404,204
454	R B STALL HIGH	7,389,694	1,055,420	8,445,114	8,032,798	412,316
755	BURKE HIGH	6,172,835	457,155	6,629,990	6,185,494	444,496
156	IT CUSTOMER SUPPORT	2,403,653	78,100	2,481,753	2,004,698	477,055
413	E A BURNS ELEMENTARY	3,000,074	1,024,895	4,024,969	3,540,950	484,019
426	MIDLAND PARK PRIMARY SCHOOL	3,864,740	611,296	4,476,036	3,835,871	640,165
169	SPECIAL EDUCATION DEPARTMENT	2,215,680	1,180,755	3,396,435	2,604,956	791,479
104	CHIEF ACADEMIC OFFICE	213,519	1,784,171	1,997,690	952,921	1,044,769
		<u>\$ 324,529,557</u>	<u>\$ 16,021,477</u>	<u>\$ 340,551,034</u>	<u>\$ 333,589,887</u>	<u>\$ 6,961,147</u>

Function Code	Description	Original Budget	Adjustments	Final Budget	Actual Expenditure	(Over) / Under Final Budget
1130	ELEMENTARY GRADES 4 THRU 8	\$ 53,294,089	\$ 1,953,464	\$ 55,247,553	\$ 61,591,385	\$ (6,343,832)
2562	FOOD SERVICES OPERATIONS	7,895,719	-	7,895,719	9,691,769	(1,796,050)
2134	NURSE SERVICES	5,296,905	(212,623)	5,084,282	6,701,848	(1,617,566)
2710	PUPIL SERVICE ACTIVITIES	1,296,651	(61,025)	1,235,626	2,028,485	(792,859)
2122	COUNSELING SERVICES	10,515,356	814,716	11,330,072	11,934,515	(604,443)
2321	OFFICE OF THE SUPERINTENDENT	1,905,185	151,469	2,056,654	2,504,851	(448,197)
2136	PHYSICAL THERAPY	2,005,366	(759,511)	1,245,855	1,664,860	(419,005)
1270	LEARNING DISABLED	13,144,428	(169,402)	12,975,026	13,301,453	(326,427)
2542	BLDG REPAIR MAINTENANCE SRVS	4,267,172	(38,663)	4,228,509	4,541,089	(312,580)
2238	SUPERVISION OF SPECIAL PROJECT	1,298,699	(327,535)	971,164	1,243,954	(272,790)
1373	PRESCHOOL DSBL SELF-CONT 3/4	788,486	(380,184)	408,302	664,541	(256,239)
1220	TRAINABLE MENTALLY DISABLED	2,965,692	(271,451)	2,694,241	2,931,633	(237,392)
1280	EMOTIONALLY DISABLED	3,432,506	(134,724)	3,297,782	3,524,476	(226,694)
1260	SPEECH	3,034,221	(93,925)	2,940,296	3,148,115	(207,819)
2643	PERSONNEL BENEFITS	2,946,601	(111,692)	2,834,909	3,042,362	(207,453)
1900	INSTRUCTIONAL PUPIL ACTIVITY	705,570	(22,024)	683,546	885,407	(201,861)
1820	ADULT SECONDARY EDUC PROG	369,915	65,223	435,138	605,125	(169,987)
3901	OTHER COMMUNITY SRVS	1,068,677	13,531	1,082,208	1,207,973	(125,765)
2113	SOCIAL WORK SERVICES	1,001,231	(160,505)	840,726	953,359	(112,633)
2144	PSYCHOLOGICAL SERVICES MGMT	1,862,659	(23,116)	1,839,543	1,944,616	(105,073)
3300	CIVIC SERVICES	134,499	60,125	194,624	290,369	(95,745)
1151	VOCATIONAL SPECIAL NEEDS	1,170,830	(167,274)	1,003,556	1,093,635	(90,079)
2528	CONTRACT SERVICES	177,659	6,426	184,085	258,501	(74,416)
2133	HLTH MGMT, BENEFITS	-	-	-	72,012	(72,012)
1136	LITERACY PROGRAM	1,279,859	237,429	1,517,288	1,583,610	(66,322)
2131	HEALTH SERVICES MANAGEMENT	119,218	-	119,218	184,527	(65,309)
2129	OTHER GUIDANCE SERVICES	318,620	(1,281)	317,339	371,490	(54,151)
1610	AUTISM	1,208,894	336,477	1,545,371	1,598,683	(53,312)
2112	ATTENDANCE SERVICES	173,550	7,655	181,205	227,916	(46,711)
2580	SCHOOL SECURITY	661,254	7,689	668,943	713,072	(44,129)
2315	BOARD - LEGAL SERVICES	261,750	(209,614)	52,136	82,139	(30,003)
2152	SPEECH PATHOLOGY SERVICES	50,849	28,641	79,490	107,048	(27,558)
1722	ELEMENTARY SUMMER SCHOOL	-	47,568	47,568	73,823	(26,255)
2624	PLANNING SERVICES	-	-	-	24,929	(24,929)
2621	RESEARCH AND EVALUATION	920,248	260,239	1,180,487	1,204,752	(24,265)
2110	ATTENDANCE & SOCIAL SERVICES	40,000	(5,800)	34,200	51,715	(17,515)
2120	GUIDANCE SERVICES	18,633	53,579	72,212	87,557	(15,345)
2543	CARE/UPKEEP OF GROUNDS SRVS	-	-	-	11,964	(11,964)
2546	MAINTENANCE/LIFE SAFETY	306,411	-	306,411	317,297	(10,886)
2517	STUDENT TRANSPORTATION	-	84,135	84,135	94,305	(10,170)
2525	FINANCIAL ACCOUNTING SERVICES	809,648	32,336	841,984	852,020	(10,036)
1831	ENGLISH LITERACY (ESL)	24,814	(3,722)	21,092	30,860	(9,768)
2579	OTHER INTERNAL SERVICES	41,499	-	41,499	50,094	(8,595)
1901	SATURDAY SCHOOL	62,035	34,597	96,632	105,105	(8,473)
2121	GUIDANCE	116,705	(7,972)	108,733	117,012	(8,279)
2124	INFORMATION SERVICES	22,950	-	22,950	29,159	(6,209)
2642	RECRUITMENT & PLACEMENT SRVS	-	374,558	374,558	379,993	(5,435)
2547	CUSTODIAL SERVICES	424,595	(41,524)	383,071	388,241	(5,170)
2522	BUDGETING SERVICES	969,670	(92,953)	876,717	879,919	(3,202)
2545	VEHICLE SERV/MAINT SRVS	189,153	(9,565)	179,588	180,170	(582)
1810	ADULT BASIC EDUCATION PROGS	358,942	27,139	386,081	386,277	(196)
1730	HIGH SUMMER SCHOOL	-	80,866	80,866	80,917	(51)
1122	READING RECOVERY PROGRAM	6,930	(568)	6,362	6,362	-
1144	INTERNATIONAL BACCALAUREATE	153,670	(153,670)	-	-	-
1149	ESOL 9-12	540,910	(540,910)	-	-	-
1221	TRAINABLE MENTALLY DISABLED	-	6,223	6,223	6,223	-

Function Code	Description	Original Budget	Adjustments	Final Budget	Actual Expenditure	(Over) / Under Final Budget
1281	EMOTIONALLY DISABLED	-	146	146	146	-
1325	PRESCHOOL DS ITINERANT 5YR	84,125	(1,123)	83,002	83,002	-
1751	INST BEYOND SCHOOL DAY	7,753	(1,106)	6,647	6,647	-
1811	ADULT BASIC EDUCATION PROGS	3,529	(1,398)	2,131	2,131	-
1832	ENGLISH LITERACY (ESL) (SRF)	13,607	(7,786)	5,821	5,821	-
2130	HEALTH SERVICES	-	84,860	84,860	84,860	-
2132	MEDICAL SERVICES	139,671	(62,878)	76,793	76,793	-
2143	PSYCHOLOGICAL COUNSELING SERV	-	38,315	38,315	38,315	-
2224	SCHOOL MEDIA CENTER SERVICES	9,317	17	9,334	9,333	1
2513	STUDENT TRANSPORTATION	-	73,313	73,313	73,313	-
2553	VEHICLE OPERATION SRV -W/O BEN	-	66,414	66,414	66,414	-
2610	HEAD OF COMPONENT UNIT	-	1,036,886	1,036,886	1,036,886	-
4310	INDIRECT COSTS	26,321	(26,321)	-	-	-
1139	ESOL K-8	3,251,707	(3,250,324)	1,383	1,370	13
1411	GIFTED AND TALENTED EIA	6,211	12,917	19,128	19,089	39
2629	OTHER PLANNING RESEARCH DEVELP	83,390	(2,384)	81,006	80,788	218
1111	KINDERGARTEN	-	63,006	63,006	62,458	548
2552	STUDENT TRANSPORTATION	280,417	948	281,365	280,218	1,147
1734	SUMMER SCHOOL HIGH SCHOOL	-	14,722	14,722	13,109	1,613
1134	ELEMENTARY	-	14,934	14,934	12,284	2,650
1712	PRIMARY SUMMER SCHOOL	-	197,855	197,855	195,173	2,682
2649	OTHER STAFF SERVICES	592,599	12,122	604,721	601,677	3,044
2212	INSTRUCTION/CURRICULUM DEV SRV	4,074,771	442,150	4,516,921	4,513,085	3,836
2244	IMP INST SRVS-INSRV/STAFF TRN	69,475	7,554	77,029	68,875	8,154
2590	INTERNAL AUDITING SERVICES	519,116	(135,605)	383,511	374,256	9,255
2230	SUPERVISION OF SPECIAL PROJECT	3,565,451	137,695	3,703,146	3,693,694	9,452
1180	MONTESSORI PRIMARY	1,685,808	151,944	1,837,752	1,827,386	10,366
1740	GIFTED & TALENTED SUMMER SCHL	-	320,953	320,953	309,403	11,550
2245	IMP INST SRVS-INSRV/STAFF TRN	-	84,678	84,678	72,256	12,422
1240	VISUALLY DISABLED	287,049	(70,906)	216,143	203,087	13,056
2213	IMP OF INSTRUCTION/SPEC PROG	582,586	45,636	628,222	614,601	13,621
2623	EVALUATION SERVICES	216,777	-	216,777	203,121	13,656
1156	VOCATIONAL SPECIAL NEEDS	212,748	34,873	247,621	232,936	14,685
2126	PLACEMENT SERVICES	-	41,926	41,926	26,048	15,878
1181	MONTESSORI LOWER EL	1,451,794	(142,528)	1,309,266	1,292,993	16,273
1135	ELEMENTARY	-	98,805	98,805	80,347	18,458
2572	PURCHASING SERVICES	458,250	-	458,250	438,070	20,180
1250	HEARING DISABLED	993,404	18,488	1,011,892	991,312	20,580
1731	HIGH SUMMER SCHOOL	-	34,532	34,532	13,188	21,344
2330	SUPPORT SERVICES-SCH ADMIN	-	23,991	23,991	-	23,991
2541	OPERATION & MAINT OF PLANT	1,417,314	9,751	1,427,065	1,399,695	27,370
2622	DEVELOPMENT SERVICES	30,666	-	30,666	1,162	29,504
2544	CARE/UPKEEP OF EQUIP SRVS	624,117	6,936	631,053	601,356	29,697
2142	PSYCHOLOGICAL TESTING SERVICES	1,064,024	66,350	1,130,374	1,095,479	34,895
2631	INFORMATION SERVICES	582,360	50,973	633,333	597,891	35,442
1710	PRIMARY SUMMER SCHOOL	-	270,353	270,353	233,123	37,230
1720	ELEMENTARY SUMMER SCHOOL	-	71,976	71,976	30,360	41,616
2215	IMPROVEMENT OF INSTRUCTION	574,671	37,761	612,432	569,798	42,634
1230	ORTHOPEMICALLY DISABLED	284,337	(34,695)	249,642	205,407	44,235
1183	MONTESSORI MST	336,089	16,138	352,227	305,826	46,401
2573	WAREHOUSING & DISTRIBUTING SRV	503,059	-	503,059	455,328	47,731
1182	MONTESSORI UPPER EL	1,037,308	9,333	1,046,641	996,538	50,103
1320	PRESCHOOL ITINERANT 5YR	2,199,201	2,992	2,202,193	2,141,771	60,422
2523	ACCOUNTING SERVICES	669,823	(24,133)	645,690	574,003	71,687
1410	GIFTED & TALENTED - ACADEMIC	3,191,518	23,712	3,215,230	3,131,509	83,721
1215	SPECIAL EDUCATION ASSISTANT	4,068,230	(159,829)	3,908,401	3,817,376	91,025

Function Code	Description	Original Budget	Adjustments	Final Budget	Actual Expenditure	(Over) / Under Final Budget
2111	PUPIL ACCOUNTING	838,768	19,236	858,004	766,427	91,577
1480	GIFTED & TALENTED - ARTISTIC	88,495	117,462	205,957	113,977	91,980
1390	EARLY CHILDHOOD PROGRAM	12,687,126	(142,680)	12,544,446	12,446,977	97,469
3500	CUSTODY & CARE OF CHILDREN SRV	6,322,306	265,149	6,587,455	6,482,405	105,050
1732	SUMMER SCHOOL	46,258	240,794	287,052	177,497	109,555
2524	PAYROLL SERVICES	626,374	4,950	631,324	521,691	109,633
1617	AUTISM	740,665	(138,344)	602,321	489,060	113,261
1750	INSTR PROG BEYOND SCHL DAY	145,935	1,627,584	1,773,519	1,655,579	117,940
1450	HOMEBOUND	709,091	-	709,091	590,194	118,897
2210	IMPROVEMENT INSTR/CURR DVLP	3,941,536	264,672	4,206,208	4,075,220	130,988
2571	INTERNAL SERVICES	293,035	-	293,035	146,406	146,629
1880	PARENTING/FAMILY LITERACY	1,163,425	1,346,819	2,510,244	2,356,498	153,746
2214	IMPROVEMENT OF INSTRUCTION	2,122,539	2,412,842	4,535,381	4,359,663	175,718
2319	OTHER BOARD OF EDUCATION SRVS	1,555,894	(1,052)	1,554,842	1,377,206	177,636
2231	SUPERVISION OF SPECIAL PROJECT	1,762,974	(1,426,977)	335,997	136,417	199,580
1210	EDUCABLE MENTALLY DISABLED	3,320,678	(634,796)	2,685,882	2,439,478	246,404
2222	SCHOOL MEDIA CENTER SERVICES	5,583,626	98,893	5,682,519	5,426,659	255,860
2211	IMPROVEMENT INST/CURR DVLP	-	326,613	326,613	51,492	275,121
2561	FOOD SERVICES MANAGEMENT	3,130,599	(1,659,291)	1,471,308	1,180,350	290,958
2667	TECHNOLOGY INFRASTRUCTURE	1,990,613	206,343	2,196,956	1,881,971	314,985
1110	KINDERGARTEN	16,847,991	207,951	17,055,942	16,704,213	351,729
1126	LITERACY & MATH ACADEMIES	7,989,838	(165,771)	7,824,067	7,312,618	511,449
1629	ESOL	-	3,839,903	3,839,903	3,327,868	512,035
1150	VOCATIONAL	9,480,434	(205,182)	9,275,252	8,692,924	582,328
2661	TECH/DP ADMINISTRATION	1,771,549	(193,406)	1,578,143	977,184	600,959
2331	OFFICE OF THE PRINCIPAL	29,962,643	1,345,927	31,308,570	30,697,515	611,055
1120	PRIMARY GRADES 1 & 2	36,118,333	727,212	36,845,545	36,049,311	796,234
1140	HIGH SCHOOL GRADES 9 TO 12	38,973,355	(153,333)	38,820,022	38,010,940	809,082
2240	IMP INST SRVS-INSRV/STAFF TRN	5,010,313	481,062	5,491,375	4,151,695	1,339,680
		<u>\$ 358,081,909</u>	<u>\$ 9,200,371</u>	<u>\$ 367,282,280</u>	<u>\$ 372,514,054</u>	<u>\$ (5,231,774)</u>

Payroll and Benefit Related Expenditures - By Function - Compared to Final Budget
General, Special Revenue, EIA, and Food Service Funds

Function Code	Description	Original Budget	Adjustments	Final Budget	Actual Expenditure	(Over) / Under Final Budget
1130	ELEMENTARY GRADES 4 THRU 8	\$ 54,187,387	\$ 4,442,037	\$ 58,629,424	\$ 61,322,836	\$ (2,693,412)
2562	FOOD SERVICES OPERATIONS	7,634,479	250	7,634,729	9,139,621	(1,504,892)
2331	OFFICE OF THE PRINCIPAL	25,122,620	1,346,864	26,469,484	27,821,828	(1,352,344)
1120	PRIMARY GRADES 1 & 2	36,784,539	(1,390,637)	35,393,902	36,028,812	(634,910)
2710	PUPIL SERVICE ACTIVITIES	1,324,294	2,026	1,326,320	1,850,148	(523,828)
2319	OTHER BOARD OF EDUCATION SRVS	1,641,683	1,550	1,643,233	2,063,829	(420,596)
1410	GIFTED & TALENTED - ACADEMIC	2,424,967	148,580	2,573,547	2,980,120	(406,573)
2214	IMPROVEMENT OF INSTRUCTION	1,260,606	1,153,573	2,414,179	2,632,532	(218,353)
3300	CIVIC SERVICES	47,344	-	47,344	191,141	(143,797)
1900	INSTRUCTIONAL PUPIL ACTIVITY	701,196	4,317	705,513	844,623	(139,110)
2222	SCHOOL MEDIA CENTER SERVICES	4,887,469	141,343	5,028,812	5,166,256	(137,444)
2122	COUNSELING SERVICES	8,857,107	2,586,502	11,443,609	11,554,602	(110,993)
2134	NURSE SERVICES	4,853,366	376,243	5,229,609	5,327,120	(97,511)
2321	OFFICE OF THE SUPERINTENDENT	1,843,858	279,899	2,123,757	2,220,620	(96,863)
1810	ADULT BASIC EDUCATION PROGS	363,318	16,227	379,545	453,643	(74,098)
2643	PERSONNEL BENEFITS	2,554,063	115,882	2,669,945	2,725,262	(55,317)
2133	HLTH MGMT, BENEFITS	-	-	-	54,762	(54,762)
1149	ESOL 9-12	142,627	156,806	299,433	352,108	(52,675)
1180	MONTESSORI PRIMARY	1,717,220	(80,521)	1,636,699	1,678,725	(42,026)
2144	PSYCHOLOGICAL SERVICES MGMT	1,869,670	(72,194)	1,797,476	1,828,497	(31,021)
2524	PAYROLL SERVICES	521,677	89,571	611,248	629,062	(17,814)
2649	OTHER STAFF SERVICES	526,359	(35,610)	490,749	508,305	(17,556)
1820	ADULT SECONDARY EDUC PROG	472,223	(12,237)	459,986	477,529	(17,543)
1832	ENGLISH LITERACY (ESL) (SRF)	13,607	(5,738)	7,869	16,549	(8,680)
1144	INTERNATIONAL BACCALAUREATE	62,580	49,381	111,961	120,603	(8,642)
2552	STUDENT TRANSPORTATION	267,135	9,700	276,835	284,357	(7,522)
2621	RESEARCH AND EVALUATION	694,496	238,879	933,375	939,563	(6,188)
2543	CARE/UPKEEP OF GROUNDS SRVS	-	17,460	17,460	21,663	(4,203)
2641	HR ADMIN	45,814	(45,814)	-	1,847	(1,847)
2110	ATTENDANCE & SOCIAL SERVICES	-	73,245	73,245	75,054	(1,809)
1182	MONTESSORI UPPER EL	640,286	(1,500)	638,786	639,298	(512)
2629	OTHER PLANNING RESEARCH DEVELP	97,775	(17,910)	79,865	80,369	(504)
1141	FINE ARTS ACCOUNTS	-	-	-	408	(408)
2546	MAINTENANCE/LIFE SAFETY	295,012	-	295,012	295,246	(234)
2241	IMP INST SRVS/INSRV/STAFF TRN	-	1,478	1,478	1,501	(23)
1122	READING RECOVERY PROGRAM	18,203	(1,354)	16,849	16,849	-
1125	PRIMARY	-	6,111	6,111	6,111	-
1260	SPEECH	3,661,798	(709,931)	2,951,867	2,951,867	-
1274	LEARNING DISABLED	-	105,869	105,869	105,869	-
1291	COORD EARLY INTERVENE SERV	78,364	(78,364)	-	-	-
1325	PRESCHOOL DS ITINERANT SYR	75,450	43,932	119,382	119,383	(1)
1411	GIFTED AND TALENTED EIA	6,185	(940)	5,245	5,245	-
1811	ADULT BASIC EDUCATION PROGS	3,414	115	3,529	3,529	-
1831	ENGLISH LITERACY (ESL)	30,925	(6,111)	24,814	24,814	-
2113	SOCIAL WORK SERVICES	792,447	(86,343)	706,104	706,104	-
2120	GUIDANCE SERVICES	9,278	74,081	83,359	83,359	-
2127	COUNSELING SERV TITLE I	-	21	21	21	-
2130	HEALTH SERVICES	67,211	(692)	66,519	66,519	-
2132	MEDICAL SERVICES	73,200	(5,447)	67,753	67,753	-
2137	HEALTH SERVICE MANAGEMENT	75,615	(73,964)	1,651	1,651	-
2140	PSYCHOLOGY SERVICES	-	928	928	928	-
2152	SPEECH PATHOLOGY SERVICES	53,497	67,694	121,191	121,191	-
2215	IMPROVEMENT OF INSTRUCTION	498,312	5,544	503,856	503,856	-
2223	MEDIA SERVICES	-	329	329	329	-
2224	SCHOOL MEDIA CENTER SERVICES	9,278	25	9,303	9,303	-
2235	LITERACY/TEACHER COACH	67,544	(67,544)	-	-	-

Payroll and Benefit Related Expenditures - By Function - Compared to Final Budget
General, Special Revenue, EIA, and Food Service Funds

Function Code	Description	Original Budget	Adjustments	Final Budget	Actual Expenditure	(Over) / Under Final Budget
2333	SUPPORT SRV SCH ADMIN	-	105,817	105,817	105,817	-
2517	STUDENT TRANSPORTATION	-	35,879	35,879	35,879	-
2551	PUPIL TRANSPORTATION	-	149	149	149	-
1240	VISUALLY DISABLED	276,492	(8,973)	267,519	267,519	-
2129	OTHER GUIDANCE SERVICES	293,420	28,816	322,236	322,235	1
2124	INFORMATION SERVICES	22,395	709	23,104	23,021	83
1280	EMOTIONALLY DISABLED	3,798,524	(173,377)	3,625,147	3,625,026	121
1480	GIFTED & TALENTED - ARTISTIC	55,553	(12,000)	43,553	43,347	206
1230	ORTHOPEDICALLY DISABLED	284,887	(8,282)	276,605	276,211	394
1610	AUTISM	1,513,394	(367,850)	1,145,544	1,145,026	518
2579	OTHER INTERNAL SERVICES	49,932	-	49,932	49,219	713
2112	ATTENDANCE SERVICES	68,990	65,143	134,133	133,371	762
1111	KINDERGARTEN	-	81,837	81,837	81,063	774
1250	HEARING DISABLED	950,566	(14,834)	935,732	934,429	1,303
2315	BOARD - LEGAL SERVICES	253,706	-	253,706	251,893	1,813
2580	SCHOOL SECURITY	553,077	78,783	631,860	629,685	2,175
2244	IMP INST SRVS-INSRV/STAFF TRN	46,548	23,442	69,990	67,035	2,955
1156	VOCATIONAL SPECIAL NEEDS	228,713	(92,339)	136,374	133,241	3,133
2213	IMP OF INSTRUCTION/SPEC PROG	132,528	(52,049)	80,479	77,214	3,265
2545	VEHICLE SERV/MAINT SRVS	183,009	-	183,009	178,612	4,397
2142	PSYCHOLOGICAL TESTING SERVICES	86,466	966,473	1,052,939	1,048,000	4,939
1139	ESOL K-8	2,615,508	(230,129)	2,385,379	2,378,380	6,999
2126	PLACEMENT SERVICES	202,078	(168,650)	33,428	24,925	8,503
1110	KINDERGARTEN	16,970,888	(587,310)	16,383,578	16,373,370	10,208
1320	PRESCHOOL ITINERANT SYR	2,241,719	(174,657)	2,067,062	2,055,928	11,134
2135	NURSES SERVICES	-	27,124	27,124	15,189	11,935
1722	ELEMENTARY SUMMER SCHOOL	-	120,358	120,358	108,340	12,018
2245	IMP INST SRVS-INSRV/STAFF TRN	62,580	11,411	73,991	61,692	12,299
2131	HEALTH SERVICES MANAGEMENT	160,755	-	160,755	147,151	13,604
1901	SATURDAY SCHOOL	60,714	39,649	100,363	81,543	18,820
2121	GUIDANCE	48,351	93,716	142,067	122,980	19,087
1134	ELEMENTARY	-	19,875	19,875	-	19,875
1710	PRIMARY SUMMER SCHOOL	-	34,552	34,552	14,649	19,903
1133	ELEMENTARY EIA	-	101,226	101,226	80,888	20,338
1881	PARENTING	57,436	(36,842)	20,594	-	20,594
1450	HOMEBOUND	828,901	(339,769)	489,132	465,502	23,630
2513	STUDENT TRANSPORTATION	-	197,495	197,495	173,435	24,060
2571	INTERNAL SERVICES	137,181	-	137,181	111,946	25,235
2547	CUSTODIAL SERVICES	1,158,352	(71,093)	1,087,259	1,061,459	25,800
1731	HIGH SUMMER SCHOOL	-	50,686	50,686	24,484	26,202
2590	INTERNAL AUDITING SERVICES	385,044	73,247	458,291	430,239	28,052
1220	TRAINABLE MENTALLY DISABLED	2,891,855	50,252	2,942,107	2,912,972	29,135
2542	BLDG REPAIR MAINTENANCE SRVS	4,445,884	5,830	4,451,714	4,418,107	33,607
1720	ELEMENTARY SUMMER SCHOOL	-	37,785	37,785	3,870	33,915
1210	EDUCABLE MENTALLY DISABLED	3,082,986	(484,995)	2,597,991	2,557,138	40,853
2525	FINANCIAL ACCOUNTING SERVICES	748,719	12,682	761,401	720,246	41,155
2642	RECRUITMENT & PLACEMENT SRVS	449,240	(4,543)	444,697	401,727	42,970
1151	VOCATIONAL SPECIAL NEEDS	1,541,878	(315,571)	1,226,307	1,182,439	43,868
1373	PRESCHOOL DSBL SELF-CONT 3/4	686,389	37,344	723,733	679,481	44,252
1135	ELEMENTARY	-	122,176	122,176	75,070	47,106
1181	MONTESSORI LOWER EL	1,283,634	(20,931)	1,262,703	1,214,544	48,159
1233	ORTHOPEDICALLY DISABLED	70,211	(19,413)	50,798	-	50,798
2139	OTHER HEALTH SERV	30,701	33,716	64,417	12,694	51,723
1390	EARLY CHILDHOOD PROGRAM	12,418,342	(578,087)	11,840,255	11,787,065	53,190
1183	MONTESSORI MST	205,890	17,931	223,821	169,593	54,228
1126	LITERACY & MATH ACADEMIES	6,955,882	80,748	7,036,630	6,980,609	56,021

Payroll and Benefit Related Expenditures - By Function - Compared to Final Budget
General, Special Revenue, EIA, and Food Service Funds

Function Code	Description	Original Budget	Adjustments	Final Budget	Actual Expenditure	(Over) / Under Final Budget
2153	SPEECH/HEARING	74,909	(13,443)	61,466	-	61,466
1150	VOCATIONAL	8,890,055	(693,415)	8,196,640	8,134,844	61,796
2573	WAREHOUSING & DISTRIBUTING SRV	492,700	4,277	496,977	432,914	64,063
1732	SUMMER SCHOOL	-	179,873	179,873	110,921	68,952
2622	DEVELOPMENT SERVICES	-	136,914	136,914	66,120	70,794
1740	GIFTED & TALENTED SUMMER SCHL	130,200	19,707	149,907	76,941	72,966
2111	PUPIL ACCOUNTING	735,117	71,608	806,725	732,187	74,538
2523	ACCOUNTING SERVICES	660,261	(33,820)	626,441	543,046	83,395
2623	EVALUATION SERVICES	289,367	-	289,367	199,770	89,597
2541	OPERATION & MAINT OF PLANT	1,291,004	15,892	1,306,896	1,217,015	89,881
2667	TECHNOLOGY INFRASTRUCTURE	1,771,018	(121,147)	1,649,871	1,557,022	92,849
2544	CARE/UPKEEP OF EQUIP SRVS	683,627	6,109	689,736	582,635	107,101
2631	INFORMATION SERVICES	710,935	10,378	721,313	613,873	107,440
2136	PHYSICAL THERAPY	2,422,095	(780,982)	1,641,113	1,530,597	110,516
1215	SPECIAL EDUCATION ASSISTANT	3,673,793	23,342	3,697,135	3,579,995	117,140
2572	PURCHASING SERVICES	423,050	(36,985)	386,065	268,620	117,445
1730	HIGH SUMMER SCHOOL	169,617	50,435	220,052	101,695	118,357
2211	IMPROVEMENT INST/CURR DVLP	156,941	33,028	189,969	44,303	145,666
1617	AUTISM	602,575	359,856	962,431	810,862	151,569
2528	CONTRACT SERVICES	404,003	609	404,612	246,440	158,172
1712	PRIMARY SUMMER SCHOOL	-	455,023	455,023	293,493	161,530
1136	LITERACY PROGRAM	1,361,315	238,174	1,599,489	1,436,512	162,977
2522	BUDGETING SERVICES	960,705	(77,766)	882,939	705,980	176,959
2212	INSTRUCTION/CURRICULUM DEV SRV	3,304,692	(49,626)	3,255,066	3,037,101	217,965
2661	TECH/DP ADMINISTRATION	1,076,408	80,038	1,156,446	917,751	238,695
1270	LEARNING DISABLED	13,102,894	95,415	13,198,309	12,957,056	241,253
2210	IMPROVEMENT INSTR/CURR DVLP	5,014,438	1,726,728	6,741,166	6,490,566	250,600
1140	HIGH SCHOOL GRADES 9 TO 12	38,089,031	(290,502)	37,798,529	37,539,830	258,699
3901	OTHER COMMUNITY SRVS	1,312,844	(10,900)	1,301,944	1,019,820	282,124
2230	SUPERVISION OF SPECIAL PROJECT	3,820,808	(35,297)	3,785,511	3,484,826	300,685
1880	PARENTING/FAMILY LITERACY	1,513,410	497,019	2,010,429	1,701,852	308,577
2231	SUPERVISION OF SPECIAL PROJECT	190,591	313,659	504,250	177,383	326,867
2238	SUPERVISION OF SPECIAL PROJECT	1,323,097	322,820	1,645,917	1,309,382	336,535
1750	INSTR PROG BEYOND SCHL DAY	88,077	1,011,828	1,099,905	723,464	376,441
3500	CUSTODY & CARE OF CHILDREN SRV	6,034,787	132,572	6,167,359	5,030,707	1,136,652
2561	FOOD SERVICES MANAGEMENT	2,826,506	-	2,826,506	976,923	1,849,583
2240	IMP INST SRVS-INSRV/STAFF TRN	2,256,823	3,336,639	5,593,462	2,901,815	2,691,647
		<u>\$ 341,772,509</u>	<u>\$ 14,634,828</u>	<u>\$ 356,407,337</u>	<u>\$ 352,953,028</u>	<u>\$ 3,454,309</u>

Function Code	Description	Original Budget	Adjustments	Final Budget	Actual Expenditure	(Over) / Under Final Budget
1130	ELEMENTARY GRADES 4 THRU 8	\$ 56,255,981	\$ 1,259,330	\$ 57,515,311	\$ 60,978,300	\$ (3,462,989)
2562	FOOD SERVICES OPERATIONS	6,866,493	-	6,866,493	8,858,798	(1,992,305)
2710	PUPIL SERVICE ACTIVITIES	1,366,572	51,893	1,418,465	1,905,930	(487,465)
1136	LITERACY PROGRAM	1,154,422	(171,280)	983,142	1,366,409	(383,267)
2134	NURSE SERVICES	4,161,037	479,414	4,640,451	4,829,447	(188,996)
2122	COUNSELING SERVICES	10,130,116	589,085	10,719,201	10,871,183	(151,982)
2621	RESEARCH AND EVALUATION	706,799	85,642	792,441	936,924	(144,483)
2214	IMPROVEMENT OF INSTRUCTION	1,074,736	1,954,048	3,028,784	3,171,594	(142,810)
1900	INSTRUCTIONAL PUPIL ACTIVITY	701,196	3,086	704,282	828,534	(124,252)
2643	PERSONNEL BENEFITS	1,073,193	989,252	2,062,445	2,181,715	(119,270)
1730	HIGH SUMMER SCHOOL	211,593	(40,643)	170,950	288,243	(117,293)
1270	LEARNING DISABLED	12,017,682	158,921	12,176,603	12,277,275	(100,672)
2142	PSYCHOLOGICAL TESTING SERVICES	880,298	-	880,298	976,063	(95,765)
3300	CIVIC SERVICES	79,941	-	79,941	171,454	(91,513)
1810	ADULT BASIC EDUCATION PROGS	321,892	54,115	376,007	465,895	(89,888)
1820	ADULT SECONDARY EDUC PROG	417,214	69,889	487,103	575,654	(88,551)
3901	OTHER COMMUNITY SRVS	1,125,482	(193)	1,125,289	1,212,954	(87,665)
2112	ATTENDANCE SERVICES	67,967	-	67,967	145,332	(77,365)
1140	HIGH SCHOOL GRADES 9 TO 12	36,232,678	763,475	36,996,153	37,072,133	(75,980)
2517	STUDENT TRANSPORTATION	-	138,544	138,544	213,920	(75,376)
1610	AUTISM	916,197	33,826	950,023	1,003,579	(53,556)
2110	ATTENDANCE & SOCIAL SERVICES	-	14,147	14,147	66,615	(52,468)
1182	MONTESSORI UPPER EL	409,020	105,338	514,358	561,843	(47,485)
2241	IMP INST SRVS/INSRV/STAFF TRN	101,932	(74,100)	27,832	75,053	(47,221)
2642	RECRUITMENT & PLACEMENT SRVS	1,027,653	(563,248)	464,405	502,915	(38,510)
1151	VOCATIONAL SPECIAL NEEDS	1,436,089	(92,024)	1,344,065	1,377,796	(33,731)
2222	SCHOOL MEDIA CENTER SERVICES	4,793,056	2,355	4,795,411	4,826,050	(30,639)
1291	COORD EARLY INTERVENE SERV	64,243	(64,243)	-	27,528	(27,528)
2580	SCHOOL SECURITY	553,244	-	553,244	575,892	(22,648)
1260	SPEECH	2,589,027	144,945	2,733,972	2,754,738	(20,766)
2524	PAYROLL SERVICES	466,695	-	466,695	485,025	(18,330)
1156	VOCATIONAL SPECIAL NEEDS	146,605	-	146,605	164,371	(17,766)
2641	HR ADMIN	447,703	(447,703)	-	15,718	(15,718)
1146	24 CREDIT	-	-	-	9,253	(9,253)
2546	MAINTENANCE/LIFE SAFETY	279,344	1	279,345	288,430	(9,085)
2129	OTHER GUIDANCE SERVICES	376,611	(29,500)	347,111	353,693	(6,582)
2579	OTHER INTERNAL SERVICES	42,419	-	42,419	47,835	(5,416)
2522	BUDGETING SERVICES	772,255	(12,236)	760,019	765,215	(5,196)
2545	VEHICLE SERV/MAINT SRVS	168,293	-	168,293	173,251	(4,958)
1230	ORTHOPEMICALLY DISABLED	364,862	(62,710)	302,152	306,689	(4,537)
1832	ENGLISH LITERACY (ESL) (SRF)	9,791	3,816	13,607	17,688	(4,081)
2644	EMPLOYEE SERVICES	-	-	-	3,789	(3,789)
2124	INFORMATION SERVICES	-	15,622	15,622	19,113	(3,491)
2126	PLACEMENT SERVICES	-	31,449	31,449	34,285	(2,836)
2130	HEALTH SERVICES	64,782	-	64,782	67,589	(2,807)
2137	HEALTH SERVICE MANAGEMENT	72,976	(417)	72,559	74,672	(2,113)
2139	OTHER HEALTH SERV	-	33,995	33,995	36,098	(2,103)
1831	ENGLISH LITERACY (ESL)	55,073	(24,148)	30,925	32,885	(1,960)
2131	HEALTH SERVICES MANAGEMENT	156,376	-	156,376	157,951	(1,575)
1881	PARENTING	23,295	(23,295)	-	1,204	(1,204)
1141	FINE ARTS ACCOUNTS	-	-	-	24	(24)
2330	SUPPORT SERVICES-SCH ADMIN	-	3,393	3,393	3,404	(11)
1122	READING RECOVERY PROGRAM	16,296	(9,064)	7,232	7,231	1
1133	ELEMENTARY EIA	125,033	(125,033)	-	-	-
1135	ELEMENTARY	-	51,311	51,311	51,311	-
1411	GIFTED AND TALENTED EIA	9,191	(542)	8,649	8,650	(1)

Function Code	Description	Original Budget	Adjustments	Final Budget	Actual Expenditure	(Over) / Under Final Budget
1490	OTHER SPECIAL PROGRAMS	29,681	(29,681)	-	-	-
1721	ELEMENTARY SUMMER SCHOOL	-	23,073	23,073	23,073	-
1740	GIFTED & TALENTED SUMMER SCHL	130,200	31,115	161,315	161,315	-
1811	ADULT BASIC EDUCATION PROGS	13,830	(10,415)	3,415	3,414	1
2127	COUNSELING SERV TITLE I	39,379	(39,379)	-	-	-
2128	MIDDLE SCHOOL SAFETY OFFICERS	9,191	(9,191)	-	-	-
2224	SCHOOL MEDIA CENTER SERVICES	-	9,274	9,274	9,274	-
2629	OTHER PLANNING RESEARCH DEVELP	65,536	(185)	65,351	65,351	-
2213	IMP OF INSTRUCTION/SPEC PROG	137,972	(9,191)	128,781	128,728	53
1882	PARENTING AFTERSCHOOL	-	619	619	371	248
1715	PRIMARY SUMMER SCHOOL	-	53,365	53,365	52,569	796
1213	EDUCABLE MENTALLY DISABLED	45,087	35,273	80,360	78,883	1,477
2315	BOARD - LEGAL SERVICES	243,060	-	243,060	241,477	1,583
2121	GUIDANCE	151,277	-	151,277	149,607	1,670
1480	GIFTED & TALENTED - ARTISTIC	55,553	(37,623)	17,930	16,030	1,900
2528	CONTRACT SERVICES	302,508	25,267	327,775	325,309	2,466
2543	CARE/UPKEEP OF GROUNDS SRVS	-	32,787	32,787	28,193	4,594
2132	MEDICAL SERVICES	75,382	8,480	83,862	76,558	7,304
2333	SUPPORT SRV SCH ADMIN	93,833	7,747	101,580	92,092	9,488
2140	PSYCHOLOGY SERVICES	42,936	9,398	52,334	41,920	10,414
2544	CARE/UPKEEP OF EQUIP SRVS	659,726	5,269	664,995	653,244	11,751
2523	ACCOUNTING SERVICES	638,040	3,775	641,815	625,489	16,326
1325	PRESCHOOL DS ITINERANT 5YR	-	62,899	62,899	44,800	18,099
2572	PURCHASING SERVICES	375,243	12,304	387,547	368,419	19,128
2590	INTERNAL AUDITING SERVICES	367,450	-	367,450	346,528	20,922
1233	ORTHOPEMICALLY DISABLED	64,496	-	64,496	41,674	22,822
2513	STUDENT TRANSPORTATION	39,524	(14,784)	24,740	-	24,740
1111	KINDERGARTEN	95,859	175	96,034	69,667	26,367
1720	ELEMENTARY SUMMER SCHOOL	-	57,715	57,715	29,063	28,652
2571	INTERNAL SERVICES	139,819	4,599	144,418	114,031	30,387
2211	IMPROVEMENT INST/CURR DVLP	191,963	(88,564)	103,399	72,753	30,646
2552	STUDENT TRANSPORTATION	310,745	39,696	350,441	319,760	30,681
3500	CUSTODY & CARE OF CHILDREN SRV	4,916,763	191,541	5,108,304	5,073,570	34,734
2649	OTHER STAFF SERVICES	522,717	33,531	556,248	521,458	34,790
1731	HIGH SUMMER SCHOOL	-	61,755	61,755	26,062	35,693
1901	SATURDAY SCHOOL	61,725	18,494	80,219	41,896	38,323
1250	HEARING DISABLED	1,019,149	(63,017)	956,132	915,807	40,325
2120	GUIDANCE SERVICES	90,331	58,507	148,838	107,186	41,652
1722	ELEMENTARY SUMMER SCHOOL	-	63,848	63,848	19,024	44,824
2547	CUSTODIAL SERVICES	1,252,684	(113,718)	1,138,966	1,093,904	45,062
1220	TRAINABLE MENTALLY DISABLED	2,855,775	50,452	2,906,227	2,858,655	47,572
2321	OFFICE OF THE SUPERINTENDENT	1,832,790	(28,067)	1,804,723	1,752,663	52,060
2231	SUPERVISION OF SPECIAL PROJECT	412,311	(78,240)	334,071	280,757	53,314
2573	WAREHOUSING & DISTRIBUTING SRV	335,214	126,214	461,428	407,988	53,440
2633	PUBLIC INFORMATION SERVICES	-	112,630	112,630	57,886	54,744
2244	IMP INST SRVS-INSRV/STAFF TRN	-	54,837	54,837	-	54,837
2245	IMP INST SRVS-INSRV/STAFF TRN	-	54,837	54,837	-	54,837
2111	PUPIL ACCOUNTING	722,460	6,051	728,511	667,547	60,964
2152	SPEECH PATHOLOGY SERVICES	119,184	9,651	128,835	65,881	62,954
2319	OTHER BOARD OF EDUCATION SRVS	1,615,924	-	1,615,924	1,547,762	68,162
2623	EVALUATION SERVICES	359,055	(91,169)	267,886	197,846	70,040
2113	SOCIAL WORK SERVICES	769,509	144,965	914,474	843,656	70,818
1144	INTERNATIONAL BACCALAUREATE	-	77,511	77,511	965	76,546
2631	INFORMATION SERVICES	754,924	(61,844)	693,080	598,265	94,815
1181	MONTESSORI LOWER EL	720,658	12,758	733,416	637,532	95,884
2525	FINANCIAL ACCOUNTING SERVICES	633,896	4,628	638,524	541,171	97,353

**Payroll and Benefit Related Expenditures - By Function - Compared to Final Budget
General, Special Revenue, EIA, and Food Service Funds**

Function		Original			Actual	(Over) / Under
Code	Description	Budget	Adjustments	Final Budget	Expenditure	Final Budget
1183	MONTESSORI MST	195,340	-	195,340	76,963	118,377
1134	ELEMENTARY	-	142,151	142,151	8,340	133,811
1390	EARLY CHILDHOOD PROGRAM	10,662,638	350,502	11,013,140	10,873,821	139,319
1373	PRESCHOOL DSBL SELF-CONT 3/4	512,539	160,626	673,165	529,067	144,098
1320	PRESCHOOL ITINERANT 5YR	2,175,213	48,285	2,223,498	2,073,247	150,251
2661	TECH/DP ADMINISTRATION	988,648	45,822	1,034,470	858,626	175,844
1240	VISUALLY DISABLED	440,876	-	440,876	258,408	182,468
1180	MONTESSORI PRIMARY	936,758	103,980	1,040,738	845,331	195,407
2331	OFFICE OF THE PRINCIPAL	24,654,927	934,666	25,589,593	25,379,986	209,607
1880	PARENTING/FAMILY LITERACY	1,206,984	469,613	1,676,597	1,458,819	217,778
2238	SUPERVISION OF SPECIAL PROJECT	898,981	677,000	1,575,981	1,347,430	228,551
1712	PRIMARY SUMMER SCHOOL	-	457,440	457,440	193,088	264,352
2541	OPERATION & MAINT OF PLANT	1,170,761	135,588	1,306,349	1,039,045	267,304
1450	HOMEBOUND	827,213	-	827,213	553,528	273,685
1126	LITERACY & MATH ACADEMIES	6,240,405	465,673	6,706,078	6,421,480	284,598
2144	PSYCHOLOGICAL SERVICES MGMT	1,805,436	291,957	2,097,393	1,802,905	294,488
2215	IMPROVEMENT OF INSTRUCTION	436,291	254,602	690,893	383,698	307,195
1410	GIFTED & TALENTED - ACADEMIC	3,026,360	157,649	3,184,009	2,860,078	323,931
2542	BLDG REPAIR MAINTENANCE SRVS	4,563,852	(199,422)	4,364,430	4,036,522	327,908
1732	SUMMER SCHOOL	72,000	401,119	473,119	134,072	339,047
1215	SPECIAL EDUCATION ASSISTANT	3,136,627	352,342	3,488,969	3,148,654	340,315
1120	PRIMARY GRADES 1 & 2	36,329,395	(172,708)	36,156,687	35,807,629	349,058
1750	INSTR PROG BEYOND SCHL DAY	221,665	986,051	1,207,716	848,901	358,815
1280	EMOTIONALLY DISABLED	3,866,712	162,608	4,029,320	3,649,694	379,626
1150	VOCATIONAL	8,283,908	228,371	8,512,279	8,102,343	409,936
2212	INSTRUCTION/CURRICULUM DEV SRV	3,028,592	(146,035)	2,882,557	2,459,987	422,570
1617	AUTISM	1,046,483	54,134	1,100,617	630,125	470,492
2667	TECHNOLOGY INFRASTRUCTURE	1,807,189	74,192	1,881,381	1,409,939	471,442
2136	PHYSICAL THERAPY	1,421,441	353,225	1,774,666	1,267,589	507,077
2561	FOOD SERVICES MANAGEMENT	2,751,002	(1,356,950)	1,394,052	839,671	554,381
1210	EDUCABLE MENTALLY DISABLED	2,788,879	137,195	2,926,074	2,355,918	570,156
2210	IMPROVEMENT INSTR/CURR DVLP	5,266,869	49,401	5,316,270	4,556,266	760,004
2230	SUPERVISION OF SPECIAL PROJECT	3,634,802	512,084	4,146,886	3,354,216	792,670
1110	KINDERGARTEN	15,925,585	1,114,279	17,039,864	16,212,042	827,822
2240	IMP INST SRVS-INSRV/STAFF TRN	558,474	2,649,552	3,208,026	1,150,246	2,057,780
		<u>\$ 324,529,557</u>	<u>\$ 16,021,477</u>	<u>\$ 340,551,034</u>	<u>\$ 333,589,887</u>	<u>\$ 6,961,147</u>

Payroll and Benefit Related Expenditures - By Object - Compared to Final Budget
 General, Special Revenue, EIA, and Food Service Funds

Object Code	Description	Original Budget	Adjustments	Final Budget	Actual Expenditure	(Over) / Under Final Budget
110	ADMINISTRATIVE SALARY	\$ 18,515,141	\$ (149,483)	\$ 18,365,658	\$ 19,749,948	\$ (1,384,290)
113	PROFESSIONAL OTHER SALARY	12,067,832	(1,637,178)	10,430,654	11,613,647	(1,182,993)
220	EMPLOYEE RETIREMENT	40,645,992	1,783,813	42,429,805	43,240,945	(811,140)
129	TEMPO SALARY - SERVICE WORK	1,627,672	(1,621,791)	5,881	780,400	(774,519)
275	WRKRS' COMP-TTD PAYMENTS	600,000	-	600,000	1,330,340	(730,340)
210	GROUP HEALTH AND LIFE INS	29,483,947	(1,486,691)	27,997,256	28,694,752	(697,496)
119	SERVICE WORK SALARY	5,666,669	(37,474)	5,629,195	6,192,369	(563,174)
112	TEACHER/PROFESSIONAL ED SALARY	167,281,307	8,519,500	175,800,807	176,270,116	(469,309)
139	OVERTIME SALARY - SERVICE WORK	21,600	152,879	174,479	542,966	(368,487)
135	OVERTIME SALARY - T AST/CLER	173,580	331,859	505,439	831,815	(326,376)
273	WRKRS' COMP - MEDICAL PAYMENTS	975,000	-	975,000	1,238,508	(263,508)
140	TERMINAL LEAVE	100,000	6,131	106,131	356,425	(250,294)
115	TEACHER AST/CLERICAL SALARY	31,323,124	1,043,194	32,366,318	32,579,672	(213,354)
114	TECHNICAL SALARY	2,704,503	91,005	2,795,508	3,003,650	(208,142)
142	SUPPLEMENTAL SALARY	3,713,727	318,641	4,032,368	4,158,776	(126,408)
272	WRKRS' COMP - PREMIUMS	239,650	-	239,650	310,399	(70,749)
122	TEMPO SAL - SUBSTITUTE TEACHER	500	3,131	3,631	50,247	(46,616)
137	OVERTIME SALARY - BUS DR/APN	-	5,416	5,416	35,581	(30,165)
136	OVERTIME SALARY - WORKER	71,550	101,560	173,110	192,755	(19,645)
120	TEMPO SALARY - ADMIN	-	7,808	7,808	27,422	(19,614)
134	OVERTIME SALARY - TECHNICAL	-	15,117	15,117	26,785	(11,668)
117	BUS DRIVER/APPRENTICE SALARY	177,325	(11,420)	165,905	176,038	(10,133)
123	TEMPO SALARY - PRO OTHER	-	46,127	46,127	55,139	(9,012)
127	TEMPO SALARY - BUS DR/APN	7,300	9,807	17,107	15,880	1,227
240	TEACHER TUITION REIMBURSEMENT	-	25,000	25,000	21,166	3,834
125	TEMPO SAL TEACHER AST/CLERICAL	133,012	112,233	245,245	235,877	9,368
290	OTHER BENEFITS	28,081	-	28,081	4,000	24,081
116	CRAFTS AND TRADES SALARY	4,225,179	(93,640)	4,131,539	4,080,616	50,923
271	WKRS' COMP - ASSESSMENTS	400,000	-	400,000	346,778	53,222
260	UNEMPLOYMENT COMPENSATION TAX	511,521	(2,600)	508,921	152,946	355,975
274	WRKRS' COMP-SETTLEMENTS/LEGAL	725,000	-	725,000	311,568	413,432
111	PRINCIPAL/AST PRINCIPAL SAL	15,528,093	1,177,591	16,705,684	16,177,818	527,866
230	SOCIAL SECURITY	20,576,017	562,864	21,138,881	20,316,000	822,881
270	WKRS' COMP - REIMB OTHR FUNDS	558,587	(73,028)	485,559	(607,290)	1,092,849
		<u>\$ 358,081,909</u>	<u>\$ 9,200,371</u>	<u>\$ 367,282,280</u>	<u>\$ 372,514,054</u>	<u>\$ (5,231,774)</u>

Payroll and Benefit Related Expenditures - By Object - Compared to Final Budget
 General, Special Revenue, EIA, and Food Service Funds

Object Code	Description	Original Budget	Adjustments	Final Budget	Actual Expenditure	(Over) / Under Final Budget
270	WKRS' COMP - REIMB OTHR FUNDS	\$ 478,757	\$ 83,982	\$ 562,739	\$ 2,191,630	\$ (1,628,891)
275	WRKRS' COMP-TTD PAYMENTS	600,000	-	600,000	1,670,175	(1,070,175)
273	WRKRS' COMP - MEDICAL PAYMENTS	975,000	-	975,000	1,529,787	(554,787)
119	SERVICE WORK SALARY	6,055,725	(52,653)	6,003,072	6,361,515	(358,443)
220	EMPLOYEE RETIREMENT	38,378,341	1,671,771	40,050,112	40,360,567	(310,455)
111	PRINCIPAL/AST PRINCIPAL SAL	12,458,910	494,733	12,953,643	13,228,599	(274,956)
140	TERMINAL LEAVE	100,000	32,165	132,165	332,937	(200,772)
122	TEMPO SAL - SUBSTITUTE TEACHER	1,044,667	(905,772)	138,895	326,267	(187,372)
139	OVERTIME SALARY - SERVICE WORK	21,600	170,685	192,285	347,193	(154,908)
135	OVERTIME SALARY - T AST/CLER	331,091	180,386	511,477	563,949	(52,472)
137	OVERTIME SALARY - BUS DR/APN	-	-	-	26,592	(26,592)
127	TEMPO SALARY - BUS DR/APN	-	1,785	1,785	9,473	(7,688)
120	TEMPO SALARY - ADMIN	-	48,953	48,953	55,591	(6,638)
272	WRKRS' COMP - PREMIUMS	255,300	1,550	256,850	256,842	8
124	TEMPO SALARY - TECHNICAL	-	1,516	1,516	1,499	17
290	OTHER BENEFITS	30,441	340	30,781	30,763	18
134	OVERTIME SALARY - TECHNICAL	-	29,278	29,278	29,052	226
123	TEMPO SALARY - PRO OTHER	-	35,886	35,886	35,372	514
240	TEACHER TUITION REIMBURSEMENT	-	16,000	16,000	8,989	7,011
117	BUS DRIVER/APPRENTICE SALARY	201,655	8,071	209,726	195,404	14,322
136	OVERTIME SALARY - WORKER	71,550	54,587	126,137	108,550	17,587
210	GROUP HEALTH AND LIFE INS	25,139,712	1,559,208	26,698,920	26,662,375	36,545
125	TEMPO SAL TEACHER AST/CLERICAL	205,612	305,473	511,085	439,423	71,662
114	TECHNICAL SALARY	2,741,009	276,913	3,017,922	2,925,288	92,634
271	WKRS' COMP - ASSESSMENTS	400,000	-	400,000	306,824	93,176
260	UNEMPLOYMENT COMPENSATION TAX	422,533	8,759	431,292	177,360	253,932
116	CRAFTS AND TRADES SALARY	4,196,872	(49,005)	4,147,867	3,836,642	311,225
110	ADMINISTRATIVE SALARY	16,432,000	1,191,860	17,623,860	17,309,477	314,383
142	SUPPLEMENTAL SALARY	3,218,547	2,316,275	5,534,822	5,136,050	398,772
230	SOCIAL SECURITY	19,488,517	596,009	20,084,526	19,673,469	411,057
274	WRKRS' COMP-SETTLEMENTS/LEGAL	725,000	-	725,000	305,638	419,362
115	TEACHER AST/CLERICAL SALARY	31,851,002	(161,259)	31,689,743	31,183,505	506,238
129	TEMPO SALARY - SERVICE WORK	1,526,714	-	1,526,714	972,515	554,199
113	PROFESSIONAL OTHER SALARY	10,678,483	1,901,083	12,579,566	10,495,883	2,083,683
112	TEACHER/PROFESSIONAL ED SALARY	163,743,471	4,816,249	168,559,720	165,857,833	2,701,887
		<u>\$ 341,772,509</u>	<u>\$ 14,634,828</u>	<u>\$ 356,407,337</u>	<u>\$ 352,953,028</u>	<u>\$ 3,454,309</u>

Payroll and Benefit Related Expenditures - By Object - Compared to Final Budget
General, Special Revenue, EIA, and Food Service Funds

Object Code	Description	Original Budget	Adjustments	Final Budget	Actual Expenditure	(Over) / Under Final Budget
210	GROUP HEALTH AND LIFE INS	\$ 23,739,771	\$ 792,122	\$ 24,531,893	\$ 25,457,907	\$ (926,014)
275	WRKRS' COMP-TTD PAYMENTS	600,000	-	600,000	1,467,193	(867,193)
119	SERVICE WORK SALARY	5,630,164	(75,245)	5,554,919	6,276,709	(721,790)
129	TEMPO SALARY - SERVICE WORK	1,597,046	(1,192,400)	404,646	984,023	(579,377)
111	PRINCIPAL/AST PRINCIPAL SAL	12,152,420	316,041	12,468,461	12,734,982	(266,521)
125	TEMPO SAL TEACHER AST/CLERICAL	207,699	260,040	467,739	712,746	(245,007)
273	WRKRS' COMP - MEDICAL PAYMENTS	975,000	-	975,000	1,154,882	(179,882)
142	SUPPLEMENTAL SALARY	3,319,270	819,831	4,139,101	4,283,799	(144,698)
140	TERMINAL LEAVE	243,680	18,652	262,332	371,734	(109,402)
135	OVERTIME SALARY - T AST/CLER	265,345	122,908	388,253	485,957	(97,704)
122	TEMPO SAL - SUBSTITUTE TEACHER	1,548,101	694,216	2,242,317	2,325,752	(83,435)
139	OVERTIME SALARY - SERVICE WORK	53,600	78,259	131,859	204,784	(72,925)
123	TEMPO SALARY - PRO OTHER	-	49,874	49,874	91,514	(41,640)
134	OVERTIME SALARY - TECHNICAL	-	608	608	25,188	(24,580)
120	TEMPO SALARY - ADMIN	-	50,362	50,362	67,893	(17,531)
124	TEMPO SALARY - TECHNICAL	-	2,390	2,390	9,605	(7,215)
117	BUS DRIVER/APPRENTICE SALARY	213,604	19,413	233,017	236,243	(3,226)
130	OVERTIME SALARY - ADMIN	55,800	(55,800)	-	-	-
114	TECHNICAL SALARY	2,409,402	315,686	2,725,088	2,724,640	448
290	OTHER BENEFITS	28,081	-	28,081	26,207	1,874
127	TEMPO SALARY - BUS DR/APN	-	20,275	20,275	9,338	10,937
272	WRKRS' COMP - PREMIUMS	255,300	-	255,300	227,053	28,247
136	OVERTIME SALARY - WORKER	71,050	-	71,050	38,585	32,465
150	TERI LEAVE - 2ND ANN LV PAYOUT	60,920	-	60,920	-	60,920
260	UNEMPLOYMENT COMPENSATION TAX	306,515	14,785	321,300	240,427	80,873
271	WKRS' COMP - ASSESSMENTS	400,000	-	400,000	310,070	89,930
270	WKRS' COMP - REIMB OTHR FUNDS	506,558	122,258	628,816	343,999	284,817
116	CRAFTS AND TRADES SALARY	4,240,875	(145,115)	4,095,760	3,711,157	384,603
274	WRKRS' COMP-SETTLEMENTS/LEGAL	725,000	-	725,000	265,935	459,065
220	EMPLOYEE RETIREMENT	35,605,205	2,113,880	37,719,085	37,006,131	712,954
115	TEACHER AST/CLERICAL SALARY	29,130,896	2,065,660	31,196,556	29,800,889	1,395,667
230	SOCIAL SECURITY	18,822,752	779,325	19,602,077	18,124,033	1,478,044
110	ADMINISTRATIVE SALARY	15,002,300	1,457,129	16,459,429	14,842,760	1,616,669
113	PROFESSIONAL OTHER SALARY	9,498,831	2,060,634	11,559,465	9,724,214	1,835,251
112	TEACHER/PROFESSIONAL ED SALARY	156,864,372	5,315,689	162,180,061	159,303,538	2,876,523
		<u>\$ 324,529,557</u>	<u>\$ 16,021,477</u>	<u>\$ 340,551,034</u>	<u>\$ 333,589,887</u>	<u>\$ 6,961,147</u>