



AGENDA
BOARD OF TRUSTEES
BALLENTINE ELEMENTARY SCHOOL'S THEATER
JANUARY 26, 2015

1. Call to order at 6:00 p.m.
2. Enter executive session to consider the following:
 - a. Selected employment items (Exhibit A)
 - b. Contractual matters: regarding construction
 - c. Contractual matter: regarding purchase of property
3. Call to order at 7:00 p.m.
4. Welcoming remarks
5. Invocation – Larry Haltiwanger, Board Member
6. Pledge of Allegiance – Davin Patterson, a fifth grade student at Ballentine Elementary School
7. School Board Spotlight
8. Approval of the agenda
9. Approval of the minutes of the January 12, 2015 board meeting and the January 20, 2015 budget workshop
10. Welcome and brief overview of Ballentine Elementary School by Robin Bright, Principal
11. Superintendent's Report
 - a. Office of Finance and Operations
 1. Monthly Financial Reports (Exhibit B)
 2. Quarterly Capital Reports (Exhibit C)
 - b. Office of Instruction
 1. AdvancED Presentation

12. Public participation*

ACTION AGENDA

13. Items considered in executive session
14. Approval: Use of Kelly Educational Staffing to provide Substitutes in the District (Exhibit D)
15. Final reading of proposed revisions to board policies IKACC "Placement of Non-Accredited Private and Home School Secondary Students", IKF "Graduation Requirements", IKF-R "Graduation Requirements", and ILB-R "Test/Assessment Administration" (Exhibit E)
16. Final reading of proposed revisions to board policy GCB "Professional Staff Contracts and Compensation" (Exhibit F)

DISCUSSION AGENDA

17. 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

18. The next regular scheduled board meeting will be February 9, 2015 at Harbison West Elementary School.

*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.



Minutes/ January 12, 2015

The Board of Trustees of School District Five of Lexington and Richland Counties met at River Springs Elementary School with the following members present:

Ms. Beth Watson, Chairman
Mr. Robert Gantt, Vice Chairman
Mrs. Jondy Loveless, Secretary
Mr. Larry Haltiwanger
Mrs. Jan Hammond
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 Watson called the meeting to order and gave welcoming remarks.

The Invocation was given by Ed White. The Pledge of Allegiance was led by Laura Katherine Perla, a 3rd grade student at River Springs Elementary School.

The Board conducted the School Board Spotlight.

A welcome and brief overview of River Springs Elementary School was given by Melanie Cohen, Principal

During the Superintendent's Report, Dr. Hefner gave an update on Vision 2015; Len Richardson and Julie Gerts gave a presentation on Kelly Educational Services (Exhibit B); and Keith McAlister and Joe Huggins presented the monthly update (Exhibit C).

During the public participation time, Kim Murphy spoke regarding agenda items.

SCHOOL DISTRICT FIVE
OF
LEXINGTON AND RICHLAND COUNTIES

Meeting of January 12, 2015

		B A U M G A R D N E R	G A N T T	H A L T I W A N G E R	H A M M O N D	L O V E L E S S	W A T S O N	W H I T E
1.	M. Loveless Enter executive session to consider the following: a) selected employment items (Exhibit A); b) contractual matters: regarding construction; c) contractual matter: regarding purchase of property; and d) update on litigation involving the District	A	X	X	X	X	X	X
2.	M. Loveless Approve the agenda	A	X	X	X	X	X	X
3.	M. Haltiwanger Approve the minutes of the December 8, 2014 board meeting	A	X	X	X	X	X	X
4.	M. Gantt Approve the selected employment items (Exhibit A)	A	X	X	X	X	X	X
5.	M. White Approve the Resolution Adopting Written Procedures Relating to Continuing Disclosure (Exhibit D)	A	X	X	X	X	X	X
6.	M. Gantt Approve first reading of proposed revisions to board policies IKACC "Placement of Non-Accredited Private and Home School Secondary Students", IKF "Graduation Requirements", IKF-R "Graduation Requirements", and ILB-R "Test/Assessment Administration" (Exhibit E)	A	X	X	X	X	X	X
7.	M. Gantt Approve first reading of proposed revisions to board policy GCB "Professional Staff Contracts and Compensation" (Exhibit F)	A	X	X	X	X	X	X

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

SCHOOL DISTRICT FIVE
OF
LEXINGTON AND RICHLAND COUNTIES

Meeting of January 12, 2015

		B A U M G A R D N E R	G A N T T	H A L T I W A N G E R	H A M M O N D	L O V E L E S S	W A T S O N	W H I T E
8. M. Loveless	S. White	A	X	X	X	X	X	X
Adjourn at 8:26 p.m.								

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



Minutes/ January 20, 2015

The Board of Trustees of School District Five of Lexington and Richland Counties met at the District Administration Building with the following members present:

Ms. Beth Watson, Chairman
Mr. Robert Gantt, Vice Chairman
Mrs. Jondy Loveless, Secretary
Mrs. Ellen Baumgardner
Mr. Larry Haltiwanger
Mrs. Jan Hammond
Mr. Ed White
Dr. Stephen Hefner, District Superintendent

The following staff were in attendance:

Mr. Mark Bounds, Chief Information Officer
Mrs. Winnie Brown, Interim Chief Human Resources Officer
Mr. Michael Harris, Chief Student Services Officer
Dr. Christina Melton, Chief Instructional Officer
Mr. Len Richardson, Chief Finance Officer

The Board conducted a budget workshop.

SCHOOL DISTRICT FIVE
OF
LEXINGTON AND RICHLAND COUNTIES

Meeting of January 20, 2015

		B A U M G A R D N E R	G A N T T	H A L T I W A N G E R	H A M M O N D	L O V E L E S S	W A T S O N	W H I T E
1.	M. Hammond S. Loveless Approve the agenda	X	X	X	X	X	X	X
2.	M. Baumgardner S. Hammond Adjourn at 8:37 p.m.	X	X	X	X	X	X	X


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MEMORANDUM

To: Members of the Board of Trustees

Through: Stephen Hefner, Ed.D.
Superintendent

From: A. Len Richardson 
Chief Finance Officer

Date: January 20, 2015

Re: Monthly Financial Reports – November 2014 & December 2014

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

ALR:tl

Attachment

REVENUE – NOVEMBER 2014

SCHOOL DISTRICT 5 LEXINGTON/RICHLAND CO
REVENUE BUDGET REPORT BY ACCOUNT
FY 2014-2015
CURRENT PERIOD: NOVEMBER 2014

	FY 2014-2015 Original Budget	Current Month	Year to Date Revenue	Remaining Balance
Revenue From Local Sources:				
11100 Tax Levies	\$ 46,456,947.00	\$ 1,933,233.50	\$ 2,720,147.16	\$ 43,736,799.84
11120 Vehicle Taxes	\$ 11,133,987.00	\$ 398,454.62	\$ 4,689,294.60	\$ 6,444,692.40
11130 Current Tax Penalties	\$ 400,000.00	\$ 13,757.84	\$ 134,320.22	\$ 265,679.78
11400 Delinquent Taxes & Penalties	\$ 2,000,000.00	\$ 91,717.37	\$ 839,983.37	\$ 1,160,016.63
12800 Revenue in Lieu of Taxes	\$ 944,300.00	\$ -	\$ -	\$ 944,300.00
13100 Regular School Day Patron	\$ 7,000.00	\$ -	\$ 6,360.00	\$ 640.00
13500 Summer School	\$ -	\$ -	\$ 5,835.00	\$ (5,835.00)
15100 Interest on Investments	\$ 75,000.00	\$ 869.05	\$ 11,332.74	\$ 63,667.26
17400 Student Fees	\$ 12,000.00	\$ -	\$ 21,906.07	\$ (9,906.07)
19100 Rentals	\$ 70,000.00	\$ 3,810.91	\$ 94,185.91	\$ (24,185.91)
19500 Refund of Prior Year Expenditures	\$ 8,000.00	\$ -	\$ 19,682.50	\$ (11,682.50)
19990 Other Local Revenue	\$ 430,000.00	\$ 331,326.16	\$ 526,312.46	\$ (96,312.46)
Total Local Revenue	\$ 61,537,234.00	\$ 2,773,169.45	\$ 9,069,360.03	\$ 52,467,873.97
Revenue From State Sources:				
31600 School Bus Driver Salaries	\$ 650,000.00	\$ 47,158.40	\$ 235,792.00	\$ 414,208.00
31620 School Bus Driver Worker's Compensation	\$ 58,854.00	\$ -	\$ 58,631.61	\$ 222.39
31800 Fringe Benefits Contributions	\$ 14,100,000.00	\$ 1,254,584.19	\$ 6,138,632.64	\$ 7,961,367.36
31810 Retiree Insurance	\$ 4,276,917.00	\$ 399,907.17	\$ 1,745,526.84	\$ 2,531,390.16
33000 Education Finance Act	\$ 34,897,495.00	\$ 2,908,122.53	\$ 14,540,612.47	\$ 20,356,882.53
38100 Reimbursement For Prop. Tax Relief	\$ 10,580,071.00	\$ -	\$ -	\$ 10,580,071.00
38200 Homestead Exemption	\$ 1,758,200.00	\$ -	\$ -	\$ 1,758,200.00
38250 Reimbursement For Prop. Tax Relief (Tier III)	\$ 29,496,668.00	\$ 2,948,991.10	\$ 5,897,982.20	\$ 23,598,685.80
38300 Merchant's Inventory Tax	\$ 209,687.00	\$ 49,220.20	\$ 106,977.56	\$ 102,709.44
38400 Manufacturer's Depreciation Reimbursement	\$ 303,663.00	\$ -	\$ -	\$ 303,663.00
38900 Motor Carrier Revenue	\$ 139,505.00	\$ 9,495.66	\$ 88,314.39	\$ 51,190.61
39900 Other State Revenue	\$ 345,000.00	\$ 24,528.42	\$ 24,528.42	\$ 320,471.58
Total State Revenue	\$ 96,816,060.00	\$ 7,642,007.67	\$ 28,836,998.13	\$ 67,979,061.87
Transfer From Other Funds				
52800 Indirect Costs Transfer	\$ 700,000.00	\$ 299,526.33	\$ 1,198,105.32	\$ (498,105.32)
52300 Transfer from EIA	\$ 3,635,913.00	\$ -	\$ 30,707.96	\$ 3,605,205.04
Total Transfers	\$ 4,335,913.00	\$ 299,526.33	\$ 1,228,813.28	\$ 3,107,099.72
19999 Operational Balance	\$ 667,714.00	\$ -	\$ -	\$ 667,714.00
Total	\$ 163,356,921.00	\$ 10,714,703.45	\$ 39,135,171.44	\$ 124,221,749.56

SCHOOL DIST 5 LEXINGTON/RICHLAND CO
BUDGET REPORT BY ACCOUNT
FY 2014-2015
CURRENT PERIOD: 11/01/2014 TO 11/30/2014

<u>ACCOUNT</u>	<u>BUDGETED</u> <u>REVENUE</u>	<u>CURRENT</u> <u>REVENUE</u>	<u>YEAR TO DATE</u> <u>REVENUE</u>	<u>REMAINING</u> <u>BALANCE</u>	<u>PCT</u>
100-001-110-0000-00 LEVIES - CUR. OPERATIONS - LEX. CO.	32,055,293.00	1,933,033.25	2,577,343.26	29,477,949.74	92
100-001-110-0001-00 LEX. CO. VEHICLE TAXES	5,789,673.00	398,454.62	2,658,917.16	3,130,755.84	54
100-001-110-0002-00 STATE SALES & USE TAX CREDIT	0.00	200.25	552.98	-552.98	0
100-001-110-0003-00 RICH. CO. CURRENT TAXES	14,401,654.00	0.00	142,250.92	14,259,403.08	99
100-001-110-0005-00 LEX. CO. DELINQUENT TAXES	1,120,000.00	91,717.37	597,385.06	522,614.94	47
100-001-110-0006-00 RICH. CO. DELINQUENT TAXES	880,000.00	0.00	242,598.31	637,401.69	72
100-001-110-0007-00 RICH. CO. VEHICLE TAXES	5,344,314.00	0.00	2,030,377.44	3,313,936.56	62
100-001-140-0000-00 PENALTIES/INTEREST - LEX. CO. TAXES	232,000.00	13,757.84	89,617.51	142,382.49	61
100-001-140-0001-00 PENALTIES/INTEREST - RICH. CO. TAX	168,000.00	0.00	44,702.71	123,297.29	73
100-001-280-0000-00 FEE IN LIEU OF TAXES - LEX	944,300.00	0.00	0.00	944,300.00	100
100-001-310-0000-00 REG. DAY SCHOOL TUITION - FEES	7,000.00	0.00	0.00	7,000.00	100
100-001-310-1000-00 INSTRUCTIONAL FEES - TAX DIFF	0.00	0.00	6,360.00	-6,360.00	0
100-001-350-0003-00 SUMMER SCHOOL TUITION - HIGH	0.00	0.00	5,835.00	-5,835.00	0
100-001-510-0000-00 INTEREST ON INVESTMENTS	75,000.00	869.05	11,332.74	63,667.26	85
100-001-740-0000-00 REVENUE - STUDENT FEES	12,000.00	0.00	0.00	12,000.00	100
100-001-740-0021-00 PHONE NOTIFICATION FEES	0.00	0.00	21,906.07	-21,906.07	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	0.00	19,363.49	-11,363.49	-142
100-001-950-0001-00 REFUND OF PRIOR YEAR - TEXTBOOKS	0.00	0.00	319.01	-319.01	0
100-001-990-0012-00 MISC REV - NSF PUPIL ACT	0.00	0.00	375.00	-375.00	0
100-001-999-0000-00 ALLOC. OF BEGIN. FUND BALANCE	667,714.00	0.00	0.00	667,714.00	100
100-001-999-0001-00 MISCELLANEOUS LOCAL REVENUE	430,000.00	243,352.50	412,717.69	17,282.31	4
100-001-999-0008-00 MISC REVENUE - FACILITIES	0.00	3,810.91	94,185.91	-94,185.91	0
100-001-999-3000-81 ERATE REVENUE	0.00	87,973.66	111,253.77	-111,253.77	0
100-003-160-0000-00 BUS DRIVERS SALARY	650,000.00	47,158.40	235,792.00	414,208.00	64
100-003-162-0000-00 BUS DRIVERS WORKERS COMP	58,854.00	0.00	58,631.61	222.39	0
100-003-180-0000-00 FRINGE BENEFITS - EMPLOYER CONTRIB.	14,100,000.00	1,254,584.19	6,138,632.64	7,961,367.36	56
100-003-181-0000-00 RETIREE FRINGE - EMPLOYER CONTRIB.	4,276,917.00	399,907.17	1,745,526.84	2,531,390.16	59
100-003-310-0000-00 EFA REVENUE TOTALS	34,897,495.00	0.00	0.00	34,897,495.00	100
100-003-311-0000-00 EFA REVENUE - KINDERGARTEN	0.00	119,077.06	595,385.30	-595,385.30	0
100-003-312-0000-00 EFA REVENUE - PRIMARY	0.00	384,875.90	1,924,379.50	-1,924,379.50	0
100-003-313-0000-00 EFA REVENUE - ELEMENTARY	0.00	756,054.03	3,780,270.13	-3,780,270.13	0
100-003-314-0000-00 EFA REVENUE - SECONDARY	0.00	145,176.67	725,883.32	-725,883.32	0
100-003-315-0000-00 EFA REVENUE - T.M.H.	0.00	8,719.65	43,598.22	-43,598.22	0
100-003-316-0000-00 EFA REVENUE - SPEECH	0.00	237,674.24	1,188,371.17	-1,188,371.17	0
100-003-317-0000-00 EFA REVENUE - HOMEBOUND	0.00	4,015.73	20,078.65	-20,078.65	0
100-003-321-0000-00 EFA REVENUE - EMOTIONALLY HANDI.	0.00	14,595.58	72,977.90	-72,977.90	0
100-003-322-0000-00 EFA REVENUE - E.M.H.	0.00	5,620.18	28,100.89	-28,100.89	0
100-003-323-0000-00 EFA REVENUE - L.D.	0.00	178,358.51	891,792.55	-891,792.55	0
100-003-324-0000-00 EFA REVENUE - HEARING HANDI.	0.00	3,513.44	17,567.16	-17,567.16	0
100-003-325-0000-00 EFA REVENUE - VISUALLY HANDI.	0.00	6,644.54	33,222.70	-33,222.70	0
100-003-326-0000-00 EFA REVENUE - ORTHOPEDICALLY HANDI.	0.00	4,341.37	21,706.83	-21,706.83	0
100-003-327-0000-00 EFA REVENUE - VOCATIONAL	0.00	609,299.28	3,046,496.40	-3,046,496.40	0
100-003-331-0000-00 EFA REVENUE - AUTISM	0.00	56,071.24	280,356.20	-280,356.20	0
100-003-332-0000-00 HIGH ACHIEVING - HIAC	0.00	137,953.36	689,766.80	-689,766.80	0
100-003-334-0000-00 LIMITED ENGLISH PROFICIENCY - LEP	0.00	10,177.75	50,888.75	-50,888.75	0

SCHOOL DIST 5 LEXINGTON/RICHLAND CO
BUDGET REPORT BY ACCOUNT
FY 2014-2015
CURRENT PERIOD: 11/01/2014 TO 11/30/2014

<u>ACCOUNT</u>	<u>BUDGETED</u>	<u>CURRENT</u>	<u>YEAR TO DATE</u>	<u>REMAINING</u>	
	<u>REVENUE</u>	<u>REVENUE</u>	<u>REVENUE</u>	<u>BALANCE</u>	<u>PCT</u>
100-003-351-0000-00 ACADEMIC ASSISTANCE - ACAS	0.00	35,477.11	177,385.55	-177,385.55	0
100-003-352-0000-00 PUPILS IN POVERTY - PIP	0.00	190,476.89	952,384.45	-952,384.45	0
100-003-810-0000-00 PROPERTY TAX RELIEF REIMB. - LEX CO	6,611,007.00	0.00	0.00	6,611,007.00	100
100-003-810-0001-00 PROPERTY TAX RELIEF REIMB - RICH CO	3,969,064.00	0.00	0.00	3,969,064.00	100
100-003-820-0000-00 HOMESTEAD EXEMPTION - LEX. CO.	1,197,542.00	0.00	0.00	1,197,542.00	100
100-003-820-0001-00 HOMESTEAD EXEMPTION - RICH. CO.	560,658.00	0.00	0.00	560,658.00	100
100-003-825-0000-00 TIER III PROPERTY TAX RELIEF	29,496,668.00	2,948,991.10	5,897,982.20	23,598,685.80	80
100-003-830-0000-00 MERCHANTS INV TAX RELIEF - LEX. CO.	192,912.00	49,220.20	98,440.40	94,471.60	49
100-003-830-0001-00 MERCHANT INV TAX RELIEF - RICH. CO.	16,775.00	0.00	8,537.16	8,237.84	49
100-003-840-0000-00 MANUFACTURERS DEPR REIMB - LEX. CO.	300,626.00	0.00	0.00	300,626.00	100
100-003-840-0001-00 MANUFACTURERS DEPR REIMB - RICH CO.	3,037.00	0.00	0.00	3,037.00	100
100-003-890-0000-00 MOTOR CARRIER VEH TAX REIMB - LEX	97,654.00	9,495.66	77,040.19	20,613.81	21
100-003-890-0001-00 MOTOR CARRIER VEH TAX REIMB - RICH	41,851.00	0.00	11,274.20	30,576.80	73
100-003-990-0000-00 OTHER STATE REVENUE	345,000.00	0.00	0.00	345,000.00	100
100-003-992-0000-00 STATE FOREST COMMISSION REVENUE	0.00	24,528.42	24,528.42	-24,528.42	0
100-005-230-0000-00 TRANSFER FROM EIA FUND	3,635,913.00	299,526.33	1,198,105.32	2,437,807.68	67
100-005-280-0000-00 TRANS FROM OTHER FUNDS - IND COST	700,000.00	0.00	30,707.96	669,292.04	96
100-005-300-0001-00 SALE OF FIXED ASSET	0.00	0.00	1,966.00	-1,966.00	0
	163,356,921.00	10,714,703.45	39,135,171.44	124,221,749.56	76

EXPENDITURES – NOVEMBER 2014

SCHOOL DIST 5 LEXINGTON/RICHLAND CO
EXPENDITURE BUDGET REPORT BY FUNCTION
FY 2014-2015
CURRENT PERIOD: 11/01/2014 TO 11/30/2014

	BUDGETED <u>EXPENDITURE</u>	CURRENT <u>EXPENDITURE</u>	YEAR TO DATE <u>EXPENDITURE</u>	<u>ENCUMBRANCE</u>	REMAINING <u>BALANCE</u>	<u>PCT</u>
111 KINDERGARTEN PROGRAMS-K5						
1 Salaries & Bonuses TOTALS:	4,473,715.07	367,739.99	1,273,529.87	0.00	3,200,185.20	72
2 Fringe Benefits TOTALS:	1,859,845.32	141,560.62	517,612.21	0.00	1,342,233.11	72
3 Contracted Services TOTALS:	350.00	0.00	150.00	0.00	200.00	57
4 Supplies & Materials, etc TOTALS:	56,438.00	4,354.26	31,284.17	6,817.66	18,336.17	32
111 KINDERGARTEN PROGRAMS-K5 TOTALS:	<u>6,390,348.39</u>	<u>513,654.87</u>	<u>1,822,576.25</u>	<u>6,817.66</u>	<u>4,560,954.48</u>	<u>71</u>
112 PRIMARY PROGRAMS(1-3)						
1 Salaries & Bonuses TOTALS:	11,701,052.73	1,015,312.21	3,524,107.79	0.00	8,176,944.94	70
2 Fringe Benefits TOTALS:	4,535,588.40	359,766.40	1,311,566.49	0.00	3,224,021.91	71
3 Contracted Services TOTALS:	3,515.00	0.00	3,120.88	0.00	394.12	11
4 Supplies & Materials, etc TOTALS:	267,260.00	16,434.06	109,263.96	24,310.70	133,685.34	50
112 PRIMARY PROGRAMS(1-3) TOTALS:	<u>16,507,416.13</u>	<u>1,391,512.67</u>	<u>4,948,059.12</u>	<u>24,310.70</u>	<u>11,535,046.31</u>	<u>70</u>
113 ELEMENTARY PROGRAMS(4-8)						
1 Salaries & Bonuses TOTALS:	19,853,736.91	1,638,147.50	5,702,181.63	0.00	14,151,555.28	71
2 Fringe Benefits TOTALS:	7,395,665.28	578,183.01	2,106,607.56	0.00	5,289,057.72	72
3 Contracted Services TOTALS:	12,399.00	16.13	4,796.25	2,191.00	5,411.75	44
4 Supplies & Materials, etc TOTALS:	383,826.00	25,867.56	159,341.53	47,319.68	177,164.79	46
113 ELEMENTARY PROGRAMS(4-8) TOTALS:	<u>27,645,627.19</u>	<u>2,242,214.20</u>	<u>7,972,926.97</u>	<u>49,510.68</u>	<u>19,623,189.54</u>	<u>71</u>
114 HIGH SCHOOL PROGRAM(9-12)						
1 Salaries & Bonuses TOTALS:	17,621,596.89	1,353,784.55	4,790,984.93	0.00	12,830,611.96	73
2 Fringe Benefits TOTALS:	5,877,187.18	458,048.10	1,687,107.97	0.00	4,190,079.21	71
3 Contracted Services TOTALS:	141,215.00	7,188.98	44,166.61	75,000.00	22,048.39	16
4 Supplies & Materials, etc TOTALS:	503,158.00	18,607.69	233,670.97	21,727.75	247,759.28	49
6 Insurance, Principal, etc TOTALS:	6,500.00	0.00	5,000.00	0.00	1,500.00	23
114 HIGH SCHOOL PROGRAM(9-12) TOTALS:	<u>24,149,657.07</u>	<u>1,837,629.32</u>	<u>6,760,930.48</u>	<u>96,727.75</u>	<u>17,291,998.84</u>	<u>72</u>
115 CATE-VOCATIONAL PROGRAMS						
1 Salaries & Bonuses TOTALS:	2,693,595.92	219,370.11	805,351.43	0.00	1,888,244.49	70
2 Fringe Benefits TOTALS:	989,724.46	77,327.65	292,441.92	0.00	697,282.54	70
3 Contracted Services TOTALS:	600.00	0.00	318.58	91.16	190.26	32
4 Supplies & Materials, etc TOTALS:	129,851.00	8,545.44	76,197.73	13,842.12	39,811.15	31
115 CATE-VOCATIONAL PROGRAMS TOTALS:	<u>3,813,771.38</u>	<u>305,243.20</u>	<u>1,174,309.66</u>	<u>13,933.28</u>	<u>2,625,528.44</u>	<u>69</u>
121 EDUCABLE MENTALLY HANDICAP						
1 Salaries & Bonuses TOTALS:	679,038.60	63,848.39	222,389.71	0.00	456,648.89	67
2 Fringe Benefits TOTALS:	270,661.04	22,243.36	80,882.05	0.00	189,778.99	70
4 Supplies & Materials, etc TOTALS:	2,150.00	0.00	423.40	0.00	1,726.60	80
121 EDUCABLE MENTALLY HANDICAP TOTALS:	<u>951,849.64</u>	<u>86,091.75</u>	<u>303,695.16</u>	<u>0.00</u>	<u>648,154.48</u>	<u>68</u>
122 TRAINABLE MENTALLY HANDICAP						
1 Salaries & Bonuses TOTALS:	587,273.50	48,985.68	172,536.11	0.00	414,737.39	71
2 Fringe Benefits TOTALS:	244,615.36	18,560.41	70,012.29	0.00	174,603.07	71
4 Supplies & Materials, etc TOTALS:	1,900.00	0.00	0.00	0.00	1,900.00	100
122 TRAINABLE MENTALLY HANDICAP TOTALS:	<u>833,788.86</u>	<u>67,546.09</u>	<u>242,548.40</u>	<u>0.00</u>	<u>591,240.46</u>	<u>71</u>

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123 ORTHOPEDICALLY HANDICAP						
1 Salaries & Bonuses TOTALS:	26,148.00	0.00	0.00	0.00	26,148.00	100
2 Fringe Benefits TOTALS:	9,768.87	0.00	0.00	0.00	9,768.87	100
4 Supplies & Materials, etc TOTALS:	50.00	0.00	0.00	0.00	50.00	100
123 ORTHOPEDICALLY HANDICAP TOTALS:	35,966.87	0.00	0.00	0.00	35,966.87	100
124 VISUALLY HANDICAPPED						
1 Salaries & Bonuses TOTALS:	120,761.50	10,063.50	35,222.25	0.00	85,539.25	71
2 Fringe Benefits TOTALS:	44,777.82	3,613.50	13,330.41	0.00	31,447.41	70
4 Supplies & Materials, etc TOTALS:	880.00	0.00	0.00	0.00	880.00	100
124 VISUALLY HANDICAPPED TOTALS:	166,419.32	13,677.00	48,552.66	0.00	117,866.66	71
125 HEARING HANDICAPPED						
1 Salaries & Bonuses TOTALS:	247,630.00	11,919.90	41,719.65	0.00	205,910.35	83
2 Fringe Benefits TOTALS:	72,130.76	4,408.84	16,198.26	0.00	55,932.50	78
4 Supplies & Materials, etc TOTALS:	180.00	0.00	0.00	0.00	180.00	100
125 HEARING HANDICAPPED TOTALS:	319,940.76	16,328.74	57,917.91	0.00	262,022.85	82
126 SPEECH HANDICAPPED						
1 Salaries & Bonuses TOTALS:	950,725.42	82,370.49	284,083.66	0.00	666,641.76	70
2 Fringe Benefits TOTALS:	356,748.65	29,034.22	104,674.99	0.00	252,073.66	71
3 Contracted Services TOTALS:	0.00	2,275.00	14,167.50	3,050.00	-17,217.50	0
4 Supplies & Materials, etc TOTALS:	5,550.00	700.20	2,307.40	213.06	3,029.54	55
126 SPEECH HANDICAPPED TOTALS:	1,313,024.07	114,379.91	405,233.55	3,263.06	904,527.46	69
127 LEARNING DISABILITIES						
1 Salaries & Bonuses TOTALS:	4,584,073.37	385,284.88	1,336,502.88	0.00	3,247,570.49	71
2 Fringe Benefits TOTALS:	1,760,002.86	136,103.92	491,512.33	0.00	1,268,490.53	72
3 Contracted Services TOTALS:	750.00	0.00	0.00	0.00	750.00	100
4 Supplies & Materials, etc TOTALS:	21,200.00	695.17	7,448.37	945.91	12,805.72	60
127 LEARNING DISABILITIES TOTALS:	6,366,026.23	522,083.97	1,835,463.58	945.91	4,529,616.74	71
128 EMOTIONALLY HANDICAPPED						
1 Salaries & Bonuses TOTALS:	683,164.00	50,379.61	173,856.04	0.00	509,307.96	75
2 Fringe Benefits TOTALS:	285,258.15	19,434.46	71,169.00	0.00	214,089.15	75
4 Supplies & Materials, etc TOTALS:	3,550.00	0.00	580.20	34.37	2,935.43	83
128 EMOTIONALLY HANDICAPPED TOTALS:	971,972.15	69,814.07	245,605.24	34.37	726,332.54	75
129 CEISEARLY INTERVENING SVC						
1 Salaries & Bonuses TOTALS:	268,166.50	17,293.60	60,423.43	0.00	207,743.07	77
2 Fringe Benefits TOTALS:	94,226.28	5,892.51	21,795.76	0.00	72,430.52	77
129 CEISEARLY INTERVENING SVC TOTALS:	362,392.78	23,186.11	82,219.19	0.00	280,173.59	77
135 PRE-SCHL HAND SPEECH 3-4						
4 Supplies & Materials, etc TOTALS:	100.00	0.00	0.00	0.00	100.00	100
135 PRE-SCHL HAND SPEECH 3-4 TOTALS:	100.00	0.00	0.00	0.00	100.00	100
136 PRESCH HAND ITINERANT 3-4						

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1 Salaries & Bonuses TOTALS:	8,990.85	1,057.47	2,992.02	0.00	5,998.83	67
2 Fringe Benefits TOTALS:	3,426.92	314.51	995.62	0.00	2,431.30	71
136 PRESCH HAND ITINERANT 3-4 TOTALS:	12,417.77	1,371.98	3,987.64	0.00	8,430.13	68
137 PRE-SCHL HAND SELF-CONT 3						
1 Salaries & Bonuses TOTALS:	1,007,239.95	80,165.92	268,526.20	0.00	738,713.75	73
2 Fringe Benefits TOTALS:	443,288.86	30,998.04	115,298.86	0.00	327,990.00	74
4 Supplies & Materials, etc TOTALS:	300.00	0.00	0.00	0.00	300.00	100
137 PRE-SCHL HAND SELF-CONT 3 TOTALS:	1,450,828.81	111,163.96	383,825.06	0.00	1,067,003.75	74
138 PRE-SCHL HAND HOMEBASED 3						
1 Salaries & Bonuses TOTALS:	5,732.20	785.91	2,041.56	0.00	3,690.64	64
2 Fringe Benefits TOTALS:	2,326.29	223.25	663.06	0.00	1,663.23	71
4 Supplies & Materials, etc TOTALS:	300.00	0.00	0.00	0.00	300.00	100
138 PRE-SCHL HAND HOMEBASED 3 TOTALS:	8,358.49	1,009.16	2,704.62	0.00	5,653.87	68
139 FOUR YEAR OLD EARLY CHILD						
1 Salaries & Bonuses TOTALS:	1,035,150.24	82,923.65	307,943.15	0.00	727,207.09	70
2 Fringe Benefits TOTALS:	440,769.19	29,674.15	117,553.07	0.00	323,216.12	73
3 Contracted Services TOTALS:	3,975.00	207.09	1,065.06	0.00	2,909.94	73
4 Supplies & Materials, etc TOTALS:	56,829.70	1,787.43	3,490.99	0.00	53,338.71	94
139 FOUR YEAR OLD EARLY CHILD TOTALS:	1,536,724.13	114,592.32	430,052.27	0.00	1,106,671.86	72
141 GIFTED & TALENTED ACADEM						
1 Salaries & Bonuses TOTALS:	1,347,309.86	97,405.24	342,033.46	0.00	1,005,276.40	75
2 Fringe Benefits TOTALS:	506,823.46	34,749.41	127,647.81	0.00	379,175.65	75
3 Contracted Services TOTALS:	1,000.00	94.00	414.00	0.00	586.00	59
4 Supplies & Materials, etc TOTALS:	13,500.00	1,552.01	3,088.60	0.00	10,411.40	77
141 GIFTED & TALENTED ACADEM TOTALS:	1,868,633.32	133,800.66	473,183.87	0.00	1,395,449.45	75
143 ADVANCED PLACEMENT						
1 Salaries & Bonuses TOTALS:	429,382.02	36,106.78	125,561.23	0.00	303,820.79	71
2 Fringe Benefits TOTALS:	150,601.71	12,526.92	45,644.13	0.00	104,957.58	70
143 ADVANCED PLACEMENT TOTALS:	579,983.73	48,633.70	171,205.36	0.00	408,778.37	70
145 HOMEBOUND						
1 Salaries & Bonuses TOTALS:	46,000.00	8,416.50	21,862.25	0.00	24,137.75	52
2 Fringe Benefits TOTALS:	14,300.00	2,026.10	5,282.48	0.00	9,017.52	63
3 Contracted Services TOTALS:	16,700.00	325.00	950.00	0.00	15,750.00	94
145 HOMEBOUND TOTALS:	77,000.00	10,767.60	28,094.73	0.00	48,905.27	64
148 GIFTED & TALENTED ARTISTIC						
1 Salaries & Bonuses TOTALS:	94,068.40	7,580.70	26,992.67	0.00	67,075.73	71
2 Fringe Benefits TOTALS:	30,506.56	2,540.15	9,359.26	0.00	21,147.30	69
3 Contracted Services TOTALS:	2,900.00	292.40	1,416.40	0.00	1,483.60	51
4 Supplies & Materials, etc TOTALS:	9,300.00	149.88	149.88	0.00	9,150.12	98
148 GIFTED & TALENTED ARTISTIC TOTALS:	136,774.96	10,563.13	37,918.21	0.00	98,856.75	72
149 PPPSC-OTHER SPEC PROG						

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1 Salaries & Bonuses TOTALS:	650,728.00	54,875.89	177,667.91	0.00	473,060.09	73
2 Fringe Benefits TOTALS:	229,490.21	18,797.73	65,597.54	0.00	163,892.67	71
149 PPPSC-OTHER SPEC PROG TOTALS:	880,218.21	73,673.62	243,265.45	0.00	636,952.76	72
161 AUTISM						
1 Salaries & Bonuses TOTALS:	926,159.52	73,014.55	253,683.05	0.00	672,476.47	73
2 Fringe Benefits TOTALS:	393,555.01	28,864.54	106,188.13	0.00	287,366.88	73
4 Supplies & Materials, etc TOTALS:	3,900.00	334.40	1,453.29	0.00	2,446.71	63
161 AUTISM TOTALS:	1,323,614.53	102,213.49	361,324.47	0.00	962,290.06	73
173 HIGH SCH SUMMER SCH 9-12						
1 Salaries & Bonuses TOTALS:	0.00	0.00	28,500.00	0.00	-28,500.00	0
2 Fringe Benefits TOTALS:	0.00	0.00	6,934.04	0.00	-6,934.04	0
173 HIGH SCH SUMMER SCH 9-12 TOTALS:	0.00	0.00	35,434.04	0.00	-35,434.04	0
181 ADULT ED BASIC EDUC PROG						
1 Salaries & Bonuses TOTALS:	212,428.00	17,702.32	88,511.60	0.00	123,916.40	58
2 Fringe Benefits TOTALS:	65,333.04	5,451.24	27,256.20	0.00	38,076.84	58
3 Contracted Services TOTALS:	7,000.00	0.00	750.00	0.00	6,250.00	89
6 Insurance, Principal, etc TOTALS:	800.00	0.00	351.00	0.00	449.00	56
181 ADULT ED BASIC EDUC PROG TOTALS:	285,561.04	23,153.56	116,868.80	0.00	168,692.24	59
182 ADULT ED SECONDARY EDUC						
3 Contracted Services TOTALS:	500.00	0.00	0.00	0.00	500.00	100
4 Supplies & Materials, etc TOTALS:	5,700.00	0.00	3,833.54	255.44	1,611.02	28
182 ADULT ED SECONDARY EDUC TOTALS:	6,200.00	0.00	3,833.54	255.44	2,111.02	34
190 PUPIL ACTIVITY-INSTRUCTL						
1 Salaries & Bonuses TOTALS:	541,534.11	41,313.27	154,566.07	0.00	386,968.04	71
2 Fringe Benefits TOTALS:	124,719.89	9,885.33	36,801.95	0.00	87,917.94	70
6 Insurance, Principal, etc TOTALS:	20,800.00	4,829.85	15,020.10	1,744.12	4,035.78	19
190 PUPIL ACTIVITY-INSTRUCTL TOTALS:	687,054.00	56,028.45	206,388.12	1,744.12	478,921.76	70
211 ATTENDANCE & SOCIAL WORK						
1 Salaries & Bonuses TOTALS:	864,177.00	70,596.79	277,875.06	0.00	586,301.94	68
2 Fringe Benefits TOTALS:	364,029.32	27,521.96	110,657.36	0.00	253,371.96	70
3 Contracted Services TOTALS:	6,000.00	433.32	1,263.34	0.00	4,736.66	79
4 Supplies & Materials, etc TOTALS:	3,500.00	57.07	308.74	715.59	2,475.67	71
211 ATTENDANCE & SOCIAL WORK TOTALS:	1,237,706.32	98,609.14	390,104.50	715.59	846,886.23	68
212 GUIDANCE SVCS						
1 Salaries & Bonuses TOTALS:	3,059,101.00	255,089.34	1,016,498.41	0.00	2,042,602.59	67
2 Fringe Benefits TOTALS:	1,092,358.63	87,600.58	353,547.82	0.00	738,810.81	68
3 Contracted Services TOTALS:	2,121.60	621.60	621.60	0.00	1,500.00	71
4 Supplies & Materials, etc TOTALS:	23,057.40	638.82	3,618.66	729.49	18,709.25	81
212 GUIDANCE SVCS TOTALS:	4,176,638.63	343,950.34	1,374,286.49	729.49	2,801,622.65	67
213 HEALTH SVCS						
1 Salaries & Bonuses TOTALS:	1,475,242.23	125,198.85	437,216.25	0.00	1,038,025.98	70

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2 Fringe Benefits TOTALS:	556,413.50	43,118.58	157,752.58	0.00	398,660.92	72
3 Contracted Services TOTALS:	530.00	0.00	0.00	0.00	530.00	100
4 Supplies & Materials, etc TOTALS:	27,329.00	1,601.70	11,554.58	405.11	15,369.31	56
6 Insurance, Principal, etc TOTALS:	236.00	0.00	0.00	0.00	236.00	100
213 HEALTH SVCS TOTALS:	2,059,750.73	169,919.13	606,523.41	405.11	1,452,822.21	71
214 PSYCHOLOGICAL SVCS						
1 Salaries & Bonuses TOTALS:	1,199,103.20	96,625.25	389,847.48	0.00	809,255.72	67
2 Fringe Benefits TOTALS:	375,145.63	30,118.89	120,954.74	0.00	254,190.89	68
3 Contracted Services TOTALS:	6,000.00	0.00	0.00	0.00	6,000.00	100
4 Supplies & Materials, etc TOTALS:	6,500.00	0.00	6,293.97	0.00	206.03	3
214 PSYCHOLOGICAL SVCS TOTALS:	1,586,748.83	126,744.14	517,096.19	0.00	1,069,652.64	67
217 CAREER SPEC. SERVICES						
1 Salaries & Bonuses TOTALS:	77,682.00	6,473.50	32,367.50	0.00	45,314.50	58
2 Fringe Benefits TOTALS:	28,908.14	2,378.54	11,892.70	0.00	17,015.44	59
4 Supplies & Materials, etc TOTALS:	1,050.00	522.58	592.13	0.00	457.87	44
217 CAREER SPEC. SERVICES TOTALS:	107,640.14	9,374.62	44,852.33	0.00	62,787.81	58
221 IMPROV INSTRUCT-CURR DEV						
1 Salaries & Bonuses TOTALS:	3,025,679.68	222,637.26	989,139.43	0.00	2,036,540.25	67
2 Fringe Benefits TOTALS:	963,688.27	70,929.32	318,605.17	0.00	645,083.10	67
3 Contracted Services TOTALS:	600,560.00	4,990.56	358,143.08	78,612.58	163,804.34	27
4 Supplies & Materials, etc TOTALS:	168,000.00	7,936.75	34,610.45	4,361.42	129,028.13	77
6 Insurance, Principal, etc TOTALS:	1,500.00	0.00	534.00	0.00	966.00	64
221 IMPROV INSTRUCT-CURR DEV TOTALS:	4,759,427.95	306,493.89	1,701,032.13	82,974.00	2,975,421.82	63
222 LIBRARY & MEDIA SERVICES						
1 Salaries & Bonuses TOTALS:	1,901,874.50	153,792.79	544,005.23	0.00	1,357,869.27	71
2 Fringe Benefits TOTALS:	737,932.42	55,671.28	207,156.72	0.00	530,775.70	72
3 Contracted Services TOTALS:	1,200.00	0.00	350.00	0.00	850.00	71
4 Supplies & Materials, etc TOTALS:	282,703.00	19,429.55	78,424.44	38,804.50	165,474.06	59
222 LIBRARY & MEDIA SERVICES TOTALS:	2,923,709.92	228,893.62	829,936.39	38,804.50	2,054,969.03	70
223 SUPERVISION OF SPECI PROG						
1 Salaries & Bonuses TOTALS:	307,185.00	37,290.92	165,497.43	0.00	141,687.57	46
2 Fringe Benefits TOTALS:	104,231.75	12,970.02	57,361.22	0.00	46,870.53	45
3 Contracted Services TOTALS:	3,500.00	0.00	0.00	0.00	3,500.00	100
4 Supplies & Materials, etc TOTALS:	600.00	187.42	480.58	280.69	-161.27	-27
223 SUPERVISION OF SPECI PROG TOTALS:	415,516.75	50,448.36	223,339.23	280.69	191,896.83	46
224 IMPROV INSTRUCT-INSERV TR						
1 Salaries & Bonuses TOTALS:	1,000.00	0.00	0.00	0.00	1,000.00	100
3 Contracted Services TOTALS:	88,006.00	4,328.42	25,209.84	0.00	62,796.16	71
4 Supplies & Materials, etc TOTALS:	11,335.00	889.06	4,135.88	233.73	6,965.39	61
224 IMPROV INSTRUCT-INSERV TR TOTALS:	100,341.00	5,217.48	29,345.72	233.73	70,761.55	71
231 BOARD OF EDUCATION						
1 Salaries & Bonuses TOTALS:	67,200.00	4,312.50	21,562.50	0.00	45,637.50	68

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2 Fringe Benefits TOTALS:	15,926.40	999.56	3,980.20	0.00	11,946.20	75
3 Contracted Services TOTALS:	333,275.00	42,666.03	158,474.94	18,975.00	155,825.06	47
6 Insurance, Principal, etc TOTALS:	337,225.00	0.00	314,861.00	0.00	22,364.00	7
231 BOARD OF EDUCATION TOTALS:	753,626.40	47,978.09	498,878.64	18,975.00	235,772.76	31
232 OFFICE OF SUPERINTENDENT						
1 Salaries & Bonuses TOTALS:	264,398.00	22,767.56	114,771.10	0.00	149,626.90	57
2 Fringe Benefits TOTALS:	75,425.60	5,503.52	29,040.82	0.00	46,384.78	61
3 Contracted Services TOTALS:	16,400.00	4,372.36	10,303.26	910.49	5,186.25	32
4 Supplies & Materials, etc TOTALS:	10,470.00	47.42	804.11	0.00	9,665.89	92
6 Insurance, Principal, etc TOTALS:	4,100.00	0.00	2,496.50	0.00	1,603.50	39
232 OFFICE OF SUPERINTENDENT TOTALS:	370,793.60	32,690.86	157,415.79	910.49	212,467.32	57
233 SCHOOL ADMINISTRATION						
1 Salaries & Bonuses TOTALS:	8,181,303.79	676,912.34	3,113,988.96	0.00	5,067,314.83	62
2 Fringe Benefits TOTALS:	2,929,721.73	233,272.62	1,068,716.99	0.00	1,861,004.74	64
3 Contracted Services TOTALS:	213,369.67	6,717.41	51,249.12	12,858.11	149,262.44	70
4 Supplies & Materials, etc TOTALS:	219,484.18	8,991.27	83,255.66	14,247.94	121,980.58	56
5 Equip. & Improvements TOTALS:	2,425.00	1,233.54	2,413.46	0.00	11.54	0
6 Insurance, Principal, etc TOTALS:	47,017.50	3,004.00	34,066.88	0.00	12,950.62	28
233 SCHOOL ADMINISTRATION TOTALS:	11,593,321.87	930,131.18	4,353,691.07	27,106.05	7,212,524.75	62
251 STU TRANS FED/DIST MANDAT						
3 Contracted Services TOTALS:	260,000.00	2,924.39	18,714.47	143,168.05	98,117.48	38
251 STU TRANS FED/DIST MANDAT TOTALS:	260,000.00	2,924.39	18,714.47	143,168.05	98,117.48	38
252 FISCAL SERVICES						
1 Salaries & Bonuses TOTALS:	761,523.00	66,610.24	332,876.20	0.00	428,646.80	56
2 Fringe Benefits TOTALS:	270,383.45	22,062.76	111,906.45	0.00	158,477.00	59
3 Contracted Services TOTALS:	115,500.00	5,619.50	30,197.05	9,662.56	75,640.39	65
4 Supplies & Materials, etc TOTALS:	60,850.00	333.15	-12,477.88	1,643.11	71,684.77	118
5 Equip. & Improvements TOTALS:	6,250.00	0.00	0.00	0.00	6,250.00	100
6 Insurance, Principal, etc TOTALS:	4,500.00	1,556.72	1,951.22	0.00	2,548.78	57
252 FISCAL SERVICES TOTALS:	1,219,006.45	96,182.37	464,453.04	11,305.67	743,247.74	61
254 OPER & MAINT OF PLANT						
1 Salaries & Bonuses TOTALS:	6,243,840.60	516,831.98	2,569,146.44	0.00	3,674,694.16	59
2 Fringe Benefits TOTALS:	3,528,967.07	212,281.65	1,054,988.16	0.00	2,473,978.91	70
3 Contracted Services TOTALS:	4,581,900.00	257,995.12	1,849,975.06	1,137,976.75	1,593,948.19	35
4 Supplies & Materials, etc TOTALS:	5,264,400.00	460,035.99	1,736,898.99	38,597.74	3,488,903.27	66
6 Insurance, Principal, etc TOTALS:	4,500.00	450.00	900.00	0.00	3,600.00	80
254 OPER & MAINT OF PLANT TOTALS:	19,623,607.67	1,447,594.74	7,211,908.65	1,176,574.49	11,235,124.53	57
255 PUPIL TRANSP STATE MANDAT						
1 Salaries & Bonuses TOTALS:	2,997,175.63	256,219.13	1,057,595.97	0.00	1,939,579.66	65
2 Fringe Benefits TOTALS:	865,098.02	103,637.96	337,330.66	0.00	527,767.36	61
3 Contracted Services TOTALS:	149,500.00	3,421.67	47,503.25	17,426.92	84,569.83	57
4 Supplies & Materials, etc TOTALS:	68,500.00	564.84	21,832.25	12,106.36	34,561.39	50

SCHOOL DIST 5 LEXINGTON/RICHLAND CO
EXPENDITURE BUDGET REPORT BY FUNCTION
FY 2014-2015
CURRENT PERIOD: 11/01/2014 TO 11/30/2014

	BUDGETED	CURRENT	YEAR TO DATE		REMAINING	
	<u>EXPENDITURE</u>	<u>EXPENDITURE</u>	<u>EXPENDITURE</u>	<u>ENCUMBRANCE</u>	<u>BALANCE</u>	<u>PCT</u>
6 Insurance, Principal, etc TOTALS:	500.00	40.00	208.00	0.00	292.00	58
255 PUPIL TRANSP STATE MANDAT TOTALS:	4,080,773.65	363,883.60	1,464,470.13	29,533.28	2,586,770.24	63
257 INTERNAL SERVICES						
1 Salaries & Bonuses TOTALS:	270,046.40	17,257.10	79,262.60	0.00	190,783.80	71
2 Fringe Benefits TOTALS:	90,045.06	6,256.78	28,930.83	0.00	61,114.23	68
3 Contracted Services TOTALS:	659,990.00	46,163.62	238,108.73	454,368.76	-32,487.49	-5
4 Supplies & Materials, etc TOTALS:	39,500.00	-4,163.47	-45,180.46	5,074.92	79,605.54	202
257 INTERNAL SERVICES TOTALS:	1,059,581.46	65,514.03	301,121.70	459,443.68	299,016.08	28
258 SCHOOL SECURITY						
1 Salaries & Bonuses TOTALS:	70,906.00	6,069.27	30,428.56	0.00	40,477.44	57
2 Fringe Benefits TOTALS:	25,225.86	2,114.85	10,596.29	0.00	14,629.57	58
3 Contracted Services TOTALS:	1,201,268.65	4,199.22	14,904.95	951,460.46	234,903.24	20
4 Supplies & Materials, etc TOTALS:	250.00	436.53	511.73	0.00	-261.73	-105
5 Equip. & Improvements TOTALS:	410.00	0.00	410.00	0.00	0.00	0
258 SCHOOL SECURITY TOTALS:	1,298,060.51	12,819.87	56,851.53	951,460.46	289,748.52	22
263 INFORMATION SERVICES						
1 Salaries & Bonuses TOTALS:	745,380.08	70,310.31	307,855.52	0.00	437,524.56	59
2 Fringe Benefits TOTALS:	247,833.63	21,027.74	91,219.17	0.00	156,614.46	63
3 Contracted Services TOTALS:	55,700.00	12,139.76	58,735.38	1,242.80	-4,278.18	-8
4 Supplies & Materials, etc TOTALS:	34,000.00	1,396.55	11,517.97	4,548.73	17,933.30	53
6 Insurance, Principal, etc TOTALS:	12,700.00	511.76	3,199.89	0.00	9,500.11	75
263 INFORMATION SERVICES TOTALS:	1,095,613.71	105,386.12	472,527.93	5,791.53	617,294.25	56
264 STAFF SERVICES						
1 Salaries & Bonuses TOTALS:	595,626.00	51,526.84	256,466.92	0.00	339,159.08	57
2 Fringe Benefits TOTALS:	199,148.65	16,612.56	87,509.82	0.00	111,638.83	56
3 Contracted Services TOTALS:	81,571.00	1,123.80	17,995.12	26,013.50	37,562.38	46
4 Supplies & Materials, etc TOTALS:	66,824.00	961.27	34,911.82	7,458.00	24,454.18	37
6 Insurance, Principal, etc TOTALS:	825.00	0.00	711.50	0.00	113.50	14
264 STAFF SERVICES TOTALS:	943,994.65	70,224.47	397,595.18	33,471.50	512,927.97	54
266 TECH/DATA PROCESSING SVCS						
1 Salaries & Bonuses TOTALS:	1,575,557.00	131,465.67	633,766.88	0.00	941,790.12	60
2 Fringe Benefits TOTALS:	542,855.65	44,521.62	214,866.83	0.00	327,988.82	60
3 Contracted Services TOTALS:	174,000.00	2,006.90	82,886.05	23,866.88	67,247.07	39
4 Supplies & Materials, etc TOTALS:	12,300.00	98.44	1,905.27	0.00	10,394.73	85
266 TECH/DATA PROCESSING SVCS TOTALS:	2,304,712.65	178,092.63	933,425.03	23,866.88	1,347,420.74	58
271 PUPIL SERVICE ACTIVITIES						
1 Salaries & Bonuses TOTALS:	1,401,884.76	183,303.81	598,703.37	0.00	803,181.39	57
2 Fringe Benefits TOTALS:	357,856.87	44,489.01	153,652.41	0.00	204,204.46	57
3 Contracted Services TOTALS:	22,524.00	2,247.40	7,312.40	0.00	15,211.60	68
6 Insurance, Principal, etc TOTALS:	363,168.00	0.00	135,691.03	0.00	227,476.97	63
271 PUPIL SERVICE ACTIVITIES TOTALS:	2,145,433.63	230,040.22	895,359.21	0.00	1,250,074.42	58
390 OTHER COMMUNITY SVCS						

**SCHOOL DIST 5 LEXINGTON/RICHLAND CO
EXPENDITURE BUDGET REPORT BY FUNCTION
FY 2014-2015
CURRENT PERIOD: 11/01/2014 TO 11/30/2014**

	BUDGETED <u>EXPENDITURE</u>	CURRENT <u>EXPENDITURE</u>	YEAR TO DATE <u>EXPENDITURE</u>	<u>ENCUMBRANCE</u>	REMAINING <u>BALANCE</u>	<u>PCT</u>
3 Contracted Services TOTALS:	15,000.00	1,512.00	3,780.00	12,852.00	-1,632.00	-11
4 Supplies & Materials, etc TOTALS:	6,500.00	143.88	-356.12	0.00	6,856.12	105
390 OTHER COMMUNITY SVCS TOTALS:	<u>21,500.00</u>	<u>1,655.88</u>	<u>3,423.88</u>	<u>12,852.00</u>	<u>5,224.12</u>	<u>24</u>
412 PYMT OTHER GOVERNMT UNITS						
7 Transfers & Payments TOTALS:	26,000.00	0.00	40,733.18	0.00	-14,733.18	-57
412 PYMT OTHER GOVERNMT UNITS TOTALS:	<u>26,000.00</u>	<u>0.00</u>	<u>40,733.18</u>	<u>0.00</u>	<u>-14,733.18</u>	<u>-57</u>
425 TRANSF TO FOOD SERV FUND						
7 Transfers & Payments TOTALS:	511,745.00	0.00	0.00	0.00	511,745.00	100
425 TRANSF TO FOOD SERV FUND TOTALS:	<u>511,745.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>511,745.00</u>	<u>100</u>
	<u>163,356,921.35</u>	<u>12,815,102.70</u>	<u>51,385,210.17</u>	<u>3,216,145.16</u>	<u>108,755,566.02</u>	<u>67</u>

REVENUE – DECEMBER 2014

SCHOOL DISTRICT 5 LEXINGTON/RICHLAND CO
REVENUE BUDGET REPORT BY ACCOUNT
FY 2014-2015
CURRENT PERIOD: DECEMBER 2014

	FY 2014-2015 Original Budget	Current Month	Year to Date Revenue	Remaining Balance
Revenue From Local Sources:				
11100 Tax Levies	\$ 46,456,947.00	\$ 7,793,955.20	\$ 10,514,102.36	\$ 35,942,844.64
11120 Vehicle Taxes	\$ 11,133,987.00	\$ 582,003.96	\$ 5,271,298.56	\$ 5,862,688.44
11130 Current Tax Penalties	\$ 400,000.00	\$ (229.29)	\$ 134,090.93	\$ 265,909.07
11400 Delinquent Taxes & Penalties	\$ 2,000,000.00	\$ (1,324.76)	\$ 838,658.61	\$ 1,161,341.39
12800 Revenue in Lieu of Taxes	\$ 944,300.00	\$ -	\$ -	\$ 944,300.00
13100 Regular School Day Patron	\$ 7,000.00	\$ -	\$ 6,360.00	\$ 640.00
13500 Summer School	\$ -	\$ 325.00	\$ 6,160.00	\$ (6,160.00)
15100 Interest on Investments	\$ 75,000.00	\$ 1,792.96	\$ 13,125.70	\$ 61,874.30
17400 Student Fees	\$ 12,000.00	\$ 2.30	\$ 21,908.37	\$ (9,908.37)
19100 Rentals	\$ 70,000.00	\$ 10,135.00	\$ 104,320.91	\$ (34,320.91)
19500 Refund of Prior Year Expenditures	\$ 8,000.00	\$ 11.65	\$ 19,694.15	\$ (11,694.15)
19990 Other Local Revenue	\$ 430,000.00	\$ 12,561.96	\$ 538,874.42	\$ (108,874.42)
Total Local Revenue	\$ 61,537,234.00	\$ 8,399,233.98	\$ 17,468,594.01	\$ 44,068,639.99
Revenue From State Sources:				
31600 School Bus Driver Salaries	\$ 650,000.00	\$ 47,158.40	\$ 282,950.40	\$ 367,049.60
31620 School Bus Driver Worker's Compensation	\$ 58,854.00	\$ -	\$ 58,631.61	\$ 222.39
31800 Fringe Benefits Contributions	\$ 14,100,000.00	\$ 1,254,584.19	\$ 7,393,216.83	\$ 6,706,783.17
31810 Retiree Insurance	\$ 4,276,917.00	\$ 399,907.17	\$ 2,145,434.01	\$ 2,131,482.99
33000 Education Finance Act	\$ 34,897,495.00	\$ 2,908,122.46	\$ 17,448,734.93	\$ 17,448,760.07
38100 Reimbursement For Prop. Tax Relief	\$ 10,580,071.00	\$ 9,522,063.94	\$ 9,522,063.94	\$ 1,058,007.06
38200 Homestead Exemption	\$ 1,758,200.00	\$ -	\$ -	\$ 1,758,200.00
38250 Reimbursement For Prop. Tax Relief (Tier III)	\$ 29,496,668.00	\$ 2,948,991.10	\$ 8,846,973.30	\$ 20,649,694.70
38300 Merchant's Inventory Tax	\$ 209,687.00	\$ -	\$ 106,977.56	\$ 102,709.44
38400 Manufacturer's Depreciation Reimbursement	\$ 303,663.00	\$ -	\$ -	\$ 303,663.00
38900 Motor Carrier Revenue	\$ 139,505.00	\$ 1,473.30	\$ 89,787.69	\$ 49,717.31
39900 Other State Revenue	\$ 345,000.00	\$ 14,287.30	\$ 38,815.72	\$ 306,184.28
Total State Revenue	\$ 96,816,060.00	\$ 17,096,587.86	\$ 45,933,585.99	\$ 50,882,474.01
Transfer From Other Funds				
52800 Indirect Costs Transfer	\$ 700,000.00	\$ 251.67	\$ 30,959.63	\$ 669,040.37
52300 Transfer from EIA	\$ 3,635,913.00	\$ 299,526.34	\$ 1,497,631.66	\$ 2,138,281.34
Total Transfers	\$ 4,335,913.00	\$ 299,778.01	\$ 1,528,591.29	\$ 2,807,321.71
19999 Operational Balance	\$ 667,714.00	\$ -	\$ -	\$ 667,714.00
Total	\$ 163,356,921.00	\$ 25,795,599.85	\$ 64,930,771.29	\$ 98,426,149.71

**SCHOOL DIST 5 LEXINGTON/RICHLAND CO
REVENUE BUDGET REPORT BY ACCOUNT**

FY 2014-2015

CURRENT PERIOD: 12/01/2014 TO 12/31/2014

<u>ACCOUNT</u>	<u>BUDGETED REVENUE</u>	<u>CURRENT REVENUE</u>	<u>YEAR TO DATE REVENUE</u>	<u>REMAINING BALANCE</u>	<u>PCT</u>
100-001-110-0000-00 LEVIES - CUR. OPERATIONS - LEX. CO.	32,055,293.00	7,793,735.34	10,371,078.60	21,684,214.40	68
100-001-110-0001-00 LEX. CO. VEHICLE TAXES	5,789,673.00	582,003.96	3,240,921.12	2,548,751.88	44
100-001-110-0002-00 STATE SALES & USE TAX CREDIT	0.00	219.86	772.84	-772.84	0
100-001-110-0003-00 RICHLAND CO. CURRENT TAXES	14,401,654.00	0.00	142,250.92	14,259,403.08	99
100-001-110-0005-00 LEX. CO. DELINQUENT TAXES	1,120,000.00	-1,324.76	596,060.30	523,939.70	47
100-001-110-0006-00 RICHLAND CO. DELINQUENT TAXES	880,000.00	0.00	242,598.31	637,401.69	72
100-001-110-0007-00 RICHLAND CO. VEHICLE TAXES	5,344,314.00	0.00	2,030,377.44	3,313,936.56	62
100-001-140-0000-00 PENALTIES/INTEREST - LEX. CO. TAXES	232,000.00	-229.29	89,388.22	142,611.78	61
100-001-140-0001-00 PENALTIES/INTEREST - RICHLAND CO. TAX	168,000.00	0.00	44,702.71	123,297.29	73
100-001-280-0000-00 FEE IN LIEU OF TAXES - LEX	944,300.00	0.00	0.00	944,300.00	100
100-001-310-0000-00 REG. DAY SCHOOL TUITION - FEES	7,000.00	0.00	0.00	7,000.00	100
100-001-310-1000-00 INSTRUCTIONAL FEES - TAX DIFF	0.00	0.00	6,360.00	-6,360.00	0
100-001-350-0003-00 SUMMER SCHOOL TUITION - HIGH	0.00	325.00	6,160.00	-6,160.00	0
100-001-510-0000-00 INTEREST ON INVESTMENTS	75,000.00	1,792.96	13,125.70	61,874.30	82
100-001-740-0000-00 REVENUE - STUDENT FEES	12,000.00	0.00	0.00	12,000.00	100
100-001-740-0021-00 PHONE NOTIFICATION FEES	0.00	2.30	21,908.37	-21,908.37	0
100-001-910-0000-00 RENTALS OF PROPERTIES	70,000.00	6,660.00	6,660.00	63,340.00	90
100-001-950-0000-00 REFUND ON PRIOR YEAR'S EXPENDITURES	8,000.00	0.00	19,363.49	-11,363.49	-142
100-001-950-0001-00 REFUND OF PRIOR YEAR - TEXTBOOKS	0.00	11.65	330.66	-330.66	0
100-001-990-0012-00 MISC REV - NSF PUPIL ACT	0.00	0.00	375.00	-375.00	0
100-001-993-0000-00 INSURANCE PROCEEDS	0.00	12,456.96	12,456.96	-12,456.96	0
100-001-999-0000-00 ALLOC. OF BEGIN. FUND BALANCE	667,714.00	0.00	0.00	667,714.00	100
100-001-999-0001-00 MISCELLANEOUS LOCAL REVENUE	430,000.00	105.00	412,822.69	17,177.31	4
100-001-999-0008-00 MISC REVENUE - FACILITIES	0.00	3,475.00	97,660.91	-97,660.91	0
100-001-999-3000-81 ERATE REVENUE	0.00	0.00	111,253.77	-111,253.77	0
100-003-160-0000-00 BUS DRIVERS SALARY	650,000.00	47,158.40	282,950.40	367,049.60	56
100-003-162-0000-00 BUS DRIVERS WORKERS COMP	58,854.00	0.00	58,631.61	222.39	0
100-003-180-0000-00 FRINGE BENEFITS - EMPLOYER CONTRIB.	14,100,000.00	1,254,584.19	7,393,216.83	6,706,783.17	48
100-003-181-0000-00 RETIREE FRINGE - EMPLOYER CONTRIB.	4,276,917.00	399,907.17	2,145,434.01	2,131,482.99	50
100-003-310-0000-00 EFA REVENUE TOTALS	34,897,495.00	0.00	0.00	34,897,495.00	100
100-003-311-0000-00 EFA REVENUE - KINDERGARTEN	0.00	119,077.06	714,462.36	-714,462.36	0
100-003-312-0000-00 EFA REVENUE - PRIMARY	0.00	384,875.90	2,309,255.40	-2,309,255.40	0
100-003-313-0000-00 EFA REVENUE - ELEMENTARY	0.00	756,054.02	4,536,324.15	-4,536,324.15	0
100-003-314-0000-00 EFA REVENUE - SECONDARY	0.00	145,176.66	871,059.98	-871,059.98	0
100-003-315-0000-00 EFA REVENUE - T.M.H.	0.00	8,719.64	52,317.86	-52,317.86	0
100-003-316-0000-00 EFA REVENUE - SPEECH	0.00	237,674.23	1,426,045.40	-1,426,045.40	0
100-003-317-0000-00 EFA REVENUE - HOMEBOUND	0.00	4,015.73	24,094.38	-24,094.38	0
100-003-321-0000-00 EFA REVENUE - EMOTIONALLY HANDI.	0.00	14,595.58	87,573.48	-87,573.48	0
100-003-322-0000-00 EFA REVENUE - E.M.H.	0.00	5,620.17	33,721.06	-33,721.06	0
100-003-323-0000-00 EFA REVENUE - L.D.	0.00	178,358.51	1,070,151.06	-1,070,151.06	0
100-003-324-0000-00 EFA REVENUE - HEARING HANDI.	0.00	3,513.43	21,080.59	-21,080.59	0
100-003-325-0000-00 EFA REVENUE - VISUALLY HANDI.	0.00	6,644.54	39,867.24	-39,867.24	0
100-003-326-0000-00 EFA REVENUE - ORTHOPEDICALLY HANDI.	0.00	4,341.36	26,048.19	-26,048.19	0
100-003-327-0000-00 EFA REVENUE - VOCATIONAL	0.00	609,299.28	3,655,795.68	-3,655,795.68	0
100-003-331-0000-00 EFA REVENUE - AUTISM	0.00	56,071.24	336,427.44	-336,427.44	0
100-003-332-0000-00 HIGH ACHIEVING - HIAC	0.00	137,953.36	827,720.16	-827,720.16	0
100-003-334-0000-00 LIMITED ENGLISH PROFICIENCY - LEP	0.00	10,177.75	61,066.50	-61,066.50	0

**SCHOOL DIST 5 LEXINGTON/RICHLAND CO
REVENUE BUDGET REPORT BY ACCOUNT**

FY 2014-2015

CURRENT PERIOD: 12/01/2014 TO 12/31/2014

<u>ACCOUNT</u>	<u>BUDGETED</u>	<u>CURRENT</u>	<u>YEAR TO DATE</u>	<u>REMAINING</u>	<u>PCT</u>
	<u>REVENUE</u>	<u>REVENUE</u>	<u>REVENUE</u>	<u>BALANCE</u>	
100-003-351-0000-00 ACADEMIC ASSISTANCE - ACAS	0.00	35,477.11	212,862.66	-212,862.66	0
100-003-352-0000-00 PUPILS IN POVERTY - PIP	0.00	190,476.89	1,142,861.34	-1,142,861.34	0
100-003-810-0000-00 PROPERTY TAX RELIEF REIMB. - LEX CO	6,611,007.00	5,949,906.73	5,949,906.73	661,100.27	10
100-003-810-0001-00 PROPERTY TAX RELIEF REIMB - RICH CO	3,969,064.00	3,572,157.21	3,572,157.21	396,906.79	10
100-003-820-0000-00 HOMESTEAD EXEMPTION - LEX. CO.	1,197,542.00	0.00	0.00	1,197,542.00	100
100-003-820-0001-00 HOMESTEAD EXEMPTION - RICH. CO.	560,658.00	0.00	0.00	560,658.00	100
100-003-825-0000-00 TIER III PROPERTY TAX RELIEF	29,496,668.00	2,948,991.10	8,846,973.30	20,649,694.70	70
100-003-830-0000-00 MERCHANTS INV TAX RELIEF - LEX. CO.	192,912.00	0.00	98,440.40	94,471.60	49
100-003-830-0001-00 MERCHANT INV TAX RELIEF - RICH. CO.	16,775.00	0.00	8,537.16	8,237.84	49
100-003-840-0000-00 MANUFACTURERS DEPR REIMB - LEX. CO.	300,626.00	0.00	0.00	300,626.00	100
100-003-840-0001-00 MANUFACTURERS DEPR REIMB - RICH CO.	3,037.00	0.00	0.00	3,037.00	100
100-003-890-0000-00 MOTOR CARRIER VEH TAX REIMB - LEX	97,654.00	1,473.30	78,513.49	19,140.51	20
100-003-890-0001-00 MOTOR CARRIER VEH TAX REIMB - RICH	41,851.00	0.00	11,274.20	30,576.80	73
100-003-990-0000-00 OTHER STATE REVENUE	345,000.00	0.00	0.00	345,000.00	100
100-003-992-0000-00 STATE FOREST COMMISSION REVENUE	0.00	0.00	24,528.42	-24,528.42	0
100-003-999-0000-00 REVENUE FROM OTHER STATE SOURCES	0.00	14,287.30	14,287.30	-14,287.30	0
100-005-230-0000-00 TRANSFER FROM EIA FUND	3,635,913.00	299,526.34	1,497,631.66	2,138,281.34	59
100-005-280-0000-00 TRANS FROM OTHER FUNDS - IND COST	700,000.00	251.67	30,959.63	669,040.37	96
100-005-300-0001-00 SALE OF FIXED ASSET	0.00	0.00	1,966.00	-1,966.00	0
	<u>163,356,921.00</u>	<u>25,795,599.85</u>	<u>64,930,771.29</u>	<u>98,426,149.71</u>	<u>60</u>

EXPENDITURES – DECEMBER 2014

SCHOOL DIST 5 LEXINGTON/RICHLAND CO
EXPENDITURE BUDGET REPORT BY FUNCTION
FY 2014-2015
CURRENT PERIOD: 12/01/2014 TO 12/31/2014

	BUDGETED EXPENDITURE	CURRENT EXPENDITURE	YEAR TO DATE EXPENDITURE	ENCUMBRANCE	REMAINING BALANCE	PCT
111 KINDERGARTEN PROGRAMS-K5						
1 Salaries & Bonuses TOTALS:	4,473,715.07	363,879.51	1,637,409.38	0.00	2,836,305.69	63
2 Fringe Benefits TOTALS:	1,859,845.32	141,386.47	658,998.68	0.00	1,200,846.64	65
3 Contracted Services TOTALS:	350.00	0.00	150.00	0.00	200.00	57
4 Supplies & Materials, etc TOTALS:	56,438.00	2,763.41	34,047.58	6,928.54	15,461.88	27
111 KINDERGARTEN PROGRAMS-K5 TOTALS:	6,390,348.39	508,029.39	2,330,605.64	6,928.54	4,052,814.21	63
112 PRIMARY PROGRAMS(1-3)						
1 Salaries & Bonuses TOTALS:	11,701,052.73	1,004,322.10	4,528,429.89	0.00	7,172,622.84	61
2 Fringe Benefits TOTALS:	4,535,588.40	355,027.62	1,666,594.11	0.00	2,868,994.29	63
3 Contracted Services TOTALS:	3,721.00	0.00	3,120.88	0.00	600.12	16
4 Supplies & Materials, etc TOTALS:	267,054.00	10,267.43	119,531.39	27,720.76	119,801.85	45
112 PRIMARY PROGRAMS(1-3) TOTALS:	16,507,416.13	1,369,617.15	6,317,676.27	27,720.76	10,162,019.10	62
113 ELEMENTARY PROGRAMS(4-8)						
1 Salaries & Bonuses TOTALS:	19,853,736.91	1,611,686.93	7,313,868.56	0.00	12,539,868.35	63
2 Fringe Benefits TOTALS:	7,395,665.28	572,204.53	2,678,812.09	0.00	4,716,853.19	64
3 Contracted Services TOTALS:	12,399.00	190.00	4,986.25	2,191.00	5,221.75	42
4 Supplies & Materials, etc TOTALS:	383,826.00	16,624.31	175,965.84	46,581.74	161,278.42	42
113 ELEMENTARY PROGRAMS(4-8) TOTALS:	27,645,627.19	2,200,705.77	10,173,632.74	48,772.74	17,423,221.71	63
114 HIGH SCHOOL PROGRAM(9-12)						
1 Salaries & Bonuses TOTALS:	17,601,596.89	1,350,536.88	6,141,521.81	0.00	11,460,075.08	65
2 Fringe Benefits TOTALS:	5,877,187.18	455,245.64	2,142,353.61	0.00	3,734,833.57	64
3 Contracted Services TOTALS:	161,215.00	7,270.35	51,436.96	88,333.34	21,444.70	13
4 Supplies & Materials, etc TOTALS:	510,658.00	19,619.26	253,290.23	26,751.58	230,616.19	45
6 Insurance, Principal, etc TOTALS:	6,500.00	0.00	5,000.00	0.00	1,500.00	23
114 HIGH SCHOOL PROGRAM(9-12) TOTALS:	24,157,157.07	1,832,672.13	8,593,602.61	115,084.92	15,448,469.54	64
115 CATE-VOCATIONAL PROGRAMS						
1 Salaries & Bonuses TOTALS:	2,693,595.92	215,074.33	1,020,425.76	0.00	1,673,170.16	62
2 Fringe Benefits TOTALS:	989,724.46	76,332.15	368,774.07	0.00	620,950.39	63
3 Contracted Services TOTALS:	600.00	6.92	325.50	84.24	190.26	32
4 Supplies & Materials, etc TOTALS:	128,493.31	16,538.02	92,735.75	13,530.58	22,226.98	17
115 CATE-VOCATIONAL PROGRAMS TOTALS:	3,812,413.69	307,951.42	1,482,261.08	13,614.82	2,316,537.79	61
121 EDUCABLE MENTALLY HANDICAP						
1 Salaries & Bonuses TOTALS:	679,038.60	64,689.65	287,079.36	0.00	391,959.24	58
2 Fringe Benefits TOTALS:	270,661.04	22,426.02	103,308.07	0.00	167,352.97	62
4 Supplies & Materials, etc TOTALS:	2,150.00	118.58	541.98	0.00	1,608.02	75
121 EDUCABLE MENTALLY HANDICAP TOTALS:	951,849.64	87,234.25	390,929.41	0.00	560,920.23	59
122 TRAINABLE MENTALLY HANDIC						
1 Salaries & Bonuses TOTALS:	587,273.50	50,175.51	222,711.62	0.00	364,561.88	62
2 Fringe Benefits TOTALS:	244,615.36	18,508.18	88,520.47	0.00	156,094.89	64
4 Supplies & Materials, etc TOTALS:	1,900.00	17.35	17.35	0.00	1,882.65	99
122 TRAINABLE MENTALLY HANDIC TOTALS:	833,788.86	68,701.04	311,249.44	0.00	522,539.42	63
123 ORTHOPEDICALLY HANDICAP						
1 Salaries & Bonuses TOTALS:	26,148.00	0.00	0.00	0.00	26,148.00	100
2 Fringe Benefits TOTALS:	9,768.87	0.00	0.00	0.00	9,768.87	100

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4 Supplies & Materials, etc TOTALS:	50.00	0.00	0.00	0.00	50.00	100
123 ORTHOPEDICALLY HANDICAP TOTALS:	35,966.87	0.00	0.00	0.00	35,966.87	100
124 VISUALLY HANDICAPPED						
1 Salaries & Bonuses TOTALS:	120,761.50	10,063.50	45,285.75	0.00	75,475.75	62
2 Fringe Benefits TOTALS:	44,777.82	3,613.64	16,944.05	0.00	27,833.77	62
4 Supplies & Materials, etc TOTALS:	880.00	0.00	0.00	0.00	880.00	100
124 VISUALLY HANDICAPPED TOTALS:	166,419.32	13,677.14	62,229.80	0.00	104,189.52	63
125 HEARING HANDICAPPED						
1 Salaries & Bonuses TOTALS:	247,630.00	14,899.25	56,618.90	0.00	191,011.10	77
2 Fringe Benefits TOTALS:	72,130.76	5,129.58	21,327.84	0.00	50,802.92	70
4 Supplies & Materials, etc TOTALS:	180.00	0.00	0.00	0.00	180.00	100
125 HEARING HANDICAPPED TOTALS:	319,940.76	20,028.83	77,946.74	0.00	241,994.02	76
126 SPEECH HANDICAPPED						
1 Salaries & Bonuses TOTALS:	950,725.42	80,507.55	364,591.21	0.00	586,134.21	62
2 Fringe Benefits TOTALS:	356,748.65	28,611.84	133,286.83	0.00	223,461.82	63
3 Contracted Services TOTALS:	0.00	375.00	14,542.50	2,675.00	-17,217.50	0
4 Supplies & Materials, etc TOTALS:	5,550.00	-46.56	2,260.84	213.06	3,076.10	55
126 SPEECH HANDICAPPED TOTALS:	1,313,024.07	109,447.83	514,681.38	2,888.06	795,454.63	61
127 LEARNING DISABILITIES						
1 Salaries & Bonuses TOTALS:	4,584,073.37	386,104.11	1,722,606.99	0.00	2,861,466.38	62
2 Fringe Benefits TOTALS:	1,760,002.86	137,709.89	629,222.22	0.00	1,130,780.64	64
3 Contracted Services TOTALS:	750.00	0.00	0.00	0.00	750.00	100
4 Supplies & Materials, etc TOTALS:	21,200.00	720.19	8,168.56	755.01	12,276.43	58
127 LEARNING DISABILITIES TOTALS:	6,366,026.23	524,534.19	2,359,997.77	755.01	4,005,273.45	63
128 EMOTIONALLY HANDICAPPED						
1 Salaries & Bonuses TOTALS:	683,164.00	50,903.86	224,759.90	0.00	458,404.10	67
2 Fringe Benefits TOTALS:	285,258.15	19,526.98	90,695.98	0.00	194,562.17	68
4 Supplies & Materials, etc TOTALS:	3,550.00	0.00	580.20	34.37	2,935.43	83
128 EMOTIONALLY HANDICAPPED TOTALS:	971,972.15	70,430.84	316,036.08	34.37	655,901.70	67
129 CEISEARLY INTERVENING SVC						
1 Salaries & Bonuses TOTALS:	268,166.50	15,160.38	75,583.81	0.00	192,582.69	72
2 Fringe Benefits TOTALS:	94,226.28	5,386.79	27,182.55	0.00	67,043.73	71
129 CEISEARLY INTERVENING SVC TOTALS:	362,392.78	20,547.17	102,766.36	0.00	259,626.42	72
135 PRE-SCHL HAND SPEECH 3-4						
4 Supplies & Materials, etc TOTALS:	100.00	0.00	0.00	0.00	100.00	100
135 PRE-SCHL HAND SPEECH 3-4 TOTALS:	100.00	0.00	0.00	0.00	100.00	100
136 PRESCH HAND ITINERANT 3-4						
1 Salaries & Bonuses TOTALS:	8,990.85	773.82	3,765.84	0.00	5,225.01	58
2 Fringe Benefits TOTALS:	3,426.92	264.28	1,259.90	0.00	2,167.02	63
136 PRESCH HAND ITINERANT 3-4 TOTALS:	12,417.77	1,038.10	5,025.74	0.00	7,392.03	60
137 PRE-SCHL HAND SELF-CONT 3						
1 Salaries & Bonuses TOTALS:	1,007,239.95	74,685.60	343,211.80	0.00	664,028.15	66
2 Fringe Benefits TOTALS:	443,288.86	29,922.91	145,221.77	0.00	298,067.09	67

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4 Supplies & Materials, etc TOTALS:	300.00	0.00	0.00	0.00	300.00	100
137 PRE-SCHL HAND SELF-CONT 3 TOTALS:	1,450,828.81	104,608.51	488,433.57	0.00	962,395.24	66
138 PRE-SCHL HAND HOMEBASED 3						
1 Salaries & Bonuses TOTALS:	5,732.20	502.26	2,543.82	0.00	3,188.38	56
2 Fringe Benefits TOTALS:	2,326.29	173.01	836.07	0.00	1,490.22	64
4 Supplies & Materials, etc TOTALS:	300.00	0.00	0.00	0.00	300.00	100
138 PRE-SCHL HAND HOMEBASED 3 TOTALS:	8,358.49	675.27	3,379.89	0.00	4,978.60	60
139 FOUR YEAR OLD EARLY CHILD						
1 Salaries & Bonuses TOTALS:	1,035,150.24	81,715.77	389,658.92	0.00	645,491.32	62
2 Fringe Benefits TOTALS:	440,769.19	29,096.05	146,649.12	0.00	294,120.07	67
3 Contracted Services TOTALS:	3,975.00	86.52	1,151.58	0.00	2,823.42	71
4 Supplies & Materials, etc TOTALS:	56,829.70	210.77	3,701.76	0.00	53,127.94	93
139 FOUR YEAR OLD EARLY CHILD TOTALS:	1,536,724.13	111,109.11	541,161.38	0.00	995,562.75	65
141 GIFTED & TALENTED ACADEM						
1 Salaries & Bonuses TOTALS:	1,347,309.86	97,785.94	439,819.40	0.00	907,490.46	67
2 Fringe Benefits TOTALS:	506,823.46	35,188.35	162,836.16	0.00	343,987.30	68
3 Contracted Services TOTALS:	1,000.00	0.00	414.00	0.00	586.00	59
4 Supplies & Materials, etc TOTALS:	13,500.00	992.85	4,081.45	0.00	9,418.55	70
141 GIFTED & TALENTED ACADEM TOTALS:	1,868,633.32	133,967.14	607,151.01	0.00	1,261,482.31	68
143 ADVANCED PLACEMENT						
1 Salaries & Bonuses TOTALS:	429,382.02	36,181.78	161,743.01	0.00	267,639.01	62
2 Fringe Benefits TOTALS:	150,601.71	12,565.22	58,209.35	0.00	92,392.36	61
143 ADVANCED PLACEMENT TOTALS:	579,983.73	48,747.00	219,952.36	0.00	360,031.37	62
145 HOMEBOUND						
1 Salaries & Bonuses TOTALS:	46,000.00	17,637.50	39,499.75	0.00	6,500.25	14
2 Fringe Benefits TOTALS:	14,300.00	4,247.17	9,529.65	0.00	4,770.35	33
3 Contracted Services TOTALS:	16,700.00	2,157.50	3,107.50	0.00	13,592.50	81
145 HOMEBOUND TOTALS:	77,000.00	24,042.17	52,136.90	0.00	24,863.10	32
148 GIFTED & TALENTED ARTISTC						
1 Salaries & Bonuses TOTALS:	94,068.40	7,580.70	34,573.37	0.00	59,495.03	63
2 Fringe Benefits TOTALS:	30,506.56	2,540.36	11,899.62	0.00	18,606.94	61
3 Contracted Services TOTALS:	2,900.00	0.00	1,416.40	0.00	1,483.60	51
4 Supplies & Materials, etc TOTALS:	9,300.00	758.97	908.85	0.00	8,391.15	90
148 GIFTED & TALENTED ARTISTC TOTALS:	136,774.96	10,880.03	48,798.24	0.00	87,976.72	64
149 PPPSC-OTHER SPEC PROG						
1 Salaries & Bonuses TOTALS:	650,728.00	66,904.60	244,572.51	0.00	406,155.49	62
2 Fringe Benefits TOTALS:	229,490.21	21,117.18	86,714.72	0.00	142,775.49	62
149 PPPSC-OTHER SPEC PROG TOTALS:	880,218.21	88,021.78	331,287.23	0.00	548,930.98	62
161 AUTISM						
1 Salaries & Bonuses TOTALS:	926,159.52	72,345.29	326,028.34	0.00	600,131.18	65
2 Fringe Benefits TOTALS:	393,555.01	28,500.03	134,688.16	0.00	258,866.85	66
4 Supplies & Materials, etc TOTALS:	3,900.00	8.34	1,461.63	0.00	2,438.37	63
161 AUTISM TOTALS:	1,323,614.53	100,853.66	462,178.13	0.00	861,436.40	65

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173 HIGH SCH SUMMER SCH 9-12						
1 Salaries & Bonuses TOTALS:	0.00	0.00	28,500.00	0.00	-28,500.00	0
2 Fringe Benefits TOTALS:	0.00	0.00	6,934.04	0.00	-6,934.04	0
173 HIGH SCH SUMMER SCH 9-12 TOTALS:	0.00	0.00	35,434.04	0.00	-35,434.04	0
181 ADULT ED BASIC EDUC PROG						
1 Salaries & Bonuses TOTALS:	212,428.00	17,702.32	106,213.92	0.00	106,214.08	50
2 Fringe Benefits TOTALS:	65,333.04	5,451.14	32,707.34	0.00	32,625.70	50
3 Contracted Services TOTALS:	7,000.00	0.00	750.00	0.00	6,250.00	89
6 Insurance, Principal, etc TOTALS:	800.00	0.00	351.00	0.00	449.00	56
181 ADULT ED BASIC EDUC PROG TOTALS:	285,561.04	23,153.46	140,022.26	0.00	145,538.78	51
182 ADULT ED SECONDARY EDUC						
3 Contracted Services TOTALS:	500.00	0.00	0.00	0.00	500.00	100
4 Supplies & Materials, etc TOTALS:	5,700.00	0.00	3,833.54	255.44	1,611.02	28
182 ADULT ED SECONDARY EDUC TOTALS:	6,200.00	0.00	3,833.54	255.44	2,111.02	34
190 PUPIL ACTIVITY-INSTRUCTL						
1 Salaries & Bonuses TOTALS:	542,626.11	42,302.41	196,868.48	0.00	345,757.63	64
2 Fringe Benefits TOTALS:	124,985.58	10,123.34	46,925.29	0.00	78,060.29	62
6 Insurance, Principal, etc TOTALS:	20,800.00	1,088.35	16,108.45	1,744.12	2,947.43	14
190 PUPIL ACTIVITY-INSTRUCTL TOTALS:	688,411.69	53,514.10	259,902.22	1,744.12	426,765.35	62
211 ATTENDANCE & SOCIAL WORK						
1 Salaries & Bonuses TOTALS:	864,177.00	70,049.14	347,924.20	0.00	516,252.80	60
2 Fringe Benefits TOTALS:	364,029.32	27,779.87	138,437.23	0.00	225,592.09	62
3 Contracted Services TOTALS:	6,000.00	338.37	1,601.71	0.00	4,398.29	73
4 Supplies & Materials, etc TOTALS:	3,500.00	547.39	856.13	458.66	2,185.21	62
211 ATTENDANCE & SOCIAL WORK TOTALS:	1,237,706.32	98,714.77	488,819.27	458.66	748,428.39	60
212 GUIDANCE SVCS						
1 Salaries & Bonuses TOTALS:	3,059,101.00	258,371.71	1,274,870.12	0.00	1,784,230.88	58
2 Fringe Benefits TOTALS:	1,092,358.63	88,195.27	441,743.09	0.00	650,615.54	60
3 Contracted Services TOTALS:	2,121.60	0.00	621.60	0.00	1,500.00	71
4 Supplies & Materials, etc TOTALS:	23,057.40	582.52	4,201.18	637.22	18,219.00	79
212 GUIDANCE SVCS TOTALS:	4,176,638.63	347,149.50	1,721,435.99	637.22	2,454,565.42	59
213 HEALTH SVCS						
1 Salaries & Bonuses TOTALS:	1,475,242.23	124,197.16	561,413.41	0.00	913,828.82	62
2 Fringe Benefits TOTALS:	556,413.50	43,481.40	201,233.98	0.00	355,179.52	64
3 Contracted Services TOTALS:	530.00	140.00	140.00	0.00	390.00	74
4 Supplies & Materials, etc TOTALS:	27,329.00	811.87	12,366.45	386.28	14,576.27	53
6 Insurance, Principal, etc TOTALS:	236.00	0.00	0.00	0.00	236.00	100
213 HEALTH SVCS TOTALS:	2,059,750.73	168,630.43	775,153.84	386.28	1,284,210.61	62
214 PSYCHOLOGICAL SVCS						
1 Salaries & Bonuses TOTALS:	1,199,103.20	98,084.42	487,931.90	0.00	711,171.30	59
2 Fringe Benefits TOTALS:	375,145.63	29,995.28	150,950.02	0.00	224,195.61	60
3 Contracted Services TOTALS:	6,000.00	0.00	0.00	0.00	6,000.00	100
4 Supplies & Materials, etc TOTALS:	6,500.00	0.00	6,293.97	0.00	206.03	3
214 PSYCHOLOGICAL SVCS TOTALS:	1,586,748.83	128,079.70	645,175.89	0.00	941,572.94	59

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217 CAREER SPEC. SERVICES						
1 Salaries & Bonuses TOTALS:	77,682.00	6,473.50	38,841.00	0.00	38,841.00	50
2 Fringe Benefits TOTALS:	28,908.14	2,382.67	14,275.37	0.00	14,632.77	51
4 Supplies & Materials, etc TOTALS:	1,050.00	25.48	617.61	0.00	432.39	41
217 CAREER SPEC. SERVICES TOTALS:	107,640.14	8,881.65	53,733.98	0.00	53,906.16	50
221 IMPROV INSTRUCT-CURR DEV						
1 Salaries & Bonuses TOTALS:	3,025,679.68	240,013.48	1,229,152.91	0.00	1,796,526.77	59
2 Fringe Benefits TOTALS:	963,688.27	75,665.36	394,270.53	0.00	569,417.74	59
3 Contracted Services TOTALS:	600,560.00	8,610.32	366,753.40	78,088.40	155,718.20	26
4 Supplies & Materials, etc TOTALS:	168,000.00	9,847.20	44,457.65	4,176.01	119,366.34	71
6 Insurance, Principal, etc TOTALS:	1,500.00	0.00	534.00	0.00	966.00	64
221 IMPROV INSTRUCT-CURR DEV TOTALS:	4,759,427.95	334,136.36	2,035,168.49	82,264.41	2,641,995.05	56
222 LIBRARY & MEDIA SERVICES						
1 Salaries & Bonuses TOTALS:	1,901,874.50	157,322.77	701,328.00	0.00	1,200,546.50	63
2 Fringe Benefits TOTALS:	737,932.42	56,577.00	263,733.72	0.00	474,198.70	64
3 Contracted Services TOTALS:	1,200.00	0.00	350.00	0.00	850.00	71
4 Supplies & Materials, etc TOTALS:	282,703.00	20,766.82	99,191.26	40,713.50	142,798.24	51
222 LIBRARY & MEDIA SERVICES TOTALS:	2,923,709.92	234,666.59	1,064,602.98	40,713.50	1,818,393.44	62
223 SUPERVISION OF SPECI PROG						
1 Salaries & Bonuses TOTALS:	307,185.00	37,290.92	202,788.35	0.00	104,396.65	34
2 Fringe Benefits TOTALS:	104,231.75	12,664.69	70,025.91	0.00	34,205.84	33
3 Contracted Services TOTALS:	3,500.00	0.00	0.00	0.00	3,500.00	100
4 Supplies & Materials, etc TOTALS:	600.00	-187.42	293.16	280.69	26.15	4
223 SUPERVISION OF SPECI PROG TOTALS:	415,516.75	49,768.19	273,107.42	280.69	142,128.64	34
224 IMPROV INSTRUCT-INSERV TR						
1 Salaries & Bonuses TOTALS:	1,000.00	0.00	0.00	0.00	1,000.00	100
3 Contracted Services TOTALS:	80,506.00	8,774.72	33,984.56	0.00	46,521.44	58
4 Supplies & Materials, etc TOTALS:	11,335.00	142.19	4,278.07	98.75	6,958.18	61
224 IMPROV INSTRUCT-INSERV TR TOTALS:	92,841.00	8,916.91	38,262.63	98.75	54,479.62	59
231 BOARD OF EDUCATION						
1 Salaries & Bonuses TOTALS:	67,200.00	5,600.00	27,162.50	0.00	40,037.50	60
2 Fringe Benefits TOTALS:	15,926.40	1,362.48	5,342.68	0.00	10,583.72	66
3 Contracted Services TOTALS:	333,275.00	24,248.71	182,723.65	11,475.00	139,076.35	42
6 Insurance, Principal, etc TOTALS:	337,225.00	0.00	314,861.00	0.00	22,364.00	7
231 BOARD OF EDUCATION TOTALS:	753,626.40	31,211.19	530,089.83	11,475.00	212,061.57	28
232 OFFICE OF SUPERINTENDENT						
1 Salaries & Bonuses TOTALS:	264,398.00	22,809.64	137,580.74	0.00	126,817.26	48
2 Fringe Benefits TOTALS:	75,425.60	5,514.06	34,554.88	0.00	40,870.72	54
3 Contracted Services TOTALS:	16,400.00	1,006.82	11,310.08	643.67	4,446.25	27
4 Supplies & Materials, etc TOTALS:	10,470.00	519.14	1,323.25	0.00	9,146.75	87
6 Insurance, Principal, etc TOTALS:	4,100.00	0.00	2,496.50	0.00	1,603.50	39
232 OFFICE OF SUPERINTENDENT TOTALS:	370,793.60	29,849.66	187,265.45	643.67	182,884.48	49
233 SCHOOL ADMINISTRATION						
1 Salaries & Bonuses TOTALS:	8,181,303.79	676,974.55	3,790,963.51	0.00	4,390,340.28	54

SCHOOL DIST 5 LEXINGTON/RICHLAND CO
EXPENDITURE BUDGET REPORT BY FUNCTION
FY 2014-2015
CURRENT PERIOD: 12/01/2014 TO 12/31/2014

	BUDGETED EXPENDITURE	CURRENT EXPENDITURE	YEAR TO DATE EXPENDITURE	ENCUMBRANCE	REMAINING BALANCE	PCT
2 Fringe Benefits TOTALS:	2,929,721.73	233,073.19	1,301,790.18	0.00	1,627,931.55	56
3 Contracted Services TOTALS:	214,444.67	8,491.35	59,740.47	12,843.69	141,860.51	66
4 Supplies & Materials, etc TOTALS:	218,409.18	6,109.66	89,365.32	20,519.47	108,524.39	50
5 Equip. & Improvements TOTALS:	2,425.00	0.00	2,413.46	0.00	11.54	0
6 Insurance, Principal, etc TOTALS:	47,017.50	0.00	34,066.88	0.00	12,950.62	28
233 SCHOOL ADMINISTRATION TOTALS:	11,593,321.87	924,648.75	5,278,339.82	33,363.16	6,281,618.89	54
251 STU TRANS FED/DIST MANDAT						
3 Contracted Services TOTALS:	260,000.00	15,619.01	34,333.48	129,276.32	96,390.20	37
251 STU TRANS FED/DIST MANDAT TOTALS:	260,000.00	15,619.01	34,333.48	129,276.32	96,390.20	37
252 FISCAL SERVICES						
1 Salaries & Bonuses TOTALS:	761,523.00	68,710.24	401,586.44	0.00	359,936.56	47
2 Fringe Benefits TOTALS:	270,383.45	23,033.72	134,940.17	0.00	135,443.28	50
3 Contracted Services TOTALS:	115,500.00	5,782.10	35,979.15	9,614.79	69,906.06	61
4 Supplies & Materials, etc TOTALS:	60,850.00	1,722.48	-10,755.40	2,773.42	68,831.98	113
5 Equip. & Improvements TOTALS:	6,250.00	0.00	0.00	0.00	6,250.00	100
6 Insurance, Principal, etc TOTALS:	4,500.00	2,330.00	4,281.22	0.00	218.78	5
252 FISCAL SERVICES TOTALS:	1,219,006.45	101,578.54	566,031.58	12,388.21	640,586.66	53
254 OPER & MAINT OF PLANT						
1 Salaries & Bonuses TOTALS:	6,243,840.60	516,632.66	3,085,779.10	0.00	3,158,061.50	51
2 Fringe Benefits TOTALS:	3,528,967.07	212,910.68	1,267,898.84	0.00	2,261,068.23	64
3 Contracted Services TOTALS:	4,581,900.00	329,393.26	2,179,368.32	1,027,977.29	1,374,554.39	30
4 Supplies & Materials, etc TOTALS:	5,265,343.92	450,658.17	2,187,557.16	67,850.20	3,009,936.56	57
6 Insurance, Principal, etc TOTALS:	3,556.08	0.00	900.00	0.00	2,656.08	75
254 OPER & MAINT OF PLANT TOTALS:	19,623,607.67	1,509,594.77	8,721,503.42	1,095,827.49	9,806,276.76	50
255 PUPIL TRANSP STATE MANDAT						
1 Salaries & Bonuses TOTALS:	2,997,175.63	259,699.71	1,317,295.68	0.00	1,679,879.95	56
2 Fringe Benefits TOTALS:	865,098.02	104,890.34	442,221.00	0.00	422,877.02	49
3 Contracted Services TOTALS:	149,500.00	7,752.51	55,255.76	29,735.66	64,508.58	43
4 Supplies & Materials, etc TOTALS:	68,500.00	2,819.82	24,652.07	12,063.16	31,784.77	46
6 Insurance, Principal, etc TOTALS:	500.00	16.00	224.00	0.00	276.00	55
255 PUPIL TRANSP STATE MANDAT TOTALS:	4,080,773.65	375,178.38	1,839,648.51	41,798.82	2,199,326.32	54
257 INTERNAL SERVICES						
1 Salaries & Bonuses TOTALS:	270,046.40	17,257.10	96,519.70	0.00	173,526.70	64
2 Fringe Benefits TOTALS:	90,045.06	6,257.60	35,188.43	0.00	54,856.63	61
3 Contracted Services TOTALS:	659,990.00	47,362.27	285,471.00	408,362.82	-33,843.82	-5
4 Supplies & Materials, etc TOTALS:	39,500.00	-5,039.00	-50,219.46	5,074.92	84,644.54	214
257 INTERNAL SERVICES TOTALS:	1,059,581.46	65,837.97	366,959.67	413,437.74	279,184.05	26
258 SCHOOL SECURITY						
1 Salaries & Bonuses TOTALS:	70,906.00	6,233.83	36,662.39	0.00	34,243.61	48
2 Fringe Benefits TOTALS:	25,225.86	2,158.83	12,755.12	0.00	12,470.74	49
3 Contracted Services TOTALS:	1,201,268.65	294,479.79	309,384.74	661,489.49	230,394.42	19
4 Supplies & Materials, etc TOTALS:	250.00	0.00	511.73	0.00	-261.73	-105
5 Equip. & Improvements TOTALS:	410.00	0.00	410.00	0.00	0.00	0
258 SCHOOL SECURITY TOTALS:	1,298,060.51	302,872.45	359,723.98	661,489.49	276,847.04	21

**SCHOOL DIST 5 LEXINGTON/RICHLAND CO
EXPENDITURE BUDGET REPORT BY FUNCTION
FY 2014-2015
CURRENT PERIOD: 12/01/2014 TO 12/31/2014**

	BUDGETED EXPENDITURE	CURRENT EXPENDITURE	YEAR TO DATE EXPENDITURE	ENCUMBRANCE	REMAINING BALANCE	PCT
263 INFORMATION SERVICES						
1 Salaries & Bonuses TOTALS:	745,380.08	70,490.85	378,346.37	0.00	367,033.71	49
2 Fringe Benefits TOTALS:	247,833.63	21,038.28	112,257.45	0.00	135,576.18	55
3 Contracted Services TOTALS:	55,700.00	5,423.67	64,159.05	1,154.84	-9,613.89	-17
4 Supplies & Materials, etc TOTALS:	34,000.00	3,410.25	14,928.22	4,389.30	14,682.48	43
6 Insurance, Principal, etc TOTALS:	12,700.00	0.00	3,199.89	0.00	9,500.11	75
263 INFORMATION SERVICES TOTALS:	1,095,613.71	100,363.05	572,890.98	5,544.14	517,178.59	47
264 STAFF SERVICES						
1 Salaries & Bonuses TOTALS:	595,626.00	51,526.84	307,993.76	0.00	287,632.24	48
2 Fringe Benefits TOTALS:	199,148.65	16,349.53	103,859.35	0.00	95,289.30	48
3 Contracted Services TOTALS:	81,571.00	6,084.67	24,079.79	20,657.50	36,833.71	45
4 Supplies & Materials, etc TOTALS:	66,824.00	576.76	35,488.58	8,083.32	23,252.10	35
6 Insurance, Principal, etc TOTALS:	825.00	0.00	711.50	0.00	113.50	14
264 STAFF SERVICES TOTALS:	943,994.65	74,537.80	472,132.98	28,740.82	443,120.85	47
266 TECH/DATA PROCESSING SVCS						
1 Salaries & Bonuses TOTALS:	1,575,557.00	130,801.24	764,568.12	0.00	810,988.88	51
2 Fringe Benefits TOTALS:	542,855.65	44,286.28	259,153.11	0.00	283,702.54	52
3 Contracted Services TOTALS:	174,000.00	1,389.58	84,275.63	22,674.75	67,049.62	39
4 Supplies & Materials, etc TOTALS:	12,300.00	0.00	1,905.27	0.00	10,394.73	85
266 TECH/DATA PROCESSING SVCS TOTALS:	2,304,712.65	176,477.10	1,109,902.13	22,674.75	1,172,135.77	51
271 PUPIL SERVICE ACTIVITIES						
1 Salaries & Bonuses TOTALS:	1,401,884.76	116,274.69	714,978.06	0.00	686,906.70	49
2 Fringe Benefits TOTALS:	357,856.87	31,562.40	185,214.81	0.00	172,642.06	48
3 Contracted Services TOTALS:	22,524.00	2,085.52	9,397.92	0.00	13,126.08	58
6 Insurance, Principal, etc TOTALS:	363,168.00	0.00	135,691.03	0.00	227,476.97	63
271 PUPIL SERVICE ACTIVITIES TOTALS:	2,145,433.63	149,922.61	1,045,281.82	0.00	1,100,151.81	51
390 OTHER COMMUNITY SVCS						
3 Contracted Services TOTALS:	15,000.00	1,512.00	5,292.00	11,340.00	-1,632.00	-11
4 Supplies & Materials, etc TOTALS:	6,500.00	0.00	-356.12	0.00	6,856.12	105
390 OTHER COMMUNITY SVCS TOTALS:	21,500.00	1,512.00	4,935.88	11,340.00	5,224.12	24
412 PYMT OTHER GOVERNMT UNITS						
7 Transfers & Payments TOTALS:	26,000.00	0.00	40,733.18	0.00	-14,733.18	-57
412 PYMT OTHER GOVERNMT UNITS TOTALS:	26,000.00	0.00	40,733.18	0.00	-14,733.18	-57
425 TRANSF TO FOOD SERV FUND						
7 Transfers & Payments TOTALS:	511,745.00	0.00	0.00	0.00	511,745.00	100
425 TRANSF TO FOOD SERV FUND TOTALS:	511,745.00	0.00	0.00	0.00	511,745.00	100
	163,356,921.35	13,072,334.86	64,457,545.03	2,810,637.90	96,088,738.42	59



MEMORANDUM

To: Members of the Board of Trustees

Through: Stephen Hefner, Ed.D.
Superintendent

From: A. Len Richardson 
Chief Finance Officer

Date: January 20, 2015

Re: Board Meeting – January 26, 2015
Quarterly Capital Budget Reports

Attached for your review are the FY 2013-2014 Capital Budget, FY 2014-2015 Capital Budget and the Bond Referendum reports, through December 31, 2014.

ALR:tl

Attachment

SCHOOL DIST 5 LEXINGTON/RICHLAND CO
BUDGET REPORT
FY 2013-2014 CAPITAL BUDGET
FY 2014-2015
THRU 12/31/2014

ACCOUNT	CAPITAL BUDGET @ 8/12/2013	PRIOR YEARS EXPENDITURES	TOTAL TRANSFERS/ ADJUSTMENTS	FY 14-15 CURRENT BUDGET	YEAR TO DATE EXPENDITURE	ENCUMBRANCE	REMAINING BALANCE
00 - CASH	1,500,000.00						
584 - 253 - 395 - 0000 - 00 OTHER PROF/TECH SVCS		2,795,113.32	1,929,625.76	5,200.00	5,200.00	-	-
584 - 253 - 690 - 0000 - 00 OTHER OBJECTS-BOND ISSUE FEE				-	-	-	-
584 - 253 - 690 - 0001 - 00 OTHER OBJECTS				629,312.44	-	-	629,312.44
584 - 424 - 710 - 0584 - 00 12.00MM BOND PROCEEDS				-	-	-	-
00 - CASH	1,500,000.00	2,795,113.32	1,929,625.76	634,512.44	5,200.00	-	629,312.44
09 - DISTRICT-WIDE	3,303,878.00						
584 - 253 - 310 - 0000 - 09 PROF & TECH SERVICES		1,657,342.72	(1,281,424.43)	840.69	840.69	-	-
584 - 253 - 323 - 2003 - 09 FY 13-14 PAINTING				-	-	-	-
584 - 253 - 323 - 2004 - 09 FY 13-14 FLOORING				-	-	-	-
584 - 253 - 323 - 2006 - 09 FY 13-14 SITEWORK				-	-	-	-
584 - 253 - 395 - 1000 - 09 OTHER PROF/TECH SERVICES				25,000.00	-	21,300.00	3,700.00
584 - 253 - 410 - 3001 - 09 ACQUISITION LEASE				-	-	-	-
584 - 253 - 410 - 4000 - 09 FY 13-14 CAPITAL EQUIPMENT				-	-	-	-
584 - 253 - 410 - 4004 - 09 TRAINING,BUS SEC,SPECIAL NEEDS EQUIP				-	-	-	-
584 - 253 - 445 - 3000 - 09 COMP ROT-DO,SPECIAL SRVCS,STUDENT SRVCS				-	-	-	-
584 - 253 - 445 - 3001 - 09 TECH & SOFTWARE SUPPLIES				-	-	-	-
584 - 253 - 445 - 3003 - 09 DISTRICT-WIDE CABLING & ELECTRONICS				-	-	-	-
584 - 253 - 445 - 3005 - 09 NETWORK OPERATING SYSTEMS SOFTWARE				-	-	-	-
584 - 253 - 445 - 3006 - 09 DISTRICT-WIDE SOFTWARE RENEWALS				21,283.00	19,483.00	-	1,800.00
584 - 253 - 445 - 3007 - 09 VMWARE UPGRADE				-	-	-	-
584 - 253 - 445 - 4004 - 09 UPGRADE/REPAIR BUS CAMERAS				-	-	-	-
584 - 253 - 520 - 2000 - 09 FY 13-14 EXTERIOR CONSTRUCTION				-	-	-	-
584 - 253 - 520 - 2007 - 09 FY 13-14 MISCELLANEOUS CAPITAL				214,686.91	19,491.91	150,176.00	45,019.00
584 - 253 - 530 - 2006 - 09 FY 13-14 SITEWORK				103,300.25	3,500.00	-	99,800.25
584 - 253 - 540 - 2005 - 09 FY 13-14 SERVICE SYSTEMS				-	-	-	-
584 - 253 - 545 - 3002 - 09 VOIP CONVERSION				-	-	-	-
584 - 253 - 550 - 4003 - 09 FY 13-14 SERVICE TRUCKS,COURIER VEHICLE				-	-	-	-
584 - 253 - 610 - 3001 - 09 REDEMPTION OF PRINCIPAL				-	-	-	-
584 - 253 - 620 - 3001 - 09 INTEREST				-	-	-	-
09 - DISTRICT-WIDE	3,303,878.00	1,657,342.72	(1,281,424.43)	365,110.85	43,315.60	171,476.00	190,319.25
11 - OFFICE OF FINANCE & OPERATIONS	57,800.00						
584 - 253 - 323 - 2004 - 11 FY 13-14 FLOORING		545,593.85	487,793.85	-	-	-	-
584 - 253 - 520 - 9997 - 11 UNALLOCATED FUNDS - CONSTRUCTION SERVICES				-	-	-	-
584 - 253 - 530 - 2006 - 11 FY 13-14 SITEWORK				-	-	-	-
11 - OFFICE OF FINANCE & OPERATIONS	57,800.00	545,593.85	487,793.85	-	-	-	-

ACCOUNT	CAPITAL BUDGET @ 8/12/2013	PRIOR YEARS EXPENDITURES	TOTAL TRANSFERS/ ADJUSTMENTS	FY 14-15 CURRENT BUDGET	YEAR TO DATE EXPENDITURE	ENCUMBRANCE	REMAINING BALANCE
12 - OFFICE OF INSTRUCTION	-						
584 - 253 - 410 - 4002 - 12 FY 13-14 CAPITALIZED EQUIPMENT		6,471.58	6,471.58	-	-	-	-
12 - OFFICE OF INSTRUCTION	-	6,471.58	6,471.58	-	-	-	
15 - CHAPIN ELEMENTARY SCHOOL	129,128.00						
584 - 253 - 410 - 3009 - 15 SECURITY CAMERA REPLACEMENTS		121,106.01	(8,021.99)	-	-	-	-
584 - 253 - 410 - 4000 - 15 FY 13-14 CAPITAL EQUIPMENT				-	-	-	-
584 - 253 - 445 - 3000 - 15 COMPUTER ROTATION-INSTRUCTION,ADMIN				-	-	-	-
584 - 253 - 445 - 3001 - 15 FY 13-14 CAPITAL TECH EQUIPMENT				-	-	-	-
584 - 253 - 545 - 3001 - 15 FY 13-14 CAPITALIZED TECH EQUIPMENT				-	-	-	-
15 - CHAPIN ELEMENTARY SCHOOL	129,128.00	121,106.01	(8,021.99)	-	-	-	
17 - LAKE MURRAY ELEMENTARY SCHOOL	482,100.00						
584 - 253 - 323 - 2004 - 17 FY 13-14 FLOORING		364,318.03	(117,781.97)	-	-	-	-
584 - 253 - 410 - 3009 - 17 SECURITY CAMERA REPLACEMENTS				-	-	-	-
584 - 253 - 410 - 4000 - 17 FY 13-14 CAPITAL EQUIPMENT				-	-	-	-
584 - 253 - 430 - 4001 - 17 MEDIA CENTER BOOKS				-	-	-	-
584 - 253 - 445 - 3000 - 17 COMPUTER ROTATION-INSTRUCTION,ADMIN				-	-	-	-
584 - 253 - 445 - 3001 - 17 FY 13-14 CAPITAL TECH EQUIPMENT				-	-	-	-
584 - 253 - 540 - 2005 - 17 FY 13-14 SERVICE SYSTEMS				-	-	-	-
584 - 253 - 545 - 3009 - 17 SECURITY CAMERA SERVER UPGRADE				-	-	-	-
17 - LAKE MURRAY ELEMENTARY SCHOOL	482,100.00	364,318.03	(117,781.97)	-	-	-	
20 - CHAPIN HIGH SCHOOL	113,346.00						
584 - 253 - 410 - 4005 - 20 ATHLETIC/WELLNESS EQUIPMENT		109,321.31	35,475.31	-	-	-	-
584 - 253 - 410 - 4006 - 20 BAND EQUIPMENT				-	-	-	-
584 - 253 - 445 - 3000 - 20 COMPUTER ROTATION-INSTRUCTION,ADMIN				-	-	-	-
584 - 253 - 520 - 1000 - 20 CONSTRUCTION SERVICES				39,500.00	-	39,500.00	-
20 - CHAPIN HIGH SCHOOL	113,346.00	109,321.31	35,475.31	39,500.00	-	39,500.00	
21 - CHAPIN MIDDLE SCHOOL	241,030.00						
584 - 253 - 410 - 3009 - 21 SECURITY CAMERA REPLACEMENTS		201,172.38	(39,857.62)	-	-	-	-
584 - 253 - 410 - 4000 - 21 FY 13-14 CAPITAL EQUIPMENT				-	-	-	-
584 - 253 - 410 - 4006 - 21 BAND EQUIPMENT				-	-	-	-
584 - 253 - 430 - 4001 - 21 MEDIA CENTER BOOKS				-	-	-	-
584 - 253 - 445 - 3000 - 21 COMPUTER ROTATION-INSTRUCTION,ADMIN				-	-	-	-
584 - 253 - 445 - 3001 - 21 FY 13-14 CAPITAL TECH EQUIPMENT				-	-	-	-
584 - 253 - 530 - 2006 - 21 FY 13-14 SITEWORK				-	-	-	-
21 - CHAPIN MIDDLE SCHOOL	241,030.00	201,172.38	(39,857.62)	-	-	-	

<u>ACCOUNT</u>	<u>CAPITAL BUDGET @ 8/12/2013</u>	<u>PRIOR YEARS EXPENDITURES</u>	<u>TOTAL TRANSFERS/ ADJUSTMENTS</u>	<u>FY 14-15 CURRENT BUDGET</u>	<u>YEAR TO DATE EXPENDITURE</u>	<u>ENCUMBRANCE</u>	<u>REMAINING BALANCE</u>
23 - H E CORLEY ELEMENTARY SCHOOL	217,580.00						
584 - 253 - 410 - 3009 - 23 SECURITY CAMERA REPLACEMENTS		203,197.71	(14,382.29)	-	-	-	-
584 - 253 - 410 - 4000 - 23 FY 13-14 CAPITAL EQUIPMENT				-	-	-	-
584 - 253 - 445 - 3000 - 23 COMPUTER ROTATION-INSTRUCTION,ADMIN				-	-	-	-
584 - 253 - 445 - 3001 - 23 FY 13-14 CAPITAL TECH EQUIPMENT				-	-	-	-
584 - 253 - 530 - 2006 - 23 FY 13-14 SITWORK				-	-	-	-
584 - 253 - 545 - 3002 - 23 VOIP CONVERSION				-	-	-	-
584 - 253 - 545 - 3009 - 23 SECURITY CAMERA SERVER UPGRADE				-	-	-	-
23 - H E CORLEY ELEMENTARY SCHOOL	217,580.00	203,197.71	(14,382.29)	-	-	-	
24 - BALLENTINE ELEMENTARY SCHOOL	93,550.00						
584 - 253 - 410 - 3009 - 24 SECURITY CAMERA REPLACEMENTS		89,054.93	(4,495.07)	-	-	-	-
584 - 253 - 410 - 4000 - 24 FY 13-14 CAPITAL EQUIPMENT				-	-	-	-
584 - 253 - 430 - 4001 - 24 MEDIA CENTER BOOKS				-	-	-	-
584 - 253 - 445 - 3000 - 24 COMPUTER ROTATION-INSTRUCTION,ADMIN				-	-	-	-
584 - 253 - 445 - 3001 - 24 FY 13-14 CAPITAL TECH EQUIPMENT				-	-	-	-
584 - 253 - 545 - 3001 - 24 FY 13-14 CAPITALIZED TECH EQUIPMENT				-	-	-	-
584 - 253 - 545 - 3002 - 24 VOIP CONVERSION				-	-	-	-
584 - 253 - 545 - 3009 - 24 SECURITY CAMERA SERVER UPGRADE				-	-	-	-
24 - BALLENTINE ELEMENTARY SCHOOL	93,550.00	89,054.93	(4,495.07)	-	-	-	
25 - DUTCH FORK ELEMENTARY SCHOOL	83,040.00						
584 - 253 - 410 - 3009 - 25 SECURITY CAMERA REPLACEMENTS		78,956.65	(4,083.35)	-	-	-	-
584 - 253 - 410 - 4000 - 25 FY 13-14 CAPITAL EQUIPMENT				-	-	-	-
584 - 253 - 445 - 3000 - 25 COMPUTER ROTATION-INSTRUCTION,ADMIN				-	-	-	-
584 - 253 - 445 - 3001 - 25 FY 13-14 CAPITAL TECH EQUIPMENT				-	-	-	-
584 - 253 - 545 - 3002 - 25 VOIP CONVERSION				-	-	-	-
584 - 253 - 545 - 3009 - 25 SECURITY CAMERA SEVER UPGRADE				-	-	-	-
25 - DUTCH FORK ELEMENTARY SCHOOL	83,040.00	78,956.65	(4,083.35)	-	-	-	
26 - RIVER SPRINGS ELEMENTARY SCHOOL	424,513.00						
584 - 253 - 323 - 2004 - 26 FY 13-14 FLOORING		371,321.89	(53,191.11)	-	-	-	-
584 - 253 - 410 - 3009 - 26 SECURITY CAMERA REPLACEMENTS				-	-	-	-
584 - 253 - 410 - 4000 - 26 FY 13-14 CAPITAL EQUIPMENT				-	-	-	-
584 - 253 - 430 - 4001 - 26 MEDIA CENTER BOOKS				-	-	-	-
584 - 253 - 445 - 3000 - 26 COMPUTER ROTATION-INSTRUCTION, ADMIN				-	-	-	-
584 - 253 - 445 - 3001 - 26 FY 13-14 CAPITAL TECH EQUIPMENT				-	-	-	-
584 - 253 - 545 - 3009 - 26 SECURITY CAMERA SERVER UPGRADE				-	-	-	-
26 - RIVER SPRINGS ELEMENTARY SCHOOL	424,513.00	371,321.89	(53,191.11)	-	-	-	

ACCOUNT	CAPITAL BUDGET @ 8/12/2013	PRIOR YEARS EXPENDITURES	TOTAL TRANSFERS/ ADJUSTMENTS	FY 14-15 CURRENT BUDGET	YEAR TO DATE EXPENDITURE	ENCUMBRANCE	REMAINING BALANCE
27 - DUTCH FORK HIGH SCHOOL	696,470.00						
584 - 253 - 410 - 3009 - 27 SECURITY CAMERA REPLACEMENTS		576,272.69	(120,197.31)	-	-	-	-
584 - 253 - 410 - 4000 - 27 FY 13-14 CAPITAL EQUIPMENT				-	-	-	-
584 - 253 - 410 - 4005 - 27 ATHLETIC/WELLNESS EQUIPMENT				-	-	-	-
584 - 253 - 445 - 3000 - 27 COMPUTER ROTATION-INSTRUCTION,ADMIN				-	-	-	-
584 - 253 - 445 - 3001 - 27 FY 13-14 CAPITAL TECH EQUIPMENT				-	-	-	-
584 - 253 - 540 - 2005 - 27 FY 13-14 SERVICE SYSTEMS				-	-	-	-
584 - 253 - 540 - 4002 - 27 FY 13-14 CAPITALIZED EQUIPMENT				-	-	-	-
27 - DUTCH FORK HIGH SCHOOL	696,470.00	576,272.69	(120,197.31)	-	-	-	
28 - DUTCH FORK MIDDLE SCHOOL	1,464,047.00						
584 - 253 - 410 - 3009 - 28 SECURITY CAMERA REPLACEMENTS		773,885.35	(690,161.65)	-	-	-	-
584 - 253 - 410 - 4000 - 28 FY 13-14 CAPITAL EQUIPMENT				-	-	-	-
584 - 253 - 430 - 4001 - 28 MEDIA CENTER BOOKS				-	-	-	-
584 - 253 - 445 - 3000 - 28 COMPUTER ROTATION-INSTRUCTION,ADMIN				-	-	-	-
584 - 253 - 445 - 3001 - 28 FY 13-14 CAPITAL TECH EQUIPMENT				-	-	-	-
584 - 253 - 520 - 2000 - 28 FY 13-14 EXTERIOR CONSTRUCTION				-	-	-	-
584 - 253 - 540 - 2005 - 28 FY 13-14 SERVICE SYSTEMS				-	-	-	-
584 - 253 - 540 - 4002 - 28 FY 13-14 CAPITALIZED EQUIPMENT				-	-	-	-
28 - DUTCH FORK MIDDLE SCHOOL	1,464,047.00	773,885.35	(690,161.65)	-	-	-	
29 - HARBISON WEST ELEMENTARY SCHOOL	162,605.00						
584 - 253 - 410 - 3009 - 29 SECURITY CAMERA REPLACEMENTS		136,491.85	(10,983.15)	-	-	-	-
584 - 253 - 410 - 4000 - 29 FY 13-14 CAPITAL EQUIPMENT				15,130.00	15,130.00	-	-
584 - 253 - 445 - 3000 - 29 COMPUTER ROTATION-INSTRUCTION,ADMIN				-	-	-	-
584 - 253 - 445 - 3001 - 29 FY 13-14 CAPITAL TECH EQUIPMENT				-	-	-	-
584 - 253 - 530 - 2006 - 29 FY 13-14 SITEWORK				-	-	-	-
584 - 253 - 545 - 3001 - 29 FY 13-14 CAPITALIZED TECH EQUIPMENT				-	-	-	-
584 - 253 - 545 - 3002 - 29 VOIP CONVERSION				-	-	-	-
584 - 253 - 545 - 3009 - 29 SECURITY CAMERA SERVER UPGRADE				-	-	-	-
29 - HARBISON WEST ELEMENTARY SCHOOL	162,605.00	136,491.85	(10,983.15)	15,130.00	15,130.00	-	

<u>ACCOUNT</u>	<u>CAPITAL BUDGET @ 8/12/2013</u>	<u>PRIOR YEARS EXPENDITURES</u>	<u>TOTAL TRANSFERS/ ADJUSTMENTS</u>	<u>FY 14-15 CURRENT BUDGET</u>	<u>YEAR TO DATE EXPENDITURE</u>	<u>ENCUMBRANCE</u>	<u>REMAINING BALANCE</u>
30 - OAK POINTE ELEMENTARY SCHOOL	130,398.00						
584 - 253 - 410 - 3009 - 30 SECURITY CAMERA REPLACEMENTS		120,863.44	(9,534.56)	-	-	-	-
584 - 253 - 410 - 4000 - 30 FY 13-14 CAPITAL EQUIPMENT				-	-	-	-
584 - 253 - 430 - 4001 - 30 MEDIA CENTER BOOKS				-	-	-	-
584 - 253 - 445 - 3000 - 30 COMPUTER ROTATION-INSTRUCTION,ADMIN				-	-	-	-
584 - 253 - 445 - 3001 - 30 FY 13-14 CAPITAL TECH EQUIPMENT				-	-	-	-
584 - 253 - 530 - 2006 - 30 FY 13-14 SITEWORK				-	-	-	-
584 - 253 - 545 - 3002 - 30 VOIP CONVERSION				-	-	-	-
584 - 253 - 545 - 3009 - 30 SECURITY CAMERA SERVER UPGRADE				-	-	-	-
30 - OAK POINTE ELEMENTARY SCHOOL	130,398.00	120,863.44	(9,534.56)	-	-	-	-
33 - CENTER FOR ADVANCED TECHNICAL STUDIES	215,200.00						
584 - 253 - 530 - 2006 - 33 FY 13-14 SITEWORK		117,914.65	9,714.65	107,000.00	41,028.24	65,336.76	635.00
584 - 253 - 540 - 4002 - 33 FY 13-14 CAPITALIZED EQUIPMENT				-	-	-	-
33 - CENTER FOR ADVANCED TECHNICAL STUDIES	215,200.00	117,914.65	9,714.65	107,000.00	41,028.24	65,336.76	635.00
35 - IRMO ELEMENTARY SCHOOL	137,184.00						
584 - 253 - 410 - 4000 - 35 FY 13-14 CAPITAL EQUIPMENT		102,708.52	(34,475.48)	-	-	-	-
584 - 253 - 445 - 3000 - 35 COMPUTER ROTATION-INSTRUCTION,ADMIN				-	-	-	-
584 - 253 - 445 - 3001 - 35 FY 13-14 CAPITAL TECH EQUIPMENT				-	-	-	-
584 - 253 - 540 - 4002 - 35 FY 13-14 CAPITALIZED EQUIPMENT				-	-	-	-
584 - 253 - 545 - 3001 - 35 FY 13-14 CAPITALIZED TECH EQUIPMENT				-	-	-	-
35 - IRMO ELEMENTARY SCHOOL	137,184.00	102,708.52	(34,475.48)	-	-	-	-
40 - IRMO HIGH SCHOOL	213,660.00						
584 - 253 - 410 - 3009 - 40 SECURITY CAMERA REPLACEMENTS		197,896.97	(15,763.03)	-	-	-	-
584 - 253 - 410 - 4000 - 40 FY 13-14 CAPITAL EQUIPMENT				-	-	-	-
584 - 253 - 410 - 4006 - 40 BAND EQUIPMENT				-	-	-	-
584 - 253 - 410 - 4007 - 40 FURNITURE SUITE FOR AUTO TECH				-	-	-	-
584 - 253 - 445 - 3000 - 40 COMPUTER ROTATION-INSTRUCTION,ADMIN				-	-	-	-
584 - 253 - 445 - 3001 - 40 FY 13-14 CAPITAL TECH EQUIPMENT				-	-	-	-
584 - 253 - 530 - 2006 - 40 FY 13-14 SITEWORK				-	-	-	-
40 - IRMO HIGH SCHOOL	213,660.00	197,896.97	(15,763.03)	-	-	-	-

ACCOUNT	CAPITAL BUDGET @ 8/12/2013	PRIOR YEARS EXPENDITURES	TOTAL TRANSFERS/ ADJUSTMENTS	FY 14-15 CURRENT BUDGET	YEAR TO DATE EXPENDITURE	ENCUMBRANCE	REMAINING BALANCE
45 - CROSSROADS MIDDLE SCHOOL	172,860.00						
584 - 253 - 410 - 3009 - 45 SECURITY CAMERA REPLACEMENTS		196,024.83	23,164.83	-	-	-	-
584 - 253 - 410 - 4000 - 45 FY 13-14 CAPITAL EQUIPMENT				-	-	-	-
584 - 253 - 410 - 4006 - 45 BAND EQUIPMENT				-	-	-	-
584 - 253 - 430 - 4001 - 45 MEDIA CENTER BOOKS				-	-	-	-
584 - 253 - 445 - 3000 - 45 COMPUTER ROTATION-INSTRUCTION,ADMIN				-	-	-	-
584 - 253 - 445 - 3001 - 45 FY 13-14 CAPITAL TECH EQUIPMENT				-	-	-	-
584 - 253 - 540 - 2005 - 45 FY 13-14 SERVICE SYSTEMS				-	-	-	-
45 - CROSSROADS MIDDLE SCHOOL	172,860.00	196,024.83	23,164.83	-	-	-	
46 - IRMO MIDDLE SCHOOL	1,102,730.00						
584 - 253 - 410 - 3009 - 46 SECURITY CAMERA REPLACEMENTS		1,111,992.08	9,262.08	-	-	-	-
584 - 253 - 410 - 4000 - 46 FY 13-14 CAPITAL EQUIPMENT				-	-	-	-
584 - 253 - 410 - 4006 - 46 BAND EQUIPMENT				-	-	-	-
584 - 253 - 430 - 4001 - 46 MEDIA CENTER BOOKS				-	-	-	-
584 - 253 - 445 - 3000 - 46 COMPUTER ROTATION-INSTRUCTION,ADMIN				-	-	-	-
584 - 253 - 445 - 3001 - 46 FY 13-14 CAPITAL TECH EQUIPMENT				-	-	-	-
584 - 253 - 520 - 2001 - 46 FY 13-14 INTERIOR CONSTRUCTION				-	-	-	-
584 - 253 - 530 - 2006 - 46 FY 13-14 SITEWORK				-	-	-	-
584 - 253 - 540 - 2005 - 46 FY 13-14 SERVICE SYSTEMS				-	-	-	-
584 - 253 - 545 - 3001 - 46 FY 13-14 CAPITALIZED TECH EQUIPMENT				-	-	-	-
584 - 253 - 545 - 3002 - 46 VOIP CONVERSION				-	-	-	-
46 - IRMO MIDDLE SCHOOL	1,102,730.00	1,111,992.08	9,262.08	-	-	-	
50 - LEAPHART ELEMENTARY SCHOOL	97,800.00						
584 - 253 - 410 - 4000 - 50 FY 13-14 CAPITAL EQUIPMENT		96,026.76	(1,773.24)	-	-	-	-
584 - 253 - 445 - 3000 - 50 COMPUTER ROTATION-INSTRUCTION,ADMIN				-	-	-	-
584 - 253 - 445 - 3001 - 50 FY 13-14 CAPITAL TECH EQUIPMENT				-	-	-	-
584 - 253 - 545 - 3001 - 50 FY 13-14 CAPITALIZED TECH EQUIPMENT				-	-	-	-
50 - LEAPHART ELEMENTARY SCHOOL	97,800.00	96,026.76	(1,773.24)	-	-	-	
52 - NURSERY ROAD ELEMENTARY SCHOOL	127,180.00						
584 - 253 - 410 - 3009 - 52 SECURITY CAMERA REPLACEMENTS		117,985.98	(9,194.02)	-	-	-	-
584 - 253 - 410 - 4000 - 52 FY 13-14 CAPITAL EQUIPMENT				-	-	-	-
584 - 253 - 445 - 3000 - 52 COMPUTER ROTATION-INSTRUCTION,ADMIN				-	-	-	-
584 - 253 - 445 - 3001 - 52 FY 13-14 CAPITAL TECH EQUIPMENT				-	-	-	-
584 - 253 - 540 - 4002 - 52 FY 13-14 CAPITALIZED TECH EQUIPMENT				-	-	-	-
584 - 253 - 545 - 3009 - 52 SECURITY CAMERA SERVER UPGRADE				-	-	-	-
52 - NURSERY ROAD ELEMENTARY SCHOOL	127,180.00	117,985.98	(9,194.02)	-	-	-	

<u>ACCOUNT</u>	<u>CAPITAL BUDGET @ 8/12/2013</u>	<u>PRIOR YEARS EXPENDITURES</u>	<u>TOTAL TRANSFERS/ ADJUSTMENTS</u>	<u>FY 14-15 CURRENT BUDGET</u>	<u>YEAR TO DATE EXPENDITURE</u>	<u>ENCUMBRANCE</u>	<u>REMAINING BALANCE</u>
55 - SEVEN OAKS ELEMENTARY SCHOOL	153,018.00						
584 - 253 - 410 - 4000 - 55 FY 13-14 CAPITAL EQUIPMENT		141,288.35	(11,729.65)	-	-	-	-
584 - 253 - 445 - 3000 - 55 COMPUTER ROTATION-INSTRUCTION,ADMIN				-	-	-	-
584 - 253 - 445 - 3001 - 55 FY 13-14 CAPITAL TECH EQUIPMENT				-	-	-	-
55 - SEVEN OAKS ELEMENTARY SCHOOL	153,018.00	141,288.35	(11,729.65)	-	-	-	
65 - ALTERNATIVE ACADEMY FOR SUCCESS	180,850.00						
584 - 253 - 410 - 4000 - 65 FY 13-14 CAPITAL EQUIPMENT		129,243.37	(51,606.63)	-	-	-	-
584 - 253 - 410 - 4007 - 65 FURNITURE SUITE FOR AAFS				-	-	-	-
584 - 253 - 445 - 3000 - 65 COMPUTER ROTATION-INSTRUCTION,ADMIN				-	-	-	-
65 - ALTERNATIVE ACADEMY FOR SUCCESS	180,850.00	129,243.37	(51,606.63)	-	-	-	
96 - OFFICE OF STUDENT SERVICES							
584 - 253 - 410 - 4000 - 96 FY 13-14 CAPITAL EQUIPMENT		52,000.86	52,000.86	-	-	-	-
584 - 253 - 540 - 4002 - 96 FY 13-14 CAPITALIZED EQUIPMENT				-	-	-	-
96 - OFFICE OF STUDENT SERVICES	-	52,000.86	52,000.86	-	-	-	
584 FUND - GRAND TOTAL	11,499,967.00	10,413,566.08	74,852.37	1,161,253.29	104,673.84	276,312.76	780,266.69

**SCHOOL DIST 5 LEXINGTON/RICHLAND CO
BUDGET REPORT
FY 2014-2015 CAPITAL BUDGET
FY 2014-2015
THRU 12/31/2014**

<u>ACCOUNT</u>	CAPITAL BUDGET @ 5/5/2014	PRIOR YEARS EXPENDITURES	TOTAL TRANSFERS/ ADJUSTMENTS	FY 14-15 CURRENT BUDGET	YEAR TO DATE EXPENDITURE	ENCUMBRANCE	REMAINING BALANCE
11 - OFFICE OF FINANCE & OPERATIONS							
585 - 423 - 710 - 0000 - 00 TRANSFER TO DEBT SERVICE	-	-	-	-	1,199,327.50	-	(1,199,327.50)
11 - OFFICE OF FINANCE & OPERATIONS							
	-	-	-	-	1,199,327.50	-	(1,199,327.50)
09 - DISTRICT-WIDE							
585 - 252 - 323 - 5000 - 09 REPAIRS & MAINTENANCE SVC	-	-	202,050.00	202,050.00	1,576.00	200,474.00	-
585 - 252 - 445 - 5000 - 09 TECH & SOFTWARE SUPPLIES	-	-	302,658.00	302,658.00	302,658.00	-	-
585 - 252 - 690 - 5000 - 09 OTHER OBJECTS	-	-	100,000.00	100,000.00	-	51,101.53	48,898.47
585 - 253 - 310 - 3000 - 09 PROF & TECH SERVICES	25,500.00	-	-	25,500.00	-	25,258.51	241.49
585 - 253 - 323 - 1001 - 09 REPAIRS & MAINTENANCE SVC	250,000.00	8,500.00	100,000.00	341,500.00	291,976.20	25,526.20	23,997.60
585 - 253 - 323 - 1002 - 09 REPAIRS & MAINTENANCE SVC	550,000.00	-	(540,739.53)	9,260.47	-	-	9,260.47
585 - 253 - 323 - 1003 - 09 REPAIRS & MAINTENANCE SVC	25,000.00	-	(11,537.40)	13,462.60	-	-	13,462.60
585 - 253 - 323 - 1004 - 09 REPAIRS & MAINTENANCE SVC	75,000.00	-	(36,472.55)	38,527.45	1,940.09	-	36,587.36
585 - 253 - 395 - 1000 - 09 OTHER PROF/TECH SERVICES	-	-	8,500.00	8,500.00	-	6,725.00	1,775.00
585 - 253 - 410 - 1000 - 09 SUPPLIES	-	-	3,000.00	3,000.00	-	2,962.20	37.80
585 - 253 - 530 - 1009 - 09 REPAIRS & MAINTENANCE SVC	75,000.00	-	-	75,000.00	-	-	75,000.00
585 - 253 - 540 - 2000 - 09 EQUIPMENT	71,000.00	-	-	71,000.00	57,964.93	-	13,035.07
585 - 253 - 550 - 2000 - 09 VEHICLES	18,000.00	-	-	18,000.00	17,950.00	50.00	-
585 - 253 - 610 - 3000 - 09 REDEMPTION ON PRINCIPAL	1,186,000.00	-	-	1,186,000.00	-	-	1,186,000.00
585 - 253 - 620 - 3000 - 09 INTEREST	13,328.00	759.09	-	12,568.91	-	-	12,568.91
585 - 253 - 690 - 1000 - 09 OTHER OBJECTS	438,168.00	18,753.18	(88,239.64)	331,175.18	276,918.65	25,619.86	28,636.67
09 - DISTRICT-WIDE							
	2,726,996.00	28,012.27	39,218.88	2,738,202.61	950,983.87	337,717.30	1,449,501.44
11 - OFFICE OF FINANCE & OPERATIONS							
585 - 253 - 520 - 1000 - 11 CONSTRUCTION SERVICES	-	-	5,600.00	5,600.00	-	-	5,600.00
11 - OFFICE OF FINANCE & OPERATIONS							
	-	-	5,600.00	5,600.00	-	-	5,600.00
13 - OFFICE OF INFORMATION							
585 - 253 - 540 - 2000 - 13 EQUIPMENT	10,000.00	-	-	10,000.00	-	-	10,000.00
13 - OFFICE OF INFORMATION							
	10,000.00	-	-	10,000.00	-	-	10,000.00

<u>ACCOUNT</u>	<u>CAPITAL BUDGET @ 5/5/2014</u>	<u>PRIOR YEARS EXPENDITURES</u>	<u>TOTAL TRANSFERS/ ADJUSTMENTS</u>	<u>FY 14-15 CURRENT BUDGET</u>	<u>YEAR TO DATE EXPENDITURE</u>	<u>ENCUMBRANCE</u>	<u>REMAINING BALANCE</u>
15 - CHAPIN ELEMENTARY SCHOOL							
585 - 253 - 520 - 1000 - 15 CONSTRUCTION SERVICES	35,000.00	2,125.00	-	32,875.00	12,459.00	-	20,416.00
585 - 253 - 530 - 1000 - 15 IMPROVEMENTS OTHER THAN BUILDINGS	35,000.00	-	-	35,000.00	10,735.60	1,150.00	23,114.40
585 - 253 - 540 - 2000 - 15 EQUIPMENT	5,962.00	-	-	5,962.00	2,208.24	-	3,753.76
15 - CHAPIN ELEMENTARY SCHOOL	75,962.00	2,125.00	-	73,837.00	25,402.84	1,150.00	47,284.16
17 - LAKE MURRAY ELEMENTARY SCHOOL							
585 - 253 - 323 - 1000 - 17 REPAIRS & MAINTENANCE SVC	-	-	-	900.00	-	-	900.00
585 - 253 - 430 - 2000 - 17 LIBRARY BOOKS & MATERIALS	10,000.00	-	-	10,000.00	10,000.00	-	-
585 - 253 - 445 - 1000 - 17 TECH & SOFTWARE SUPPLIES	-	-	9,313.64	9,313.64	-	7,914.94	1,398.70
585 - 253 - 530 - 1000 - 17 IMPROV OTHER THAN BLDG	-	-	60,926.00	60,926.00	25,000.00	35,926.00	-
585 - 253 - 540 - 2000 - 17 EQUIPMENT	16,000.00	-	-	16,000.00	-	-	16,000.00
17 - LAKE MURRAY ELEMENTARY SCHOOL	26,000.00	-	70,239.64	97,139.64	35,000.00	43,840.94	18,298.70
20 - CHAPIN HIGH SCHOOL							
585 - 253 - 520 - 1000 - 20 CONSTRUCTION SERVICES	607,000.00	211,945.00	-	395,055.00	352,838.74	48,934.34	(6,718.08)
585 - 253 - 540 - 1000 - 20 EQUIPMENT	-	-	-	-	1,000.00	-	(1,000.00)
585 - 253 - 540 - 2000 - 20 EQUIPMENT	127,503.00	-	-	127,503.00	94,589.98	2,692.46	30,220.56
20 - CHAPIN HIGH SCHOOL	734,503.00	211,945.00	-	522,558.00	448,428.72	51,626.80	22,502.48
21 - CHAPIN MIDDLE SCHOOL							
585 - 253 - 310 - 3000 - 21 PROF & TECH SERVICES	44,000.00	-	81.93	44,081.93	44,081.93	-	-
585 - 253 - 445 - 3000 - 21 TECH & SOFTWARE SUPPLIES	337,696.35	-	-	337,696.35	149,424.10	-	188,272.25
585 - 253 - 540 - 2000 - 21 EQUIPMENT	36,272.00	-	-	36,272.00	36,089.53	-	182.47
21 - CHAPIN MIDDLE SCHOOL	417,968.35	-	81.93	418,050.28	229,595.56	-	188,454.72
23 - H E CORLEY ELEMENTARY SCHOOL							
585 - 253 - 323 - 1004 - 23 REPAIRS & MAINTENANCE SVC	-	-	36,472.55	36,472.55	-	36,472.55	-
585 - 253 - 530 - 2000 - 23 IMPROVEMENTS OTHER THAN BLDGS	3,000.00	-	-	3,000.00	-	-	3,000.00
585 - 253 - 540 - 2000 - 23 EQUIPMENT	8,142.00	-	-	8,142.00	-	-	8,142.00
23 - H E CORLEY ELEMENTARY SCHOOL	11,142.00	-	36,472.55	47,614.55	-	36,472.55	11,142.00

ACCOUNT	CAPITAL BUDGET @ 5/5/2014	PRIOR YEARS EXPENDITURES	TOTAL TRANSFERS/ ADJUSTMENTS	FY 14-15 CURRENT BUDGET	YEAR TO DATE EXPENDITURE	ENCUMBRANCE	REMAINING BALANCE
24 - BALLENTINE ELEMENTARY SCHOOL							
585 - 253 - 430 - 2000 - 24 LIBRARY BOOKS & MATERIALS	2,000.00	-	-	2,000.00	-	-	2,000.00
24 - BALLENTINE ELEMENTARY SCHOOL	2,000.00	-	-	2,000.00	-	-	2,000.00
25 - DUTCH FORK ELEMENTARY SCHOOL							
585 - 253 - 323 - 1002 - 25 REPAIRS & MAINTENANCE SVC	-	-	191,107.79	191,107.79	191,107.79	-	-
585 - 253 - 540 - 2000 - 25 LIBRARY FURNITURE & SHELVING	100,000.00	-	-	100,000.00	99,995.51	-	4.49
585 - 253 - 545 - 2000 - 25 TECHNOLOGY EQUIPMENT & SOFTWARE	75,000.00	-	-	75,000.00	75,000.00	-	-
25 - DUTCH FORK ELEMENTARY SCHOOL	175,000.00	-	191,107.79	366,107.79	366,103.30	-	4.49
26 - RIVER SPRINGS ELEMENTARY SCHOOL							
585 - 253 - 430 - 2000 - 26 LIBRARY BOOKS & MATERIALS	10,000.00	-	-	10,000.00	6,998.70	-	3,001.30
585 - 253 - 540 - 2000 - 26 EQUIPMENT	16,563.00	-	-	16,563.00	16,450.41	-	112.59
26 - RIVER SPRINGS ELEMENTARY SCHOOL	26,563.00	-	-	26,563.00	23,449.11	-	3,113.89
27 - DUTCH FORK HIGH SCHOOL							
585 - 253 - 323 - 1000 - 27 REPAIRS & MAINTENANCE	21,100.00	-	-	21,100.00	17,402.22	-	3,697.78
585 - 253 - 410 - 2000 - 27 SUPPLIES	7,500.00	-	-	7,500.00	6,693.84	-	806.16
585 - 253 - 520 - 1000 - 27 CONSTRUCTION SERVICES	23,500.00	1,275.00	-	22,225.00	21,607.00	-	618.00
585 - 253 - 540 - 2000 - 27 EQUIPMENT	9,600.00	-	-	9,600.00	9,600.00	-	-
585 - 253 - 590 - 2000 - 27 OTHER CAPITAL OUTLAY	10,830.00	-	-	10,830.00	10,318.32	-	511.68
27 - DUTCH FORK HIGH SCHOOL	72,530.00	1,275.00	-	71,255.00	65,621.38	-	5,633.62
28 - DUTCH FORK MIDDLE SCHOOL							
585 - 253 - 310 - 3000 - 28 PROF & TECH SERVICES	30,000.00	-	140.25	30,140.25	30,140.25	-	-
585 - 253 - 323 - 1003 - 28 REPAIRS & MAINTENANCE SVC	-	-	11,537.40	11,537.40	-	11,537.40	-
585 - 253 - 430 - 2000 - 28 LIBRARY BOOKS & MATERIALS	20,000.00	-	-	20,000.00	8,238.13	-	11,761.87
585 - 253 - 445 - 3000 - 28 TECH & SOFTWARE SUPPLIES	331,985.04	-	6,000.00	337,985.04	429,764.24	-	(91,779.20)
585 - 253 - 520 - 1000 - 28 CONSTRUCTION SERVICES	11,500.00	-	-	11,500.00	-	11,500.00	-
585 - 253 - 540 - 1000 - 28 EQUIPMENT	1,060,000.00	208,211.28	(220,000.00)	631,788.72	597,278.76	24,269.54	10,240.42
585 - 253 - 540 - 2000 - 28 EQUIPMENT	26,280.00	-	(6,000.00)	20,280.00	20,249.05	-	30.95
28 - DUTCH FORK MIDDLE SCHOOL	1,479,765.04	208,211.28	(208,322.35)	1,063,231.41	1,085,670.43	47,306.94	(69,745.06)

ACCOUNT	CAPITAL BUDGET @ 5/5/2014	PRIOR YEARS EXPENDITURES	TOTAL TRANSFERS/ ADJUSTMENTS	FY 14-15 CURRENT BUDGET	YEAR TO DATE EXPENDITURE	ENCUMBRANCE	REMAINING BALANCE
29 - HARBISON WEST ELEMENTARY SCHOOL							
585 - 253 - 323 - 1002 - 29 REPAIRS & MAINTENANCE SVC	-	-	144,698.37	144,698.37	144,698.37	-	-
585 - 253 - 410 - 2000 - 29 SUPPLIES	290.00	-	-	290.00	261.36	-	28.64
585 - 253 - 590 - 2000 - 29 OTHER CAPITAL OUTLAY	2,010.00	-	-	2,010.00	1,593.39	-	416.61
29 - HARBISON WEST ELEMENTARY SCHOOL	2,300.00	-	144,698.37	146,998.37	146,553.12	-	445.25
30 - OAK POINTE ELEMENTARY SCHOOL							
585 - 253 - 323 - 1000 - 30 IMPROVEMENTS OTHER THAN BUILDINGS	4,000.00	-	-	4,000.00	-	-	4,000.00
585 - 253 - 323 - 1002 - 30 REPAIRS & MAINTENANCE SVC	-	-	3,018.30	3,018.30	3,018.30	-	-
585 - 253 - 540 - 2000 - 30 EQUIPMENT	18,000.00	-	-	18,000.00	8,082.94	-	9,917.06
30 - OAK POINTE ELEMENTARY SCHOOL	22,000.00	-	3,018.30	25,018.30	11,101.24	-	13,917.06
32 - NEW MIDDLE SCHOOL							
585 - 253 - 710 - 4000 - 32 MIDDLE SCHOOL CONSTRUCTION	1,500,000.00	-	(604,708.00)	895,292.00	-	-	895,292.00
32 - NEW MIDDLE SCHOOL	1,500,000.00	-	(604,708.00)	895,292.00	-	-	895,292.00
33 - CENTER FOR ADVANCED TECHNICAL STUDIES							
585 - 253 - 520 - 2000 - 33 CONSTRUCTION SERVICES	48,000.00	-	-	48,000.00	-	48,000.00	-
585 - 253 - 590 - 2000 - 33 OTHER CAPITAL OUTLAY	5,000.00	-	-	5,000.00	-	-	5,000.00
33 - CENTER FOR ADVANCED TECHNICAL STUDIES	53,000.00	-	-	53,000.00	-	48,000.00	5,000.00
34 - SPRING HILL HIGH SCHOOL							
585 - 253 - 530 - 1000 - 34 IMPROVEMENTS OTHER THAN BUILDINGS	18,000.00	-	5,000.00	23,000.00	14,150.00	-	8,850.00
585 - 253 - 540 - 2000 - 34 EQUIPMENT	33,000.00	-	-	33,000.00	4,499.95	28,500.00	0.05
585 - 253 - 560 - 2000 - 34 LIBRARY BOOKS & MATERIALS	40,000.00	-	-	40,000.00	3,026.79	18,973.21	18,000.00
34 - SPRING HILL HIGH SCHOOL	91,000.00	-	5,000.00	96,000.00	21,676.74	47,473.21	26,850.05
35 - IRMO ELEMENTARY SCHOOL							
585 - 253 - 430 - 2000 - 35 LIBRARY BOOKS & MATERIALS	28,995.00	-	-	28,995.00	-	869.28	28,125.72
35 - IRMO ELEMENTARY SCHOOL	28,995.00	-	-	28,995.00	-	869.28	28,125.72

ACCOUNT	CAPITAL BUDGET @ 5/5/2014	PRIOR YEARS EXPENDITURES	TOTAL TRANSFERS/ ADJUSTMENTS	FY 14-15 CURRENT BUDGET	YEAR TO DATE EXPENDITURE	ENCUMBRANCE	REMAINING BALANCE
40 - IRMO HIGH SCHOOL							
585 - 253 - 323 - 1002 - 40 REPAIRS & MAINTENANCE SVC	-	-	65,973.40	65,973.40	65,973.40	-	-
585 - 253 - 520 - 1000 - 40 CONSTRUCTION SERVICES	186,000.00	14,450.00	-	171,550.00	86,613.00	26,279.00	58,658.00
585 - 253 - 540 - 2000 - 40 EQUIPMENT	49,150.00	-	-	49,150.00	-	-	49,150.00
40 - IRMO HIGH SCHOOL	235,150.00	14,450.00	65,973.40	286,673.40	152,586.40	26,279.00	107,808.00
45 - CROSSROADS MIDDLE SCHOOL							
585 - 253 - 310 - 3000 - 45 PROF & TECH SERVICES	37,000.00	-	(81.93)	36,918.07	36,872.31	-	45.76
585 - 253 - 323 - 1002 - 45 REPAIRS & MAINTENANCE SVC	-	-	13,739.90	13,739.90	13,739.90	-	-
585 - 253 - 430 - 2000 - 45 LIBRARY BOOKS & MATERIALS	10,000.00	-	-	10,000.00	9,980.04	-	19.96
585 - 253 - 445 - 3000 - 45 TECH & SOFTWARE SUPPLIES	287,665.46	-	-	287,665.46	287,665.46	-	-
585 - 253 - 540 - 1000 - 45 EQUIPMENT	850,000.00	312,655.90	-	537,344.10	445,225.00	81,430.00	10,689.10
585 - 253 - 540 - 2000 - 45 EQUIPMENT	16,000.00	-	-	16,000.00	-	-	16,000.00
45 - CROSSROADS MIDDLE SCHOOL	1,200,665.46	312,655.90	13,657.97	901,667.53	793,482.71	81,430.00	26,754.82
46 - IRMO MIDDLE SCHOOL							
585 - 253 - 310 - 3000 - 46 PROF & TECH SERVICES	28,000.00	-	(140.25)	27,859.75	27,829.55	-	30.20
585 - 253 - 323 - 1002 - 46 REPAIRS & MAINTENANCE SVC	-	-	28,588.37	28,588.37	28,588.37	-	-
585 - 253 - 445 - 3000 - 46 TECH & SOFTWARE SUPPLIES	272,653.15	-	-	272,653.15	272,653.15	-	-
585 - 253 - 520 - 2000 - 46 CONSTRUCTION SERVICES	50,000.00	1,242.89	-	48,757.11	43,612.75	-	5,144.36
585 - 253 - 540 - 1000 - 46 EQUIPMENT	1,220,700.00	1,026,585.87	-	194,114.13	107,831.97	1,200.00	85,082.16
585 - 253 - 540 - 2000 - 46 EQUIPMENT	15,000.00	-	-	15,000.00	14,960.09	-	39.91
46 - IRMO MIDDLE SCHOOL	1,686,353.15	1,027,828.76	28,448.12	586,972.51	495,475.88	1,200.00	90,296.63
50 - LEAPHART ELEMENTARY SCHOOL							
585 - 253 - 410 - 2000 - 50 SUPPLIES	-	-	4,900.00	4,900.00	-	4,900.00	-
585 - 253 - 540 - 2000 - 50 EQUIPMENT	18,400.00	-	(4,900.00)	13,500.00	12,211.00	1,206.79	82.21
50 - LEAPHART ELEMENTARY SCHOOL	18,400.00	-	-	18,400.00	12,211.00	6,106.79	82.21
52 - NURSERY ROAD ELEMENTARY SCHOOL							
585 - 253 - 323 - 1002 - 52 REPAIRS & MAINTENANCE SVC	-	-	193,613.40	193,613.40	193,613.40	-	-
585 - 253 - 410 - 2000 - 52 SUPPLIES	-	212.50	23,081.67	22,869.17	-	20,519.73	2,349.44
585 - 253 - 520 - 1000 - 52 CONSTRUCTION SERVICES	3,500.00	212.50	15,000.00	18,287.50	16,037.50	-	2,250.00
585 - 253 - 540 - 2000 - 52 EQUIPMENT	24,900.00	-	(22,869.17)	2,030.83	2,030.02	-	0.81
52 - NURSERY ROAD ELEMENTARY SCHOOL	28,400.00	425.00	208,825.90	236,800.90	211,680.92	20,519.73	4,600.25

<u>ACCOUNT</u>	<u>CAPITAL BUDGET @ 5/5/2014</u>	<u>PRIOR YEARS EXPENDITURES</u>	<u>TOTAL TRANSFERS/ ADJUSTMENTS</u>	<u>FY 14-15 CURRENT BUDGET</u>	<u>YEAR TO DATE EXPENDITURE</u>	<u>ENCUMBRANCE</u>	<u>REMAINING BALANCE</u>
55 - SEVEN OAKS ELEMENTARY SCHOOL							
585 - 253 - 430 - 2000 - 55 LIBRARY BOOKS & MATERIALS	10,000.00	-	-	10,000.00	-	-	10,000.00
585 - 253 - 540 - 2000 - 55 EQUIPMENT	7,500.00	-	-	7,500.00	-	-	7,500.00
55 - SEVEN OAKS ELEMENTARY SCHOOL	17,500.00	-	-	17,500.00	-	-	17,500.00
65 - ALTERNATIVE ACADEMY FOR SUCCESS							
585 - 253 - 540 - 2000 - 65 EQUIPMENT	18,310.00	-	-	18,310.00	-	-	18,310.00
65 - ALTERNATIVE ACADEMY FOR SUCCESS	18,310.00	-	-	18,310.00	-	-	18,310.00
81 - TECHNOLOGY DEPARTMENT							
585 - 253 - 310 - 3000 - 81 PROF & TECH SERVICES	75,000.00	-	-	75,000.00	24,975.90	1,844.44	48,179.66
585 - 253 - 345 - 3000 - 81 TECHNOLOGY	325,000.00	14,976.67	-	310,023.33	197,228.34	-	112,794.99
585 - 253 - 445 - 3000 - 81 TECH & SOFTWARE SUPPLIES	304,500.00	-	(71,000.00)	233,500.00	-	-	233,500.00
585 - 253 - 545 - 3000 - 81 TECHNOLOGY & SOFTWARE EQUIPMENT	201,672.00	-	71,000.00	272,672.00	(11,103.63)	154,875.59	128,900.04
81 - TECHNOLOGY DEPARTMENT	906,172.00	14,976.67	-	891,195.33	211,100.61	156,720.03	823,374.69
96 - OFFICE OF STUDENT SERVICES							
585 - 253 - 540 - 2000 - 96 EQUIPMENT	31,925.00	-	-	31,925.00	21,225.44	-	10,699.56
585 - 253 - 545 - 2000 - 96 TECHNOLOGY & EQUIPMENT	1,400.00	-	-	1,400.00	943.92	-	456.08
96 - OFFICE OF STUDENT SERVICES	33,325.00	-	-	33,325.00	22,169.36	-	11,155.64
585 FUND - GRAND TOTAL	11,500,000.00	1,821,904.88	(687.50)	9,678,307.62	6,507,620.69	906,712.57	2,263,974.36

**SCHOOL DIST 5 LEXINGTON/RICHLAND CO
BUDGET REPORT
2009 BOND REFERENDUM
FY 2014-2015
THRU 12/31//2014**

ACCOUNT	PROJ BUDGET @ 1/28/2013	PRIOR YEARS EXPENDITURES	PROJECT TRANSFERS/ ADJUSTMENTS	FY 14-15 CURRENT BUDGET	FY 14-15 YTD EXPENDITURES	ENCUMBRANCES	REMAINING BALANCE
00 - CASH							
535-253-395-1323-00 OTHER PROF/TECH SERVICES	0.00	1.20	1.20	0.00	0.00	0.00	0.00
535-253-395-2041-00 PROF SRVS-BOND ISSUE COST	0.00	125,622.64	125,622.64	0.00	0.00	0.00	0.00
535-253-395-2042-00 PROF SRVS-BOND ISSUE COST	0.00	1,002,278.01	1,002,278.01	0.00	0.00	0.00	0.00
535-253-690-0000-00 BOND ISSUE FEES	0.00	285,033.06	3,363,386.19	3,078,353.13	0.00	0.00	3,078,353.13
535-426-710-0536-00 TRANSFER BLDG FUNDS	0.00	9,028,072.00	9,028,072.00	0.00	0.00	0.00	0.00
00 - CASH	0.00	10,441,006.91	13,519,360.04	3,078,353.13	0.00	0.00	3,078,353.13
15 - CHAPIN ELEMENTARY SCHOOL							
535-253-199-1000-15 CONSTRUCTION MNGT COST	0.00	67,362.11	67,362.11	0.00	0.00	0.00	0.00
535-253-299-1000-15 CONSTRUCTION MNGT COSTS	0.00	41,786.73	41,786.73	0.00	0.00	0.00	0.00
535-253-319-1000-15 LEGAL SERVICES	0.00	1,107.34	1,107.34	0.00	0.00	0.00	0.00
535-253-321-1000-15 UTILITIES	0.00	2,200.00	2,200.00	0.00	0.00	0.00	0.00
535-253-329-1000-15 OTHER SERVICES	0.00	40,784.69	40,784.69	0.00	0.00	0.00	0.00
535-253-395-1000-15 PROFESSIONAL SERVICES	0.00	672,360.91	672,360.91	0.00	0.00	0.00	0.00
535-253-399-1000-15 CONSTRUCTION MGMT COSTS	0.00	854,763.90	854,763.90	0.00	0.00	0.00	0.00
535-253-499-1000-15 CONSTRUCTION MGMT COSTS	0.00	3,022.64	3,022.64	0.00	0.00	0.00	0.00
535-253-520-0000-15 RETAINAGE	0.00	26,622.17	26,622.17	0.00	0.00	0.00	0.00
535-253-520-1000-15 CONSTRUCTION SERVICES	8,428,651.00	6,506,832.48	-1,921,818.52	0.00	0.00	0.00	0.00
535-253-530-1000-15 SITE IMPROVEMENTS	98,533.00	98,532.64	-0.36	0.00	0.00	0.00	0.00
535-253-540-3000-15 FURNITURE, FIXTURES & EQUIPMENT	385,076.00	385,076.07	0.07	0.00	0.00	0.00	0.00
535-253-545-4000-15 TECHNOLOGY EQUIPMENT	144,542.00	144,542.35	0.35	0.00	0.00	0.00	0.00
535-253-580-1000-15 PORTABLES	0.00	190,035.88	190,035.88	0.00	0.00	0.00	0.00
535-253-590-1999-15 CONTINGEMCY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
535-253-599-1000-15 CONSTRUCTION MNGT COST	0.00	699.89	699.89	0.00	0.00	0.00	0.00
15 - CHAPIN ELEMENTARY SCHOOL	9,056,882.00	9,035,729.80	-21,072.20	0.00	0.00	0.00	0.00

ACCOUNT	PROJ BUDGET @ 1/28/2013	PRIOR YEARS EXPENDITURES	PROJECT TRANSFERS/ ADJUSTMENTS	FY 14-15 CURRENT BUDGET	FY 14-15 YTD EXPENDITURES	ENCUMBRANCES	REMAINING BALANCE
CHAPIN HIGH SCHOOL							
535-253-199-1000-20 CONSTRUCTION MGMT COSTS	0.00	40,452.48	40,452.48	0.00	0.00	0.00	0.00
535-253-299-1000-20 CONSTRUCTION MGMT COSTS	0.00	10,957.06	10,957.06	0.00	0.00	0.00	0.00
535-253-319-1000-20 LEGAL SERVICES	0.00	867,224.28	868,799.28	1,575.00	1,575.00	0.00	0.00
535-253-321-1000-20 UTILITIES	20,000.00	46,800.00	26,800.00	0.00	0.00	0.00	0.00
535-253-329-1000-20 OTHER SERVICES	1,269,000.00	10,086.40	-1,258,913.60	0.00	0.00	0.00	0.00
535-253-395-1000-20 PROFESSIONAL SERVICES	2,536,250.00	2,124,877.13	-411,372.87	0.00	0.00	0.00	0.00
535-253-399-1000-20 CONSTRUCTION MGMT COSTS	0.00	406,466.13	406,466.13	0.00	0.00	0.00	0.00
535-253-499-1000-20 CONSTRUCTION MGMT COSTS	0.00	3,397.16	3,397.16	0.00	0.00	0.00	0.00
535-253-520-0000-20 RETAINAGE	0.00	205,576.45	205,576.45	0.00	0.00	0.00	0.00
535-253-520-1000-20 CONSTRUCTION SERVICES	39,136,600.00	43,053,944.53	8,938,766.20	5,021,421.67	3,143,179.17	1,878,242.50	0.00
535-253-530-1000-20 SITE IMPROVEMENTS	6,441,994.00	248,045.50	-6,193,948.50	0.00	0.00	0.00	0.00
535-253-540-3000-20 FURNITURE, FIXTURES, & EQUIPMENT	1,170,143.00	610,047.61	-238,181.10	321,914.29	154,532.92	167,220.94	160.43
535-253-545-4000-20 TECHNOLOGY EQUIPMENT	1,170,143.00	2,260,824.47	1,728,172.05	637,490.58	113,842.46	517,190.06	6,458.06
535-253-580-1000-20 PORTABLES	450,000.00	378,634.08	-71,365.92	0.00	0.00	0.00	0.00
535-253-590-1999-20 CONTINGENCY	3,276,594.00	0.00	-3,276,594.00	0.00	0.00	0.00	0.00
535-253-599-1000-20 CONSTRUCTION MNGT COST	0.00	169.69	169.69	0.00	0.00	0.00	0.00
20 CHAPIN HIGH SCHOOL	55,470,724.00	50,267,502.97	779,180.51	5,982,401.54	3,413,129.55	2,562,653.50	6,618.49
DUTCH FORK HIGH							
535-253-199-1000-27 CONSTRUCTION MNGT COST	0.00	139.07	139.07	0.00	0.00	0.00	0.00
535-253-299-1000-27 CONSTRUCTION MNGT COST	0.00	38.94	38.94	0.00	0.00	0.00	0.00
535-253-319-1000-27 LEGAL SERVICES	0.00	2,359.66	2,989.66	630.00	630.00	0.00	0.00
535-253-329-1000-27 OTHER SERVICES	357,773.00	0.00	-357,773.00	0.00	0.00	0.00	0.00
535-253-395-1000-27 PROFESSIONAL SERVICES	887,100.00	11,400.00	-875,700.00	0.00	0.00	0.00	0.00
535-253-399-1000-27 CONSTRUCTION MNGT COST	0.00	1,386.70	1,386.70	0.00	0.00	0.00	0.00
535-253-499-1000-27 CONSTRUCTION MNGT COST	0.00	1.19	1.19	0.00	0.00	0.00	0.00
535-253-520-1000-27 CONSTRUCTION SERVICES	13,847,815.00	14,890,968.20	2,579,292.03	1,536,138.83	509,864.18	1,022,287.85	3,986.80
535-253-530-1000-27 OFF-SITE IMPROVEMENTS	1,300,000.00	0.00	-1,252,290.00	47,710.00	47,710.00	0.00	0.00
535-253-540-3000-27 FURNITURE, FIXTURES & EQUIPMENT	500,000.00	252,378.89	-170,095.00	77,526.11	58,830.29	5,491.41	13,204.41
535-253-545-4000-27 TECHNOLOGY EQUIPMENT	375,000.00	334,545.09	49,253.97	89,708.88	77,456.34	8,119.41	4,133.13
535-253-590-1999-27 CONTINGENCY	200,000.00	0.00	-177,088.46	22,911.54	0.00	0.00	22,911.54
535-253-599-1000-27 CONSTRUCTION MNGT COST	0.00	1.44	1.44	0.00	0.00	0.00	0.00
27 DUTCH FORK HIGH	17,467,688.00	15,493,219.18	-199,843.46	1,774,625.36	694,490.81	1,035,898.67	44,235.88

ACCOUNT	PROJ BUDGET @ 1/28/2013	PRIOR YEARS EXPENDITURES	PROJECT TRANSFERS/ ADJUSTMENTS	FY 14-15 CURRENT BUDGET	FY 14-15 YTD EXPENDITURES	ENCUMBRANCES	REMAINING BALANCE
NEW ELEMENTARY SCHOOL							
535-253-199-1000-31 CONSTRUCTION MGMT COSTS	5,557.00	5,556.84	-0.16	0.00	0.00	0.00	0.00
535-253-299-1000-31 CONSTRUCTION MGMT COSTS	1,507.00	1,507.01	0.01	0.00	0.00	0.00	0.00
535-253-319-1000-31 LEGAL SERVICES	31,501.00	31,501.04	0.04	0.00	0.00	0.00	0.00
535-253-321-1000-31 UTILITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
535-253-329-1000-31 OTHER SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
535-253-395-1000-31 PROFESSIONAL SERVICES	519,294.00	519,293.51	-0.49	0.00	0.00	0.00	0.00
535-253-399-1000-31 CONSTRUCTION MGMT COSTS	55,819.00	55,819.27	0.27	0.00	0.00	0.00	0.00
535-253-499-1000-31 CONSTRUCTION MGMT COSTS	451.00	451.22	0.22	0.00	0.00	0.00	0.00
535-253-520-1000-31 CONSTRUCTION SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
535-253-530-1000-31 SITE IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
535-253-540-3000-31 FURNITURE, FIXTURES & EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
535-253-545-4000-31 TECHNOLOGY EQUIPMENT	9,817.00	9,817.22	0.22	0.00	0.00	0.00	0.00
535-253-590-1999-31 CONTINGENCY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
535-253-599-1000-31 CONSTRUCTION MNGT COST	25.00	24.58	-0.42	0.00	0.00	0.00	0.00
31 NEW ELEMENTARY SCHOOL	623,971.00	623,970.69	-0.31	0.00	0.00	0.00	0.00
NEW CHAPIN MIDDLE SCHOOL							
535-253-199-1000-32 CONSTRUCTION MNGT COST	0.00	140.02	140.02	0.00	0.00	0.00	0.00
535-253-299-1000-32 CONSTRUCTION MNGT COST	0.00	39.20	39.20	0.00	0.00	0.00	0.00
535-253-319-1000-32 LEGAL SERVICES	0.00	3,340.18	3,340.18	0.00	0.00	0.00	0.00
535-253-321-1000-32 UTILITIES	20,000.00	0.00	-20,000.00	0.00	0.00	0.00	0.00
535-253-329-1000-32 OTHER SERVICES	640,000.00	0.00	-640,000.00	0.00	0.00	0.00	0.00
535-253-395-1000-32 PROFESSIONAL SERVICES	1,696,673.00	56.00	-1,696,617.00	0.00	0.00	0.00	0.00
535-253-399-1000-32 CONSTRUCTION MNGT COST	0.00	1,396.11	1,396.11	0.00	0.00	0.00	0.00
535-253-499-1000-32 CONSTRUCTION MNGT COST	0.00	1.19	1.19	0.00	0.00	0.00	0.00
535-253-510-1000-32 LAND	0.00	0.00	0.00	0.00	0.00	0.00	0.00
535-253-520-1000-32 CONSTRUCTION SERVICES	16,909,900.00	259,060.41	-16,650,839.59	0.00	0.00	0.00	0.00
535-253-530-1000-32 SITE IMPROVEMENTS	3,623,550.00	0.00	-3,623,550.00	0.00	0.00	0.00	0.00
535-253-540-3000-32 FURNITURE, FIXTURES, & EQUIPMENT	1,207,850.00	0.00	-1,207,850.00	0.00	0.00	0.00	0.00
535-253-545-4000-32 TECHNOLOGY EQUIPMENT	1,500,000.00	9,817.22	-1,490,182.78	0.00	0.00	0.00	0.00
535-253-590-1999-32 CONTINGENCY	1,540,009.00	0.00	-1,540,009.00	0.00	0.00	0.00	0.00
535-253-599-1000-32 CONSTRUCTION MNGT COST	0.00	1.45	1.45	0.00	0.00	0.00	0.00
** PROJECT MOVED TO 536 FUND **							
535-253-319-1000-32 LEGAL SERVICES	0.00	3,340.18	3,340.18	0.00	0.00	0.00	0.00
535-253-530-1000-32 CONSTRUCTION SERVICES	0.00	259,060.41	259,060.41	0.00	0.00	0.00	0.00
535-253-540-3000-32 EQUIPMENT	0.00	1,207,850.00	1,207,850.00	0.00	0.00	0.00	0.00
535-253-545-4000-32 TECHNOLOGY EQUIPMENT	0.00	9,817.22	9,817.22	0.00	0.00	0.00	0.00
535-253-590-1999-32 CONTINGENCY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 NEW CHAPIN MIDDLE SCHOOL	27,137,982.00	3,915,697.10	-0.22	23,222,284.68	5,112,075.21	13,744,354.38	4,365,855.09

ACCOUNT	PROJ BUDGET @ 1/28/2013	PRIOR YEARS EXPENDITURES	PROJECT TRANSFERS/ ADJUSTMENTS	FY 14-15 CURRENT BUDGET	FY 14-15 YTD EXPENDITURES	ENCUMBRANCES	REMAINING BALANCE
CTR ADV TECH STUDIES / SPRING HILL HIGH SCHOOL							
535-253-199-1000-33 CONSTRUCTION MGMT COSTS	0.00	12,186.56	12,186.56	0.00	0.00	0.00	0.00
535-253-299-1000-33 CONSTRUCTION MGMT COSTS	0.00	3,380.70	3,380.70	0.00	0.00	0.00	0.00
535-253-319-1000-33 LEGAL SERVICES - CATE	0.00	178,690.08	178,725.78	35.70	35.70	0.00	0.00
535-253-319-1050-33 LEGAL SERVICES - NHS	0.00	15,415.04	15,484.34	69.30	69.30	0.00	0.00
535-253-321-1000-33 UTILITIES	20,000.00	0.00	-20,000.00	0.00	0.00	0.00	0.00
535-253-329-1000-33 OTHER SERVICES	1,487,903.00	0.00	-1,487,903.00	0.00	0.00	0.00	0.00
535-253-395-1000-33 PROFESSIONAL SERVICES	4,491,337.00	2,395,578.39	-2,095,758.61	0.00	0.00	0.00	0.00
535-253-399-1000-33 CONSTRUCTION MGMT COSTS	0.00	121,776.77	121,776.77	0.00	0.00	0.00	0.00
535-253-499-1000-33 CONSTRUCTION MGMT COSTS	0.00	363.19	363.19	0.00	0.00	0.00	0.00
535-253-510-1000-33 LAND	1,299,520.00	337,500.00	-962,020.00	0.00	0.00	0.00	0.00
535-253-520-0000-33 RETAINAGE	0.00	869,724.18	869,724.18	0.00	0.00	0.00	0.00
535-253-520-1000-33 CONST SRVS - CATE	51,840,000.00	32,085,010.64	-19,662,567.04	92,422.32	8.99	-91,570.67	183,984.00
535-253-520-1050-33 CONST. SRVS - NHS	0.00	32,323,692.13	32,595,815.05	272,122.92	184,001.47	272,105.45	-183,984.00
535-253-530-1000-33 SITE IMPROVEMENTS	7,642,108.00	0.00	-7,642,108.00	0.00	0.00	0.00	0.00
535-253-540-3000-33 F,F, & EQUIP - CATE	3,870,000.00	2,596,049.38	-1,273,950.62	0.00	0.00	0.00	0.00
535-253-540-3050-33 F,F, & EQUIPMENT - NHS	0.00	1,388,435.68	1,485,853.29	97,417.61	95,835.96	0.00	1,581.65
535-253-545-4000-33 TECH. EQUIPMENT - CATE	3,870,000.00	2,204,045.61	-1,665,954.39	0.00	0.00	0.00	0.00
535-253-545-4050-33 TECH. EQUIPMENT - NHS	0.00	2,916,905.91	2,942,965.43	26,059.52	5,213.54	22,292.29	-1,446.31
535-253-590-1999-33 CONTINGENCY	4,236,158.00	0.00	-4,236,158.00	0.00	0.00	0.00	0.00
535-253-599-1000-33 CONSTRUCTION MGMT COST	0.00	105.32	105.32	0.00	0.00	0.00	0.00
33 CTR ADV TECH STUDIES / SPRING HILL HIGH SCHOOL	78,757,026.00	77,448,859.58	-820,039.05	488,127.37	285,164.96	202,827.07	135.34
IRMO ELEMENTARY							
535-253-199-1000-35 CONSTRUCTION MGMT COSTS	0.00	11,525.34	11,525.34	0.00	0.00	0.00	0.00
535-253-299-1000-35 CONSTRUCTION MGMT COSTS	0.00	3,226.16	3,226.16	0.00	0.00	0.00	0.00
535-253-319-1000-35 LEGAL SERVICES	0.00	377.50	377.50	0.00	0.00	0.00	0.00
535-253-321-1000-35 UTILITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
535-253-329-1000-35 OTHER SERVICES	0.00	85,210.80	85,210.80	0.00	0.00	0.00	0.00
535-253-395-1000-35 PROFESSIONAL SERVICES	0.00	686,503.48	686,503.48	0.00	0.00	0.00	0.00
535-253-399-1000-35 CONSTRUCTION MGMT COSTS	0.00	114,925.52	114,925.52	0.00	0.00	0.00	0.00
535-253-499-1000-35 CONSTRUCTION MGMT COSTS	0.00	104.46	104.46	0.00	0.00	0.00	0.00
535-253-520-0000-35 RETAINAGE	0.00	740,589.17	740,589.17	0.00	0.00	0.00	0.00
535-253-520-1000-35 CONSTRUCTION SERVICES	16,619,210.00	14,970,517.21	-1,648,692.79	0.00	0.00	0.00	0.00
535-253-530-1000-35 SITE IMPROVEMENTS	0.00	0.00	121,968.00	121,968.00	0.00	121,968.00	0.00
535-253-540-3000-35 FURNITURE, FIXTURES & EQUIPMENT	360,725.00	367,875.28	7,150.28	0.00	0.00	0.00	0.00
535-253-545-4000-35 TECHNOLOGY EQUIPMENT	455,038.00	480,539.59	25,501.59	0.00	0.00	0.00	0.00
535-253-580-1000-35 PORTABLES	6,389.00	6,388.78	-0.22	0.00	0.00	0.00	0.00
535-253-590-1999-35 CONTINGENCY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
535-253-599-1000-35 CONSTRUCTION MNGT COST	0.00	119.23	119.23	0.00	0.00	0.00	0.00
35 IRMO ELEMENTARY	17,441,362.00	17,467,902.52	148,508.52	121,968.00	0.00	121,968.00	0.00

ACCOUNT	PROJ BUDGET @ 1/28/2013	PRIOR YEARS EXPENDITURES	PROJECT TRANSFERS/ ADJUSTMENTS	FY 14-15 CURRENT BUDGET	FY 14-15 YTD EXPENDITURES	ENCUMBRANCES	REMAINING BALANCE
IRMO HIGH SCHOOL							
535-253-199-1000-40 CONSTRUCTION MNGT COST	0.00	819.03	819.03	0.00	0.00	0.00	0.00
535-253-299-1000-40 CONSTRUCTION MNGT COST	0.00	229.32	229.32	0.00	0.00	0.00	0.00
535-253-319-1000-40 LEGAL SERVICES	0.00	602.00	808.25	206.25	206.25	0.00	0.00
535-253-329-1000-40 OTHER SERVICES	579,396.00	0.00	-579,396.00	0.00	0.00	0.00	0.00
535-253-395-1000-40 PROFESSIONAL SERVICES	1,043,420.00	58,427.77	-984,992.23	0.00	0.00	0.00	0.00
535-253-399-1000-40 CONSTRUCTION MNGT COST	0.00	8,166.59	8,166.59	0.00	0.00	0.00	0.00
535-253-499-1000-40 CONSTRUCTION MNGT COSTS	0.00	6.98	6.98	0.00	0.00	0.00	0.00
535-253-520-1000-40 CONSTRUCTION SERVICES	23,127,000.00	21,065,305.92	3,328,992.62	5,390,686.70	3,851,602.64	1,393,237.79	145,846.27
535-253-540-3000-40 FURNITURE, FIXTURES, & EQUIPMENT	600,000.00	166,871.12	250,641.81	683,770.69	415,787.58	91,389.65	176,593.46
535-253-545-4000-40 TECHNOLOGY EQUIPMENT	1,200,000.00	784,225.91	-162,867.45	252,906.64	203,781.70	49,124.94	0.00
535-253-590-1999-40 CONTINGENCY	1,512,240.00	0.00	-1,512,240.00	0.00	0.00	0.00	0.00
535-253-599-1000-40 CONSTRUCTION MNGT COST	0.00	8.51	8.51	0.00	0.00	0.00	0.00
40 IRMO HIGH SCHOOL	28,962,056.00	22,084,663.15	350,177.43	6,327,570.28	4,471,378.17	1,533,752.38	322,439.73
LEAPHART ELEMENTARY							
535-253-199-1000-50 CONSTRUCTION MGMT COSTS	0.00	96,226.85	96,226.85	0.00	0.00	0.00	0.00
535-253-299-1000-50 CONSTRUCTION MGMT COSTS	0.00	26,716.23	26,716.23	0.00	0.00	0.00	0.00
535-253-321-1000-50 UTILITIES	0.00	6,810.00	6,810.00	0.00	0.00	0.00	0.00
535-253-329-1000-50 OTHER SERVICES	0.00	123,766.60	123,766.60	0.00	0.00	0.00	0.00
535-253-395-1000-50 PROFESSIONAL SERVICES	888,147.00	888,147.47	0.47	0.00	0.00	0.00	0.00
535-253-399-1000-50 CONSTRUCTION MGMT COSTS	0.00	961,383.70	961,383.70	0.00	0.00	0.00	0.00
535-253-499-1000-50 CONSTRUCTION MGMT COSTS	0.00	2,687.79	2,687.79	0.00	0.00	0.00	0.00
535-253-520-0000-50 RETAINAGE	0.00	57,784.00	57,784.00	0.00	0.00	0.00	0.00
535-253-520-1000-50 CONSTRUCTION SERVICES	10,217,131.00	7,745,548.04	-2,463,082.96	8,500.00	8,500.00	0.00	0.00
535-253-530-1000-50 SITE IMPROVEMENTS	0.00	1,089,133.44	1,089,133.44	0.00	0.00	0.00	0.00
535-253-540-3000-50 FURNITURE, FIXTURES & EQUIPMENT	415,882.00	415,881.52	-0.48	0.00	0.00	0.00	0.00
535-253-545-4000-50 TECHNOLOGY EQUIPMENT	634,631.00	665,613.82	30,982.82	0.00	0.00	0.00	0.00
535-253-580-1000-50 PORTABLES	87,258.00	87,257.98	-0.02	0.00	0.00	0.00	0.00
535-253-590-1999-50 CONTINGENCY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
535-253-599-1000-50 CONSTRUCTION MNGT COST	0.00	846.45	846.45	0.00	0.00	0.00	0.00
50 LEAPHART ELEMENTARY	12,243,049.00	12,167,803.89	-66,745.11	8,500.00	8,500.00	0.00	0.00


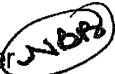
ACCOUNT	PROJ BUDGET @ 1/28/2013	PRIOR YEARS EXPENDITURES	PROJECT TRANSFERS/ ADJUSTMENTS	FY 14-15 CURRENT BUDGET	FY 14-15 YTD EXPENDITURES	ENCUMBRANCES	REMAINING BALANCE
SEVEN OAKS ELEMENTARY							
535-253-199-1000-55 CONSTRUCTION MGMT COSTS	0.00	9,493.71	9,493.71	0.00	0.00	0.00	0.00
535-253-299-1000-55 CONSTRUCTION MGMT COSTS	0.00	2,657.79	2,657.79	0.00	0.00	0.00	0.00
535-253-321-1000-55 UTILITIES	0.00	16,606.00	16,606.00	0.00	0.00	0.00	0.00
535-253-329-1000-55 OTHER SERVICES	0.00	26,771.50	26,771.50	0.00	0.00	0.00	0.00
535-253-395-1000-55 PROFESSIONAL SERVICES	439,565.00	639,465.30	199,900.30	0.00	0.00	0.00	0.00
535-253-399-1000-55 CONSTRUCTION MGMT COSTS	0.00	94,664.21	94,664.21	0.00	0.00	0.00	0.00
535-253-499-1000-55 CONSTRUCTION MGMT COSTS	0.00	83.34	83.34	0.00	0.00	0.00	0.00
535-253-520-0000-55 RETAINAGE	0.00	315,461.58	315,461.58	0.00	0.00	0.00	0.00
535-253-520-1000-55 CONSTRUCTION SERVICES	9,725,718.00	9,039,644.44	-686,073.56	0.00	0.00	0.00	0.00
535-253-530-1000-55 SITE IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
535-253-540-3000-55 FURNITURE, FIXTURES & EQUIPMENT	545,830.00	553,952.54	8,122.54	0.00	0.00	0.00	0.00
535-253-545-4000-55 TECHNOLOGY EQUIPMENT	472,030.00	472,029.70	-0.30	0.00	0.00	0.00	0.00
535-253-580-1000-55 PORTABLES	110,226.00	110,225.53	-0.47	0.00	0.00	0.00	0.00
535-253-590-1999-55 CONTINGENCY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
535-253-599-1000-55 CONSTRUCTION MNGT COST	0.00	98.44	98.44	0.00	0.00	0.00	0.00
55 SEVEN OAKS ELEMENTARY	11,293,369.00	11,281,154.08	-12,214.92	0.00	0.00	0.00	0.00
NEW DESIGN & CONSTRUCTION							
	11,735,941.00						
535-253-110-0000-67 REGULAR SALARIES		853,846.32		165,000.00	83,558.52	0.00	81,441.48
535-253-115-0000-67 CLERICAL SALARIES		229,662.09		47,000.00	21,771.00	0.00	25,229.00
535-253-199-1000-67 CONSTRUCTION MGMT		-262,030.14		0.00	0.00	0.00	0.00
535-253-210-0000-67 MATCH - HEALTH/DENTAL		83,655.16		18,000.00	9,260.52	0.00	8,739.48
535-253-220-0000-67 MATCH - RETIREMENT		152,599.42		33,000.00	16,747.44	0.00	16,252.56
535-253-230-0000-67 MATCH - SOC. SEC.		78,328.70		20,000.00	7,749.65	0.00	12,250.35
535-253-270-0000-67 WORKER'S COMP.		7,254.06		4,000.00	821.52	0.00	3,178.48
535-253-299-1000-67 CONSTRUCTION MGMT		-72,411.01		0.00	0.00	0.00	0.00
535-253-319-1000-67 LEGAL SERVICES		71,090.24		388.75	388.75	0.00	0.00
535-253-323-1000-67 MISC REPAIRS & MAINT		27,833.62		0.00	0.00	0.00	0.00
535-253-325-1000-37 RENTAL-BOND REF.		2,154.66		0.00	0.00	0.00	0.00
535-253-332-1000-67 TRAVEL, NEW CONST.		24,888.23		5,000.00	1,738.31	0.00	3,261.69
535-253-350-1000-67 ADVERTISING		4,755.50		0.00	0.00	0.00	0.00
535-253-360-1000-67 PRINTING, NEW CONST.		275.00		0.00	0.00	0.00	0.00
535-253-390-1000-67 OTHER PURCHASED SVCS		34,714.37		0.00	0.00	0.00	0.00
535-253-395-1000-67 OTHER PURCHASED SVCS		8,493,171.49		953,611.25	574,343.05	268,876.82	110,391.38
535-253-395-1001-67 OTHER PROF. SVCS		390,413.63		0.00	0.00	0.00	0.00
535-253-399-1000-67 CONSTRUCTION MGMT		-2,620,748.90		0.00	0.00	0.00	0.00
535-253-410-1000-67 SUPPLIES, NEW CONST.		11,193.55		8,000.00	606.47	0.00	7,393.53
535-253-440-1000-67 PERIODICALS, NEW CONST.		2,685.54		0.00	0.00	0.00	0.00
535-253-445-1000-67 TECHNOLOGY SUPPLIES		4,424.99		6,919.43	193.79	0.00	6,725.64
535-253-499-1000-67 CONSTRUCTION MGMT		-10,119.16		0.00	0.00	0.00	0.00
535-253-540-1000-67 EQUIPMENT, NEW CONST.		2,075.00		0.00	0.00	0.00	0.00
535-253-580-1000-67 PORTABLES		0.00		0.00	0.00	0.00	0.00
535-253-599-1000-67 CONSTRUCTION MGMT		2,965,309.21		0.00	0.00	0.00	0.00
535-253-640-1000-67 DUES/FEES, NEW CONST.		0.00		0.00	0.00	0.00	0.00
67 NEW DESIGN & CONSTRUCTION	11,735,941.00	10,475,021.57	0.00	1,260,919.43	717,179.02	268,876.82	274,863.59
TOTALS	269,289,970.00	240,702,531.44	13,677,311.23	42,264,749.79	14,701,917.72	19,470,330.82	8,092,501.25



MEMORANDUM

To: Members of the Board of Trustees

Through: Stephen Hefner, Ed.D.
Superintendent

From: A. Len Richardson, Chief Finance Officer 
Winnie Brown, Interim Chief Human Resources Officer 

Date: January 21, 2015

Re: Kelly Educational Staffing

A presentation for the use of Kelly Educational Staffing services was given to the Board of Trustees at the January 7, 2015 meeting.

RECOMMENDATION:

The Administration recommends the approval of the use of Kelly Educational Staffing to provide substitutes for the district.


ALR:tl



Memorandum

To: Members of the Board of Trustees

Through: Dr. Stephen W. Hefner
Superintendent

From: Mark A. Bounds 
Chief Information Officer

Date: January 22, 2015

Re: Board Policies – Section I

Issue: Proposed revisions to Board Policies – Section I

Background: The General Assembly repealed the requirement that a student must pass an exit examination in order to receive a diploma. The exit examination was specifically referenced in several policies which must be updated. Attached for your consideration are the recommended revisions for the following policies:

- IKACC - "Placement of Non-Accredited Private and Home School Secondary Students"
- IKF – "Graduation Requirements"
- IKF-R – Administrative Rule "Graduation Requirements"
- ILB-R – Administrative Rule "Test/Assessment Administration"

Recommendation: Administration recommends that the Board give final reading approval to the proposed revisions to selected "I" policies.

MB/aw

Attachments - Current Board Policies/Recommended Policies – Section I

PLACEMENT OF NON- ACCREDITED PRIVATE AND HOME SCHOOL SECONDARY STUDENTS

Code **IKACC** Issued **2/13**

Purpose: To establish the basic structure for placement of students from non-accredited private and/or home schools.

When enrolling students from home schools or private schools that are not accredited by the Southern Association of Colleges and Schools (SACS), secondary school administrators will adhere to the following guidelines.

- Check all course documentation and test scores that are presented from the private or home school and compare with similar courses offered in the district's high school(s). If a preponderance of the documentation reflects similarities with courses offered in district schools (title, course description, syllabi, assignments, assessments, etc.), the principal may award probationary credit for the course. In such case, the student will be tentatively assigned to classes for a probationary period. During this probationary period, the student will have to meet requirements (subject and state standards, satisfactory completion of designated assignments, etc.) determined by the principal or his/her designee before a decision is made granting class placement and/or Carnegie credit.
- End of the year exams will be administered for courses that are not justified by the review of the private and home school documentation. If the student successfully passes the end of the year exam(s), the student may be placed in the next grade on the level deemed appropriate by the principal or his/her designee based on the test results and review of documentation.
- The student is assigned a class rank, grades for the credited courses and a grade point average. Students will not receive honors or advanced placement weighting regarding the calculation of grade point averages.
- All requirements for graduation must be completed, such as physical education and the exit exam.
- For elective credit, documentation from the private or home school should be compared with the courses offered to determine if end of year testing is appropriate.
- Students from home schools or non-accredited private schools entering the ninth grade may not receive high school credit for courses that are not offered to District Five middle school students.
- Science courses with extensive labs may not be credited to the student unless there is substantial documentation of the same lab work done in the private or home school or the student passes the end of year test.

Adopted 6/11/01; Revised 2/25/13

PLACEMENT OF NON- ACCREDITED PRIVATE AND HOME SCHOOL SECONDARY STUDENTS

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- End of the year exams will be administered for courses that are not justified by the review of the private and home school documentation. If the student successfully passes the end of the year exam(s), the student may be placed in the next grade on the level deemed appropriate by the principal or his/her designee based on the test results and review of documentation.
- The student is assigned a class rank, grades for the credited courses and a grade point average. Students will not receive honors or advanced placement weighting regarding the calculation of grade point averages.
- All requirements for graduation must be completed. ~~such as physical education and the exit exam.~~
- For elective credit, documentation from the private or home school should be compared with the courses offered to determine if end of year testing is appropriate.
- Students from home schools or non-accredited private schools entering the ninth grade may not receive high school credit for courses that are not offered to District Five middle school students.
- Science courses with extensive labs may not be credited to the student unless there is substantial documentation of the same lab work done in the private or home school or the student passes the end of year test.

Adopted 6/11/01; Revised 2/25/13

GRADUATION REQUIREMENTS

Code **IKF** Issued **11/12**

Purpose: To establish the basic structure for high school graduation.

The South Carolina State Board of Education regulates the South Carolina State High School Diploma. A state high school diploma from this district is based upon the satisfactory completion of the number of units required by state law. A unit of work is the amount of credit earned when the student satisfactorily completes 120 hours of instruction in a given subject area. The student must pass both parts of the South Carolina high school exit examination in addition to earning the required number of prescribed units.

Students in the district may graduate from high school by meeting the requirements outlined in administrative rule IKF-R.

In order to participate in School District Five graduation exercises, students must have earned one of the following.

- SC High School Diploma
- state certificate
- district certificate

Principals will have the discretion to prohibit a student from participating in graduation exercises in the following circumstances.

- The student has engaged in misconduct on or off school grounds.
- The student has monetary debt to the district.
- The student fails to participate in graduation practice without making prior arrangements with the principal.
- The principal otherwise determines that it would not be in the best interest for the student to participate in graduation exercises. The principal's decision will be final.

Adopted 5/28/04; Revised 2/6/89, 4/22/96, 4/13/98, /6/11/01, 11/19/12

Legal references:

A. S.C. Code, 1976, as amended:

1. Section 59-18-310(B) - Statewide assessment program.
2. Section 59-26-70 - No commission or agency to require foreign language as a prerequisite to receive a regular high school diploma.
3. Section 59-39-100 - Diplomas to be uniform in every respect; units required to earn a diploma.
4. Section 50-29-110 - Accelerated program of study.
5. Section 59-29-80 - Courses in physical education; ROTC program.
6. Section 59-29-190 - Advanced placement courses for academically talented students.
7. Section 59-17-130 - American sign language as world language credit.
8. Section 59-38-10 - South Carolina Education Bill of Rights for Children in Foster Care.

B. State Board of Education Regulations:

1. R43-259 - Graduation requirements.
2. R43-262 - Assessment program.
3. R43-234 - Defined program, grades 9-12.

School District Five of Lexington and Richland Counties

GRADUATION REQUIREMENTS

Code **IKF** Issued **11/12**

Purpose: To establish the basic structure for high school graduation.

The South Carolina State Board of Education regulates the South Carolina State High School Diploma. A state high school diploma from this district is based upon the satisfactory completion of the number of units required by state law. A unit of work is the amount of credit earned when the student satisfactorily completes 120 hours of instruction in a given subject area. ~~The student must pass both parts of the South Carolina high school exit examination in addition to earning the required number of prescribed units.~~

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Adopted 5/28/04; Revised 2/6/89, 4/22/96, 4/13/98, /6/11/01, 11/19/12

Legal references:

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3. Section 59-39-100 - Diplomas to be uniform in every respect; units required to earn a diploma.
4. Section 50-29-110 - Accelerated program of study.
5. Section 59-29-80 - Courses in physical education; ROTC program.
6. Section 59-29-190 - Advanced placement courses for academically talented students.
7. Section 59-17-130 - American sign language as world language credit.
8. Section 59-38-10 - South Carolina Education Bill of Rights for Children in Foster Care.

B. State Board of Education Regulations:

1. R43-259 - Graduation requirements.
- ~~2. R43-262 - Assessment program.~~
3. R43-234 - Defined program, grades 9-12.

School District Five of Lexington and Richland Counties

4

GRADUATION REQUIREMENTS

Code **IKF-R** Issued **11/12**

A student must earn 24 units of credit in state-approved courses for graduation.

The unit requirements are distributed as follows.

<u>Subject</u>	<u>Credit units</u>
English language arts	4
Mathematics	4
Science	3
U.S. History and Constitution	1
Economics	1/2
US Government	1/2
Other social studies	1
PE or junior ROTC	1
Computer science (including keyboarding)	1
Foreign language or Career and technology education	1
Electives	7
Total	24

The student must complete a study of and pass a final examination on the provisions and principles of the United States Constitution, the Declaration of Independence, the Federalist papers and American institutions and ideals. This instruction must be given for a period of at least one year or its equivalent, either within the required course U.S. History and Constitution or within another course.

The student must pass both parts of the South Carolina high school exit examination in addition to earning the required number of prescribed units.

Students who wish to pursue early graduation must complete an early graduation plan with their guidance counselor by June 30 prior to their early graduation. The principal must approve all requests for early graduation. The principal's decision will be final.

Awarding of high school credit

A school also may award and accept credit towards a high school diploma for the following.

- in units of one-fourth, one-half and a whole; for example, an academic-standards based course that requires a minimum of 120 hours of instruction (one unit), 60 hours of instruction (one-half unit) and 30 hours of instruction (one-fourth unit)
- a course that has been approved by the state department of education in a proficiency-based system

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- those gateway courses that are a part of the end-of-course examination program only if the student takes the course approved by the school in which he/she is enrolled and meets all the stipulated requirements of the program
- courses in summer programs that meet all the regulatory requirements for courses offered for students in grades nine through 12
- a course that is approved by the district - whether the school offers the particular course or not - if the student receives prior approval
- a course that the student takes in an approved adult education program if the course is approved by the superintendent or his/her designee
- locally designed subject-area courses, elective courses and CATE courses under conditions as outlined in state board regulation
- the PE credit if the PE course meets all statutory requirements including the personal fitness and wellness component and the lifetime fitness component
- the one-half unit of credit carried by the keyboarding course for half the required computer science unit
- a college course, approved by the principal, that a student in grades nine through 12 takes under the district's dual credit arrangement

Adult education

For adult education students receiving a diploma, the unit requirements are distributed as follows.

<u>Subject</u>	<u>Credit units</u>
English language arts	4
Mathematics	4
Science	3
U.S. History and Constitution	1
Economics	1/2
US Government	1/2
Other social studies	1
Computer science (including keyboarding)	1
Electives	9
Total	24

Exit examination

For purposes of state testing requirements, students in their second year of high school enrollment beginning with grade nine are required to take an exit examination consisting of tests in English language arts, mathematics, science and social studies based on state curriculum standards. Passage of the exit examination is a condition for the receipt of a state high school diploma. This requirement also applies to students in an adult education program who are seeking a diploma.

PAGE 3 - IKF-R - GRADUATION REQUIREMENTS

Students who do not pass the exit examination must receive academic assistance in the area(s) not passed.

Any student who fails to pass the exit examination and who is actively enrolled in school will have two opportunities per year (spring and fall) to pass an equivalent form of the failed part or parts of the examination by meeting the minimum performance standard in effect at the time of the test administration.

An administration of the exit examination may be available during the summer after the twelfth grade for students who have met all other requirements for graduation and who were actively enrolled in school.

The district will award an appropriate state certificate to those students who must pass the exit examination to receive a diploma, but fail to do so. The certificate will indicate the number of credits earned and grades completed. A student who has earned the required number of units but who fails to pass the exit exam may enroll in adult education to continue with academic assistance and to re-take the exit exam. If the student is under the age of 21, he/she may continue in school until he/she passes the exit exam and receives a diploma or until he/she reaches 21, whichever occurs first.

The district will do the following.

- Implement administration and security measures established by the state board of education for the purpose of the exit examination.
- Establish a procedure for written notification of students and parents/legal guardians by the seventh grade or upon entry into the district schools, whichever comes first.
- Publicize the exit examination schedules.
- Recommend for a South Carolina State High School Diploma only those students who pass all parts of the exit examination.
- Provide academic assistance related to the parts not passed.
- Advise students who have met all other requirements for graduation but have not passed the exit examination of other alternatives.

Districts will identify students who meet the participation criteria for alternative assessment. Students with an IEP may take the exit exam with accommodations and/or modifications determined to be appropriate by the IEP team and allowable by state and federal statutes and regulations.

Issued 11/17/86; Revised 2/6/89, 6/11/01, 11/19/12

GRADUATION REQUIREMENTS

Code **IKF-R** *Issued* **MODEL/14**

A student must earn 24 units of credit in state-approved courses for graduation.

The unit requirements are distributed as follows.

Subject	Credit units
English language arts	4
Mathematics	4
Science	3
U.S. History and Constitution	1
Economics	½
U.S. Government	½
Other social studies	1
PE or junior ROTC	1
Computer science (including keyboarding)	1
Foreign language or Career and technology education	1
Electives	7
Total	24

The student must pass a classroom examination on the provisions and principles of the United States Constitution, the Declaration of Independence, the Federalist papers and American institutions and ideals. This instruction must be given for a period of at least one year or its equivalent, either within the required course U.S. History and Constitution or within another course.

The student must pass **a high school credit course in science in which an end-of-course examination is administered.**

The student must be enrolled for a minimum of one semester immediately preceding his/her graduation except in case of a bona fide change of residence. Units earned in a summer school program do not satisfy this requirement.

The student must earn the required number of prescribed units.

Awarding of high school credit

A school also may award and accept credit towards a high school diploma for the following.

- in units of one-fourth, one-half and a whole; for example, an academic-standards based course that required a minimum of 120 hours of instruction (one unit), 60 hours of instruction (one-half unit) and 30 hours of instruction (one-fourth unit)
- a course that has been approved by the South Carolina Department of Education in a proficiency-based system

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- those gateway courses that are a part of the end-of-course examination program only if the student takes the course approved by the school in which he/she is enrolled and meets all the stipulated requirements of the program
- courses in summer programs that meet all the regulatory requirements for courses offered for students in grades nine through 12
- a course that is approved by the district, whether the school offers the particular course or not, if the student receives prior approval
- a course that the student takes in an approved adult education program if the course is approved by the superintendent or his/her designee
- locally designed subject-area courses, elective courses and CATE courses under conditions as outlined in state board regulation
- the PE credit if the PE course meets all statutory requirements including the personal fitness and wellness component and the lifetime fitness component
- the one-half unit of credit carried by the keyboarding course for half the required computer science credit
- **if offered, the American Sign language course as a required unit in a foreign language**
- ~~the American Sign language course as the required unit in a foreign language~~
- a college course that a student in grades nine through 12 takes under the district's dual credit arrangement

Adult education

For adult education students receiving a diploma, the unit requirements are distributed as follows.

Subject	Credit units
English language arts	4
Mathematics	4
Science	3
U.S. History and Constitution	1
Economics	½
U.S. Government	½
Other social studies	1
Computer science (including keyboarding*)	1
Electives	9
Total	24

** Keyboarding may count up to one-half of the computer science requirement.*

A student may transfer credit earned in the adult education program to a secondary school to count towards the units of credit required for a state high school diploma

PAGE 3 - IKF-R - GRADUATION REQUIREMENTS

if, for each unit being transferred, the student has spent a minimum of 120 hours in class time in that subject at that level and the teacher was properly certified to teach the course.

High school credit for college work

Students in grades nine through 12 and/or adult education programs can earn credits for college course work that can be applied to the required number of units for a state high school diploma.

The following conditions apply.

- Courses may be offered through distance learning and cooperative agreements with institutions of higher education. One quality point will be added to the CP weighting for dual credit courses that are applicable.
- Only courses applicable to baccalaureate degrees or to associate degrees offered by institutions accredited by the board of education of that state or the appropriate regional accrediting agency [the New England Association of Colleges and Schools, Middle States Association of Colleges and Schools, Southern Association of Colleges and Schools Council on Accreditation and School Improvement (AdvancED/SACS CASI), North Central Association of Colleges and Schools, Western Association of Colleges and Schools or Northwest Association of Colleges and Schools] qualify.
- Tuition costs and any other fees will be the responsibility of the student or his/her parent/legal guardian unless otherwise indicated by the district.

Issued ^

TEST/ASSESSMENT ADMINISTRATION

Code **ILB-R** Issued **3/13**

Tests administered by this district or through the state board of education will include, but are not limited to, the following.

- Measured Academic Progress (MAP)
- statewide assessment program tests (grades 3-8, end-of-year assessment scores; exit examination; end-of-course tests)
- statewide testing program tests and current applicable laws and regulations related to students with disabilities and special needs
- examinations for admission to programs such as gifted and talented
- high school equivalency program test (GED)
- National Assessment of Education Progress (NAPE)

The district will not use any state-owned test materials or district-owned materials which are the same as those used in any state-mandated testing program for census testing in the grades included in the state-mandated program(s) except on testing dates specified by the state department of education.

The district must provide for the security of state and district testing materials during testing and the storage of all secure tests and test materials before, during and after testing. Throughout the time testing materials are under the control of the school district, tests must be secured under lock and key when not in use for approved test administration activities. All mandated state testing security procedures will be followed.

Each school year, the superintendent will appoint one individual in the district who will be solely responsible for obtaining test instruments (including commercial tests) used in testing programs administered by or through the state board of education. The superintendent will submit the name of the designated individual so appointed to the state department of education in writing on an annual basis.

No employee of the district will knowingly or willfully commit security violations as outlined in state regulation.

Issued 11/17/86; Revised 3/25/13

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TEST/ASSESSMENT ADMINISTRATION

Code **ILB-R** Issued **3/13**

~~Tests administered by this district or through the state board of education will include, but are not limited to, the following.~~

- ~~• All state mandated assessments~~
- ~~• Measured Academic Progress (MAP)~~
- ~~• statewide assessment program tests (grades 3-8, end-of-year assessment scores; exit examination; end-of-course tests)~~
- ~~• statewide testing program tests and current applicable laws and regulations related to students with disabilities and special needs~~
- ~~• examinations for admission to programs such as gifted and talented~~
- ~~• high school equivalency program test (GED)~~
- ~~• National Assessment of Education Progress (NAPE)~~

~~The purpose of the [comprehensive] assessment system is to provide data to inform instruction, measure student achievement and progress, and evaluate school and program effectiveness. The district will administer all state mandated assessments in addition to assessments determined by the district.~~

~~The district will not use any state-owned test materials or district-owned materials which are the same as those used in any state-mandated testing program for census testing in the grades included in the state-mandated program(s) except on testing dates specified by the state department of education.~~

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~~No employee of the district will knowingly or willfully commit security violations as outlined in state regulation.~~

~~Issued 11/17/86; Revised 3/25/13~~

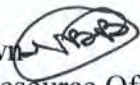
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Memorandum

To: Members of the Board of Trustees

To: Stephen W. Hefner, Ed.D., Superintendent

From: Winnical B. Brown 
Interim Human Resource Officer

Date: January 26, 2015

Re: Policy Revisions Recommendations

Issue: Final reading of revised board policies.

Background: Attached for your consideration are the recommended policy revisions from the South Carolina Boards Association for Policy GCB.

GCB- Professional Staff Contracts and Compensation

Recommendations: Request Board of Trustees approval.

WWB

Attachments: Current policy
Recommended policy revisions

PROFESSIONAL STAFF CONTRACTS AND COMPENSATION

Code **GCB** Issued **10/09**

Purpose: To establish the basic structure for professional staff contracts and compensation.

Compensation

The board will attempt to pay its professional employees at a level that will attract and hold (retain) personnel dedicated to education.

The compensation of certificated personnel is based on the state salary schedule with local supplements as approved by the board. The schedule takes into consideration the levels of professional training and years of service in the district.

The effective date for annual salary changes as determined by the salary schedule or by action of the board is July 1 unless extenuating circumstances prohibit this decision until after July 1.

Contracts

The board issues contracts on or before April 15th each year unless that date is modified by state law, in which case the board may issue contracts no later than the modified date. Personnel must give written acceptance of their contracts to the superintendent on or before April 25th unless that date is modified by state law, in which case personnel will accept contracts by the modified date. The district reserves the right to conclude that any certificated personnel who has not accepted his/her contract by signing and returning it by the required date has rejected the district's offer of employment, in which case the district may declare the position vacant.

The board will award administrative contracts on the recommendation of the superintendent.

Teacher and Employee Retention Incentive Program (TERI) participants

Should a mid-year vacancy occur in a contract position held by a TERI employee, the board authorizes the superintendent or his/her designee to fill such vacancy for the remainder of the school year in which the vacancy occurs through a letter of agreement. This letter of agreement will state that the employee has no right to or expectation of continuing employment beyond the period specified in the letter of agreement.

When issuing contracts, the district will offer TERI employees working under TERI agreements that will expire during the ensuing school year the same type of contract the participant had the previous year. The contract will specifically contain notice that the contract expires on the date designated in the employee's TERI agreement and will specifically reiterate said expiration date.

Contract releases

For release of teachers from contracts, see policy GCQC/GCQD.

Adopted 8/1/73; Revised 11/16/81, 4/2/90, ^

Legal references:

A. S. C. Code, 1976, as amended:

1. Section 59-19-80 - Teacher contracts to be awarded in public.

School District Five of Lexington and Richland Counties (see next page)

PAGE 2 - GCB - PROFESSIONAL STAFF CONTRACTS AND COMPENSATION

2. Section 59-19-290 - Contracts in excess of apportioned funds void.
3. Section 59-20-50 - Minimum salary schedule.
4. Section 59-21-20 - Teacher contracts to be based on school term of 190 days.
5. Section 59-25-410 - Notice to teacher of employment status.
6. Section 59-25-420 - Teacher required to notify board of acceptance; opportunity for hearing if not reemployed.
7. Section 59-25-710 - Salary complaints.
8. Section 9-1-2210 - Teacher and Employee Retention Incentive Program; operation.

PROFESSIONAL STAFF CONTRACTS AND COMPENSATION

Code **GCB** Issued **DRAFT**

Purpose: To establish the basic structure for professional staff contracts and compensation.

Compensation

The board will attempt to pay its professional employees at a level that will attract and hold (retain) personnel dedicated to education.

The compensation of certificated personnel is based on the state salary schedule with local supplements as approved by the board. The schedule takes into consideration the levels of professional training and years of service in the district. **The district may uniformly negotiate salaries below the salary schedule for non-TERI retired teachers and administrators.**

The effective date for annual salary changes as determined by the salary schedule or by action of the board is July 1 unless extenuating circumstances prohibit this decision until after July 1.

Contracts

The board issues contracts on or before April 15th each year unless that date is modified by state law, in which case the board may issue contracts no later than the modified date. Personnel must give written acceptance of their contracts to the superintendent on or before April 25th unless that date is modified by state law, in which case personnel will accept contracts by the modified date. The district reserves the right to conclude that any certificated personnel who has not accepted his/her contract by signing and returning it by the required date has rejected the district's offer of employment, in which case the district may declare the position vacant.

The board will award administrative contracts on the recommendation of the superintendent.

Teacher and Employee Retention Incentive Program (TERI) participants

Should a mid-year vacancy occur in a contract position held by a TERI employee, the board authorizes the superintendent or his/her designee to fill such vacancy for the remainder of the school year in which the vacancy occurs through a letter of agreement. This letter of agreement will state that the employee has no right to or expectation of continuing employment beyond the period specified in the letter of agreement.

When issuing contracts, the district will offer TERI employees working under TERI agreements that will expire during the ensuing school year the same type of contract the participant had the previous year. The contract will specifically contain notice that the contract expires on the date designated in the employee's TERI agreement and will specifically reiterate said expiration date.

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Adopted 8/1/73; Revised 11/16/81, 4/2/90, ^

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School District Five of Lexington and Richland Counties (see next page)

PAGE 2 - GCB - PROFESSIONAL STAFF CONTRACTS AND COMPENSATION

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1. Section 59-19-80 - Teacher contracts to be awarded in public.
2. Section 59-19-290 - Contracts in excess of apportioned funds void.
3. Section 59-20-50 - Minimum salary schedule.
4. Section 59-21-20 - Teacher contracts to be based on school term of 190 days.
5. **Section 59-25-57 – Salaries negotiable below schedule for non-TERI retired teachers**
6. Section 59-25-410 - Notice to teacher of employment status.
7. Section 59-25-420 - Teacher required to notify board of acceptance; opportunity for hearing if not reemployed.
8. Section 59-25-710 - Salary complaints.
9. Section 9-1-2210 - Teacher and Employee Retention Incentive Program; operation.

B. State Board of Education Regulations:

1. **R-43-205.1 – Assisting, Developing and Evaluating Professional Teaching (ADEPT)**