district five
OF LEXINGTON & RICHLAND COUNTIES

AGENDA
BOARD OF TRUSTEES
PUBLIC HEARING AND REGULAR MEETING
NURSERY ROAD ELEMENTARY SCHOOL'S
MAY 22, 2017

1. Call to order at 5:30 p.m.

2. Enter executive session to consider the following:

   a. Selected employment items (Exhibit A)
   b. Contractual matter regarding the guaranteed maximum price (GMP) for the Chapin Middle School addition
   c. Update on active and pending litigation involving School District Five of Lexington and Richland Counties

3. Call to order and convene public hearing on 2017-2018 general fund budget at 7:00 p.m.

4. 2017-2018 budget overview

5. Public participation (regarding 2017-2018 budget proposal)

6. Adjourn

7. Call to order and convene regular meeting

8. Welcoming remarks

9. Invocation – Larry Haltiwanger, Vice Chairman, Board of Trustees

10. Pledge of Allegiance – Rebecca Shurtleff, a fifth grade student at Nursery Road Elementary school

11. School Board Spotlight

12. Approval of the agenda

13. Approval of the minutes of the May 8, 2017 board meeting

14. Welcome and brief overview of Nursery Road Elementary School by Love Ligons, Principal

15. Superintendent's Report
    a. Progress Report: Vision 2020

    b. Office of Finance and Operations
        1. Monthly Financial Reports (Exhibit B)

16. Public participation*

ACTION AGENDA

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

18. First reading approval of proposed revisions to Board Policy IHAM "Health Education" (Exhibit C)

19. First reading approval of proposed revisions to Board Policy ADF "School Wellness" (Exhibit D)

20. Second and final reading of proposed General Operating Budget for 2017-2018 (Exhibit E)

DISCUSSION AGENDA

21. Adjourn

INFORMATION AGENDA

22. The next board meeting will be June 12, 2017 at The Center for Advanced Technical Studies.

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

district five
OF LEXINGTON & RICHLAND COUNTIES

Minutes/May 8, 2017

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

Ms. Katrina Goggins, Director, Office of Communications
Dr. Michael Harris, Chief Student Services Officer
Dr. Allison Jacques, Chief Human Resources Officer
Dr. Christina Melton, Chief Instructional Officer

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

The Invocation was given by Robert Gantt, Chairman, Board of Trustees. The Pledge of Allegiance was led by Clay Aull, Student Council President, Chapin Middle School.

The Board conducted the School Board Spotlight.

A welcome and brief overview of Chapin Middle School was given by Anna Miller, Principal.

During the Supeirntendent's Report, Katrina Goggins gave a presentation on the Office of Communications.

During the public participation, Charli Wessinger, Leslie Bundrick, Bruce McLeod, Kim Murphy, Bruce Lloyd, Roger Buenzoin, Liesha Huffstetler, Derek Robinson, Donna Elgie, Katherine Robinson and Larry Wade spoke regarding Amicks Ferry Road.

Dr. Christina Melton presented proposed revisions to board policy IHAM "Health Education" (Exhibit G).

Dr. Christina Melton presented proposed revisions to board policy ADF "School Wellness" (Exhibit H).

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

SCHOOL DISTRICT FIVE
OF
LEXINGTON AND RICHLAND COUNTIES

Meeting of May 8, 2017

	BAUMGARDNER	CATES	GANTT	HALTIWANGER	HAMMOND	HUTCHISON	WHITE
1. M. Hutchison S. Baumgardner Enter executive session to consider the following : a) selected employment items (Exhibit A) ; b) contractual matter regarding contract with McGregor & Company (Exhibit B) ; c) update on active and pending litigation involving School District Five of Lexington and Richland Counties ; and d) contractual matter regarding proposed 2016-2017 capital budget projects	X	X	X	X	X	X	A
2. M. Baumgardner S. Hutchison Approve the agenda	X	X	X	X	X	X	X
3. M. Haltiwanger S. Hammond Approve the minutes of the April 24, 2017 board meeting	X	X	X	X	X	AB	X
4. M. Baumgardner S. Hammond Approve the selected employment items (Exhibit A)	X	X	X	X	X	X	
5. M. Hutchison S. Cates Approve second and final reading of revisions to Board Policy IKE « Promotion and Retention of Students » and proposed new Administrative Rule IKE-R « Promotion and Retention of Students » (Exhibit C)	X	X	X	X	X	X	X
6. M. Hutchison S. Hammond Approve second and final reading of revisions to Board Policy IKEA « Acceleration of Students » and Administrative Rule IKEA-R « Acceleration of Students » (Exhibit D)	X	X	X	X	X	X	X
7. M. Cates S. Baumgardner Approve second and final reading of revisions to Board Policy IHCA "Summer School" (Exhibit E)	X	X	X	X	X	X	X

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SCHOOL DISTRICT FIVE
OF
LEXINGTON AND RICHLAND COUNTIES

Meeting of May 8, 2017

	BAUMGARDNER	CATES	GANTT	HALTIWANGER	HAMMOND	HUTCHISON	WHITE
8. M. Cates S. Hammond Approve Textbook Adoptions FY 2017-2018 (Exhibit F).	X	X	X	X	X	X	X
9. M. Baumgardner S. White Adjourn at 8:26 p.m.	X	X	X	X	X	X	X

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Exhibit B

EXHIBIT B

district five
OF LEXINGTON & RICHLAND COUNTIES

MEMORANDUM

To: Members of the Board of Trustees

Through: Stephen Hefner, Ed.D.
Superintendent

From: A. Len Richardson
Chief Finance Officer

Date: May 15, 2017

Re: Monthly Financial Reports – April 2017

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

ALR:tl

Attachment

Board Report Revenue

Fiscal Year: 2016-2017

From Date: 4/1/2017 To Date: 4/30/2017

☐ 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)	$36,507.92	($34,460,047.27)	$72,428.59	$0.00	$72,428.59	-0.21%
100.000.0111002.0000.000	Ad Valorem Taxes - Richland	($13,527,095.32)	$0.00	($13,872,705.35)	$345,610.03	$0.00	$345,610.03	-2.55%
100.000.0112001.0000.000	Vehicle Taxes - Lexington	($7,285,151.28)	($680,540.69)	($6,089,441.41)	($1,195,709.87)	$0.00	($1,195,709.87)	16.41%
100.000.0112002.0000.000	Vehicle Taxes - Richland	($5,905,056.72)	$0.00	($5,046,064.41)	($858,992.31)	$0.00	($858,992.31)	14.55%
100.000.0113001.0000.000	Delinquent Taxes - Lexington	($965,064.68)	($112,172.04)	($708,960.92)	($256,103.76)	$0.00	($256,103.76)	26.54%
100.000.0113002.0000.000	Delinquent Taxes - Richland	($843,264.32)	$0.00	($338,019.26)	($505,245.06)	$0.00	($505,245.06)	59.92%
100.000.0114001.0000.000	Penalties & Interest on Taxes	($159,680.19)	($16,727.50)	($163,583.78)	$3,903.59	$0.00	$3,903.59	-2.44%
100.000.0114002.0000.000	Penalties & Interest on Taxes	($117,319.81)	$0.00	($91,980.80)	($25,339.01)	$0.00	($25,339.01)	21.60%
100.000.0128001.0000.000	Revenue in Lieu of Taxes - Lex	($999,300.00)	($28,203.77)	($1,309,687.94)	$310,387.94	$0.00	$310,387.94	-31.06%
100.000.0131000.0000.000	Student Tuition Out of Distric	($50,000.00)	$0.00	($5,342.50)	($44,657.50)	$0.00	($44,657.50)	89.32%
100.000.0151000.0000.000	Interest on Investments	($95,000.00)	($28,246.32)	($129,121.50)	$34,121.50	$0.00	$34,121.50	-35.92%
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)	($13,335.00)	($143,200.00)	$33,200.00	$0.00	$33,200.00	-30.18%
100.000.0193000.0000.000	Medicaid	($100,000.00)	$0.00	($105,898.49)	$5,898.49	$0.00	$5,898.49	-5.90%
100.000.0195000.0000.000	Refund of Prior Year	($15,000.00)	$0.00	($3,536.27)	($11,463.73)	$0.00	($11,463.73)	76.42%
100.000.0199300.0000.000	Insurance Proceeds	($20,000.00)	$0.00	($19,346.24)	($653.76)	$0.00	($653.76)	3.27%
100.000.0199900.0000.000	Other Local Revenue	($300,000.00)	($5,219.00)	($123,284.06)	($176,715.94)	$0.00	($176,715.94)	58.91%
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)	($784,950.95)	($348,054.05)	$0.00	($348,054.05)	30.72%
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)	($14,052,794.17)	($2,951,378.83)	$0.00	($2,951,378.83)	17.36%
100.000.0318100.0000.000	Retiree Health Insurance	($4,306,644.00)	($368,711.25)	($3,550,487.50)	($756,156.50)	$0.00	($756,156.50)	17.56%
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)	($1,461,929.06)	$1,461,929.06	$0.00	$1,461,929.06	0.00%
100.000.0331200.0000.000	EFA - Primary	$0.00	($426,391.04)	($4,306,786.95)	$4,306,786.95	$0.00	$4,306,786.95	0.00%
100.000.0331300.0000.000	EFA - Elementary	$0.00	($841,140.48)	($8,320,903.27)	$8,320,903.27	$0.00	$8,320,903.27	0.00%
100.000.0331400.0000.000	EFA - High School	$0.00	($225,708.94)	($2,006,953.84)	$2,006,953.84	$0.00	$2,006,953.84	0.00%
100.000.0331500.0000.000	EFA - Trainable Mentally Handi	$0.00	($8,923.79)	($84,472.73)	$84,472.73	$0.00	$84,472.73	0.00%
100.000.0331600.0000.000	EFA - Speech Handicapped	$0.00	($217,865.72)	($2,428,645.11)	$2,428,645.11	$0.00	$2,428,645.11	0.00%
100.000.0331700.0000.000	EFA - Homebound	$0.00	($306.22)	($15,072.83)	$15,072.83	$0.00	$15,072.83	0.00%
100.000.0332100.0000.000	EFA - Emotionally Handicapped	$0.00	($8,106.25)	($125,687.01)	$125,687.01	$0.00	$125,687.01	0.00%
100.000.0332200.0000.000	EFA - Educable Mentally Handic	$0.00	($10,272.24)	($74,002.92)	$74,002.92	$0.00	$74,002.92	0.00%
100.000.0332300.0000.000	EFA - Learning Disabilities	$0.00	($212,264.90)	($2,119,239.56)	$2,119,239.56	$0.00	$2,119,239.56	0.00%
100.000.0332400.0000.000	EFA - Hearing Handicapped	$0.00	($6,026.92)	($64,002.34)	$64,002.34	$0.00	$64,002.34	0.00%
100.000.0332500.0000.000	EFA - Visually Handicapped	$0.00	($17,537.66)	($112,331.47)	$112,331.47	$0.00	$112,331.47	0.00%
100.000.0332600.0000.000	EFA - Orthopedically Handicapp	$0.00	($1,262.41)	($29,333.72)	$29,333.72	$0.00	$29,333.72	0.00%
100.000.0332700.0000.000	EFA - Vocational	$0.00	($657,518.85)	($6,694,982.83)	$6,694,982.83	$0.00	$6,694,982.83	0.00%
100.000.0333100.0000.000	EFA - Autism	$0.00	($74,057.22)	($755,566.95)	$755,566.95	$0.00	$755,566.95	0.00%
100.000.0333200.0000.000	EFA - Gifted and Talented Educ	$0.00	($104,688.55)	($1,064,686.09)	$1,064,686.09	$0.00	$1,064,686.09	0.00%
100.000.0333400.0000.000	EFA - Limited English Proficie	$0.00	($12,885.74)	($126,236.33)	$126,236.33	$0.00	$126,236.33	0.00%
100.000.0335100.0000.000	EFA - Academic Assistance	$0.00	($148,660.24)	($806,679.39)	$806,679.39	$0.00	$806,679.39	0.00%
100.000.0335200.0000.000	EFA - Pupils in Poverty	$0.00	($225,509.15)	($2,234,999.14)	$2,234,999.14	$0.00	$2,234,999.14	0.00%
100.000.0381001.0000.000	Local Property Tax Relief (Tie	($6,611,007.02)	($1,058,007.10)	($10,580,071.04)	$3,969,064.02	$0.00	$3,969,064.02	-60.04%
100.000.0381002.0000.000	Local Property Tax Relief (Tie	($3,969,064.02)	$0.00	$0.00	($3,969,064.02)	$0.00	($3,969,064.02)	100.00%
100.000.0382001.0000.000	Homestead Exemption (Tier 2) -	($1,758,200.50)	$0.00	$0.00	($1,758,200.50)	$0.00	($1,758,200.50)	100.00%

Board Report Revenue

Fiscal Year: 2016-2017

From Date: 4/1/2017 To Date: 4/30/2017

☐ 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)	($21,090,252.40)	($9,038,679.60)	$0.00	($9,038,679.60)	30.00%
100.000.0383001.0000.000	Merchants Inventory Tax - Lexi	($196,880.80)	($49,220.20)	($196,880.80)	$0.00	$0.00	$0.00	0.00%
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. Reimbursem	($295,082.99)	($278,450.76)	($278,450.76)	($16,632.23)	$0.00	($16,632.23)	5.64%
100.000.0384002.0000.000	Manufacturers Depr. Reimbursem	($8,580.01)	$0.00	$0.00	($8,580.01)	$0.00	($8,580.01)	100.00%
100.000.0389001.0000.000	Motor Carrier Vehicle Tax - L	($131,986.14)	($1,569.42)	($148,155.79)	$16,169.65	$0.00	$16,169.65	-12.25%
100.000.0389002.0000.000	Motor Carrier Vehicle Tax - Ri	($44,313.86)	$0.00	($52,593.60)	$8,279.74	$0.00	$8,279.74	-18.68%
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	($51,137.52)	($213,862.48)	$0.00	($213,862.48)	80.70%
100.000.0530000.0000.000	Sale of Fixed Assets	$0.00	($3,064.00)	($30,554.82)	$30,554.82	$0.00	$30,554.82	0.00%
	FUND: General Fund - 100	($174,506,667.08)	($10,497,437.40)	($146,376,974.96)	($28,129,692.12)	$0.00	($28,129,692.12)	16.12%
	Grand Total:	($174,506,667.08)	($10,497,437.40)	($146,376,974.96)	($28,129,692.12)	$0.00	($28,129,692.12)	16.12%

End of Report

School District Five of Lexington and Richland

Board Report Expenditures

Fiscal Year: 2016-2017

From Date: 4/1/2017 To Date: 4/30/2017

☐ 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	$382,407.85	$3,266,217.65	$1,403,884.62	$1,339,925.64	$63,958.98	1.37%
100.111.2000000.0000.000	Employee Benefits	$1,898,184.41	$0.00	$1,898,184.41	$160,478.60	$1,356,111.11	$542,073.30	$562,213.34	($20,140.04)	-1.06%
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	($1,221.94)	$68,442.06	$4,203.24	$58,209.77	$10,232.29	$1,011.10	$9,221.19	13.47%
	FUNCTION: Kindergarten Programs - 111	$6,640,670.68	($781.94)	$6,639,888.74	$547,089.69	$4,681,793.53	$1,958,095.21	$1,903,150.08	$54,945.13	0.83%
100.112.1000000.0000.000	Salaries	$12,199,547.65	$0.00	$12,199,547.65	$919,830.59	$8,006,698.07	$4,192,849.58	$3,297,755.79	$895,093.79	7.34%
100.112.2000000.0000.000	Employee Benefits	$4,515,156.41	$0.00	$4,515,156.41	$352,167.36	$3,119,067.19	$1,396,089.22	$1,272,363.96	$123,725.26	2.74%
100.112.3000000.0000.000	Purchased Services	$5,768.00	$4,585.70	$10,353.70	$215.00	$7,654.91	$2,698.79	$261.20	$2,437.59	23.54%
100.112.4000000.0000.000	Supplies and Materials	$270,601.00	$48,719.83	$319,320.83	$11,080.72	$239,092.88	$80,227.95	$26,880.51	$53,347.44	16.71%
	FUNCTION: Primary Programs - 112	$16,991,073.06	$53,305.53	$17,044,378.59	$1,283,293.67	$11,372,513.05	$5,671,865.54	$4,597,261.46	$1,074,604.08	6.30%
100.113.1000000.0000.000	Salaries	$21,089,531.15	$0.00	$21,089,531.15	$1,718,228.53	$14,456,885.17	$6,632,645.98	$5,944,939.28	$687,706.70	3.26%
100.113.2000000.0000.000	Employee Benefits	$7,779,903.03	$0.00	$7,779,903.03	$656,710.31	$5,459,596.79	$2,320,306.24	$2,258,958.72	$61,347.52	0.79%
100.113.3000000.0000.000	Purchased Services	$19,272.00	$3,131.64	$22,403.64	$197.50	$13,063.29	$9,340.35	$260.00	$9,080.35	40.53%
100.113.4000000.0000.000	Supplies and Materials	$682,522.00	($63,939.60)	$618,582.40	$25,795.06	$379,719.92	$238,862.48	$16,799.93	$222,062.55	35.90%
	FUNCTION: Elementary Programs - 113	$29,571,228.18	($60,807.96)	$29,510,420.22	$2,400,931.40	$20,309,265.17	$9,201,155.05	$8,220,957.93	$980,197.12	3.32%
100.114.1000000.0000.000	Salaries	$17,111,559.90	$0.00	$17,111,559.90	$1,399,950.29	$11,911,407.52	$5,200,152.38	$4,740,013.44	$460,138.94	2.69%
100.114.2000000.0000.000	Employee Benefits	$5,966,960.35	$0.00	$5,966,960.35	$506,179.98	$4,231,051.35	$1,735,909.00	$1,713,314.96	$22,594.04	0.38%
100.114.3000000.0000.000	Purchased Services	$161,315.00	$30,777.00	$192,092.00	$7,442.63	$135,015.57	$57,076.43	$28,177.38	$28,899.05	15.04%
100.114.4000000.0000.000	Supplies and Materials	$711,320.00	($54,069.29)	$657,250.71	$39,261.97	$431,144.59	$226,106.12	$40,288.04	$185,818.08	28.27%
100.114.5000000.0000.000	Capital Outlay	$0.00	$7,800.00	$7,800.00	$7,775.95	$7,775.95	$24.05	$0.00	$24.05	0.31%
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	($15,492.29)	$23,941,762.96	$1,960,610.82	$16,721,494.98	$7,220,267.98	$6,521,793.82	$698,474.16	2.92%
100.115.1000000.0000.000	Salaries	$2,686,492.20	$0.00	$2,686,492.20	$206,758.58	$1,839,657.44	$846,834.76	$677,984.88	$168,849.88	6.29%
100.115.2000000.0000.000	Employee Benefits	$947,279.83	$0.00	$947,279.83	$74,877.01	$655,832.56	$291,447.27	$244,670.31	$46,776.96	4.94%
100.115.3000000.0000.000	Purchased Services	$600.00	$0.00	$600.00	$28.77	$247.68	$352.32	$156.35	$195.97	32.66%
100.115.4000000.0000.000	Supplies and Materials	$125,000.00	($6,010.20)	$118,989.80	$348.88	$117,786.99	$1,202.81	$1,187.67	$15.14	0.01%
	JNCTION: Career and Technology Education (Vocational) Prog - 115	$3,759,372.03	($6,010.20)	$3,753,361.83	$282,013.24	$2,613,524.67	$1,139,837.16	$923,999.21	$215,837.95	5.75%
100.121.1000000.0000.000	Salaries	$697,025.86	($15,618.75)	$681,407.11	$198,327.22	$1,732,169.80	($1,050,762.69)	$687,105.27	($1,737,867.96)	-255.04%
100.121.2000000.0000.000	Employee Benefits	$227,484.25	$0.00	$227,484.25	$74,048.19	$641,695.61	($414,211.36)	$259,546.42	($673,757.78)	-296.18%
100.121.3000000.0000.000	Purchased Services	$0.00	$15,618.75	$15,618.75	$0.00	$0.00	$15,618.75	$15,618.75	$0.00	0.00%
100.121.4000000.0000.000	Supplies and Materials	$217.00	$0.00	$217.00	$0.00	$322.90	($105.90)	$0.00	($105.90)	-48.80%
	FUNCTION: Educable Mentally Handicapped - 121	$924,727.11	$0.00	$924,727.11	$272,375.41	$2,374,188.31	($1,449,461.20)	$962,270.44	($2,411,731.64)	-260.80%

Board Report Expenditures

Fiscal Year: 2016-2017

From Date: 4/1/2017 To Date: 4/30/2017

☐ 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
100.122.1000000.0000.000	Salaries	$473,330.38	$0.00	$473,330.38	$24,299.46	$211,788.96	$261,541.42	$85,048.26	$176,493.16	37.29%
100.122.2000000.0000.000	Employee Benefits	$185,192.81	$0.00	$185,192.81	$9,060.02	$77,624.04	$107,568.77	$31,870.01	$75,698.76	40.88%
100.122.4000000.0000.000	Supplies and Materials	$273.00	$0.00	$273.00	$0.00	$213.03	$59.97	$0.00	$59.97	21.97%
	FUNCTION: Trainable Mentally Handicapped - 122	$658,796.19	$0.00	$658,796.19	$33,359.48	$289,626.03	$369,170.16	$116,918.27	$252,251.89	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	$73,769.46	$73,996.38	$30,375.60	$43,620.78	29.52%
100.124.2000000.0000.000	Employee Benefits	$58,346.14	$0.00	$58,346.14	$3,443.86	$29,816.53	$28,529.61	$12,053.48	$16,476.13	28.24%
100.124.4000000.0000.000	Supplies and Materials	$188.00	$0.00	$188.00	$0.00	$128.36	$59.64	$0.00	$59.64	31.72%
	FUNCTION: Visually Handicapped - 124	$206,299.98	$0.00	$206,299.98	$12,122.62	$103,714.35	$102,585.63	$42,429.08	$60,156.55	29.16%
100.125.1000000.0000.000	Salaries	$284,276.62	$0.00	$284,276.62	$21,668.52	$207,041.39	$77,235.23	$77,111.60	$123.63	0.04%
100.125.2000000.0000.000	Employee Benefits	$95,291.27	$0.00	$95,291.27	$7,482.31	$68,953.74	$26,337.53	$26,501.09	($163.56)	-0.17%
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	$84.21	$93.79	$0.00	$93.79	52.69%
	FUNCTION: Hearing Handicapped - 125	$379,745.89	$0.00	$379,745.89	$29,150.83	$276,511.84	$103,234.05	$103,612.69	($378.64)	-0.10%
100.126.1000000.0000.000	Salaries	$1,561,318.98	$0.00	$1,561,318.98	$134,199.87	$1,141,948.58	$419,370.40	$451,686.47	($32,316.07)	-2.07%
100.126.2000000.0000.000	Employee Benefits	$570,424.23	$0.00	$570,424.23	$48,411.96	$412,095.18	$158,329.05	$164,325.20	($5,996.15)	-1.05%
100.126.4000000.0000.000	Supplies and Materials	$9,393.00	$0.00	$9,393.00	$0.00	$6,019.50	$3,373.50	$0.00	$3,373.50	35.92%
	FUNCTION: Speech Handicapped - 126	$2,141,136.21	$0.00	$2,141,136.21	$182,611.83	$1,560,063.26	$581,072.95	$616,011.67	($34,938.72)	-1.63%
100.127.1000000.0000.000	Salaries	$4,667,759.18	$0.00	$4,667,759.18	$253,205.06	$2,128,765.41	$2,538,993.77	$874,023.95	$1,664,969.82	35.67%
100.127.2000000.0000.000	Employee Benefits	$1,709,001.23	$0.00	$1,709,001.23	$98,974.18	$824,253.28	$884,747.95	$343,065.51	$541,682.44	31.70%
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	$8,030.09	$340.91	$1.00	$339.91	4.06%
	FUNCTION: Learning Disabilities - 127	$6,385,881.41	$0.00	$6,385,881.41	$352,179.24	$2,961,048.78	$3,424,832.63	$1,217,090.46	$2,207,742.17	34.57%
100.128.1000000.0000.000	Salaries	$536,717.92	$0.00	$536,717.92	$42,804.92	$351,509.46	$185,208.46	$149,690.29	$35,518.17	6.62%
100.128.2000000.0000.000	Employee Benefits	$222,421.79	$0.00	$222,421.79	$17,755.92	$143,538.08	$78,883.71	$62,313.13	$16,570.58	7.45%
100.128.4000000.0000.000	Supplies and Materials	$524.00	$0.00	$524.00	$0.00	$635.81	($111.81)	$0.00	($111.81)	-21.34%
	FUNCTION: Emotionally Handicapped - 128	$759,663.71	$0.00	$759,663.71	$60,560.84	$495,683.35	$263,980.36	$212,003.42	$51,976.94	6.84%
100.129.1000000.0000.000	Salaries	$296,693.80	$0.00	$296,693.80	$25,937.56	$220,604.47	$76,089.33	$90,593.78	($14,504.45)	-4.89%
100.129.2000000.0000.000	Employee Benefits	$112,857.20	$0.00	$112,857.20	$10,219.07	$89,163.71	$23,693.49	$35,269.05	($11,575.56)	-10.26%
	FUNCTION: Coordinated Early Intervening Services (CEIS) - 129	$409,551.00	$0.00	$409,551.00	$36,156.63	$309,768.18	$99,782.82	$125,862.83	($26,080.01)	-6.37%
100.135.1000000.0000.000	Salaries	$5,600.00	$0.00	$5,600.00	$416.66	$3,541.61	$2,058.39	$1,458.39	$600.00	10.71%

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.135.2000000.0000.000	Employee Benefits	$1,260.83	$0.00	$1,260.83	$101.36	$857.01	$403.82	$354.79	$49.03	3.89%
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%
JNCTION: Preschool Handicapped Speech (3 and 4 year olds) - 135		$6,950.83	$0.00	$6,950.83	$518.02	$4,488.14	$2,462.69	$1,813.18	$649.51	9.34%
100.136.1000000.0000.000	Salaries	$11,919.02	$0.00	$11,919.02	$987.00	$8,389.50	$3,529.52	$3,454.52	$75.00	0.63%
100.136.2000000.0000.000	Employee Benefits	$3,856.16	$0.00	$3,856.16	$322.36	$2,723.86	$1,132.30	$1,128.16	$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	$11,113.36	$4,661.82	$4,582.68	$79.14	0.50%
100.137.1000000.0000.000	Salaries	$887,409.57	$0.00	$887,409.57	$80,955.60	$679,432.26	$207,977.31	$293,582.00	($85,604.69)	-9.65%
100.137.2000000.0000.000	Employee Benefits	$371,321.07	$0.00	$371,321.07	$33,948.00	$283,127.56	$88,193.51	$120,211.91	($32,018.40)	-8.62%
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%
INCTION: Preschool Handicapped Self Contained (3 &4 yr old) - 137		$1,259,270.64	$0.00	$1,259,270.64	$114,903.60	$963,100.48	$296,170.16	$413,793.91	($117,623.75)	-9.34%
100.138.1000000.0000.000	Salaries	$6,324.83	$0.00	$6,324.83	$522.90	$4,444.65	$1,880.18	$1,830.18	$50.00	0.79%
100.138.2000000.0000.000	Employee Benefits	$2,131.92	$0.00	$2,131.92	$178.16	$1,505.52	$626.40	$623.44	$2.96	0.14%
UNCTION: Preschool Handicapped Homebased (3 & 4 yr olds) - 138		$8,456.75	$0.00	$8,456.75	$701.06	$5,950.17	$2,506.58	$2,453.62	$52.96	0.63%
100.139.1000000.0000.000	Salaries	$1,037,626.99	$2,055.85	$1,039,682.84	$74,803.40	$641,649.70	$398,033.14	$261,811.69	$136,221.45	13.10%
100.139.2000000.0000.000	Employee Benefits	$423,597.24	$627.16	$424,224.40	$31,317.15	$269,935.96	$154,288.44	$110,066.89	$44,221.55	10.42%
100.139.3000000.0000.000	Purchased Services	$3,975.00	$10,908.30	$14,883.30	$1,122.29	$4,828.46	$10,054.84	$77.76	$9,977.08	67.04%
100.139.4000000.0000.000	Supplies and Materials	$51,147.00	($13,870.31)	$37,276.69	$923.14	$20,980.38	$16,296.31	$1,160.16	$15,136.15	40.60%
100.139.6000000.0000.000	Other Objects	$221.00	$279.00	$500.00	$45.00	$220.50	$279.50	$0.00	$279.50	55.90%
FUNCTION: Early Childhood Programs - 139		$1,516,567.23	$0.00	$1,516,567.23	$108,210.98	$937,615.00	$578,952.23	$373,116.50	$205,835.73	13.57%
100.141.1000000.0000.000	Salaries	$1,045,670.46	$0.00	$1,045,670.46	$81,455.25	$693,929.72	$351,740.74	$285,077.77	$66,662.97	6.38%
100.141.2000000.0000.000	Employee Benefits	$387,880.77	$0.00	$387,880.77	$31,319.72	$260,591.04	$127,289.73	$109,584.10	$17,705.63	4.56%
100.141.3000000.0000.000	Purchased Services	$1,000.00	$2,376.00	$3,376.00	$0.00	$3,192.16	$183.84	$0.00	$183.84	5.45%
100.141.4000000.0000.000	Supplies and Materials	$17,100.00	($2,425.00)	$14,675.00	$0.00	$1,290.89	$13,384.11	$0.00	$13,384.11	91.20%
100.141.6000000.0000.000	Other Objects	$0.00	$49.00	$49.00	$0.00	$0.00	$49.00	$49.00	$0.00	0.00%
FUNCTION: Gifted and Talented Academic - 141		$1,451,651.23	$0.00	$1,451,651.23	$112,774.97	$959,003.81	$492,647.42	$394,710.87	$97,936.55	6.75%
100.143.1000000.0000.000	Salaries	$359,239.96	$0.00	$359,239.96	$29,092.92	$252,941.54	$106,298.42	$101,825.30	$4,473.12	1.25%
100.143.2000000.0000.000	Employee Benefits	$126,195.85	$0.00	$126,195.85	$10,237.80	$88,478.61	$37,717.24	$35,804.26	$1,912.98	1.52%
FUNCTION: Advanced Placement - 143		$485,435.81	$0.00	$485,435.81	$39,330.72	$341,420.15	$144,015.66	$137,629.56	$6,386.10	1.32%
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%

Board Report Expenditures

Fiscal Year: 2016-2017

From Date: 4/1/2017 To Date: 4/30/2017

☐ 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
	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	$20,862.21	$117,895.18	$76,041.82	$15,191.20	$60,850.62	31.38%
100.145.2000000.0000.000	Employee Benefits	$48,484.00	$0.00	$48,484.00	$5,924.16	$30,362.41	$18,121.59	$3,807.68	$14,313.91	29.52%
100.145.3000000.0000.000	Purchased Services	$16,000.00	$0.00	$16,000.00	$475.00	$4,000.00	$12,000.00	$0.00	$12,000.00	75.00%
	FUNCTION: Homebound - 145	$258,421.00	$0.00	$258,421.00	$27,261.37	$152,257.59	$106,163.41	$18,998.88	$87,164.53	33.73%
100.148.1000000.0000.000	Salaries	$145,586.16	$0.00	$145,586.16	$10,995.64	$94,555.90	$51,030.26	$38,791.88	$12,238.38	8.41%
100.148.2000000.0000.000	Employee Benefits	$47,584.60	$0.00	$47,584.60	$3,837.92	$32,760.20	$14,824.40	$13,474.66	$1,349.74	2.84%
100.148.3000000.0000.000	Purchased Services	$3,945.00	$0.00	$3,945.00	$2,550.00	$2,603.00	$1,342.00	$0.00	$1,342.00	34.02%
100.148.4000000.0000.000	Supplies and Materials	$5,900.00	$0.00	$5,900.00	$228.90	$548.78	$5,351.22	$0.00	$5,351.22	90.70%
	FUNCTION: Gifted and Talented Artistic - 148	$203,015.76	$0.00	$203,015.76	$17,612.46	$130,467.88	$72,547.88	$52,266.54	$20,281.34	9.99%
100.149.1000000.0000.000	Salaries	$1,505,121.46	$120.00	$1,505,241.46	$42,060.96	$1,773,685.32	($268,443.86)	$149,220.82	($417,664.68)	-27.75%
100.149.2000000.0000.000	Employee Benefits	$393,288.15	$37.26	$393,325.41	$17,554.90	$271,354.38	$121,971.03	$62,096.99	$59,874.04	15.22%
100.149.3000000.0000.000	Purchased Services	$2,000,000.00	$0.00	$2,000,000.00	$287,644.16	$1,770,042.26	$229,957.74	$5,000.00	$224,957.74	11.25%
	FUNCTION: Other Special Programs - 149	$3,898,409.61	$157.26	$3,898,566.87	$347,260.02	$3,815,081.96	$83,484.91	$216,317.81	($132,832.90)	-3.41%
100.161.1000000.0000.000	Salaries	$994,293.10	$0.00	$994,293.10	$59,191.51	$496,347.34	$497,945.76	$202,860.36	$295,085.40	29.68%
100.161.2000000.0000.000	Employee Benefits	$418,108.55	$0.00	$418,108.55	$24,782.30	$205,647.31	$212,461.24	$85,603.33	$126,857.91	30.34%
100.161.4000000.0000.000	Supplies and Materials	$2,050.00	$400.00	$2,450.00	$0.00	$1,240.22	$1,209.78	$0.00	$1,209.78	49.38%
	FUNCTION: Other Exceptional Programs - 161	$1,414,451.65	$400.00	$1,414,851.65	$83,973.81	$703,234.87	$711,616.78	$288,463.69	$423,153.09	29.91%
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	$187,517.48	$30,159.08	$37,502.68	($7,343.60)	-3.37%
100.181.2000000.0000.000	Employee Benefits	$64,943.14	$0.00	$64,943.14	$5,980.30	$57,077.55	$7,865.59	$11,960.56	($4,094.97)	-6.31%
100.181.3000000.0000.000	Purchased Services	$7,000.00	($2,452.83)	$4,547.17	$0.00	$1,915.80	$2,631.37	$140.00	$2,491.37	54.79%
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	$24,731.70	$249,536.58	$41,484.85	$49,603.24	($8,118.39)	-2.79%
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%

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☐ Include pre encumbrance ☐ Print accounts with zero balance ☑ Filter Encumbrance Detail by Date Range
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Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
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%
100.188.1000000.0000.000	Salaries	$51,533.20	$0.00	$51,533.20	$2,281.52	$21,368.25	$30,164.95	$6,844.57	$23,320.38	45.25%
100.188.2000000.0000.000	Employee Benefits	$21,692.40	$0.00	$21,692.40	$1,459.14	$9,231.13	$12,461.27	$4,377.41	$8,083.86	37.27%
	FUNCTION: Parenting/Family Literacy - 188	$73,225.60	$0.00	$73,225.60	$3,740.66	$30,599.38	$42,626.22	$11,221.98	$31,404.24	42.89%
100.190.1000000.0000.000	Salaries	$492,033.95	$0.00	$492,033.95	$40,033.53	$352,061.89	$139,972.06	$130,848.48	$9,123.58	1.85%
100.190.2000000.0000.000	Employee Benefits	$122,330.83	$0.00	$122,330.83	$9,779.24	$85,024.08	$37,306.75	$32,517.99	$4,788.76	3.91%
100.190.6000000.0000.000	Other Objects	$20,800.00	$0.00	$20,800.00	$1,900.80	$20,311.18	$488.82	$0.00	$488.82	2.35%
	FUNCTION: Instructional Pupil Activity - 190	$635,164.78	$0.00	$635,164.78	$51,713.57	$457,397.15	$177,767.63	$163,366.47	$14,401.16	2.27%
100.211.1000000.0000.000	Salaries	$871,434.21	($21,304.78)	$850,129.43	$67,300.54	$627,857.01	$222,272.42	$212,993.16	$9,279.26	1.09%
100.211.2000000.0000.000	Employee Benefits	$360,636.52	$0.00	$360,636.52	$43,239.78	$313,385.86	$47,250.66	$105,249.38	($57,998.72)	-16.08%
100.211.3000000.0000.000	Purchased Services	$6,000.00	$21,304.78	$27,304.78	$383.28	$27,757.57	($452.79)	$0.00	($452.79)	-1.66%
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	$110,923.60	$969,300.44	$270,660.29	$318,542.54	($47,882.25)	-3.86%
100.212.1000000.0000.000	Salaries	$3,076,368.94	$0.00	$3,076,368.94	$254,368.80	$2,290,200.21	$786,168.73	$765,017.74	$21,150.99	0.69%
100.212.2000000.0000.000	Employee Benefits	$1,076,131.62	$0.00	$1,076,131.62	$91,417.26	$812,252.04	$263,879.58	$278,412.72	($14,533.14)	-1.35%
100.212.3000000.0000.000	Purchased Services	$2,088.00	$225.00	$2,313.00	$0.00	$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	$286.86	$18,433.32	$13,685.68	$70.54	$13,615.14	42.39%
	FUNCTION: Guidance Services - 212	$4,188,332.56	($1,400.00)	$4,186,932.56	$346,072.92	$3,122,834.78	$1,064,097.78	$1,043,501.00	$20,596.78	0.49%
100.213.1000000.0000.000	Salaries	$1,474,956.25	$0.00	$1,474,956.25	$141,193.90	$1,191,708.40	$283,247.85	$489,305.55	($206,057.70)	-13.97%
100.213.2000000.0000.000	Employee Benefits	$560,321.49	$0.00	$560,321.49	$53,676.89	$448,681.72	$111,639.77	$186,137.49	($74,497.72)	-13.30%
100.213.3000000.0000.000	Purchased Services	$3,100.00	$54.85	$3,154.85	$1,961.18	$2,647.99	$506.86	$0.00	$506.86	16.07%
100.213.4000000.0000.000	Supplies and Materials	$33,244.00	($351.69)	$32,892.31	$0.00	$20,615.91	$12,276.40	$732.66	$11,543.74	35.10%
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	($296.84)	$2,071,669.90	$196,831.97	$1,663,754.02	$407,915.88	$676,175.70	($268,259.82)	-12.95%
100.214.1000000.0000.000	Salaries	$1,192,640.45	$0.00	$1,192,640.45	$99,655.54	$875,842.72	$316,797.73	$289,881.34	$26,916.39	2.26%
100.214.2000000.0000.000	Employee Benefits	$387,493.19	$0.00	$387,493.19	$32,247.43	$280,505.18	$106,988.01	$94,450.19	$12,537.82	3.24%
100.214.3000000.0000.000	Purchased Services	$6,000.00	$0.00	$6,000.00	$2,744.30	$8,228.46	($2,228.46)	$8,700.00	($10,928.46)	-182.14%
100.214.4000000.0000.000	Supplies and Materials	$5,850.00	$0.00	$5,850.00	$0.00	$2,453.11	$3,396.89	$0.00	$3,396.89	58.07%
	FUNCTION: Psychological Services - 214	$1,591,983.64	$0.00	$1,591,983.64	$134,647.27	$1,167,029.47	$424,954.17	$393,031.53	$31,922.64	2.01%
100.217.1000000.0000.000	Salaries	$82,035.31	$0.00	$82,035.31	$6,602.94	$66,029.40	$16,005.91	$13,205.92	$2,799.99	3.41%

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Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.217.2000000.0000.000	Employee Benefits	$28,568.55	$0.00	$28,568.55	$2,373.18	$23,539.95	$5,028.60	$4,746.37	$282.23	0.99%
100.217.4000000.0000.000	Supplies and Materials	$1,260.00	$0.00	$1,260.00	$0.00	$430.10	$829.90	$0.00	$829.90	65.87%
	FUNCTION: Career Specialist Services - 217	$111,863.86	$0.00	$111,863.86	$8,976.12	$89,999.45	$21,864.41	$17,952.29	$3,912.12	3.50%
100.221.1000000.0000.000	Salaries	$1,868,550.79	$0.00	$1,868,550.79	$156,998.09	$1,466,231.37	$402,319.42	$400,914.70	$1,404.72	0.08%
100.221.2000000.0000.000	Employee Benefits	$623,570.94	$0.00	$623,570.94	$51,181.40	$473,709.42	$149,861.52	$130,835.36	$19,026.16	3.05%
100.221.3000000.0000.000	Purchased Services	$484,823.00	($332.76)	$484,490.24	$34,750.15	$342,086.94	$142,403.30	$21,834.31	$120,568.99	24.89%
100.221.4000000.0000.000	Supplies and Materials	$142,440.00	$0.00	$142,440.00	$3,960.64	$69,434.71	$73,005.29	$12,592.54	$60,412.75	42.41%
100.221.6000000.0000.000	Other Objects	$3,331.00	$175.50	$3,506.50	$0.00	$4,029.50	($523.00)	$0.00	($523.00)	-14.92%
	JNCTION: Improvement of Instruction Curriculum Development - 221	$3,122,715.73	($157.26)	$3,122,558.47	$246,890.28	$2,355,491.94	$767,066.53	$566,176.91	$200,889.62	6.43%
100.222.1000000.0000.000	Salaries	$1,846,286.91	$0.00	$1,846,286.91	$140,320.61	$1,224,969.61	$621,317.30	$490,756.64	$130,560.66	7.07%
100.222.2000000.0000.000	Employee Benefits	$676,362.02	$0.00	$676,362.02	$57,963.31	$487,158.04	$189,203.98	$201,216.13	($12,012.15)	-1.78%
100.222.3000000.0000.000	Purchased Services	$1,500.00	$365.00	$1,865.00	$0.00	$565.00	$1,300.00	$0.00	$1,300.00	69.71%
100.222.4000000.0000.000	Supplies and Materials	$332,441.00	($3,968.09)	$328,472.91	$13,527.38	$233,173.85	$95,299.06	$34,086.09	$61,212.97	18.64%
	FUNCTION: Library and Media Services - 222	$2,856,589.93	($3,603.09)	$2,852,986.84	$211,811.30	$1,945,866.50	$907,120.34	$726,058.86	$181,061.48	6.35%
100.223.1000000.0000.000	Salaries	$554,941.53	$0.00	$554,941.53	$45,371.44	$465,074.32	$89,867.21	$97,275.66	($7,408.45)	-1.33%
100.223.2000000.0000.000	Employee Benefits	$186,269.69	$0.00	$186,269.69	$15,718.38	$157,830.97	$28,438.72	$33,452.68	($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	$623,846.29	$118,915.93	$130,728.34	($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	($7,025.00)	$76,033.00	$1,791.29	$49,833.88	$26,199.12	$0.00	$26,199.12	34.46%
100.224.4000000.0000.000	Supplies and Materials	$9,022.00	$2,149.00	$11,171.00	$52.32	$6,732.39	$4,438.61	$0.00	$4,438.61	39.73%
	FUNCTION: Improvement of Instruction Inservice & Staff Train - 224	$93,356.04	($4,876.00)	$88,480.04	$1,843.61	$56,566.27	$31,913.77	$0.00	$31,913.77	36.07%
100.231.1000000.0000.000	Salaries	$67,281.00	$0.00	$67,281.00	$5,606.72	$52,062.40	$15,218.60	$11,213.42	$4,005.18	5.95%
100.231.2000000.0000.000	Employee Benefits	$16,826.88	$0.00	$16,826.88	$1,412.46	$13,006.08	$3,820.80	$2,824.91	$995.89	5.92%
100.231.3000000.0000.000	Purchased Services	$336,775.00	$0.00	$336,775.00	$2,587.50	$303,551.54	$33,223.46	$0.00	$33,223.46	9.87%
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	$9,606.68	$782,330.02	$6,737.86	$14,038.33	($7,300.47)	-0.93%
100.232.1000000.0000.000	Salaries	$271,439.33	$0.00	$271,439.33	$23,593.22	$235,932.21	$35,507.12	$47,186.44	($11,679.32)	-4.30%
100.232.2000000.0000.000	Employee Benefits	$79,840.84	$0.00	$79,840.84	$6,998.60	$64,814.29	$15,026.55	$13,997.21	$1,029.34	1.29%
100.232.3000000.0000.000	Purchased Services	$19,000.00	$0.00	$19,000.00	$96.02	$4,720.06	$14,279.94	$11,547.57	$2,732.37	14.38%

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100.232.4000000.0000.000	Supplies and Materials	$6,723.00	$0.00	$6,723.00	$0.00	$2,829.84	$3,893.16	$0.00	$3,893.16	57.91%
100.232.6000000.0000.000	Other Objects	$7,100.00	$0.00	$7,100.00	$0.00	$2,310.50	$4,789.50	$0.00	$4,789.50	67.46%
	FUNCTION: Office of Superintendent - 232	$384,103.17	$0.00	$384,103.17	$30,687.84	$310,606.90	$73,496.27	$72,731.22	$765.05	0.20%
100.233.1000000.0000.000	Salaries	$10,042,327.05	$0.00	$10,042,327.05	$840,846.15	$8,025,754.27	$2,016,572.78	$1,998,256.61	$18,316.17	0.18%
100.233.2000000.0000.000	Employee Benefits	$3,538,206.47	$0.00	$3,538,206.47	$302,691.68	$2,861,422.25	$676,784.22	$731,639.60	($54,855.38)	-1.55%
100.233.3000000.0000.000	Purchased Services	$217,950.00	($25,233.72)	$192,716.28	$3,835.51	$83,084.41	$109,631.87	$3,418.49	$106,213.38	55.11%
100.233.4000000.0000.000	Supplies and Materials	$255,831.00	($23,182.31)	$232,648.69	($2,041.72)	$128,598.64	$104,050.05	$9,152.18	$94,897.87	40.79%
100.233.6000000.0000.000	Other Objects	$19,171.00	$1,621.50	$20,792.50	$1,313.31	$18,045.39	$2,747.11	$177.17	$2,569.94	12.36%
	FUNCTION: School Administration - 233	$14,073,485.52	($46,794.53)	$14,026,690.99	$1,146,644.93	$11,116,904.96	$2,909,786.03	$2,742,644.05	$167,141.98	1.19%
100.251.3000000.0000.000	Purchased Services	$260,000.00	$160,000.00	$420,000.00	$68,353.75	$195,752.27	$224,247.73	$4,077.18	$220,170.55	52.42%
	UNCTION: Student Transportation (Federal/District Mandated) - 251	$260,000.00	$160,000.00	$420,000.00	$68,353.75	$195,752.27	$224,247.73	$4,077.18	$220,170.55	52.42%
100.252.1000000.0000.000	Salaries	$693,950.77	$0.00	$693,950.77	$57,325.60	$580,522.99	$113,427.78	$114,651.20	($1,223.42)	-0.18%
100.252.2000000.0000.000	Employee Benefits	$241,436.10	$0.00	$241,436.10	$25,166.08	$249,974.57	($8,538.47)	$50,332.17	($58,870.64)	-24.38%
100.252.3000000.0000.000	Purchased Services	$136,680.00	$0.00	$136,680.00	$4,156.67	$178,925.80	($42,245.80)	$2,597.49	($44,843.29)	-32.81%
100.252.4000000.0000.000	Supplies and Materials	$53,955.00	$0.00	$53,955.00	($40.38)	$21,654.38	$32,300.62	$27,791.68	$4,508.94	8.36%
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	$86,607.97	$1,034,581.74	$95,040.13	$195,372.54	($100,332.41)	-8.88%
100.254.1000000.0000.000	Salaries	$6,556,065.21	$0.00	$6,556,065.21	$525,946.77	$5,267,891.21	$1,288,174.00	$1,034,914.41	$253,259.59	3.86%
100.254.2000000.0000.000	Employee Benefits	$3,593,668.55	$0.00	$3,593,668.55	$227,176.02	$2,229,907.61	$1,363,760.94	$447,835.02	$915,925.92	25.49%
100.254.3000000.0000.000	Purchased Services	$4,662,551.00	($22,000.00)	$4,640,551.00	$416,759.97	$3,691,563.50	$948,987.50	$652,314.49	$296,673.01	6.39%
100.254.4000000.0000.000	Supplies and Materials	$5,539,156.00	($60,000.00)	$5,479,156.00	$491,817.12	$4,167,705.06	$1,311,450.94	$37,163.19	$1,274,287.75	23.26%
100.254.5000000.0000.000	Capital Outlay	$0.00	$82,000.00	$82,000.00	$62,578.18	$79,269.33	$2,730.67	$0.00	$2,730.67	3.33%
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	$1,724,278.06	$15,438,315.75	$4,916,681.01	$2,172,227.11	$2,744,453.90	13.48%
100.255.1000000.0000.000	Salaries	$3,271,622.86	$0.00	$3,271,622.86	$271,973.76	$2,567,095.31	$704,527.55	$816,697.11	($112,169.56)	-3.43%
100.255.2000000.0000.000	Employee Benefits	$1,246,236.09	$0.00	$1,246,236.09	$114,983.71	$996,805.36	$249,430.73	$346,487.91	($97,057.18)	-7.79%
100.255.3000000.0000.000	Purchased Services	$304,992.00	($126,000.00)	$178,992.00	$2,951.00	$85,429.71	$93,562.29	$14,944.61	$78,617.68	43.92%
100.255.4000000.0000.000	Supplies and Materials	$61,990.00	($7,000.00)	$54,990.00	$1,585.29	$28,659.73	$26,330.27	$8,477.90	$17,852.37	32.46%
100.255.6000000.0000.000	Other Objects	$500.00	$250.00	$750.00	$0.00	$521.00	$229.00	$0.00	$229.00	30.53%
	FUNCTION: Student Transportation (State Mandated) - 255	$4,885,340.95	($132,750.00)	$4,752,590.95	$391,493.76	$3,678,511.11	$1,074,079.84	$1,186,607.53	($112,527.69)	-2.37%
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%

Board Report Expenditures

Fiscal Year: 2016-2017

From Date: 4/1/2017 To Date: 4/30/2017

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

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.257.1000000.0000.000	Salaries	$279,107.20	$0.00	$279,107.20	$19,651.02	$196,510.20	$82,597.00	$39,301.56	$43,295.44	15.51%
100.257.2000000.0000.000	Employee Benefits	$103,124.38	$0.00	$103,124.38	$7,346.92	$72,823.78	$30,300.60	$14,882.41	$15,418.19	14.95%
100.257.3000000.0000.000	Purchased Services	$636,906.00	$97,321.32	$734,227.32	$98,980.63	$490,503.50	$243,723.82	$64,139.04	$179,584.78	24.46%
100.257.4000000.0000.000	Supplies and Materials	$52,639.00	($15,964.00)	$36,675.00	$735.73	$15,743.01	$20,931.99	$1,264.27	$19,667.72	53.63%
	FUNCTION: Internal Services - 257	$1,071,776.58	$81,357.32	$1,153,133.90	$126,714.30	$775,580.49	$377,553.41	$119,587.28	$257,966.13	22.37%
100.258.1000000.0000.000	Salaries	$74,322.69	$0.00	$74,322.69	$6,331.70	$63,069.60	$11,253.09	$12,239.21	($986.12)	-1.33%
100.258.2000000.0000.000	Employee Benefits	$27,043.49	$0.00	$27,043.49	$1,970.74	$19,964.93	$7,078.56	$3,825.35	$3,253.21	12.03%
100.258.3000000.0000.000	Purchased Services	$1,806,131.00	($27,250.00)	$1,778,881.00	$318,284.03	$1,226,316.17	$552,564.83	$225,344.04	$327,220.79	18.39%
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	($27,250.00)	$1,881,557.18	$326,586.47	$1,309,448.20	$572,108.98	$241,408.60	$330,700.38	17.58%
100.261.1000000.0000.000	Salaries	$645,885.78	$0.00	$645,885.78	$10,663.66	$106,636.60	$539,249.18	$21,327.40	$517,921.78	80.19%
100.261.2000000.0000.000	Employee Benefits	$189,027.54	$0.00	$189,027.54	$3,226.66	$30,859.22	$158,168.32	$6,453.34	$151,714.98	80.26%
	FUNCTION: Head of Component Unit - 261	$834,913.32	$0.00	$834,913.32	$13,890.32	$137,495.82	$697,417.50	$27,780.74	$669,636.76	80.20%
100.263.1000000.0000.000	Salaries	$740,997.92	$0.00	$740,997.92	$69,539.09	$639,032.93	$101,964.99	$144,758.03	($42,793.04)	-5.78%
100.263.2000000.0000.000	Employee Benefits	$223,973.45	$0.00	$223,973.45	$24,984.67	$249,122.74	($25,149.29)	$48,650.82	($73,800.11)	-32.95%
100.263.3000000.0000.000	Purchased Services	$81,000.00	($6,000.00)	$75,000.00	$307.62	$80,539.80	($5,539.80)	$7,029.95	($12,569.75)	-16.76%
100.263.4000000.0000.000	Supplies and Materials	$25,000.00	$6,000.00	$31,000.00	$739.74	$24,794.46	$6,205.54	$2,055.07	$4,150.47	13.39%
100.263.6000000.0000.000	Other Objects	$12,700.00	$0.00	$12,700.00	($75.00)	$12,161.20	$538.80	$0.00	$538.80	4.24%
	FUNCTION: Information Services - 263	$1,083,671.37	$0.00	$1,083,671.37	$95,496.12	$1,005,651.13	$78,020.24	$202,493.87	($124,473.63)	-11.49%
100.264.1000000.0000.000	Salaries	$608,972.97	$0.00	$608,972.97	$51,504.00	$494,129.78	$114,843.19	$99,189.37	$15,653.82	2.57%
100.264.2000000.0000.000	Employee Benefits	$207,391.14	$0.00	$207,391.14	$20,172.77	$219,214.75	($11,823.61)	$39,369.08	($51,192.69)	-24.68%
100.264.3000000.0000.000	Purchased Services	$78,744.00	$0.00	$78,744.00	$204.05	$13,904.33	$64,839.67	$6,570.00	$58,269.67	74.00%
100.264.4000000.0000.000	Supplies and Materials	$59,527.00	$0.00	$59,527.00	$0.00	$9,773.42	$49,753.58	$0.00	$49,753.58	83.58%
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	$71,880.82	$737,373.28	$217,261.83	$145,128.45	$72,133.38	7.56%
100.266.1000000.0000.000	Salaries	$1,828,160.93	$0.00	$1,828,160.93	$138,201.36	$1,291,161.35	$536,999.58	$340,985.10	$196,014.48	10.72%
100.266.2000000.0000.000	Employee Benefits	$607,944.39	$0.00	$607,944.39	$49,336.59	$450,856.34	$157,088.05	$117,686.34	$39,401.71	6.48%
100.266.3000000.0000.000	Purchased Services	$824,723.00	$0.00	$824,723.00	$9,191.42	$397,643.73	$427,079.27	$12,083.41	$414,995.86	50.32%
100.266.4000000.0000.000	Supplies and Materials	$10,520.00	$0.00	$10,520.00	$111.90	$8,745.58	$1,774.42	$83.47	$1,690.95	16.07%
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	$196,841.27	$2,148,407.00	$1,123,117.32	$470,838.32	$652,279.00	19.94%

Board Report Expenditures

Fiscal Year: 2016-2017

From Date: 4/1/2017 To Date: 4/30/2017

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

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.271.1000000.0000.000	Salaries	$1,553,174.81	($33,600.00)	$1,519,574.81	$116,493.48	$1,144,808.50	$374,766.31	$321,684.16	$53,082.15	3.49%
100.271.2000000.0000.000	Employee Benefits	$403,145.41	$0.00	$403,145.41	$30,619.45	$294,919.73	$108,225.68	$84,603.32	$23,622.36	5.86%
100.271.3000000.0000.000	Purchased Services	$22,424.00	$38,600.00	$61,024.00	$1,912.60	$47,013.77	$14,010.23	$11,256.49	$2,753.74	4.51%
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	$149,025.53	$1,959,371.00	$546,402.22	$417,543.97	$128,858.25	5.14%
100.390.3000000.0000.000	Purchased Services	$15,000.00	$0.00	$15,000.00	$1,500.00	$12,750.00	$2,250.00	$4,400.00	($2,150.00)	-14.33%
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	$12,798.00	$8,052.00	$4,400.00	$3,652.00	17.52%
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	$0.00	$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	$0.00	$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**	**$14,145,192.71**	**$126,580,112.60**	**$47,926,554.48**	**$39,581,017.96**	**$8,345,536.52**	**4.78%**

End of Report

Exhibit C

EXHIBIT C

district five
OF LEXINGTON & RICHLAND COUNTIES

MEMORANDUM

To: Members of the Board of Trustees

Through: Dr. Stephen W. Hefner, Superintendent

From: Dr. Christina S. Melton, Chief Instructional Officer csm

Date: May 17, 2017

Re: May 22, 2017 Board Meeting
First Reading: Approval of Proposed Revisions
Board Policy IHAM "Health Education"

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

Recommendation: The administration recommends the proposed revisions to Board Policy IHAM "Health Education" pass First Reading approval.

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

Attachments: Current Board Policy IHAM "Health Education"
Proposed revisions to Board Policy IHAM "Health Education"

IHAM
Health Education

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

The school district is committed to a sound, comprehensive health education program that is an integral part of each student's general education.

The district will fulfill its responsibility for meeting the health needs of children and youth through a comprehensive program of health education in grades kindergarten through twelve.

Comprehensive health education includes instruction that maintains, reinforces or enhances the health, health-related skills, and health attitudes and practices of children and youth that are conducive to their good health. Instruction will promote skills, practices and attitudes which promote wellness, health maintenance and disease prevention. Instruction also will include reproductive health education, family life education and pregnancy prevention education, stressing abstinence from sexual activity is the only certain means for the prevention of pregnancy, and stressing the importance of abstinence from sexual activity until marriage, in accordance with state law.

The administration will develop a method whereby principals notify parents/legal guardians of students in the relevant grades of the content of the instructional materials concerning reproductive health, family life, sexually transmitted diseases and pregnancy prevention. The notice will inform parents/legal guardians of their option to exempt their child from this instruction.

Teachers who provide instruction in family life and sex education will have professional preparation in the subject area, either at the pre-service or inservice level.

Teaching about drugs, alcohol and tobacco

All schools in the district will teach the nature of alcohol and narcotics and their effects upon the human system. Schools should help students develop an awareness of the consequences of the use and abuse of alcoholic drinks and drugs. Instruction will emphasize problems related to their use, pharmacological aspects, physiological effects and the impact upon the total community. Schools will present drug education as thoroughly, and in the same manner, as all other required subjects.

HIV/AIDS education

The district will teach students about the life-threatening dangers of acquired immunodeficiency syndrome (AIDS) and its prevention. The district will develop an AIDS prevention education program in consultation with teachers, administrators, parents/legal guardians and other community members including, but not limited to, persons from medical, public health and mental health organizations and agencies. The curriculum for AIDS prevention education will be designed to teach students which behaviors place a person dangerously at risk of infection by the human immunodeficiency virus (HIV) and methods to avoid such risk including the following.

- dangers of drug abuse, especially involving the use of hypodermic needles
- dangers of sexual intercourse, with or without condoms

The program of AIDS prevention education will stress the life-threatening dangers of contracting AIDS and will stress that abstinence from sexual activity is the only certain means for the prevention of the spread or contraction of the AIDS virus through sexual contact. . Other agency presentations approved by South Carolina Healthy Schools will be added to assist in teaching the information.

Adopted 8/1/73; Revised 3/27/82, 1/21/85, 2/6/89, 4/9/12

Legal references:

S.C. Code, 1976, as amended:

Sections 59-29-20, 59-29-30, 59-29-40 - Instruction required regarding the effects of alcohol and narcotics.

Section 59-32-10, *et seq.* - Comprehensive Health Education Act.

Section 59-10-10, *et seq.* - Students Health and Fitness Act of 2005.

State Board of Education Regulations:

R-43-231, 43-232, 43-234 - Basic program; defined program.

Suggested Policy Revisions
Discussion 5.22.17

DRAFT IHAM
Health Education

Issued ~~4/12~~

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

The school district is committed to a sound, comprehensive health education program that is an integral part of each student's general education.

The district will fulfill its responsibility for meeting the health needs of children and youth through a comprehensive program of health education in grades **pre**-kindergarten through 12.

The district will comply with the requirements of the Comprehensive Health Education Act, Section 59-29-100, Code of Laws of South Carolina, 1976; the 2005 Student Health and Fitness Act; and the South Carolina Physical Education Standards regarding physical education and activity.

Comprehensive health education includes instruction that maintains, reinforces or enhances the health, health-related skills, and health attitudes and practices of children and youth that are conducive to their good health. Instruction will promote skills, practices and attitudes which promote wellness, health maintenance and disease prevention.

Instruction ~~also~~ will include **sexual abuse and assault prevention, domestic violence, cardiopulmonary resuscitation (CPR), automated external defibrillator (AED) awareness,** reproductive health education, family life ~~education~~ and pregnancy prevention education~~,~~ ~~stressing abstinence.~~ **Abstinence** from sexual activity is the only certain means for the prevention of pregnancy**. In accordance with State law,** ~~and stressing~~ the importance of ~~abstinence~~ **abstaining** from sexual activity until marriage **will be emphasized** ~~in accordance with state law~~.

The administration will develop a method whereby principals notify parents/legal guardians of students in the relevant grades of the content of the instructional materials concerning reproductive health, family life, sexually transmitted diseases, ~~and~~ pregnancy prevention**, hands-only CPR, and AED awareness**. The notice will inform parents/legal guardians of their option to exempt their child from this instruction. **A waiver for CPR and AED awareness instruction is also provided in the event of student absence on the day of instruction, or if a student with a disability whose individualized education program indicates such student is unable to complete all or a portion of the hands-only CPR requirement.**

Teachers who provide instruction in family life and sex education will have professional preparation in the subject area, either at the pre-service or in-service level.

Teaching about drugs, alcohol and tobacco

All schools in the district will teach the nature of alcohol and narcotics and their effects upon the human system. Schools should help students develop an awareness of the consequences of the use and abuse of alcoholic drinks and drugs. Instruction will emphasize problems related to their use, pharmacological aspects, physiological effects and the impact upon the total community. Schools will present drug education as thoroughly, and in the same manner, as all other required subjects.

HIV/AIDS education

The district will teach students about the life-threatening dangers of acquired immunodeficiency syndrome (AIDS) and its prevention. The district will develop an AIDS prevention education program in consultation with teachers, administrators, parents/legal guardians and other community members including, but not limited to, persons from medical, public health and mental health organizations and agencies. The curriculum for AIDS prevention education will be designed to teach students which behaviors place a person dangerously at risk of infection by the human immunodeficiency virus (HIV) and methods to avoid such risk including the following.

- dangers of drug abuse, especially involving the use of hypodermic needles
- dangers of sexual intercourse, with or without condoms

The program of AIDS prevention education will stress the life-threatening dangers of contracting AIDS and will stress that abstinence from sexual activity is the only certain means for the prevention of the spread or contraction of the AIDS virus through sexual contact. Other agency presentations approved by South Carolina Healthy Schools will be added to assist in teaching the information.

Adopted 8/1/73; Revised 3/27/82, 1/21/85, 2/6/89, 4/9/12

Legal references:

S.C. Code, 1976, as amended:

Sections 59-29-20, 59-29-30, 59-29-40 - Instruction required regarding the effects of alcohol and narcotics.

Section **59-29-100**, 59-32-10, *et seq.* - Comprehensive Health Education Act.

Section 59-10-10, *et seq.* - Students Health and Fitness Act of 2005.

State Board of Education Regulations:

R-43-231, 43-232, 43-234 - Basic program; defined program.

Exhibit D

EXHIBIT D

district five

MEMORANDUM

To: Members of the Board of Trustees

Through: Dr. Stephen W. Hefner, Superintendent

From: Mr. Len Richardson
Chief Financial Officer

Date: May 11, 2017

Re: May 22, 2017 Board Meeting
First Reading: Approval of Proposed Revisions
Board Policy ADF "School Wellness"

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

Recommendation: The administration recommends First Reading approval to the revisions to Board Policy ADF "School Wellness".

Todd A. Bedenbaugh, Director of Student Nutrition will be present to answer any questions you may have regarding these revisions.

Attachments: Current Board Policy ADF "School Wellness"
Proposed revisions to Board Policy ADF "School Wellness"

Policy◄◄ ►►ADF◄◄ School Wellness

Issued 9/11

Purpose: To establish the board's vision for nutrition, physical education and physical activity in the schools.

Local wellness

School District Five of Lexington and Richland Counties is committed to providing a school environment that enhances learning and development of lifelong wellness practices.

To accomplish these goals the district will assure the following.

- Child nutrition programs comply with federal, state and local requirements. Child nutrition programs are accessible to all children.
- Sequential and interdisciplinary nutrition education is provided and promoted.
- Patterns of meaningful physical activity should be incorporated into the school day as much as possible.
- All foods provided through School District Five Food Services adhere to food safety and security guidelines.
- The school environment is safe, comfortable and pleasing and allows ample time and space for eating meals. Food and/or physical activity are not used as a reward or punishment.

Wellness Promotion and Marketing

- **Local wellness policy goals shall be considered in planning all school-based activities such as school events, field trips, dances and assemblies**
- **Principals shall encourage staff to model healthy behaviors including healthy eating and physical activity. To the extent feasible, staff shall model healthy behaviors for students, including healthy eating/drinking and physical activity.**
- **Schools shall not use foods or beverages as rewards for academic performance or good behavior. Schools shall not withhold food or beverages as punishment. Teachers are provided with a list of alternative ideas. Using physical activity as a reward when feasible is highly recommended.**
- **Schools shall not deny a student participation in recess or other physical activities as a form of discipline or for classroom make up time. School shall not use physical activity e.g. running laps, pushups as a form of punishment.**
- **Schools shall promote healthy food items including fruits, vegetables, whole grains, and low-fat dairy products. Promotions can include taste tests, posters and signage highlighting healthy items on the menu during morning announcements etc. Source: (https://www.fns.usda.gov/farmtoschool/farm-school) & (http://www.smarterlunchrooms.org).**

- **Schools shall encourage participation in after-school sports, intramurals and other non-competitive physical activity programs via in school announcements, school newsletters, posters, etc.**
- **Healthy Nutrition and physical activity shall be incorporated into family events provided throughout the school year.**
- **Only foods and beverages that meet Smart Snacks in school nutrition standards can be marketed and advertised on school property.**
- **It is recommended that schools avoid participation in fundraising or corporate incentive programs that promote a message inconsistent with the goals of the school districts for a healthy school community.**

Nutrition education

- ~~Require that school cafeteria managers meet with student advisory committees in grades 4 through 12 a minimum of twice a year.~~

- ~~Ensure that school food service meals not only provide the optimal nutrition that students need for growth, development and academic achievement, but also support the development of healthful eating behaviors in students, including their learning to eat a variety of foods~~.

- Provide information on calories, percentages of fat and serving sizes of school meal items to help children select appropriate portions of food.

- ~~Encourage input regarding the selection of food items to be offered at all grade levels in the school meal programs by promoting and encouraging student and parent/legal guardian participation in taste-testing events and in menu-review panels.~~

- ~~Schools will not use foods of minimal nutritional value as a reward~~.

- ~~Nutrition education will be incorporated into classroom instruction when appropriate and in the school dining area.~~
    - **Students shall receive nutrition education that fosters the adoption and maintenance of healthy eating behaviors such as acquiring skills for reading food labels and menu planning. Nutrition education shall be offered weekly in grades K-5, annually in grades 6 – 8 and at least one time in the required health education instruction for high school graduation. (Source: http://www.fns.usda.gov/school-meals/regulations: http://www.scstatehouse.gov/code/t59c010.php; http://www.scstatehouse.gov/code/t59c032.php).**
    - **Nutrition education shall be part of a sequential comprehensive standards based health education program designed to provide students with the knowledge and skills necessary to promote and protect their health. Nutrition education may also be integrated into other areas of the curriculum.**
    - **Nutrition education shall be linked with the school food environment.**

Nutritional guidelines for foods on school campus

- ~~Ensure that school food service meals are made attractive to students by appealing to their taste preferences and meeting their cultural needs.~~

- ~~Encourage students to eat school meals by offering a choice of entrées at lunch – a minimum of 2 in elementary schools, 3 in middle and junior high schools (one choice may be an entrée salad) and 4 in high schools (one choice may be an entrée salad).~~

- ~~Allow students to purchase at a la carté prices additional servings of any food item that is part of a reimbursable school meal (serving sizes should be comparable to those of the meal components).~~

- ~~Offer a minimum of 3 milk choices (1% fat and nonfat) for all grade levels at breakfast and lunch. Restrict access to whole milk.~~

- ~~Offer a low-fat meal choice (30% or less of calories from fat) at every meal.~~

- ~~Offer a minimum of 4 choices of fruits and vegetables daily, including fresh fruits and vegetables in season at all grade levels (salad bars or prepackaged salads may be included).~~

- ~~Provide low-fat and non-fat salad dressings.~~

- ~~Offer whole-grain foods in all programs at all grade levels if possible to meet bread and cereal requirements.~~

- ~~Encourage preschool, kindergarten and elementary students to try a variety of foods by serving the full reimbursable meal.~~

- ~~Ensure that all foods and beverages sold or otherwise made available at any public school site through District Five Food Services provide the optimal nutrition that students need for growth, development and academic achievement as well as development of healthful eating behaviors.~~

- ~~Limit single-serving food items sold to students to the following maximum portion sizes: 1.25 ounces for snacks (including baked chips, crackers, popcorn, cereal, trail mix, nuts, seeds, dried fruits, jerky); 2 ounces for cookies or cereal bars; 3 ounces for other bakery items (sweet rolls, muffins, etc.); 4 ounces for frozen desserts, including ice cream; 8 ounces for yogurt (not frozen); and 1/2 cup for fried potatoes or other fried vegetables.~~

- ~~Ensure that single servings of entrée items and side dishes are no larger than the portions of those foods served by school food services.~~

- ~~Offer fruits and vegetables for sale at any location on the school site where foods are sold.~~

- ~~Make the following beverages available to all students: low-fat or nonfat milk, water and 100% juices that do not contain added sugars or sweeteners.~~

- ~~Sell no beverage – except water or reduced-fat milk – in portions larger than 20 ounces.~~

- During the instructional day, only allow food that comes from home with the purpose of sharing among the students to be store bought, packaged foods.

Nutrition Standards for Competitive and Other Foods and Beverages

- **All foods and beverages sold on campus shall comply with current USDA Smarts Snacks standards including vending machines, a la carte foods, beverage contracts, concession stands, classroom parties, and celebrations. (Source: http://www.fns.usda.gov/sites/default/files/allfoods_flyer.pdf)**
- **Fundraising activities with any food items must be sold thirty minutes after the school day ends.**
- **Students shall be provided access to drinking water throughout the school day.**
- **The district standard is no competitive foods will be sold during the school day on school campuses.**
  - No outside commercial foods are to be brought in during the school day and sold to students (School day ends 30 minutes after the last scheduled bell).
  - Food brought from home for the purpose of distribution must be store-bought and in the original package with nutritional label.

-Schools should limit celebrations that involve food during the school year

Smart Snacks-The Healthy Hunger-Free Kids Act of 2010 directed the USDA to establish nutrition standards for all foods and beverages sold to students in school during the school day. The new Smart Snacks in School nutrition standards will help schools to make the healthy choice the easy choice by offering students more of the foods and beverages we should be encouraging – whole grains, fruits and vegetables, leaner protein, lower-fat dairy – while limiting foods with too much sugar, fat and salt.

Standards for USDA School Meals

- **Child nutrition programs e.g. school lunch, school breakfast, after school snacks and summer food service shall comply with Federal, State, and Local requirements and shall be accessible to all students. (Source: http://www.fns.usda.gov/school-meals/regulations)**
- **The USDA Professional Standards for State and Local Nutrition Programs are followed to ensure professional development in the area of food and nutrition is provided for food service directors, managers and staff.**
- **Qualified child nutrition professionals shall provide all students with access to a variety of affordable, nutritious and appealing foods that meet the health and nutrition needs of students.**
- **The school nutrition environment shall be safe, comfortable, and pleasing. The school nutrition environment shall allow students with ample space and at least 20 minutes to consume their meal after obtaining food.**
- **The nutritional content of meals shall be shared and publicized with students and parents on the district website http://www.lexrich5.org.**
- **Applications for free and/or reduced priced meals are sent home to all families at the beginning of the school year. The application is also available on the district website (http://www.lexrich5.org).**

- **Students shall be made aware of the availability of water during meals and students shall be allowed access to water throughout the meal period.**
- **Students will not be allowed to leave school campus.**

Physical education and activity

• The district will comply with the requirements of the Comprehensive Health Education Act, Section 59-29-100, Code of Laws of South Carolina, 1976; the 2005 Student Health and Fitness Act 102; and the South Carolina Physical Education Standards regarding physical education and activity.

- **The physical education curriculum for grades K-12 shall be aligned with established South Carolina Academic Standards for Physical Education, the 2005 Student's Health and Fitness Act and the Defined Minimum Program. (Source: https://ed.sc.gov/scdoe/assets/File/instruction/standards/PE/2014AcademicStandardsforPhysicalEducation.pdf and (http://www.ed.sc.gov/scdoe/assets/file/agency/ccr/Standards-Learning/documents/SHFA2005.pdf)**

• ~~Students in grades K through 8 will participate annually in physical education designed to facilitate the development of the knowledge, attitudes and skills to live a physically active lifestyle and maintain health-related fitness.~~

• ~~A physical activity coordinator, who is a certified physical education teacher, will be designated in each elementary school to coordinate physical activity initiatives.~~

• ~~Middle school students (grades 6 through 8) will participate annually in physical education for at least 9 weeks.~~

• ~~Students in grades 9 through 12 will successfully complete a minimum of one Carnegie unit in physical education or ROTC prior to graduation, with half of the course addressing personal fitness and wellness, in addition to lifetime fitness.~~

• ~~Student health-related fitness reports will be shared with parents/legal guardians at the fifth grade, eighth grade and high school level.~~

• ~~The district will establish a Coordinated School Health Advisory Council to assess, implement and monitor district/school health policies and programs and develop school health improvement plans to be included in the required district strategic plan.~~

• ~~Administrators and staff will promote a school environment which is supportive of physical activity. Staff is encouraged to model physical activity by participating, as~~

~~appropriate, in physical activities with children. A staff wellness program, including physical activity, will be offered to all district employees.~~

• ~~Withholding participation in recess or other physical activity as a disciplinary action is not allowed.~~

- **The school district shall provide opportunities for ongoing professional development for all teachers and volunteers on the importance of physical activity for students and the relationship of physical activity and good nutrition to academic performance and healthy lifestyles.**
- **Students and staff shall be given opportunities for physical activity during the school day, known as Comprehensive School Physical Activity through physical education (PE) classes, daily recess periods lasting at least 20 minutes for elementary school students, physical activity breaks, the integration of physical activity into the academic curriculum, and opportunities before and after school. This shall not include transition times. (https://www.cdc.gov/healthyschools/physicalactivity/cspap.htm).**
- **Schools shall promote walking and biking to school. (Source: http://www.saferoutespartnership.org)**
- **Physical activity opportunities may be provided at the school for families and community members.**
- **The school district shall develop joint use agreement with community partners or adopt the South Carolina model policy Open Community Use of School Recreational Areas (KFA) to provide expanded physical activity opportunities for all students, families and community members. (Source: http://www.scdhec.gov/Health/Nutrition/ResourcesforCommunityPartners).**

Implementation, Evaluation, and Communication

- **The District Health Advisory Council shall meet on a regular basis during the school year. (http://www.fns.usda.gov/school-meals/regulations).**
- **At a minimum, the District Health Advisory Council shall permit participation by the public and the school community including parents, students, and representatives of school food authority, teachers of physical education, community health professionals, the school board, and school administrators. (http://www.fns.usda.gov/school-meals/regulations** ***& SHFA)***
- **The school district has established a wellness policy leadership official(s) who have the authority and responsibility to ensure each school complies with the policy e.g. superintendent, or designee at the school district and principal or designee at the school. (http://www.fns.usda.gov/school-meals/regulations)**
- **The school district shall conduct an assessment of the wellness policy at least once every three years to determine compliance with the policy, to compare with model**

wellness policies, and to monitor progress. The triennial assessment including progress toward meeting the goals of the policy shall be shared with the public.

Adopted 8/28/06; Revised 5/9/11, 9/26/11

Legal references:

Federal Legislation:

The Child Nutrition and WIC Reauthorization Act of 2004. 7 CFR 210.31 2017

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

Students Health and Fitness Act of 2005 (Chapter 10 of Title 59: Physical Education, School Health Services and Nutritional Standards - Sections 1, 2 and 3).

Section 59-29-80 - Courses in physical education; ROTC programs.

Section 59-29-100 - Supervision of administration of physical education program by state superintendent of education.

Section 59-32-30 (A)(1)-(3) - Local school boards to implement comprehensive health education program; guidelines and restrictions.

State Board of Education Regulations:

R-43-168 - Nutrition standards for elementary (K-5) school food service meals and competitive foods.

R-43-231 - Defined program, grades K-5.

R-43-323 - Defined program, grades 6-8.

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

R-43-238 - Health education requirements.

State Board of Education Academic Standards:

2009 SC Health and Safety Education Academic Standards.

2008 SC Physical Education Academic Standards.

Other references:

National Standards for Physical Education, NASPE (National Association for Sport and Physical Education).

National Health Education Standards, Joint Committee on National Health Education Standards.

Dietary Guidelines for Americans.

Exhibit E

EXHIBIT E

district five
OF LEXINGTON & RICHLAND COUNTIES

MEMORANDUM

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

From: A. Len Richardson
Chief Finance Officer

Date: May 17, 2017

Re: Board Meeting – May 22, 2017
Second Reading - Proposed 2017-2018 General Fund Budget

The proposed FY 2017-2018 General Fund Budget will be presented for the second reading.

RECOMMENDATION:

The administration recommends for approval the second and final reading of the FY 2017-2018 General Fund Budget in the amount of $181,891,358.

ALR:tl

Attachment