



AGENDA
BOARD OF TRUSTEES
REGULAR MEETING
IRMO HIGH SCHOOL'S CAFETERIA
MARCH 27, 2017

1. Call to order at 6:00 p.m.
2. Enter executive session to consider the following:
 - a. Selected employment items (Exhibit A)
 - b. Contractual Matter: Discussion of a proposed contract with Contract Construction Company resulting from the "construction management at risk" request for qualifications and proposals. Contract Construction was the highest ranked qualified proposer in this procurement. The negotiations and potential terms for this contract will be discussed (Exhibit B)
 - c. Student Matter: Request for waiver of Board Policy UNDAA "Distance, Online and Virtual Education" (Exhibit C)
3. Call to order at 7:00 p.m.
4. Welcoming remarks
5. Invocation – Beth Hutchison, Board of Trustees
6. Pledge of Allegiance – Vy Tran, Yen Le and Thong Le, students at Irmo High School
7. School Board Spotlight
8. Approval of the agenda
9. Approval of the minutes of the March 13, 2017 board meeting and the March 20, 2017 Budget Workshop Session
10. Welcome and brief overview of Irmo High School by Dave Riegel, Principal

11. Superintendent's Report
 - a. Next Steps: iFive Technology Initiative
 - b. Office of Finance and Operations
 1. Monthly Financial Reports (Exhibit D)
12. Public participation*

ACTION AGENDA

13. Action as Necessary or Appropriate on Matters Discussed in Executive Session
14. First reading approval of revisions to Board Policy IHAC "Social Studies Education" (Exhibit E)

DISCUSSION AGENDA

15. Proposed revisions to Board Policy IKE "Promotion and Retention of Students" and proposed new Administrative Rule IKE-R "Promotion and Retention of Students" (Exhibit F)
16. Proposed revisions to Board Policy IKEA "Acceleration of Students" and Administrative Rule IKEA-R "Acceleration of Students" (Exhibit G)
17. Proposed revisions to Board Policy IHCA "Summer School" (Exhibit H)
18. Proposed General Operating Budget for 2017-2018 (Exhibit I)
19. Adjourn

INFORMATION AGENDA

20. The next board meeting will be April 24, 2017 at CrossRoads Intermediate 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 that are placed in writing will receive a written response in a timely manner.



Minutes/March 13, 2017

The Board of Trustees of School District Five of Lexington and Richland Counties met at Chapin 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:

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 Jan Hammond, Member, Board of Trustees. The Pledge of Allegiance was led by Claire Hebert and McKinley Hauser, kindergarten students at Chapin Elementary School.

A welcome and brief overview of Chapin Elementary School was given by Margaret LaForce, Assistant Principal.

During the Superintendent's Report, Sara Wheeler gave a Report on Choice and Magnet Programs; Jenny Garriss presented the Next Steps: iFive Technology Initiative; and Dr. Hefner presented an Update: Vision 2020.

During the public participation, Ronda Huffstetler, Liesha Huffstetler and Charli Wessinger spoke regarding the new school site; Kim Murphy spoke regarding the Vision 2020.

Dr. Melton presented proposed revisions to Board Policy IHAC "Social Studies Education" (Exhibit D).

Len Richardson presented the Budget Parameters for 2017-2018.

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

SCHOOL DISTRICT FIVE
OF
LEXINGTON AND RICHLAND COUNTIES

Meeting of March 13, 2017

	B A U M G A R D N E R	C A T E S	G A N T T	H A L T I W A N G E R	H A M M O N D	H U T C H I S O N	W H I T E
1. M. Cates S. Baumgardner Enter executive session to consider the following : a) selected employment items (Exhibit A)	X	X	X	X	X	A	A
2. M. Baumgardner S. White Approve the agenda	X	X	X	X	X	X	X
3. M. Hutchison S. Cates Approve the minutes of the February 27, 2017 board meeting	X	X	X	X	X	X	X
4. M. Hutchison S. Haltiwanger Approve the selected employment items (Exhibit A)	X	X	X	X	X	X	X
5. M. Cates S. Hammond Second and final reading approval of revisions to Board Policy IKG « Secondary Education » (Exhibit B)	X	X	X	X	X	X	X
6. M. Haltiwanger S. Baumgardner Second and final reading approval of proposed revisions to Board Policy IKA-R « Grading/Assessment Systems » (Exhibit C)	X	X	X	X	X	X	X
7. M. Baumgardner S. Hammond Adjourn at 9:07 p.m.	X	X	X	X	X	X	X

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



Minutes/March 20, 2017

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

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

The Board conducted a Budget Workshop Session.

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

SCHOOL DISTRICT FIVE
OF
LEXINGTON AND RICHLAND COUNTIES

Meeting of March 20, 2017

		B A U M G A R D N E R	C A T E S	G A N T T	H A L T I W A N G E R	H A M M O N D	H U T C H I S O N	W H I T E
1. M. Cates	S. Hutchison	X	X	X	X	X	X	X
Adjourn at 7 :50 p.m.								

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N = No
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R = Recuse



MEMORANDUM

To: Members of the Board of Trustees

Through: Stephen Hefner, Ed.D.
Superintendent

From: A. Len Richardson 
Chief Finance Officer

Date: March 22, 2017

Re: Monthly Financial Reports – February 2017

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

ALR:tl

Attachment

School District Five of Lexington and Richland

Board Report Revenue

From Date: 2/1/2017

To Date: 2/28/2017

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)	(\$283,909.18)	(\$34,352,875.27)	(\$34,743.41)	\$0.00	(\$34,743.41)	0.10%
100.000.0111002.0000.000	Ad Valorem Taxes - Richland	(\$13,527,095.32)	\$0.00	(\$11,904,493.12)	(\$1,622,602.20)	\$0.00	(\$1,622,602.20)	12.00%
100.000.0112001.0000.000	Vehicle Taxes - Lexington	(\$7,285,151.28)	(\$496,159.34)	(\$4,792,401.28)	(\$2,492,750.00)	\$0.00	(\$2,492,750.00)	34.22%
100.000.0112002.0000.000	Vehicle Taxes - Richland	(\$5,905,056.72)	\$0.00	(\$3,988,768.01)	(\$1,916,288.71)	\$0.00	(\$1,916,288.71)	32.45%
100.000.0113001.0000.000	Delinquent Taxes - Lexington	(\$965,064.68)	(\$419.13)	(\$557,996.74)	(\$407,067.94)	\$0.00	(\$407,067.94)	42.18%
100.000.0113002.0000.000	Delinquent Taxes - Richland	(\$843,264.32)	\$0.00	(\$278,165.40)	(\$565,098.92)	\$0.00	(\$565,098.92)	67.01%
100.000.0114001.0000.000	Penalties & Interest on Taxes	(\$159,680.19)	(\$23,754.56)	(\$114,189.35)	(\$45,490.84)	\$0.00	(\$45,490.84)	28.49%
100.000.0114002.0000.000	Penalties & Interest on Taxes	(\$117,319.81)	\$0.00	(\$56,761.32)	(\$60,558.49)	\$0.00	(\$60,558.49)	51.62%
100.000.0128001.0000.000	Revenue in Lieu of Taxes - Lex	(\$999,300.00)	(\$218,733.44)	(\$218,733.44)	(\$780,566.56)	\$0.00	(\$780,566.56)	78.11%
100.000.0131000.0000.000	Student Tuition Out of Distric	(\$50,000.00)	\$0.00	(\$4,116.25)	(\$45,883.75)	\$0.00	(\$45,883.75)	91.77%
100.000.0151000.0000.000	Interest on Investments	(\$95,000.00)	\$0.00	(\$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)	(\$2,455.00)	(\$100,685.00)	(\$9,315.00)	\$0.00	(\$9,315.00)	8.47%
100.000.0193000.0000.000	Medicaid	(\$100,000.00)	\$0.00	(\$69,366.80)	(\$30,633.20)	\$0.00	(\$30,633.20)	30.63%
100.000.0195000.0000.000	Refund of Prior Year	(\$15,000.00)	(\$1,473.46)	(\$3,517.66)	(\$11,482.34)	\$0.00	(\$11,482.34)	76.55%
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)	\$734,899.44	(\$60,168.66)	(\$239,831.34)	\$0.00	(\$239,831.34)	79.94%
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)	(\$78,495.09)	(\$627,960.76)	(\$505,044.24)	\$0.00	(\$505,044.24)	44.58%
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)	(\$1,438,670.91)	(\$11,175,452.34)	(\$5,828,720.66)	\$0.00	(\$5,828,720.66)	34.28%
100.000.0318100.0000.000	Retiree Health Insurance	(\$4,306,644.00)	(\$368,711.25)	(\$2,813,065.00)	(\$1,493,579.00)	\$0.00	(\$1,493,579.00)	34.68%
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	(\$161,292.75)	(\$1,139,343.55)	\$1,139,343.55	\$0.00	\$1,139,343.55	0.00%
100.000.0331200.0000.000	EFA - Primary	\$0.00	(\$426,391.04)	(\$3,454,004.86)	\$3,454,004.86	\$0.00	\$3,454,004.86	0.00%
100.000.0331300.0000.000	EFA - Elementary	\$0.00	(\$841,140.48)	(\$6,638,622.31)	\$6,638,622.31	\$0.00	\$6,638,622.31	0.00%
100.000.0331400.0000.000	EFA - High School	\$0.00	(\$225,708.94)	(\$1,555,535.96)	\$1,555,535.96	\$0.00	\$1,555,535.96	0.00%
100.000.0331500.0000.000	EFA - Trainable Mentally Handi	\$0.00	(\$8,923.79)	(\$66,625.14)	\$66,625.14	\$0.00	\$66,625.14	0.00%
100.000.0331600.0000.000	EFA - Speech Handicapped	\$0.00	(\$217,865.72)	(\$1,992,913.67)	\$1,992,913.67	\$0.00	\$1,992,913.67	0.00%
100.000.0331700.0000.000	EFA - Homebound	\$0.00	(\$306.22)	(\$14,460.38)	\$14,460.38	\$0.00	\$14,460.38	0.00%
100.000.0332100.0000.000	EFA - Emotionally Handicapped	\$0.00	(\$8,106.25)	(\$109,474.51)	\$109,474.51	\$0.00	\$109,474.51	0.00%
100.000.0332200.0000.000	EFA - Educable Mentally Handic	\$0.00	(\$10,272.24)	(\$53,458.44)	\$53,458.44	\$0.00	\$53,458.44	0.00%
100.000.0332300.0000.000	EFA - Learning Disabilities	\$0.00	(\$212,264.90)	(\$1,694,709.76)	\$1,694,709.76	\$0.00	\$1,694,709.76	0.00%
100.000.0332400.0000.000	EFA - Hearing Handicapped	\$0.00	(\$6,026.92)	(\$51,948.49)	\$51,948.49	\$0.00	\$51,948.49	0.00%
100.000.0332500.0000.000	EFA - Visually Handicapped	\$0.00	(\$17,537.66)	(\$77,256.14)	\$77,256.14	\$0.00	\$77,256.14	0.00%
100.000.0332600.0000.000	EFA - Orthopedically Handicapp	\$0.00	(\$1,262.41)	(\$26,808.89)	\$26,808.89	\$0.00	\$26,808.89	0.00%
100.000.0332700.0000.000	EFA - Vocational	\$0.00	(\$657,518.85)	(\$5,379,945.12)	\$5,379,945.12	\$0.00	\$5,379,945.12	0.00%
100.000.0333100.0000.000	EFA - Autism	\$0.00	(\$74,057.23)	(\$607,452.50)	\$607,452.50	\$0.00	\$607,452.50	0.00%
100.000.0333200.0000.000	EFA - Gifted and Talented Educ	\$0.00	(\$104,688.56)	(\$855,308.98)	\$855,308.98	\$0.00	\$855,308.98	0.00%
100.000.0333400.0000.000	EFA - Limited English Proficie	\$0.00	(\$12,885.74)	(\$100,464.85)	\$100,464.85	\$0.00	\$100,464.85	0.00%
100.000.0335100.0000.000	EFA - Academic Assistance	\$0.00	(\$148,660.24)	(\$509,358.91)	\$509,358.91	\$0.00	\$509,358.91	0.00%
100.000.0335200.0000.000	EFA - Pupils in Poverty	\$0.00	(\$225,509.15)	(\$1,783,980.83)	\$1,783,980.83	\$0.00	\$1,783,980.83	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%

School District Five of Lexington and Richland

Board Report Revenue

From Date: 2/1/2017

To Date: 2/28/2017

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)	(\$15,064,466.00)	(\$15,064,466.00)	\$0.00	(\$15,064,466.00)	50.00%
100.000.0383001.0000.000	Merchants Inventory Tax - Lexi	(\$196,880.80)	\$0.00	(\$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	(\$12,805.74)	\$0.00	\$0.00	\$0.00	0.00%
100.000.0384001.0000.000	Manufacturers Depr. Reimburse	(\$295,082.99)	\$0.00	\$0.00	(\$295,082.99)	\$0.00	(\$295,082.99)	100.00%
100.000.0384002.0000.000	Manufacturers Depr. Reimburse	(\$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)	(\$19,713.23)	(\$143,789.62)	\$11,803.48	\$0.00	\$11,803.48	-8.94%
100.000.0389002.0000.000	Motor Carrier Vehicle Tax - Ri	(\$44,313.86)	\$0.00	(\$38,979.30)	(\$5,334.56)	\$0.00	(\$5,334.56)	12.04%
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	(\$26,704.36)	(\$238,295.64)	\$0.00	(\$238,295.64)	89.92%
100.000.0530000.0000.000	Sale of Fixed Assets	\$0.00	(\$10,234.32)	(\$26,389.79)	\$26,389.79	\$0.00	\$26,389.79	0.00%
	FUND: General Fund - 100	(\$174,506,667.08)	(\$8,581,141.76)	(\$122,381,894.41)	(\$52,124,772.67)	\$0.00	(\$52,124,772.67)	29.87%
Grand Total:		(\$174,506,667.08)	(\$8,581,141.76)	(\$122,381,894.41)	(\$52,124,772.67)	\$0.00	(\$52,124,772.67)	29.87%

End of Report

School District Five of Lexington and Richland

Board Report Expenditures

Fiscal Year: 2016-2017

From Date: 2/1/2017

To Date: 2/28/2017

☐ 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	\$386,576.21	\$2,501,058.40	\$2,169,043.87	\$2,107,115.38	\$61,928.49	1.33%
100.111.2000000.0000.000	Employee Benefits	\$1,898,184.41	\$0.00	\$1,898,184.41	\$161,678.39	\$1,035,613.91	\$862,570.50	\$880,018.50	(\$17,448.00)	-0.92%
100.111.3000000.0000.000	Purchased Services	\$2,720.00	\$440.00	\$3,160.00	\$0.00	\$1,255.00	\$1,905.00	\$0.00	\$1,905.00	60.28%
100.111.4000000.0000.000	Supplies and Materials	\$69,664.00	(\$440.00)	\$69,224.00	\$1,245.78	\$42,975.32	\$26,248.68	\$2,393.90	\$23,854.78	34.46%
	FUNCTION: Kindergarten Programs - 111	\$6,640,670.68	\$0.00	\$6,640,670.68	\$549,500.38	\$3,580,902.63	\$3,059,768.05	\$2,989,527.78	\$70,240.27	1.06%
100.112.1000000.0000.000	Salaries	\$12,199,547.65	\$0.00	\$12,199,547.65	\$949,421.01	\$6,133,535.73	\$6,066,011.92	\$5,203,666.88	\$862,345.04	7.07%
100.112.2000000.0000.000	Employee Benefits	\$4,515,156.41	\$0.00	\$4,515,156.41	\$365,357.33	\$2,336,907.86	\$2,178,248.55	\$2,006,393.37	\$171,855.18	3.81%
100.112.3000000.0000.000	Purchased Services	\$5,768.00	\$4,585.70	\$10,353.70	\$19.95	\$7,277.91	\$3,075.79	\$422.08	\$2,653.71	25.63%
100.112.4000000.0000.000	Supplies and Materials	\$270,601.00	\$37,414.30	\$308,015.30	\$4,029.60	\$172,416.10	\$135,599.20	\$23,725.83	\$111,873.37	36.32%
	FUNCTION: Primary Programs - 112	\$16,991,073.06	\$42,000.00	\$17,033,073.06	\$1,318,827.89	\$8,650,137.60	\$8,382,935.46	\$7,234,208.16	\$1,148,727.30	6.74%
100.113.1000000.0000.000	Salaries	\$21,089,531.15	\$0.00	\$21,089,531.15	\$1,696,180.95	\$11,040,537.59	\$10,048,993.56	\$9,313,530.24	\$735,463.32	3.49%
100.113.2000000.0000.000	Employee Benefits	\$7,779,903.03	\$0.00	\$7,779,903.03	\$644,340.99	\$4,142,244.45	\$3,637,658.58	\$3,534,438.24	\$103,220.34	1.33%
100.113.3000000.0000.000	Purchased Services	\$19,272.00	\$2,645.58	\$21,917.58	\$400.00	\$10,348.11	\$11,569.47	\$1,174.00	\$10,395.47	47.43%
100.113.4000000.0000.000	Supplies and Materials	\$682,522.00	(\$45,845.58)	\$636,676.42	\$6,735.37	\$282,443.20	\$354,233.22	\$14,765.62	\$339,467.60	53.32%
	FUNCTION: Elementary Programs - 113	\$29,571,228.18	(\$43,200.00)	\$29,528,028.18	\$2,347,657.31	\$15,475,573.35	\$14,052,454.83	\$12,863,908.10	\$1,188,546.73	4.03%
100.114.1000000.0000.000	Salaries	\$17,111,559.90	\$0.00	\$17,111,559.90	\$1,392,835.72	\$9,117,617.02	\$7,993,942.88	\$7,554,321.36	\$439,621.52	2.57%
100.114.2000000.0000.000	Employee Benefits	\$5,966,960.35	\$0.00	\$5,966,960.35	\$500,578.97	\$3,219,873.97	\$2,747,086.38	\$2,717,105.82	\$29,980.56	0.50%
100.114.3000000.0000.000	Purchased Services	\$161,315.00	\$25,777.00	\$187,092.00	\$5,093.40	\$76,842.60	\$110,249.40	\$52,872.38	\$57,377.02	30.67%
100.114.4000000.0000.000	Supplies and Materials	\$711,320.00	(\$13,777.00)	\$697,543.00	\$16,220.44	\$283,831.14	\$413,711.86	\$42,405.91	\$371,305.95	53.23%
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	\$1,914,728.53	\$12,703,264.73	\$11,265,990.52	\$10,366,705.47	\$899,285.05	3.75%
100.115.1000000.0000.000	Salaries	\$2,686,492.20	\$0.00	\$2,686,492.20	\$207,064.34	\$1,425,834.52	\$1,260,657.68	\$1,092,113.56	\$168,544.12	6.27%
100.115.2000000.0000.000	Employee Benefits	\$947,279.83	\$0.00	\$947,279.83	\$75,027.20	\$505,816.17	\$441,463.66	\$396,452.58	\$45,011.08	4.75%
100.115.3000000.0000.000	Purchased Services	\$600.00	\$0.00	\$600.00	\$31.84	\$187.07	\$412.93	\$216.96	\$195.97	32.66%
100.115.4000000.0000.000	Supplies and Materials	\$125,000.00	\$0.00	\$125,000.00	\$3,577.16	\$99,071.79	\$25,928.21	\$6,661.19	\$19,267.02	15.41%
	FUNCTION: Career and Technology Education (Vocational) Prog - 115	\$3,759,372.03	\$0.00	\$3,759,372.03	\$285,700.54	\$2,030,909.55	\$1,728,462.48	\$1,495,444.29	\$233,018.19	6.20%
100.121.1000000.0000.000	Salaries	\$697,025.86	\$0.00	\$697,025.86	\$256,446.64	\$1,336,951.83	(\$639,925.97)	\$1,089,086.59	(\$1,729,012.56)	-248.06%
100.121.2000000.0000.000	Employee Benefits	\$227,484.25	\$0.00	\$227,484.25	\$93,424.66	\$493,138.79	(\$265,654.54)	\$408,340.51	(\$673,995.05)	-296.28%
100.121.4000000.0000.000	Supplies and Materials	\$217.00	\$0.00	\$217.00	\$0.00	\$193.15	\$23.85	\$0.00	\$23.85	10.99%
	FUNCTION: Educable Mentally Handicapped - 121	\$924,727.11	\$0.00	\$924,727.11	\$349,871.30	\$1,830,283.77	(\$905,556.66)	\$1,497,427.10	(\$2,402,983.76)	-259.86%
100.122.1000000.0000.000	Salaries	\$473,330.38	\$0.00	\$473,330.38	\$27,748.67	\$163,190.04	\$310,140.34	\$133,647.18	\$176,493.16	37.29%
100.122.2000000.0000.000	Employee Benefits	\$185,192.81	\$0.00	\$185,192.81	\$10,184.38	\$59,454.96	\$125,737.85	\$50,081.09	\$75,656.76	40.85%

School District Five of Lexington and Richland

Board Report Expenditures

Fiscal Year: 2016-2017

From Date: 2/1/2017

To Date: 2/28/2017

☐ 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	\$138.00	\$135.00	\$0.00	\$135.00	49.45%
	FUNCTION: Trainable Mentally Handicapped - 122	\$658,796.19	\$0.00	\$658,796.19	\$37,933.05	\$222,783.00	\$436,013.19	\$183,728.27	\$252,284.92	38.29%
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	\$8,678.76	\$56,411.94	\$91,353.90	\$47,733.12	\$43,620.78	29.52%
100.124.2000000.0000.000	Employee Benefits	\$58,346.14	\$0.00	\$58,346.14	\$3,443.86	\$22,928.81	\$35,417.33	\$18,941.20	\$16,476.13	28.24%
100.124.4000000.0000.000	Supplies and Materials	\$188.00	\$0.00	\$188.00	\$0.00	\$120.36	\$67.64	\$0.00	\$67.64	35.98%
	FUNCTION: Visually Handicapped - 124	\$206,299.98	\$0.00	\$206,299.98	\$12,122.62	\$79,461.11	\$126,838.87	\$66,674.32	\$60,164.55	29.16%
100.125.1000000.0000.000	Salaries	\$284,276.62	\$0.00	\$284,276.62	\$28,723.32	\$162,151.27	\$122,125.35	\$119,897.44	\$2,227.91	0.78%
100.125.2000000.0000.000	Employee Benefits	\$95,291.27	\$0.00	\$95,291.27	\$9,257.46	\$53,599.99	\$41,691.28	\$41,322.66	\$368.62	0.39%
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	\$33.03	\$144.97	\$0.00	\$144.97	81.44%
	FUNCTION: Hearing Handicapped - 125	\$379,745.89	\$0.00	\$379,745.89	\$37,980.78	\$216,216.79	\$163,529.10	\$161,220.10	\$2,309.00	0.61%
100.126.1000000.0000.000	Salaries	\$1,561,318.98	\$0.00	\$1,561,318.98	\$140,609.52	\$873,496.56	\$687,822.42	\$706,226.36	(\$18,403.94)	-1.18%
100.126.2000000.0000.000	Employee Benefits	\$570,424.23	\$0.00	\$570,424.23	\$52,357.95	\$315,043.60	\$255,380.63	\$258,846.15	(\$3,465.52)	-0.61%
100.126.4000000.0000.000	Supplies and Materials	\$9,393.00	\$0.00	\$9,393.00	\$0.00	\$4,223.61	\$5,169.39	\$0.00	\$5,169.39	55.03%
	FUNCTION: Speech Handicapped - 126	\$2,141,136.21	\$0.00	\$2,141,136.21	\$192,967.47	\$1,192,763.77	\$948,372.44	\$965,072.51	(\$16,700.07)	-0.78%
100.127.1000000.0000.000	Salaries	\$4,667,759.18	\$0.00	\$4,667,759.18	\$209,849.02	\$1,627,295.36	\$3,040,463.82	\$1,357,107.22	\$1,683,356.60	36.06%
100.127.2000000.0000.000	Employee Benefits	\$1,709,001.23	\$0.00	\$1,709,001.23	\$83,683.97	\$628,018.86	\$1,080,982.37	\$532,405.99	\$548,576.38	32.10%
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	\$6,860.25	\$1,510.75	\$1.00	\$1,509.75	18.04%
	FUNCTION: Learning Disabilities - 127	\$6,385,881.41	\$0.00	\$6,385,881.41	\$293,532.99	\$2,262,174.47	\$4,123,706.94	\$1,889,514.21	\$2,234,192.73	34.99%
100.128.1000000.0000.000	Salaries	\$536,717.92	\$0.00	\$536,717.92	\$43,168.32	\$265,899.62	\$270,818.30	\$235,427.04	\$35,391.26	6.59%
100.128.2000000.0000.000	Employee Benefits	\$222,421.79	\$0.00	\$222,421.79	\$18,015.59	\$107,966.58	\$114,455.21	\$97,970.37	\$16,484.84	7.41%
100.128.4000000.0000.000	Supplies and Materials	\$524.00	\$0.00	\$524.00	\$0.00	\$529.07	(\$5.07)	\$0.00	(\$5.07)	-0.97%
	FUNCTION: Emotionally Handicapped - 128	\$759,663.71	\$0.00	\$759,663.71	\$61,183.91	\$374,395.27	\$385,268.44	\$333,397.41	\$51,871.03	6.83%
100.129.1000000.0000.000	Salaries	\$296,693.80	\$0.00	\$296,693.80	\$25,937.56	\$168,729.35	\$127,964.45	\$142,656.85	(\$14,692.40)	-4.95%
100.129.2000000.0000.000	Employee Benefits	\$112,857.20	\$0.00	\$112,857.20	\$10,007.50	\$64,620.96	\$48,236.24	\$55,041.22	(\$6,804.98)	-6.03%
	FUNCTION: Coordinated Early Intervening Services (CEIS) - 129	\$409,551.00	\$0.00	\$409,551.00	\$35,945.06	\$233,350.31	\$176,200.69	\$197,698.07	(\$21,497.38)	-5.25%
100.135.1000000.0000.000	Salaries	\$5,600.00	\$0.00	\$5,600.00	\$416.66	\$2,708.29	\$2,891.71	\$2,291.71	\$600.00	10.71%
100.135.2000000.0000.000	Employee Benefits	\$1,260.83	\$0.00	\$1,260.83	\$101.36	\$654.72	\$606.11	\$557.51	\$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%

School District Five of Lexington and Richland

Board Report Expenditures

Fiscal Year: 2016-2017

From Date: 2/1/2017

To Date: 2/28/2017

☐ 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
JUNCTION: Preschool Handicapped Speech (3 and 4 year olds) - 135		\$6,950.83	\$0.00	\$6,950.83	\$518.02	\$3,452.53	\$3,498.30	\$2,849.22	\$649.08	9.34%
100.136.1000000.0000.000	Salaries	\$11,919.02	\$0.00	\$11,919.02	\$987.00	\$6,415.50	\$5,503.52	\$5,428.52	\$75.00	0.63%
100.136.2000000.0000.000	Employee Benefits	\$3,856.16	\$0.00	\$3,856.16	\$322.36	\$2,079.14	\$1,777.02	\$1,772.88	\$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	\$8,494.64	\$7,280.54	\$7,201.40	\$79.14	0.50%
100.137.1000000.0000.000	Salaries	\$887,409.57	\$0.00	\$887,409.57	\$82,195.92	\$516,280.74	\$371,128.83	\$452,077.04	(\$80,948.21)	-9.12%
100.137.2000000.0000.000	Employee Benefits	\$371,321.07	\$0.00	\$371,321.07	\$33,931.36	\$215,261.39	\$156,059.68	\$186,507.34	(\$30,447.66)	-8.20%
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%
JUNCTION: Preschool Handicapped Self Contained (3 & 4 yr old) - 137		\$1,259,270.64	\$0.00	\$1,259,270.64	\$116,127.28	\$732,082.79	\$527,187.85	\$638,584.38	(\$111,396.53)	-8.85%
100.138.1000000.0000.000	Salaries	\$6,324.83	\$0.00	\$6,324.83	\$522.90	\$3,398.85	\$2,925.98	\$2,875.98	\$50.00	0.79%
100.138.2000000.0000.000	Employee Benefits	\$2,131.92	\$0.00	\$2,131.92	\$178.16	\$1,149.20	\$982.72	\$979.76	\$2.96	0.14%
UNCTION: Preschool Handicapped Homebased (3 & 4 yr olds) - 138		\$8,456.75	\$0.00	\$8,456.75	\$701.06	\$4,548.05	\$3,908.70	\$3,855.74	\$52.96	0.63%
100.139.1000000.0000.000	Salaries	\$1,037,626.99	\$2,055.85	\$1,039,682.84	\$77,790.56	\$503,537.39	\$536,145.45	\$410,871.33	\$125,274.12	12.05%
100.139.2000000.0000.000	Employee Benefits	\$423,597.24	\$627.16	\$424,224.40	\$32,545.07	\$212,447.57	\$211,776.83	\$174,105.00	\$37,671.83	8.88%
100.139.3000000.0000.000	Purchased Services	\$3,975.00	\$9,702.30	\$13,677.30	\$101.49	\$2,470.94	\$11,206.36	\$77.76	\$11,128.60	81.37%
100.139.4000000.0000.000	Supplies and Materials	\$51,147.00	(\$12,664.31)	\$38,482.69	\$317.43	\$9,959.47	\$28,523.22	\$1,465.59	\$27,057.63	70.31%
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	\$110,754.55	\$728,590.87	\$787,976.36	\$586,519.68	\$201,456.68	13.28%
100.141.1000000.0000.000	Salaries	\$1,045,670.46	\$0.00	\$1,045,670.46	\$81,343.26	\$530,171.23	\$515,499.23	\$447,386.46	\$68,112.77	6.51%
100.141.2000000.0000.000	Employee Benefits	\$387,880.77	\$0.00	\$387,880.77	\$31,016.31	\$197,752.32	\$190,128.45	\$172,022.77	\$18,105.68	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	\$112,359.57	\$729,597.85	\$722,053.38	\$619,409.23	\$102,644.15	7.07%
100.143.1000000.0000.000	Salaries	\$359,239.96	\$0.00	\$359,239.96	\$29,629.88	\$192,594.22	\$166,645.74	\$162,172.62	\$4,473.12	1.25%
100.143.2000000.0000.000	Employee Benefits	\$126,195.85	\$0.00	\$126,195.85	\$10,372.94	\$67,456.42	\$58,739.43	\$55,058.42	\$3,681.01	2.92%
FUNCTION: Advanced Placement - 143		\$485,435.81	\$0.00	\$485,435.81	\$40,002.82	\$260,050.64	\$225,385.17	\$217,231.04	\$8,154.13	1.68%
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	\$21,011.10	\$78,768.00	\$115,169.00	\$8,134.60	\$107,034.40	55.19%
100.145.2000000.0000.000	Employee Benefits	\$48,484.00	\$0.00	\$48,484.00	\$5,441.63	\$19,857.21	\$28,626.79	\$2,039.87	\$26,586.92	54.84%

School District Five of Lexington and Richland

Board Report Revenue

From Date: 2/1/2017

To Date: 2/28/2017

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)	(\$283,909.18)	(\$34,352,875.27)	(\$34,743.41)	\$0.00	(\$34,743.41)	0.10%
100.000.0111002.0000.000	Ad Valorem Taxes - Richland	(\$13,527,095.32)	\$0.00	(\$11,904,493.12)	(\$1,622,602.20)	\$0.00	(\$1,622,602.20)	12.00%
100.000.0112001.0000.000	Vehicle Taxes - Lexington	(\$7,285,151.28)	(\$496,159.34)	(\$4,792,401.28)	(\$2,492,750.00)	\$0.00	(\$2,492,750.00)	34.22%
100.000.0112002.0000.000	Vehicle Taxes - Richland	(\$5,905,056.72)	\$0.00	(\$3,988,768.01)	(\$1,916,288.71)	\$0.00	(\$1,916,288.71)	32.45%
100.000.0113001.0000.000	Delinquent Taxes - Lexington	(\$965,064.68)	(\$419.13)	(\$557,996.74)	(\$407,067.94)	\$0.00	(\$407,067.94)	42.18%
100.000.0113002.0000.000	Delinquent Taxes - Richland	(\$843,264.32)	\$0.00	(\$278,165.40)	(\$565,098.92)	\$0.00	(\$565,098.92)	67.01%
100.000.0114001.0000.000	Penalties & Interest on Taxes	(\$159,680.19)	(\$23,754.56)	(\$114,189.35)	(\$45,490.84)	\$0.00	(\$45,490.84)	28.49%
100.000.0114002.0000.000	Penalties & Interest on Taxes	(\$117,319.81)	\$0.00	(\$56,761.32)	(\$60,558.49)	\$0.00	(\$60,558.49)	51.62%
100.000.0128001.0000.000	Revenue in Lieu of Taxes - Lex	(\$999,300.00)	(\$218,733.44)	(\$218,733.44)	(\$780,566.56)	\$0.00	(\$780,566.56)	78.11%
100.000.0131000.0000.000	Student Tuition Out of Distric	(\$50,000.00)	\$0.00	(\$4,116.25)	(\$45,883.75)	\$0.00	(\$45,883.75)	91.77%
100.000.0151000.0000.000	Interest on Investments	(\$95,000.00)	\$0.00	(\$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)	(\$2,455.00)	(\$100,685.00)	(\$9,315.00)	\$0.00	(\$9,315.00)	8.47%
100.000.0193000.0000.000	Medicaid	(\$100,000.00)	\$0.00	(\$69,366.80)	(\$30,633.20)	\$0.00	(\$30,633.20)	30.63%
100.000.0195000.0000.000	Refund of Prior Year	(\$15,000.00)	(\$1,473.46)	(\$3,517.66)	(\$11,482.34)	\$0.00	(\$11,482.34)	76.55%
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)	\$734,899.44	(\$60,168.66)	(\$239,831.34)	\$0.00	(\$239,831.34)	79.94%
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)	(\$78,495.09)	(\$627,960.76)	(\$505,044.24)	\$0.00	(\$505,044.24)	44.58%
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)	(\$1,438,670.91)	(\$11,175,452.34)	(\$5,828,720.66)	\$0.00	(\$5,828,720.66)	34.28%
100.000.0318100.0000.000	Retiree Health Insurance	(\$4,306,644.00)	(\$368,711.25)	(\$2,813,065.00)	(\$1,493,579.00)	\$0.00	(\$1,493,579.00)	34.68%
100.000.0319900.0000.000	State Other Sources	\$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	(\$161,292.75)	(\$1,139,343.55)	\$1,139,343.55	\$0.00	\$1,139,343.55	0.00%
100.000.0331200.0000.000	EFA - Primary	\$0.00	(\$426,391.04)	(\$3,454,004.86)	\$3,454,004.86	\$0.00	\$3,454,004.86	0.00%
100.000.0331300.0000.000	EFA - Elementary	\$0.00	(\$841,140.48)	(\$6,638,622.31)	\$6,638,622.31	\$0.00	\$6,638,622.31	0.00%
100.000.0331400.0000.000	EFA - High School	\$0.00	(\$225,708.94)	(\$1,555,535.96)	\$1,555,535.96	\$0.00	\$1,555,535.96	0.00%
100.000.0331500.0000.000	EFA - Trainable Mentally Handi	\$0.00	(\$8,923.79)	(\$66,625.14)	\$66,625.14	\$0.00	\$66,625.14	0.00%
100.000.0331600.0000.000	EFA - Speech Handicapped	\$0.00	(\$217,865.72)	(\$1,992,913.67)	\$1,992,913.67	\$0.00	\$1,992,913.67	0.00%
100.000.0331700.0000.000	EFA - Homebound	\$0.00	(\$306.22)	(\$14,460.38)	\$14,460.38	\$0.00	\$14,460.38	0.00%
100.000.0332100.0000.000	EFA - Emotionally Handicapped	\$0.00	(\$8,106.25)	(\$109,474.51)	\$109,474.51	\$0.00	\$109,474.51	0.00%
100.000.0332200.0000.000	EFA - Educable Mentally Handic	\$0.00	(\$10,272.24)	(\$53,458.44)	\$53,458.44	\$0.00	\$53,458.44	0.00%
100.000.0332300.0000.000	EFA - Learning Disabilities	\$0.00	(\$212,264.90)	(\$1,694,709.76)	\$1,694,709.76	\$0.00	\$1,694,709.76	0.00%
100.000.0332400.0000.000	EFA - Hearing Handicapped	\$0.00	(\$6,026.92)	(\$51,948.49)	\$51,948.49	\$0.00	\$51,948.49	0.00%
100.000.0332500.0000.000	EFA - Visually Handicapped	\$0.00	(\$17,537.66)	(\$77,256.14)	\$77,256.14	\$0.00	\$77,256.14	0.00%
100.000.0332600.0000.000	EFA - Orthopedically Handicapp	\$0.00	(\$1,262.41)	(\$26,808.89)	\$26,808.89	\$0.00	\$26,808.89	0.00%
100.000.0332700.0000.000	EFA - Vocational	\$0.00	(\$657,518.85)	(\$5,379,945.12)	\$5,379,945.12	\$0.00	\$5,379,945.12	0.00%
100.000.0333100.0000.000	EFA - Autism	\$0.00	(\$74,057.23)	(\$607,452.50)	\$607,452.50	\$0.00	\$607,452.50	0.00%
100.000.0333200.0000.000	EFA - Gifted and Talented Educ	\$0.00	(\$104,688.56)	(\$855,308.98)	\$855,308.98	\$0.00	\$855,308.98	0.00%
100.000.0333400.0000.000	EFA - Limited English Proficie	\$0.00	(\$12,885.74)	(\$100,464.85)	\$100,464.85	\$0.00	\$100,464.85	0.00%
100.000.0335100.0000.000	EFA - Academic Assistance	\$0.00	(\$148,660.24)	(\$509,358.91)	\$509,358.91	\$0.00	\$509,358.91	0.00%
100.000.0335200.0000.000	EFA - Pupils in Poverty	\$0.00	(\$225,509.15)	(\$1,783,980.83)	\$1,783,980.83	\$0.00	\$1,783,980.83	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%

School District Five of Lexington and Richland

Board Report Revenue

From Date: 2/1/2017

To Date: 2/28/2017

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)	(\$15,064,466.00)	(\$15,064,466.00)	\$0.00	(\$15,064,466.00)	50.00%
100.000.0383001.0000.000	Merchants Inventory Tax - Lexi	(\$196,880.80)	\$0.00	(\$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	(\$12,805.74)	\$0.00	\$0.00	\$0.00	0.00%
100.000.0384001.0000.000	Manufacturers Depr. Reimburse	(\$295,082.99)	\$0.00	\$0.00	(\$295,082.99)	\$0.00	(\$295,082.99)	100.00%
100.000.0384002.0000.000	Manufacturers Depr. Reimburse	(\$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)	(\$19,713.23)	(\$143,789.62)	\$11,803.48	\$0.00	\$11,803.48	-8.94%
100.000.0389002.0000.000	Motor Carrier Vehicle Tax - Ri	(\$44,313.86)	\$0.00	(\$38,979.30)	(\$5,334.56)	\$0.00	(\$5,334.56)	12.04%
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	(\$26,704.36)	(\$238,295.64)	\$0.00	(\$238,295.64)	89.92%
100.000.0530000.0000.000	Sale of Fixed Assets	\$0.00	(\$10,234.32)	(\$26,389.79)	\$26,389.79	\$0.00	\$26,389.79	0.00%
	FUND: General Fund - 100	(\$174,506,667.08)	(\$8,581,141.76)	(\$122,381,894.41)	(\$52,124,772.67)	\$0.00	(\$52,124,772.67)	29.87%
Grand Total:		(\$174,506,667.08)	(\$8,581,141.76)	(\$122,381,894.41)	(\$52,124,772.67)	\$0.00	(\$52,124,772.67)	29.87%

End of Report

School District Five of Lexington and Richland

Board Report Expenditures

Fiscal Year: 2016-2017

From Date: 2/1/2017

To Date: 2/28/2017

☐ 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	\$386,576.21	\$2,501,058.40	\$2,169,043.87	\$2,107,115.38	\$61,928.49	1.33%
100.111.2000000.0000.000	Employee Benefits	\$1,898,184.41	\$0.00	\$1,898,184.41	\$161,678.39	\$1,035,613.91	\$862,570.50	\$880,018.50	(\$17,448.00)	-0.92%
100.111.3000000.0000.000	Purchased Services	\$2,720.00	\$440.00	\$3,160.00	\$0.00	\$1,255.00	\$1,905.00	\$0.00	\$1,905.00	60.28%
100.111.4000000.0000.000	Supplies and Materials	\$69,664.00	(\$440.00)	\$69,224.00	\$1,245.78	\$42,975.32	\$26,248.68	\$2,393.90	\$23,854.78	34.46%
	FUNCTION: Kindergarten Programs - 111	\$6,640,670.68	\$0.00	\$6,640,670.68	\$549,500.38	\$3,580,902.63	\$3,059,768.05	\$2,989,527.78	\$70,240.27	1.06%
100.112.1000000.0000.000	Salaries	\$12,199,547.65	\$0.00	\$12,199,547.65	\$949,421.01	\$6,133,535.73	\$6,066,011.92	\$5,203,666.88	\$862,345.04	7.07%
100.112.2000000.0000.000	Employee Benefits	\$4,515,156.41	\$0.00	\$4,515,156.41	\$365,357.33	\$2,336,907.86	\$2,178,248.55	\$2,006,393.37	\$171,855.18	3.81%
100.112.3000000.0000.000	Purchased Services	\$5,768.00	\$4,585.70	\$10,353.70	\$19.95	\$7,277.91	\$3,075.79	\$422.08	\$2,653.71	25.63%
100.112.4000000.0000.000	Supplies and Materials	\$270,601.00	\$37,414.30	\$308,015.30	\$4,029.60	\$172,416.10	\$135,599.20	\$23,725.83	\$111,873.37	36.32%
	FUNCTION: Primary Programs - 112	\$16,991,073.06	\$42,000.00	\$17,033,073.06	\$1,318,827.89	\$8,650,137.60	\$8,382,935.46	\$7,234,208.16	\$1,148,727.30	6.74%
100.113.1000000.0000.000	Salaries	\$21,089,531.15	\$0.00	\$21,089,531.15	\$1,696,180.95	\$11,040,537.59	\$10,048,993.56	\$9,313,530.24	\$735,463.32	3.49%
100.113.2000000.0000.000	Employee Benefits	\$7,779,903.03	\$0.00	\$7,779,903.03	\$644,340.99	\$4,142,244.45	\$3,637,658.58	\$3,534,438.24	\$103,220.34	1.33%
100.113.3000000.0000.000	Purchased Services	\$19,272.00	\$2,645.58	\$21,917.58	\$400.00	\$10,348.11	\$11,569.47	\$1,174.00	\$10,395.47	47.43%
100.113.4000000.0000.000	Supplies and Materials	\$682,522.00	(\$45,845.58)	\$636,676.42	\$6,735.37	\$282,443.20	\$354,233.22	\$14,765.62	\$339,467.60	53.32%
	FUNCTION: Elementary Programs - 113	\$29,571,228.18	(\$43,200.00)	\$29,528,028.18	\$2,347,657.31	\$15,475,573.35	\$14,052,454.83	\$12,863,908.10	\$1,188,546.73	4.03%
100.114.1000000.0000.000	Salaries	\$17,111,559.90	\$0.00	\$17,111,559.90	\$1,392,835.72	\$9,117,617.02	\$7,993,942.88	\$7,554,321.36	\$439,621.52	2.57%
100.114.2000000.0000.000	Employee Benefits	\$5,966,960.35	\$0.00	\$5,966,960.35	\$500,578.97	\$3,219,873.97	\$2,747,086.38	\$2,717,105.82	\$29,980.56	0.50%
100.114.3000000.0000.000	Purchased Services	\$161,315.00	\$25,777.00	\$187,092.00	\$5,093.40	\$76,842.60	\$110,249.40	\$52,872.38	\$57,377.02	30.67%
100.114.4000000.0000.000	Supplies and Materials	\$711,320.00	(\$13,777.00)	\$697,543.00	\$16,220.44	\$283,831.14	\$413,711.86	\$42,405.91	\$371,305.95	53.23%
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	\$1,914,728.53	\$12,703,264.73	\$11,265,990.52	\$10,366,705.47	\$899,285.05	3.75%
100.115.1000000.0000.000	Salaries	\$2,686,492.20	\$0.00	\$2,686,492.20	\$207,064.34	\$1,425,834.52	\$1,260,657.68	\$1,092,113.56	\$168,544.12	6.27%
100.115.2000000.0000.000	Employee Benefits	\$947,279.83	\$0.00	\$947,279.83	\$75,027.20	\$505,816.17	\$441,463.66	\$396,452.58	\$45,011.08	4.75%
100.115.3000000.0000.000	Purchased Services	\$600.00	\$0.00	\$600.00	\$31.84	\$187.07	\$412.93	\$216.96	\$195.97	32.66%
100.115.4000000.0000.000	Supplies and Materials	\$125,000.00	\$0.00	\$125,000.00	\$3,577.16	\$99,071.79	\$25,928.21	\$6,661.19	\$19,267.02	15.41%
	FUNCTION: Career and Technology Education (Vocational) Prog - 115	\$3,759,372.03	\$0.00	\$3,759,372.03	\$285,700.54	\$2,030,909.55	\$1,728,462.48	\$1,495,444.29	\$233,018.19	6.20%
100.121.1000000.0000.000	Salaries	\$697,025.86	\$0.00	\$697,025.86	\$256,446.64	\$1,336,951.83	(\$639,925.97)	\$1,089,086.59	(\$1,729,012.56)	-248.06%
100.121.2000000.0000.000	Employee Benefits	\$227,484.25	\$0.00	\$227,484.25	\$93,424.66	\$493,138.79	(\$265,654.54)	\$408,340.51	(\$673,995.05)	-296.28%
100.121.4000000.0000.000	Supplies and Materials	\$217.00	\$0.00	\$217.00	\$0.00	\$193.15	\$23.85	\$0.00	\$23.85	10.99%
	FUNCTION: Educable Mentally Handicapped - 121	\$924,727.11	\$0.00	\$924,727.11	\$349,871.30	\$1,830,283.77	(\$905,556.66)	\$1,497,427.10	(\$2,402,983.76)	-259.86%
100.122.1000000.0000.000	Salaries	\$473,330.38	\$0.00	\$473,330.38	\$27,748.67	\$163,190.04	\$310,140.34	\$133,647.18	\$176,493.16	37.29%
100.122.2000000.0000.000	Employee Benefits	\$185,192.81	\$0.00	\$185,192.81	\$10,184.38	\$59,454.96	\$125,737.85	\$50,081.09	\$75,656.76	40.85%

School District Five of Lexington and Richland

Board Report Expenditures

Fiscal Year: 2016-2017

From Date: 2/1/2017

To Date: 2/28/2017

☐ 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	\$138.00	\$135.00	\$0.00	\$135.00	49.45%
	FUNCTION: Trainable Mentally Handicapped - 122	\$658,796.19	\$0.00	\$658,796.19	\$37,933.05	\$222,783.00	\$436,013.19	\$183,728.27	\$252,284.92	38.29%
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	\$8,678.76	\$56,411.94	\$91,353.90	\$47,733.12	\$43,620.78	29.52%
100.124.2000000.0000.000	Employee Benefits	\$58,346.14	\$0.00	\$58,346.14	\$3,443.86	\$22,928.81	\$35,417.33	\$18,941.20	\$16,476.13	28.24%
100.124.4000000.0000.000	Supplies and Materials	\$188.00	\$0.00	\$188.00	\$0.00	\$120.36	\$67.64	\$0.00	\$67.64	35.98%
	FUNCTION: Visually Handicapped - 124	\$206,299.98	\$0.00	\$206,299.98	\$12,122.62	\$79,461.11	\$126,838.87	\$66,674.32	\$60,164.55	29.16%
100.125.1000000.0000.000	Salaries	\$284,276.62	\$0.00	\$284,276.62	\$28,723.32	\$162,151.27	\$122,125.35	\$119,897.44	\$2,227.91	0.78%
100.125.2000000.0000.000	Employee Benefits	\$95,291.27	\$0.00	\$95,291.27	\$9,257.46	\$53,599.99	\$41,691.28	\$41,322.66	\$368.62	0.39%
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	\$33.03	\$144.97	\$0.00	\$144.97	81.44%
	FUNCTION: Hearing Handicapped - 125	\$379,745.89	\$0.00	\$379,745.89	\$37,980.78	\$216,216.79	\$163,529.10	\$161,220.10	\$2,309.00	0.61%
100.126.1000000.0000.000	Salaries	\$1,561,318.98	\$0.00	\$1,561,318.98	\$140,609.52	\$873,496.56	\$687,822.42	\$706,226.36	(\$18,403.94)	-1.18%
100.126.2000000.0000.000	Employee Benefits	\$570,424.23	\$0.00	\$570,424.23	\$52,357.95	\$315,043.60	\$255,380.63	\$258,846.15	(\$3,465.52)	-0.61%
100.126.4000000.0000.000	Supplies and Materials	\$9,393.00	\$0.00	\$9,393.00	\$0.00	\$4,223.61	\$5,169.39	\$0.00	\$5,169.39	55.03%
	FUNCTION: Speech Handicapped - 126	\$2,141,136.21	\$0.00	\$2,141,136.21	\$192,967.47	\$1,192,763.77	\$948,372.44	\$965,072.51	(\$16,700.07)	-0.78%
100.127.1000000.0000.000	Salaries	\$4,667,759.18	\$0.00	\$4,667,759.18	\$209,849.02	\$1,627,295.36	\$3,040,463.82	\$1,357,107.22	\$1,683,356.60	36.06%
100.127.2000000.0000.000	Employee Benefits	\$1,709,001.23	\$0.00	\$1,709,001.23	\$83,683.97	\$628,018.86	\$1,080,982.37	\$532,405.99	\$548,576.38	32.10%
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	\$6,860.25	\$1,510.75	\$1.00	\$1,509.75	18.04%
	FUNCTION: Learning Disabilities - 127	\$6,385,881.41	\$0.00	\$6,385,881.41	\$293,532.99	\$2,262,174.47	\$4,123,706.94	\$1,889,514.21	\$2,234,192.73	34.99%
100.128.1000000.0000.000	Salaries	\$536,717.92	\$0.00	\$536,717.92	\$43,168.32	\$265,899.62	\$270,818.30	\$235,427.04	\$35,391.26	6.59%
100.128.2000000.0000.000	Employee Benefits	\$222,421.79	\$0.00	\$222,421.79	\$18,015.59	\$107,966.58	\$114,455.21	\$97,970.37	\$16,484.84	7.41%
100.128.4000000.0000.000	Supplies and Materials	\$524.00	\$0.00	\$524.00	\$0.00	\$529.07	(\$5.07)	\$0.00	(\$5.07)	-0.97%
	FUNCTION: Emotionally Handicapped - 128	\$759,663.71	\$0.00	\$759,663.71	\$61,183.91	\$374,395.27	\$385,268.44	\$333,397.41	\$51,871.03	6.83%
100.129.1000000.0000.000	Salaries	\$296,693.80	\$0.00	\$296,693.80	\$25,937.56	\$168,729.35	\$127,964.45	\$142,656.85	(\$14,692.40)	-4.95%
100.129.2000000.0000.000	Employee Benefits	\$112,857.20	\$0.00	\$112,857.20	\$10,007.50	\$64,620.96	\$48,236.24	\$55,041.22	(\$6,804.98)	-6.03%
	FUNCTION: Coordinated Early Intervening Services (CEIS) - 129	\$409,551.00	\$0.00	\$409,551.00	\$35,945.06	\$233,350.31	\$176,200.69	\$197,698.07	(\$21,497.38)	-5.25%
100.135.1000000.0000.000	Salaries	\$5,600.00	\$0.00	\$5,600.00	\$416.66	\$2,708.29	\$2,891.71	\$2,291.71	\$600.00	10.71%
100.135.2000000.0000.000	Employee Benefits	\$1,260.83	\$0.00	\$1,260.83	\$101.36	\$654.72	\$606.11	\$557.51	\$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%

School District Five of Lexington and Richland

Board Report Expenditures

Fiscal Year: 2016-2017

From Date: 2/1/2017

To Date: 2/28/2017

☐ Include pre encumbrance

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☒ 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
JUNCTION: Preschool Handicapped Speech (3 and 4 year olds) - 135		\$6,950.83	\$0.00	\$6,950.83	\$518.02	\$3,452.53	\$3,498.30	\$2,849.22	\$649.08	9.34%
100.136.1000000.0000.000	Salaries	\$11,919.02	\$0.00	\$11,919.02	\$987.00	\$6,415.50	\$5,503.52	\$5,428.52	\$75.00	0.63%
100.136.2000000.0000.000	Employee Benefits	\$3,856.16	\$0.00	\$3,856.16	\$322.36	\$2,079.14	\$1,777.02	\$1,772.88	\$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	\$8,494.64	\$7,280.54	\$7,201.40	\$79.14	0.50%
100.137.1000000.0000.000	Salaries	\$887,409.57	\$0.00	\$887,409.57	\$82,195.92	\$516,280.74	\$371,128.83	\$452,077.04	(\$80,948.21)	-9.12%
100.137.2000000.0000.000	Employee Benefits	\$371,321.07	\$0.00	\$371,321.07	\$33,931.36	\$215,261.39	\$156,059.68	\$186,507.34	(\$30,447.66)	-8.20%
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%
JUNCTION: Preschool Handicapped Self Contained (3 & 4 yr old) - 137		\$1,259,270.64	\$0.00	\$1,259,270.64	\$116,127.28	\$732,082.79	\$527,187.85	\$638,584.38	(\$111,396.53)	-8.85%
100.138.1000000.0000.000	Salaries	\$6,324.83	\$0.00	\$6,324.83	\$522.90	\$3,398.85	\$2,925.98	\$2,875.98	\$50.00	0.79%
100.138.2000000.0000.000	Employee Benefits	\$2,131.92	\$0.00	\$2,131.92	\$178.16	\$1,149.20	\$982.72	\$979.76	\$2.96	0.14%
UNCTION: Preschool Handicapped Homebased (3 & 4 yr olds) - 138		\$8,456.75	\$0.00	\$8,456.75	\$701.06	\$4,548.05	\$3,908.70	\$3,855.74	\$52.96	0.63%
100.139.1000000.0000.000	Salaries	\$1,037,626.99	\$2,055.85	\$1,039,682.84	\$77,790.56	\$503,537.39	\$536,145.45	\$410,871.33	\$125,274.12	12.05%
100.139.2000000.0000.000	Employee Benefits	\$423,597.24	\$627.16	\$424,224.40	\$32,545.07	\$212,447.57	\$211,776.83	\$174,105.00	\$37,671.83	8.88%
100.139.3000000.0000.000	Purchased Services	\$3,975.00	\$9,702.30	\$13,677.30	\$101.49	\$2,470.94	\$11,206.36	\$77.76	\$11,128.60	81.37%
100.139.4000000.0000.000	Supplies and Materials	\$51,147.00	(\$12,664.31)	\$38,482.69	\$317.43	\$9,959.47	\$28,523.22	\$1,465.59	\$27,057.63	70.31%
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	\$110,754.55	\$728,590.87	\$787,976.36	\$586,519.68	\$201,456.68	13.28%
100.141.1000000.0000.000	Salaries	\$1,045,670.46	\$0.00	\$1,045,670.46	\$81,343.26	\$530,171.23	\$515,499.23	\$447,386.46	\$68,112.77	6.51%
100.141.2000000.0000.000	Employee Benefits	\$387,880.77	\$0.00	\$387,880.77	\$31,016.31	\$197,752.32	\$190,128.45	\$172,022.77	\$18,105.68	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	\$112,359.57	\$729,597.85	\$722,053.38	\$619,409.23	\$102,644.15	7.07%
100.143.1000000.0000.000	Salaries	\$359,239.96	\$0.00	\$359,239.96	\$29,629.88	\$192,594.22	\$166,645.74	\$162,172.62	\$4,473.12	1.25%
100.143.2000000.0000.000	Employee Benefits	\$126,195.85	\$0.00	\$126,195.85	\$10,372.94	\$67,456.42	\$58,739.43	\$55,058.42	\$3,681.01	2.92%
FUNCTION: Advanced Placement - 143		\$485,435.81	\$0.00	\$485,435.81	\$40,002.82	\$260,050.64	\$225,385.17	\$217,231.04	\$8,154.13	1.68%
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	\$21,011.10	\$78,768.00	\$115,169.00	\$8,134.60	\$107,034.40	55.19%
100.145.2000000.0000.000	Employee Benefits	\$48,484.00	\$0.00	\$48,484.00	\$5,441.63	\$19,857.21	\$28,626.79	\$2,039.87	\$26,586.92	54.84%

School District Five of Lexington and Richland

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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	\$800.00	\$2,600.00	\$13,400.00	\$0.00	\$13,400.00	83.75%
	FUNCTION: Homebound - 145	\$258,421.00	\$0.00	\$258,421.00	\$27,252.73	\$101,225.21	\$157,195.79	\$10,174.47	\$147,021.32	56.89%
100.148.1000000.0000.000	Salaries	\$145,586.16	\$0.00	\$145,586.16	\$10,995.64	\$72,564.62	\$73,021.54	\$59,783.16	\$13,238.38	9.09%
100.148.2000000.0000.000	Employee Benefits	\$47,584.60	\$0.00	\$47,584.60	\$3,837.92	\$25,084.36	\$22,500.24	\$20,900.89	\$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	\$14,833.56	\$97,648.98	\$105,366.78	\$80,684.05	\$24,682.73	12.16%
100.149.1000000.0000.000	Salaries	\$1,505,121.46	\$0.00	\$1,505,121.46	\$52,472.06	\$1,671,108.49	(\$165,987.03)	\$252,932.18	(\$418,919.21)	-27.83%
100.149.2000000.0000.000	Employee Benefits	\$393,288.15	\$0.00	\$393,288.15	\$19,409.13	\$231,814.33	\$161,473.82	\$101,936.51	\$59,537.31	15.14%
100.149.3000000.0000.000	Purchased Services	\$2,000,000.00	\$0.00	\$2,000,000.00	\$268,910.06	\$1,157,931.81	\$842,068.19	\$5,000.00	\$837,068.19	41.85%
	FUNCTION: Other Special Programs - 149	\$3,898,409.61	\$0.00	\$3,898,409.61	\$340,791.25	\$3,060,854.63	\$837,554.98	\$359,868.69	\$477,686.29	12.25%
100.161.1000000.0000.000	Salaries	\$994,293.10	\$0.00	\$994,293.10	\$58,742.02	\$378,413.81	\$615,879.29	\$323,080.56	\$292,798.73	29.45%
100.161.2000000.0000.000	Employee Benefits	\$418,108.55	\$0.00	\$418,108.55	\$24,466.63	\$155,921.71	\$262,186.84	\$135,887.26	\$126,299.58	30.21%
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	\$83,208.65	\$535,386.86	\$879,464.79	\$458,967.82	\$420,496.97	29.72%
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	\$150,014.68	\$67,661.88	\$75,005.48	(\$7,343.60)	-3.37%
100.181.2000000.0000.000	Employee Benefits	\$64,943.14	\$0.00	\$64,943.14	\$5,980.30	\$45,116.95	\$19,826.19	\$23,921.16	(\$4,094.97)	-6.31%
100.181.3000000.0000.000	Purchased Services	\$7,000.00	(\$2,452.83)	\$4,547.17	\$45.00	\$1,635.80	\$2,911.37	\$245.00	\$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	\$24,776.70	\$199,793.18	\$91,228.25	\$99,171.64	(\$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%

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Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
JUNCTION: Preschool Handicapped Speech (3 and 4 year olds) - 135		\$6,950.83	\$0.00	\$6,950.83	\$518.02	\$3,452.53	\$3,498.30	\$2,849.22	\$649.08	9.34%
100.136.1000000.0000.000	Salaries	\$11,919.02	\$0.00	\$11,919.02	\$987.00	\$6,415.50	\$5,503.52	\$5,428.52	\$75.00	0.63%
100.136.2000000.0000.000	Employee Benefits	\$3,856.16	\$0.00	\$3,856.16	\$322.36	\$2,079.14	\$1,777.02	\$1,772.88	\$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	\$8,494.64	\$7,280.54	\$7,201.40	\$79.14	0.50%
100.137.1000000.0000.000	Salaries	\$887,409.57	\$0.00	\$887,409.57	\$82,195.92	\$516,280.74	\$371,128.83	\$452,077.04	(\$80,948.21)	-9.12%
100.137.2000000.0000.000	Employee Benefits	\$371,321.07	\$0.00	\$371,321.07	\$33,931.36	\$215,261.39	\$156,059.68	\$186,507.34	(\$30,447.66)	-8.20%
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%
JUNCTION: Preschool Handicapped Self Contained (3 & 4 yr old) - 137		\$1,259,270.64	\$0.00	\$1,259,270.64	\$116,127.28	\$732,082.79	\$527,187.85	\$638,584.38	(\$111,396.53)	-8.85%
100.138.1000000.0000.000	Salaries	\$6,324.83	\$0.00	\$6,324.83	\$522.90	\$3,398.85	\$2,925.98	\$2,875.98	\$50.00	0.79%
100.138.2000000.0000.000	Employee Benefits	\$2,131.92	\$0.00	\$2,131.92	\$178.16	\$1,149.20	\$982.72	\$979.76	\$2.96	0.14%
UNCTION: Preschool Handicapped Homebased (3 & 4 yr olds) - 138		\$8,456.75	\$0.00	\$8,456.75	\$701.06	\$4,548.05	\$3,908.70	\$3,855.74	\$52.96	0.63%
100.139.1000000.0000.000	Salaries	\$1,037,626.99	\$2,055.85	\$1,039,682.84	\$77,790.56	\$503,537.39	\$536,145.45	\$410,871.33	\$125,274.12	12.05%
100.139.2000000.0000.000	Employee Benefits	\$423,597.24	\$627.16	\$424,224.40	\$32,545.07	\$212,447.57	\$211,776.83	\$174,105.00	\$37,671.83	8.88%
100.139.3000000.0000.000	Purchased Services	\$3,975.00	\$9,702.30	\$13,677.30	\$101.49	\$2,470.94	\$11,206.36	\$77.76	\$11,128.60	81.37%
100.139.4000000.0000.000	Supplies and Materials	\$51,147.00	(\$12,664.31)	\$38,482.69	\$317.43	\$9,959.47	\$28,523.22	\$1,465.59	\$27,057.63	70.31%
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	\$110,754.55	\$728,590.87	\$787,976.36	\$586,519.68	\$201,456.68	13.28%
100.141.1000000.0000.000	Salaries	\$1,045,670.46	\$0.00	\$1,045,670.46	\$81,343.26	\$530,171.23	\$515,499.23	\$447,386.46	\$68,112.77	6.51%
100.141.2000000.0000.000	Employee Benefits	\$387,880.77	\$0.00	\$387,880.77	\$31,016.31	\$197,752.32	\$190,128.45	\$172,022.77	\$18,105.68	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	\$112,359.57	\$729,597.85	\$722,053.38	\$619,409.23	\$102,644.15	7.07%
100.143.1000000.0000.000	Salaries	\$359,239.96	\$0.00	\$359,239.96	\$29,629.88	\$192,594.22	\$166,645.74	\$162,172.62	\$4,473.12	1.25%
100.143.2000000.0000.000	Employee Benefits	\$126,195.85	\$0.00	\$126,195.85	\$10,372.94	\$67,456.42	\$58,739.43	\$55,058.42	\$3,681.01	2.92%
FUNCTION: Advanced Placement - 143		\$485,435.81	\$0.00	\$485,435.81	\$40,002.82	\$260,050.64	\$225,385.17	\$217,231.04	\$8,154.13	1.68%
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	\$21,011.10	\$78,768.00	\$115,169.00	\$8,134.60	\$107,034.40	55.19%
100.145.2000000.0000.000	Employee Benefits	\$48,484.00	\$0.00	\$48,484.00	\$5,441.63	\$19,857.21	\$28,626.79	\$2,039.87	\$26,586.92	54.84%

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Board Report Expenditures

Fiscal Year: 2016-2017

From Date: 2/1/2017

To Date: 2/28/2017

☐ 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	\$800.00	\$2,600.00	\$13,400.00	\$0.00	\$13,400.00	83.75%
	FUNCTION: Homebound - 145	\$258,421.00	\$0.00	\$258,421.00	\$27,252.73	\$101,225.21	\$157,195.79	\$10,174.47	\$147,021.32	56.89%
100.148.1000000.0000.000	Salaries	\$145,586.16	\$0.00	\$145,586.16	\$10,995.64	\$72,564.62	\$73,021.54	\$59,783.16	\$13,238.38	9.09%
100.148.2000000.0000.000	Employee Benefits	\$47,584.60	\$0.00	\$47,584.60	\$3,837.92	\$25,084.36	\$22,500.24	\$20,900.89	\$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	\$14,833.56	\$97,648.98	\$105,366.78	\$80,684.05	\$24,682.73	12.16%
100.149.1000000.0000.000	Salaries	\$1,505,121.46	\$0.00	\$1,505,121.46	\$52,472.06	\$1,671,108.49	(\$165,987.03)	\$252,932.18	(\$418,919.21)	-27.83%
100.149.2000000.0000.000	Employee Benefits	\$393,288.15	\$0.00	\$393,288.15	\$19,409.13	\$231,814.33	\$161,473.82	\$101,936.51	\$59,537.31	15.14%
100.149.3000000.0000.000	Purchased Services	\$2,000,000.00	\$0.00	\$2,000,000.00	\$268,910.06	\$1,157,931.81	\$842,068.19	\$5,000.00	\$837,068.19	41.85%
	FUNCTION: Other Special Programs - 149	\$3,898,409.61	\$0.00	\$3,898,409.61	\$340,791.25	\$3,060,854.63	\$837,554.98	\$359,868.69	\$477,686.29	12.25%
100.161.1000000.0000.000	Salaries	\$994,293.10	\$0.00	\$994,293.10	\$58,742.02	\$378,413.81	\$615,879.29	\$323,080.56	\$292,798.73	29.45%
100.161.2000000.0000.000	Employee Benefits	\$418,108.55	\$0.00	\$418,108.55	\$24,466.63	\$155,921.71	\$262,186.84	\$135,887.26	\$126,299.58	30.21%
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	\$83,208.65	\$535,386.86	\$879,464.79	\$458,967.82	\$420,496.97	29.72%
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	\$150,014.68	\$67,661.88	\$75,005.48	(\$7,343.60)	-3.37%
100.181.2000000.0000.000	Employee Benefits	\$64,943.14	\$0.00	\$64,943.14	\$5,980.30	\$45,116.95	\$19,826.19	\$23,921.16	(\$4,094.97)	-6.31%
100.181.3000000.0000.000	Purchased Services	\$7,000.00	(\$2,452.83)	\$4,547.17	\$45.00	\$1,635.80	\$2,911.37	\$245.00	\$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	\$24,776.70	\$199,793.18	\$91,228.25	\$99,171.64	(\$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%

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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	\$1,597.01	\$16,805.21	\$34,727.99	\$11,407.61	\$23,320.38	45.25%
100.188.2000000.0000.000	Employee Benefits	\$21,692.40	\$0.00	\$21,692.40	\$515.43	\$6,312.85	\$15,379.55	\$7,295.69	\$8,083.86	37.27%
	FUNCTION: Parenting/Family Literacy - 188	\$73,225.60	\$0.00	\$73,225.60	\$2,112.44	\$23,118.06	\$50,107.54	\$18,703.30	\$31,404.24	42.89%
100.190.1000000.0000.000	Salaries	\$492,033.95	\$0.00	\$492,033.95	\$43,036.05	\$270,423.16	\$221,610.79	\$208,958.01	\$12,652.78	2.57%
100.190.2000000.0000.000	Employee Benefits	\$122,330.83	\$0.00	\$122,330.83	\$10,179.34	\$65,297.80	\$57,033.03	\$51,868.90	\$5,164.13	4.22%
100.190.6000000.0000.000	Other Objects	\$20,800.00	\$0.00	\$20,800.00	\$1,511.61	\$16,868.94	\$3,931.06	\$0.00	\$3,931.06	18.90%
	FUNCTION: Instructional Pupil Activity - 190	\$635,164.78	\$0.00	\$635,164.78	\$54,727.00	\$352,589.90	\$282,574.88	\$260,826.91	\$21,747.97	3.42%
100.211.1000000.0000.000	Salaries	\$871,434.21	(\$21,304.78)	\$850,129.43	\$76,827.20	\$488,032.75	\$362,096.68	\$351,903.15	\$10,193.53	1.20%
100.211.2000000.0000.000	Employee Benefits	\$360,636.52	\$0.00	\$360,636.52	\$36,343.14	\$234,597.94	\$126,038.58	\$175,662.51	(\$49,623.93)	-13.76%
100.211.3000000.0000.000	Purchased Services	\$6,000.00	\$21,304.78	\$27,304.78	\$4,917.84	\$19,876.35	\$7,428.43	\$6,245.50	\$1,182.93	4.33%
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	\$118,088.18	\$742,807.04	\$497,153.69	\$534,111.16	(\$36,957.47)	-2.98%
100.212.1000000.0000.000	Salaries	\$3,076,368.94	\$0.00	\$3,076,368.94	\$254,368.82	\$1,781,689.55	\$1,294,679.39	\$1,277,653.95	\$17,025.44	0.55%
100.212.2000000.0000.000	Employee Benefits	\$1,076,131.62	\$0.00	\$1,076,131.62	\$91,158.04	\$629,731.75	\$446,399.87	\$459,337.44	(\$12,937.57)	-1.20%
100.212.3000000.0000.000	Purchased Services	\$2,088.00	\$225.00	\$2,313.00	\$800.81	\$1,949.21	\$363.79	\$0.00	\$363.79	15.73%
100.212.4000000.0000.000	Supplies and Materials	\$33,744.00	(\$1,625.00)	\$32,119.00	\$462.66	\$12,006.23	\$20,112.77	\$70.54	\$20,042.23	62.40%
	FUNCTION: Guidance Services - 212	\$4,188,332.56	(\$1,400.00)	\$4,186,932.56	\$346,790.33	\$2,425,376.74	\$1,761,555.82	\$1,737,061.93	\$24,493.89	0.59%
100.213.1000000.0000.000	Salaries	\$1,474,956.25	\$0.00	\$1,474,956.25	\$139,997.30	\$909,079.73	\$565,876.52	\$763,302.62	(\$197,426.10)	-13.39%
100.213.2000000.0000.000	Employee Benefits	\$560,321.49	\$0.00	\$560,321.49	\$53,425.42	\$341,695.52	\$218,625.97	\$291,037.06	(\$72,411.09)	-12.92%
100.213.3000000.0000.000	Purchased Services	\$3,100.00	\$54.85	\$3,154.85	\$187.85	\$686.81	\$2,468.04	\$0.00	\$2,468.04	78.23%
100.213.4000000.0000.000	Supplies and Materials	\$33,244.00	(\$976.69)	\$32,267.31	\$490.09	\$14,624.73	\$17,642.58	\$274.28	\$17,368.30	53.83%
100.213.6000000.0000.000	Other Objects	\$345.00	\$0.00	\$345.00	\$0.00	\$100.00	\$245.00	\$0.00	\$245.00	71.01%
	FUNCTION: Health Services - 213	\$2,071,966.74	(\$921.84)	\$2,071,044.90	\$194,100.66	\$1,266,186.79	\$804,858.11	\$1,054,613.96	(\$249,755.85)	-12.06%
100.214.1000000.0000.000	Salaries	\$1,192,640.45	\$0.00	\$1,192,640.45	\$96,843.56	\$674,795.14	\$517,845.31	\$482,073.92	\$35,771.39	3.00%
100.214.2000000.0000.000	Employee Benefits	\$387,493.19	\$0.00	\$387,493.19	\$31,612.74	\$215,388.81	\$172,104.38	\$151,111.75	\$20,992.63	5.42%
100.214.3000000.0000.000	Purchased Services	\$6,000.00	\$0.00	\$6,000.00	\$54.04	\$626.65	\$5,373.35	\$0.00	\$5,373.35	89.56%
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	\$128,510.34	\$891,275.15	\$700,708.49	\$633,185.67	\$67,522.82	4.24%
100.217.1000000.0000.000	Salaries	\$82,035.31	\$0.00	\$82,035.31	\$6,602.94	\$52,823.52	\$29,211.79	\$26,411.80	\$2,799.99	3.41%
100.217.2000000.0000.000	Employee Benefits	\$28,568.55	\$0.00	\$28,568.55	\$2,373.18	\$18,793.59	\$9,774.96	\$9,492.73	\$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	\$71,828.19	\$40,035.67	\$35,904.53	\$4,131.14	3.69%

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100.188.2000000.0000.000	Employee Benefits	\$21,692.40	\$0.00	\$21,692.40	\$515.43	\$6,312.85	\$15,379.55	\$7,295.69	\$8,083.86	37.27%
	FUNCTION: Parenting/Family Literacy - 188	\$73,225.60	\$0.00	\$73,225.60	\$2,112.44	\$23,118.06	\$50,107.54	\$18,703.30	\$31,404.24	42.89%
100.190.1000000.0000.000	Salaries	\$492,033.95	\$0.00	\$492,033.95	\$43,036.05	\$270,423.16	\$221,610.79	\$208,958.01	\$12,652.78	2.57%
100.190.2000000.0000.000	Employee Benefits	\$122,330.83	\$0.00	\$122,330.83	\$10,179.34	\$65,297.80	\$57,033.03	\$51,868.90	\$5,164.13	4.22%
100.190.6000000.0000.000	Other Objects	\$20,800.00	\$0.00	\$20,800.00	\$1,511.61	\$16,868.94	\$3,931.06	\$0.00	\$3,931.06	18.90%
	FUNCTION: Instructional Pupil Activity - 190	\$635,164.78	\$0.00	\$635,164.78	\$54,727.00	\$352,589.90	\$282,574.88	\$260,826.91	\$21,747.97	3.42%
100.211.1000000.0000.000	Salaries	\$871,434.21	(\$21,304.78)	\$850,129.43	\$76,827.20	\$488,032.75	\$362,096.68	\$351,903.15	\$10,193.53	1.20%
100.211.2000000.0000.000	Employee Benefits	\$360,636.52	\$0.00	\$360,636.52	\$36,343.14	\$234,597.94	\$126,038.58	\$175,662.51	(\$49,623.93)	-13.76%
100.211.3000000.0000.000	Purchased Services	\$6,000.00	\$21,304.78	\$27,304.78	\$4,917.84	\$19,876.35	\$7,428.43	\$6,245.50	\$1,182.93	4.33%
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	\$118,088.18	\$742,807.04	\$497,153.69	\$534,111.16	(\$36,957.47)	-2.98%
100.212.1000000.0000.000	Salaries	\$3,076,368.94	\$0.00	\$3,076,368.94	\$254,368.82	\$1,781,689.55	\$1,294,679.39	\$1,277,653.95	\$17,025.44	0.55%
100.212.2000000.0000.000	Employee Benefits	\$1,076,131.62	\$0.00	\$1,076,131.62	\$91,158.04	\$629,731.75	\$446,399.87	\$459,337.44	(\$12,937.57)	-1.20%
100.212.3000000.0000.000	Purchased Services	\$2,088.00	\$225.00	\$2,313.00	\$800.81	\$1,949.21	\$363.79	\$0.00	\$363.79	15.73%
100.212.4000000.0000.000	Supplies and Materials	\$33,744.00	(\$1,625.00)	\$32,119.00	\$462.66	\$12,006.23	\$20,112.77	\$70.54	\$20,042.23	62.40%
	FUNCTION: Guidance Services - 212	\$4,188,332.56	(\$1,400.00)	\$4,186,932.56	\$346,790.33	\$2,425,376.74	\$1,761,555.82	\$1,737,061.93	\$24,493.89	0.59%
100.213.1000000.0000.000	Salaries	\$1,474,956.25	\$0.00	\$1,474,956.25	\$139,997.30	\$909,079.73	\$565,876.52	\$763,302.62	(\$197,426.10)	-13.39%
100.213.2000000.0000.000	Employee Benefits	\$560,321.49	\$0.00	\$560,321.49	\$53,425.42	\$341,695.52	\$218,625.97	\$291,037.06	(\$72,411.09)	-12.92%
100.213.3000000.0000.000	Purchased Services	\$3,100.00	\$54.85	\$3,154.85	\$187.85	\$686.81	\$2,468.04	\$0.00	\$2,468.04	78.23%
100.213.4000000.0000.000	Supplies and Materials	\$33,244.00	(\$976.69)	\$32,267.31	\$490.09	\$14,624.73	\$17,642.58	\$274.28	\$17,368.30	53.83%
100.213.6000000.0000.000	Other Objects	\$345.00	\$0.00	\$345.00	\$0.00	\$100.00	\$245.00	\$0.00	\$245.00	71.01%
	FUNCTION: Health Services - 213	\$2,071,966.74	(\$921.84)	\$2,071,044.90	\$194,100.66	\$1,266,186.79	\$804,858.11	\$1,054,613.96	(\$249,755.85)	-12.06%
100.214.1000000.0000.000	Salaries	\$1,192,640.45	\$0.00	\$1,192,640.45	\$96,843.56	\$674,795.14	\$517,845.31	\$482,073.92	\$35,771.39	3.00%
100.214.2000000.0000.000	Employee Benefits	\$387,493.19	\$0.00	\$387,493.19	\$31,612.74	\$215,388.81	\$172,104.38	\$151,111.75	\$20,992.63	5.42%
100.214.3000000.0000.000	Purchased Services	\$6,000.00	\$0.00	\$6,000.00	\$54.04	\$626.65	\$5,373.35	\$0.00	\$5,373.35	89.56%
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	\$128,510.34	\$891,275.15	\$700,708.49	\$633,185.67	\$67,522.82	4.24%
100.217.1000000.0000.000	Salaries	\$82,035.31	\$0.00	\$82,035.31	\$6,602.94	\$52,823.52	\$29,211.79	\$26,411.80	\$2,799.99	3.41%
100.217.2000000.0000.000	Employee Benefits	\$28,568.55	\$0.00	\$28,568.55	\$2,373.18	\$18,793.59	\$9,774.96	\$9,492.73	\$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	\$71,828.19	\$40,035.67	\$35,904.53	\$4,131.14	3.69%

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100.221.1000000.0000.000	Salaries	\$1,868,550.79	\$0.00	\$1,868,550.79	\$163,513.91	\$1,149,389.80	\$719,160.99	\$733,153.31	(\$13,992.32)	-0.75%
100.221.2000000.0000.000	Employee Benefits	\$623,570.94	\$0.00	\$623,570.94	\$53,133.79	\$370,404.67	\$253,166.27	\$237,144.30	\$16,021.97	2.57%
100.221.3000000.0000.000	Purchased Services	\$484,823.00	(\$175.50)	\$484,647.50	\$36,653.75	\$288,584.61	\$196,062.89	\$34,187.31	\$161,875.58	33.40%
100.221.4000000.0000.000	Supplies and Materials	\$142,440.00	\$0.00	\$142,440.00	\$1,973.58	\$61,447.40	\$80,992.60	\$2,282.94	\$78,709.66	55.26%
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%
INCTION: Improvement of Instruction Curriculum Development - 221		\$3,122,715.73	\$0.00	\$3,122,715.73	\$255,275.03	\$1,872,655.98	\$1,250,059.75	\$1,006,767.86	\$243,291.89	7.79%
100.222.1000000.0000.000	Salaries	\$1,846,286.91	\$0.00	\$1,846,286.91	\$142,792.66	\$945,110.52	\$901,176.39	\$766,527.32	\$134,649.07	7.29%
100.222.2000000.0000.000	Employee Benefits	\$676,362.02	\$0.00	\$676,362.02	\$57,705.72	\$372,622.49	\$303,739.53	\$310,448.34	(\$6,708.81)	-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	\$9,812.72	\$162,983.13	\$168,992.87	\$35,906.25	\$133,086.62	40.09%
FUNCTION: Library and Media Services - 222		\$2,856,589.93	\$0.00	\$2,856,589.93	\$210,311.10	\$1,481,181.14	\$1,375,408.79	\$1,112,881.91	\$262,526.88	9.19%
100.223.1000000.0000.000	Salaries	\$554,941.53	\$0.00	\$554,941.53	\$45,371.44	\$374,331.44	\$180,610.09	\$188,018.54	(\$7,408.45)	-1.33%
100.223.2000000.0000.000	Employee Benefits	\$186,269.69	\$0.00	\$186,269.69	\$15,718.38	\$126,394.21	\$59,875.48	\$64,889.44	(\$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	\$61,089.82	\$501,666.65	\$241,095.57	\$252,907.98	(\$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	\$4,458.88	\$41,836.82	\$36,521.18	\$282.45	\$36,238.73	46.25%
100.224.4000000.0000.000	Supplies and Materials	\$9,022.00	\$2,149.00	\$11,171.00	\$204.75	\$4,932.78	\$6,238.22	\$111.45	\$6,126.77	54.85%
FUNCTION: Improvement of Instruction Inservice & Staff Train - 224		\$93,356.04	(\$2,551.00)	\$90,805.04	\$4,663.63	\$46,769.60	\$44,035.44	\$393.90	\$43,641.54	48.06%
100.231.1000000.0000.000	Salaries	\$67,281.00	\$0.00	\$67,281.00	\$5,606.72	\$40,848.96	\$26,432.04	\$22,426.86	\$4,005.18	5.95%
100.231.2000000.0000.000	Employee Benefits	\$16,826.88	\$0.00	\$16,826.88	\$1,412.46	\$10,181.16	\$6,645.72	\$5,649.83	\$995.89	5.92%
100.231.3000000.0000.000	Purchased Services	\$336,775.00	\$0.00	\$336,775.00	\$85,088.83	\$290,648.08	\$46,126.92	\$1,875.00	\$44,251.92	13.14%
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	\$92,108.01	\$755,388.20	\$33,679.68	\$29,951.69	\$3,727.99	0.47%
100.232.1000000.0000.000	Salaries	\$271,439.33	\$0.00	\$271,439.33	\$23,593.22	\$188,745.77	\$82,693.56	\$94,372.88	(\$11,679.32)	-4.30%
100.232.2000000.0000.000	Employee Benefits	\$79,840.84	\$0.00	\$79,840.84	\$6,998.62	\$50,817.08	\$29,023.76	\$27,994.47	\$1,029.29	1.29%
100.232.3000000.0000.000	Purchased Services	\$19,000.00	\$0.00	\$19,000.00	\$471.02	\$3,858.72	\$15,141.28	\$2,189.61	\$12,951.67	68.17%
100.232.4000000.0000.000	Supplies and Materials	\$6,723.00	\$0.00	\$6,723.00	\$0.00	\$2,018.78	\$4,704.22	\$0.00	\$4,704.22	69.97%
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	\$31,062.86	\$247,750.85	\$136,352.32	\$124,556.96	\$11,795.36	3.07%

School District Five of Lexington and Richland

Board Report Expenditures

Fiscal Year: 2016-2017

From Date: 2/1/2017

To Date: 2/28/2017

☐ 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	\$834,100.73	\$6,349,470.51	\$3,692,856.54	\$3,656,303.75	\$36,552.79	0.36%
100.233.2000000.0000.000	Employee Benefits	\$3,538,206.47	\$0.00	\$3,538,206.47	\$302,152.95	\$2,255,831.41	\$1,282,375.06	\$1,335,782.00	(\$53,406.94)	-1.51%
100.233.3000000.0000.000	Purchased Services	\$217,950.00	(\$7,029.16)	\$210,920.84	\$4,189.36	\$70,492.45	\$140,428.39	\$2,505.17	\$137,923.22	65.39%
100.233.4000000.0000.000	Supplies and Materials	\$255,831.00	(\$5,919.50)	\$249,911.50	\$2,864.81	\$91,801.97	\$158,109.53	\$23,154.44	\$134,955.09	54.00%
100.233.6000000.0000.000	Other Objects	\$19,171.00	\$1,621.50	\$20,792.50	\$0.00	\$15,982.65	\$4,809.85	\$490.48	\$4,319.37	20.77%
FUNCTION: School Administration - 233		\$14,073,485.52	(\$11,327.16)	\$14,062,158.36	\$1,143,307.85	\$8,783,578.99	\$5,278,579.37	\$5,018,235.84	\$260,343.53	1.85%
100.251.3000000.0000.000	Purchased Services	\$260,000.00	\$0.00	\$260,000.00	\$25,466.78	\$110,118.37	\$149,881.63	\$55,691.63	\$94,190.00	36.23%
FUNCTION: Student Transportation (Federal/District Mandated) - 251		\$260,000.00	\$0.00	\$260,000.00	\$25,466.78	\$110,118.37	\$149,881.63	\$55,691.63	\$94,190.00	36.23%
100.252.1000000.0000.000	Salaries	\$693,950.77	\$0.00	\$693,950.77	\$57,325.60	\$465,871.79	\$228,078.98	\$229,302.40	(\$1,223.42)	-0.18%
100.252.2000000.0000.000	Employee Benefits	\$241,436.10	\$0.00	\$241,436.10	\$25,063.94	\$199,642.41	\$41,793.69	\$100,664.33	(\$58,870.64)	-24.38%
100.252.3000000.0000.000	Purchased Services	\$136,680.00	\$0.00	\$136,680.00	\$9,574.33	\$163,925.41	(\$27,245.41)	\$2,322.49	(\$29,567.90)	-21.63%
100.252.4000000.0000.000	Supplies and Materials	\$53,955.00	\$0.00	\$53,955.00	\$476.88	\$22,168.30	\$31,786.70	\$2,103.35	\$29,683.35	55.02%
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	\$92,440.75	\$855,111.91	\$274,509.96	\$334,392.57	(\$59,882.61)	-5.30%
100.254.1000000.0000.000	Salaries	\$6,556,065.21	\$0.00	\$6,556,065.21	\$532,466.70	\$4,211,180.08	\$2,344,885.13	\$2,108,616.44	\$236,268.69	3.60%
100.254.2000000.0000.000	Employee Benefits	\$3,593,668.55	\$0.00	\$3,593,668.55	\$230,663.08	\$2,478,407.41	\$1,115,261.14	\$1,146,601.39	(\$31,340.25)	-0.87%
100.254.3000000.0000.000	Purchased Services	\$4,662,551.00	(\$15,000.00)	\$4,647,551.00	\$231,985.07	\$3,013,273.62	\$1,634,277.38	\$1,129,710.41	\$504,566.97	10.86%
100.254.4000000.0000.000	Supplies and Materials	\$5,539,156.00	(\$50,000.00)	\$5,489,156.00	\$354,379.09	\$3,061,714.41	\$2,427,441.59	\$48,333.12	\$2,379,108.47	43.34%
100.254.5000000.0000.000	Capital Outlay	\$0.00	\$65,000.00	\$65,000.00	\$0.00	\$0.00	\$65,000.00	\$61,220.84	\$3,779.16	5.81%
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	\$1,349,493.94	\$12,766,554.56	\$7,588,442.20	\$4,494,482.20	\$3,093,960.00	15.20%
100.255.1000000.0000.000	Salaries	\$3,271,622.86	\$0.00	\$3,271,622.86	\$294,764.17	\$2,013,190.64	\$1,258,432.22	\$1,334,389.40	(\$75,957.18)	-2.32%
100.255.2000000.0000.000	Employee Benefits	\$1,246,236.09	\$0.00	\$1,246,236.09	\$117,721.50	\$769,458.23	\$476,777.86	\$560,400.77	(\$83,622.91)	-6.71%
100.255.3000000.0000.000	Purchased Services	\$304,992.00	\$34,000.00	\$338,992.00	\$7,352.84	\$80,172.04	\$258,819.96	\$19,260.40	\$239,559.56	70.67%
100.255.4000000.0000.000	Supplies and Materials	\$61,990.00	(\$7,000.00)	\$54,990.00	\$1,223.81	\$22,021.41	\$32,968.59	\$10,040.99	\$22,927.60	41.69%
100.255.6000000.0000.000	Other Objects	\$500.00	\$0.00	\$500.00	\$0.00	\$473.00	\$27.00	\$0.00	\$27.00	5.40%
FUNCTION: Student Transportation (State Mandated) - 255		\$4,885,340.95	\$27,000.00	\$4,912,340.95	\$421,062.32	\$2,885,315.32	\$2,027,025.63	\$1,924,091.56	\$102,934.07	2.10%
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	\$157,208.16	\$121,899.04	\$78,603.60	\$43,295.44	15.51%
100.257.2000000.0000.000	Employee Benefits	\$103,124.38	\$0.00	\$103,124.38	\$7,445.44	\$58,031.21	\$45,093.17	\$29,762.89	\$15,330.28	14.87%

School District Five of Lexington and Richland

Board Report Expenditures

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Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.257.3000000.0000.000	Purchased Services	\$636,906.00	\$15,964.00	\$652,870.00	\$74,675.24	\$379,697.51	\$273,172.49	\$77,401.38	\$195,771.11	29.99%
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	\$101,771.70	\$606,318.19	\$465,458.39	\$185,767.87	\$279,690.52	26.10%
100.258.1000000.0000.000	Salaries	\$74,322.69	\$0.00	\$74,322.69	\$6,471.65	\$50,352.68	\$23,970.01	\$24,260.21	(\$290.20)	-0.39%
100.258.2000000.0000.000	Employee Benefits	\$27,043.49	\$0.00	\$27,043.49	\$2,009.10	\$16,009.62	\$11,033.87	\$7,591.62	\$3,442.25	12.73%
100.258.3000000.0000.000	Purchased Services	\$1,806,131.00	(\$27,000.00)	\$1,779,131.00	\$2,994.53	\$379,048.89	\$1,400,082.11	\$1,049,510.52	\$350,571.59	19.70%
100.258.4000000.0000.000	Supplies and Materials	\$900.00	\$0.00	\$900.00	\$0.00	\$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	\$11,475.28	\$445,508.69	\$1,436,298.49	\$1,081,362.35	\$354,936.14	18.86%
100.261.1000000.0000.000	Salaries	\$645,885.78	\$0.00	\$645,885.78	\$10,663.66	\$85,309.28	\$560,576.50	\$42,654.72	\$517,921.78	80.19%
100.261.2000000.0000.000	Employee Benefits	\$189,027.54	\$0.00	\$189,027.54	\$3,226.66	\$24,405.90	\$164,621.64	\$12,906.66	\$151,714.98	80.26%
	FUNCTION: Head of Component Unit - 261	\$834,913.32	\$0.00	\$834,913.32	\$13,890.32	\$109,715.18	\$725,198.14	\$55,561.38	\$669,636.76	80.20%
100.263.1000000.0000.000	Salaries	\$740,997.92	\$0.00	\$740,997.92	\$67,881.84	\$503,812.97	\$237,184.95	\$255,134.37	(\$17,949.42)	-2.42%
100.263.2000000.0000.000	Employee Benefits	\$223,973.45	\$0.00	\$223,973.45	\$38,212.83	\$200,937.08	\$23,036.37	\$91,506.39	(\$68,470.02)	-30.57%
100.263.3000000.0000.000	Purchased Services	\$81,000.00	\$1,000.00	\$82,000.00	\$1,204.48	\$79,168.58	\$2,831.42	\$5,200.00	(\$2,368.58)	-2.89%
100.263.4000000.0000.000	Supplies and Materials	\$25,000.00	(\$1,000.00)	\$24,000.00	\$3,022.74	\$20,272.61	\$3,727.39	\$1,990.15	\$1,737.24	7.24%
100.263.6000000.0000.000	Other Objects	\$12,700.00	\$0.00	\$12,700.00	\$603.10	\$12,190.19	\$509.81	\$0.00	\$509.81	4.01%
	FUNCTION: Information Services - 263	\$1,083,671.37	\$0.00	\$1,083,671.37	\$110,924.99	\$816,381.43	\$267,289.94	\$353,830.91	(\$86,540.97)	-7.99%
100.264.1000000.0000.000	Salaries	\$608,972.97	\$0.00	\$608,972.97	\$50,941.85	\$392,530.40	\$216,442.57	\$187,897.64	\$28,544.93	4.69%
100.264.2000000.0000.000	Employee Benefits	\$207,391.14	\$0.00	\$207,391.14	\$20,068.56	\$179,217.18	\$28,173.96	\$76,168.77	(\$47,994.81)	-23.14%
100.264.3000000.0000.000	Purchased Services	\$78,744.00	\$0.00	\$78,744.00	\$84.94	\$11,380.94	\$67,363.06	\$7,090.64	\$60,272.42	76.54%
100.264.4000000.0000.000	Supplies and Materials	\$59,527.00	\$0.00	\$59,527.00	\$203.00	\$8,986.79	\$50,540.21	\$0.00	\$50,540.21	84.90%
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	\$71,298.35	\$592,466.31	\$362,168.80	\$271,157.05	\$91,011.75	9.53%
100.266.1000000.0000.000	Salaries	\$1,828,160.93	\$0.00	\$1,828,160.93	\$141,601.57	\$1,011,452.71	\$816,708.22	\$594,639.20	\$222,069.02	12.15%
100.266.2000000.0000.000	Employee Benefits	\$607,944.39	\$0.00	\$607,944.39	\$50,086.56	\$351,351.39	\$256,593.00	\$214,655.77	\$41,937.23	6.90%
100.266.3000000.0000.000	Purchased Services	\$824,723.00	\$0.00	\$824,723.00	\$9,607.19	\$285,704.32	\$539,018.68	\$20,996.41	\$518,022.27	62.81%
100.266.4000000.0000.000	Supplies and Materials	\$10,520.00	\$0.00	\$10,520.00	\$970.35	\$7,730.96	\$2,789.04	\$357.95	\$2,431.09	23.11%
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	\$202,265.67	\$1,656,239.38	\$1,615,284.94	\$830,649.33	\$784,635.61	23.98%
100.271.1000000.0000.000	Salaries	\$1,553,174.81	(\$33,600.00)	\$1,519,574.81	\$138,327.33	\$907,069.49	\$612,505.32	\$522,722.91	\$89,782.41	5.91%
100.271.2000000.0000.000	Employee Benefits	\$403,145.41	\$0.00	\$403,145.41	\$34,217.33	\$232,845.44	\$170,299.97	\$139,807.39	\$30,492.58	7.56%

School District Five of Lexington and Richland

Board Report Expenditures

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Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.271.3000000.0000.000	Purchased Services	\$22,424.00	\$38,600.00	\$61,024.00	\$13,501.00	\$39,086.41	\$21,937.59	\$11,256.49	\$10,681.10	17.50%
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	\$5,000.00	\$2,505,773.22	\$186,045.66	\$1,651,630.34	\$854,142.88	\$673,786.79	\$180,356.09	7.20%
100.390.3000000.0000.000	Purchased Services	\$15,000.00	\$0.00	\$15,000.00	\$1,500.00	\$9,750.00	\$5,250.00	\$5,250.00	\$0.00	0.00%
100.390.4000000.0000.000	Supplies and Materials	\$5,850.00	\$0.00	\$5,850.00	\$0.00	\$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	\$1,500.00	\$9,798.00	\$11,052.00	\$5,250.00	\$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%
100.424.7000000.0000.000	Transfers	\$0.00	\$0.00	\$0.00	\$1,000,000.00	\$1,000,000.00	(\$1,000,000.00)	\$0.00	(\$1,000,000.00)	0.00%
	FUNCTION: Transfer to School Building Fund - 424	\$0.00	\$0.00	\$0.00	\$1,000,000.00	\$1,000,000.00	(\$1,000,000.00)	\$0.00	(\$1,000,000.00)	0.00%
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	\$14,549,346.51	\$98,393,107.29	\$76,113,559.79	\$65,415,441.70	\$10,698,118.09	6.13%

End of Report



MEMORANDUM

To: Members of the Board of Trustees

Through: Dr. Stephen W. Hefner, Superintendent

From: Dr. Christina S. Melton
Chief Instructional Officer *CSM*

Date: March 22, 2017

Re: March 27, 2017 Board Meeting
First Reading: Approval of Proposed Revisions
Board Policy IHAC "Social Studies Education"

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

Recommendation: The administration recommends First Reading approval of the revisions to Board Policy IHAC "Social Studies Education".

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

Attachments: Current Board Policy IHAC "Social Studies Education"
Proposed revisions to Board Policy IHAC "Social Studies Education"

Current Board Policy

IHAC Social Studies Education

Issued 11/11

Purpose: To establish the board's vision for social studies education.

Informed citizen participation in public life is essential to the health of our democratic system. A variety of experiences (including those using interdisciplinary approaches) in the social sciences of economics, sociology, psychology, geography, political science, anthropology and history enables students to function effectively and contribute constructively within society. These experiences must include both learning about and using the tools of the social sciences. An effective social studies program must prepare young people to live, work, compete and solve problems in our increasingly diverse nation and interdependent world.

The social studies program will provide the opportunity for each student to acquire the knowledge of content and concepts, develop the critical thinking skills and processing skills, and adopt values necessary for responsible social, political and economic participation in a diverse, interdependent and changing world.

The district will develop curriculum to present learning opportunities to students so that skills and knowledge as presented in the state academic standards may be acquired. The curriculum will address kindergarten through twelfth grade.

Constitution and Citizenship Day

In accordance with federal law, the district will offer an educational program each year on September 17 to commemorate the September 17, 1787, signing of the United States Constitution (if this date falls on a Saturday, Sunday or holiday, Constitution Day will be held during the preceding or following week). The superintendent or his/her designee will establish guidelines ensuring that the district observes Constitution day in a manner befitting the importance of the event in the history of the United States of America.

Veteran's Day

All schools in the district will provide one hour of class time or assembly time to honor veterans and to study the United States Constitution and the Declaration of Independence. This hour of study will be on November 11, Veteran's Day, or as close as possible to this date if schools are closed.

Schools may allow students to attend activities to honor veterans on this day as part of the instructional day. Parents/legal guardians may request in writing that their child be excused from participation in such activities.

Adopted 11/14/11

Legal references:

Federal statute:

36 USC Section 106 (2004) - Constitution Day and Citizenship Day.

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

Section 59-29-120 - Instruction required; attendance at Veteran activities.

Section 59-29-55 - Instruction on Black history.

Section 59-29-165 - Instruction in personal finance.

Sections 59-29-410 through 430 - Financial literacy instruction.

Sections 59-29-440 through 570 - South Carolina Financial Literacy Initiative.

State Board of Education Regulations:

R-43-234 - Defined program, grades 9-12.

*Suggested Policy Revisions
First Reading 3/27/17*

**DRAFT IHAC
Social Studies Education**

Issued ~~11/11~~

Purpose: To establish the board's vision for social studies education.

Informed citizen participation in public life is essential to the health of our democratic system. A variety of experiences (including those using interdisciplinary approaches) in the social sciences of economics, sociology, psychology, geography, political science, anthropology and history enables students to function effectively and contribute constructively within society. These experiences must include both learning about and using the tools of the social sciences. An effective social studies program must prepare young people to live, work, compete and solve problems in our increasingly diverse nation and interdependent world.

The social studies program will provide the opportunity for each student to acquire the knowledge of content and concepts, develop the critical thinking skills and processing skills, and adopt values necessary for responsible social, political and economic participation in a diverse, interdependent and changing world.

The district will develop curriculum to present learning opportunities to students so that skills and knowledge as presented in the state academic standards may be acquired. The curriculum will **address kindergarten through twelfth grade. include instruction on the founding principles that shaped the United States, including, at a minimum, the Federalist Papers, the structure of government, the role of the separation of powers, and the freedoms guaranteed by the Bill of Rights. The curriculum will address kindergarten through 12th grade.**

Constitution and Citizenship Day

In accordance with federal law, the district will offer **an** educational **program opportunities** each year on September 17 to commemorate the September 17, 1787, signing of the United States Constitution (if this date falls on a Saturday, Sunday or holiday, Constitution Day will be held during the preceding or following week). The superintendent or his/her designee will establish guidelines ensuring that the district observes Constitution **d**Day in a manner befitting the importance of the event in the history of the United States of America.

Veteran's Veterans Day

All schools in the district will provide one hour of class time or assembly time to honor veterans and to study the United States Constitution and the Declaration of Independence. This hour of study will be on November 11, **Veteran's Veterans** Day, or as close as possible to this date if schools are closed.

Schools may allow students to attend activities to honor veterans on this day as part of the instructional day. Parents/legal guardians may request in writing that their child be excused from participation in such activities.

Adopted ~~11/14/11~~

Legal references:

Federal statute:

36 USC Section 106 (2004) - Constitution Day and Citizenship Day.

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

Section 59-25-155 – South Carolina Founding Principles Act.

Section 59-29-120 - Instruction required; attendance at Veteran activities.

Section 59-29-55 - Instruction on Black history.

Section 59-29-165 - Instruction in personal finance.

Sections 59-29-410 through 430 - Financial literacy instruction.

Sections 59-29-440 through 570 - South Carolina Financial Literacy Initiative.

State Board of Education Regulations:

R43-231 – Defined program, grades K-5.

R43-232 – Defined program, grades 6-8.

R-43-234 - Defined program, grades 9-12.



MEMORANDUM

To: Members of the Board of Trustees

Through: Dr. Stephen W. Hefner, Superintendent

From: Dr. Christina S. Melton
Chief Instructional Officer *CSM*

Date: March 22, 2017

Re: March 27, 2017 Board Meeting
Discussion:

- Approval of Proposed Revisions
Board Policy IKE "Promotion and Retention of Students"
- Approval of Proposed New Administrative Rule
AR IKE-R "Promotion and Retention of Students"

Item: Proposed revisions to Board Policy IKE "Promotion and Retention of Students" and proposed new Administrative Rule IKE-R "Promotion and Retention of Students" are attached in draft form, along with the current Board Policy IKE.

Recommendation: The administration recommends the revisions to Board Policy IKE "Promotion and Retention of Students" and the approval of proposed new Administrative Rule IKE-R "Promotion and Retention of Students" move to First Reading.

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

Attachments: Current Board Policy IKE "Promotion and Retention of Students"
Proposed revisions to Board Policy IKE "Promotion and Retention of Students"
Proposed new Administrative Rule IKE-R "Promotion and Retention of Students"

Current Board Policy

IKE Promotion and Retention of Students

Issued 6/13

Purpose: To establish the basic structure for the promotion, retention and acceleration of students.

The district affirms academic excellence for students. This promotion/retention policy describes the standards our students must meet in order to maintain academic excellence and to be considered for promotion from one grade to the next.

This policy will be applicable to all students who are in the regular school program. Students functioning in special education programs will be governed by their Individual Educational Plan (IEP). The district will administer this policy fairly, equitably and consistently in the schools.

Promotion

Kindergarten

Children who are six years old by September 1 of the current school year will enroll in the first grade. The parent/legal guardian may request an exception by writing to the district superintendent. The superintendent or his/her designee will make a recommendation based on information obtained from the kindergarten teacher, the parents/legal guardians and an evaluation performed by a district psychologist. The superintendent will approve or disapprove the recommendation.

When the parent/legal guardian of a child who will be five years old by September 1 of the current school year wishes to enroll him/her in first grade, the parent/legal guardian must make the request in writing to the superintendent. The superintendent or his/her designee will make a recommendation based on information obtained from assessments made by the district early childhood coordinator, a kindergarten teacher, a first grade teacher, the parent/legal guardian and an evaluation performed by a district psychologist. The superintendent will approve or disapprove the recommendation. Placement of five-year-old children in first grade should occur infrequently.

Kindergarten students are expected to learn the pre-literacy and numeracy skills contained in the state and district kindergarten curriculum standards in English/language arts and mathematics. When formal and informal assessments indicate that a kindergarten student is not developmentally ready for first grade, retention will be considered by the teacher, principal and parent/legal guardian. The parent/legal guardian must concur with a decision to retain a student in kindergarten.

Grades 1 through 2

To be promoted from one grade to the next, a student must meet specific criteria in both reading and mathematics. The decision will be based on three criteria as follows.

Criterion 1: The student is meeting expectations in both reading and mathematics.

Criterion 2: The student has demonstrated mastery of 75 percent of the grade-level state curriculum standards in English/language arts and mathematics as determined through formal and informal assessments and documented by the teacher. This criterion may also be satisfied by the determination of the teacher through formal and informal assessments that the student has shown one year of documented academic growth on the continuum of grades K-2 state curriculum standards in English/language arts and mathematics during the course of the school year.

Criterion 3: The student has met the attendance requirements of School District Five as specified in policy JH.

The parent/legal guardian should be informed of the possibility of retention by May 1 and a parent conference scheduled.

When a parent/legal guardian wishes to retain his/her child even though he/she is likely to meet satisfactorily the district's promotion requirements, the request should be made in writing to the school's principal prior to May 1. The principal, after consultation with the child's teacher(s), guidance counselor and parent/legal guardian, will approve or disapprove the request by May 15.

Final determination of promotion or retention rests with the principal.

Grades 3 through 5

To be promoted from one grade to the next, a student must meet specific criteria in both reading and mathematics. The decision will be based on three criteria as follows.

Criterion 1: The student has earned passing grades as the final yearly average in English/language arts and mathematics.

Criterion 2: The student has demonstrated mastery of the grade-level state curriculum standards in English/language arts and mathematics by scoring at or above the state standards on required state tests. This criterion may also be satisfied by the determination and documentation of the teacher(s) through formal and informal assessments that: 1) the student has demonstrated mastery of 75 percent of the grade-level state curriculum standards in English/language arts and mathematics; or, 2) the student has demonstrated one year of academic growth on the state level curriculum standards in English/language arts and mathematics during the school year.

Criterion 3: The student has met attendance requirements of School District Five as specified in policy JH.

Grades 6 through 8

To be promoted from one grade to the next, a student must meet specific criteria as follows.

Criterion 1: The student has earned passing grades as the final yearly average in English/ language arts, mathematics, science and social studies.

Criterion 2: The student has demonstrated mastery of the grade-level state curriculum standards in English/language arts and mathematics by scoring at or above the state standard on required state tests. This criterion may also be satisfied by the determination and documentation of the teacher(s) through formal and informal assessments that: 1) the student has demonstrated mastery of 75 percent of the grade-level state curriculum standards in English/ language arts and mathematics; or, 2) the student has demonstrated one year of academic growth on the continuum of K-8 state curriculum standards in English/ language arts and mathematics during the course of the school year.

Criterion 3: The student has met the attendance requirements of School District Five as specified in policy JH.

The parent/legal guardian should be informed of the possibility of retention by May 1 and a parent conference scheduled.

When a parent/legal guardian wishes to retain his/her child even though he/she is likely to meet satisfactorily the district's promotion requirements, the request must be made in writing to the school's principal prior to May 1. The principal, after consultation with the child's teacher(s), guidance counselor and parent/legal guardian, will approve or disapprove the request by May 15.

Final determination of promotion or retention rests with the principal.

Grades 9 through 12

Promotion is based on the number of subject course credits (units) acquired in grades 9 through 12. A total of six units is needed for promotion to grade 10 including at least one unit in English I and one unit in mathematics. A total of 12 units, including English I and II, two units of mathematics, one unit in science and one unit in social studies is required for promotion to grade 11. A total of 18 units, including English I, II and III, three units in mathematics, two units in science and one unit in social studies is required for promotion to grade 12. This requirement must be met for a student to be placed in a senior homeroom. All courses used to satisfy promotion requirements must meet South Carolina high school diploma requirements.

Students may take only one core English course per academic year, except in extenuating circumstances. Requests for taking more than one English course per year and/or graduating early must be made in writing to the school principal and approved by the superintendent or his/her designee by May 1 of the student's 10th grade year.

Excessive absences can affect promotion. When a student's absences from class exceed those allowed by state regulation, he/she will not receive credit in that course. The student may appeal to the principal to excuse absences under the conditions specified in policy JH and administrative rule JH-R, Student Absences and Excuses. Final determination regarding awarding of credit based on excessive absences will be made by the principal.

Summer School

Refer to policy IHCA for summer school information, recommendations and procedures.

Appeals process

The district will have an appeals process in place for the parent/legal guardian or student to appeal summer school attendance and retention decisions.

Information to parents/legal guardians

The district will distribute this promotion/retention policy to every student and parent/legal guardian at the beginning of the academic year. The district will also make every effort to educate and inform parents/legal guardians and students through district/school websites and student handbooks.

Adopted 5/28/84; Revised 1/21/85, 10/20/86, 4/2/90, 4/22/96, 3/3/97, 9/13/99, 8/12/02, 6/17/13

Legal references:

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

Section 59-18-500 - Academic plans for students.

Section 59-18-1310 - Reports consolidated; submission dates.

State Board of Education Regulations:

R-43-240 - Summer programs.

R-43-262 - Assessment program.

State Department of Education:

Guidelines for Academic Plans for Students.

**IKE
Promotion and Retention of Students**

Issued ~~6/13~~

Purpose: To establish the basic structure for the promotion, **and** retention ~~and acceleration~~ of students.

The district affirms academic excellence for students. This promotion/ **and** retention policy describes the standards our students must meet in order to maintain academic excellence and to be considered for promotion from one grade to the next.

This policy will be applicable to all students who are in the regular school program. Students functioning in special education programs will be governed by their Individual Educational Plan (IEP). The district will administer this policy fairly, equitably and consistently in the schools.

Promotion and Retention

Kindergarten

Children who are six years old by September 1 of the current school year will enroll in the first grade. The parent/legal guardian may request an exception by writing to the district superintendent. The superintendent or his/her designee will make a recommendation based on information obtained from **the zoned school's Student Assistance Team (SAT), the kindergarten teacher,** the parents/legal guardians and an evaluation performed by a district psychologist. The superintendent **or his/her designee** will approve or disapprove the recommendation.

~~When the parent/legal guardian of a child who will be five years old by September 1 of the current school year wishes to enroll him/her in first grade, the parent/legal guardian must make the request in writing to the superintendent. The superintendent or his/her designee will make a recommendation based on information obtained from assessments made by the district early childhood coordinator, a kindergarten teacher, a first grade teacher, the parent/legal guardian and an evaluation performed by a district psychologist. The superintendent will approve or disapprove the recommendation. Placement of five-year-old children in first grade should occur infrequently.~~

Kindergarten students are expected to learn the pre-literacy and numeracy skills contained in the state and district kindergarten curriculum standards in English/language arts and mathematics. When formal and informal assessments indicate that a kindergarten student is not developmentally ready for first grade, retention will be considered by the teacher, principal and parent/legal guardian. The parent/legal guardian must concur with a decision to retain a student in kindergarten.

Grades 1 through 2

~~To be promoted from one grade to the next, a student must meet specific criteria in both reading and mathematics. The decision will be based on three criteria as follows. To be promoted from one grade to the next, a student must meet specific criteria as follows:~~

Criterion 1: The student is meeting expectations in both reading and mathematics.

~~**Criterion 2:** The student has demonstrated mastery of 75 percent of the grade-level state curriculum standards in English/language arts and mathematics as determined through formal and informal assessments and documented by the teacher. This criterion may also be satisfied by the determination of the teacher through formal and informal assessments that the student has shown one year of documented academic growth on the continuum of grades K-2 state curriculum standards in English/language arts and mathematics during the course of the school year.~~

Criterion 3 2: The student has met the attendance requirements of School District Five as specified in policy JH.

~~The parent/legal guardian should be informed of the possibility of retention by May 1 and a parent conference scheduled.~~

~~When a parent/legal guardian wishes to retain his/her child even though he/she is likely to meet satisfactorily the district's promotion requirements, the request should be made in writing to the school's principal prior to May 1. The principal, after consultation with the child's teacher(s), guidance counselor and parent/legal guardian, will approve or disapprove the request by May 15.~~

Final determination of promotion or retention rests with the principal.

Grade 3

~~To be promoted from one grade to the next, a student must meet specific criteria in both reading and mathematics. The decision will be based on three criteria as follows. To be promoted from one grade to the next, a student must meet specific criteria as follows:~~

Criterion 1: The student has earned passing grades as the final yearly average in English/language arts and mathematics.

~~**Criterion 2:** The student has demonstrated mastery of the grade-level state curriculum standards in English/language arts and mathematics by scoring at or above the state standards on required state tests. This criterion may also be satisfied by the determination and documentation of the teacher(s) through formal and informal assessments that: 1) the student has demonstrated mastery of 75 percent of the grade-level state curriculum standards in English/language arts and mathematics; or, 2) the student has demonstrated one year of academic growth on the state level curriculum standards in English/language arts and mathematics during the school year.~~

Criterion 3 2: The student has met attendance requirements of School District Five as specified in policy JH.

Read to Succeed State-Mandated Retention

A student will be retained in the third grade if the student fails to demonstrate reading proficiency at the end of the year as indicated by a score at the lowest achievement level on the state summative reading assessment. Parents/Legal guardians of each student not demonstrating third-grade reading proficiency will be notified in writing during the second grading period that the student is being considered for retention, and a conference will be held prior to a determination regarding retention.

Students eligible for retention under this requirement may enroll in a summer reading camp provided by the district in an effort to meet the required reading proficiency level prior to being retained.

Parents/Legal guardians may designate another person as an education advocate to act on their behalf to receive notification and to assume the responsibility of promoting the reading success of the child.

Good cause exemptions

A student may be exempt for good cause from mandatory retention but will continue to receive institutional support and services and reading intervention appropriate for their age and reading level. Students who may qualify for an exemption include, but are not limited to those:

- with limited English proficiency and less than two years of instruction in an English as a Second language program
- with disabilities whose IEP indicates the use of alternative assessments or alternative reading interventions, and students with disabilities whose IEP or Section 504 plan reflects that the student has received intensive remediation in reading for more than two years but still does not substantially demonstrate reading proficiency
- who demonstrate third-grade reading proficiency on an alternative assessment approved by the State Board of Education and which teachers may administer following the administration of the state assessment of reading
- who have received two years of reading intervention and were previously retained
- who demonstrate mastery of the state standards in reading equal to at least a level above the lowest achievement level on the state reading assessment through a reading portfolio
- who successfully participate in a summer reading camp at the conclusion of the third grade year and demonstrate through either a reading portfolio or an alternate assessment that the student's mastery of the state standards in reading is equal to at least a level above the lowest level on the state reading assessment

Grade 3 4 through 5

~~To be promoted from one grade to the next, a student must meet specific criteria in both reading and mathematics. The decision will be based on three criteria as follows. To be promoted from one grade to the next, a student must meet specific criteria as follows:~~

Criterion 1: The student has earned passing grades as the final yearly average in English/ language arts and mathematics.

~~**Criterion 2:** The student has demonstrated mastery of the grade-level state curriculum standards in English/language arts and mathematics by scoring at or above the state standards on required state tests. This criterion may also be satisfied by the determination and documentation of the teacher(s) through formal and informal assessments that: 1) the student has demonstrated mastery of 75 percent of the grade-level state curriculum standards in English/language arts and mathematics; or, 2) the student has demonstrated one year of academic growth on the state-level curriculum standards in English/language arts and mathematics during the school year.~~

Criterion 3 2: The student has met attendance requirements of School District Five as specified in policy JH.

Final determination of promotion or retention rests with the principal.

Grades 6 through 8

To be promoted from one grade to the next, a student must meet specific criteria as follows:

Criterion 1: The student has earned passing grades as the final yearly average in English/ language arts, mathematics, science and social studies.

~~**Criterion 2:** The student has demonstrated mastery of the grade-level state curriculum standards in English/language arts and mathematics by scoring at or above the state standard on required state tests. This criterion may also be satisfied by the determination and documentation of the teacher(s) through formal and informal assessments that: 1) the student has demonstrated mastery of 75 percent of the grade-level state curriculum standards in English/ language arts and mathematics; or, 2) the student has demonstrated one year of academic growth on the continuum of K-8 state curriculum standards in English/ language arts and mathematics during the course of the school year.~~

Criterion 3 2: The student has met the attendance requirements of School District Five as specified in policy JH.

~~The parent/legal guardian should be informed of the possibility of retention by May 1 and a parent conference scheduled.~~

~~When a parent/legal guardian wishes to retain his/her child even though he/she is likely to meet satisfactorily the district's promotion requirements, the request must be made in writing to the school's principal prior to May 1. The principal, after consultation with the~~

~~child's teacher(s), guidance counselor and parent/legal guardian, will approve or disapprove the request by May 15.~~

Final determination of promotion or retention rests with the principal.

Grades 9 through 12

~~Promotion is based on the number of subject course credits (units) acquired in grades 9 through 12. A total of six units is needed for promotion to grade 10 including at least one unit in English I and one unit in mathematics. A total of 12 units, including English I and II, two units of mathematics, one unit in science and one unit in social studies is required for promotion to grade 11. A total of 18 units, including English I, II and III, three units in mathematics, two units in science and one unit in social studies is required for promotion to grade 12. This requirement must be met for a student to be placed in a senior homeroom. All courses used to satisfy promotion requirements must meet South Carolina high school diploma requirements.~~

Students in grades nine through 12 will be awarded units of credit for courses that have been approved by the South Carolina Department of Education. Requirements for promotion to each grade level are as follows:

- promotion from grade nine to grade 10: a total of five units of credit, including English I and a unit of mathematics
- promotion from grade 10 to grade 11: a total of 11 units of credit, including English I and II; two units of mathematics; and one unit of science
- promotion from grade 11 to grade 12: a total of 17 units of credit, including English I, II, and III; three credits of mathematics; and two credits of science
- high school graduation: a total of 24 total units of credit, including English I, II, III, and IV; four units of mathematics; three units of science, including one in which an end-of-course test is administered; one unit of U.S. History; 1/2 unit of Economics; 1/2 unit of Government; one additional unit of social studies; one unit of physical education; one unit of computer science; and one unit foreign language or occupational specialty

~~Students may take only one core English course per academic year, except in extenuating circumstances. Requests for taking more than one English course per year and/or graduating early must be made in writing to the school principal and approved by the superintendent or his/her designee by May 1 of the student's 10th grade year.~~

Excessive absences can affect promotion. When a student's absences from class exceed those allowed by state regulation, he/she will not receive credit in that course. The student may appeal to the principal to excuse absences under the conditions specified in policy JH and administrative rule JH-R, Student Absences and Excuses. Final determination regarding awarding of credit based on excessive absences will be made by the principal.

Summer School

Refer to policy IHCA for summer school information, recommendations and procedures.

Appeals process

~~The district will have an appeals process in place for the parent/legal guardian or student to appeal summer school attendance and retention decisions.~~

Academic Assistance

When a student is not progressing in core subjects, he/she will be provided appropriate interventions to help the student perform on grade level in identified subjects.

Students who are not substantially demonstrating proficiency in reading will be provided intensive in-class and supplemental reading interventions in accordance with state law and the district reading plan. A literacy assessment portfolio will be developed for each student who is not demonstrating grade-level reading proficiency to provide evidence of a student's progress in the area of literacy and to indicate the intensive instruction and interventions the student has been provided.

Information to parents/legal guardians

The district will distribute this promotion/retention policy to every student and parent/legal guardian at the beginning of the academic year. The district will also make every effort to educate and inform parents/legal guardians and students through district/school websites and student handbooks.

Adopted 5/28/84; Revised 1/21/85, 10/20/86, 4/2/90, 4/22/96, 3/3/97, 9/13/99, 8/12/02, 6/17/13

Legal references:

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

1. Section 59-155-160 - South Carolina Read to Succeed Act, Mandatory retention.

B. State Board of Education Regulations:

1. R43-240 - Summer programs.

C. South Carolina Department of Education:

1. *Intervention Guidance Document, Kindergarten through Grade Five* (2017).
2. *Read to Succeed Third Grade Retention Guidance Document, Fall 2016* (2016).

*Proposed New Administrative Rule
Discussion 3/27/17*

**DRAFT IKE-R
Promotion and Retention of Students**

Notification of Retention

The parent/legal guardian must be informed of the possibility of retention by May 1 and a parent conference should be scheduled.

When a parent/legal guardian wishes to retain his/her child even though he/she is likely to meet satisfactorily the district's promotion requirements, the request must be made in writing to the school's principal prior to May 1. The principal, after consultation with the child's teacher(s), guidance counselor and parent/legal guardian, will approve or disapprove the request in writing by May 15.

Limit of Retention

A student should not be retained more than twice in kindergarten through grade eight, unless approved by the Chief Instructional Officer or his/her designee.

Read to Succeed State-Mandated Retention

Early in the school year and/or when a third grade student transfers in to a school, parents/legal guardians will be given a general notice regarding the requirements for promotion and retention.

Retention conference

During the second grading period of the third grade, parents/legal guardians of students that are not demonstrating third-grade reading proficiency will be notified in writing that their child is being considered for retention. A parent/teacher conference will be scheduled and held, at which time the conference participants will review the student's intensive instruction and intervention plan. Within two weeks following the parent/teacher conference, copies of the plan will be provided to the principal, parent or legal guardian, teacher, and other school personnel who are working with the child on literacy.

If a parent/legal guardian is unable to attend the conference after two varied attempts at contact, the parent should be mailed a copy of the student's intensive instruction and intervention plan.

An additional parent/teacher conference will be held during the third nine week grading period for students still being considered for retention.

Retention determination

The principal, classroom teacher, and other school personnel who are working with the child on literacy will review the recommendation for retention and provide suggestions for supplemental instruction. Recommendations and observations of the principal, teacher, parent/legal guardian, and other school personnel who are working with the child on literacy will be considered when determining whether to retain the student.

If it is determined that retention is appropriate, the student may be eligible to enroll in a summer reading camp provided by the district. District summer reading camps will be operated in accordance with the guidelines provided by the South Carolina Department of Education. Parents/Legal guardians may elect to opt their child out of participation in summer reading camp, with the understanding that the child will be unable to qualify for a good cause exemption on that ground. Information regarding the summer camp will be provided by the school or requested from the district office.

Good cause exemption determinations

To request an exemption for good cause, the teacher of a student identified as potentially meeting one of the state-approved exemptions will submit documentation to the principal on the proposed exemption and include evidence that promotion of the student is appropriate based on the student's academic record. This evidence will be limited to the student's Individualized Education Program (IEP), alternative assessments, or student reading portfolio.

The principal will review the documentation and determine whether the student should be promoted. If the principal determines the student should be promoted, the principal will submit a written recommendation for promotion to the Chief Instructional Officer or his/her designee for final determination.

The Chief Instructional Officer or his/her designee will determine whether a student may be exempted from the mandatory retention policy. The Chief Instructional Officer's or his/her designee's acceptance or rejection of the principal's recommendation will be in writing and a copy will be provided to the child's parent/legal guardian.

Good cause exemption determinations for students with disabilities

A third grade student with disabilities will be exempt from the mandatory retention policy if the student is eligible to take a South Carolina alternative assessment and receives instruction aligned to the state's alternative achievement standards, or the student has received intensive remediation in reading for more than two years.

To demonstrate intensive remediation in reading, there must be:

- documentation that the student's present levels of academic achievement and functional performance have resulted in one or more annual goals and specialized instruction and/or related services in the area of reading for two or more years
- documentation of intensive general education interventions in the area of reading for two or more years
- a combination of special education services and intensive general education intervention in the area of reading for two or more years

Any evidence submitted to document intensive remediation or evidence-based interventions will be in addition to the student's ninety minutes of daily reading and writing instruction as required by law.

Appeal of a retention determination

A parent/legal guardian may appeal the decision to retain a student to the Chief Instructional Officer or his/her designee if there is a compelling reason why the student should not be retained. To initiate an appeal, the parent/legal guardian must notify the Chief Instructional Officer or his/her designee in writing within two weeks after receiving the notification of the retention decision. The letter must be addressed to the Chief Instructional Officer or his/her designee and must include the reasons why the student should not be retained. The Chief Instructional Officer or his/her designee will render a final, written decision and provide copies to the parent/legal guardian and the principal.

Appointment of an education advocate

Parents/Legal guardians are permitted to designate another person as an education advocate to act on their behalf to receive notification of their child's level of reading proficiency and to assume the responsibility of promoting the reading success of the child. Parents/Legal guardians interested in appointing such an advocate should contact the school principal in writing to make their request.

Issued ^



MEMORANDUM

To: Members of the Board of Trustees

Through: Dr. Stephen W. Hefner, Superintendent

From: Dr. Christina S. Melton *CSM*
Chief Instructional Officer

Date: March 22, 2017

Re: March 27, 2017 Board Meeting
Discussion:

- Approval of Proposed Revisions
Board Policy IKEA "Acceleration of Students"
- Approval of Proposed Revisions
Administrative Rule IKEA-R "Acceleration"

Item: Proposed revisions to Board Policy IKEA "Acceleration of Students" and Administrative Rule IKEA-R "Acceleration" are attached in draft form, along with the current Board Policies IKEA and IKEA-R.

Recommendation: The administration recommends the revisions to Board Policy IKEA "Acceleration of Students" and Administrative Rule IKEA-R "Acceleration" move to First Reading.

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

Attachments: Current Board Policy IKEA "Acceleration of Students"
Proposed revisions to Board Policy IKEA "Acceleration of Students"
Current Administrative Rule IKEA-R "Acceleration"
Proposed revisions to Administrative Rule IKEA-R "Acceleration"

**IKEA
Acceleration of Students**

Issued 1/13

Purpose: To establish the basic structure for the acceleration of students.

Any student who, in the opinion of his principal/director and teacher(s), warrants consideration for acceleration and/or adjustment either by grade or subject, will be carefully tested in order to determine an educational program in his/her best interests. The criteria will include the following.

- scholastic ability and achievement level
- mental capacity
- experiential background
- emotional and social development and maturation
- complexity of curricular program

All such criteria will be supported by recommendations from the teacher(s) and principal/director and by authorized standardized tests, when applicable.

Acceleration for the gifted or academically talented student may be accomplished by one or more of the following instructional arrangements.

- subject grouping
- omission of a grade level
- content of a higher order of experiential complexity
- advanced placement programming
- provision for opportunities
- activities extended in both scope and depth

Acceleration into a higher grade level for the gifted or academically talented student will require the expressed consent and approval of the parent/legal guardian.

Adopted 2/24/69; Revised 11/16/81, 1/28/13

Legal references:

S. C. Code, 1976, as amended:

Section 59-39-110 - Accelerated program of study.

DRAFT IKEA
Acceleration of Students

Issued ~~1/13~~

Purpose: To establish the basic structure for the acceleration of students.

Any student who, in the opinion of his/~~her~~ principal/director and teacher(s), warrants consideration for acceleration and/or adjustment either by grade or subject, will be carefully tested in order to determine an educational program in his/her best interests. The criteria will include the following:

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Adopted 2/24/69; Revised 11/16/81, 1/28/13

Legal references:

S. C. Code, 1976, as amended:

Section 59-39-110 - Accelerated program of study.

Current Policy

IKEA-R Acceleration

Issued 1/13

Acceleration of a student into five-year-old kindergarten

The superintendent or his/her designee will follow these guidelines when considering a request to accelerate a student into five-year-old kindergarten (place students into K5 classes who are not five years old by September 1).

- A student must be four years old by September 1 in order to be considered for acceleration.
- The family must be willing to pay tuition to the district in the amount of the state EFA K5 reimbursement amount. The specifics of the payment will be determined by the district administration.
- Each student requesting acceleration must be assessed regarding readiness and school ability to insure that the student is not inappropriately placed in an advanced grade. The district's decision is final.
- The district reserves the right to determine the placement of a student in a particular school.
- The parent/legal guardian must be willing to provide transportation for the student in the event a student is not placed in the student's home school.

Issued 4/14/08; Revised 1/28/13

*Suggested Policy Revisions
Discussion 3/27/17*

**DRAFT IKEA-R
Whole Grade Acceleration**

Issued 1/13

In whole grade acceleration a student “skips” a grade, receiving instruction at one grade higher across all subjects with older classmates. Whole grade acceleration can ensure an advanced curriculum to a student who is ready for all of the standards of the higher grade. However, it is important to consider not only the child’s academic strengths, but also their social and emotional growth as well.

Acceleration of a Student into Five-Year-Old Kindergarten

The **superintendent Chief Instructional Officer** or his/her designee will follow these guidelines when considering a request to accelerate a student into five-year-old kindergarten (place students into K5 classes who are not five years old by September 1):

- A student must be four years old by September 1 in order to be considered for acceleration.
- The family must be willing to pay tuition to the district in the amount of the state EFA K5 reimbursement amount. The specifics of the payment will be determined by the district administration.
- Each student requesting acceleration must be assessed **by the school district** regarding readiness and school ability to **ensure** that the student is not inappropriately placed in an advanced grade. **A non-refundable assessment fee must be paid by the parent/legal guardian to the school district prior to the administration of the assessments.**
- The district’s decision is final.
- The district reserves the right to determine the placement of a student in a particular school.
- The parent/legal guardian must be willing to provide transportation for the student in the event a student is not placed in the student’s home school.

A written request from the parent/legal guardian must be submitted to the Chief Instructional Officer before July 31st of the school year in which acceleration is sought.

Acceleration of a Student into Grades 1 through 8

Any student who, in the opinion of his/her principal and teacher(s), warrants consideration for acceleration and/or adjustment, either in subject instructional grade level or in grade placement for all subjects, will be carefully evaluated in order to determine the educational program in the student’s best interests. The criteria for decisions may include achievement level, cognitive development, social/emotional behavior development, and reasoning ability.

The decision of the district will be final. Any change in the educational program will require the approval of the parent/legal guardian.

If the parent/legal guardian requests whole grade acceleration for his/her child, the request must be made in writing to the Chief Instructional Officer. The school will then form a Student Assistance Team (SAT) consisting of at a minimum, the school principal, guidance counselor, school psychologist, and classroom teacher(s). The SAT team will use available data and administer assessments that may include achievement level, cognitive ability, social/emotional behavior development, and reasoning ability. The SAT team will make a recommendation to the Chief Instructional Officer or his/her designee. The decision of the district is final.

If whole grade acceleration is approved, the SAT team must convene within the first 4-6 weeks of the school year to determine if the placement is appropriate.



MEMORANDUM

To: Members of the Board of Trustees

Through: Dr. Stephen W. Hefner, Superintendent

From: Dr. Christina S. Melton
Chief Instructional Officer 

Date: March 22, 2017

Re: March 27, 2017 Board Meeting
Discussion: Approval of Proposed Revisions
Board Policy IHCA "Summer School"

Item: Proposed revisions to Board Policy IHCA "Summer School" is attached in draft form, along with the current Board Policy IHCA.

Recommendation: The administration recommends the proposed revisions to Board Policy IHCA "Summer School" move to First Reading.

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

Attachments: Current Board Policy IHCA "Summer School"
Proposed revisions to Board Policy IHCA "Summer School"

Current Board Policy

**IHCA
Summer School**

Issued 3/13

Purpose: To establish the basic structure for summer instruction of students.

The district will offer a summer school program whenever there is enough interest by students and parents/legal guardians for such a program. The district will operate the summer program in accordance with state board of education regulations and standards required by the state department of education and the Southern Association of Colleges and Schools.

For students in grades 9-12, a school may award credit only for courses in summer school programs, either district-wide or school-site, that meet all regulatory requirements.

Schools may charge students a fee to cover the expenses of staffing, providing instructional materials and other expenses directly related to the instructional program of the summer school.

Cf. IG, IGCA, IHAK, IHAQ, IHBC, IKF, JLD, KB

Adopted 7/21/75; Revised 1/25/88, 4/22/96, 3/25/13

Legal references:

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

Section 59-18-500 - Academic plans for students.

Section 59-59-10, *et. seq.* - South Carolina Education and Economic Development Act.

State Board of Education Regulations:

R-43-205 - Administrative and professional personnel qualifications, duties and workloads.

R-43-234 - Defined program, grades 9-12.

R-43-240 - Summer programs.

South Carolina State Department of Education:

South Carolina Education and Economic Development Act Guidelines (2006).

*Suggested Policy Revisions
Discussion 3/27/17*

**DRAFT IHCA
Summer School**

Issued ~~3/13~~

Purpose: To establish the basic structure for summer instruction of students.

For the purpose of promotion, the district ~~will~~ **may** offer a summer school program whenever there is enough interest by students and parents/legal guardians for such a program. The district will operate the summer program in accordance with ~~s~~**S**tate ~~b~~**B**oard of ~~e~~**E**ducation regulations and standards required by the **South Carolina s**~~S~~tate ~~d~~**D**epartment of ~~e~~**E**ducation and the Southern Association of Colleges and Schools **Council on Accreditation and School Improvement (AdvancED/SACS CASI)**.

~~For students in grades 9-12, a school may award credit only for courses in summer school programs, either district-wide or school-site, that meet all regulatory requirements.~~

For grades one through eight, a school may promote students only for courses in summer school programs, either district-wide or school-site, that meet all regulatory requirements. For students in grades nine through 12, a school may award Carnegie units of credit only for courses in summer school programs, either district-wide or school-site, that meet all regulatory requirements.

Schools ~~may~~ **will** charge students a fee to cover the expenses of staffing, providing instructional materials and other expenses directly related to the instructional program of the summer school.

Summer Reading Camp

Students who are significantly below third-grade reading proficiency at the end of third grade will be subject to mandatory retention under state law. These students will be provided the opportunity to attend a district-wide summer reading camp to receive intensive instructional services and support. The summer reading camp will offer students 96 additional hours of reading instruction, progress monitoring, and ongoing access to a school library/media center. Transportation will be provided at no cost to the student. The district may elect to invite students in other grade levels who are not progressing towards grade-level proficiency in reading to attend summer reading camp. Parents/legal guardians of eligible students will make the final decision on whether their student will participate.

Students who successfully complete summer reading camp as evidenced by a reading portfolio or a norm-referenced, alternative assessment that their mastery of the state standards in reading is equal to at least a level above the lowest level on the state reading assessment may be eligible for a good cause exemption from state-mandated third grade retention.

Cf. IG, IGCA, IHAK, IHAQ, IHBC, **IKE**, IKF, JLD, KB

Adopted 7/21/75; Revised 1/25/88, 4/22/96, 3/25/13

Legal references:

- A. S.C. Code, 1976, as amended:
 - 1. **Section 59-155-110, et seq. - South Carolina Read to Succeed Act of 2014.**
- B. **State Board of Education Regulations:**
 - 1. **R43-231 - Defined program K-5.**
 - 2. **R43-232 - Defined program 6-8**
 - 3. R43-234 - Defined program, grades 9-12.
 - 4. R43-240 - Summer programs.
- C. South Carolina Department of Education:
 - 1. *Intervention Guidance Document, Kindergarten through Grade Five (2017).*
 - 2. *Read to Succeed Third Grade Retention Guidance Document, Fall 2016 (2016).*

~~Section 59-18-500—Academic plans for students.~~

~~Section 59-59-10, et. seq.—South Carolina Education and Economic Development Act.~~

~~State Board of Education Regulations:~~

~~R-43-205—Administrative and professional personnel qualifications, duties and workloads.~~

~~R-43-234—Defined program, grades 9-12.~~

~~R-43-240—Summer programs.~~


~~South Carolina State Department of Education:~~

~~South Carolina Education and Economic Development Act Guidelines (2006).~~



MEMORANDUM

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

From: A. Len Richardson
Chief Finance Officer 

Date: March 22, 2017

Re: Board Meeting – March 27, 2017
Discussion Reading - Proposed 2017-2018 General Fund Budget

The proposed FY 2017-2018 General Fund Budget will be presented.

ALR:tl