district five
OF LEXINGTON & RICHLAND COUNTIES

AGENDA
BOARD OF TRUSTEES
REGULAR MEETING
OAK POINTE ELEMENTARY SCHOOL'S THEATRE
FEBRUARY 27, 2017

1. Call to order at 6:15 p.m.
2. Enter executive session to consider the following:
   a. Selected employment items (Exhibit A)
3. Call to order at 7:00 p.m.
4. Welcoming remarks
5. Invocation – Michael Cates, Member, Board of Trustees
6. Pledge of Allegiance – Salvatore Nagy and Shannon Wright, fifth grade students at Oak Pointe Elementary School
7. School Board Spotlight
8. Approval of the agenda
9. Approval of the minutes of the February 13, 2017 board meeting
10. Welcome and brief overview of Oak Pointe Elementary School by Cassie Paschal, Principal
11. Superintendent's Report
    a. Report: Plans for construction of new wing at Chapin Middle School
    b. Office of Finance and Operations
       1. Monthly Financial Reports (Exhibit B)
12. Public participation*

ACTION AGENDA

13. Action as Necessary or Appropriate on Matters Discussed in Executive Session

14. Second and final reading of the Capital Budget for 2017-2018 (Exhibit C)

15. Approval of Resolution for Selling of Bonds (Exhibit D)

16. Second and final reading approval of proposed revisions to Board Policies as listed: (Exhibit E)

    a. Proposed revision to Board Policy GCQE "Retirement of Professional Staff"

    b. Proposed revisions to Board Policy GDQC "Retirement of Support Staff"

    c. Proposed revisions to Board Policy GCQC/GCQD "Resignation of Instructional Staff/Administrative Staff"

    d. Proposed revisions to Board Policy GDQB "Resignation of Support Staff"

    e. Proposed revisions to Board Policy GCQF "Discipline, Suspension, and Dismissal of Professional Staff"

    f. Proposed deletion of Board Policy GCQF-R "Discipline, Suspension, and Dismissal of Professional Staff"

    g. Proposed revisions to Board Policy GCB "Professional Staff Contracts and Compensation"

    h. Proposed revisions to Board Policy GDB "Support Staff Contracts and Compensation"

17. First reading approval of revisions to Board Policy IKG "Secondary Education" (Exhibit F)

18. First reading approval of proposed revisions to Board Policy IKA-R "Grading/Assessment Systems" (Exhibit G)

19. Approval of the proposed 2017-2018 Board Meeting calendar (Exhibit H)

DISCUSSION AGENDA

20. Adjourn

INFORMATION AGENDA

21. The next board meeting will be March 13, 2017 at Chapin 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 are placed in writing will receive a written response in a timely manner.

district five
OF LEXINGTON & RICHLAND COUNTIES

Minutes/February 13, 2017

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

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

The following staff were in attendance:

Mr. Mark Bounds, Chief Information Officer
Dr. Michael Harris, Chief Student Services Officer
Dr. Allison Jacques, Chief Human Resources Officer
Dr. Christina Melton, Chief Instructional Officer
Mr. Len Richardson, Chief Finance Officer

Chairman Gantt called the meeting to order and gave welcoming remarks.

The Invocation was given by Ellen Baumgardner, Secretary, Board of Trustees. The Pledge of Allegiance was led by Zavia Rawls, a fifth grade student at Seven Oaks Elementary School.

The Board conducted the School Board Spotlight.

A welcome and brief overview of Seven Oaks Elementary School was given by Harriet Wilson, Principal, and Luanne Kea, School Improvement Council Chair.

Dr. Hefner presented the Superintendent's Report.

During the public participation, Kim Murphy spoke regarding capital projects.

Dr. Melton presented proposed revisions to Board Policy IKG "Secondary Education" (Exhibit E).

Dr. Melton presented proposed revisions to Board Policy IKA-R "Grading/Assessment Systems" (Exhibit F).

Mark Bounds presented the proposed 2017-2018 Board Meeting calendar (Exhibit G).

SCHOOL DISTRICT FIVE
OF
LEXINGTON AND RICHLAND COUNTIES

Meeting of February 13, 2017

	BAUMGARDNER	CATES	GANTT	HALTIWANGER	HAMMOND	HUTCHISON	WHITE
1. M. Hutchison S. Cates Enter executive session to consider the following : a) selected employment items (Exhibit A) ; b) approval of contract with Quackenbush Architects + Planners for architectural services for addition at Chapin Middle School (Exhibit B) ; c) discussion and notice of highest ranked responsive and responsible proposer for « Construction Management At Risk » project at Chapin Middle School ; and d) discussion of a potential legal settlement regarding a contract with China Construction Company for Chapin High School	A	X	X	X	X	X	A
2. M. Baumgardner S. Hammond Approve the agenda	X	X	X	X	X	X	X
3. M. Haltiwanger S. Hammond Approve the minutes of the January 23, 2017 board meeting	X	X	X	X	X	X	X
4. M. Hutchison S. Baumgardner Approve the selected employment items (Exhibit A)	X	X	X	X	X	X	X
5. M. Baumgardner S. Hammond Approval of contract with Quackenbush Architects + Planners for architectural services for addition at Chapin Middle School (Exhibit B)	X	X	X	X	X	X	X
6. M. White S. Hammond Authorize the administration to work with our Attorneys to finalize the resolution of a contractual dispute with China Construction Company involving work performed at Chapin High School by completing a settlement agreement in accord with the terms of the proposed settlement reached during mandatory mediation on January 24 and 25, 2017 as discussed with the Board	X	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 February 13, 2017

		BAUMGARDNER	CATES	GANTT	HALTIWANGER	HAMMOND	HUTCHISON	WHITE
	tonight. After the agreement is complete, I further move that we authorize the Superintendent to execute the Agreement on behalf of the School District							
7.	M. Baumgardner S. Hutchison Approve first reading of the Capital Budget for 2017-2018 (Exhibit C)	X	X	X	X	X	X	X
8.	M. Hutchison S. Hammond Approve first reading of proposed revisions to Board Policies as listed: (Exhibit D) a) proposed revision to Board Policy GCQE "Retirement of Professional Staff"; b) proposed revisions to Board Policy GDQC "Retirement of Support Staff"; c) proposed revisions to Board Policy GCQC/GCQD "Resignation of Instructional Staff/Administrative Staff"; d) proposed revisions to Board Policy GDQB "Resignation of Support Staff"; e) proposed revisions to Board Policy GCQF "Discipline, Suspension, and Dismissal of Professional Staff"; f) proposed deletion of Board Policy GCQF-R "Discipline, Suspension, and Dismissal of Professional Staff"; g) proposed revisions to Board Policy GCB "Professional Staff Contracts and Compensation"; and h) proposed revisions to Board Policy GDB "Support Staff Contracts and Compensation"	X	X	X	X	X	X	X
9.	M. Baumgardner S. White Adjourn at 8:46 p.m.	X	X	X	X	X	X	X

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

Exhibit B

EXHIBIT B

district five
OF LEXINGTON & RICHLAND COUNTIES

MEMORANDUM

To: Members of the Board of Trustees

Through: Stephen Hefner, Ed.D.
Superintendent

From: A. Len Richardson
Chief Finance Officer

Date: February 27, 2017

Re: Monthly Financial Reports – January 2017

Attached for your information are the revenue and expenditure reports for January 2017.

ALR:tl

Attachment

School District Five of Lexington and Richland

Board Report Revenue

From Date: 1/1/2017 To Date: 1/31/2017

Fiscal Year: 2016-2017

☐ Subtotal by Collapse Mask ☐ Include pre encumbrance ☑ Print accounts with zero balance ☑ Filter Encumbrance Detail by Date Range

☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
100.000.0111001.0000.000	Ad Valorem Taxes - Lexington	($34,387,618.68)	($22,331,326.93)	($34,068,966.09)	($318,652.59)	$0.00	($318,652.59)	0.93%
100.000.0111002.0000.000	Ad Valorem Taxes - Richland	($13,527,095.32)	$0.00	($4,479,223.82)	($9,047,871.50)	$0.00	($9,047,871.50)	66.89%
100.000.0112001.0000.000	Vehicle Taxes - Lexington	($7,285,151.28)	($588,789.80)	($4,296,241.94)	($2,988,909.34)	$0.00	($2,988,909.34)	41.03%
100.000.0112002.0000.000	Vehicle Taxes - Richland	($5,905,056.72)	$0.00	($3,358,396.46)	($2,546,660.26)	$0.00	($2,546,660.26)	43.13%
100.000.0113001.0000.000	Delinquent Taxes - Lexington	($965,064.68)	($12,676.37)	($557,577.61)	($407,487.07)	$0.00	($407,487.07)	42.22%
100.000.0113002.0000.000	Delinquent Taxes - Richland	($843,264.32)	$0.00	($273,569.88)	($569,694.44)	$0.00	($569,694.44)	67.56%
100.000.0114001.0000.000	Penalties & Interest on Taxes	($159,680.19)	($8,848.94)	($90,434.79)	($69,245.40)	$0.00	($69,245.40)	43.37%
100.000.0114002.0000.000	Penalties & Interest on Taxes	($117,319.81)	$0.00	($53,386.77)	($63,933.04)	$0.00	($63,933.04)	54.49%
100.000.0128001.0000.000	Revenue in Lieu of Taxes - Lex	($999,300.00)	$0.00	$0.00	($999,300.00)	$0.00	($999,300.00)	100.00%
100.000.0131000.0000.000	Student Tuition Out of Distric	($50,000.00)	($1,226.25)	($4,116.25)	($45,883.75)	$0.00	($45,883.75)	91.77%
100.000.0151000.0000.000	Interest on Investments	($95,000.00)	($11,783.17)	($58,262.00)	($36,738.00)	$0.00	($36,738.00)	38.67%
100.000.0190000.0000.000	Other Revenues from Local Sour	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0191000.0000.000	Rentals	($110,000.00)	($14,250.00)	($98,230.00)	($11,770.00)	$0.00	($11,770.00)	10.70%
100.000.0193000.0000.000	Medicaid	($100,000.00)	$0.00	($44,861.49)	($55,138.51)	$0.00	($55,138.51)	55.14%
100.000.0195000.0000.000	Refund of Prior Year	($15,000.00)	($165.00)	($2,044.20)	($12,955.80)	$0.00	($12,955.80)	86.37%
100.000.0199300.0000.000	Insurance Proceeds	($20,000.00)	$0.00	($5,275.24)	($14,724.76)	$0.00	($14,724.76)	73.62%
100.000.0199900.0000.000	Other Local Revenue	($300,000.00)	($620.00)	($795,068.10)	$495,068.10	$0.00	$495,068.10	-165.02%
100.000.0199901.0000.000	Other Local Revenue - Lexingto	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0199902.0000.000	Other Local Revenue - Richland	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0199999.0000.000	Operational Balance	($670,385.00)	$0.00	($180.00)	($670,205.00)	$0.00	($670,205.00)	99.97%
100.000.0313100.0000.000	SP Contracts	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0316000.0000.000	School Bus Driver Salary	($1,133,005.00)	($78,495.10)	($549,465.67)	($583,539.33)	$0.00	($583,539.33)	51.50%
100.000.0316100.0000.000	EAA Bus Driver Salary and Frin	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0316200.0000.000	Workers Compensation School Bu	($58,632.00)	$0.00	($61,355.53)	$2,723.53	$0.00	$2,723.53	-4.65%
100.000.0318000.0000.000	State Fringe Benefits	($17,004,173.00)	($1,438,670.92)	($9,736,781.43)	($7,267,391.57)	$0.00	($7,267,391.57)	42.74%
100.000.0318100.0000.000	Retiree Health Insurance	($4,306,644.00)	($368,711.25)	($2,444,353.75)	($1,862,290.25)	$0.00	($1,862,290.25)	43.24%
100.000.0319900.0000.000	State Other Scources	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0331000.0000.000	EFA Full Time Programs	($38,781,675.00)	$0.00	$0.00	($38,781,675.00)	$0.00	($38,781,675.00)	100.00%
100.000.0331100.0000.000	EFA - Kindergarten	$0.00	($161,292.76)	($978,050.80)	$978,050.80	$0.00	$978,050.80	0.00%
100.000.0331200.0000.000	EFA - Primary	$0.00	($426,391.04)	($3,027,613.82)	$3,027,613.82	$0.00	$3,027,613.82	0.00%
100.000.0331300.0000.000	EFA - Elementary	$0.00	($841,140.48)	($5,797,481.83)	$5,797,481.83	$0.00	$5,797,481.83	0.00%
100.000.0331400.0000.000	EFA - High School	$0.00	($225,708.94)	($1,329,827.02)	$1,329,827.02	$0.00	$1,329,827.02	0.00%
100.000.0331500.0000.000	EFA - Trainable Mentally Handi	$0.00	($8,923.79)	($57,701.35)	$57,701.35	$0.00	$57,701.35	0.00%
100.000.0331600.0000.000	EFA - Speech Handicapped	$0.00	($217,865.72)	($1,775,047.95)	$1,775,047.95	$0.00	$1,775,047.95	0.00%
100.000.0331700.0000.000	EFA - Homebound	$0.00	($306.22)	($14,154.16)	$14,154.16	$0.00	$14,154.16	0.00%
100.000.0332100.0000.000	EFA - Emotionally Handicapped	$0.00	($8,106.25)	($101,368.26)	$101,368.26	$0.00	$101,368.26	0.00%
100.000.0332200.0000.000	EFA - Educable Mentally Handic	$0.00	($10,272.24)	($43,186.20)	$43,186.20	$0.00	$43,186.20	0.00%
100.000.0332300.0000.000	EFA - Learning Disabilities	$0.00	($212,264.90)	($1,482,444.86)	$1,482,444.86	$0.00	$1,482,444.86	0.00%
100.000.0332400.0000.000	EFA - Hearing Handicapped	$0.00	($6,026.93)	($45,921.57)	$45,921.57	$0.00	$45,921.57	0.00%
100.000.0332500.0000.000	EFA - Visually Handicapped	$0.00	($17,537.67)	($59,718.48)	$59,718.48	$0.00	$59,718.48	0.00%
100.000.0332600.0000.000	EFA - Orthopedically Handicapp	$0.00	($1,262.41)	($25,546.48)	$25,546.48	$0.00	$25,546.48	0.00%
100.000.0332700.0000.000	EFA - Vocational	$0.00	($657,518.85)	($4,722,426.27)	$4,722,426.27	$0.00	$4,722,426.27	0.00%
100.000.0333100.0000.000	EFA - Autism	$0.00	($74,057.23)	($533,395.27)	$533,395.27	$0.00	$533,395.27	0.00%
100.000.0333200.0000.000	EFA - Gifted and Talented Educ	$0.00	($104,688.56)	($750,620.42)	$750,620.42	$0.00	$750,620.42	0.00%
100.000.0333400.0000.000	EFA - Limited English Proficie	$0.00	($12,885.74)	($87,579.11)	$87,579.11	$0.00	$87,579.11	0.00%
100.000.0335100.0000.000	EFA - Academic Assistance	$0.00	($148,660.24)	($360,698.67)	$360,698.67	$0.00	$360,698.67	0.00%
100.000.0335200.0000.000	EFA - Pupils in Poverty	$0.00	($225,509.16)	($1,558,471.68)	$1,558,471.68	$0.00	$1,558,471.68	0.00%
100.000.0381001.0000.000	Local Property Tax Relief (Tie	($6,611,007.02)	$0.00	($9,522,063.94)	$2,911,056.92	$0.00	$2,911,056.92	-44.03%
100.000.0381002.0000.000	Local Property Tax Relief (Tie	($3,969,064.02)	$0.00	$0.00	($3,969,064.02)	$0.00	($3,969,064.02)	100.00%
100.000.0382001.0000.000	Homestead Exemption (Tier 2) -	($1,758,200.50)	$0.00	$0.00	($1,758,200.50)	$0.00	($1,758,200.50)	100.00%

Board Report Revenue

From Date: 1/1/2017 To Date: 1/31/2017

Fiscal Year: 2016-2017

☐ Subtotal by Collapse Mask ☐ Include pre encumbrance ☑ Print accounts with zero balance ☑ Filter Encumbrance Detail by Date Range

☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
100.000.0382002.0000.000	Homestead Exemption (Tier 2) -	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0382500.0000.000	Property Tax Relief - Tier 3	($30,128,932.00)	($3,012,893.20)	($12,051,572.80)	($18,077,359.20)	$0.00	($18,077,359.20)	60.00%
100.000.0383001.0000.000	Merchants Inventory Tax - Lexi	($196,880.80)	($49,220.20)	($147,660.60)	($49,220.20)	$0.00	($49,220.20)	25.00%
100.000.0383002.0000.000	Merchants Inventory Tax - Rich	($12,805.74)	$0.00	($8,537.16)	($4,268.58)	$0.00	($4,268.58)	33.33%
100.000.0384001.0000.000	Manufacturers Depr. Reimbursem	($295,082.99)	$0.00	$0.00	($295,082.99)	$0.00	($295,082.99)	100.00%
100.000.0384002.0000.000	Manufacturers Depr. Reimbursem	($8,580.01)	$0.00	$0.00	($8,580.01)	$0.00	($8,580.01)	100.00%
100.000.0389001.0000.000	Motor Carrier Vehicle Tax - L	($131,986.14)	($15,472.68)	($124,076.39)	($7,909.75)	$0.00	($7,909.75)	5.99%
100.000.0389002.0000.000	Motor Carrier Vehicle Tax - Ri	($44,313.86)	$0.00	($38,058.95)	($6,254.91)	$0.00	($6,254.91)	14.12%
100.000.0399000.0000.000	Revenue from Other State Sourc	($10,000.00)	$0.00	$0.00	($10,000.00)	$0.00	($10,000.00)	100.00%
100.000.0399200.0000.000	State Forest Commission Revenu	$0.00	$0.00	($24,674.48)	$24,674.48	$0.00	$24,674.48	0.00%
100.000.0399900.0000.000	Revenue from Other State Agenc	$0.00	$0.00	($18,898.12)	$18,898.12	$0.00	$18,898.12	0.00%
100.000.0520000.0000.000	Interfund Transfers	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0522000.0000.000	Transfer from Special Revenue	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0523000.0000.000	Transfer from EIA	($4,240,749.00)	$0.00	$0.00	($4,240,749.00)	$0.00	($4,240,749.00)	100.00%
100.000.0527000.0000.000	Transfer from Pupil Activity	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0528000.0000.000	Transfer of Indirect Cost	($265,000.00)	$0.00	($24,602.49)	($240,397.51)	$0.00	($240,397.51)	90.72%
100.000.0530000.0000.000	Sale of Fixed Assets	$0.00	($26.00)	($16,155.47)	$16,155.47	$0.00	$16,155.47	0.00%
	FUND: General Fund - 100	($174,506,667.08)	($31,293,594.94)	($105,705,345.62)	($68,801,321.46)	$0.00	($68,801,321.46)	39.43%
	Grand Total:	($174,506,667.08)	($31,293,594.94)	($105,705,345.62)	($68,801,321.46)	$0.00	($68,801,321.46)	39.43%

End of Report

School District Five of Lexington and Richland

Board Report Expenditures

From Date: 1/1/2017 To Date: 1/31/2017

Fiscal Year: 2016-2017

☐ Include pre encumbrance ☐ Print accounts with zero balance ☑ Filter Encumbrance Detail by Date Range

☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.111.1000000.0000.000	Salaries	$4,670,102.27	$0.00	$4,670,102.27	$385,710.29	$2,114,482.19	$2,555,620.08	$2,489,531.64	$66,088.44	1.42%
100.111.2000000.0000.000	Employee Benefits	$1,898,184.41	$0.00	$1,898,184.41	$161,663.77	$873,935.52	$1,024,248.89	$1,040,868.96	($16,620.07)	-0.88%
100.111.3000000.0000.000	Purchased Services	$2,720.00	$1,160.00	$3,880.00	$0.00	$1,255.00	$2,625.00	$0.00	$2,625.00	67.65%
100.111.4000000.0000.000	Supplies and Materials	$69,664.00	($1,160.00)	$68,504.00	$205.09	$39,052.17	$29,451.83	$3,033.22	$26,418.61	38.57%
	FUNCTION: Kindergarten Programs - 111	$6,640,670.68	$0.00	$6,640,670.68	$547,579.15	$3,028,724.88	$3,611,945.80	$3,533,433.82	$78,511.98	1.18%
100.112.1000000.0000.000	Salaries	$12,199,547.65	$0.00	$12,199,547.65	$941,175.05	$5,184,114.72	$7,015,432.93	$6,139,259.60	$876,173.33	7.18%
100.112.2000000.0000.000	Employee Benefits	$4,515,156.41	$0.00	$4,515,156.41	$364,519.93	$1,971,550.53	$2,543,605.88	$2,368,214.10	$175,391.78	3.88%
100.112.3000000.0000.000	Purchased Services	$5,768.00	$6,345.70	$12,113.70	$0.00	$7,257.96	$4,855.74	$129.95	$4,725.79	39.01%
100.112.4000000.0000.000	Supplies and Materials	$270,601.00	$35,654.30	$306,255.30	$828.19	$143,724.62	$162,530.68	$15,757.04	$146,773.64	47.93%
	FUNCTION: Primary Programs - 112	$16,991,073.06	$42,000.00	$17,033,073.06	$1,306,523.17	$7,306,647.83	$9,726,425.23	$8,523,360.69	$1,203,064.54	7.06%
100.113.1000000.0000.000	Salaries	$21,089,531.15	$0.00	$21,089,531.15	$1,690,006.61	$9,344,356.64	$11,745,174.51	$10,996,078.19	$749,096.32	3.55%
100.113.2000000.0000.000	Employee Benefits	$7,779,903.03	$0.00	$7,779,903.03	$637,748.79	$3,497,903.46	$4,281,999.57	$4,177,695.04	$104,304.53	1.34%
100.113.3000000.0000.000	Purchased Services	$19,272.00	$3,365.58	$22,637.58	$1,215.45	$9,657.26	$12,980.32	$185.00	$12,795.32	56.52%
100.113.4000000.0000.000	Supplies and Materials	$682,522.00	($50,565.58)	$631,956.42	$4,726.30	$251,939.01	$380,017.41	$22,860.15	$357,157.26	56.52%
	FUNCTION: Elementary Programs - 113	$29,571,228.18	($47,200.00)	$29,524,028.18	$2,333,697.15	$13,103,856.37	$16,420,171.81	$15,196,818.38	$1,223,353.43	4.14%
100.114.1000000.0000.000	Salaries	$17,111,559.90	$0.00	$17,111,559.90	$1,379,883.15	$7,724,781.30	$9,386,778.60	$8,950,138.81	$436,639.79	2.55%
100.114.2000000.0000.000	Employee Benefits	$5,966,960.35	$0.00	$5,966,960.35	$493,926.36	$2,719,295.00	$3,247,665.35	$3,217,710.81	$29,954.54	0.50%
100.114.3000000.0000.000	Purchased Services	$161,315.00	$377.00	$161,692.00	$25,530.41	$71,749.20	$89,942.80	$51,075.00	$38,867.80	24.04%
100.114.4000000.0000.000	Supplies and Materials	$711,320.00	$11,623.00	$722,943.00	$22,624.89	$245,977.74	$476,965.26	$39,160.82	$437,804.44	60.56%
100.114.6000000.0000.000	Other Objects	$6,100.00	$0.00	$6,100.00	$0.00	$5,100.00	$1,000.00	$0.00	$1,000.00	16.39%
	FUNCTION: High School Programs - 114	$23,957,255.25	$12,000.00	$23,969,255.25	$1,921,964.81	$10,766,903.24	$13,202,352.01	$12,258,085.44	$944,266.57	3.94%
100.115.1000000.0000.000	Salaries	$2,686,492.20	$0.00	$2,686,492.20	$229,004.65	$1,218,770.18	$1,467,722.02	$1,299,177.79	$168,544.23	6.27%
100.115.2000000.0000.000	Employee Benefits	$947,279.83	$0.00	$947,279.83	$80,029.23	$430,788.97	$516,490.86	$471,478.49	$45,012.37	4.75%
100.115.3000000.0000.000	Purchased Services	$600.00	$0.00	$600.00	$114.14	$123.39	$476.61	$248.80	$227.81	37.97%
100.115.4000000.0000.000	Supplies and Materials	$125,000.00	$0.00	$125,000.00	$5,054.09	$89,060.94	$35,939.06	$11,378.39	$24,560.67	19.65%
INCTION: Career and Technology Education (Vocational) Prog - 115		$3,759,372.03	$0.00	$3,759,372.03	$314,202.11	$1,738,743.48	$2,020,628.55	$1,782,283.47	$238,345.08	6.34%
100.121.1000000.0000.000	Salaries	$697,025.86	$0.00	$697,025.86	$862,871.34	$1,080,505.19	($383,479.33)	$1,301,481.77	($1,684,961.10)	-241.74%
100.121.2000000.0000.000	Employee Benefits	$227,484.25	$0.00	$227,484.25	$321,253.08	$399,714.13	($172,229.88)	$479,622.51	($651,852.39)	-286.55%
100.121.4000000.0000.000	Supplies and Materials	$217.00	$0.00	$217.00	$22.68	$193.15	$23.85	$0.00	$23.85	10.99%
	FUNCTION: Educable Mentally Handicapped - 121	$924,727.11	$0.00	$924,727.11	$1,184,147.10	$1,480,412.47	($555,685.36)	$1,781,104.28	($2,336,789.64)	-252.70%
100.122.1000000.0000.000	Salaries	$473,330.38	$0.00	$473,330.38	($32,930.13)	$135,441.37	$337,889.01	$161,395.85	$176,493.16	37.29%
100.122.2000000.0000.000	Employee Benefits	$185,192.81	$0.00	$185,192.81	($11,840.26)	$49,270.58	$135,922.23	$60,332.00	$75,590.23	40.82%

Board Report Expenditures

From Date: 1/1/2017 To Date: 1/31/2017

Fiscal Year: 2016-2017

☐ Include pre encumbrance ☐ Print accounts with zero balance ☑ Filter Encumbrance Detail by Date Range

☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.122.4000000.0000.000	Supplies and Materials	$273.00	$0.00	$273.00	$0.00	$27.00	$246.00	$0.00	$246.00	90.11%
FUNCTION: Trainable Mentally Handicapped - 122		$658,796.19	$0.00	$658,796.19	($44,770.39)	$184,738.95	$474,057.24	$221,727.85	$252,329.39	38.30%
100.123.4000000.0000.000	Supplies and Materials	$137.00	$0.00	$137.00	$0.00	$21.00	$116.00	$0.00	$116.00	84.67%
FUNCTION: Orthopedically Handicapped - 123		$137.00	$0.00	$137.00	$0.00	$21.00	$116.00	$0.00	$116.00	84.67%
100.124.1000000.0000.000	Salaries	$147,765.84	$0.00	$147,765.84	($6,973.77)	$47,733.18	$100,032.66	$56,411.88	$43,620.78	29.52%
100.124.2000000.0000.000	Employee Benefits	$58,346.14	$0.00	$58,346.14	($2,073.67)	$19,484.95	$38,861.19	$22,385.06	$16,476.13	28.24%
100.124.4000000.0000.000	Supplies and Materials	$188.00	$0.00	$188.00	$0.00	$40.36	$147.64	$0.00	$147.64	78.53%
FUNCTION: Visually Handicapped - 124		$206,299.98	$0.00	$206,299.98	($9,047.44)	$67,258.49	$139,041.49	$78,796.94	$60,244.55	29.20%
100.125.1000000.0000.000	Salaries	$284,276.62	$0.00	$284,276.62	$22,858.54	$133,427.95	$150,848.67	$147,900.17	$2,948.50	1.04%
100.125.2000000.0000.000	Employee Benefits	$95,291.27	$0.00	$95,291.27	$7,780.00	$44,342.53	$50,948.74	$49,949.43	$999.31	1.05%
100.125.3000000.0000.000	Purchased Services	$0.00	$0.00	$0.00	$0.00	$432.50	($432.50)	$0.00	($432.50)	0.00%
100.125.4000000.0000.000	Supplies and Materials	$178.00	$0.00	$178.00	$0.00	$13.03	$164.97	$0.00	$164.97	92.68%
FUNCTION: Hearing Handicapped - 125		$379,745.89	$0.00	$379,745.89	$30,638.54	$178,216.01	$201,529.88	$197,849.60	$3,680.28	0.97%
100.126.1000000.0000.000	Salaries	$1,561,318.98	$0.00	$1,561,318.98	$138,078.61	$732,887.04	$828,431.94	$839,532.83	($11,100.89)	-0.71%
100.126.2000000.0000.000	Employee Benefits	$570,424.23	$0.00	$570,424.23	$47,759.37	$262,685.65	$307,738.58	$309,364.30	($1,625.72)	-0.29%
100.126.4000000.0000.000	Supplies and Materials	$9,393.00	$0.00	$9,393.00	$0.00	$3,881.13	$5,511.87	$0.00	$5,511.87	58.68%
FUNCTION: Speech Handicapped - 126		$2,141,136.21	$0.00	$2,141,136.21	$185,837.98	$999,453.82	$1,141,682.39	$1,148,897.13	($7,214.74)	-0.34%
100.127.1000000.0000.000	Salaries	$4,667,759.18	$0.00	$4,667,759.18	($291,210.03)	$1,417,446.34	$3,250,312.84	$1,609,876.90	$1,640,435.94	35.14%
100.127.2000000.0000.000	Employee Benefits	$1,709,001.23	$0.00	$1,709,001.23	($97,588.59)	$544,334.89	$1,164,666.34	$631,499.90	$533,166.44	31.20%
100.127.3000000.0000.000	Purchased Services	$750.00	$0.00	$750.00	$0.00	$0.00	$750.00	$0.00	$750.00	100.00%
100.127.4000000.0000.000	Supplies and Materials	$8,371.00	$0.00	$8,371.00	$0.00	$6,150.28	$2,220.72	$19.83	$2,200.89	26.29%
FUNCTION: Learning Disabilities - 127		$6,385,881.41	$0.00	$6,385,881.41	($388,798.62)	$1,967,931.51	$4,417,949.90	$2,241,396.63	$2,176,553.27	34.08%
100.128.1000000.0000.000	Salaries	$536,717.92	$0.00	$536,717.92	$46,740.21	$222,731.30	$313,986.62	$278,849.18	$35,137.44	6.55%
100.128.2000000.0000.000	Employee Benefits	$222,421.79	$0.00	$222,421.79	$19,998.10	$89,950.99	$132,470.80	$116,122.05	$16,348.75	7.35%
100.128.4000000.0000.000	Supplies and Materials	$524.00	$0.00	$524.00	$0.00	$290.10	$233.90	$0.00	$233.90	44.64%
FUNCTION: Emotionally Handicapped - 128		$759,663.71	$0.00	$759,663.71	$66,738.31	$312,972.39	$446,691.32	$394,971.23	$51,720.09	6.81%
100.129.1000000.0000.000	Salaries	$296,693.80	$0.00	$296,693.80	$25,937.56	$142,791.79	$153,902.01	$168,594.37	($14,692.36)	-4.95%
100.129.2000000.0000.000	Employee Benefits	$112,857.20	$0.00	$112,857.20	$10,008.35	$54,613.46	$58,243.74	$65,048.69	($6,804.95)	-6.03%
FUNCTION: Coordinated Early Intervening Services (CEIS) - 129		$409,551.00	$0.00	$409,551.00	$35,945.91	$197,405.25	$212,145.75	$233,643.06	($21,497.31)	-5.25%
100.135.1000000.0000.000	Salaries	$5,600.00	$0.00	$5,600.00	$416.66	$2,291.63	$3,308.37	$2,708.37	$600.00	10.71%
100.135.2000000.0000.000	Employee Benefits	$1,260.83	$0.00	$1,260.83	$101.36	$553.36	$707.47	$658.87	$48.60	3.85%
100.135.4000000.0000.000	Supplies and Materials	$90.00	$0.00	$90.00	$0.00	$89.52	$0.48	$0.00	$0.48	0.53%

Board Report Expenditures

From Date: 1/1/2017 To Date: 1/31/2017

Fiscal Year: 2016-2017

☐ Include pre encumbrance ☐ Print accounts with zero balance ☑ Filter Encumbrance Detail by Date Range

☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
JNCTION: Preschool Handicapped Speech (3 and 4 year olds) - 135		$6,950.83	$0.00	$6,950.83	$518.02	$2,934.51	$4,016.32	$3,367.24	$649.08	9.34%
100.136.1000000.0000.000	Salaries	$11,919.02	$0.00	$11,919.02	$987.00	$5,428.50	$6,490.52	$6,415.52	$75.00	0.63%
100.136.2000000.0000.000	Employee Benefits	$3,856.16	$0.00	$3,856.16	$322.36	$1,756.78	$2,099.38	$2,095.24	$4.14	0.11%
FUNCTION: Preschool Handicapped Itinerant (3 and 4 yr olds) - 136		$15,775.18	$0.00	$15,775.18	$1,309.36	$7,185.28	$8,589.90	$8,510.76	$79.14	0.50%
100.137.1000000.0000.000	Salaries	$887,409.57	$0.00	$887,409.57	$113,356.46	$434,084.82	$453,324.75	$534,272.96	($80,948.21)	-9.12%
100.137.2000000.0000.000	Employee Benefits	$371,321.07	$0.00	$371,321.07	$49,916.86	$181,330.03	$189,991.04	$220,546.35	($30,555.31)	-8.23%
100.137.4000000.0000.000	Supplies and Materials	$540.00	$0.00	$540.00	$0.00	$540.66	($0.66)	$0.00	($0.66)	-0.12%
JNCTION: Preschool Handicapped Self Contained (3 &4 yr old) - 137		$1,259,270.64	$0.00	$1,259,270.64	$163,273.32	$615,955.51	$643,315.13	$754,819.31	($111,504.18)	-8.85%
100.138.1000000.0000.000	Salaries	$6,324.83	$0.00	$6,324.83	$522.90	$2,875.95	$3,448.88	$3,398.88	$50.00	0.79%
100.138.2000000.0000.000	Employee Benefits	$2,131.92	$0.00	$2,131.92	$178.16	$971.04	$1,160.88	$1,157.92	$2.96	0.14%
UNCTION: Preschool Handicapped Homebased (3 & 4 yr olds) - 138		$8,456.75	$0.00	$8,456.75	$701.06	$3,846.99	$4,609.76	$4,556.80	$52.96	0.63%
100.139.1000000.0000.000	Salaries	$1,037,626.99	$2,055.85	$1,039,682.84	$77,790.56	$425,746.83	$613,936.01	$505,638.58	$108,297.43	10.42%
100.139.2000000.0000.000	Employee Benefits	$423,597.24	$627.16	$424,224.40	$32,757.70	$179,902.50	$244,321.90	$211,698.74	$32,623.16	7.69%
100.139.3000000.0000.000	Purchased Services	$3,975.00	$9,702.30	$13,677.30	$768.90	$2,249.45	$11,427.85	$0.00	$11,427.85	83.55%
100.139.4000000.0000.000	Supplies and Materials	$51,147.00	($12,664.31)	$38,482.69	$1,077.70	$7,591.55	$30,891.14	$1,659.93	$29,231.21	75.96%
100.139.6000000.0000.000	Other Objects	$221.00	$279.00	$500.00	$0.00	$175.50	$324.50	$0.00	$324.50	64.90%
FUNCTION: Early Childhood Programs - 139		$1,516,567.23	$0.00	$1,516,567.23	$112,394.86	$615,665.83	$900,901.40	$718,997.25	$181,904.15	11.99%
100.141.1000000.0000.000	Salaries	$1,045,670.46	$0.00	$1,045,670.46	$82,543.26	$448,827.97	$596,842.49	$528,729.72	$68,112.77	6.51%
100.141.2000000.0000.000	Employee Benefits	$387,880.77	$0.00	$387,880.77	$31,059.89	$166,736.01	$221,144.76	$203,039.05	$18,105.71	4.67%
100.141.3000000.0000.000	Purchased Services	$1,000.00	$0.00	$1,000.00	$0.00	$410.00	$590.00	$0.00	$590.00	59.00%
100.141.4000000.0000.000	Supplies and Materials	$17,100.00	$0.00	$17,100.00	$0.00	$1,264.30	$15,835.70	$0.00	$15,835.70	92.61%
FUNCTION: Gifted and Talented Academic - 141		$1,451,651.23	$0.00	$1,451,651.23	$113,603.15	$617,238.28	$834,412.95	$731,768.77	$102,644.18	7.07%
100.143.1000000.0000.000	Salaries	$359,239.96	$0.00	$359,239.96	$29,629.88	$162,964.34	$196,275.62	$192,594.36	$3,681.26	1.02%
100.143.2000000.0000.000	Employee Benefits	$126,195.85	$0.00	$126,195.85	$9,918.38	$57,083.48	$69,112.37	$67,424.34	$1,688.03	1.34%
FUNCTION: Advanced Placement - 143		$485,435.81	$0.00	$485,435.81	$39,548.26	$220,047.82	$265,387.99	$260,018.70	$5,369.29	1.11%
100.144.1000000.0000.000	Salaries	$500.00	$0.00	$500.00	$0.00	$195.00	$305.00	$0.00	$305.00	61.00%
100.144.2000000.0000.000	Employee Benefits	$38.26	$0.00	$38.26	$0.00	$47.69	($9.43)	$0.00	($9.43)	-24.65%
100.144.3000000.0000.000	Purchased Services	$0.00	$0.00	$0.00	$0.00	$860.00	($860.00)	$0.00	($860.00)	0.00%
100.144.4000000.0000.000	Supplies and Materials	$50,000.00	$0.00	$50,000.00	$0.00	$48,905.05	$1,094.95	$271.31	$823.64	1.65%
FUNCTION: International Baccalaureate - 144		$50,538.26	$0.00	$50,538.26	$0.00	$50,007.74	$530.52	$271.31	$259.21	0.51%
100.145.1000000.0000.000	Salaries	$193,937.00	$0.00	$193,937.00	$19,988.65	$57,756.90	$136,180.10	$16,498.60	$119,681.50	61.71%
100.145.2000000.0000.000	Employee Benefits	$48,484.00	$0.00	$48,484.00	$5,013.16	$14,415.58	$34,068.42	$3,088.15	$30,980.27	63.90%

Board Report Expenditures

From Date: 1/1/2017 To Date: 1/31/2017

Fiscal Year: 2016-2017

☐ Include pre encumbrance ☐ Print accounts with zero balance ☑ Filter Encumbrance Detail by Date Range

☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.145.3000000.0000.000	Purchased Services	$16,000.00	$0.00	$16,000.00	$600.00	$1,800.00	$14,200.00	$0.00	$14,200.00	88.75%
	FUNCTION: Homebound - 145	$258,421.00	$0.00	$258,421.00	$25,601.81	$73,972.48	$184,448.52	$19,586.75	$164,861.77	63.80%
100.148.1000000.0000.000	Salaries	$145,586.16	$0.00	$145,586.16	$11,395.64	$61,568.98	$84,017.18	$70,778.80	$13,238.38	9.09%
100.148.2000000.0000.000	Employee Benefits	$47,584.60	$0.00	$47,584.60	$3,939.45	$21,246.44	$26,338.16	$24,738.81	$1,599.35	3.36%
100.148.3000000.0000.000	Purchased Services	$3,945.00	$0.00	$3,945.00	$0.00	$0.00	$3,945.00	$0.00	$3,945.00	100.00%
100.148.4000000.0000.000	Supplies and Materials	$5,900.00	$0.00	$5,900.00	$0.00	$0.00	$5,900.00	$0.00	$5,900.00	100.00%
	FUNCTION: Gifted and Talented Artistic - 148	$203,015.76	$0.00	$203,015.76	$15,335.09	$82,815.42	$120,200.34	$95,517.61	$24,682.73	12.16%
100.149.1000000.0000.000	Salaries	$1,505,121.46	$0.00	$1,505,121.46	$62,126.31	$1,618,636.43	($113,514.97)	$286,698.17	($400,213.14)	-26.59%
100.149.2000000.0000.000	Employee Benefits	$393,288.15	$0.00	$393,288.15	$21,503.96	$212,405.20	$180,882.95	$117,381.95	$63,501.00	16.15%
100.149.3000000.0000.000	Purchased Services	$2,000,000.00	$0.00	$2,000,000.00	$151,138.61	$889,021.75	$1,110,978.25	$5,000.00	$1,105,978.25	55.30%
	FUNCTION: Other Special Programs - 149	$3,898,409.61	$0.00	$3,898,409.61	$234,768.88	$2,720,063.38	$1,178,346.23	$409,080.12	$769,266.11	19.73%
100.161.1000000.0000.000	Salaries	$994,293.10	$0.00	$994,293.10	$2,113.89	$319,671.79	$674,621.31	$381,822.58	$292,798.73	29.45%
100.161.2000000.0000.000	Employee Benefits	$418,108.55	$0.00	$418,108.55	($7,042.15)	$131,455.08	$286,653.47	$159,016.62	$127,636.85	30.53%
100.161.4000000.0000.000	Supplies and Materials	$2,050.00	$400.00	$2,450.00	$0.00	$1,051.34	$1,398.66	$0.00	$1,398.66	57.09%
	FUNCTION: Other Exceptional Programs - 161	$1,414,451.65	$400.00	$1,414,851.65	($4,928.26)	$452,178.21	$962,673.44	$540,839.20	$421,834.24	29.81%
100.172.1000000.0000.000	Salaries	$20,410.00	$0.00	$20,410.00	$0.00	$0.00	$20,410.00	$0.00	$20,410.00	100.00%
100.172.2000000.0000.000	Employee Benefits	$5,066.00	$0.00	$5,066.00	$0.00	$0.00	$5,066.00	$0.00	$5,066.00	100.00%
	FUNCTION: Elementary Summer School - 172	$25,476.00	$0.00	$25,476.00	$0.00	$0.00	$25,476.00	$0.00	$25,476.00	100.00%
100.173.1000000.0000.000	Salaries	$59,844.00	$0.00	$59,844.00	$0.00	$23,824.00	$36,020.00	$0.00	$36,020.00	60.19%
100.173.2000000.0000.000	Employee Benefits	$14,679.99	$0.00	$14,679.99	$0.00	$5,845.20	$8,834.79	$0.00	$8,834.79	60.18%
	FUNCTION: High School Summer School - 173	$74,523.99	$0.00	$74,523.99	$0.00	$29,669.20	$44,854.79	$0.00	$44,854.79	60.19%
100.181.1000000.0000.000	Salaries	$217,676.56	$0.00	$217,676.56	$18,751.40	$131,263.28	$86,413.28	$93,756.88	($7,343.60)	-3.37%
100.181.2000000.0000.000	Employee Benefits	$64,943.14	$0.00	$64,943.14	$5,809.57	$39,136.65	$25,806.49	$29,901.46	($4,094.97)	-6.31%
100.181.3000000.0000.000	Purchased Services	$7,000.00	($2,452.83)	$4,547.17	$0.00	$1,590.80	$2,956.37	$290.00	$2,666.37	58.64%
100.181.4000000.0000.000	Supplies and Materials	$800.00	$2,403.56	$3,203.56	$0.00	$2,374.75	$828.81	$0.00	$828.81	25.87%
100.181.6000000.0000.000	Other Objects	$0.00	$651.00	$651.00	$0.00	$651.00	$0.00	$0.00	$0.00	0.00%
	FUNCTION: Adult Basic Education Programs - 181	$290,419.70	$601.73	$291,021.43	$24,560.97	$175,016.48	$116,004.95	$123,948.34	($7,943.39)	-2.73%
100.182.1000000.0000.000	Salaries	$1,000.00	$0.00	$1,000.00	$0.00	$0.00	$1,000.00	$0.00	$1,000.00	100.00%
100.182.2000000.0000.000	Employee Benefits	$76.50	$0.00	$76.50	$0.00	$0.00	$76.50	$0.00	$76.50	100.00%
100.182.3000000.0000.000	Purchased Services	$500.00	($300.00)	$200.00	$0.00	$65.73	$134.27	$0.00	$134.27	67.14%
100.182.4000000.0000.000	Supplies and Materials	$5,130.00	($301.73)	$4,828.27	$0.00	$4,416.19	$412.08	$0.00	$412.08	8.53%
	FUNCTION: Adult Secondary Education Programs - 182	$6,706.50	($601.73)	$6,104.77	$0.00	$4,481.92	$1,622.85	$0.00	$1,622.85	26.58%

Board Report Expenditures

From Date: 1/1/2017 To Date: 1/31/2017

Fiscal Year: 2016-2017

☐ Include pre encumbrance ☐ Print accounts with zero balance ☑ Filter Encumbrance Detail by Date Range

☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.188.1000000.0000.000	Salaries	$51,533.20	$0.00	$51,533.20	$2,534.70	$15,208.20	$36,325.00	$13,004.62	$23,320.38	45.25%
100.188.2000000.0000.000	Employee Benefits	$21,692.40	$0.00	$21,692.40	$823.43	$5,797.42	$15,894.98	$7,811.12	$8,083.86	37.27%
FUNCTION:	Parenting/Family Literacy - 188	$73,225.60	$0.00	$73,225.60	$3,358.13	$21,005.62	$52,219.98	$20,815.74	$31,404.24	42.89%
100.190.1000000.0000.000	Salaries	$492,033.95	$0.00	$492,033.95	$41,117.75	$227,387.11	$264,646.84	$251,994.06	$12,652.78	2.57%
100.190.2000000.0000.000	Employee Benefits	$122,330.83	$0.00	$122,330.83	$9,879.98	$55,118.46	$67,212.37	$61,983.23	$5,229.14	4.27%
100.190.6000000.0000.000	Other Objects	$20,800.00	$0.00	$20,800.00	$1,950.00	$13,927.77	$6,872.23	$1,075.90	$5,796.33	27.87%
FUNCTION:	Instructional Pupil Activity - 190	$635,164.78	$0.00	$635,164.78	$52,947.73	$296,433.34	$338,731.44	$315,053.19	$23,678.25	3.73%
100.211.1000000.0000.000	Salaries	$871,434.21	($21,304.78)	$850,129.43	$70,204.42	$411,205.55	$438,923.88	$429,584.58	$9,339.30	1.10%
100.211.2000000.0000.000	Employee Benefits	$360,636.52	$0.00	$360,636.52	$34,440.00	$198,254.80	$162,381.72	$209,260.37	($46,878.65)	-13.00%
100.211.3000000.0000.000	Purchased Services	$6,000.00	$21,304.78	$27,304.78	$4,731.20	$14,958.51	$12,346.27	$8,520.50	$3,825.77	14.01%
100.211.4000000.0000.000	Supplies and Materials	$1,890.00	$0.00	$1,890.00	$0.00	$300.00	$1,590.00	$300.00	$1,290.00	68.25%
FUNCTION:	Attendance and Social Work Services - 211	$1,239,960.73	$0.00	$1,239,960.73	$109,375.62	$624,718.86	$615,241.87	$647,665.45	($32,423.58)	-2.61%
100.212.1000000.0000.000	Salaries	$3,076,368.94	$0.00	$3,076,368.94	$254,368.82	$1,527,320.73	$1,549,048.21	$1,532,022.77	$17,025.44	0.55%
100.212.2000000.0000.000	Employee Benefits	$1,076,131.62	$0.00	$1,076,131.62	$91,158.61	$538,573.71	$537,557.91	$550,495.46	($12,937.55)	-1.20%
100.212.3000000.0000.000	Purchased Services	$2,088.00	$0.00	$2,088.00	$307.40	$307.40	$1,780.60	$0.00	$1,780.60	85.28%
100.212.4000000.0000.000	Supplies and Materials	$33,744.00	($1,400.00)	$32,344.00	$177.78	$10,149.74	$22,194.26	$70.54	$22,123.72	68.40%
FUNCTION:	Guidance Services - 212	$4,188,332.56	($1,400.00)	$4,186,932.56	$346,012.61	$2,076,351.58	$2,110,580.98	$2,082,588.77	$27,992.21	0.67%
100.213.1000000.0000.000	Salaries	$1,474,956.25	$0.00	$1,474,956.25	$139,023.84	$769,082.43	$705,873.82	$902,894.95	($197,021.13)	-13.36%
100.213.2000000.0000.000	Employee Benefits	$560,321.49	$0.00	$560,321.49	$53,335.21	$288,270.10	$272,051.39	$346,343.06	($74,291.67)	-13.26%
100.213.3000000.0000.000	Purchased Services	$3,100.00	$0.00	$3,100.00	$178.96	$378.96	$2,721.04	$0.00	$2,721.04	87.78%
100.213.4000000.0000.000	Supplies and Materials	$33,244.00	($1,000.00)	$32,244.00	$63.00	$10,712.36	$21,531.64	$683.08	$20,848.56	64.66%
100.213.6000000.0000.000	Other Objects	$345.00	$0.00	$345.00	$0.00	$0.00	$345.00	$0.00	$345.00	100.00%
FUNCTION:	Health Services - 213	$2,071,966.74	($1,000.00)	$2,070,966.74	$192,601.01	$1,068,443.85	$1,002,522.89	$1,249,921.09	($247,398.20)	-11.95%
100.214.1000000.0000.000	Salaries	$1,192,640.45	$0.00	$1,192,640.45	$96,278.06	$577,951.58	$614,688.87	$556,393.61	$58,295.26	4.89%
100.214.2000000.0000.000	Employee Benefits	$387,493.19	$0.00	$387,493.19	$31,039.76	$183,776.07	$203,717.12	$180,610.84	$23,106.28	5.96%
100.214.3000000.0000.000	Purchased Services	$6,000.00	$0.00	$6,000.00	$114.93	$163.80	$5,836.20	$0.00	$5,836.20	97.27%
100.214.4000000.0000.000	Supplies and Materials	$5,850.00	$0.00	$5,850.00	$0.00	$464.55	$5,385.45	$0.00	$5,385.45	92.06%
FUNCTION:	Psychological Services - 214	$1,591,983.64	$0.00	$1,591,983.64	$127,432.75	$762,356.00	$829,627.64	$737,004.45	$92,623.19	5.82%
100.217.1000000.0000.000	Salaries	$82,035.31	$0.00	$82,035.31	$6,602.94	$46,220.58	$35,814.73	$33,014.74	$2,799.99	3.41%
100.217.2000000.0000.000	Employee Benefits	$28,568.55	$0.00	$28,568.55	$2,373.18	$16,420.41	$12,148.14	$11,865.91	$282.23	0.99%
100.217.4000000.0000.000	Supplies and Materials	$1,260.00	$0.00	$1,260.00	$0.00	$211.08	$1,048.92	$0.00	$1,048.92	83.25%
FUNCTION:	Career Specialist Services - 217	$111,863.86	$0.00	$111,863.86	$8,976.12	$62,852.07	$49,011.79	$44,880.65	$4,131.14	3.69%

Board Report Expenditures

From Date: 1/1/2017 To Date: 1/31/2017

Fiscal Year: 2016-2017

☐ Include pre encumbrance ☐ Print accounts with zero balance ☑ Filter Encumbrance Detail by Date Range

☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.221.1000000.0000.000	Salaries	$1,868,550.79	$0.00	$1,868,550.79	$151,450.14	$985,875.89	$882,674.90	$891,009.13	($8,334.23)	-0.45%
100.221.2000000.0000.000	Employee Benefits	$623,570.94	$0.00	$623,570.94	$49,825.21	$317,270.88	$306,300.06	$288,053.00	$18,247.06	2.93%
100.221.3000000.0000.000	Purchased Services	$484,823.00	($175.50)	$484,647.50	$21,341.03	$246,738.18	$237,909.32	$70,145.00	$167,764.32	34.62%
100.221.4000000.0000.000	Supplies and Materials	$142,440.00	$0.00	$142,440.00	$511.98	$57,619.31	$84,820.69	$3,804.51	$81,016.18	56.88%
100.221.6000000.0000.000	Other Objects	$3,331.00	$175.50	$3,506.50	$0.00	$2,829.50	$677.00	$0.00	$677.00	19.31%
JNCTION: Improvement of Instruction Curriculum Development - 221		$3,122,715.73	$0.00	$3,122,715.73	$223,128.36	$1,610,333.76	$1,512,381.97	$1,253,011.64	$259,370.33	8.31%
100.222.1000000.0000.000	Salaries	$1,846,286.91	$0.00	$1,846,286.91	$146,767.42	$802,317.86	$1,043,969.05	$909,387.84	$134,581.21	7.29%
100.222.2000000.0000.000	Employee Benefits	$676,362.02	$0.00	$676,362.02	$58,574.21	$314,916.77	$361,445.25	$368,167.46	($6,722.21)	-0.99%
100.222.3000000.0000.000	Purchased Services	$1,500.00	$465.00	$1,965.00	$0.00	$465.00	$1,500.00	$0.00	$1,500.00	76.34%
100.222.4000000.0000.000	Supplies and Materials	$332,441.00	($465.00)	$331,976.00	$6,077.23	$145,924.67	$186,051.33	$19,821.90	$166,229.43	50.07%
FUNCTION: Library and Media Services - 222		$2,856,589.93	$0.00	$2,856,589.93	$211,418.86	$1,263,624.30	$1,592,965.63	$1,297,377.20	$295,588.43	10.35%
100.223.1000000.0000.000	Salaries	$554,941.53	$0.00	$554,941.53	$47,660.51	$328,960.00	$225,981.53	$233,389.98	($7,408.45)	-1.33%
100.223.2000000.0000.000	Employee Benefits	$186,269.69	$0.00	$186,269.69	$16,295.06	$110,675.83	$75,593.86	$80,607.82	($5,013.96)	-2.69%
100.223.3000000.0000.000	Purchased Services	$1,011.00	$0.00	$1,011.00	$0.00	$941.00	$70.00	$0.00	$70.00	6.92%
100.223.4000000.0000.000	Supplies and Materials	$540.00	$0.00	$540.00	$0.00	$0.00	$540.00	$0.00	$540.00	100.00%
FUNCTION: Supervision of Special Programs - 223		$742,762.22	$0.00	$742,762.22	$63,955.57	$440,576.83	$302,185.39	$313,997.80	($11,812.41)	-1.59%
100.224.1000000.0000.000	Salaries	$1,020.38	$0.00	$1,020.38	$0.00	$0.00	$1,020.38	$0.00	$1,020.38	100.00%
100.224.2000000.0000.000	Employee Benefits	$255.66	$0.00	$255.66	$0.00	$0.00	$255.66	$0.00	$255.66	100.00%
100.224.3000000.0000.000	Purchased Services	$83,058.00	($4,700.00)	$78,358.00	$5,882.70	$31,959.87	$46,398.13	$0.00	$46,398.13	59.21%
100.224.4000000.0000.000	Supplies and Materials	$9,022.00	$2,149.00	$11,171.00	$32.70	$4,728.03	$6,442.97	$0.00	$6,442.97	57.68%
FUNCTION: Improvement of Instruction Inservice & Staff Train - 224		$93,356.04	($2,551.00)	$90,805.04	$5,915.40	$36,687.90	$54,117.14	$0.00	$54,117.14	59.60%
100.231.1000000.0000.000	Salaries	$67,281.00	$0.00	$67,281.00	$5,606.72	$35,242.24	$32,038.76	$28,033.58	$4,005.18	5.95%
100.231.2000000.0000.000	Employee Benefits	$16,826.88	$0.00	$16,826.88	$1,412.46	$8,768.70	$8,058.18	$7,062.29	$995.89	5.92%
100.231.3000000.0000.000	Purchased Services	$336,775.00	$0.00	$336,775.00	$12,038.15	$205,559.25	$131,215.75	$34,250.00	$96,965.75	28.79%
100.231.6000000.0000.000	Other Objects	$368,185.00	$0.00	$368,185.00	$0.00	$413,710.00	($45,525.00)	$0.00	($45,525.00)	-12.36%
FUNCTION: Board of Education - 231		$789,067.88	$0.00	$789,067.88	$19,057.33	$663,280.19	$125,787.69	$69,345.87	$56,441.82	7.15%
100.232.1000000.0000.000	Salaries	$271,439.33	$0.00	$271,439.33	$23,593.22	$165,152.55	$106,286.78	$117,966.09	($11,679.31)	-4.30%
100.232.2000000.0000.000	Employee Benefits	$79,840.84	$0.00	$79,840.84	$6,998.62	$43,818.46	$36,022.38	$34,993.09	$1,029.29	1.29%
100.232.3000000.0000.000	Purchased Services	$19,000.00	$0.00	$19,000.00	$238.65	$3,381.17	$15,618.83	$29.84	$15,588.99	82.05%
100.232.4000000.0000.000	Supplies and Materials	$6,723.00	$0.00	$6,723.00	$0.00	$1,782.69	$4,940.31	$0.00	$4,940.31	73.48%
100.232.6000000.0000.000	Other Objects	$7,100.00	$0.00	$7,100.00	$0.00	$2,310.50	$4,789.50	$0.00	$4,789.50	67.46%
FUNCTION: Office of Superintendent - 232		$384,103.17	$0.00	$384,103.17	$30,830.49	$216,445.37	$167,657.80	$152,989.02	$14,668.78	3.82%

Board Report Expenditures

From Date: 1/1/2017 To Date: 1/31/2017

Fiscal Year: 2016-2017

☐ Include pre encumbrance ☐ Print accounts with zero balance ☑ Filter Encumbrance Detail by Date Range

☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.233.1000000.0000.000	Salaries	$10,042,327.05	$0.00	$10,042,327.05	$838,406.84	$5,515,369.78	$4,526,957.27	$4,488,767.40	$38,189.87	0.38%
100.233.2000000.0000.000	Employee Benefits	$3,538,206.47	$0.00	$3,538,206.47	$303,381.18	$1,953,678.46	$1,584,528.01	$1,636,634.57	($52,106.56)	-1.47%
100.233.3000000.0000.000	Purchased Services	$217,950.00	$1,549.00	$219,499.00	$4,758.61	$64,813.36	$154,685.64	$3,644.31	$151,041.33	68.81%
100.233.4000000.0000.000	Supplies and Materials	$255,831.00	($5,000.00)	$250,831.00	($2,947.68)	$80,657.56	$170,173.44	$18,956.37	$151,217.07	60.29%
100.233.6000000.0000.000	Other Objects	$19,171.00	$1,202.00	$20,373.00	$0.00	$15,513.92	$4,859.08	$490.48	$4,368.60	21.44%
	FUNCTION: School Administration - 233	$14,073,485.52	($2,249.00)	$14,071,236.52	$1,143,598.95	$7,630,033.08	$6,441,203.44	$6,148,493.13	$292,710.31	2.08%
100.251.3000000.0000.000	Purchased Services	$260,000.00	$0.00	$260,000.00	$31,468.13	$84,651.59	$175,348.41	$51,158.41	$124,190.00	47.77%
UNCTION: Student Transportation (Federal/District Mandated) - 251		$260,000.00	$0.00	$260,000.00	$31,468.13	$84,651.59	$175,348.41	$51,158.41	$124,190.00	47.77%
100.252.1000000.0000.000	Salaries	$693,950.77	$0.00	$693,950.77	$57,325.60	$408,546.19	$285,404.58	$286,628.00	($1,223.42)	-0.18%
100.252.2000000.0000.000	Employee Benefits	$241,436.10	$0.00	$241,436.10	$25,424.58	$174,578.47	$66,857.63	$125,728.27	($58,870.64)	-24.38%
100.252.3000000.0000.000	Purchased Services	$136,680.00	$0.00	$136,680.00	$19,364.25	$146,163.17	($9,483.17)	$12,584.58	($22,067.75)	-16.15%
100.252.4000000.0000.000	Supplies and Materials	$53,955.00	$0.00	$53,955.00	$863.94	$21,181.55	$32,773.45	$2,539.68	$30,233.77	56.04%
100.252.6000000.0000.000	Other Objects	$3,600.00	$0.00	$3,600.00	$0.00	$3,504.00	$96.00	$0.00	$96.00	2.67%
	FUNCTION: Fiscal Services - 252	$1,129,621.87	$0.00	$1,129,621.87	$102,978.37	$753,973.38	$375,648.49	$427,480.53	($51,832.04)	-4.59%
100.254.1000000.0000.000	Salaries	$6,556,065.21	$0.00	$6,556,065.21	$530,373.12	$3,678,713.38	$2,877,351.83	$2,605,549.32	$271,802.51	4.15%
100.254.2000000.0000.000	Employee Benefits	$3,593,668.55	$0.00	$3,593,668.55	$228,964.71	$2,247,744.33	$1,345,924.22	$1,368,568.46	($22,644.24)	-0.63%
100.254.3000000.0000.000	Purchased Services	$4,662,551.00	$35,000.00	$4,697,551.00	$419,906.37	$2,773,358.26	$1,924,192.74	$1,256,983.61	$667,209.13	14.20%
100.254.4000000.0000.000	Supplies and Materials	$5,539,156.00	($35,000.00)	$5,504,156.00	$356,485.51	$2,647,464.47	$2,856,691.53	$33,581.33	$2,823,110.20	51.29%
100.254.6000000.0000.000	Other Objects	$3,556.00	$0.00	$3,556.00	$0.00	$1,979.04	$1,576.96	$0.00	$1,576.96	44.35%
	FUNCTION: Operation and Maintenance of Plant - 254	$20,354,996.76	$0.00	$20,354,996.76	$1,535,729.71	$11,349,259.48	$9,005,737.28	$5,264,682.72	$3,741,054.56	18.38%
100.255.1000000.0000.000	Salaries	$3,271,622.86	$0.00	$3,271,622.86	$281,959.54	$1,718,426.47	$1,553,196.39	$1,603,839.72	($50,643.33)	-1.55%
100.255.2000000.0000.000	Employee Benefits	$1,246,236.09	$0.00	$1,246,236.09	$115,849.32	$651,736.73	$594,499.36	$670,068.86	($75,569.50)	-6.06%
100.255.3000000.0000.000	Purchased Services	$304,992.00	$27,000.00	$331,992.00	$11,608.12	$72,819.20	$259,172.80	$24,798.24	$234,374.56	70.60%
100.255.4000000.0000.000	Supplies and Materials	$61,990.00	$0.00	$61,990.00	$200.50	$20,102.39	$41,887.61	$10,790.92	$31,096.69	50.16%
100.255.6000000.0000.000	Other Objects	$500.00	$0.00	$500.00	$0.00	$449.00	$51.00	$0.00	$51.00	10.20%
	FUNCTION: Student Transportation (State Mandated) - 255	$4,885,340.95	$27,000.00	$4,912,340.95	$409,617.48	$2,463,533.79	$2,448,807.16	$2,309,497.74	$139,309.42	2.84%
100.256.1000000.0000.000	Salaries	$66,721.00	$0.00	$66,721.00	$0.00	$0.00	$66,721.00	$0.00	$66,721.00	100.00%
100.256.2000000.0000.000	Employee Benefits	$5,104.16	$0.00	$5,104.16	$0.00	$0.00	$5,104.16	$0.00	$5,104.16	100.00%
	FUNCTION: Food Services - 256	$71,825.16	$0.00	$71,825.16	$0.00	$0.00	$71,825.16	$0.00	$71,825.16	100.00%
100.257.1000000.0000.000	Salaries	$279,107.20	$0.00	$279,107.20	$19,651.02	$137,557.14	$141,550.06	$98,254.62	$43,295.44	15.51%
100.257.2000000.0000.000	Employee Benefits	$103,124.38	$0.00	$103,124.38	$7,444.81	$50,585.77	$52,538.61	$37,202.86	$15,335.75	14.87%
100.257.3000000.0000.000	Purchased Services	$636,906.00	$15,964.00	$652,870.00	$87,710.25	$303,467.69	$349,402.31	$107,609.46	$241,792.85	37.04%

Board Report Expenditures

From Date: 1/1/2017 To Date: 1/31/2017

Fiscal Year: 2016-2017

☐ Include pre encumbrance ☐ Print accounts with zero balance ☑ Filter Encumbrance Detail by Date Range

☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.257.4000000.0000.000	Supplies and Materials	$52,639.00	($15,964.00)	$36,675.00	$0.00	$11,381.31	$25,293.69	$0.00	$25,293.69	68.97%
	FUNCTION: Internal Services - 257	$1,071,776.58	$0.00	$1,071,776.58	$114,806.08	$502,991.91	$568,784.67	$243,066.94	$325,717.73	30.39%
100.258.1000000.0000.000	Salaries	$74,322.69	$0.00	$74,322.69	$6,397.53	$43,881.03	$30,441.66	$30,336.60	$105.06	0.14%
100.258.2000000.0000.000	Employee Benefits	$27,043.49	$0.00	$27,043.49	$1,987.90	$14,000.52	$13,042.97	$9,492.61	$3,550.36	13.13%
100.258.3000000.0000.000	Purchased Services	$1,806,131.00	($27,000.00)	$1,779,131.00	$3,790.65	$376,054.36	$1,403,076.64	$1,049,690.05	$353,386.59	19.86%
100.258.4000000.0000.000	Supplies and Materials	$900.00	$0.00	$900.00	$97.50	$97.50	$802.50	$0.00	$802.50	89.17%
100.258.6000000.0000.000	Other Objects	$410.00	$0.00	$410.00	$0.00	$0.00	$410.00	$0.00	$410.00	100.00%
	FUNCTION: Security - 258	$1,908,807.18	($27,000.00)	$1,881,807.18	$12,273.58	$434,033.41	$1,447,773.77	$1,089,519.26	$358,254.51	19.04%
100.261.1000000.0000.000	Salaries	$645,885.78	$0.00	$645,885.78	$10,663.66	$74,645.62	$571,240.16	$53,318.38	$517,921.78	80.19%
100.261.2000000.0000.000	Employee Benefits	$189,027.54	$0.00	$189,027.54	$3,226.66	$21,179.24	$167,848.30	$16,133.32	$151,714.98	80.26%
	FUNCTION: Head of Component Unit - 261	$834,913.32	$0.00	$834,913.32	$13,890.32	$95,824.86	$739,088.46	$69,451.70	$669,636.76	80.20%
100.263.1000000.0000.000	Salaries	$740,997.92	$0.00	$740,997.92	$69,881.41	$435,931.13	$305,066.79	$324,125.34	($19,058.55)	-2.57%
100.263.2000000.0000.000	Employee Benefits	$223,973.45	$0.00	$223,973.45	$25,262.06	$162,724.25	$61,249.20	$127,420.83	($66,171.63)	-29.54%
100.263.3000000.0000.000	Purchased Services	$81,000.00	$0.00	$81,000.00	$1,339.34	$77,903.02	$3,096.98	$3,469.00	($372.02)	-0.46%
100.263.4000000.0000.000	Supplies and Materials	$25,000.00	$0.00	$25,000.00	$501.24	$16,261.63	$8,738.37	$4,919.26	$3,819.11	15.28%
100.263.6000000.0000.000	Other Objects	$12,700.00	$0.00	$12,700.00	$43.87	$11,106.87	$1,593.13	$603.10	$990.03	7.80%
	FUNCTION: Information Services - 263	$1,083,671.37	$0.00	$1,083,671.37	$97,027.92	$703,926.90	$379,744.47	$460,537.53	($80,793.06)	-7.46%
100.264.1000000.0000.000	Salaries	$608,972.97	$0.00	$608,972.97	$49,361.36	$341,588.55	$267,384.42	$235,255.33	$32,129.09	5.28%
100.264.2000000.0000.000	Employee Benefits	$207,391.14	$0.00	$207,391.14	$29,214.00	$159,148.62	$48,242.52	$95,273.00	($47,030.48)	-22.68%
100.264.3000000.0000.000	Purchased Services	$78,744.00	$0.00	$78,744.00	$1,477.36	$11,203.00	$67,541.00	$7,092.72	$60,448.28	76.77%
100.264.4000000.0000.000	Supplies and Materials	$59,527.00	$0.00	$59,527.00	$3,272.50	$8,327.27	$51,199.73	$0.00	$51,199.73	86.01%
100.264.6000000.0000.000	Other Objects	$0.00	$0.00	$0.00	$0.00	$351.00	($351.00)	$0.00	($351.00)	0.00%
	FUNCTION: Staff Services - 264	$954,635.11	$0.00	$954,635.11	$83,325.22	$520,618.44	$434,016.67	$337,621.05	$96,395.62	10.10%
100.266.1000000.0000.000	Salaries	$1,828,160.93	$0.00	$1,828,160.93	$140,562.56	$869,851.14	$958,309.79	$731,046.35	$227,263.44	12.43%
100.266.2000000.0000.000	Employee Benefits	$607,944.39	$0.00	$607,944.39	$49,556.92	$301,264.83	$306,679.56	$263,433.84	$43,245.72	7.11%
100.266.3000000.0000.000	Purchased Services	$824,723.00	$0.00	$824,723.00	$108.65	$276,097.13	$548,625.87	$32,550.46	$516,075.41	62.58%
100.266.4000000.0000.000	Supplies and Materials	$10,520.00	$0.00	$10,520.00	$852.73	$6,760.61	$3,759.39	$1,478.67	$2,280.72	21.68%
100.266.6000000.0000.000	Other Objects	$176.00	$0.00	$176.00	$0.00	$0.00	$176.00	$0.00	$176.00	100.00%
	FUNCTION: Technology and Data Processing Services - 266	$3,271,524.32	$0.00	$3,271,524.32	$191,080.86	$1,453,973.71	$1,817,550.61	$1,028,509.32	$789,041.29	24.12%
100.271.1000000.0000.000	Salaries	$1,553,174.81	($33,600.00)	$1,519,574.81	$111,096.61	$768,742.16	$750,832.65	$635,450.12	$115,382.53	7.59%
100.271.2000000.0000.000	Employee Benefits	$403,145.41	$0.00	$403,145.41	$30,950.71	$198,628.11	$204,517.30	$171,453.73	$33,063.57	8.20%
100.271.3000000.0000.000	Purchased Services	$22,424.00	$33,600.00	$56,024.00	$1,190.00	$25,585.41	$30,438.59	$24,556.49	$5,882.10	10.50%

Board Report Expenditures

From Date: 1/1/2017 To Date: 1/31/2017

Fiscal Year: 2016-2017

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

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.271.6000000.0000.000	Other Objects	$522,029.00	$0.00	$522,029.00	$0.00	$472,629.00	$49,400.00	$0.00	$49,400.00	9.46%
FUNCTION: Pupil Service Activities - 271		$2,500,773.22	$0.00	$2,500,773.22	$143,237.32	$1,465,584.68	$1,035,188.54	$831,460.34	$203,728.20	8.15%
100.390.3000000.0000.000	Purchased Services	$15,000.00	$0.00	$15,000.00	$1,500.00	$8,250.00	$6,750.00	$6,750.00	$0.00	0.00%
100.390.4000000.0000.000	Supplies and Materials	$5,850.00	$0.00	$5,850.00	$48.00	$48.00	$5,802.00	$0.00	$5,802.00	99.18%
FUNCTION: Other Community Services - 390		$20,850.00	$0.00	$20,850.00	$1,548.00	$8,298.00	$12,552.00	$6,750.00	$5,802.00	27.83%
100.412.7000000.0000.000	Transfers	$20,000.00	$0.00	$20,000.00	$0.00	$27,653.89	($7,653.89)	$0.00	($7,653.89)	-38.27%
FUNCTION: Payments to Other Governmental Units - 412		$20,000.00	$0.00	$20,000.00	$0.00	$27,653.89	($7,653.89)	$0.00	($7,653.89)	-38.27%
100.425.7000000.0000.000	Transfers	$411,745.00	$0.00	$411,745.00	$0.00	$0.00	$411,745.00	$0.00	$411,745.00	100.00%
FUNCTION: Transfer to Food Service Fund - 425		$411,745.00	$0.00	$411,745.00	$0.00	$0.00	$411,745.00	$0.00	$411,745.00	100.00%
Grand Total:		**$174,506,667.08**	**$0.00**	**$174,506,667.08**	**$13,486,936.22**	**$83,641,831.53**	**$90,864,835.55**	**$77,716,530.22**	**$13,148,305.33**	**7.53%**

End of Report

Exhibit C

EXHIBIT C

district five
OF LEXINGTON & RICHLAND COUNTIES

MEMORANDUM

To: Members of the Board of Trustees

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

From: A. Len Richardson
Chief Finance Officer

Date: February 20, 2017

Re: Proposed FY2018 Five (5) Year Capital Budget Plan

The proposed Five (5) Year Capital Budget Plan for FY2018 has been developed for consideration. This plan is designed to insure the district maintains the physical plants, while addressing other necessary equipment priorities. The established priorities include necessary roof replacements, Heating, Ventilation, and Air Conditioning (HVAC) system replacements, technology, activity bus replacement, curriculum related renovations, and funds for contingencies.

Administrative Consideration: The five year proposal is based on the projected amount of funds available at the current millage rate. Although this is a five year plan, an updated proposal will be presented annually for Board approval. However, approval of the proposed Five (5) Year Capital Plan is requested, so staff can continue to allocate labor and effort towards the accomplishment of the overall plan.

Recommendation: The administration recommends second reading approval of the proposed Five (5) Year Capital Budget Plan and funding for FY2018.

School District 5 of Lexington and Richland Counties
Five (5) Year Capital Budget Plan Proposal
First Reading 2/27/2017

	A	B	C	D	E	F	G
		Proposed FY 2017-18	Proposed FY 2018-19	Proposed FY 2019-20	Proposed FY 2020-21	Proposed FY 2021-22	Total
	Projected Revenue	**10,000,000.00**	**10,000,000.00**	**10,000,000.00**	**10,000,000.00**	**10,000,000.00**	**50,000,000.00**
	Location						
	Maintenance and New Initiatives						
1	**048 Harbison West Elementary**						
2	Replace HVAC Phase I, Lighting & Ceilings				1,901,250		1,901,250
3	Replace HVAC Phase II, Lighting & Ceilings					1,901,250	1,901,250
4	**052 Lake Murray Elementary**						
5	Replace HVAC Phase II, Lighting & Ceilings	2,452,746					2,452,746
6	Replace HVAC Phase III, Lighting & Ceilings		2,115,780				2,115,780
7	**047 Nursery Road Elementary**						
8	Replace HVAC Phase I, Lighting & Ceilings				1,901,250		1,901,250
9	Replace HVAC Phase II, Lighting & Ceilings					1,901,250	1,901,250
10	**053 River Springs Elementary**						
11	Replace HVAC Phase IV, Roof Top Equipment	176,250					176,250
12	**050 Chapin Intermediate**						
13	Roof Replacement Phase I, Original Bldg.	1,265,173					1,265,173
14	Roof Replacement, Phase II, Original Bldg.		1,191,829				1,191,829
15	**054 Dutch Fork Middle**						
16	Replace HVAC Phase III, Ceilings & Lighting			2,572,300			2,572,300
17	**040 Irmo Middle**						
18	Replace HVAC Phase IV, Ceilings & Lighting					1,776,000	1,776,000
19	**051 Dutch Fork High**						
20	Roof Repl., Phase I, Original Bldg., Metal Towers		1,330,800				1,330,800
21	Roof Replacement, Phase II, Original Building			1,251,700			1,251,700
22	Roof Replacement, Phase III, Original Building				1,251,700		1,251,700
23	Replace HVAC Phase V, Ceilings & Lighting	1,556,600					1,556,600
24	**039 Irmo High**						
25	Roof Replacement, Activities		1,119,613				1,119,613
26	Roof Repl., Adult Ed., Re-Coat Covered Walkways	365,800					365,800
27	Replace HVAC, Fresh Air, 2 Units, West Wing				303,000		303,000
28	Rpl. HVAC Exterior 35-ton Air Cooled Chiller, Activities		94,000				94,000
29	Replace HVAC, Fan Coil Units, Ceilings & Lighting			1,303,000			1,303,000
30	Replace HVAC, West Wing, Ceilings & Lighting			785,000			785,000

School District 5 of Lexington and Richland Counties
Five (5) Year Capital Budget Plan Proposal
First Reading 2/27/2017

	A	B	C	D	E	F	G
		Proposed FY 2017-18	Proposed FY 2018-19	Proposed FY 2019-20	Proposed FY 2020-21	Proposed FY 2021-22	Total
	Projected Revenue	**10,000,000.00**	**10,000,000.00**	**10,000,000.00**	**10,000,000.00**	**10,000,000.00**	**50,000,000.00**
	Location						
31	**009 District Office**						
32	Roof Replacement, District Office					503,750	503,750
33	Replace HVAC, Ceilings & Lighting (DO)				487,500		487,500
34	**009 District**						
35	Issuance Costs (includes interest expense)	65,000	65,000	65,000	65,000	65,000	325,000
36	Activity Bus Replacement	200,000	200,000	200,000	200,000	200,000	1,000,000
37	Safety & Security Equipment						0
38	Maintenance Equipment & Vehicles	75,000	75,000	75,000	75,000	75,000	375,000
39	School-Identified Needs	343,431	307,979	248,000	315,300	77,750	1,292,460
40	Contingency	500,000	500,000	500,000	500,000	500,000	2,500,000
41	**Sub Total - Maintenance and New Initiatives**	**7,000,000**	**7,000,000**	**7,000,000**	**7,000,000**	**7,000,000**	**35,000,000**
42							
43	**Technology**						
44	Technology Plan	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	15,000,000
45	**Sub Total - Technology**	**3,000,000**	**3,000,000**	**3,000,000**	**3,000,000**	**3,000,000**	**15,000,000**
46							
47	**Grand Total**	**10,000,000**	**10,000,000**	**10,000,000**	**10,000,000**	**10,000,000**	**50,000,000**

Exhibit D

EXHIBIT D

district five
OF LEXINGTON & RICHLAND COUNTIES

MEMORANDUM

To: Members of the Board of Trustees

Through: Stephen Hefner, Ed.D.
Superintendent

From: A. Len Richardson
Chief Financial Officer

Date: February 21, 2017

Re: Approval of Resolution for FY2018 Capital Budget

Attached is the Resolution authorizing the issuance and sale of a not exceeding $11,000,000 general obligation bond, Series 2017, or such other appropriate series designation of School District No. 5 of Lexington County and Richland County, South Carolina, authorizing the South Carolina Association of Governmental Organizations (SCAGO) to facilitate the sale of the bond under its general obligation debt program; prescribing the terms and conditions under which the bond may be issued; authorizing the chair or vice chair of the Board of Trustees or the district superintendent of the school district to determine certain matters relating to the bonds; providing for the payment of the bonds and the disposition of the proceeds thereof; and other matters relating thereto.

RECOMMENDATION:
The administration recommends approval of the Resolution.

ALR:tl

Attachment

SCHOOL DISTRICT NO. 5 OF LEXINGTON COUNTY AND
RICHLAND COUNTY, SOUTH CAROLINA

A RESOLUTION

AUTHORIZING THE ISSUANCE AND SALE OF A NOT EXCEEDING $11,000,000 GENERAL OBLIGATION BOND, SERIES 2017, OR SUCH OTHER APPROPRIATE SERIES DESIGNATION OF SCHOOL DISTRICT NO. 5 OF LEXINGTON COUNTY AND RICHLAND COUNTY, SOUTH CAROLINA, AUTHORIZING THE SOUTH CAROLINA ASSOCIATION OF GOVERNMENTAL ORGANIZATIONS TO FACILITATE THE SALE OF THE BOND UNDER ITS GENERAL OBLIGATION DEBT PROGRAM; PRESCRIBING THE TERMS AND CONDITIONS UNDER WHICH THE BOND MAY BE ISSUED; AUTHORIZING THE CHAIR OR VICE CHAIR OF THE BOARD OF TRUSTEES OR THE DISTRICT SUPERINTENDENT OF THE SCHOOL DISTRICT TO DETERMINE CERTAIN MATTERS RELATING TO THE BONDS; PROVIDING FOR THE PAYMENT OF THE BONDS AND THE DISPOSITION OF THE PROCEEDS THEREOF; AND OTHER MATTERS RELATING THERETO.

Adopted: February 27, 2017

BE IT RESOLVED, BY THE BOARD OF TRUSTEES OF SCHOOL DISTRICT NO. 5 OF LEXINGTON COUNTY AND RICHLAND COUNTY, SOUTH CAROLINA, AS FOLLOWS:

SECTION 1. Definitions. Unless the context shall clearly indicate some other meaning, the terms defined in this Section shall have, for all purposes of this Resolution, the meanings hereinafter specified, with the definitions equally applicable to both the singular and plural forms and vice versa. The term:

"Board" shall mean the Board of Trustees of School District No. 5 of Lexington County and Richland County, South Carolina.

"Bondholder" or the term "Holder" or any similar term shall mean the registered owner of the Bond.

"Bond" shall mean the principal amount of bonds authorized and issued pursuant to this Resolution.

"Books of Registry" shall mean the registration books maintained by the Registrar for the Bond in accordance with Section 6 hereof.

"Interest Payment Date" shall mean March 1, 2018, or such other date as the District Superintendent determines.

"IRC" shall mean the Internal Revenue Code of 1986, as amended.

"Paying Agent for the Bond" shall mean the School District, unless otherwise determined by the Superintendent.

"Paying Agent for the SCAGO Certificates" shall mean Wells Fargo Bank, N.A., in Atlanta, Georgia, unless otherwise determined by the Superintendent.

"Registrar for the Bond" shall mean the School District, unless otherwise determined by the Superintendent.

"Registrar for the SCAGO Certificates" shall mean Wells Fargo Bank, N.A., in Atlanta, Georgia, unless otherwise determined by the Superintendent.

"Resolution" shall mean this Resolution.

"SCAGO" shall mean the South Carolina Association of Governmental Organizations.

"SCAGO Certificates" shall mean certificates of participation evidencing undivided proportionate interests in the GO Debt of the participating school districts issued by SCAGO pursuant to the SCAGO Trust Agreement.

"SCAGO Trust Agreement" shall mean the Trust Agreement by and between SCAGO and Wells Fargo Bank, N.A., or such other bank named therein, as trustee, dated as of a date to be determined by the parties thereto pursuant to which the SCAGO Certificates will be issued.

"S.C. Code" shall mean the Code of Laws of South Carolina, 1976, as amended.

"School School Bond Act" shall mean Title 59, Chapter 71, Article 1, and Section 11-27-50 of the S. C. Code.

"School District" shall mean School District No. 5 of Lexington County and Richland County, South Carolina.

"School District Representative" shall mean the person or persons at the time designated to act on behalf of the School District in matters relating to the Bond as evidenced by a written certificate furnished to SCAGO and the trustee thereunder containing the specimen signature of such person or persons and signed on behalf of the School District by the Chair or Vice Chair of the Board or the District Superintendent. Such certificate may designate an alternate or alternates each of whom shall be entitled to perform all duties of the School District Representative.

"State" shall mean the State of South Carolina.

"Trustee" shall mean Wells Fargo Bank, N.A., or such other bank or trust company named by SCAGO.

SECTION 2. Findings and Determinations. The Board hereby finds and determines:

(a) The School District was organized by action of the Lexington County Board of Education in 1951 and the Richland County Board of Education in 1952. The School District is also known as Richland-Lexington School District No. 5. The Board is the governing body of the School District.

(b) Article X, Section 15, of the Constitution of the State of South Carolina, 1895, as amended (the "Constitution"), provides that after November 30, 1982, the governing body of any school district may incur general obligation debt in an amount not exceeding eight percent (8%) of the assessed value of all taxable property of such school district and upon such terms and conditions as the General Assembly may prescribe.

(c) The School Bond Act provides that the board of trustees of any school district may issue general obligation bonds of such school district for the purpose of defraying the cost of "capital improvements" (as defined therein) to any amount not exceeding the constitutional debt limitation applicable to such school district. The School Bond Act requires the county board of education wherein the school district is located, if there is such, to approve the issuance of such bonds.

(d) Section 11-27-50(2) of the School Bond Act further provides that if an election be prescribed by the provisions of the School Bond Act but is not required by the provisions of Article X of the Constitution, then in every such instance, no election need be held and the remaining provisions of the School Bond Act shall constitute a full and complete authorization to issue bonds in accordance with such remaining provisions. Section 11-27-90 of the S.C. Code further provides that any school district of the State may issue bonds in fully registered form.

(e) The School District's Financial Advisor, Compass Municipal Advisors, LLC ("Compass") has advised the School District that SCAGO has been formed to facilitate one or more pooled borrowing programs including a pooled general obligation debt program (the "SCAGO GO Program") for school districts in the State. Each participating school district in the SCAGO GO Program will have its general obligation debt ("GO Debt") sold together with GO Debt issued by the other participating school districts in order to achieve a lower net interest cost and lower issuance costs associated with its GO Debt. Pursuant to the terms of the SCAGO GO Program, SCAGO will cause the execution and delivery of the SCAGO Certificates pursuant to the SCAGO Trust Agreement.

(f) The assessed value of all taxable property in the School District, for purposes of computation of the School District's constitutional debt limit, in Richland County as of June 30, 2016, is $187,760,079 and in Lexington County as of June 30, 2016, is $299,332,950 for a total of $487,093,029. Eight percent (8%) of such sum is $38,967,442. As of the date hereof, the School District has $9,550,000 in outstanding general obligation debt subject to the limitation imposed by Article X, Section 14(6) of the Constitution. Thus, the School District may incur $29,417,442 of general obligation debt within its applicable constitutional debt limitation. The Bonds authorized herein will not be issued until after March 1, 2017, at which time the School District will have no outstanding general obligation debt subject to the limitation imposed by Article X, Section 14(6) of the Constitution.

(g) Pursuant to Resolutions adopted by the Board on August 13, 2012, and January 12, 2017, respectively the School District has adopted Written Procedures related to Tax-Exempt Debt and Written Procedures related to Continuing Disclosure.

(h) It is in the best interest of the School District to participate in the SCAGO GO Program and to provide for the issuance and sale of the Bond of the School District pursuant to the aforesaid provisions of the Constitution and laws of the State in the principal amount of not exceeding $11,000,000 for the purpose of providing funds to be applied for any of the following purposes: (i) to fund capital improvements; (ii) any other purposes permitted by the School Bond Act; and (iii) paying costs of issuance of the Bond.

SECTION 3. Authorization and Details of Bond. Pursuant to the aforesaid provisions of the Constitution and laws of the State, there is hereby authorized to be issued a not exceeding $11,000,000 general obligation bond of the School District to obtain funds for any of the purposes mentioned in Section 2(h) above, including any financial and legal fees relating thereto and other incidental costs of issuing the Bond.

The Bond shall be issued as fully-registered Bond; shall be dated as of the date on which the Bond is delivered to the initial purchaser thereof or such other date as the District Superintendent determines; shall be in denominations of $1,000 or any integral multiple thereof not exceeding the principal amount of the Bond maturing in each year unless issued as a single Bond in the entire principal amount of the issue; shall bear interest (calculated on the basis of a 360-day year comprised of twelve 30-day months) from their date payable on each Interest Payment Date at such rate or rates as may be determined at the time of the sale thereof by the District Superintendent; and shall mature on March 1, 2018 and in the respective principal amount as determined by the District Superintendent.

Both the principal of and interest on the Bond shall be payable in any coin or currency of the United States of America which is, at the time of payment, legal tender for public and private debts. Unless otherwise determined by the District Superintendent, the School District is hereby designated as the Registrar for the Bond and Paying Agent for the Bond.

SECTION 4. Redemption Provisions. The Bond shall not be subject to redemption prior to maturity.

SECTION 5. Authority to Determine Certain Matters. Without further authorization, the Board hereby delegates to the Superintendent the authority to: (a) determine the par amount of the Bond; (b) determine the original issue date of the Bond; (c) determine the Interest Payment Date and Principal Payment Date if different from that set forth herein; (d) designate a Paying Agent for the Bond and Registrar for the Bond if different from that set forth herein; (e) determine the date and time of sale of the Bond; (f) receive bids on behalf of the School District and award the sale of the Bond in accordance with the terms of the Notice of Sale for the Bond; and (g) execute all other agreements, certificates and documents as may be necessary or required in connection with the issuance the Bond.

SECTION 6. Registration, Transfer and Exchange of Bond. The School District shall cause the Books of Registry to be kept at the offices of the Registrar for the Bond for the registration and transfer of the Bond. Upon presentation at its office for such purpose, the Registrar for the Bond shall register or transfer, or cause to be registered or transferred, on such Books of Registry, the Bond under such reasonable regulations as the Registrar for the Bond may prescribe.

The Bond shall be transferable only upon the Books of Registry of the School District, which shall be kept for such purpose at the principal office of the Registrar for the Bond, by the registered owner thereof in person or by his duly authorized attorney upon surrender thereof together with a written instrument of transfer satisfactory to the Registrar for the Bond duly executed by the registered owner or his duly authorized attorney. Upon the transfer of any such Bond, the Registrar for the Bond on behalf of the School District shall issue in the name of the transferee a new fully-registered Bond of the same aggregate principal amount, interest rate and maturity as the surrendered Bond. Any Bond surrendered in exchange for a new registered Bond pursuant to this Section shall be canceled by the Registrar for the Bond.

The School District, the Registrar for the Bond and the Paying Agent for the Bond may deem or treat the person in whose name any fully-registered Bond shall be registered upon the Books of Registry as the absolute owner of such Bond, whether such Bond shall be overdue or not, for the purpose of receiving payment of the principal of and interest on such Bond and for all other purposes; and all such payments so made to any such registered owner or upon his order and shall be valid and effectual to satisfy and discharge the liability upon such Bond to the extent of the sum or sums so paid, and neither the School District nor the Registrar for the Bond or the Paying Agent for the Bond shall be affected by any notice to the contrary. In all cases in which the privilege of transferring Bond is exercised, the School District shall execute and the Registrar for the Bond shall authenticate and deliver the Bond in accordance with the provisions of this Resolution. Neither the School District nor the Registrar for the Bond or the Paying Agent for the Bond shall be obliged to make any such transfer of the Bond during the fifteen (15) days preceding the maturity date on such Bond.

SECTION 7. Form of Bond. The Bond shall be substantially in the form attached hereto as Exhibit A and incorporated herein by reference, subject to such changes, additions or deletions as may be approved by the Chair or Vice Chair of the Board or the District Superintendent.

SECTION 8. Execution and Delivery of the Bond. The Bond shall be executed in the name of the School District with the manual or facsimile signature of the Chair or Vice Chair of the Board attested by the manual or facsimile signature of the Secretary of the Board under the seal of the School District which shall be impressed, imprinted or reproduced thereon. The Bond shall not be valid or become obligatory for any purpose unless there shall have been endorsed thereon a certificate of authentication. The Bond shall bear a certificate of authentication manually executed by the Registrar for the Bond in substantially the form set forth herein.

The School District Representatives are further authorized and directed to deliver the Bond upon the terms and conditions provided herein and under the SCAGO GO Program, to receive or cause to be received the proceeds of the sale of the Bond, to execute and deliver such certificates and other closing documents and take such other action as may be necessary or appropriate in order to effectuate the proper issuance, sale and delivery of the Bond.

Each participating school district in the SCAGO GO Program will be the issuer of its GO Debt and undivided proportionate interests therein will be evidenced by the SCAGO Certificates executed and delivered under the SCAGO Trust Agreement. The Board approves and consents to the assignment and pledge of the Bond under the provisions of the SCAGO Trust Agreement and approves the execution and

delivery by trustee of the SCAGO Certificates upon payment of the purchase price thereof, all as contemplated by the SCAGO GO Program.

SECTION 9. Sale of Bond; Form of Notice of Sale. The Bond shall be sold at public sale, after advertisement of the sale in a newspaper having general circulation in the State or, as determined by the District Superintendent, upon advice of Compass, in a financial publication published in the City of New York or, in the discretion of the District Superintendent, in both publications. As authorized by Section 11-27-50(7)(b) of the S.C. Code the advertisement must appear not less than seven (7) days prior to the date set as a sale date for such sale.

The Notice of Sale shall be in substantially the form set forth as Exhibit B.

SECTION 10. Deposit and Use of Proceeds. (a) Upon the purchase and delivery of the GO Debt, the proceeds shall be deposited with the Lexington County Treasurer (the "County Treasurer") in a special fund to the credit of the School District and used for the purposes authorized herein including to pay the costs of issuance of the Bond. The portion of the proceeds of the Bond to be applied to costs of issuance may be paid as determined by a School District Representative.

(b) The proceeds derived from the sale of the GO Debt shall be deposited with the County Treasurer in a special fund to the credit of the School District and shall be applied solely to the purposes for which the GO Debt has been issued, including payment of costs of issuance or at the direction of the County Treasurer, the proceeds derived from the sale of the GO Debt, less costs of issuance, shall be deposited into an acquisition fund in the name of the School District to be known as the "School District No. 5 of Lexington County and Richland County, South Carolina, General Obligation Bond, Series 2017, Acquisition Fund" (the "Acquisition Fund"), which shall be established under the SCAGO Trust Agreement. The School District may withdraw amounts from the Acquisition Fund on the date of delivery of the GO Debt and thereafter on any business day. "Business Day" shall mean any day except Saturday, Sunday or a holiday.

(c) The costs of issuance of the Bonds shall, at the direction of the County Treasurer, be deposited in the Costs of Issuance Account of the Expense Fund created pursuant to the SCAGO Trust Agreement or may be paid as determined by a School District Representative. Any remaining proceeds shall be applied for any purposes authorized by the School Bond Act.

(d) Disbursements from the Acquisition Fund and the Expense Fund (as defined in the SCAGO Trust Agreement) shall be made upon the written order of a School District Representative or the County Treasurer, as designated on the appropriate form solely for the purpose for which the GO Debt was issued.

SECTION 11. Security. The full faith, credit, resources and taxing power of the School District are hereby irrevocably pledged for the payment of the principal and interest on the Bond as they respectively mature and for the creation of such sinking fund as may be necessary therefor. There shall be levied annually by the Auditors of Lexington County and Richland County (the "County Auditors") and collected by the County Treasurer and the Richland County Treasurer (the "County Treasurers") in the same manner as county taxes are levied and collected, a tax, without limit, on all taxable property in the School District sufficient to pay the principal and interest of the Bond as they respectively mature and to create such sinking fund as may be necessary therefor.

The County Auditors and County Treasurers shall be notified as to the delivery of and payment for the Bond and are hereby directed to levy and collect, respectively, on all taxable property in the School District, a tax, without limit, on all taxable property in the School District sufficient to pay the principal and interest of the Bond as they respectively mature and to create such sinking fund as may be necessary therefor.

SECTION 12. Sinking Fund; Payment of Bond. The School District covenants that it will deposit or cause to be deposited into the applicable sinking fund, and the County Treasurers are hereby authorized and directed to deposit or cause to be deposited into such sinking fund, payments relating to the Bond on or before their respective maturity dates. The County Treasurers, on behalf of the School District and at the written direction of a School District Representative, shall transfer or cause to be transferred from time to time any moneys then on deposit in the sinking fund to the trustee under the SCAGO Trust Agreement.

SECTION 13. Federal Tax Covenants. The School District hereby covenants and agrees with the holders of the Bond that it will not take any action which will, or fail to take any action which failure will, cause interest on the Bond to become includable in the gross income of the bondholders thereof for federal income tax purposes pursuant to the provisions of the IRC and the regulations promulgated thereunder in effect on the date of original issuance of the Bond and that no use of the proceeds of the Bond shall be made which, if such use had been reasonably expected on the date of issue of the Bond would have caused the Bond to be an "arbitrage bond" as defined in the IRC and to that end the School District shall:

(a) comply with the applicable provisions of Section 103 and Sections 141 through 150 of the IRC so long as the Bond is outstanding;

(b) establish such funds, make such calculations and pay such amounts, in the manner and at the times required in order to comply with the requirements of the IRC relating to required arbitrage rebate of certain amounts to the United States; and

(c) make such reports of information at the time and places required by the IRC.

SECTION 14. Exemption from State Taxes. Both the principal of and interest on the Bond shall in accordance with the provisions of Section 12-2-50 of the S.C. Code be exempt from all State, county, municipal, school district, and all other taxes or assessments, except estate or other transfer taxes, direct or indirect, general or special, whether imposed for the purpose of general revenue or otherwise.

SECTION 15. Events of Default. The School District agrees that each of the following events may be considered an "Event of Default" under the SCAGO Trust Agreement:

(a) If default shall be made in the due and punctual payment of principal of or any interest on the Bond, including failure to make when due a sinking fund payment under Section 12 of this Resolution; or

(b) If the School District shall default in the performance of any covenant, agreement or condition on its part to be performed under the Bond or this Resolution other than a default in payment, and such default shall continue for a period of 30 days after written notice thereof is received by the School District.

SECTION 16. Remedies. The School District agrees that each of the following may be included as remedy for an "Event of Default" under the SCAGO Trust Agreement:

(a) In any case of an Event of Default, the trustee under the SCAGO Trust Agreement may take such action or actions for the enforcement of the rights of the owners as due diligence, prudence and care would require and to pursue the same with like diligence, prudence and care, including commencement of an action for mandamus or other appropriate action to require the School District to comply with the terms of this Resolution.

(b) If the School District shall fail or refuse to make any required deposit on the relevant sinking fund payment date in order to make the transfer to its applicable Sinking Fund Account, the trustee under the SCAGO Trust Agreement, shall take such action as is necessary to invoke the provisions of Section 59-71-155 of the S.C. Code regarding transfers from the State general fund to make payments on bonded indebtedness of South Carolina school districts; and upon being indemnified against cost and expense, exercise any remedy at law or in equity for the benefit of the owners of the SCAGO Certificates, and shall disburse all funds so collected to the holders of the SCAGO Certificates or assignee of the Bond.

SECTION 17. SCAGO. The School District hereby authorizes SCAGO to facilitate the sale of the Bond together with other GO Debt issued by other participating school districts in the SCAGO GO Program as determined by SCAGO.

SECTION 18. Acknowledgement of SCAGO Certificates; Registered Owner; Limitation of Liability. The School District, by participating in the SCAGO GO Program, recognizes the rights of the owners of the SCAGO Certificates, acting directly or through the trustee under the SCAGO Trust Agreement, to enforce the obligations and covenants contained in the Bond and this Resolution; provided that in no event shall the School District be liable for any obligations, covenants or damages except those which arise out of the Bond authorized by this Resolution, and, in particular, the School District shall not be liable for any obligations, liabilities, acts or omissions of SCAGO or any other participating school district in the SCAGO GO Program.

SECTION 19. Discharge of Resolution. If the School District shall pay or cause to be paid, or there shall otherwise be paid, to the owner or owners of a SCAGO Certificate, the total principal and interest due or to become due thereon through maturity (as determined in accordance with the Trust Agreement), in the manner stipulated therein and in this Resolution, then the pledge of the full faith, credit and taxing power of the School District under this Resolution, and all covenants, agreements and other obligations of the School District hereunder, shall thereupon cease, terminate and become void and be discharged and satisfied with respect to the Bond for which such payment was made.

SECTION 21. Filings with Central Repository. In compliance with Section 11-1-85 of the S.C. Code, the School District covenants that it will file or cause to be filed with a central repository for further availability in the secondary bond market when requested: (a) a copy of the annual audit of the School District within thirty (30) days of the School District's receipt thereof; and (b) within thirty (30) days of the occurrence thereof, relevant information of an event which, in the opinion of the School District, adversely affects more than five percent (5%) of the School District's revenue or its tax base.

SECTION 22. Declaration of Intent to Reimburse Certain Expenditures. This Resolution shall constitute the School District's declaration of official intent pursuant to Regulation §1.150-2 of the IRC to reimburse the School District from a portion of the proceeds of the Bond for expenditures it anticipates incurring (the "Expenditures") with respect to the projects set forth in Section 2(h) hereof prior to the issuance of the Bond. The Expenditures which are reimbursed are limited to Expenditures which are: (a)

properly chargeable to a capital account (or would be so chargeable with a proper election or with the application of the definition of placed in service under Regulation §1.150-2 of the IRC) under general federal income tax principals; or (2) certain de minimis or preliminary Expenditures satisfying the requirements of Regulation §1.150-2(f) of the IRC. The source of funds for the Expenditures with respect to these projects will be the School District's reserve funds. To be eligible for reimbursement of the Expenditures, the reimbursement allocation must be made not later than 18 months after the later of (a) the date on which the Expenditures were paid; or (b) the date such projects were placed in service, but in no event more than three (3) years after the original Expenditures.

SECTION 23. Authorization. The Chair of the Board, the Vice Chair of the Board, the Secretary of the Board, the District Superintendent and the Chief Financial Officer of the School District, are fully empowered and authorized to take such further action and to execute and deliver such additional documents and certificates as may be necessary to effect the issuance of the Bond. The District Superintendent is hereby authorized to retain the McNair Law Firm, P.A., as bond counsel, and Compass Municipal Advisors, LLC, as Financial Advisor, with respect to the issuance of the Bond. The Superintendent is authorized to execute such contracts, documents or engagement letters as may be necessary and appropriate to effectuate these engagements.

SECTION 24. Repeal of Conflicting Resolutions. All rules, policies, regulations, resolutions and parts thereof, procedural or otherwise, in conflict herewith or the proceedings authorizing the issuance of the Bond is, to the extent of such conflict, hereby repealed, and this Resolution shall take effect and be in full force from and after its adoption.

Adopted this 27th day of February, 2017.

SCHOOL DISTRICT NO. 5 OF LEXINGTON COUNTY AND RICHLAND COUNTY, SOUTH CAROLINA

_____
Chair, Board of Trustees

(SEAL)

ATTEST:

_____
Secretary, Board of Trustees

EXHIBIT A

FORM OF BOND

UNITED STATES OF AMERICA
STATE OF SOUTH CAROLINA
SCHOOL DISTRICT NO. 5 OF LEXINTON COUNTY AND RICHLAND COUNTY
GENERAL OBLIGATION BOND, SERIES 2017

No. R-1

INTEREST RATE	MATURITY DATE	ORIGINAL ISSUE DATE	CUSIP

PRINCIPAL AMOUNT:

REGISTERED HOLDER: South Carolina Association of Governmental Organizations

KNOW ALL MEN BY THESE PRESENTS, that the School District identified above (the "School District"), is justly indebted and, for value received, hereby promises to pay to the registered holder named above, or registered assigns, the principal amount shown above on the maturity date shown above and to pay interest on such principal sum from the date hereof at the interest rate per annum shown above until this Bond matures. Interest on this Bond is payable at maturity, and shall be payable by check or draft mailed to the person in whose name this Bond is registered on the registration books of the School District (the "Registrar"). The principal and interest on this Bond are payable in any coin or currency of the United States of America which is, at the time of payment, legal tender for public and private debts; provided, however, that interest on this fully registered Bond shall be paid by check, draft or transfer of funds.

This Bond shall not be entitled to any benefit under the Resolution of the School District authorizing this Bond (the "Resolution"), nor become valid or obligatory for any purpose, until the Certificate of Authentication hereon shall have been duly executed by the Registrar.

For the payment of the principal and interest on this Bond as they respectively mature and for the creation of such sinking fund as may be necessary therefor the full faith, credit, resources and taxing power of the School District are hereby irrevocably pledged, and there shall be levied annually by the Auditors of the Counties in which the School District is located (the "Counties") and collected by the Treasurers of the Counties, in the same manner as county taxes are levied and collected, a tax, without limit, on all taxable property in the School District sufficient to pay the principal and interest of this Bond as they respectively mature and to create such sinking fund as may be necessary therefor.

This Bond is issued pursuant to and in accordance with the Constitution and laws of the State of South Carolina (the "State"), including Article X, Section 15 of the Constitution of the State of South Carolina, 1895, as amended; Title 59, Chapter 71, Article 1, Code of Laws of South Carolina, 1976, as amended; Title 11, Chapter 27, Code of Laws of South Carolina, 1976, as amended; and the Resolution.

This Bond is not subject to redemption prior to maturity.

Except for the initial assignment of this Bond to the Trustee under the SCAGO Trust Agreement (as defined in the Resolution), this Bond is transferable, only upon the books of the School District kept for that purpose at the principal office of the Registrar by the registered holder in person or by his duly authorized attorney upon surrender of this Bond together with a written instrument of transfer satisfactory to the Registrar duly executed by the registered holder or his duly authorized attorney. Thereupon a new fully registered Bond of the same aggregate principal amount, interest rate, and maturity shall be issued to the transferee in exchange therefor as provided in the Resolution. The School District, the Registrar and the Paying Agent may deem and treat the person in whose name this Bond is registered as the absolute owner hereof for the purpose of receiving payment of or on account of the principal hereof and interest due hereon and for all other purposes.

Under the laws of the State, this Bond and the interest hereon are exempt from all State, county, municipal, school district and other taxes or assessments, except estate or other transfer taxes, direct or indirect, general or special, whether imposed for the purpose of general revenue or otherwise.

It is hereby certified and recited that all acts, conditions and things required by the Constitution and laws of the State to exist, to happen and to be performed precedent to or in the issuance of this Bond exist, have happened and have been performed in regular and due time, form and manner as required by law; that the amount of this Bond, together with all other indebtedness of the School District does not exceed the applicable limitation of indebtedness under the laws of the State; and, that provision has been made for the levy and collection of a tax, without limit, on all taxable property in the School District sufficient to pay the principal and interest of this Bond as they respectively mature and to create such sinking fund as may be necessary therefor.

IN WITNESS WHEREOF, the aforesaid School District has caused this Bond to be signed with the manual or facsimile signature of the Chair of the Board of Trustees of the School District, attested by the manual or facsimile signature of the Secretary of the Board of Trustees of the School District and the seal of the School District impressed, imprinted or reproduced hereon.

SCHOOL DISTRICT NO. 5 OF LEXINGTON
COUNTY AND RICHLAND COUNTY,
SOUTH CAROLINA

_____
Chair, Board of Trustees

(SEAL)

ATTEST:

_____
Secretary, Board of Trustees

REGISTRAR'S CERTIFICATE OF AUTHENTICATION

Date of Authentication:

This Bond is the bond described in the within mentioned Resolution of School District No. 5 of Lexington County and Richland County, South Carolina.

School District No. 5 of Lexington County and
Richland County, South Carolina, as Registrar

By: _____
Authorized Officer

The following abbreviations, when used in the inscription on the face of this Bond, shall be construed as though they were written out in full according to applicable laws or regulations.

TEN COM - as tenants in common	UNIF GIFT MIN ACT -
TEN NET - as tenants by the entireties	_____ Custodian _____ (Cust) (Minor) under Uniform Gifts to Minors Act _____ (state)
JT TEN - as joint tenants with right of survivorship and not as tenants in common	

Additional abbreviations may also be used though not in above list.

EXHIBIT B

FORM OF SUMMARY NOTICE OF SALE

NOTICE IS HEREBY GIVEN that each of the following school districts (the "School Districts") shall offer collectively for public sale its general obligation bond (the "Bonds") in the amounts indicated on _____, _____, 2017.

[PRINCIPAL AMOUNTS AND NAMES OF PARTICIPATING SCHOOL DISTRICTS]

The Bonds will be collectively sold with other participating school districts as the South Carolina Association of Governmental Organizations Certificates of Participation, Series 2017__ (Evidencing Undivided Proportionate Interests in General Obligation Debt of Certain South Carolina School Districts) (the "Certificates").

Sale Date:	_____, 2017
Sale Time:	_____ a.m., South Carolina time
Bonds Dated:	_____, 2017
Interest Payment:	March ___, 2018
Maturity:	March ___, 2018
Redemption provisions:	The Bonds are not subject to redemption.
Book-Entry-Only:	The Bonds will be book-entry-only.
Legal Opinion:	McNair Law Firm, P.A., Columbia, South Carolina
Financial Advisor:	Compass Municipal Advisors, LLC, Columbia, South Carolina

Proposals will be received by Compass Municipal Advisors, LLC, on behalf of the South Carolina Association of Governmental Organizations and the School Districts. The Certificates will be issued in book-entry only form in the denomination of $5,000 or any integral multiple thereof. A copy of the Preliminary Offering Circular in deemed final form and the Official Terms and Conditions of Sale are available via the internet at officialstatements.compassmuni.com.

For additional information, please contact the School Districts' Bond Counsel, Francenia B. Heizer, Esquire, McNair Law Firm, P.A., telephone (803) 799-9800; e-mail: fheizer@mcnair.net or the School Districts' financial advisor, Brian Nurick, Managing Director, Compass Municipal Advisors, LLC, telephone (859) 368-9616, e-mail: brian.nurick@compassmuni.com.

*Preliminary, subject to change.

Exhibit E

EXHIBIT E

district five
OF LEXINGTON & RICHLAND COUNTIES

Memorandum

To: Members of the Board of Trustees

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

From: Allison Jacques, Ph.D. Allison Jacques
Chief Human Resources Officer

Date: February 23, 2017

Re: Board Policies – Section G

Issue: Proposed revisions to Board Policies as listed below:

a. Proposed revisions to Board Policy GCQE "Retirement of Professional Staff"
b. Proposed revisions to Board Policy GDQC "Retirement of Support Staff"
c. Proposed revisions to Board Policy GCQC/GCQD "Resignation of Instructional Staff/Administrative Staff"
d. Proposed revisions to Board Policy GDQB "Resignation of Support Staff"
e. Proposed revisions to Board Policy GCQF "Discipline, Suspension, and Dismissal of Professional Staff"
f. Proposed deletion of Board Policy GCQF-R "Discipline, Suspension, and Dismissal of Professional Staff"
g. Proposed revisions to Board Policy GCB "Professional Staff Contracts and Compensation"
h. Proposed revisions to Board Policy GDB "Support Staff Contracts and Compensation"

Recommendation: The administration recommends second and final reading approval of the proposed revisions to selected "G" policies.

AJ/aw

Attachments - Board Policy GCQE "Retirement of Professional Staff"
Board Policy GDQC "Retirement of Support Staff"
Board Policy GCQC/GCQD "Resignation of Instructional Staff/Administrative Staff"
Board Policy GDQB "Resignation of Support Staff"
Board Policy GCQF "Discipline, Suspension, and Dismissal of Professional Staff"
Board Policy GCQF-R "Discipline, Suspension, and Dismissal of Professional Staff"
Board Policy GCB "Professional Staff Contracts and Compensation"
Board Policy GDB "Support Staff Contracts and Compensation"

ORIGINAL POLICY

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
G - PERSONNEL
Policy GCQE Retirement of Professional Staff

Policy GCQE Retirement of Professional Staff

Issued 2/10

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

Any school district employee who is a member of the South Carolina Retirement System may retire with full benefits if the member has reached the age of 65 or has 28 or more years of creditable service. Any member who has reached age 60 may retire with reduced benefits.

Also, the member who has reached the age of 55 and who has at least 25 years of creditable service may elect early retirement with reduced benefits from the retirement system; however, he/she will not be eligible for cost-of-living adjustments for a period of time.

The employee should notify the board in writing of his/her intent to retire as soon as possible, but not later than March 15 of the year in which he/she plans to retire.

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

Teacher and Employee Retention Incentive (TERI) program

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

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

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

Adopted 8/1/73; Revised 6/7/82, 2/22/10

Legal references:

Federal Law:

29 U.S.C. 621 *et seq.* - Age Discrimination in Employment Act of 1967.

S.C. Code, 1976, as amended:

Section 9-1-10 - Teachers are members of the state retirement system.

Section 9-1-1510 - Members may retire at age 60 or after 28 years of creditable service.

Section 9-1-1515 - Early retirement.

Section 9-1-1550 - Service retirement allowances.

Section 9-1-2210 - Teacher and Employee Retention Incentive Program.

RECOMMENDED REVISIONS – FEBRUARY 27, 2017 – SECOND AND FINAL READING

Policy

RETIREMENT OF PROFESSIONAL STAFF

Code **GCQE** *Issued* _____

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

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

~~**Any School District employee who is a member of the South Carolina Retirement System may retire with full benefits if the member has reached the age of 65 or has 28 or more years of creditable service. Any member who has reached age 60 may retire with reduced benefits.**~~

~~**Also, the member who has reached the age of 55 and who has at least 25 years of creditable service may elect early retirement with reduced benefits from the Retirement System; however, he/she will not be eligible for cost-of-living adjustments for a period of time.**~~

An eligible ~~**The**~~ employee should notify the ~~**Board**~~ **Chief Human Resources Officer** in writing of his/her intent to retire as soon as possible, but not later than March 15 of the year in which he/she plans to retire.

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

Teacher and Employee Retention Incentive (TERI) program

School District employees who desire to participate in the Teacher and Employee Retention Incentive (TERI) program should consult the **SCRS** ~~**South Carolina State Retirement System**~~ or the District's benefits coordinator in order to ascertain current governing rules and regulations. Employees under TERI are retired for retirement benefit purposes and retain full employment rights and benefits.

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

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

Adopted 8/1/73; Revised 6/7/82, 2/22/10, ___/17

Legal references:

A. Federal Law:
   1. 29 U.S.C. 621 et seq. - Age Discrimination in Employment Act of 1967.

B. S.C. Code, 1976, as amended:
   2. Section 9-1-10 - Teachers are members of the state retirement system.
   3. Section 9-1-1510 – **Retirement** ~~**Members may retire at age 60 or after 28 years of creditable service.**~~
   4. Section 9-1-1515 - Early retirement.
   5. Section 9-1-1550 - Service retirement allowances.
   6. Section 9-1-2210 - Teacher and Employee Retention Incentive Program.

ORIGINAL POLICY

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
G - PERSONNEL
Policy GDQC Retirement of Support Staff

Policy GDQC Retirement of Support Staff

Issued 2/10

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

Any employee who is a member of the South Carolina Retirement System may retire with full benefits if the member has reached the age of 65 or has 28 or more years of creditable service. Any member who has reached age 60 may retire with reduced benefits.

Also, the member who has reached the age of 55 and who has at least 25 years of creditable service may elect early retirement with reduced benefits from the retirement system; however, he/she will not be eligible for cost-of-living adjustments for a period of time.

The employee should notify the board in writing of his/her intent to retire as soon as possible but not later than March 15 of the year in which he/she plans to retire.

Teacher and Employee Retention Incentive (TERI) program

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

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

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

Adopted 8/1/73; Revised 2/22/10

Legal references:

Federal Law:

29 U.S.C. 621 *et seq.* - Age Discrimination in Employment Act of 1967.

S.C. Code, 1976, as amended:

Section 9-1-10 - Teachers are members of the state retirement system.

Section 9-1-1510 - Members may retire at age 60 or after 28 years of creditable service.

Section 9-1-1515 - Early retirement.

Section 9-1-1550 - Service retirement allowances.

Section 9-1-2210 - Teacher and Employee Retention Incentive Program.

4

RECOMMENDED REVISIONS – FEBRUARY 27, 2017 – SECOND AND FINAL READING

Policy

RETIREMENT OF SUPPORT STAFF

Code **GDQC** *Issued* _____

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

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

~~**Any employee who is a member of the South Carolina Retirement System may retire with full benefits if the member has reached the age of 65 or has 28 or more years of creditable service. Any member who has reached age 60 may retire with reduced benefits.**~~

~~**Also, the member who has reached the age of 55 and who has at least 25 years of creditable service may elect early retirement with reduced benefits from the Retirement System; however, he/she will not be eligible for cost-of-living adjustments for a period of time.**~~

An eligible ~~**The**~~ employee should notify the ~~**Board**~~ **Chief Human Resources Officer** in writing of his/her intent to retire as soon as possible but not later than March 15 of the year in which he/she plans to retire.

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

Teacher and Employee Retention Incentive (TERI) program

School District employees who desire to participate in the Teacher and Employee Retention Incentive (TERI) program should consult the **SCRS** ~~**South Carolina State Retirement System**~~ or the District's benefits coordinator in order to ascertain current governing rules and regulations. Employees under TERI are retired for retirement benefit purposes and retain full employment rights and benefits.

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

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

5

Adopted 8/1/73; Revised 2/22/10, ____/17

Legal references:

A. Federal Law:
   1. 29 U.S.C. 621 et seq. - Age Discrimination in Employment Act of 1967.

B. S.C. Code, 1976, as amended:
   Section 9-1-10 - Teachers are members of the state retirement system.
   Section 9-1-1510 – **Retirement** ~~**Members may retire at age 60 or after 28 years of creditable service.**~~
   Section 9-1-1515 - Early retirement.
   Section 9-1-1550 - Service retirement allowances.
   Section 9-1-2210 - Teacher and Employee Retention Incentive Program.

ORIGINAL POLICY

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
G - PERSONNEL
Policy GCQC/GCQD Resignation of Instructional Staff/Administrative Staff

Policy GCQC/GCQD Resignation of Instructional Staff/Administrative Staff

Issued 12/09

Purpose: To establish the basic structure for the resignation of professional staff members.

Any professional staff member who wants to cancel or terminate a contract must state his/her desire in writing to the superintendent. The district is under no obligation to release a teacher from a contract except as set out below. For such resignation to be effective, it must be accepted in writing by the superintendent.

The board will be formally advised of all resignations. When the superintendent does not accept a resignation and the employee fails to continue to perform his/her contractual duties, the superintendent will report the breach of contract to the board. The board may send a formal complaint to the state board of education requesting that appropriate action be taken against the employee for failure to comply with contractual obligations. If there is conclusive evidence, the state board will take action on a complaint signed by the appropriate administrator; however, there must be documentation that the board voted to send the complaint. Both state law and state board of education regulation provide for suspension or revocation of the professional certificate under such circumstances.

Contract releases (teachers)

The board will not release a teacher from his/her contract after July 1 except under one of the following conditions.

- circumstances beyond the teacher's control (ex., military/business transfer of spouse)
- serious illness of teacher
- promotion to higher level position

The teacher must submit a request for contract release in writing to the superintendent 30 days prior to the deadline set forth in this policy.

The district reserves the right not to release the teacher if written notice is not given before the date specified above or a suitable replacement has not been found.

Until a teacher has been formally released from his/her contract, the district expects the teacher to report for duty on the first day of the school year or to continue to report for duty if the request for release is made mid-year.

If a teacher signs a new contract without having been properly released from a previous contract, the new contract is considered to be void.

Adopted 8/1/73; Revised 11/16/81, 12/14/09

Legal references:

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

Section 59-25-150 - State Board of Education may revoke/suspend certificate for just cause.

Section 59-25-160 - "Just cause" for revocation/suspension of certificate by State Board.

Section 59-25-530 - Unprofessional conduct; breach of contract.

State Board of Education Regulation:

R-43-206 - Professional personnel resignation.

7

R-43-58 - Disciplinary action on educator certificates.

R-43-58.1 - Reporting of terminations of certain school district employees.

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES

8

RECOMMENDED REVISIONS – FEBRUARY 27, 2017 – SECOND AND FINAL READING

Policy

RESIGNATION OF INSTRUCTIONAL STAFF/ADMINISTRATIVE STAFF

Code **GCQC/GCQD** *Issued* _____

Purpose: To establish the basic structure for the resignation of professional staff members.

Any professional staff member who wants to **be released from his or her** ~~**cancel or terminate a**~~ contract must **submit such a request** ~~**state his/her desire**~~ in writing to the Superintendent **or his/her designee. The Board authorizes the Superintendent to accept resignations on its behalf. Acceptance of a professional employee's resignation is within the sole discretion of the Superintendent and will be based upon the needs of the District. The District reserves the right not to release the teacher or other professional if written notice is not given in a timely manner, or if a suitable replacement cannot be found. Until an individual has been formally released from his/her contract, the District expects the employee to report for duty until the release is approved**. The District is under no obligation to release a teacher from a contract ~~**except as set out below.**~~ For such resignation to be effective, it must be accepted in writing by the Superintendent or his/her designee.

Approval will generally not be given to release a person to accept a similar position after May 31 unless the Superintendent or his/her designee determines that the circumstances were beyond the teacher's control and a qualified replacement can be found.

The Board will be formally advised of all resignations. When the Superintendent does not accept a resignation and the employee fails to continue to perform his/her contractual duties, the Superintendent **may recommend to the Board that a formal complaint and** ~~**will**~~ report **of** the breach **be sent** ~~**of contract**~~ to the **State** Board **of Education and ask that appropriate action be taken against the employee for unprofessional conduct.** The Board **will vote formally on all such recommendations** ~~**may send a formal complaint to the State Board of Education requesting that appropriate action be taken against the employee for failure to comply with contractual obligations. If there is conclusive evidence, the State Board will take action on a complaint signed by the appropriate administrator; however, there must be documentation that the Board voted to send the complaint.**~~ Both State law and State Board of Education regulation provide for suspension or revocation of the professional certificate under such circumstances.

~~**Contract releases (teachers)**~~

~~**The Board will not release a teacher from his/her contract after July 1 except under one of the following conditions.**~~

- ~~**circumstances beyond the teacher's control (ex., military/business transfer of spouse)**~~

- ~~serious illness of teacher~~
- ~~promotion to higher level position~~

~~The teacher must submit a request for contract release in writing to the Superintendent 30 days prior to the deadline set forth in this policy.~~

~~The District reserves the right not to release the teacher if written notice is not given before the date specified above or a suitable replacement has not been found.~~

~~Until a teacher has been formally released from his/her contract, the District expects the teacher to report for duty on the first day of the school year or to continue to report for duty if the request for release is made mid-year.~~

~~If a teacher signs a new contract without having been properly released from a previous contract, the new contract is considered to be void.~~

Adopted 8/1/73; Revised 11/16/81, 12/14/09, ___/16

Legal references:

A. S.C. Code, 1976, as amended:
   1. Section 59-25-150 - State Board of Education may revoke/suspend certificate for just cause.
   2. Section 59-25-160 - "Just cause" for revocation/suspension of certificate by State Board.
   3. Section 59-25-530 - Unprofessional conduct; breach of contract.

B. State Board of Education Regulations:
   1. R-43-206 - Professional personnel resignation.
   2. R-43-58 - Disciplinary action on educator certificates.
   3. R-43-58.1 - Reporting of terminations of certain school district employees.

ORIGINAL POLICY

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
G - PERSONNEL
Policy GDQB Resignation of Support Staff

Policy GDQB Resignation of Support Staff

Issued 12/09

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

A support staff member who wishes to terminate his/her employment with the district may submit a letter of resignation to his/her supervisor. The supervisor will forward the request to the superintendent. The staff member must submit this letter two weeks before the desired termination date.

The superintendent will present a list of such requests to the board of trustees as appropriate.

Adopted 12/14/09

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES

//

RECOMMENDED REVISIONS – FEBRUARY 27, 2017 – SECOND AND FINAL READING

Policy

RESIGNATION OF SUPPORT STAFF

Code **GDQB** *Issued* _____

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

A support staff member who wishes to terminate his/her employment with the District **should** ~~**may**~~ submit a letter of resignation to his/her supervisor. The supervisor will forward the request to the Superintendent **or his/her designee**. The staff member must submit this letter two weeks before the desired termination date. **The Board authorizes the Superintendent or his/her designee to accept and approve support staff resignations. The Superintendent or his/her designee will acknowledge and accept such resignations in writing.**

The Superintendent will **provide as information** ~~**present a list of such requests**~~ to the Board of Trustees **a list of resignations he/she has accepted** ~~**as appropriate**~~.

Adopted 12/14/09; Revised ___/16

ORIGINAL POLICY

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
G - PERSONNEL
Policy GCQF Discipline, Suspension and Dismissal of Professional Staff

Policy GCQF Discipline, Suspension and Dismissal of Professional Staff

Issued 2/09

Purpose: To establish the basic structure for discipline, suspension and dismissal of professional staff in order to ensure accountability for due process as well as a quality educational program.

It is the responsibility of the school administration to operate the public schools in a manner that will maintain a broad community confidence in and support of the public schools. In the absence of such support, the district cannot maintain a strong, effective public education program.

Therefore, it is the policy of the board to remove from employment any professional staff member who fails or who may be incompetent to give instruction in accordance with the directions of the superintendent or who otherwise manifests an evident unfitness for teaching. The principal should be actively involved in this process for the school.

Any action of the district under this policy will be taken pursuant to the provisions of the Teacher Employment and Dismissal Act, Section 59-25-410, *et seq.*, Code of Laws of South Carolina 1976, as amended except for persons employed under an induction contract or an annual contract as defined in state law.

Adopted 2/24/69; Revised 8/1/73, 11/16/81, 2/9/09

Legal references:

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

Section 59-18-1300 - District accountability system.

Section 59-25-150 - State board of education may revoke/suspend certificate for just cause.

Section 59-25-160 - Revocation or suspension of certificate; "just cause" defined.

Section 59-25-410, *et. seq.* - Teacher Employment and Dismissal Act.

Section 59-26-40 - Induction, annual and continuing contracts; termination of employment for annual contract teachers; hearing.

State Board of Education Regulations:

R-43-58 - Disciplinary action on educator certificates.

R-43-58.1 - Reporting terminations of certain district employees.

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES

13

RECOMMENDED REVISIONS – FEBRUARY 27, 2017 – SECOND AND FINAL READING

Policy

DISCIPLINE, SUSPENSION, AND DISMISSAL OF PROFESSIONAL STAFF

Code **GCQF** *Issued* _____

Purpose: To establish the basic structure for discipline, suspension and dismissal of professional staff in order to ensure accountability for due process as well as a quality educational program.

It is the responsibility of the school administration to operate the public schools in a manner that will maintain a broad community confidence in and support of the public schools. In the absence of such support, the District cannot maintain a strong, effective public education program.

Therefore, it is the policy of the Board to remove from employment any professional staff member who fails or who may be incompetent to give instruction in accordance with the directions of the Superintendent or who otherwise manifests an evident unfitness for teaching. The principal should be actively involved in this process for the school.

Induction and Annual Contract Teachers

The dismissal or non-renewal of District certified employees who hold induction or annual contracts will be carried out in accordance with SC Code Ann. 59-26-40 (Rev. 2012).

Continuing Contract Teachers

The dismissal or non-renewal of District certified employees who hold continuing contracts will be carried out in accordance with the SC Employment and Dismissal of Teachers Act, SC Code Ann. 59-25-410, et seq. (Rev. 2016).

It is the policy of the Board to remove from employment any teacher or administrator who fails, or who may be incompetent, to give instruction in accordance with the directions of the Superintendent or who otherwise manifests an evident unfitness for teaching. Evident unfitness for teaching is manifested by conduct such as, but not limited to, the following:

- **persistent neglect of duty**
- **willful violation of rules and regulations of the Board**
- **drunkenness**
- **conviction of a violation of the law of this State or the United States**
- **gross immorality**
- **dishonesty**
- **illegal use, sale, or possession of drugs or narcotics**

Whenever a principal or other school administrator charged with the supervision of a teacher finds it necessary to reprimand a teacher for a reason that he/she believes may lead

to dismissal or cause the teacher not to be re-employed, he/she should take the following steps in consultation with the Superintendent or his/her designee.

Performance Concerns

If the issue involves a performance problem, the principal or designated school administrator will discuss the concern(s) with the teacher and provide the teacher with an opportunity to respond to the concerns. The administrator should, where appropriate, follow up such a conference in writing.

If an informal discussion does not resolve the matter, the principal or designated school administrator will bring the concern(s), in writing, to the attention of the teacher involved and make a reasonable effort to assist the teacher to correct whatever appears to be the cause of potential dismissal or failure to be re-employed. Such efforts may include formally evaluating the teacher, placing the teacher on an improvement plan, and/or some other acceptable means of notice and assistance. Except in those cases warranting immediate suspension and recommendation for termination, the administration should allow reasonable time for improvement.

Misconduct Concerns

If the issue involves misconduct, the principal or designated school administrator will immediately confer with the Superintendent or his/her designee. The Superintendent or his/her designee, after consultation with the Board's legal counsel, will advise the principal regarding appropriate actions to take. The Superintendent or his/her designee is authorized to place an employee on administrative leave, with pay, while an investigation is conducted.

Disciplinary action, up to and including a recommendation of termination, may be taken against any certified employee who is determined to have engaged in unprofessional or inappropriate conduct toward students, parents/legal guardians or staff members. Such conduct may include, but is not limited to, the following:

- violating District policies or procedures;
- engaging in criminal conduct;
- engaging in inappropriate conduct of a sexual nature towards other employees or students;
- harassment, intimidation, or bullying; or
- making inappropriate comments to students.

This includes any action or conduct communicated or performed in person, in writing or electronically through such means as a telephone, cell phone, computer, PDA, or other telecommunications device, and includes text messaging and use of social media. Disciplinary action, including a recommendation of termination, may also be taken against any employee whose conduct the administration has determined has impaired the employee's ability to be an effective teacher.

Reporting Expectations

The Board directs the Superintendent to report to the State Board of Education the name and certificate number of any certified educator who is dismissed, resigns, or is otherwise separated from employment with this District based on allegations of misconduct including, but not limited to, the following:

- **misconduct involving drugs**
- **sexual misconduct**
- **the commission of a crime**
- **immorality**
- **dishonesty**
- **other conduct that the Superintendent reasonably believes would constitute grounds for revocation or suspension of the employee's professional certificate**

~~**Any action of the District under this policy will be taken pursuant to the provisions of the Teacher Employment and Dismissal Act, Section 59-25-410, et seq., Code of Laws of South Carolina 1976, as amended except for persons employed under an induction contract or an annual contract as defined in State law.**~~

Adopted 2/24/69; Revised 8/1/73, 11/16/81, 2/9/09, ___/16

Legal references:

A. S.C. Code, 1976, as amended:
   1. Section 59-18-1300 - District accountability system.
   2. Section 59-25-150 - State board of education may revoke/suspend certificate for just cause.
   3. Section 59-25-160 - Revocation or suspension of certificate; "just cause" defined.
   4. Section 59-25-410, et. seq. - Teacher Employment and Dismissal Act.
   5. Section 59-26-40 - Induction, annual and continuing contracts; termination of employment for annual contract teachers; hearing.

B. State Board of Education Regulations:
   1. R-43-58 - Disciplinary action on educator certificates.
   2. R-43-58.1 - Reporting terminations of certain district employees.

ORIGINAL POLICY

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
G - PERSONNEL
Policy GCQF Discipline, Suspension and Dismissal of Professional Staff
AR GCQF-R Discipline, Suspension and Dismissal of Professional Staff

AR GCQF-R Discipline, Suspension and Dismissal of Professional Staff

Issued 2/09

Evident unfitness for teaching is manifested by conduct such as, but not limited to, the following.

- incompetence
- persistent neglect of duty
- willful violation of policies and/or administrative rules of the district or school
- unprofessional conduct
- drunkenness
- cruelty
- commission of a crime
- immorality
- any conduct involving moral turpitude
- dishonesty
- illegal use, sale or possession of drugs or narcotics
- obtaining or attempting to obtain a certificate through fraudulent means or through misrepresentation of material facts
- failure to comply with the provisions of a contract without the written consent of the board
- test security violation
- failure to comply with a court order for child support
- failure for a second time to complete successfully the formal evaluation process as an annual contract teacher

Whenever a district or building level administrator charged with the supervision of a certified employee finds it necessary to reprimand the employee for a reason that he/she believes may lead to dismissal or cause the certified employee not to be re-employed, he/she will take the following steps.

- Bring the matter in writing to the attention of the certified employee and make a reasonable effort to assist the employee to correct whatever appears to be the cause of potential dismissal or failure to be re-employed.
- Except in those cases warranting immediate suspension and termination, allow reasonable time for improvement.

Supervisors must maintain appropriate professional relationships with those employees whom they supervise.

Issued 2/9/09

17

18

RECOMMENDED REVISIONS – FEBRUARY 27, 2017 – SECOND AND FINAL READING

~~*Administrative Rule*~~

~~DISCIPLINE, SUSPENSION, AND DISMISSAL OF PROFESSIONAL STAFF~~

~~*Code* GCQF-R *Issued* _____~~

~~Evident unfitness for teaching is manifested by conduct such as, but not limited to, the following.~~

- ~~incompetence~~
- ~~persistent neglect of duty~~
- ~~willful violation of policies and/or administrative rules of the District or school~~
- ~~unprofessional conduct~~
- ~~drunkenness~~
- ~~cruelty~~
- ~~commission of a crime~~
- ~~immorality~~
- ~~any conduct involving moral turpitude~~
- ~~dishonesty~~
- ~~illegal use, sale or possession of drugs or narcotics~~
- ~~obtaining or attempting to obtain a certificate through fraudulent means or through misrepresentation of material facts~~
- ~~failure to comply with the provisions of a contract without the written consent of the Board~~
- ~~test security violation~~
- ~~failure to comply with a court order for child support~~
- ~~failure for a second time to complete successfully the formal evaluation process as an annual contract teacher~~

~~Whenever a District or building level administrator charged with the supervision of a certified employee finds it necessary to reprimand the employee for a reason that he/she believes may lead to dismissal or cause the certified employee not to be re-employed, he/she will take the following steps.~~

- ~~Bring the matter in writing to the attention of the certified employee and make a reasonable effort to assist the employee to correct whatever appears to be the cause of potential dismissal or failure to be re-employed.~~
- ~~Except in those cases warranting immediate suspension and termination, allow reasonable time for improvement.~~

~~Supervisors must maintain appropriate professional relationships with those employees whom they supervise.~~

~~Adopted 2/9/09~~

ORIGINAL POLICY

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
G - PERSONNEL
Policy GCB Professional Staff Contracts and Compensation

Policy GCB Professional Staff Contracts and Compensation

Issued 1/15

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.

Contract releases

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

Adopted 8/1/73; Revised 11/16/81, 4/2/90, 9/28/09, 1/26/15

Legal references:

S. C. Code, 1976, as amended:

Section 9-1-2210 - Teacher and Employee Retention Incentive Program; operation.

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

Section 59-19-290 - Contracts in excess of apportioned funds void.

Section 59-20-50 - Minimum salary schedule.

20

Section 59-21-20 - Teacher contracts to be based on school term of 190 days.

Section 59-25-57 - Salaries negotiable below schedule for non-TERI retired teachers

Section 59-25-410 - Notice to teacher of employment status.

Section 59-25-420 - Teacher required to notify board of acceptance; opportunity for hearing if not reemployed.

Section 59-25-710 - Salary complaints.

State Board of Education Regulations:

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

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES

21

RECOMMENDED REVISIONS – FEBRUARY 27, 2017 – SECOND AND FINAL READING

Policy

PROFESSIONAL STAFF CONTRACTS AND COMPENSATION

Code **GCB** *Issued* _____

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

Upon recommendation of the Superintendent, t~~T~~he Board **will notify teachers in writing of their employment status** ~~**issues contracts on or**~~ before **May 1 for the following school year** ~~**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 **or his/her designee** ~~**on or**~~ before **May 11** ~~**April 25th unless that date is modified by State law, in which case personnel will accept contracts by the modified date.**~~ **Failure to give such notification constitutes contract rejection.** 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. **Notice of the Superintendent's recommendation not to renew an employment contract must be given in writing before May 1.**

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, 9/28/09, 1/26/15, ___/16

Legal references:

A. S.C. Code, 1976, as amended:
   1. Section 9-1-2210 - Teacher and Employee Retention Incentive Program; operation.
   2. Section 59-19-80 - Teacher contracts to be awarded in public.
   3. Section 59-19-290 - Contracts in excess of apportioned funds void.
   4. Section 59-20-50 - Minimum salary schedule.
   5. Section 59-21-20 - Teacher contracts to be based on school term of 190 days.
   6. Section 59-25-57 - Salaries negotiable below schedule for non-TERI retired teachers
   7. Section 59-25-410 - Notice to teacher of employment status.
   8. Section 59-25-420 - Teacher required to notify board of acceptance; opportunity for hearing if not reemployed.
   9. Section 59-25-710 - Salary complaints.

B. State Board of Education Regulations:
   1. R-43-205.1 - Assisting, Developing and Evaluating Professional Teaching (ADEPT).

ORIGINAL POLICY

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
G - PERSONNEL
Policy GDB Support Staff Contracts and Compensation

Policy GDB Support Staff Contracts and Compensation

Issued 4/08

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

Compensation

The board will set the salary of all support staff on the recommendation of the superintendent. The board will set compensation according to the responsibility of the position, the services rendered, the provisions of the district's operational budget and any applicable state and federal laws.

The effective date for all salary changes is July 1.

Contracts

Except under unusual circumstances, the district does not issue contracts to support staff. The district considers such staff to be "at-will" employees under the provisions of South Carolina law.

Adopted 2/24/69; Revised 11/16/81, 4/28/08

Legal references:

S.C. Code, 1976, as amended:

Section 59-67-470 - School bus drivers to be employed by the board of trustees.

Section 59-67-480 - Salaries of school bus drivers to be fixed annually by General Assembly.

2F

RECOMMENDED REVISIONS – FEBRUARY 27, 2017 – SECOND AND FINAL READING

Policy

SUPPORT STAFF ~~CONTRACTS AND~~ COMPENSATION

Code **GDB** *Issued* _____

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

~~Compensation~~

The board will set the salary of all support staff on the recommendation of the superintendent. The board will set compensation according to the responsibility of the position, the services rendered, the provisions of the district's operational budget and any applicable state and federal laws.

The effective date for all salary changes is July 1.

~~Contracts~~

Except under unusual circumstances, the district does not issue contracts to support staff. The district considers such staff to be "at-will" employees under the provisions of South Carolina law.

Adopted 2/24/69; Revised 11/16/81, 4/28/08, ___/17

Legal references:

A. S.C. Code, 1976, as amended:
   1. Section 59-67-470 - School bus drivers to be employed by the board of trustees.
   2. Section 59-67-480 - Salaries of school bus drivers to be fixed annually by General Assembly.

Exhibit F

EXHIBIT F

district five
OF LEXINGTON & RICHLAND COUNTIES

MEMORANDUM

To: Members of the Board of Trustees

Through: Dr. Stephen W. Hefner, Superintendent

From: Dr. Christina Melton
Chief Instructional Officer

Date: February 22, 2017

Re: February 27, 2017 Board Meeting
First Reading: Approval of Proposed Revisions
Board Policy IKG "Secondary Education"

Item: Proposed revisions to Board Policy IKG "Secondary Education" is attached in draft form, along with the current Board Policy IKG.

Recommendation: The administration recommends First Reading approval of the revisions to Board Policy IKG "Secondary Education".

I will be present to answer any questions you may have regarding these revisions.

Attachments: Current Board Policy IKG "Secondary Education"
Proposed revisions to Board Policy IKG "Secondary Education"

Current Board Policy

IKG
Secondary Education

Issued 11/12

Purpose: To establish the basic structure for the educational program for secondary students.

Because of its commitment to academic excellence, the board adopts the following provisions to assure maximum educational opportunities for secondary students.

Course of study

All students in grades nine through 11 will enroll in at least eight classes, seven of which are credit bearing courses. Students classified as seniors must enroll in at least six credit bearing courses. The course of study for students with disabilities who are not working toward a high school diploma will be determined by the IEP committee.

Extended studies diploma

Students are to be encouraged to elect a program of study that will prepare them for success in college and satisfy recommendations of the South Carolina State Board of Education. An optional School District Five diploma will be awarded to those students who pursue an extended program of studies to include completion of at least 28 Carnegie units of credit as listed below and a community service project each year in grades 9 through 12. Guidance counselors will be responsible for approving community service projects.

- four units of English
- at least four units of mathematics including Algebra I, Algebra II and Geometry
- at least four units of laboratory science
- at least three units in the same foreign language
- four units in social studies including U.S. History, American Government/Economics and two others
- one unit of computer technology including satisfaction of a technology proficiency requirement
- one unit of physical education or JROTC
- one unit in occupational education or one unit in visual and/or performing arts
- additional electives selected by the student

Concurrent college enrollment

Students who complete the regular high school program in a subject area may enroll concurrently in high school and college courses as long as course load requirements are met. The high school's master schedule will not be altered to accommodate the student seeking concurrent enrollment. Approval will be obtained from the principal prior to enrollment in the college course(s). All expenses incurred by participation in such courses will be borne by the student or parent/legal guardian.

As many as two Carnegie units for college courses may be earned and applied to the 24 units required for a state high school diploma by students in grades 9-12 and/or adult education programs. A three-semester hour college course will transfer as 1.0 Carnegie unit. Only courses applicable to baccalaureate degrees, or to associate in arts or associate in science degrees, offered by institutions in the state which are accredited by the Commission of Colleges of the Southern Association of Colleges and Schools may be accepted for credit. Units earned for college courses may not be substituted for courses of similar content offered in the high school's curriculum.

Early dismissal/late arrivals

There will be no permanent late arrivals or early dismissals except those approved by a special committee at each school. Exceptions will be typically limited to students involved in school sponsored work-study programs, those enrolled in college courses, and those involved in committee-approved apprenticeships, mentorships and/or internships.

Recognition program

Honor graduates will be recognized by each high school at graduation. Honor graduates are students who rank in the top 15 percent of the class or earn a 4.0 with a cumulative grade point average or above as defined by the state uniform grading scale. The top five percent of students in a graduating class will be designated as distinguished honor graduates. The speakers for the commencement exercises (chosen from the distinguished honor graduates) will be selected by a committee of the distinguished honor graduates and teachers at each school.

The student must be enrolled for a minimum of one semester immediately preceding his/her graduation to be considered for recognition as an honor or distinguished honor graduate.

Units earned in a summer school program do not satisfy this requirement.

(Cf. IKF)

Adopted 6/16/86; Revised 1/25/88, 2/6/89, 1/8/96, 4/3/00, 5/19/03, 11/19/12

Suggested Policy Revisions
(First Reading 2/27/2017)

DRAFT IKG
Secondary Education

Issued 11/12

Purpose: To establish the basic structure for the educational program for secondary students.

Because of its commitment to academic excellence, the board adopts the following provisions to assure maximum educational opportunities for secondary students.

Course of study

All students in grades nine through 11 will enroll in at least eight classes, seven of which are credit bearing courses. Students classified as seniors must enroll in at least six credit bearing courses. The course of study for students with disabilities who are not working toward a high school diploma will be determined by the IEP committee.

Extended studies diploma

Students are to be encouraged to elect a program of study that will prepare them for success in college and satisfy recommendations of the South Carolina State Board of Education. An optional School District Five diploma will be awarded to those students who pursue an extended program of studies to include completion of at least 28 Carnegie units of credit as listed below and a community service project each year in grades 9 through 12. Guidance counselors will be responsible for approving community service projects.

- four units of English
- at least four units of mathematics including Algebra I, Algebra II and Geometry
- at least four units of laboratory science
- at least three units in the same foreign language
- four units in social studies including U.S. History, American Government/Economics and two others
- one unit of computer technology including satisfaction of a technology proficiency requirement
- one unit of physical education or JROTC
- one unit in occupational education or one unit in visual and/or performing arts
- additional electives selected by the student

Concurrent college enrollment

Students who complete the regular high school program in a subject area may enroll concurrently in high school and college courses as long as course load requirements are met. The high school's master schedule will not be altered to accommodate the student seeking concurrent enrollment. Approval will be obtained from the principal prior to enrollment in the college course(s). All expenses incurred by participation in such courses will be borne by the student or parent/legal guardian.

As many as ~~two~~ **four** Carnegie units for college courses may be earned and applied to the 24 units required for a state high school diploma by students in grades 9-12 and/or adult education programs. A three-semester hour college course will transfer as 1.0 Carnegie unit. Only courses applicable to baccalaureate degrees, or to associate ~~in arts or associate in science~~ degrees, offered by institutions in the state which are accredited by the Commission of Colleges of the Southern Association of Colleges and Schools may be accepted for credit. Units earned for college courses may not be substituted for courses of similar content offered in the high school's curriculum.

Early dismissal/late arrivals

There will be no permanent late arrivals or early dismissals except those approved by a special committee at each school. Exceptions will be typically limited to students involved in school sponsored work-study programs, those enrolled in college courses, and those involved in committee-approved apprenticeships, mentorships and/or internships.

Recognition program

Honor graduates will be recognized by each high school at graduation. Honor graduates are students who rank in the top 15 percent of the class or earn a 4.0 with a cumulative grade point average or above as defined by the state uniform grading scale. The top five percent of students in a graduating class will be designated as distinguished honor graduates. The speakers for the commencement exercises (chosen from the distinguished honor graduates) will be selected by a committee of the distinguished honor graduates and teachers at each school.

The student must be enrolled for a minimum of one semester immediately preceding his/her graduation to be considered for recognition as an honor or distinguished honor graduate.

Units earned in a summer school program do not satisfy this requirement.

(Cf. IKF)

Adopted 6/16/86; Revised 1/25/88, 2/6/89, 1/8/96, 4/3/00, 5/19/03, 11/19/12

Exhibit G

EXHIBIT G

MEMORANDUM

To: Members of the Board of Trustees

Through: Dr. Stephen W. Hefner, Superintendent

From: Dr. Christina S. Melton
Chief Instructional Officer

Date: February 22, 2017

Re: February 27, 2017 Board Meeting
First Reading: Approval of Proposed Revisions
Board Policy IKA-R "Grading/Assessment Systems"

Item: Proposed revisions to Board Policy IKA-R "Grading/Assessment Systems" is attached in draft form, along with the current Board Policy IKA-R.

Recommendation: The administration recommends First Reading approval of the revisions to Board Policy IKA-R "Grading/Assessment Systems".

I will be present to answer any questions you may have regarding these revisions.

Attachments: Current Board Policy IKA-R "Grading/Assessment Systems"
Proposed revisions to Board Policy IKA-R "Grading/Assessment Systems"

Current Board Policy

IKA-R
Grading/Assessment Systems

Issued 7/16

Grading Scales

Grades kindergarten through two

Student progress in grades kindergarten through two is reported for language arts, mathematics, science, social studies, art, music, physical education, and world language through a standards-based progress report using the following key:

- M = meets the grade level expectations at this time (independent achievement consistently meets grade level expectations [standards] at this time)
- P = progressing satisfactorily towards grade level expectations at this time (independent achievement shows inconsistent application of skills but is making progress at this time)
- U = unable to meet grade level expectations at this time (little or no evidence of meeting grade level expectations [standards] at this time)
- * = not assessed at this time

Grades three through 12

Student progress in grades three through 12 is reported for all subjects as follows:

Letter Grade	Numerical Average
A	90 - 100
B	80 - 89
C	70 - 79
D	60 - 69
F	Below 60

State Uniform Grading Scale (Grades Nine through 12)

Numerical breaks for letter grades, weightings for specified courses, and a conversion chart for computing grade point ratios follow:

South Carolina Uniform Grading Scale Conversions				
Numerical Average	**Letter Grade**	**College Prep**	**Honors**	**AP/IB/Dual Credit**
100	A	5.000	5.500	6.000
99	A	4.900	5.400	5.900
98	A	4.800	5.300	5.800
97	A	4.700	5.200	5.700
96	A	4.600	5.100	5.600
95	A	4.500	5.000	5.500
94	A	4.400	4.900	5.400
93	A	4.300	4.800	5.300
92	A	4.200	4.700	5.200
91	A	4.100	4.600	5.100
90	A	4.000	4.500	5.000
89	B	3.900	4.400	4.900
88	B	3.800	4.300	4.800
87	B	3.700	4.200	4.700
86	B	3.600	4.100	4.600
85	B	3.500	4.000	4.500
84	B	3.400	3.900	4.400

83	B	3.300	3.800	4.300
82	B	3.200	3.700	4.200
81	B	3.100	3.600	4.100
80	B	3.000	3.500	4.000
79	C	2.900	3.400	3.900
78	C	2.800	3.300	3.800
77	C	2.700	3.200	3.700
76	C	2.600	3.100	3.600
75	C	2.500	3.000	3.500
74	C	2.400	2.900	3.400
73	C	2.300	2.800	3.300
72	C	2.200	2.700	3.200
71	C	2.100	2.600	3.100
70	C	2.000	2.500	3.000
69	D	1.900	2.400	2.900
68	D	1.800	2.300	2.800
67	D	1.700	2.200	2.700
66	D	1.600	2.100	2.600
65	D	1.500	2.000	2.500
64	D	1.400	1.900	2.400
63	D	1.300	1.800	2.300
62	D	1.200	1.700	2.200
61	D	1.100	1.600	2.100

60	D	1.00	1.500	2.000
59	F	0.900	1.400	1.900
58	F	0.800	1.300	1.800
57	F	0.700	1.200	1.700
56	F	0.600	1.100	1.600
55	F	0.500	1.000	1.500
54	F	0.400	0.900	1.400
53	F	0.300	0.800	1.300
52	F	0.200	0.700	1.200
51	F	0.100	0.600	1.100
0-50	F	0.000	0.000	0.000
WF	F	0.000	0.000	0.000
WP	-	0.000	0.000	0.000

Conversion Process

All report cards and transcripts will use numerical grades for courses carrying Carnegie units. Transcripts and report cards will show course title and level/type of course taken. The grading scale must be printed on the report card.

When transcripts are received from accredited out-of-state schools (or in-state from accredited sources other than the public schools) and numerical averages are provided, those averages must be used in transferring the grades to the student's record. If letter grades with no numerical averages are provided, the following equivalents will be used to transfer the grades into the student's record:

A = 95

B = 85

C = 75

D = 65

F = 50

If the transcript indicates that the student has earned a passing grade in any course with a numerical average lower than 60, the average will be converted to a 65 numerical grade.

If the transcript shows that the student has earned a grade of "P" (passing), that grade will be converted to a numerical grade based upon information secured from the sending institution as to the approximate numerical value of the "P." If no numerical average can be obtained from the sending institution, the receiving school will calculate the student's cumulative transfer GPA and the corresponding number equivalent will be assigned to replace the "P."

End-of-Course Testing and the Credit Recovery Option

In courses requiring state end-of-course testing, the district will apply the mandatory 20 percent weighting of the end-of-course test to the student's final grade. The student will be allowed to take the examination only once, at the end of the regular course duration and not at the end of an extended period granted through the credit recovery option. The school will treat students who repeat the course as though they were taking the course for the first time and all requirements will apply.

Honors Courses

Honors courses are intended for students exhibiting superior abilities in the particular course content area. The honors curriculum places emphasis on critical and analytical thinking, rational decision-making, and inductive and deductive reasoning. Honors courses should not encourage a student to graduate early, but should extend course opportunities at the high school level.

The district may designate honors courses and give the assigned weighting under the following conditions:

- An honors course must have a published syllabus that verifies rigor sufficiently beyond the College Preparatory (CP) requirements.
- Textbooks and/or other course materials must be differentiated and more rigorous than those used in CP courses.
- Honors courses may be offered in English, mathematics, science, and social studies. Additionally, honors courses may be designated in other content areas for the third or fourth level of the courses provided the two criteria listed above are met. Honors weighting may not be designated in any physical education courses.

One-half of a quality point (.5) will be added to the CP weighting for honors courses that meet all three criteria listed above. These criteria apply to all courses, including those offered online and in other nontraditional settings, as well as those recorded on a transcript from an out-of-state-school accredited under the board of education of that state or the appropriate regional accrediting agency.

Advanced Placement (AP) and International Baccalaureate (IB) Courses

The following criteria apply to the College Board's AP courses and to IB courses, including those offered online and in other nontraditional settings, as well as those recorded on a transcript from an out-of-state-school accredited under the board of education of that state or the appropriate regional accrediting agency:

- Only AP or IB courses can be awarded a full quality point above the CP weighting. Seminar or support courses for AP or IB may be weighted as honors but not as AP or IB courses.
- An AP course can carry only one quality point.

- A standard-level (SL) IB course can carry only one quality point. However, two quality points of IB credit can be granted for higher-level (HL) courses in the IB program that require a minimum of 240 hours of instruction.

Dual Credit Courses

Dual credit courses, whether the course is taken at the school site where the student is enrolled or at a post-secondary institution, are defined as those courses for which the student has received permission from his/her home school to earn both Carnegie units and credit for those particular courses. One quality point will be added to the CP weighting for dual credit courses that are applicable to baccalaureate degrees or associate degrees offered by accredited institutions.

College orientation classes for dual credit will be weighted as CP.

Grade Point Averages (GPA)

The uniform grading scale and system for figuring GPA and class rank will apply to all courses carrying Carnegie units, including units earned at the middle/junior high school level.

As applicable, the district will recalculate GPAs already earned by students based on the three-decimal-point scale as outlined in this administrative rule.

Grade point averages will be figured uniformly in all schools using the following formula. The formula will yield each student's GPA which can then be ranked from highest to lowest rank in class. Computations will not be rounded to a higher number. All diploma candidates are included in the ranking.

$$\text{GPA} = \frac{\text{sum (quality points x units)}}{\text{sum of units attempted}}$$

The board will determine the criteria for determining honor graduates and distinguished honor graduates and may establish earlier cutoffs (e.g., the seventh semester of high school, the third nine weeks of the senior year) when determining a rank for any local purpose. However, class rank for LIFE Scholarships is determined at the conclusion of the spring semester of the senior year.

Course Withdrawals

With the first day of enrollment as the baseline, students who withdraw from a course within three days in a 45-day course, five days in a 90-day course, or 10 days in a 180-day course will do so without penalty.

Students who withdraw from a course after the specified time of three days in a 45-day course, five days in a 90-day course, or 10 days in a 180-day course will be assigned a WF and the F (as a 50) will be calculated in the student's overall grade point average.

The three, five, and 10-day limitations for withdrawing from a course without penalty do not apply to course or course level changes approved by the administration of a school. The district will establish withdrawal limitations for distance learning courses.

Students who drop out of school or are expelled after the allowed period for withdrawal, but before the end of the grading period, will be assigned grades in accordance with the following:

- The student will receive a WP if he/she was passing the course. The grade of WP will carry no Carnegie units and no quality points to be factored into the student's GPA.
- The student will receive a WF if he/she was failing the course. The grade of WF will carry no Carnegie units but will be factored into the student's GPA as a 50.

If a student fails a course due to excessive absences, the school will record an FA on his/her transcript. The grade of FA will carry no Carnegie units but will be factored into the student's GPA as a 50.

Retaking Courses

Students in grades nine through 12 may retake a course at the same level of difficulty if they earned a D or F in that course. The student's record will reflect all courses taken and the grades earned.

The student may retake the course either during the current school year or during the next school year but no later than the next school year. In addition, the student must retake the course before he/she has enrolled in the next sequential course (unless granted approval by the school administration to do so).

A student who has taken a course for a Carnegie unit prior to his/her ninth grade year may retake that course regardless of the grade earned. In this case, only the retake grade will be used in figuring the student's GPA and only the retake attempt will show on the transcript. This rule will apply whether the retake grade is higher or lower than the grade previously earned by the student.

Issued 5/2/84; Revised 5/3/93, 5/4/98, 3/13/00, 3/27/00, 5/19/03, 6/17/13, 7/18/16

Suggested Policy Revisions
(First Reading 2/27/17)

DRAFT IKA-R
Grading/Assessment Systems

Issued 7/16

Grading Scales

Grades kindergarten through two

Student progress in grades kindergarten through two is reported for language arts, mathematics, science, social studies, art, music, physical education, and world language through a standards-based progress report using the following key:

- M = meets the grade level expectations at this time (independent achievement consistently meets grade level expectations [standards] at this time)
- P = progressing satisfactorily towards grade level expectations at this time (independent achievement shows inconsistent application of skills but is making progress at this time)
- U = unable to meet grade level expectations at this time (little or no evidence of meeting grade level expectations [standards] at this time)
- * = not assessed at this time

Grades three through 12

Student progress in grades three through 12 is reported for all subjects as follows:

Letter Grade	Numerical Average
A	90 - 100
B	80 - 89
C	70 - 79
D	60 - 69
F	Below 60

State Uniform Grading Scale (Grades Nine through 12)

Numerical breaks for letter grades, weightings for specified courses, and a conversion chart for computing grade point ratios follow:

South Carolina Uniform Grading Scale Conversions				
Numerical Average	**Letter Grade**	**College Prep**	**Honors**	**AP/IB/Dual Credit**
100	A	5.000	5.500	6.000
99	A	4.900	5.400	5.900
98	A	4.800	5.300	5.800
97	A	4.700	5.200	5.700
96	A	4.600	5.100	5.600
95	A	4.500	5.000	5.500
94	A	4.400	4.900	5.400
93	A	4.300	4.800	5.300
92	A	4.200	4.700	5.200
91	A	4.100	4.600	5.100
90	A	4.000	4.500	5.000
89	B	3.900	4.400	4.900
88	B	3.800	4.300	4.800
87	B	3.700	4.200	4.700
86	B	3.600	4.100	4.600
85	B	3.500	4.000	4.500
84	B	3.400	3.900	4.400
83	B	3.300	3.800	4.300

82	B	3.200	3.700	4.200
81	B	3.100	3.600	4.100
80	B	3.000	3.500	4.000
79	C	2.900	3.400	3.900
78	C	2.800	3.300	3.800
77	C	2.700	3.200	3.700
76	C	2.600	3.100	3.600
75	C	2.500	3.000	3.500
74	C	2.400	2.900	3.400
73	C	2.300	2.800	3.300
72	C	2.200	2.700	3.200
71	C	2.100	2.600	3.100
70	C	2.000	2.500	3.000
69	D	1.900	2.400	2.900
68	D	1.800	2.300	2.800
67	D	1.700	2.200	2.700
66	D	1.600	2.100	2.600
65	D	1.500	2.000	2.500
64	D	1.400	1.900	2.400
63	D	1.300	1.800	2.300
62	D	1.200	1.700	2.200
61	D	1.100	1.600	2.100
60	D	1.00	1.500	2.000

59	F	0.900	1.400	1.900
58	F	0.800	1.300	1.800
57	F	0.700	1.200	1.700
56	F	0.600	1.100	1.600
55	F	0.500	1.000	1.500
54	F	0.400	0.900	1.400
53	F	0.300	0.800	1.300
52	F	0.200	0.700	1.200
51	F	0.100	0.600	1.100
0-50	F	0.000	0.000	0.000
WF	F	0.000	0.000	0.000
WP	-	0.000	0.000	0.000

Conversion Process

All report cards and transcripts will use numerical grades for courses carrying Carnegie units. Transcripts and report cards will show course title and level/type of course taken. The grading scale must be printed on the report card.

When transcripts are received from accredited out-of-state schools (or in-state from accredited sources other than the public schools) and numerical averages are provided, those averages must be used in transferring the grades to the student's record. If letter grades with no numerical averages are provided, the following equivalents will be used to transfer the grades into the student's record:

A = 95

B = 85

C = 75

D = 65

F = 50

If the transcript indicates that the student has earned a passing grade in any course with a numerical average lower than 60, the average will be converted to a 65 numerical grade.

If the transcript shows that the student has earned a grade of "P" (passing), that grade will be converted to a numerical grade based upon information secured from the sending institution as to the approximate numerical value of the "P." If no numerical average can be obtained from the sending institution, the receiving school will calculate the student's cumulative transfer GPA and the corresponding number equivalent will be assigned to replace the "P."

End-of-Course Testing and the Credit Recovery Option

In courses requiring state end-of-course testing, the district will apply the mandatory 20 percent weighting of the end-of-course test to the student's final grade. The student will be allowed to take the examination only once, at the end of the regular course duration and not at the end of an extended period granted through the credit recovery option. The school will treat students who repeat the course as though they were taking the course for the first time and all requirements will apply.

Honors Courses

Honors courses are intended for students exhibiting superior abilities in the particular course content area. The honors curriculum places emphasis on critical and analytical thinking, rational decision-making, and inductive and deductive reasoning. Honors courses should not encourage a student to graduate early, but should extend course opportunities at the high school level.

The district may designate honors courses and give the assigned weighting under the following conditions:

- An honors course must have a published syllabus that verifies rigor sufficiently beyond the College Preparatory (CP) requirements.
- Textbooks and/or other course materials must be differentiated and more rigorous than those used in CP courses.
- Honors courses may be offered in English, mathematics, science, and social studies. Additionally, honors courses may be designated in other content areas for the third or fourth level of the courses provided the two criteria listed above are met. Honors weighting may not be designated in any physical education courses.

One-half of a quality point (.5) will be added to the CP weighting for honors courses that meet all three criteria listed above. These criteria apply to all courses, including those offered online and in other nontraditional settings, as well as those recorded on a transcript from an out-of-state-school accredited under the board of education of that state or the appropriate regional accrediting agency.

Advanced Placement (AP) and International Baccalaureate (IB) Courses

The following criteria apply to the College Board's AP courses and to IB courses, including those offered online and in other nontraditional settings, as well as those recorded on a transcript from an out-of-state-school accredited under the board of education of that state or the appropriate regional accrediting agency:

- Only AP or IB courses can be awarded a full quality point above the CP weighting. Seminar or support courses for AP or IB may be weighted as honors but not as AP or IB courses.
- An AP course can carry only one quality point.

- A standard-level (SL) IB course can carry only one quality point. However, two quality points of IB credit can be granted for higher-level (HL) courses in the IB program that require a minimum of 240 hours of instruction.

Dual Credit Courses

Dual credit courses, whether the course is taken at the school site where the student is enrolled or at a post-secondary institution, are defined as those courses for which the student has received permission from his/her ~~**home school**~~ **principal or his/her designee** to earn both Carnegie units and credit for those particular courses. **Dual credit courses are not to exceed four per year. Courses must be taken during the regular school day (8:00 a.m. – 3:30 p.m.) during the academic year (August – May). Tuition and other costs are the responsibility of the individual student or his/her parent/legal guardian. Dual credit courses will be counted in the term the course is completed.** ~~**One quality point will be added to the CP weighting for dual credit courses that are applicable to baccalaureate degrees or associate degrees offered by accredited institutions.**~~

College orientation classes for dual credit will be weighted as CP.

Grade Point Averages (GPA)

The uniform grading scale and system for figuring GPA and class rank will apply to all courses carrying Carnegie units, including units earned at the middle/junior high school level.

As applicable, the district will recalculate GPAs already earned by students based on the three-decimal-point scale as outlined in this administrative rule.

Grade point averages will be figured uniformly in all schools using the following formula. The formula will yield each student's GPA which can then be ranked from highest to lowest rank in class. Computations will not be rounded to a higher number. All diploma candidates are included in the ranking.

$$\text{GPA} = \frac{\text{sum (quality points x units)}}{\text{sum of units attempted}}$$

The board will determine the criteria for determining honor graduates and distinguished honor graduates and may establish earlier cutoffs (e.g., the seventh semester of high school, the third nine weeks of the senior year) when determining a rank for any local purpose. However, class rank for LIFE Scholarships is determined at the conclusion of the spring semester of the senior year.

Course Withdrawals

With the first day of enrollment as the baseline, students who withdraw from a course within three days in a 45-day course, five days in a 90-day course, or 10 days in a 180-day course will do so without penalty.

Students who withdraw from a course after the specified time of three days in a 45-day course, five days in a 90-day course, or 10 days in a 180-day course will be assigned a WF and the F (as a 50) will be calculated in the student's overall grade point average.

The three, five, and 10-day limitations for withdrawing from a course without penalty do not apply to course or course level changes approved by the administration of a school. The district will establish withdrawal limitations for distance learning courses.

Students who drop out of school or are expelled after the allowed period for withdrawal, but before the end of the grading period, will be assigned grades in accordance with the following:

- The student will receive a WP if he/she was passing the course. The grade of WP will carry no Carnegie units and no quality points to be factored into the student's GPA.
- The student will receive a WF if he/she was failing the course. The grade of WF will carry no Carnegie units but will be factored into the student's GPA as a 50.

If a student fails a course due to excessive absences, the school will record an FA on his/her transcript. The grade of FA will carry no Carnegie units but will be factored into the student's GPA as a 50.

Retaking Courses

Students in grades nine through 12 may retake a course at the same level of difficulty if they earned a D or F in that course. The student's record will reflect all courses taken and the grades earned.

The student may retake the course either during the current school year or during the next school year but no later than the next school year. In addition, the student must retake the course before he/she has enrolled in the next sequential course (unless granted approval by the school administration to do so).

A student who has taken a course for a Carnegie unit prior to his/her ninth grade year may retake that course regardless of the grade earned. In this case, only the retake grade will be used in figuring the student's GPA and only the retake attempt will show on the transcript. This rule will apply whether the retake grade is higher or lower than the grade previously earned by the student.

Issued 5/2/84; Revised 5/3/93, 5/4/98, 3/13/00, 3/27/00, 5/19/03, 6/17/13, 7/18/16

Exhibit H

EXHIBIT H

Board Meeting Calendar – Proposed
2017-18

July 17, 2017	Center for Advanced Technical Studies
August 7, 2017	Center for Advanced Technical Studies
September 11, 2017	Dutch Fork HS
September 25, 2017	Chapin IS
October 9, 2017	Irmo MS
October 23, 2017	H.E. Corley ES
November 13, 2017	Chapin HS
December 11, 2017	Irmo ES
January 8, 2018	River Springs ES
January 22, 2018	Ballentine ES
February 12, 2018	Harbison West ES
February 26, 2018	Dutch Fork ES
March 12, 2018	Spring Hill HS
March 26, 2018	Leaphart ES
April 16, 2018	Dutch Fork MS
May 7, 2018	Lake Murray ES
May 21, 2018	Seven Oaks ES
June 11, 2018	Center for Advanced Technical Studies
June 25, 2018	Center for Advanced Technical Studies