district five
OF LEXINGTON & RICHLAND COUNTIES

AGENDA
BOARD OF TRUSTEES
REGULAR MEETING
THE CENTER FOR ADVANCED TECHNICAL STUDIES
JULY 17, 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. Discussion of a contractual matter involving the potential purchase of real estate. S. C. Code Ann. Section 3-4-40(a)(5)(b), S.C. Code Ann. Section 59-19-180.

3. Call to order

4. Welcoming remarks

5. Invocation – Michael Cates, Board of Trustees,

6. Pledge of Allegiance – Ed White, Board of Trustees

7. School Board Spotlight

8. Approval of the agenda

9. Approval of the minutes of the June 12, 2017 and June 29, 2017 board meetings

10. Welcome and brief overview of The Center for Advanced Technical Studies by Dr. Al Gates, Director

11. Superintendent's Report
    a. Office of Communications
       1. Year In Review – 2016-2017

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

12. Public participation*

ACTION AGENDA

13. Action as Necessary or Appropriate on Matters Discussed in Executive Session:
    a. Selected employment items (Exhibit A)
    b. Recommendation: potential purchase of real estate

14. Proposed Amendment to the 2017-2018 budget (Exhibit C)

DISCUSSION AGENDA

15. Proposed revisions to Board Policy IJNDAA Distance, Online and Virtual Education" (Exhibit D)

16. Adjourn

INFORMATION AGENDA

17. The next board meeting will be August 7, 2017 at The Center for Advanced Technical Studies.

18. Title I and Title II Program Proposals for 2017-2018 (Exhibit E)

*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/June 12, 2017

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

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
Mr. Len Richardson, Chief Finance Officer

Chairman Gantt gave welcoming remarks.

The Invocation was given by Ellen Baumgardner, Secretary, Board of Trustees. The Pledge of Allegiance was led by Jan Hammond, Board of Trustees.

The Board conducted the School Board Spotlight.

A welcome and brief overview of The Center for Advanced Technical Studies was given by Dr. Al Gates, Director.

During the Superintendent's Report, Dr. Angie Slatton gave a presentation on SC Diploma Pathways. Dr. Hefner gave a status report on Potential Purchase of Property.

During the public participation, Charli Wessinger, Leslie Bundrick, Liesha Huffstetler, Kim Murphy, Mike Whitehurst, Luanne Dyer, Kathleen Wood, Gary Heilisman, Derek Robinson, Beth Wilkinson, Al Walker, Rebecca Connelly, Juli Booth, Kelley Kelly, Donna Elgin, Mark Ebert, Kathy Robinson, Leigh Stoner, Steve Gladden and Susan Dorta spoke regarding the new elementary school site.

Dr. Larry Price, Cenergistic, gave a presentation on Energy Conservation.

SCHOOL DISTRICT FIVE
OF
LEXINGTON AND RICHLAND COUNTIES

Meeting of June 12, 2017

	BAUMGARDNER	CATES	GANTT	HALTIWANGER	HAMMOND	HUTCHISON	WHITE
1. M. Baumgardner S. Cates Enter executive session to consider the following : a) selected employment items (Exhibit A) ; and b) receipt of legal advice and discussion of a contractual matter involving the potential purchase of real estate. S.C. Code Ann. Section 3-4-40(a)(5)(b), S.C. Code Ann. Section 59-19-180	X	X	X	X	X	A	A
2. M. Haltiwanger S. Hutchison Approve the agenda	X	X	X	X	X	X	X
3. M. Baumgardner S. Haltiwanger Amend the minutes of April 24, 2017 to amend the motion « We authorize the administration to enter into the design build contract with Contract Construction Company to move forward with the Chapin Middle School addition » and replace it with « We authorize the administration to enter into the CM At Risk contract with Contract Construction Company to move forward with the Chapin Middle School Addition » and that Mr. Haltiwanger who seconded that motion consent to the amendment and that it be adopted nunc pro tunc	X	X	X	X	X	AB	X
4. M. Hammond S. Hutchison Approve the minutes of the May 22, 2017 board meeting	AB	X	X	X	X	X	X
5. M. Hutchison S. Baumgardner Approve the selected employment items (Exhibit A)	X	X	X	X	X	X	X
6. M. Cates S. Hutchison Approve second and final reading of proposed revisions to Board Policy IHAM «Health Education » (Exhibit B)	X	X	X	X	X	X	X

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

SCHOOL DISTRICT FIVE
OF
LEXINGTON AND RICHLAND COUNTIES

Meeting of June 12, 2017

	BAUMGARDNER	CATES	GANTT	HALTIWANGER	HAMMOND	HUTCHISON	WHITE
7. M. Hammond S. Cates Approve second and final reading of proposed revisions to Board Policy ADF "School Wellness" (Exhibit C)	X	X	X	X	X	X	X
8. M. Hammond S. Baumgardner Adjourn at 9:15 p.m.	X	X	X	X	X	X	X

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

district five
OF LEXINGTON & RICHLAND COUNTIES

Minutes/June 29, 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
Ms. Beth Hutchison
Mr. Ed White

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

SCHOOL DISTRICT FIVE
OF
LEXINGTON AND RICHLAND COUNTIES

Meeting of June 29, 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)	X	X	X	X	A	X	X
2. M. Baumgardner S. Haltiwanger Approve the agenda	X	X	X	X	A	X	X
3. M. Haltiwanger S. Hutchison Approve the selected employment items (Exhibit A)	X	X	X	X	A	X	X
4. M. White S. Baumgardner Adjourn at 8 :41 a.m.	X	X	X	X	A	X	X

A = Absent
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Exhibit A

Exhibit B

EXHIBIT B

district five
OF LEXINGTON & RICHLAND COUNTIES

MEMORANDUM

To: Members of the Board of Trustees

Through: Stephen Hefner, Ed.D.
Superintendent

From: A. Len Richardson
Chief Finance Officer

Date: June 27, 2017

Re: Monthly Financial Reports – May 2017

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

ALR:tl

Attachment

School District Five of Lexington and Richland

Board Report Revenue

Fiscal Year: 2016-2017

From Date: 5/1/2017 To Date: 5/31/2017

☐ 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)	$7,322.69	($34,452,724.58)	$65,105.90	$0.00	$65,105.90	-0.19%
100.000.0111002.0000.000	Ad Valorem Taxes - Richland	($13,527,095.32)	$39,796.78	($13,782,965.09)	$255,869.77	$0.00	$255,869.77	-1.89%
100.000.0112001.0000.000	Vehicle Taxes - Lexington	($7,285,151.28)	($644,902.82)	($6,734,344.23)	($550,807.05)	$0.00	($550,807.05)	7.56%
100.000.0112002.0000.000	Vehicle Taxes - Richland	($5,905,056.72)	($566,678.96)	($6,125,805.12)	$220,748.40	$0.00	$220,748.40	-3.74%
100.000.0113001.0000.000	Delinquent Taxes - Lexington	($965,064.68)	($153,603.09)	($862,564.01)	($102,500.67)	$0.00	($102,500.67)	10.62%
100.000.0113002.0000.000	Delinquent Taxes - Richland	($843,264.32)	($174,280.09)	($659,806.22)	($183,458.10)	$0.00	($183,458.10)	21.76%
100.000.0114001.0000.000	Penalties & Interest on Taxes	($159,680.19)	($22,625.87)	($186,209.65)	$26,529.46	$0.00	$26,529.46	-16.61%
100.000.0114002.0000.000	Penalties & Interest on Taxes	($117,319.81)	($29,102.41)	($147,837.60)	$30,517.79	$0.00	$30,517.79	-26.01%
100.000.0128001.0000.000	Revenue in Lieu of Taxes - Lex	($999,300.00)	($60,176.30)	($1,369,864.24)	$370,564.24	$0.00	$370,564.24	-37.08%
100.000.0131000.0000.000	Student Tuition Out of Distric	($50,000.00)	($1,226.23)	($6,568.73)	($43,431.27)	$0.00	($43,431.27)	86.86%
100.000.0151000.0000.000	Interest on Investments	($95,000.00)	($28,223.24)	($163,387.84)	$68,387.84	$0.00	$68,387.84	-71.99%
100.000.0190000.0000.000	Other Revenues from Local Sour	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0191000.0000.000	Rentals	($110,000.00)	($14,540.00)	($157,740.00)	$47,740.00	$0.00	$47,740.00	-43.40%
100.000.0193000.0000.000	Medicaid	($100,000.00)	($43,881.37)	($149,779.86)	$49,779.86	$0.00	$49,779.86	-49.78%
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)	($1,276.41)	($124,560.47)	($175,439.53)	$0.00	($175,439.53)	58.48%
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%
100.000.0313200.0000.000	Home Schooling	$0.00	($1,175.00)	($1,175.00)	$1,175.00	$0.00	$1,175.00	0.00%
100.000.0316000.0000.000	School Bus Driver Salary	($1,133,005.00)	($78,495.10)	($863,446.05)	($269,558.95)	$0.00	($269,558.95)	23.79%
100.000.0316100.0000.000	EAA Bus Driver Salary and Frin	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0316200.0000.000	Workers Compensation School Bu	($58,632.00)	$0.00	($61,355.53)	$2,723.53	$0.00	$2,723.53	-4.65%
100.000.0318000.0000.000	State Fringe Benefits	($17,004,173.00)	($1,438,670.92)	($15,491,465.09)	($1,512,707.91)	$0.00	($1,512,707.91)	8.90%
100.000.0318100.0000.000	Retiree Health Insurance	($4,306,644.00)	($368,711.25)	($3,919,198.75)	($387,445.25)	$0.00	($387,445.25)	9.00%
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	($173,794.51)	($1,635,723.57)	$1,635,723.57	$0.00	$1,635,723.57	0.00%
100.000.0331200.0000.000	EFA - Primary	$0.00	($424,336.01)	($4,731,122.96)	$4,731,122.96	$0.00	$4,731,122.96	0.00%
100.000.0331300.0000.000	EFA - Elementary	$0.00	($861,358.28)	($9,182,261.55)	$9,182,261.55	$0.00	$9,182,261.55	0.00%
100.000.0331400.0000.000	EFA - High School	$0.00	($235,221.41)	($2,242,175.25)	$2,242,175.25	$0.00	$2,242,175.25	0.00%
100.000.0331500.0000.000	EFA - Trainable Mentally Handi	$0.00	($11,727.89)	($96,200.62)	$96,200.62	$0.00	$96,200.62	0.00%
100.000.0331600.0000.000	EFA - Speech Handicapped	$0.00	($261,649.12)	($2,690,294.23)	$2,690,294.23	$0.00	$2,690,294.23	0.00%
100.000.0331700.0000.000	EFA - Homebound	$0.00	($3,394.38)	($18,467.21)	$18,467.21	$0.00	$18,467.21	0.00%
100.000.0332100.0000.000	EFA - Emotionally Handicapped	$0.00	($10,983.02)	($136,670.03)	$136,670.03	$0.00	$136,670.03	0.00%
100.000.0332200.0000.000	EFA - Educable Mentally Handic	$0.00	($7,813.06)	($81,815.98)	$81,815.98	$0.00	$81,815.98	0.00%
100.000.0332300.0000.000	EFA - Learning Disabilities	$0.00	($255,585.39)	($2,374,824.95)	$2,374,824.95	$0.00	$2,374,824.95	0.00%
100.000.0332400.0000.000	EFA - Hearing Handicapped	$0.00	($6,527.27)	($70,529.61)	$70,529.61	$0.00	$70,529.61	0.00%
100.000.0332500.0000.000	EFA - Visually Handicapped	$0.00	($15,233.66)	($127,565.13)	$127,565.13	$0.00	$127,565.13	0.00%
100.000.0332600.0000.000	EFA - Orthopedically Handicapp	$0.00	($4,654.11)	($33,987.83)	$33,987.83	$0.00	$33,987.83	0.00%
100.000.0332700.0000.000	EFA - Vocational	$0.00	($622,744.56)	($7,317,727.39)	$7,317,727.39	$0.00	$7,317,727.39	0.00%
100.000.0333100.0000.000	EFA - Autism	$0.00	($86,434.83)	($842,001.78)	$842,001.78	$0.00	$842,001.78	0.00%
100.000.0333200.0000.000	EFA - Gifted and Talented Educ	$0.00	($105,458.39)	($1,170,144.48)	$1,170,144.48	$0.00	$1,170,144.48	0.00%
100.000.0333400.0000.000	EFA - Limited English Proficie	$0.00	($14,375.24)	($140,611.57)	$140,611.57	$0.00	$140,611.57	0.00%
100.000.0335100.0000.000	EFA - Academic Assistance	$0.00	($168,161.05)	($974,840.44)	$974,840.44	$0.00	$974,840.44	0.00%
100.000.0335200.0000.000	EFA - Pupils in Poverty	$0.00	($232,086.96)	($2,467,086.10)	$2,467,086.10	$0.00	$2,467,086.10	0.00%
100.000.0381001.0000.000	Local Property Tax Relief (Tie	($6,611,007.02)	$0.00	($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%

Board Report Revenue

From Date: 5/1/2017 To Date: 5/31/2017

Fiscal Year: 2016-2017

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

☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
100.000.0382001.0000.000	Homestead Exemption (Tier 2) -	($1,758,200.50)	($1,758,200.49)	($1,758,200.49)	($0.01)	$0.00	($0.01)	0.00%
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)	($24,103,145.60)	($6,025,786.40)	$0.00	($6,025,786.40)	20.00%
100.000.0383001.0000.000	Merchants Inventory Tax - Lexi	($196,880.80)	$0.00	($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	($17,074.32)	$4,268.58	$0.00	$4,268.58	-33.33%
100.000.0384001.0000.000	Manufacturers Depr. Reimbursem	($295,082.99)	$0.00	($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	($3,226.75)	($5,353.26)	$0.00	($5,353.26)	62.39%
100.000.0389001.0000.000	Motor Carrier Vehicle Tax - L	($131,986.14)	($1,306.60)	($149,462.39)	$17,476.25	$0.00	$17,476.25	-13.24%
100.000.0389002.0000.000	Motor Carrier Vehicle Tax - Ri	($44,313.86)	($1,032.58)	($53,626.18)	$9,312.32	$0.00	$9,312.32	-21.01%
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	($91,145.63)	($173,854.37)	$0.00	($173,854.37)	65.61%
100.000.0530000.0000.000	Sale of Fixed Assets	$0.00	($1,934.50)	($32,489.32)	$32,489.32	$0.00	$32,489.32	0.00%
	FUND: General Fund - 100	($174,506,667.08)	($11,857,356.10)	($158,925,257.13)	($15,581,409.95)	$0.00	($15,581,409.95)	8.93%
	Grand Total:	($174,506,667.08)	($11,857,356.10)	($158,925,257.13)	($15,581,409.95)	$0.00	($15,581,409.95)	8.93%

End of Report

School District Five of Lexington and Richland

Board Report Expenditures

From Date: 5/1/2017 To Date: 5/31/2017

Fiscal Year: 2016-2017

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

☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.111.1000000.0000.000	Salaries	$4,670,102.27	$0.00	$4,670,102.27	$384,103.65	$3,650,321.30	$1,019,780.97	$948,245.88	$71,535.09	1.53%
100.111.2000000.0000.000	Employee Benefits	$1,898,184.41	$0.00	$1,898,184.41	$161,548.93	$1,517,660.04	$380,524.37	$396,623.03	($16,098.66)	-0.85%
100.111.3000000.0000.000	Purchased Services	$2,720.00	$440.00	$3,160.00	$664.00	$1,919.00	$1,241.00	$0.00	$1,241.00	39.27%
100.111.4000000.0000.000	Supplies and Materials	$69,664.00	($1,221.94)	$68,442.06	$2,549.73	$61,321.48	$7,120.58	$10.17	$7,110.41	10.39%
	FUNCTION: Kindergarten Programs - 111	$6,640,670.68	($781.94)	$6,639,888.74	$548,866.31	$5,231,221.82	$1,408,666.92	$1,344,879.08	$63,787.84	0.96%
100.112.1000000.0000.000	Salaries	$12,199,547.65	$0.00	$12,199,547.65	$941,688.68	$8,948,386.75	$3,251,160.90	$2,341,266.80	$909,894.10	7.46%
100.112.2000000.0000.000	Employee Benefits	$4,515,156.41	$0.00	$4,515,156.41	$363,593.92	$3,482,661.11	$1,032,495.30	$890,974.99	$141,520.31	3.13%
100.112.3000000.0000.000	Purchased Services	$5,768.00	$4,585.70	$10,353.70	$561.20	$8,216.11	$2,137.59	$0.00	$2,137.59	20.65%
100.112.4000000.0000.000	Supplies and Materials	$270,601.00	$51,419.83	$322,020.83	$37,414.10	$286,916.36	$35,104.47	$2,633.56	$32,470.91	10.08%
	FUNCTION: Primary Programs - 112	$16,991,073.06	$56,005.53	$17,047,078.59	$1,343,257.90	$12,726,180.33	$4,320,898.26	$3,234,875.35	$1,086,022.91	6.37%
100.113.1000000.0000.000	Salaries	$21,089,531.15	$0.00	$21,089,531.15	$1,700,841.97	$16,157,727.14	$4,931,804.01	$4,234,598.20	$697,205.81	3.31%
100.113.2000000.0000.000	Employee Benefits	$7,779,903.03	$0.00	$7,779,903.03	$644,716.49	$6,104,313.28	$1,675,589.75	$1,593,386.02	$82,203.73	1.06%
100.113.3000000.0000.000	Purchased Services	$19,272.00	$4,331.64	$23,603.64	$286.28	$13,807.23	$9,796.41	$0.00	$9,796.41	41.50%
100.113.4000000.0000.000	Supplies and Materials	$682,522.00	($63,939.60)	$618,582.40	$24,233.29	$422,988.23	$195,594.17	$9,647.20	$185,946.97	30.06%
	FUNCTION: Elementary Programs - 113	$29,571,228.18	($59,607.96)	$29,511,620.22	$2,370,078.03	$22,698,835.88	$6,812,784.34	$5,837,631.42	$975,152.92	3.30%
100.114.1000000.0000.000	Salaries	$17,111,559.90	$0.00	$17,111,559.90	$1,391,901.00	$13,303,308.52	$3,808,251.38	$3,345,649.47	$462,601.91	2.70%
100.114.2000000.0000.000	Employee Benefits	$5,966,960.35	$0.00	$5,966,960.35	$500,429.23	$4,731,480.58	$1,235,479.77	$1,195,073.21	$40,406.56	0.68%
100.114.3000000.0000.000	Purchased Services	$161,315.00	$30,927.00	$192,242.00	$28,212.74	$163,228.31	$29,013.69	$1,536.57	$27,477.12	14.29%
100.114.4000000.0000.000	Supplies and Materials	$711,320.00	($54,219.29)	$657,100.71	$61,370.38	$502,761.96	$154,338.75	$41,973.27	$112,365.48	17.10%
100.114.5000000.0000.000	Capital Outlay	$0.00	$7,800.00	$7,800.00	$0.00	$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	$1,981,913.35	$18,713,655.32	$5,228,107.64	$4,584,232.52	$643,875.12	2.69%
100.115.1000000.0000.000	Salaries	$2,686,492.20	$0.00	$2,686,492.20	$207,064.34	$2,046,721.78	$639,770.42	$471,170.51	$168,599.91	6.28%
100.115.2000000.0000.000	Employee Benefits	$947,279.83	$0.00	$947,279.83	$73,864.23	$729,696.79	$217,583.04	$168,168.75	$49,414.29	5.22%
100.115.3000000.0000.000	Purchased Services	$600.00	$0.00	$600.00	$62.65	$310.33	$289.67	$93.70	$195.97	32.66%
100.115.4000000.0000.000	Supplies and Materials	$125,000.00	($6,010.20)	$118,989.80	$682.12	$118,349.70	$640.10	$7.83	$632.27	0.53%
JNCTION: Career and Technology Education (Vocational) Prog - 115		$3,759,372.03	($6,010.20)	$3,753,361.83	$281,673.34	$2,895,078.60	$858,283.23	$639,440.79	$218,842.44	5.83%
100.121.1000000.0000.000	Salaries	$697,025.86	($15,618.75)	$681,407.11	$195,715.50	$1,927,885.30	($1,246,478.19)	$489,955.77	($1,736,433.96)	-254.83%
100.121.2000000.0000.000	Employee Benefits	$227,484.25	$0.00	$227,484.25	$74,002.50	$715,698.11	($488,213.86)	$181,318.31	($669,532.17)	-294.32%
100.121.3000000.0000.000	Purchased Services	$0.00	$15,618.75	$15,618.75	$11,557.88	$11,557.88	$4,060.87	$4,060.87	$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	$281,275.88	$2,655,464.19	($1,730,737.08)	$675,334.95	($2,406,072.03)	-260.19%

Board Report Expenditures

Fiscal Year: 2016-2017

From Date: 5/1/2017 To Date: 5/31/2017

☐ 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	$236,088.42	$237,241.96	$60,748.81	$176,493.15	37.29%
100.122.2000000.0000.000	Employee Benefits	$185,192.81	$0.00	$185,192.81	$9,108.59	$86,732.63	$98,460.18	$22,738.13	$75,722.05	40.89%
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	$33,408.05	$323,034.08	$335,762.11	$83,486.94	$252,275.17	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	$82,448.22	$65,317.62	$21,696.84	$43,620.78	29.52%
100.124.2000000.0000.000	Employee Benefits	$58,346.14	$0.00	$58,346.14	$3,443.86	$33,260.39	$25,085.75	$8,610.25	$16,475.50	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	$115,836.97	$90,463.01	$30,307.09	$60,155.92	29.16%
100.125.1000000.0000.000	Salaries	$284,276.62	$0.00	$284,276.62	$23,123.85	$230,165.24	$54,111.38	$54,483.11	($371.73)	-0.13%
100.125.2000000.0000.000	Employee Benefits	$95,291.27	$0.00	$95,291.27	$7,846.82	$76,800.56	$18,490.71	$18,779.08	($288.37)	-0.30%
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	$30,970.67	$307,482.51	$72,263.38	$73,262.19	($998.81)	-0.26%
100.126.1000000.0000.000	Salaries	$1,561,318.98	$0.00	$1,561,318.98	$135,409.79	$1,277,358.37	$283,960.61	$325,571.41	($41,610.80)	-2.67%
100.126.2000000.0000.000	Employee Benefits	$570,424.23	$0.00	$570,424.23	$48,559.39	$460,654.57	$109,769.66	$118,115.52	($8,345.86)	-1.46%
100.126.4000000.0000.000	Supplies and Materials	$9,393.00	($62.50)	$9,330.50	$906.68	$7,760.39	$1,570.11	$0.00	$1,570.11	16.83%
FUNCTION: Speech Handicapped - 126		$2,141,136.21	($62.50)	$2,141,073.71	$184,875.86	$1,745,773.33	$395,300.38	$443,686.93	($48,386.55)	-2.26%
100.127.1000000.0000.000	Salaries	$4,667,759.18	$0.00	$4,667,759.18	$257,819.80	$2,386,585.21	$2,281,173.97	$620,919.73	$1,660,254.24	35.57%
100.127.2000000.0000.000	Employee Benefits	$1,709,001.23	$0.00	$1,709,001.23	$100,333.74	$924,587.02	$784,414.21	$240,916.68	$543,497.53	31.80%
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	$214.50	$8,244.59	$126.41	$1.00	$125.41	1.50%
FUNCTION: Learning Disabilities - 127		$6,385,881.41	$0.00	$6,385,881.41	$358,368.04	$3,319,416.82	$3,066,464.59	$861,837.41	$2,204,627.18	34.52%
100.128.1000000.0000.000	Salaries	$536,717.92	$0.00	$536,717.92	$42,678.01	$394,187.47	$142,530.45	$107,012.28	$35,518.17	6.62%
100.128.2000000.0000.000	Employee Benefits	$222,421.79	$0.00	$222,421.79	$17,783.72	$161,321.80	$61,099.99	$44,536.43	$16,563.56	7.45%
100.128.4000000.0000.000	Supplies and Materials	$524.00	$62.50	$586.50	$63.49	$699.30	($112.80)	$0.00	($112.80)	-19.23%
FUNCTION: Emotionally Handicapped - 128		$759,663.71	$62.50	$759,726.21	$60,525.22	$556,208.57	$203,517.64	$151,548.71	$51,968.93	6.84%
100.129.1000000.0000.000	Salaries	$296,693.80	$0.00	$296,693.80	$25,645.56	$246,250.03	$50,443.77	$64,745.43	($14,301.66)	-4.82%
100.129.2000000.0000.000	Employee Benefits	$112,857.20	$0.00	$112,857.20	$10,018.93	$99,182.64	$13,674.56	$25,204.49	($11,529.93)	-10.22%
FUNCTION: Coordinated Early Intervening Services (CEIS) - 129		$409,551.00	$0.00	$409,551.00	$35,664.49	$345,432.67	$64,118.33	$89,949.92	($25,831.59)	-6.31%
100.135.1000000.0000.000	Salaries	$5,600.00	$0.00	$5,600.00	$416.66	$3,958.27	$1,641.73	$1,041.73	$600.00	10.71%

Board Report Expenditures

Fiscal Year: 2016-2017

From Date: 5/1/2017 To Date: 5/31/2017

☐ 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
100.135.2000000.0000.000	Employee Benefits	$1,260.83	$0.00	$1,260.83	$101.36	$958.37	$302.46	$253.45	$49.01	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	$5,006.16	$1,944.67	$1,295.18	$649.49	9.34%
100.136.1000000.0000.000	Salaries	$11,919.02	$0.00	$11,919.02	$987.00	$9,376.50	$2,542.52	$2,467.54	$74.98	0.63%
100.136.2000000.0000.000	Employee Benefits	$3,856.16	$0.00	$3,856.16	$322.36	$3,046.22	$809.94	$805.82	$4.12	0.11%
FUNCTION: Preschool Handicapped Itinerant (3 and 4 yr olds) - 136		$15,775.18	$0.00	$15,775.18	$1,309.36	$12,422.72	$3,352.46	$3,273.36	$79.10	0.50%
100.137.1000000.0000.000	Salaries	$887,409.57	$0.00	$887,409.57	$82,939.82	$762,372.08	$125,037.49	$207,569.68	($82,532.19)	-9.30%
100.137.2000000.0000.000	Employee Benefits	$371,321.07	$0.00	$371,321.07	$34,115.17	$317,242.73	$54,078.34	$85,122.63	($31,044.29)	-8.36%
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	$117,054.99	$1,080,155.47	$179,115.17	$292,692.31	($113,577.14)	-9.02%
100.138.1000000.0000.000	Salaries	$6,324.83	$0.00	$6,324.83	$522.90	$4,967.55	$1,357.28	$1,307.29	$49.99	0.79%
100.138.2000000.0000.000	Employee Benefits	$2,131.92	$0.00	$2,131.92	$178.16	$1,683.68	$448.24	$445.30	$2.94	0.14%
UNCTION: Preschool Handicapped Homebased (3 & 4 yr olds) - 138		$8,456.75	$0.00	$8,456.75	$701.06	$6,651.23	$1,805.52	$1,752.59	$52.93	0.63%
100.139.1000000.0000.000	Salaries	$1,037,626.99	$2,055.85	$1,039,682.84	$74,803.40	$716,453.10	$323,229.74	$190,308.29	$132,921.45	12.78%
100.139.2000000.0000.000	Employee Benefits	$423,597.24	$627.16	$424,224.40	$31,289.24	$301,225.20	$122,999.20	$78,618.53	$44,380.67	10.46%
100.139.3000000.0000.000	Purchased Services	$3,975.00	$10,908.30	$14,883.30	$3,882.33	$8,710.79	$6,172.51	$0.00	$6,172.51	41.47%
100.139.4000000.0000.000	Supplies and Materials	$51,147.00	($13,870.31)	$37,276.69	$3,086.62	$32,047.25	$5,229.44	$1,056.63	$4,172.81	11.19%
100.139.6000000.0000.000	Other Objects	$221.00	$279.00	$500.00	$0.00	$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	$113,061.59	$1,058,656.84	$457,910.39	$269,983.45	$187,926.94	12.39%
100.141.1000000.0000.000	Salaries	$1,045,670.46	$0.00	$1,045,670.46	$81,801.02	$775,730.74	$269,939.72	$204,476.78	$65,462.94	6.26%
100.141.2000000.0000.000	Employee Benefits	$387,880.77	$0.00	$387,880.77	$31,398.05	$291,989.09	$95,891.68	$76,151.20	$19,740.48	5.09%
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	$1,306.01	$13,368.99	$0.00	$13,368.99	91.10%
100.141.6000000.0000.000	Other Objects	$0.00	$49.00	$49.00	$49.00	$49.00	$0.00	$0.00	$0.00	0.00%
FUNCTION: Gifted and Talented Academic - 141		$1,451,651.23	$0.00	$1,451,651.23	$113,248.07	$1,072,267.00	$379,384.23	$280,627.98	$98,756.25	6.80%
100.143.1000000.0000.000	Salaries	$359,239.96	$0.00	$359,239.96	$29,092.92	$282,034.46	$77,205.50	$72,732.35	$4,473.15	1.25%
100.143.2000000.0000.000	Employee Benefits	$126,195.85	$0.00	$126,195.85	$10,209.61	$98,688.22	$27,507.63	$25,215.62	$2,292.01	1.82%
FUNCTION: Advanced Placement - 143		$485,435.81	$0.00	$485,435.81	$39,302.53	$380,722.68	$104,713.13	$97,947.97	$6,765.16	1.39%
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

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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	$30,001.15	$147,896.33	$46,040.67	$32,473.35	$13,567.32	7.00%
100.145.2000000.0000.000	Employee Benefits	$48,484.00	$0.00	$48,484.00	$7,511.62	$37,874.03	$10,609.97	$8,066.94	$2,543.03	5.25%
100.145.3000000.0000.000	Purchased Services	$16,000.00	$0.00	$16,000.00	$375.00	$4,375.00	$11,625.00	$0.00	$11,625.00	72.66%
	FUNCTION: Homebound - 145	$258,421.00	$0.00	$258,421.00	$37,887.77	$190,145.36	$68,275.64	$40,540.29	$27,735.35	10.73%
100.148.1000000.0000.000	Salaries	$145,586.16	$0.00	$145,586.16	$11,995.64	$106,551.54	$39,034.62	$27,432.31	$11,602.31	7.97%
100.148.2000000.0000.000	Employee Benefits	$47,584.60	$0.00	$47,584.60	$4,087.53	$36,847.73	$10,736.87	$9,527.14	$1,209.73	2.54%
100.148.3000000.0000.000	Purchased Services	$3,945.00	$0.00	$3,945.00	$100.00	$2,703.00	$1,242.00	$0.00	$1,242.00	31.48%
100.148.4000000.0000.000	Supplies and Materials	$5,900.00	$0.00	$5,900.00	$894.10	$1,591.84	$4,308.16	$0.00	$4,308.16	73.02%
	FUNCTION: Gifted and Talented Artistic - 148	$203,015.76	$0.00	$203,015.76	$17,077.27	$147,694.11	$55,321.65	$36,959.45	$18,362.20	9.04%
100.149.1000000.0000.000	Salaries	$1,505,121.46	$120.00	$1,505,241.46	$41,886.33	$1,815,571.65	($310,330.19)	$419,862.52	($730,192.71)	-48.51%
100.149.2000000.0000.000	Employee Benefits	$393,288.15	$37.26	$393,325.41	$17,554.90	$288,909.28	$104,416.13	$120,335.18	($15,919.05)	-4.05%
100.149.3000000.0000.000	Purchased Services	$2,000,000.00	$0.00	$2,000,000.00	$287,080.18	$2,057,122.44	($57,122.44)	$5,000.00	($62,122.44)	-3.11%
	FUNCTION: Other Special Programs - 149	$3,898,409.61	$157.26	$3,898,566.87	$346,521.41	$4,161,603.37	($263,036.50)	$545,197.70	($808,234.20)	-20.73%
100.161.1000000.0000.000	Salaries	$994,293.10	$0.00	$994,293.10	$61,156.82	$557,504.16	$436,788.94	$145,274.13	$291,514.81	29.32%
100.161.2000000.0000.000	Employee Benefits	$418,108.55	$0.00	$418,108.55	$25,455.88	$231,103.19	$187,005.36	$61,357.37	$125,647.99	30.05%
100.161.4000000.0000.000	Supplies and Materials	$2,050.00	$400.00	$2,450.00	$121.49	$1,402.56	$1,047.44	$0.00	$1,047.44	42.75%
	FUNCTION: Other Exceptional Programs - 161	$1,414,451.65	$400.00	$1,414,851.65	$86,734.19	$790,009.91	$624,841.74	$206,631.50	$418,210.24	29.56%
100.172.1000000.0000.000	Salaries	$20,410.00	$0.00	$20,410.00	$0.00	$0.00	$20,410.00	$6,750.00	$13,660.00	66.93%
100.172.2000000.0000.000	Employee Benefits	$5,066.00	$0.00	$5,066.00	$0.00	$0.00	$5,066.00	$1,678.64	$3,387.36	66.86%
	FUNCTION: Elementary Summer School - 172	$25,476.00	$0.00	$25,476.00	$0.00	$0.00	$25,476.00	$8,428.64	$17,047.36	66.92%
100.173.1000000.0000.000	Salaries	$59,844.00	$0.00	$59,844.00	$0.00	$23,824.00	$36,020.00	$12,645.00	$23,375.00	39.06%
100.173.2000000.0000.000	Employee Benefits	$14,679.99	$0.00	$14,679.99	$0.00	$5,845.20	$8,834.79	$3,147.83	$5,686.96	38.74%
	FUNCTION: High School Summer School - 173	$74,523.99	$0.00	$74,523.99	$0.00	$29,669.20	$44,854.79	$15,792.83	$29,061.96	39.00%
100.181.1000000.0000.000	Salaries	$217,676.56	$0.00	$217,676.56	$18,751.40	$206,268.88	$11,407.68	$18,299.87	($6,892.19)	-3.17%
100.181.2000000.0000.000	Employee Benefits	$64,943.14	$0.00	$64,943.14	$5,980.30	$63,057.85	$1,885.29	$5,866.54	($3,981.25)	-6.13%
100.181.3000000.0000.000	Purchased Services	$7,000.00	($2,452.83)	$4,547.17	$0.00	$1,915.80	$2,631.37	$0.00	$2,631.37	57.87%
100.181.4000000.0000.000	Supplies and Materials	$800.00	$2,403.56	$3,203.56	$119.26	$2,494.01	$709.55	$0.00	$709.55	22.15%
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	$24,850.96	$274,387.54	$16,633.89	$24,166.41	($7,532.52)	-2.59%
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%

Board Report Expenditures

Fiscal Year: 2016-2017

From Date: 5/1/2017 To Date: 5/31/2017

☐ 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
100.182.3000000.0000.000	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	$23,649.77	$27,883.43	$4,563.05	$23,320.38	45.25%
100.188.2000000.0000.000	Employee Benefits	$21,692.40	$0.00	$21,692.40	$1,459.14	$10,690.27	$11,002.13	$2,918.27	$8,083.86	37.27%
FUNCTION: Parenting/Family Literacy - 188		$73,225.60	$0.00	$73,225.60	$3,740.66	$34,340.04	$38,885.56	$7,481.32	$31,404.24	42.89%
100.190.1000000.0000.000	Salaries	$492,033.95	$0.00	$492,033.95	$39,012.20	$391,074.09	$100,959.86	$91,836.28	$9,123.58	1.85%
100.190.2000000.0000.000	Employee Benefits	$122,330.83	$0.00	$122,330.83	$9,694.87	$94,718.95	$27,611.88	$22,832.95	$4,778.93	3.91%
100.190.6000000.0000.000	Other Objects	$20,800.00	$0.00	$20,800.00	$267.60	$20,578.78	$221.22	$0.00	$221.22	1.06%
FUNCTION: Instructional Pupil Activity - 190		$635,164.78	$0.00	$635,164.78	$48,974.67	$506,371.82	$128,792.96	$114,669.23	$14,123.73	2.22%
100.211.1000000.0000.000	Salaries	$871,434.21	($21,304.78)	$850,129.43	$66,977.47	$694,834.48	$155,294.95	$148,739.63	$6,555.32	0.77%
100.211.2000000.0000.000	Employee Benefits	$360,636.52	$0.00	$360,636.52	$34,450.16	$347,836.02	$12,800.50	$70,173.80	($57,373.30)	-15.91%
100.211.3000000.0000.000	Purchased Services	$6,000.00	$36,304.78	$42,304.78	$3,651.40	$31,408.97	$10,895.81	$9,858.00	$1,037.81	2.45%
100.211.4000000.0000.000	Supplies and Materials	$1,890.00	$0.00	$1,890.00	$158.18	$458.18	$1,431.82	$0.00	$1,431.82	75.76%
FUNCTION: Attendance and Social Work Services - 211		$1,239,960.73	$15,000.00	$1,254,960.73	$105,237.21	$1,074,537.65	$180,423.08	$228,771.43	($48,348.35)	-3.85%
100.212.1000000.0000.000	Salaries	$3,076,368.94	$0.00	$3,076,368.94	$253,173.87	$2,543,374.08	$532,994.86	$511,616.93	$21,377.93	0.69%
100.212.2000000.0000.000	Employee Benefits	$1,076,131.62	$0.00	$1,076,131.62	$91,377.67	$903,629.71	$172,501.91	$185,307.01	($12,805.10)	-1.19%
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	$5,051.97	$26,565.89	$5,553.11	$70.54	$5,482.57	17.07%
FUNCTION: Guidance Services - 212		$4,188,332.56	($1,400.00)	$4,186,932.56	$349,603.51	$3,475,518.89	$711,413.67	$696,994.48	$14,419.19	0.34%
100.213.1000000.0000.000	Salaries	$1,474,956.25	$0.00	$1,474,956.25	$142,031.13	$1,333,739.53	$141,216.72	$345,192.55	($203,975.83)	-13.83%
100.213.2000000.0000.000	Employee Benefits	$560,321.49	$0.00	$560,321.49	$53,354.12	$502,035.84	$58,285.65	$130,759.51	($72,473.86)	-12.93%
100.213.3000000.0000.000	Purchased Services	$3,100.00	$54.85	$3,154.85	$0.00	$2,647.99	$506.86	$0.00	$506.86	16.07%
100.213.4000000.0000.000	Supplies and Materials	$33,244.00	$793.31	$34,037.31	$3,636.25	$25,847.24	$8,190.07	$1,448.12	$6,741.95	19.81%
100.213.6000000.0000.000	Other Objects	$345.00	$0.00	$345.00	$100.00	$200.00	$145.00	$0.00	$145.00	42.03%
FUNCTION: Health Services - 213		$2,071,966.74	$848.16	$2,072,814.90	$199,121.50	$1,864,470.60	$208,344.30	$477,400.18	($269,055.88)	-12.98%
100.214.1000000.0000.000	Salaries	$1,192,640.45	$0.00	$1,192,640.45	$101,104.54	$976,947.26	$215,693.19	$194,687.78	$21,005.41	1.76%
100.214.2000000.0000.000	Employee Benefits	$387,493.19	$0.00	$387,493.19	$32,611.38	$313,116.56	$74,376.63	$63,170.00	$11,206.63	2.89%
100.214.3000000.0000.000	Purchased Services	$6,000.00	$0.00	$6,000.00	$5,767.69	$13,996.15	($7,996.15)	$3,750.00	($11,746.15)	-195.77%
100.214.4000000.0000.000	Supplies and Materials	$5,850.00	$0.00	$5,850.00	$944.24	$4,331.99	$1,518.01	$0.00	$1,518.01	25.95%
FUNCTION: Psychological Services - 214		$1,591,983.64	$0.00	$1,591,983.64	$140,427.85	$1,308,391.96	$283,591.68	$261,607.78	$21,983.90	1.38%
100.217.1000000.0000.000	Salaries	$82,035.31	$0.00	$82,035.31	$6,602.95	$72,632.35	$9,402.96	$6,602.97	$2,799.99	3.41%

Board Report Expenditures

Fiscal Year: 2016-2017

From Date: 5/1/2017 To Date: 5/31/2017

☐ 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
100.217.2000000.0000.000	Employee Benefits	$28,568.55	$0.00	$28,568.55	$2,373.18	$25,913.13	$2,655.42	$2,373.18	$282.24	0.99%
100.217.4000000.0000.000	Supplies and Materials	$1,260.00	$0.00	$1,260.00	$124.15	$554.25	$705.75	$79.91	$625.84	49.67%
FUNCTION: Career Specialist Services - 217		$111,863.86	$0.00	$111,863.86	$9,100.28	$99,099.73	$12,764.13	$9,056.06	$3,708.07	3.31%
100.221.1000000.0000.000	Salaries	$1,868,550.79	$0.00	$1,868,550.79	$156,622.21	$1,622,853.58	$245,697.21	$261,704.46	($16,007.25)	-0.86%
100.221.2000000.0000.000	Employee Benefits	$623,570.94	$0.00	$623,570.94	$51,602.24	$525,311.66	$98,259.28	$83,456.22	$14,803.06	2.37%
100.221.3000000.0000.000	Purchased Services	$484,823.00	($332.76)	$484,490.24	$32,720.70	$374,807.64	$109,682.60	$3,189.60	$106,493.00	21.98%
100.221.4000000.0000.000	Supplies and Materials	$142,440.00	$0.00	$142,440.00	$12,972.86	$84,092.74	$58,347.26	$3,097.60	$55,249.66	38.79%
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	$253,918.01	$2,611,095.12	$511,463.35	$351,447.88	$160,015.47	5.12%
100.222.1000000.0000.000	Salaries	$1,846,286.91	$0.00	$1,846,286.91	$140,570.36	$1,365,539.97	$480,746.94	$349,855.68	$130,891.26	7.09%
100.222.2000000.0000.000	Employee Benefits	$676,362.02	$0.00	$676,362.02	$57,642.27	$544,800.31	$131,561.71	$142,334.76	($10,773.05)	-1.59%
100.222.3000000.0000.000	Purchased Services	$1,500.00	$2,165.00	$3,665.00	$1,800.00	$2,365.00	$1,300.00	$0.00	$1,300.00	35.47%
100.222.4000000.0000.000	Supplies and Materials	$332,441.00	($5,768.09)	$326,672.91	$35,503.58	$282,596.28	$44,076.63	$21,360.59	$22,716.04	6.95%
FUNCTION: Library and Media Services - 222		$2,856,589.93	($3,603.09)	$2,852,986.84	$235,516.21	$2,195,301.56	$657,685.28	$513,551.03	$144,134.25	5.05%
100.223.1000000.0000.000	Salaries	$554,941.53	$0.00	$554,941.53	$45,371.44	$510,445.76	$44,495.77	$51,904.22	($7,408.45)	-1.33%
100.223.2000000.0000.000	Employee Benefits	$186,269.69	$0.00	$186,269.69	$15,718.38	$173,549.35	$12,720.34	$17,734.30	($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	$684,936.11	$57,826.11	$69,638.52	($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	($5,735.00)	$77,323.00	$3,432.16	$54,193.59	$23,129.41	$43.89	$23,085.52	29.86%
100.224.4000000.0000.000	Supplies and Materials	$9,022.00	$2,759.00	$11,781.00	$604.82	$8,620.24	$3,160.76	$0.00	$3,160.76	26.83%
FUNCTION: Improvement of Instruction Inservice & Staff Train - 224		$93,356.04	($2,976.00)	$90,380.04	$4,036.98	$62,813.83	$27,566.21	$43.89	$27,522.32	30.45%
100.231.1000000.0000.000	Salaries	$67,281.00	$0.00	$67,281.00	$5,606.72	$57,669.12	$9,611.88	$5,606.70	$4,005.18	5.95%
100.231.2000000.0000.000	Employee Benefits	$16,826.88	$0.00	$16,826.88	$1,412.46	$14,418.54	$2,408.34	$1,412.45	$995.89	5.92%
100.231.3000000.0000.000	Purchased Services	$336,775.00	$0.00	$336,775.00	$34,419.03	$337,970.57	($1,195.57)	$5,875.00	($7,070.57)	-2.10%
100.231.6000000.0000.000	Other Objects	$368,185.00	$0.00	$368,185.00	$500.00	$414,535.00	($46,350.00)	$0.00	($46,350.00)	-12.59%
FUNCTION: Board of Education - 231		$789,067.88	$0.00	$789,067.88	$41,938.21	$824,593.23	($35,525.35)	$12,894.15	($48,419.50)	-6.14%
100.232.1000000.0000.000	Salaries	$271,439.33	$0.00	$271,439.33	$23,593.22	$259,525.43	$11,913.90	$23,593.22	($11,679.32)	-4.30%
100.232.2000000.0000.000	Employee Benefits	$79,840.84	$0.00	$79,840.84	$6,998.60	$71,812.89	$8,027.95	$6,998.61	$1,029.34	1.29%
100.232.3000000.0000.000	Purchased Services	$19,000.00	$0.00	$19,000.00	$4,983.15	$9,703.21	$9,296.79	$6,572.08	$2,724.71	14.34%

Board Report Expenditures

Fiscal Year: 2016-2017

From Date: 5/1/2017 To Date: 5/31/2017

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Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.232.4000000.0000.000	Supplies and Materials	$6,723.00	$0.00	$6,723.00	$318.97	$3,586.20	$3,136.80	$0.00	$3,136.80	46.66%
100.232.6000000.0000.000	Other Objects	$7,100.00	$0.00	$7,100.00	$665.50	$2,976.35	$4,123.65	$0.00	$4,123.65	58.08%
FUNCTION: Office of Superintendent - 232		$384,103.17	$0.00	$384,103.17	$36,559.44	$347,604.08	$36,499.09	$37,163.91	($664.82)	-0.17%
100.233.1000000.0000.000	Salaries	$10,042,327.05	$0.00	$10,042,327.05	$841,740.77	$8,867,495.04	$1,174,832.01	$1,145,212.33	$29,619.68	0.29%
100.233.2000000.0000.000	Employee Benefits	$3,538,206.47	$0.00	$3,538,206.47	$305,394.26	$3,166,816.51	$371,389.96	$422,466.00	($51,076.04)	-1.44%
100.233.3000000.0000.000	Purchased Services	$217,950.00	($25,233.72)	$192,716.28	$9,706.72	$97,181.23	$95,535.05	$2,714.54	$92,820.51	48.16%
100.233.4000000.0000.000	Supplies and Materials	$255,831.00	($27,627.31)	$228,203.69	$16,763.23	$153,765.29	$74,438.40	$17,782.00	$56,656.40	24.83%
100.233.6000000.0000.000	Other Objects	$19,171.00	$1,621.50	$20,792.50	$16.00	$18,178.03	$2,614.47	$2,855.85	($241.38)	-1.16%
FUNCTION: School Administration - 233		$14,073,485.52	($51,239.53)	$14,022,245.99	$1,173,620.98	$12,303,436.10	$1,718,809.89	$1,591,030.72	$127,779.17	0.91%
100.251.3000000.0000.000	Purchased Services	$260,000.00	$180,000.00	$440,000.00	$73,532.82	$269,285.09	$170,714.91	$81,044.59	$89,670.32	20.38%
UNCTION: Student Transportation (Federal/District Mandated) - 251		$260,000.00	$180,000.00	$440,000.00	$73,532.82	$269,285.09	$170,714.91	$81,044.59	$89,670.32	20.38%
100.252.1000000.0000.000	Salaries	$693,950.77	$0.00	$693,950.77	$57,325.60	$637,848.59	$56,102.18	$57,325.60	($1,223.42)	-0.18%
100.252.2000000.0000.000	Employee Benefits	$241,436.10	$0.00	$241,436.10	$25,166.08	$275,140.65	($33,704.55)	$25,166.09	($58,870.64)	-24.38%
100.252.3000000.0000.000	Purchased Services	$136,680.00	$0.00	$136,680.00	$7,907.95	$186,833.75	($50,153.75)	$1,247.26	($51,401.01)	-37.61%
100.252.4000000.0000.000	Supplies and Materials	$53,955.00	$0.00	$53,955.00	$28,040.91	$50,164.09	$3,790.91	$1,914.26	$1,876.65	3.48%
100.252.6000000.0000.000	Other Objects	$3,600.00	$0.00	$3,600.00	$200.00	$3,704.00	($104.00)	$0.00	($104.00)	-2.89%
FUNCTION: Fiscal Services - 252		$1,129,621.87	$0.00	$1,129,621.87	$118,640.54	$1,153,691.08	($24,069.21)	$85,653.21	($109,722.42)	-9.71%
100.254.1000000.0000.000	Salaries	$6,556,065.21	$0.00	$6,556,065.21	$522,413.82	$5,790,305.03	$765,760.18	$522,752.21	$243,007.97	3.71%
100.254.2000000.0000.000	Employee Benefits	$3,593,668.55	$0.00	$3,593,668.55	$223,905.82	$2,453,813.43	$1,139,855.12	$223,705.96	$916,149.16	25.49%
100.254.3000000.0000.000	Purchased Services	$4,662,551.00	($130,000.00)	$4,532,551.00	$235,065.08	$3,929,380.60	$603,170.40	$563,526.94	$39,643.46	0.87%
100.254.4000000.0000.000	Supplies and Materials	$5,539,156.00	($60,000.00)	$5,479,156.00	$174,858.55	$4,382,687.65	$1,096,468.35	$19,867.57	$1,076,600.78	19.65%
100.254.5000000.0000.000	Capital Outlay	$0.00	$190,000.00	$190,000.00	$0.00	$79,269.33	$110,730.67	$106,868.00	$3,862.67	2.03%
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	$1,156,243.27	$16,637,435.08	$3,717,561.68	$1,436,720.68	$2,280,841.00	11.21%
100.255.1000000.0000.000	Salaries	$3,271,622.86	$0.00	$3,271,622.86	$281,333.91	$2,848,429.22	$423,193.64	$586,123.04	($162,929.40)	-4.98%
100.255.2000000.0000.000	Employee Benefits	$1,246,236.09	$0.00	$1,246,236.09	$115,360.10	$1,112,165.46	$134,070.63	$244,592.64	($110,522.01)	-8.87%
100.255.3000000.0000.000	Purchased Services	$304,992.00	($140,800.00)	$164,192.00	$7,157.41	$92,344.24	$71,847.76	$24,913.89	$46,933.87	28.58%
100.255.4000000.0000.000	Supplies and Materials	$61,990.00	($12,200.00)	$49,790.00	$7,556.46	$37,281.94	$12,508.06	$362.04	$12,146.02	24.39%
100.255.6000000.0000.000	Other Objects	$500.00	$250.00	$750.00	$24.00	$593.00	$157.00	$0.00	$157.00	20.93%
FUNCTION: Student Transportation (State Mandated) - 255		$4,885,340.95	($152,750.00)	$4,732,590.95	$411,431.88	$4,090,813.86	$641,777.09	$855,991.61	($214,214.52)	-4.53%
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: 5/1/2017 To Date: 5/31/2017

☐ 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	$216,161.22	$62,945.98	$19,650.54	$43,295.44	15.51%
100.257.2000000.0000.000	Employee Benefits	$103,124.38	$0.00	$103,124.38	$7,445.49	$80,269.27	$22,855.11	$7,445.00	$15,410.11	14.94%
100.257.3000000.0000.000	Purchased Services	$636,906.00	$97,321.32	$734,227.32	$79,471.37	$569,998.71	$164,228.61	$55,509.05	$108,719.56	14.81%
100.257.4000000.0000.000	Supplies and Materials	$52,639.00	($15,964.00)	$36,675.00	$1,076.44	$18,882.34	$17,792.66	$1,264.27	$16,528.39	45.07%
	FUNCTION: Internal Services - 257	$1,071,776.58	$81,357.32	$1,153,133.90	$107,644.32	$885,311.54	$267,822.36	$83,868.86	$183,953.50	15.95%
100.258.1000000.0000.000	Salaries	$74,322.69	$0.00	$74,322.69	$6,212.28	$69,281.88	$5,040.81	$6,043.40	($1,002.59)	-1.35%
100.258.2000000.0000.000	Employee Benefits	$27,043.49	$0.00	$27,043.49	$1,937.76	$21,902.69	$5,140.80	$1,892.04	$3,248.76	12.01%
100.258.3000000.0000.000	Purchased Services	$1,806,131.00	($43,850.00)	$1,762,281.00	$25,414.63	$1,251,730.80	$510,550.20	$202,744.89	$307,805.31	17.47%
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	($43,850.00)	$1,864,957.18	$33,564.67	$1,343,012.87	$521,944.31	$210,680.33	$311,263.98	16.69%
100.261.1000000.0000.000	Salaries	$645,885.78	$0.00	$645,885.78	$10,663.66	$117,300.26	$528,585.52	$10,663.74	$517,921.78	80.19%
100.261.2000000.0000.000	Employee Benefits	$189,027.54	$0.00	$189,027.54	$3,226.66	$34,085.88	$154,941.66	$3,226.68	$151,714.98	80.26%
	FUNCTION: Head of Component Unit - 261	$834,913.32	$0.00	$834,913.32	$13,890.32	$151,386.14	$683,527.18	$13,890.42	$669,636.76	80.20%
100.263.1000000.0000.000	Salaries	$740,997.92	$0.00	$740,997.92	$83,318.87	$722,351.80	$18,646.12	$74,583.59	($55,937.47)	-7.55%
100.263.2000000.0000.000	Employee Benefits	$223,973.45	$0.00	$223,973.45	$26,102.71	$275,225.45	($51,252.00)	$25,891.13	($77,143.13)	-34.44%
100.263.3000000.0000.000	Purchased Services	$81,000.00	($6,000.00)	$75,000.00	$1,539.25	$82,079.05	($7,079.05)	$6,239.50	($13,318.55)	-17.76%
100.263.4000000.0000.000	Supplies and Materials	$25,000.00	$6,000.00	$31,000.00	$7,920.68	$33,230.27	($2,230.27)	$1,520.23	($3,750.50)	-12.10%
100.263.6000000.0000.000	Other Objects	$12,700.00	$0.00	$12,700.00	$14,280.79	$27,355.40	($14,655.40)	$1,668.98	($16,324.38)	-128.54%
	FUNCTION: Information Services - 263	$1,083,671.37	$0.00	$1,083,671.37	$133,162.30	$1,140,241.97	($56,570.60)	$109,903.43	($166,474.03)	-15.36%
100.264.1000000.0000.000	Salaries	$608,972.97	$0.00	$608,972.97	$52,336.82	$546,466.60	$62,506.37	$52,394.27	$10,112.10	1.66%
100.264.2000000.0000.000	Employee Benefits	$207,391.14	$0.00	$207,391.14	$20,374.03	$239,588.78	($32,197.64)	$20,388.54	($52,586.18)	-25.36%
100.264.3000000.0000.000	Purchased Services	$78,744.00	$0.00	$78,744.00	($1,463.79)	$13,245.89	$65,498.11	$6,570.00	$58,928.11	74.84%
100.264.4000000.0000.000	Supplies and Materials	$59,527.00	$0.00	$59,527.00	$1,186.26	$11,306.01	$48,220.99	$0.00	$48,220.99	81.01%
100.264.6000000.0000.000	Other Objects	$0.00	$0.00	$0.00	$0.00	$351.00	($351.00)	$0.00	($351.00)	0.00%
	FUNCTION: Staff Services - 264	$954,635.11	$0.00	$954,635.11	$72,433.32	$810,958.28	$143,676.83	$79,352.81	$64,324.02	6.74%
100.266.1000000.0000.000	Salaries	$1,828,160.93	$0.00	$1,828,160.93	$153,021.95	$1,444,183.30	$383,977.63	$197,839.64	$186,137.99	10.18%
100.266.2000000.0000.000	Employee Benefits	$607,944.39	$0.00	$607,944.39	$52,632.53	$503,488.87	$104,455.52	$70,680.36	$33,775.16	5.56%
100.266.3000000.0000.000	Purchased Services	$824,723.00	$0.00	$824,723.00	$51,442.86	$449,086.59	$375,636.41	$46,333.00	$329,303.41	39.93%
100.266.4000000.0000.000	Supplies and Materials	$10,520.00	$0.00	$10,520.00	$3,782.78	$12,535.92	($2,015.92)	$377.50	($2,393.42)	-22.75%
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	$260,880.12	$2,409,294.68	$862,229.64	$315,230.50	$546,999.14	16.72%

Board Report Expenditures

Fiscal Year: 2016-2017

From Date: 5/1/2017 To Date: 5/31/2017

☐ 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	$144,732.83	$1,289,541.33	$230,033.48	$182,903.43	$47,130.05	3.10%
100.271.2000000.0000.000	Employee Benefits	$403,145.41	$0.00	$403,145.41	$35,802.96	$330,722.69	$72,422.72	$49,898.09	$22,524.63	5.59%
100.271.3000000.0000.000	Purchased Services	$22,424.00	$38,600.00	$61,024.00	$12,092.41	$59,106.18	$1,917.82	$56.48	$1,861.34	3.05%
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	$192,628.20	$2,151,999.20	$353,774.02	$232,858.00	$120,916.02	4.83%
100.390.3000000.0000.000	Purchased Services	$15,000.00	$2,972.50	$17,972.50	$3,650.00	$16,400.00	$1,572.50	$750.00	$822.50	4.58%
100.390.4000000.0000.000	Supplies and Materials	$5,850.00	($3,872.50)	$1,977.50	$0.00	$48.00	$1,929.50	$750.00	$1,179.50	59.65%
	FUNCTION: Other Community Services - 390	$20,850.00	($900.00)	$19,950.00	$3,650.00	$16,448.00	$3,502.00	$1,500.00	$2,002.00	10.04%
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**	**$13,661,854.07**	**$140,377,565.74**	**$34,129,101.34**	**$27,754,479.29**	**$6,374,622.05**	**3.65%**

End of Report

Exhibit C

EXHIBIT C

district five
OF LEXINGTON & RICHLAND COUNTIES

MEMORANDUM

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

From: A. Len Richardson
Chief Finance Officer

Date: July 11, 2017

Re: Board Meeting – July 17, 2017
Amended 2017-2018 General Fund Budget

Following the approval of the District's FY 2017-2018 General Fund Budget, the 2017-2018 General Appropriations Bill (H. 3720) was ratified by the General Assembly on June 6, 2017. Although there are no changes to the projected expenditures, the final version of the Act did include changes that affect the projected revenues. The changes will be presented for approval.

RECOMMENDATION:

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

ALR:tl

Attachment

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
PROJECTED REVENUE FY 2017-2018

	FY 2018 Approved Budget May 22, 2017	FY 2018 Amended Budget July 17, 2017	Change
REVENUE FROM LOCAL SOURCES			
Tax Levies *	49,554,998	49,554,998	0
Vehicle Taxes *	13,794,996	13,794,996	0
Current Tax Penalties	277,000	277,000	0
Delinquent Taxes & Penalties	1,808,329	1,808,329	0
Revenue in Lieu of Taxes	1,281,484	1,281,484	0
Tuition	50,000	50,000	0
Interest on Investments	100,000	100,000	0
Rentals	120,000	120,000	0
Medicaid	120,000	120,000	0
Insurance Settlements	20,000	20,000	0
Refund of Prior Year Expenditures	15,000	15,000	0
Other Local Revenue	300,000	300,000	0
TOTAL REVENUE FROM LOCAL SOURCES	**67,441,807**	**67,441,807**	**0**
REVENUE FROM STATE SOURCES			
School Bus Driver Salaries	1,133,005	1,133,005	0
School Bus Driver Worker's Compensation	58,632	58,632	0
Fringe Benefits Contributions	18,880,243	18,880,243	0
Retiree Insurance	4,306,644	4,306,644	0
Education Finance Act	41,937,136	41,764,910	(172,226)
Reimbursement For Prop. Tax Relief (Tier I)	10,580,071	10,580,071	0
Homestead Exemption (Tier II)	1,758,200	1,758,200	0
Reimbursement For Prop. Tax Relief (Tier III)	30,521,426	30,521,426	0
Merchant's Inventory Tax	213,955	213,955	0
Manufacturer's Depreciation Reimbursement	289,373	289,373	0
Motor Carrier Revenue	179,580	179,580	0
Other State Revenue	10,000	10,000	0
TOTAL REVENUE FROM STATE SOURCES	**109,868,265**	**109,696,039**	**(172,226)**
TRANSFER FROM OTHER FUNDS			
Indirect Costs Transfer and Other	265,000	265,000	0
Transfer from EIA	4,311,909	4,311,909	0
TOTAL TRANSFERS FROM OTHER FUNDS	**4,576,909**	**4,576,909**	0
SUBTOTAL	181,886,981	181,714,755	(172,226)
Operational Balance	4,377	176,603	172,226
TOTAL FUNDS AVAILABLE	**181,891,358**	**181,891,358**	**0**

* Includes the 5.4 mill increase approved on May 22, 2017

Exhibit D

EXHIBIT D

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

Date: June 13, 2017

Re: June 26, 2017 Board Meeting
Discussion: Approval of Proposed Revisions
Board Policy IJNDAA "Distance, Online and Virtual Education"

Item: Proposed revisions to Board Policy IJNDAA "Distance, Online and Virtual Education" is attached in draft form, along with the current Board Policy IJNDAA.

Recommendation: The administration recommends the proposed revisions to Board Policy IJNDAA "Distance, Online and Virtual Education" move to First Reading.

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

Attachments: Current Board Policy IJNDAA "Distance, Online and Virtual Education"
Proposed revisions to Board Policy IJNDAA "Distance, Online and Virtual Education"

DISTANCE, ONLINE AND VIRTUAL EDUCATION

IJNDAA

Purpose: To establish the board's vision and the basic structure for providing technology-delivered courses as an alternative means of instruction for students.

The district will utilize technology-delivered courses as part of its educational program to increase accessibility and flexibility in the delivery of instruction in the district. In addition to regular, classroom-based instruction, students in the district may earn credit through accredited distance, online or virtual learning courses operated through the district's program and/or the state-run South Carolina Virtual School Program.

District courses

All technology-delivered programs and courses offered by the district will be consistent with state academic standards and instructional goals of the district, ensuring both the rigor of the course and the quality of instruction. The district will review instructional materials periodically to ensure they meet program standards.

The district will integrate technology-delivered instruction as part of the regular instruction provided by a certified teacher in the district for grades K-12.

Grades nine through 12

Students in grades nine through 12 may earn a maximum of 12 units of academic credit to be applied toward graduation requirements by completing technology-delivered courses offered through agencies approved by the board.

A student may earn credit for a distance, online or virtual learning course under the following circumstances.

- The high school does not offer the course due to lack of certified personnel.
- The high school does offer the course, but the student is unable to take it due to an unavoidable scheduling conflict.
- The course will serve as a supplement to extended homebound instruction.
- The district has expelled the student from the regular school setting, but educational services are to be continued.
- The principal, with agreement from the student's parent/legal guardian and teachers, determines the student requires a differentiated or accelerated learning environment.
- The student needs the course for credit recovery.
- The student needs the course to meet graduation requirements.
- The student must be enrolled in a school in the district and, if applicable, will take the course during the regular school day at the school site.

The school must receive an official record of the final grade before awarding credit toward graduation.

Application for courses

Students applying for permission to take a technology-delivered course must do the following.

- Complete prerequisites and provide teacher/counselor recommendations to confirm that he/she possesses the maturity level needed to function effectively in a distance, online or virtual learning environment.
- Obtain the approval of the principal or his/her designee before enrolling in a technology-delivered course.
- Adhere to the district code of conduct to include rules of behavior, consequences for violations and signed student agreements.
- Adhere to attendance requirements of the district.

District review committee

The Chief Instructional Officer will establish a committee to review all technology-delivered courses prior to use by the district.

Evaluation

The district will evaluate the educational effectiveness of the technology-delivered courses and the teaching/learning process to include assessments based on state academic standards. The district will use this evaluation to decide whether to grant credit for the course or to continue or discontinue the use of the technology-delivered course.

The school will be responsible for providing applicable in-school supervision and monitoring of students enrolled in the district technology-delivered courses.

The district will not use distance, online or virtual education courses as the sole medium for instruction in any required subject area for students in grades K through eight.

South Carolina Virtual School Program

Students must have permission from the principal or the principal's designee to be enrolled in the South Carolina Virtual School Program.

The principal may allow three on-line courses, with SCVS program courses, to be included in the three courses during each school year for grades 9-12.

The district will transcribe the student's final numeric grade to the student's permanent grade and transcript.

Students enrolled in these courses will take final exams and appropriate state assessments in a proctored environment.

Nothing in state law requires the district to provide either home computer equipment or Internet access to a student enrolling in this program.

Cf. IHBG, IHBH

Adopted ^

Legal references:

A. South Carolina Code of Laws 1976, as amended:
   1. Section 59-16-10, et. seq. - South Carolina Virtual School Program.

DISTANCE, ONLINE AND VIRTUAL EDUCATION

DRAFT
IJNDAA

Purpose: To establish the board's vision and the basic structure for providing technology-delivered courses as an alternative means of instruction for students.

The district will utilize technology-delivered courses as part of its educational program to increase accessibility and flexibility in the delivery of instruction in the district. In addition to regular, classroom-based instruction, students in the district may earn credit through accredited distance, online or virtual learning courses operated through the district's program and/or the state-run South Carolina Virtual School Program.

District courses

All technology-delivered programs and courses offered by the district will be consistent with state academic standards and instructional goals of the district, ensuring both the rigor of the course and the quality of instruction. The district will review instructional materials periodically to ensure they meet program standards.

The district will integrate technology-delivered instruction as part of the regular instruction provided by a certified teacher in the district for grades K-12.

Grades seven and eight

Students in grades seven and eight may earn academic credit to be applied toward graduation requirements by completing technology-delivered courses offered through agencies approved by the board.

A middle school student may earn credit for a distance, online or virtual learning course under the following circumstances.

- The middle school does not offer the course due to lack of certified personnel.
- The middle school does offer the course, but the student is unable to take it due to an unavoidable scheduling conflict.
- The course will serve as a supplement to extended homebound instruction.
- The district has expelled the student from the regular school setting, but educational services are to be continued.
- The principal, with agreement from the student's parent/legal guardian and teachers, determines the student requires a differentiated or accelerated learning environment.

The school must receive an official record of the final grade before awarding credit toward graduation.

Grades nine through 12

Students in grades nine through 12 may earn a maximum of 12 units of academic credit to be applied toward graduation requirements by completing technology-delivered courses offered through agencies approved by the board.

A student may earn credit for a distance, online or virtual learning course under the following circumstances.

- The high school does not offer the course due to lack of certified personnel.
- The high school does offer the course, but the student is unable to take it due to an unavoidable scheduling conflict.
- The course will serve as a supplement to extended homebound instruction.
- The district has expelled the student from the regular school setting, but educational services are to be continued.
- The principal, with agreement from the student's parent/legal guardian and teachers, determines the student requires a differentiated or accelerated learning environment.
- The student needs the course for credit recovery.
- The student needs the course to meet graduation requirements.
- The student must be enrolled in a school in the district and, if applicable, will take the course during the regular school day at the school site.

The school must receive an official record of the final grade before awarding credit toward graduation.

Application for courses

Students applying for permission to take a technology-delivered course must do the following.

- Submit parent approval to the Principal or his/her designee.
- Complete prerequisites and provide teacher/counselor recommendations to confirm that he/she possesses the maturity level needed to function effectively in a distance, online or virtual learning environment.
- Obtain the approval of the principal or his/her designee before enrolling in a technology-delivered course.
- Adhere to the district code of conduct to include rules of behavior, consequences for violations and signed student agreements.
- Adhere to attendance requirements of the district.

District review committee

The Chief Instructional Officer will establish a committee to review all technology-delivered courses prior to use by the district.

Evaluation

The district will evaluate the educational effectiveness of the technology-delivered courses and the teaching/learning process to include assessments based on state academic standards. The district will use this evaluation to decide whether to grant credit for the course or to continue or discontinue the use of the technology-delivered course.

The school will be responsible for providing applicable in-school supervision and monitoring of students enrolled in the district technology-delivered courses.

The district will not use distance, online or virtual education courses as the sole medium for instruction in any required subject area for students in grades K through ~~eight~~ six.

South Carolina Virtual School Program

Students must have permission from the principal or the principal's designee to be enrolled in the South Carolina Virtual School Program.

The middle school principal may allow online courses but not to exceed a total of 1.0 of Carnegie Credits with VirtualSC per year.

The high school principal may allow three online courses, with ~~SCVS~~ VirtualSC program courses, to be included in the three courses during each school year for grades 9-12.

The district will transcribe the student's final numeric grade to the student's permanent grade and transcript.

Students enrolled in these courses will take final exams and appropriate state assessments in a proctored environment.

Nothing in state law requires the district to provide either home computer equipment or Internet access to a student enrolling in this program.

Cf. IHBG, IHBH

Adopted ^

Legal references:

A. South Carolina Code of Laws 1976, as amended:
   1. Section 59-16-10, et. seq. - South Carolina Virtual School Program.

Exhibit E

EXHIBIT E

district five
OF LEXINGTON & RICHLAND COUNTIES

MEMORANDUM

To: Members of the Board of Trustees
Dr. Stephen W. Hefner, Superintendent

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

Date: June 13, 2017

Re: June 26, 2017 Board Meeting – *Information Only*
Title I and Title II Program Proposals for 2017-2018

Attached to this memo you will find information regarding the following:

- Title I 2017-18 Program Proposal
- Title II 2017-18 Program Proposal

I will be present at the Board Meeting to answer any questions you may have regarding this information.

district five
OF LEXINGTON & RICHLAND COUNTIES

TITLE I
2017-2018

2017-2018 Program Proposal

FY 17-18 ***(Projected)*** New Grant Funds	$ 1,750,000.00
FY 16-17 ***(Projected)*** Carryover Funds	150,000.00
TOTAL 17-18 PROJECTED FUNDS	**$ 1,900,000.00**

Title I Served Schools:

All of the following schools have 40% F/R lunch count, or higher and have conducted a Needs Assessment in their school to make the community decision for allocating Title I funds.

School	Title I Programs
Seven Oaks Elementary	*Reading Intervention* *Math Intervention* *Academic Tutoring*
Leaphart Elementary	*Reading Intervention* *Math Intervention* *Academic Tutoring*
Harbison West Elementary	*Reading Intervention* *Academic Intervention* *Academic Tutoring*
H. E. Corley Elementary	*Reading Intervention* *Math Intervention* *Academic Tutoring*
Dutch Fork Elementary	*Reading/Writing Intervention* *Math Intervention*
Nursery Road Elementary	*Reading Intervention* *Math Intervention*

Title I *funds will be expended for teachers' salaries/benefits, parent involvement needs, instructional materials and supplies, professional training, and academic tutoring (during the school year and during summer).*

Program Purposes:

(As stated in Federal Regulations)

Programs that provide extended learning time for disadvantaged children to assist in the acquisition of performance standards expected for all children. Programs may include extended school year; before- and after-school or summer programs; and, accelerated, high-quality curriculum including applied learning. Programs should minimize removing children from the regular classroom during regular school hours for instruction and should coordinate with and support the regular education program in the classroom. Programs supported by Title I funds may also include counseling, mentoring, and other pupil services; college and career awareness and preparation; services to transition students from school to work; services to assist preschool children; and, professional development opportunities to provide teachers with strategies to use in the classroom and with promoting parental involvement in their children's education.

district five
OF LEXINGTON & RICHLAND COUNTIES

Title II, Part A Program
Improving Teacher Quality
2017-2018 Proposed Budget

2017-2018 PROGRAM PROPOSAL

FY 17-18 (*Projected*) New Grant Funds	**$ 200,000.00**
FY 16-17 (*Projected*) Carryover Funds	**20,000.00**
TOTAL 17-18 PROJECTED FUNDS	**$ 220,000.00**

Program Purposes:

Per our District's Strategic Plan, Title II monies will be used to support district initiatives, in particular Data Teams (intensive training and monitoring with consultants) and RtI (quarterly Transition Team trainings to collaborate and calibrate; professional development in the core content areas; paraprofessional training; and, recruitment and retention of highly qualified staff.