district five
OF LEXINGTON & RICHLAND COUNTIES

AGENDA
BOARD OF TRUSTEES
CENTER FOR ADVANCED TECHNICAL STUDIES
JUNE 23, 2014

1. Call to order at 5:00 p.m.

2. Enter executive session to consider the following:

   a. Selected employment items (Exhibit A)
   b. Contractual matter: regarding sale of property
   c. Contractual matters: regarding construction

3. Call to order and convene public hearing on 2014-2015 general fund budget at 7 p.m.

4. 2014-2015 budget overview

5. Public participation* (regarding 2014-2015 budget proposal)

6. Adjourn

7. Call to order and convene regular meeting

8. Welcoming remarks

9. Invocation – Beth Watson

10. Pledge of Allegiance – Robert Gantt

11. School Board Spotlight

12. Welcome and brief overview of the Center for Advanced Technical Studies by Dr. James Couch, Director

13. Approval of the agenda

14. Approval of the minutes of the June 9, 2014 board meeting

15. Superintendent's report

    a. Office of Finance
        1. Monthly Financial Reports – May 2014 (Exhibit B)

16. Public participation*

ACTION AGENDA

17. Items considered in executive session

18. Second and final reading of the proposed 2014-2015 general fund budget (Exhibit C)

DISCUSSION AGENDA

19. Adjourn by 9:30 p.m. **
    **Any items to be submitted by board members for the record must be turned in within 15 minutes of the adjournment.

FOR YOUR INFORMATION

20. The next regular scheduled board meeting will be July 14 at the Center for Advanced Technical Studies.

*The Board welcomes and encourages public participation. We respectfully ask that you adhere to the procedures and the decorum provided in board policy BEDH "Public Participation at Meetings". Your comments should be limited to three minutes. Questions asked during public participation and placed in writing will receive a written response in a timely manner.

district five
OF LEXINGTON & RICHLAND COUNTIES

Minutes/ June 9, 2014

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

Ms. Beth Watson, Chairman
Mr. Robert Gantt, Vice Chairman
Mrs. Ellen Baumgardner, Secretary
Mrs. Jondy Loveless
Mr. Jim Turner
Mr. Ed White
Dr. Stephen Hefner, District Superintendent

The following staff were in attendance:

Dr. Angela Bain, Chief Human Resources Officer
Mr. Mark Bounds, Chief Information Officer
Mr. Michael Harris, Chief Student Services Officer
Dr. Christina Melton, Chief Instructional Officer
Mr. Keith McAlister, Director of Design and Construction
Mr. Len Richardson, Chief Finance Officer

Chairman Beth Watson called the meeting to order and gave welcoming remarks.

The Invocation was given by Jondy Loveless. The Pledge of Allegiance was led by Joshua Smith, a Dutch Fork High School student.

The School Board Spotlight was presented by Beth Watson, Robert Gantt, Ellen Baumgardner, Jondy Loveless, Jim Turner and Ed White.

A welcome and brief overview of the Center for Advanced Technical Studies was given by Dr. James Couch, Director.

During the superintendent's report, Chris Whitley and Keith McAlister gave a monthly update (Exhibit B); and Karen Fallaw gave a report on the Individual Graduation Plan (IGP) process.

During the public participation, Barbara Waldman spoke regarding renovations at Irmo High School.

SCHOOL DISTRICT FIVE
OF
LEXINGTON AND RICHLAND COUNTIES

Meeting of June 9, 2014

		BAUMGARDNER	GANTT	LOVELESS		TURNER	WATSON	WHITE
1.	M. Turner S. Loveless Enter executive session to consider the following: a) selected employment items (Exhibit A); contractual matter: regarding sale of property; and c) contractual matters: regarding construction	X	X	X		X	X	X
2.	M. Gantt S. Turner Approve the agenda as amended to move item 14 to item 13 on the action agenda	X	X	X		X	X	X
3.	M. Baumgardner S. Loveless Approve the minutes of the May 19, 2014 board meeting	X	X	X		X	X	X
4.	M. Baumgardner S. Turner Approve the selected employment items (Exhibit A)	X	X	X		X	X	X
5.	M. White S. Gantt Approve the resolution for the capital budget (Exhibit D)	X	X	X		X	X	X
6.	M. Gantt S. Baumgardner Approve first reading of the proposed 2014-2015 general fund budget (Exhibit C)	X	X	X		X	X	X
7.	M. Loveless S. Baumgardner Adjourn at 8:45 p.m.	X	X	X		X	X	X

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

Exhibit B

EXHIBIT B

district five
OF LEXINGTON & RICHLAND COUNTIES

MEMORANDUM

To: Members of the Board of Trustees

Through: Stephen Hefner, Ed.D.
Superintendent

From: A. Len Richardson
Chief Finance Officer

Date: June 18, 2014

Re: Monthly Financial Reports – May 2014

Attached for your information are the revenue and expenditure reports for May 2014.

ALR:tl

Attachment

REVENUE – MAY 2014

SCHOOL DISTRICT 5 LEXINGTON/RICHLAND CO

REVENUE BUDGET REPORT BY ACCOUNT

FY 2013-2014

CURRENT PERIOD: MAY 2014

		FY 2013-2014 Original Budget	Current Month	Year to Date Revenue	Remaining Balance
Revenue From Local Sources:					
11100	Tax Levies	$ 43,678,518.00	$ (7,985.50)	$ 40,946,332.86	$ 2,732,185.14
11120	Vehicle Taxes	$ 9,502,236.00	$ 502,435.06	$ 9,656,720.35	$ (154,484.35)
11130	Current Tax Penalities	$ 380,000.00	$ 33,825.34	$ 302,844.81	$ 77,155.19
11400	Deliquent Taxes & Penalities	$ 2,000,000.00	$ 225,487.69	$ 1,487,402.84	$ 512,597.16
12800	Revenue in Lieu of Taxes	$ 743,709.00	$ 145,759.26	$ 1,083,385.57	$ (339,676.57)
13100	Regular School Day Patron	$ 5,000.00	$ -	$ -	$ 5,000.00
13500	Summer School	$ -	$ 3,000.00	$ 6,517.00	$ (6,517.00)
15100	Interest on Investments	$ 100,000.00	$ 4,030.36	$ 65,069.74	$ 34,930.26
17400	Student Fees	$ 35,000.00	$ -	$ 39,208.16	$ (4,208.16)
19100	Rentals	$ 70,000.00	$ 5,905.00	$ 139,230.91	$ (69,230.91)
19500	Refund of Prior Year Expenditures	$ 8,000.00	$ 1,206.90	$ 7,518.09	$ 481.91
19990	Other Local Revenue	$ 12,000.00	$ 354,238.58	$ 406,853.10	$ (394,853.10)
	Total Local Revenue	$ 56,534,463.00	$ 1,267,902.69	$ 54,141,083.43	$ 2,393,379.57
Revenue From State Sources:					
31310	Handicapped Transportation	$ -	$ 3,145.92	$ 3,145.92	$ (3,145.92)
31600	School Bus Driver Salaries	$ 550,000.00	$ 46,014.80	$ 567,452.78	$ (17,452.78)
31800	Fringe Benefits Contributions	$ 13,636,881.00	$ 1,162,299.91	$ 12,887,667.10	$ 749,213.90
31810	Retiree Insurance	$ 3,837,288.00	$ 363,053.05	$ 3,913,863.96	$ (76,575.96)
33000	Education Finance Act	$ 32,192,401.00	$ 2,744,254.99	$ 29,431,202.93	$ 2,761,198.07
33750	Education Foundation Supplement	$ 2,020,581.00	$ -	$ -	$ 2,020,581.00
38100	Act 388 - One Cent Prop. Tax Relief	$ 29,095,434.00	$ 2,909,543.40	$ 23,276,347.20	$ 5,819,086.80
38100	Reimbursement For Prop. Tax Relief	$ 10,580,071.00	$ -	$ 10,580,071.04	$ (0.04)
38200	Homestead Expemption	$ 1,758,200.00	$ -	$ 1,758,200.49	$ (0.49)
38300	Merchant's Inventory Tax	$ 209,687.00	$ -	$ 160,466.34	$ 49,220.66
38400	Manfacturer's Depreciation Reimbursement	$ 303,663.00	$ -	$ 364,878.70	$ (61,215.70)
38900	Motor Carrier Revenue	$ 139,505.00	$ 1,022.56	$ 114,651.94	$ 24,853.06
39900	Other State Revenue	$ 44,980.00	$ -	$ 15,305.28	$ 29,674.72
	Total State Revenue	$ 94,368,691.00	$ 7,229,334.63	$ 83,073,253.68	$ 11,298,583.24
Transfer From Other Funds					
52800	Indirect Costs Transfer	$ 200,000.00	$ 2,464.95	$ 45,381.68	$ 154,618.32
52300	Transfer from EIA	$ 3,606,122.00	$ -	$ 2,340,054.65	$ 1,266,067.35
	Total Transfers	$ 3,806,122.00	$ 2,464.95	$ 2,385,436.33	$ 1,420,685.67
19999	Operational Balance	$ 3,747,745.00	$ -	$ -	$ 3,747,745.00
	Total	$ 158,457,021.00	$ 8,499,702.27	$ 139,599,773.44	$ 18,860,393.48

SCHOOL DISTRICT 5 LEXINGTON/RICHLAND CO
REVENUE BUDGET REPORT BY ACCOUNT
FY 2013-2014
CURRENT PERIOD: 05/01/2014 TO 05/31/2014

ACCOUNT		BUDGETED REVENUE	CURRENT REVENUE	YEAR TO DATE REVENUE	REMAINING BALANCE	PCT
100-001-110-0000-00	LEVIES - CUR. OPERATIONS - LEX. CO.	30,138,177.00	-8,045.51	29,784,832.14	353,344.86	1
100-001-110-0001-00	LEX. CO. VEHICLE TAXES	4,941,163.00	502,435.06	5,380,937.88	-439,774.88	-9
100-001-110-0002-00	STATE SALES & USE TAX CREDIT	0.00	60.01	1,124.76	-1,124.76	0
100-001-110-0003-00	RICH. CO. CURRENT TAXES	13,540,341.00	0.00	11,160,375.96	2,379,965.04	18
100-001-110-0005-00	LEX. CO. DELINQUENT TAXES	1,120,000.00	225,487.69	954,414.30	165,585.70	15
100-001-110-0006-00	RICH. CO. DELINQUENT TAXES	880,000.00	0.00	532,988.54	347,011.46	39
100-001-110-0007-00	RICH. CO. VEHICLE TAXES	4,561,073.00	0.00	4,275,782.47	285,290.53	6
100-001-140-0000-00	PENALTIES/INTEREST - LEX. CO. TAXES	220,400.00	33,825.34	177,687.22	42,712.78	19
100-001-140-0001-00	PENALTIES/INTEREST - RICH. CO. TAX	159,600.00	0.00	125,157.59	34,442.41	22
100-001-280-0000-00	FEE IN LIEU OF TAXES - LEX	743,709.00	145,759.26	1,083,385.57	-339,676.57	-46
100-001-310-0000-00	REG. DAY SCHOOL TUITION - FEES	5,000.00	0.00	0.00	5,000.00	100
100-001-350-0003-00	SUMMER SCHOOL TUITION - HIGH	0.00	3,000.00	6,517.00	-6,517.00	0
100-001-510-0000-00	INTEREST ON INVESTMENTS	100,000.00	4,030.36	65,069.74	34,930.26	35
100-001-740-0000-00	REVENUE - STUDENT FEES	35,000.00	0.00	39,184.36	-4,184.36	-12
100-001-740-0017-00	ADDITIONAL ELEMENTARY REVENUE FEES	0.00	0.00	23.80	-23.80	0
100-001-910-0000-00	RENTALS OF PROPERTIES	70,000.00	0.00	0.00	70,000.00	100
100-001-950-0000-00	REFUND ON PRIOR YEAR'S EXPENDITURES	8,000.00	1,147.91	6,661.24	1,338.76	17
100-001-950-0001-00	REFUND OF PRIOR YEAR - TEXTBOOKS	0.00	58.99	856.85	-856.85	0
100-001-990-0000-00	MISC. LOCAL REVENUE	12,000.00	243,627.41	265,253.39	-253,253.39	-2,110
100-001-990-0006-00	MISC REV - VOIDED STALE O/S CHECKS	0.00	-59.47	24,534.07	-24,534.07	0
100-001-990-0008-00	MISC REVENUE-FACILITIES USAGE FEES	0.00	5,905.00	128,310.91	-128,310.91	0
100-001-990-3000-81	E RATE REVENUE	0.00	108,925.64	108,925.64	-108,925.64	0
100-001-999-0000-00	ALLOC. OF BEGIN. FUND BALANCE	3,747,745.00	0.00	0.00	3,747,745.00	100
100-001-999-0003-00	MISC. REV - FACILITY USAGE FEE	0.00	0.00	10,920.00	-10,920.00	0
100-003-131-0000-00	STATE REVENUE - HANDICAPPED TRANSP	0.00	3,145.92	3,145.92	-3,145.92	0
100-003-160-0000-00	BUS DRIVERS SALARY	550,000.00	46,014.80	506,162.72	43,837.28	8
100-003-161-0000-00	EAA BUS DRIVERS' SALARY & FRINGE	0.00	0.00	2,435.16	-2,435.16	0
100-003-162-0000-00	BUS DRIVERS WORKERS COMP	0.00	0.00	58,854.90	-58,854.90	0
100-003-180-0000-00	FRINGE BENEFITS - EMPLOYER CONTRIB.	13,636,881.00	1,162,299.91	12,887,667.10	749,213.90	5
100-003-181-0000-00	RETIREE FRINGE - EMPLOYER CONTRIB.	3,837,288.00	363,053.05	3,913,863.96	-76,575.96	-2
100-003-310-0000-00	EFA REVENUE TOTALS	32,192,401.00	0.00	0.00	32,192,401.00	100
100-003-311-0000-00	EFA REVENUE - KINDERGARTEN	0.00	139,344.47	1,703,444.41	-1,703,444.41	0
100-003-312-0000-00	EFA REVENUE - PRIMARY	0.00	491,133.64	5,190,150.81	-5,190,150.81	0
100-003-313-0000-00	EFA REVENUE - ELEMENTARY	0.00	779,821.44	8,220,478.04	-8,220,478.04	0

SCHOOL DISTRICT 5 LEXINGTON/RICHLAND CO
REVENUE BUDGET REPORT BY ACCOUNT
FY 2013-2014
CURRENT PERIOD: 05/01/2014 TO 05/31/2014

ACCOUNT		BUDGETED REVENUE	CURRENT REVENUE	YEAR TO DATE REVENUE	REMAINING BALANCE	PCT
100-003-314-0000-00	EFA REVENUE - SECONDARY	0.00	188,304.65	1,971,979.86	-1,971,979.86	0
100-003-315-0000-00	EFA REVENUE - T.M.H.	0.00	9,589.18	94,207.11	-94,207.11	0
100-003-316-0000-00	EFA REVENUE - SPEECH	0.00	270,247.48	2,559,093.36	-2,559,093.36	0
100-003-317-0000-00	EFA REVENUE - HOMEBOUND	0.00	22,785.27	77,604.12	-77,604.12	0
100-003-321-0000-00	EFA REVENUE - EMOTIONALLY HANDI.	0.00	12,276.50	161,475.01	-161,475.01	0
100-003-322-0000-00	EFA REVENUE - E.M.H.	0.00	3,076.76	63,827.52	-63,827.52	0
100-003-323-0000-00	EFA REVENUE - L.D.	0.00	168,016.18	1,955,225.83	-1,955,225.83	0
100-003-324-0000-00	EFA REVENUE - HEARING HANDI.	0.00	2,417.63	39,408.76	-39,408.76	0
100-003-325-0000-00	EFA REVENUE - VISUALLY HANDI.	0.00	3,852.81	75,242.25	-75,242.25	0
100-003-326-0000-00	EFA REVENUE - ORTHOPEDICALLY HANDI.	0.00	5,582.73	46,091.28	-46,091.28	0
100-003-327-0000-00	EFA REVENUE - VOCATIONAL	0.00	582,557.84	6,670,734.83	-6,670,734.83	0
100-003-331-0000-00	EFA REVENUE - AUTISM	0.00	65,248.41	602,239.74	-602,239.74	0
100-003-375-0000-00	ED FOUNDATION SUPPLEMENT	2,020,581.00	0.00	0.00	2,020,581.00	100
100-003-810-0000-00	PROPERTY TAX RELIEF REIMB. - LEX CO	6,611,007.00	0.00	6,611,007.02	-0.02	0
100-003-810-0001-00	PROPERTY TAX RELIEF REIMB - RICH CO	3,969,064.00	0.00	3,969,064.02	-0.02	0
100-003-820-0000-00	HOMESTEAD EXEMPTION - LEX. CO.	1,230,740.00	0.00	1,197,542.42	33,197.58	3
100-003-820-0001-00	HOMESTEAD EXEMPTION - RICH. CO.	527,460.00	0.00	560,658.07	-33,198.07	-6
100-003-825-0000-00	TIER III PROPERTY TAX RELIEF	29,095,434.00	2,909,543.40	23,276,347.20	5,819,086.80	20
100-003-830-0000-00	MERCHANTS INV TAX RELIEF - LEX. CO.	192,912.00	0.00	147,660.60	45,251.40	23
100-003-830-0001-00	MERCHANT INV TAX RELIEF - RICH. CO.	16,775.00	0.00	12,805.74	3,969.26	24
100-003-840-0000-00	MANUFACTURERS DEPR REIMB - LEX. CO.	300,626.00	0.00	346,926.79	-46,300.79	-15
100-003-840-0001-00	MANUFACTURERS DEPR REIMB - RICH CO.	3,037.00	0.00	17,951.91	-14,914.91	-491
100-003-890-0000-00	MOTOR CARRIER VEH TAX REIMB - LEX	97,654.00	1,022.56	97,125.72	528.28	1
100-003-890-0001-00	MOTOR CARRIER VEH TAX REIMB - RICH	41,851.00	0.00	17,526.22	24,324.78	58
100-003-990-0000-00	OTHER STATE REVENUE	44,980.00	0.00	1,349.75	43,630.25	97
100-003-999-0000-00	REVENUE FROM OTHER STATE SOURCES	0.00	0.00	13,955.53	-13,955.53	0
100-005-230-0000-00	TRANSFER FROM EIA FUND	3,606,122.00	0.00	2,340,054.65	1,266,067.35	35
100-005-280-0000-00	TRANS FROM OTHER FUNDS - IND COST	200,000.00	2,464.95	45,381.68	154,618.32	77
100-005-300-0001-00	SALE OF FIXED ASSET	0.00	1,745.00	8,140.00	-8,140.00	0
		158,457,021.00	8,499,702.27	139,599,773.44	18,857,247.56	12

EXPENDITURES – MAY 2014

SCHOOL DISTRICT 5 LEXINGTON/RICHLAND CO
EXPENDITURE BUDGET REPORT BY FUNCTION
FY 2013-2014
CURRENT PERIOD: 05/01/2014 TO 05/31/2014

ACCOUNT	BUDGETED EXPENDITURE	CURRENT EXPENDITURE	YEAR TO DATE EXPENDITURE	ENCUMBRANCE	REMAINING BALANCE	PCT
111 KINDERGARTEN PROGRAMS-K5						
1 Salaries & Bonuses	4,559,260.74	377,516.75	3,597,161.38	0.00	962,099.36	21
2 Fringe Benefits	1,748,368.10	143,233.00	1,367,356.21	0.00	381,011.89	22
3 Contracted Services	350.50	170.84	305.84	0.00	44.66	13
4 Supplies & Materials, etc	60,706.00	2,457.73	56,365.29	1,220.51	3,120.20	5
111 KINDERGARTEN PROGRAMS-K5	6,368,685.34	523,378.32	5,021,188.72	1,220.51	1,346,276.11	21
112 PRIMARY PROGRAMS(1-3)						
1 Salaries & Bonuses	12,041,992.98	995,233.44	9,447,595.70	0.00	2,594,397.28	22
2 Fringe Benefits	4,665,209.73	352,250.42	3,332,082.24	0.00	1,333,127.49	29
3 Contracted Services	3,400.00	589.76	3,070.02	0.00	329.98	10
4 Supplies & Materials, etc	261,670.92	14,544.57	231,745.91	7,139.17	22,785.84	9
112 PRIMARY PROGRAMS(1-3)	16,972,273.63	1,362,618.19	13,014,493.87	7,139.17	3,950,640.59	23
113 ELEMENTARY PROGRAMS(4-8)						
1 Salaries & Bonuses	20,089,282.57	1,664,842.75	15,796,498.78	0.00	4,292,783.79	21
2 Fringe Benefits	7,316,590.36	583,872.92	5,543,972.56	0.00	1,772,617.80	24
3 Contracted Services	10,100.00	433.05	23,240.56	0.00	-13,140.56	-130
4 Supplies & Materials, etc	383,244.04	21,134.57	347,924.92	5,091.90	30,227.22	8
113 ELEMENTARY PROGRAMS(4-8)	27,799,216.97	2,270,283.29	21,711,636.82	5,091.90	6,082,488.25	22
114 HIGH SCHOOL PROGRAM(9-12)						
1 Salaries & Bonuses	16,259,920.78	1,342,424.33	12,443,038.22	0.00	3,816,882.56	23
2 Fringe Benefits	5,547,902.27	446,424.54	4,187,231.47	0.00	1,360,670.80	25
3 Contracted Services	145,543.50	2,109.82	109,606.18	25,000.00	10,937.32	8
4 Supplies & Materials, etc	939,260.28	52,068.64	840,276.58	13,741.29	85,242.41	9
6 Insurance, Principal, etc	6,065.00	0.00	5,000.00	0.00	1,065.00	18
114 HIGH SCHOOL PROGRAM(9-12)	22,898,691.83	1,843,027.33	17,585,152.45	38,741.29	5,274,798.09	23
115 CATE-VOCATIONAL PROGRAMS						
1 Salaries & Bonuses	2,944,315.97	234,394.48	2,139,064.03	0.00	805,251.94	27
2 Fringe Benefits	991,549.86	79,192.37	740,797.20	0.00	250,752.66	25
3 Contracted Services	1,041.50	256.90	1,040.25	1.25	0.00	0
4 Supplies & Materials, etc	159,957.90	18,299.92	139,382.94	1,592.54	18,982.42	12
115 CATE-VOCATIONAL PROGRAMS	4,096,865.23	332,143.67	3,020,284.42	1,593.79	1,074,987.02	26
121 EDUCABLE MENTALY HANDICAP						
1 Salaries & Bonuses	645,871.40	57,240.14	527,313.60	0.00	118,557.80	18
2 Fringe Benefits	235,915.60	20,061.94	190,094.46	0.00	45,821.14	19

SCHOOL DISTRICT 5 LEXINGTON/RICHLAND CO
EXPENDITURE BUDGET REPORT BY FUNCTION
FY 2013-2014
CURRENT PERIOD: 05/01/2014 TO 05/31/2014

ACCOUNT	BUDGETED EXPENDITURE	CURRENT EXPENDITURE	YEAR TO DATE EXPENDITURE	ENCUMBRANCE	REMAINING BALANCE	PCT
4 Supplies & Materials, etc	1,750.00	170.16	1,595.71	53.00	101.29	6
121 EDUCABLE MENTALY HANDICAP	883,537.00	77,472.24	719,003.77	53.00	164,480.23	19
122 TRAINABLE MENTALLY HANDIC						
1 Salaries & Bonuses	614,113.40	46,592.05	439,928.45	0.00	174,184.95	28
2 Fringe Benefits	239,612.12	18,586.64	172,732.42	0.00	66,879.70	28
4 Supplies & Materials, etc	1,500.00	40.00	1,417.57	74.85	7.58	1
122 TRAINABLE MENTALLY HANDIC	855,225.52	65,218.69	614,078.44	74.85	241,072.23	28
123 ORTHOPEDICALLY HANDICAP						
1 Salaries & Bonuses	30,749.00	2,562.42	24,342.99	0.00	6,406.01	21
2 Fringe Benefits	10,120.55	780.16	7,510.63	0.00	2,609.92	26
4 Supplies & Materials, etc	50.00	0.00	0.00	0.00	50.00	100
123 ORTHOPEDICALLY HANDICAP	40,919.55	3,342.58	31,853.62	0.00	9,065.93	22
124 VISUALLY HANDICAPPED						
1 Salaries & Bonuses	119,559.00	9,963.28	94,651.16	0.00	24,907.84	21
2 Fringe Benefits	40,390.86	3,619.53	33,599.77	0.00	6,791.09	17
4 Supplies & Materials, etc	630.00	43.23	613.50	0.00	16.50	3
124 VISUALLY HANDICAPPED	160,579.86	13,626.04	128,864.43	0.00	31,715.43	20
125 HEARING HANDICAPPED						
1 Salaries & Bonuses	141,348.00	11,779.06	111,901.07	0.00	29,446.93	21
2 Fringe Benefits	53,812.93	3,813.74	37,219.93	0.00	16,593.00	31
4 Supplies & Materials, etc	330.00	30.00	80.00	0.00	250.00	76
125 HEARING HANDICAPPED	195,490.93	15,622.80	149,201.00	0.00	46,289.93	24
126 SPEECH HANDICAPPED						
1 Salaries & Bonuses	960,691.10	78,441.54	743,820.80	0.00	216,870.30	23
2 Fringe Benefits	342,495.69	27,765.58	260,772.33	0.00	81,723.36	24
3 Contracted Services	75,000.00	4,550.00	14,381.25	11,943.75	48,675.00	65
4 Supplies & Materials, etc	5,331.30	470.14	4,478.27	0.00	853.03	16
126 SPEECH HANDICAPPED	1,383,518.09	111,227.26	1,023,452.65	11,943.75	348,121.69	25
127 LEARNING DISABILITIES						
1 Salaries & Bonuses	4,288,745.52	378,676.58	3,543,683.92	0.00	745,061.60	17
2 Fringe Benefits	1,553,375.49	131,543.40	1,240,367.86	0.00	313,007.63	20
3 Contracted Services	780.00	0.00	750.00	0.00	30.00	4
4 Supplies & Materials, etc	22,922.47	3,288.20	19,673.06	365.93	2,883.48	13
127 LEARNING DISABILITIES	5,865,823.48	513,508.18	4,804,474.84	365.93	1,060,982.71	18

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128 EMOTIONALLY HANDICAPPED						
1 Salaries & Bonuses	677,230.60	54,319.10	519,990.94	0.00	157,239.66	23
2 Fringe Benefits	267,052.73	20,534.88	196,972.89	0.00	70,079.84	26
4 Supplies & Materials, etc	3,543.00	113.59	2,812.41	0.00	730.59	21
128 EMOTIONALLY HANDICAPPED	947,826.33	74,967.57	719,776.24	0.00	228,050.09	24
129 CEISEARLY INTERVENING SVC						
1 Salaries & Bonuses	255,387.00	21,616.36	205,355.42	0.00	50,031.58	20
2 Fringe Benefits	88,364.57	7,281.84	70,658.92	0.00	17,705.65	20
129 CEISEARLY INTERVENING SVC	343,751.57	28,898.20	276,014.34	0.00	67,737.23	20
135 PRE-SCHL HAND SPEECH 3-4						
4 Supplies & Materials, etc	100.00	0.00	0.00	0.00	100.00	100
135 PRE-SCHL HAND SPEECH 3-4	100.00	0.00	0.00	0.00	100.00	100
136 PRESCH HAND ITINERANT 3-4						
1 Salaries & Bonuses	11,470.65	754.40	7,070.73	0.00	4,399.92	38
2 Fringe Benefits	3,850.03	254.88	2,471.83	0.00	1,378.20	36
136 PRESCH HAND ITINERANT 3-4	15,320.68	1,009.28	9,542.56	0.00	5,778.12	38
137 PRE-SCHL HAND SELF-CONT 3						
1 Salaries & Bonuses	975,845.60	82,808.32	789,176.07	0.00	186,669.53	19
2 Fringe Benefits	385,680.52	32,984.04	321,483.13	0.00	64,197.39	17
4 Supplies & Materials, etc	279.80	0.00	172.16	0.00	107.64	38
137 PRE-SCHL HAND SELF-CONT 3	1,361,805.92	115,792.36	1,110,831.36	0.00	250,974.56	18
138 PRE-SCHL HAND HOMEBASED 3						
1 Salaries & Bonuses	8,526.75	488.24	4,638.28	0.00	3,888.47	46
2 Fringe Benefits	2,868.72	166.20	1,647.92	0.00	1,220.80	43
4 Supplies & Materials, etc	320.20	0.00	320.20	0.00	0.00	0
138 PRE-SCHL HAND HOMEBASED 3	11,715.67	654.44	6,606.40	0.00	5,109.27	44
139 FOUR YEAR OLD EARLY CHILD						
1 Salaries & Bonuses	1,033,373.20	90,595.13	881,470.46	0.00	151,902.74	15
2 Fringe Benefits	371,929.03	35,006.28	331,272.89	0.00	40,656.14	11
3 Contracted Services	5,505.00	1,031.27	4,031.92	130.00	1,343.08	24
4 Supplies & Materials, etc	101,754.00	4,268.21	91,337.54	1,853.60	8,562.86	8
139 FOUR YEAR OLD EARLY CHILD	1,512,561.23	130,900.89	1,308,112.81	1,983.60	202,464.82	13
141 GIFTED & TALENTED ACADEM						
1 Salaries & Bonuses	554,925.90	45,816.98	438,858.86	0.00	116,067.04	21

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2 Fringe Benefits	204,008.15	17,168.73	162,360.20	0.00	41,647.95	20
141 GIFTED & TALENTED ACADEM	758,934.05	62,985.71	601,219.06	0.00	157,714.99	21
143 ADVANCED PLACEMENT						
1 Salaries & Bonuses	587,996.27	36,458.14	346,307.40	0.00	241,688.87	41
2 Fringe Benefits	189,416.05	12,520.27	118,902.35	0.00	70,513.70	37
143 ADVANCED PLACEMENT	777,412.32	48,978.41	465,209.75	0.00	312,202.57	40
145 HOMEBOUND						
1 Salaries & Bonuses	46,800.00	25,576.10	129,505.60	0.00	-82,705.60	-177
2 Fringe Benefits	13,200.00	6,038.54	30,346.70	0.00	-17,146.70	-130
3 Contracted Services	11,000.00	500.00	5,740.50	0.00	5,259.50	48
145 HOMEBOUND	71,000.00	32,114.64	165,592.80	0.00	-94,592.80	-133
148 GIFTED & TALENTED ARTISTC						
1 Salaries & Bonuses	5,302.75	183.56	3,094.42	0.00	2,208.33	42
2 Fringe Benefits	632.41	53.66	831.56	0.00	-199.15	-31
3 Contracted Services	2,200.00	0.00	0.00	0.00	2,200.00	100
148 GIFTED & TALENTED ARTISTC	8,135.16	237.22	3,925.98	0.00	4,209.18	52
149 PPPSC-OTHER SPEC PROG						
1 Salaries & Bonuses	1,043,823.34	55,532.36	540,524.99	0.00	503,298.35	48
2 Fringe Benefits	294,385.19	18,559.73	178,253.36	0.00	116,131.83	39
149 PPPSC-OTHER SPEC PROG	1,338,208.53	74,092.09	718,778.35	0.00	619,430.18	46
161 AUTISM						
1 Salaries & Bonuses	911,458.50	74,500.02	712,888.56	0.00	198,569.94	22
2 Fringe Benefits	338,282.25	29,955.94	287,721.15	0.00	50,561.10	15
4 Supplies & Materials, etc	3,426.00	290.70	3,139.48	0.00	286.52	8
161 AUTISM	1,253,166.75	104,746.66	1,003,749.19	0.00	249,417.56	20
173 HIGH SCH SUMMER SCH 9-12						
1 Salaries & Bonuses	0.00	0.00	12,726.00	0.00	-12,726.00	0
2 Fringe Benefits	0.00	0.00	3,026.01	0.00	-3,026.01	0
4 Supplies & Materials, etc	0.00	87.35	87.35	0.00	-87.35	0
173 HIGH SCH SUMMER SCH 9-12	0.00	87.35	15,839.36	0.00	-15,839.36	0
181 ADULT ED BASIC EDUC PROG						
1 Salaries & Bonuses	155,836.00	17,702.32	202,190.76	0.00	-46,354.76	-30
2 Fringe Benefits	55,116.63	5,364.48	59,727.03	0.00	-4,610.40	-8
3 Contracted Services	5,608.45	0.00	787.52	750.00	4,070.93	73

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6 Insurance, Principal, etc	400.00	0.00	120.00	0.00	280.00	70
181 ADULT ED BASIC EDUC PROG	216,961.08	23,066.80	262,825.31	750.00	-46,614.23	-21
182 ADULT ED SECONDARY EDUC						
3 Contracted Services	1,000.00	0.00	105.00	642.00	253.00	25
4 Supplies & Materials, etc	5,446.55	18.41	3,901.92	960.12	584.51	11
182 ADULT ED SECONDARY EDUC	6,446.55	18.41	4,006.92	1,602.12	837.51	13
190 PUPIL ACTIVITY-INSTRUCTL						
1 Salaries & Bonuses	399,351.98	35,134.54	388,282.53	0.00	11,069.45	3
190 PUPIL ACTIVITY-INSTRUCTL (continued)						
2 Fringe Benefits	98,483.45	8,363.72	90,250.04	0.00	8,233.41	8
6 Insurance, Principal, etc	24,459.00	278.37	19,608.65	1,000.00	3,850.35	16
190 PUPIL ACTIVITY-INSTRUCTL	522,294.43	43,776.63	498,141.22	1,000.00	23,153.21	4
211 ATTENDANCE & SOCIAL WORK						
1 Salaries & Bonuses	808,993.00	72,471.32	711,698.10	0.00	97,294.90	12
2 Fringe Benefits	324,421.89	28,307.22	279,623.74	0.00	44,798.15	14
3 Contracted Services	6,000.00	346.49	4,069.13	0.00	1,930.87	32
4 Supplies & Materials, etc	3,862.00	523.18	3,552.97	2.62	306.41	8
211 ATTENDANCE & SOCIAL WORK	1,143,276.89	101,648.21	998,943.94	2.62	144,330.33	13
212 GUIDANCE SVCS						
1 Salaries & Bonuses	3,077,664.07	255,620.72	2,552,614.17	0.00	525,049.90	17
2 Fringe Benefits	1,021,588.34	87,768.51	865,517.15	0.00	156,071.19	15
3 Contracted Services	2,221.00	0.00	596.00	0.00	1,625.00	73
4 Supplies & Materials, etc	20,686.40	5,089.59	15,540.69	204.40	4,941.31	24
212 GUIDANCE SVCS	4,122,159.81	348,478.82	3,434,268.01	204.40	687,687.40	17
213 HEALTH SVCS						
1 Salaries & Bonuses	1,354,534.05	116,278.40	1,109,316.90	0.00	245,217.15	18
2 Fringe Benefits	414,928.34	40,203.66	379,315.54	0.00	35,612.80	9
3 Contracted Services	480.00	0.00	350.00	0.00	130.00	27
4 Supplies & Materials, etc	24,777.00	3,545.13	21,163.10	356.72	3,257.18	13
213 HEALTH SVCS	1,794,719.39	160,027.19	1,510,145.54	356.72	284,217.13	16
214 PSYCHOLOGICAL SVCS						
1 Salaries & Bonuses	843,494.00	79,120.40	785,180.04	0.00	58,313.96	7
2 Fringe Benefits	263,369.13	23,412.07	232,165.01	0.00	31,204.12	12
3 Contracted Services	6,000.00	149.98	5,402.89	0.00	597.11	10

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4 Supplies & Materials, etc	6,562.00	0.00	6,929.96	0.00	-367.96	-6
214 PSYCHOLOGICAL SVCS	1,119,425.13	102,682.45	1,029,677.90	0.00	89,747.23	8
217 CAREER SPEC. SERVICES						
1 Salaries & Bonuses	178,377.62	10,577.88	110,200.11	0.00	68,177.51	38
2 Fringe Benefits	71,799.55	4,209.12	43,264.14	0.00	28,535.41	40
4 Supplies & Materials, etc	1,050.00	173.97	981.42	0.00	68.58	7
217 CAREER SPEC. SERVICES	251,227.17	14,960.97	154,445.67	0.00	96,781.50	39
221 IMPROV INSTRUCT-CURR DEV						
1 Salaries & Bonuses	2,858,902.57	161,267.80	2,432,280.87	0.00	426,621.70	15
2 Fringe Benefits	851,349.82	54,177.90	744,464.54	0.00	106,885.28	13
221 IMPROV INSTRUCT-CURR DEV (continued)						
3 Contracted Services	530,725.00	13,247.78	314,416.40	27,528.56	188,780.04	36
4 Supplies & Materials, etc	174,225.00	20,385.89	79,294.09	23,553.48	71,377.43	41
6 Insurance, Principal, etc	2,500.00	0.00	2,149.50	0.00	350.50	14
221 IMPROV INSTRUCT-CURR DEV	4,417,702.39	249,079.37	3,572,605.40	51,082.04	794,014.95	18
222 LIBRARY & MEDIA SERVICES						
1 Salaries & Bonuses	1,860,163.03	155,580.09	1,473,105.30	0.00	387,057.73	21
2 Fringe Benefits	672,710.50	54,929.09	528,204.00	0.00	144,506.50	21
3 Contracted Services	1,745.00	0.00	1,490.54	0.00	254.46	15
4 Supplies & Materials, etc	290,438.53	43,742.97	247,694.46	10,430.47	32,313.60	11
222 LIBRARY & MEDIA SERVICES	2,825,057.06	254,252.15	2,250,494.30	10,430.47	564,132.29	20
223 SUPERVISION OF SPECI PROG						
1 Salaries & Bonuses	530,604.11	24,178.83	279,066.13	0.00	251,537.98	47
2 Fringe Benefits	139,415.98	7,328.00	86,037.80	0.00	53,378.18	38
3 Contracted Services	3,500.00	52.27	1,078.27	0.00	2,421.73	69
4 Supplies & Materials, etc	600.00	0.00	175.71	168.72	255.57	43
223 SUPERVISION OF SPECI PROG	674,120.09	31,559.10	366,357.91	168.72	307,593.46	46
224 IMPROV INSTRUCT-INSERV TR						
1 Salaries & Bonuses	934.22	0.00	65.00	0.00	869.22	93
2 Fringe Benefits	0.00	0.00	5.41	0.00	-5.41	0
3 Contracted Services	82,054.55	2,482.01	65,787.55	1,254.00	15,013.00	18
4 Supplies & Materials, etc	10,356.84	-39.00	6,760.37	126.15	3,470.32	34
224 IMPROV INSTRUCT-INSERV TR	93,345.61	2,443.01	72,618.33	1,380.15	19,347.13	21
231 BOARD OF EDUCATION						

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1 Salaries & Bonuses	70,000.00	4,312.50	47,437.50	0.00	22,562.50	32
2 Fringe Benefits	16,580.00	731.30	7,051.02	0.00	9,528.98	57
3 Contracted Services	321,275.00	15,288.07	169,154.31	11,829.24	140,291.45	44
4 Supplies & Materials, etc	12,000.00	0.00	0.00	100.44	11,899.56	99
6 Insurance, Principal, etc	337,225.00	250.00	293,730.00	0.00	43,495.00	13
231 BOARD OF EDUCATION	757,080.00	20,581.87	517,372.83	11,929.68	227,777.49	30
232 OFFICE OF SUPERINTENDENT						
1 Salaries & Bonuses	261,672.00	22,859.36	251,288.58	0.00	10,383.42	4
2 Fringe Benefits	72,703.30	6,406.88	65,128.74	0.00	7,574.56	10
3 Contracted Services	13,526.00	4,644.48	8,625.62	0.00	4,900.38	36
4 Supplies & Materials, etc	10,470.00	193.37	4,285.66	0.00	6,184.34	59
6 Insurance, Principal, etc	6,100.00	0.00	2,386.50	0.00	3,713.50	61
232 OFFICE OF SUPERINTENDENT	364,471.30	34,104.09	331,715.10	0.00	32,756.20	9
233 SCHOOL ADMINISTRATION						
1 Salaries & Bonuses	8,423,918.62	674,490.72	7,102,306.26	0.00	1,321,612.36	16
2 Fringe Benefits	2,737,460.51	307,182.69	2,972,566.24	0.00	-235,105.73	-9
3 Contracted Services	229,670.25	8,297.79	96,798.65	41,866.02	91,005.58	40
4 Supplies & Materials, etc	231,262.30	27,844.04	177,119.89	9,878.79	44,263.62	19
5 Equip. & Improvements	5,175.50	279.72	1,473.38	181.29	3,520.83	68
6 Insurance, Principal, etc	49,503.12	2,544.83	38,054.75	2,343.30	9,105.07	18
233 SCHOOL ADMINISTRATION	11,676,990.30	1,020,639.79	10,388,319.17	54,269.40	1,234,401.73	11
251 STU TRANS FED/DIST MANDAT						
1 Salaries & Bonuses	0.00	383.55	2,844.37	0.00	-2,844.37	0
2 Fringe Benefits	0.00	93.40	655.07	0.00	-655.07	0
3 Contracted Services	7,235.00	0.00	882.00	0.00	6,353.00	88
251 STU TRANS FED/DIST MANDAT	7,235.00	476.95	4,381.44	0.00	2,853.56	39
252 FISCAL SERVICES						
1 Salaries & Bonuses	819,288.00	66,875.06	711,264.92	0.00	108,023.08	13
2 Fringe Benefits	276,368.97	22,329.22	240,315.28	0.00	36,053.69	13
3 Contracted Services	111,474.00	3,877.76	59,988.27	1,836.86	49,648.87	45
4 Supplies & Materials, etc	65,250.00	1,923.46	30,804.37	838.93	33,606.70	52
5 Equip. & Improvements	6,250.00	0.00	0.00	0.00	6,250.00	100
6 Insurance, Principal, etc	4,500.00	0.00	3,930.59	0.00	569.41	13
252 FISCAL SERVICES	1,283,130.97	95,005.50	1,046,303.43	2,675.79	234,151.75	18
254 OPER & MAINT OF PLANT						

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1 Salaries & Bonuses	6,087,460.60	509,722.34	5,607,752.60	0.00	479,708.00	8
2 Fringe Benefits	2,574,942.22	203,697.88	2,206,874.25	0.00	368,067.97	14
3 Contracted Services	3,829,136.00	227,040.85	3,472,644.99	427,101.61	-70,610.60	-2
4 Supplies & Materials, etc	5,301,090.00	419,388.24	4,183,215.08	46,848.21	1,071,026.71	20
6 Insurance, Principal, etc	35,310.00	0.00	5,075.98	0.00	30,234.02	86
254 OPER & MAINT OF PLANT	17,827,938.82	1,359,849.31	15,475,562.90	473,949.82	1,878,426.10	11
255 PUPIL TRANSP STATE MANDAT						
1 Salaries & Bonuses	2,954,658.73	254,582.62	2,502,383.48	0.00	452,275.25	15
2 Fringe Benefits	837,193.55	69,536.20	684,141.08	0.00	153,052.47	18
3 Contracted Services	400,529.00	36,159.24	238,743.56	60,476.00	101,309.44	25
4 Supplies & Materials, etc	79,635.00	3,300.01	61,977.48	8,588.12	9,069.40	11
6 Insurance, Principal, etc	600.00	8.00	248.00	0.00	352.00	59
255 PUPIL TRANSP STATE MANDAT	4,272,616.28	363,586.07	3,487,493.60	69,064.12	716,058.56	17
257 INTERNAL SERVICES						
1 Salaries & Bonuses	269,452.40	22,454.36	246,997.96	0.00	22,454.44	8
2 Fringe Benefits	87,111.93	7,402.43	81,130.51	0.00	5,981.42	7
3 Contracted Services	723,852.00	46,536.02	541,349.48	76,351.39	106,151.13	15
4 Supplies & Materials, etc	42,589.00	-508.26	-27,444.61	1,070.86	68,962.75	162
257 INTERNAL SERVICES	1,123,005.33	75,884.55	842,033.34	77,422.25	203,549.74	18
258 SCHOOL SECURITY						
1 Salaries & Bonuses	70,906.00	5,908.84	65,425.59	0.00	5,480.41	8
2 Fringe Benefits	24,083.08	2,043.22	22,472.31	0.00	1,610.77	7
3 Contracted Services	1,473,567.00	7,889.24	857,332.67	20,012.00	596,222.33	40
4 Supplies & Materials, etc	1,180.00	0.00	0.00	1,201.13	-21.13	-2
258 SCHOOL SECURITY	1,569,736.08	15,841.30	945,230.57	21,213.13	603,292.38	38
263 INFORMATION SERVICES						
1 Salaries & Bonuses	688,051.87	78,025.98	673,984.92	0.00	14,066.95	2
2 Fringe Benefits	207,923.57	19,175.01	195,112.25	0.00	12,811.32	6
3 Contracted Services	63,319.45	13,983.99	25,409.61	50,859.08	-12,949.24	-20
4 Supplies & Materials, etc	38,980.26	2,166.02	28,785.13	2,212.46	7,982.67	20
6 Insurance, Principal, etc	13,875.29	1,734.42	8,563.49	0.00	5,311.80	38
263 INFORMATION SERVICES	1,012,150.44	115,085.42	931,855.40	53,071.54	27,223.50	3
264 STAFF SERVICES						
1 Salaries & Bonuses	532,761.00	50,368.90	548,686.47	0.00	-15,925.47	-3
2 Fringe Benefits	175,015.73	15,675.83	191,392.03	0.00	-16,376.30	-9

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FY 2013-2014
CURRENT PERIOD: 05/01/2014 TO 05/31/2014

ACCOUNT	BUDGETED EXPENDITURE	CURRENT EXPENDITURE	YEAR TO DATE EXPENDITURE	ENCUMBRANCE	REMAINING BALANCE	PCT
3 Contracted Services	70,571.00	5,149.07	48,148.34	4,098.75	18,323.91	26
4 Supplies & Materials, etc	64,824.00	942.61	38,461.30	171.72	26,190.98	40
6 Insurance, Principal, etc	825.00	0.00	756.50	0.00	68.50	8
264 STAFF SERVICES	843,996.73	72,136.41	827,444.64	4,270.47	12,281.62	1
266 TECH/DATA PROCESSING SVCS						
1 Salaries & Bonuses	1,503,216.00	129,390.24	1,331,921.09	0.00	171,294.91	11
2 Fringe Benefits	430,525.78	43,021.72	442,369.33	0.00	-11,843.55	-3
3 Contracted Services	161,275.00	93,482.55	217,652.28	4,219.81	-60,597.09	-38
4 Supplies & Materials, etc	12,300.00	3,691.33	11,376.64	0.00	923.36	8
266 TECH/DATA PROCESSING SVCS	2,107,316.78	269,585.84	2,003,319.34	4,219.81	99,777.63	5
271 PUPIL SERVICE ACTIVITIES						
1 Salaries & Bonuses	1,202,873.35	135,442.01	1,375,417.88	0.00	-172,544.53	-14
2 Fringe Benefits	330,941.57	33,357.50	333,510.50	0.00	-2,568.93	-1
3 Contracted Services	22,423.82	500.24	19,245.85	0.00	3,177.97	14
271 PUPIL SERVICE ACTIVITIES (continued)						
6 Insurance, Principal, etc	363,168.00	0.00	363,168.00	0.00	0.00	0
271 PUPIL SERVICE ACTIVITIES	1,919,406.74	169,299.75	2,091,342.23	0.00	-171,935.49	-9
390 OTHER COMMUNITY SVCS						
3 Contracted Services	15,000.00	1,440.00	12,240.00	4,320.00	-1,560.00	-10
4 Supplies & Materials, etc	6,500.00	3,043.69	3,807.37	0.00	2,692.63	41
390 OTHER COMMUNITY SVCS	21,500.00	4,483.69	16,047.37	4,320.00	1,132.63	5
411 PYMT STATE DEPT OF EDUC						
7 Transfers & Payments	22,000.00	0.00	0.00	0.00	22,000.00	100
411 PYMT STATE DEPT OF EDUC	22,000.00	0.00	0.00	0.00	22,000.00	100
412 PYMT OTHER GOVERNMT UNITS						
7 Transfers & Payments	26,000.00	0.00	58,443.57	0.00	-32,443.57	-125
412 PYMT OTHER GOVERNMT UNITS	26,000.00	0.00	58,443.57	0.00	-32,443.57	-125
415 PYMT NONPROFIT 1ST STEPS						
7 Transfers & Payments	3,200.00	0.00	0.00	0.00	3,200.00	100
415 PYMT NONPROFIT 1ST STEPS	3,200.00	0.00	0.00	0.00	3,200.00	100
425 TRANSF TO FOOD SERV FUND						
7 Transfers & Payments	511,745.00	0.00	0.00	0.00	511,745.00	100
425 TRANSF TO FOOD SERV FUND	511,745.00	0.00	0.00	0.00	511,745.00	100
	158,457,021.01	12,755,487.06	127,350,278.61	911,591.04	30,195,151.36	19

Exhibit C

EXHIBIT C

district five
OF LEXINGTON & RICHLAND COUNTIES

MEMORANDUM

To: Members of the Board of Trustees
Stephen Hefner, Ed.D., Superintendent

From: A. Len Richardson
Chief Finance Officer

Date: June 18, 2014

Re: Board Meeting – June 23, 2014
Second Reading - Proposed 2014-2015 General Fund Budget

The proposed FY 2014-2015 General Fund Budget will be presented for the second reading. This proposal does not contain a Cost of Living Adjustment (COLA) for district employees or members of the Board of Trustees.

RECOMMENDATION:

The administration recommends for approval the second and final reading of the FY 2014-2015 General Fund Budget in the amount of $163,356,921 and that the General Fund operating millage be set at 235.8 mills for FY 2014-2015.

ALR:tl

Attachment