district five
OF LEXINGTON & RICHLAND COUNTIES

AGENDA
BOARD OF TRUSTEES
REGULAR MEETING
CHAPIN INTERMEDIATE SCHOOL'S CAFETERIA
SEPTEMBER 25, 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 construction at Chapin Middle School
   c. Legal update regarding construction issues at Chapin High School
   d. Contractual matter regarding potential sale of property
   e. Receipt of legal advice: MOA regarding gift from Dutch Fork High School Touchdown Club (Exhibit B)

3. Call to order

4. Welcoming remarks

5. Invocation – Jan Hammond, Board of Trustees

6. Pledge of Allegiance – Andrew Farmer, McEwen Gore and Abigail White, sixth grade students at Chapin Intermediate School

7. School Board Spotlight

8. Approval of the agenda

9. Approval of the minutes of the July 17, 2017 and August 9, 2017 board meetings

10. Welcome and brief overview of Chapin Intermediate School by Vann Holden, Principal

11. Superintendent's Report
    a. Back-to-School Report

    b. Report on Recent Studies:
       1. State-conducted Efficiency Study
       2. State Technology Readiness Study

c. Office of Finance and Operations
   1. Update on construction project at Chapin Middle School
   2. Capital Projects Review

d. Office of Communications
   1. FOIA Report

12. Public participation*

ACTION AGENDA

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

14. Request by Dutch Fork High School Touchdown Club to make scoreboard improvements in the stadium

DISCUSSION AGENDA

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

16. Proposed revisions to Board Policy IHAC "Social Studies Education" (Exhibit D)

17. Proposed revisions to Board Policy IKE "Promotion and Retention of Students" (Exhibit E)

18. Proposed revisions to Board Policy IHCA "Summer School" (Exhibit F)

19. Adjourn

INFORMATION AGENDA

20. Monthly Financial Reports (Exhibit G)

21. The next board meeting will be October 9, 2017 at Irmo Middle School.

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

district five
OF LEXINGTON & RICHLAND COUNTIES

Minutes/July 17, 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
Mr. Len Richardson, Chief Finance Officer

Chairman Gantt gave welcoming remarks.

The Invocation was given by Michael Cates. The Pledge of Allegiance was led by Ed White, 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, Katrina Goggins gave a Year In Review – 2016-2017 presentation; Len Richardson presented the Monthly Financial Reports (Exhibit B).

During the public participation, Michael Bloom, Kim Murphy, Liesha Huffstetler, Wayne Duncan, Gina Wessinger, Rebecca Connelly, Karen Larrabee, Kathy Robinson, Charli Wessinger, Michael Whitehurst, Dana Cochran, Donna Elgie, Darrell Hudson, Leslie Bundrick, Daryl Keen, Jr., Randy Hanzlick, Leigh Stoner, Mark Ebert, Rick Howell, Judy Ruff, Sabina Marshall, Dennis Blaszczynski, Jim Johnston, Kelley Roberts, Marie Schmal, Al Walker, Charles McLinden and James Burns spoke regarding the proposed new elementary school site.

SCHOOL DISTRICT FIVE
OF
LEXINGTON AND RICHLAND COUNTIES

Meeting of July 17, 2017

	BAUMGARDNER	CATES	GANTT	HALTIWANGER	HAMMOND	HUTCHISON	WHITE
1. M. Baumgardner S. Hutchison Enter executive session to consider the following : a) selected employment items (Exhibit A) ; and 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	X	X	X	X	X	X	A
2. M. Hutchison S. Hammond Approve the agenda	X	X	X	X	X	X	X
3. M. Hutchison S. Baumgardner Approve the minutes of the June 12, 2017 board meeting	X	X	X	X	X	X	X
4. M. Hutchison S. Baumgardner Approve the minutes of the special-called June 29, 2017 board meeting	X	X	X	X	AB	X	X
5. M. Haltiwanger S. Cates Approve the selected employment items (Exhibit A)	X	X	X	X	X	X	X
6. M. White S. Hutchison The Board of Trustees authorize the administration to purchase adjoining properties consisting of 23.79 total acres, being shown as Lexington County TMS# 001000-02-008 and TMS# 001000-02-010, according to the terms of the option agreements with the sellers. These properties are located near the intersection of Amicks Ferry Road and Lake Tide Drive. The total consideration is $932,950.	X	X	X	X	No	X	X
7. M. Hutchison S. Cates Approve the amendment to the 2017-2018 budget (Exhibit C)	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 July 17, 2017

	BAUMGARDNER	CATES	GANTT	HALTIWANGER	HAMMOND	HUTCHISON	WHITE
8. M. Baumgardner S. Hammond	X	X	X	X	X	X	X
Adjourn at 10:18 p.m.							

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

district five
OF LEXINGTON & RICHLAND COUNTIES

Minutes/August 9, 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. Larry Haltiwanger, Vice Chairman
Mrs. Ellen Baumgardner, Secretary
Mr. Michael Cates
Mrs. Jan Hammond
Mr. Ed White
Dr. Stephen Hefner, District Superintendent

The following staff were in attendance:

Ms. Winnical Brown, Director of Personnel
Ms. Katrina Goggins, Director, Office of Communications
Dr. Michael Harris, Chief Student Services Officer
Dr. Christina Melton, Chief Instructional Officer
Mr. Len Richardson, Chief Finance Officer

SCHOOL DISTRICT FIVE
OF
LEXINGTON AND RICHLAND COUNTIES

Meeting of August 9, 2017

	BAUMGARDNER	CATES	GANTT	HALTIWANGER	HAMMOND	HUTCHISON	WHITE
1. M. Baumgardner S. Hammond Enter executive session to consider the following : a) selected employment items (Exhibit A)	X	X	A	X	X	A	X
2. M. Cates S. Baumgardner Approve the agenda	X	X	A	X	X	A	X
3. M. Cates S. Baumgardner Approve the selected employment items (Exhibit A)	X	X	A	X	X	A	X
4. M. Baumgardner S. White Adjourn at 8 :23 a.m.	X	X	A	X	X	A	X

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

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

Date: August 28, 2017

Re: September 11, 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 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 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: August 28, 2017

Re: September 11, 2017 Board Meeting
Discussion: Approval of Proposed Revisions
Board Policy IHAC "Social Studies Education"

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

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

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

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

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES
I - INSTRUCTION
Policy IHAC Social Studies Education

Policy IHAC Social Studies Education

Issued 4/17

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

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

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

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

Constitution and Citizenship Day

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

Veteran's Day

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

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

Adopted 11/14/11; Revised 4/24/17

Legal references:

Federal Law:

Constitution Day and Citizenship Day, 36 U.S.C.A. Section 106.

S.C. Code, 1976, as amended:

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

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

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

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

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

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

State Board of Education Regulations:

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

R-43-232 - Defined program, grades 6-8.

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

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES

2

Suggested Policy Revisions
Discussion 9.11.17

DRAFT **IHAC**
Social Studies Education

Issued ~~4/17~~

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

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

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

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

Constitution and Citizenship Day

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

Veterans Day

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

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

Adopted ^^

Legal references:

Federal statute:

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

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

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

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

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

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

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

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

State Board of Education Regulations:

R43-231 – Defined program, grades K-5.
R43-232 – Defined program, grades 6-8.
R-43-234 - Defined program, grades 9-12.

Exhibit E

EXHIBIT E

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: August 28, 2017

Re: September 11, 2017 Board Meeting
Discussion: Approval of Proposed Revisions
Board Policy IKE "Promotion and Retention of Students"

Item: Proposed revisions to Board Policy IKE "Promotion and Retention of Students" is attached in draft form, along with the current Board Policy IKE.

Recommendation: The administration recommends the revisions to Board Policy IKE "Promotion and Retention of Students" move to First Reading.

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

Attachments: Current Board Policy IKE "Promotion and Retention of Students"
Proposed revisions to Board Policy IKE "Promotion and Retention of Students"

IKE
Promotion and Retention of Students

Issued 5/17

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

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

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

Promotion and Retention

Kindergarten

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

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

Grades 1 through 2

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

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

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

Final determination of promotion or retention rests with the principal.

Grade 3

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

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

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

Read to Succeed State-Mandated Retention

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

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

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

Good cause exemptions

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

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

student's mastery of the state standards in reading is equal to at least a level above the lowest level on the state reading assessment

Grade 4 through 5

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

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

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

Final determination of promotion or retention rests with the principal.

Grades 6 through 8

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

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

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

Final determination of promotion or retention rests with the principal.

Grades 9 through 12

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

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

additional unit of social studies; one unit of physical education; one unit of computer science; and one unit foreign language or occupational specialty

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

Summer School

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

Academic Assistance

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

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

Information to parents/legal guardians

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

Adopted 5/28/84; Revised 1/21/85, 10/20/86, 4/2/90, 4/22/96, 3/3/97, 9/13/99, 8/12/02, 6/17/13, 5/08/17

Legal references:

A. S.C. Code, 1976, as amended:
   1. Section 59-155-160 - South Carolina Read to Succeed Act, Mandatory retention.

B. State Board of Education Regulations:
   1. R43-240 - Summer programs.

C. South Carolina Department of Education:
   1. *Intervention Guidance Document, Kindergarten through Grade Five* (2017).
   2. *Read to Succeed Third Grade Retention Guidance Document, Fall 2016* (2016).

DRAFT IKE
Promotion and Retention of Students

Issued ~~5/17~~

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

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

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

Promotion and Retention

Kindergarten

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

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

Grades 1 through 2

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

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

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

Final determination of promotion or retention rests with the principal.

Grade 3

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

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

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

Read to Succeed State-Mandated Retention

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

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

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

Good cause exemptions

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

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

student's mastery of the state standards in reading is equal to at least a level above the lowest level on the state reading assessment

Grade 4 through 5

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

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

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

Final determination of promotion or retention rests with the principal.

Grades 6 through 8

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

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

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

Final determination of promotion or retention rests with the principal.

Grades 9 through 12

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

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

additional unit of social studies; one unit of physical education; one unit of computer science; and one unit foreign language or career and technology education

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

Summer School

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

Academic Assistance

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

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

Retention

Any decision to retain a student in the same grade level will be made following considerable deliberation and consultation. A student will be retained only when the student has not demonstrated appropriate grade level competencies. The action of retention will be in the best academic interest of the student and will be based on the professional judgment of the school-based instructional personnel, with the ultimate decision made by the principal.

Information to parents/legal guardians

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

Adopted 5/28/84; Revised 1/21/85, 10/20/86, 4/2/90, 4/22/96, 3/3/97, 9/13/99, 8/12/02, 6/17/13, 5/08/17

Legal references:

A. S.C. Code, 1976, as amended:
   1. Section 59-155-160 - South Carolina Read to Succeed Act, Mandatory retention.

B. State Board of Education Regulations:
   1. R43-240 - Summer programs.

C. South Carolina Department of Education:
   1. *Intervention Guidance Document, Kindergarten through Grade Five* (2017).
   2. *Read to Succeed Third Grade Retention Guidance Document, Fall 2016* (2016).

Exhibit F

EXHIBIT F

district five
OF LEXINGTON & RICHLAND COUNTIES

MEMORANDUM

To: Members of the Board of Trustees

Through: Dr. Stephen W. Hefner, Superintendent

From: Dr. Christina S. Melton
Chief Instructional Officer

Date: August 28, 2017

Re: September 11, 2017 Board Meeting
Discussion: Approval of Proposed Revisions
Board Policy IHCA "Summer School"

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

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

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

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

Current Policy

IHCA
Summer School

Issued 5/17

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

For the purpose of promotion, the district may offer a summer school program whenever there is enough interest by students and parents/legal guardians for such a program. The district will operate the summer program in accordance with State Board of Education regulations and standards required by the South Carolina State Department of Education and the Southern Association of Colleges and Schools Council on Accreditation and School Improvement (AdvancED/SACS CASI).

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

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

Summer Reading Camp

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

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

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

Adopted 7/21/75; Revised 1/25/88, 4/22/96, 3/25/13, 5/8/17

Legal references:

A. S.C. Code, 1976, as amended:
   1. Section 59-155-110, *et seq.* - South Carolina Read to Succeed Act of 2014.

B. State Board of Education Regulations:
   1. R43-231 - Defined program K-5.
   2. R43-232 - Defined program 6-8
   3. R43-234 - Defined program, grades 9-12.
   4. R43-240 - Summer programs.

C. South Carolina Department of Education:

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

Suggested Policy Revisions
Discussion 9.11.17

DRAFT IHCA
Summer School

Issued ~~5/17~~

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

For the purpose of promotion, the district may offer a summer school program whenever there is enough interest by students and parents/legal guardians for such a program. The district will operate the summer program in accordance with State Board of Education regulations and standards required by the South Carolina State Department of Education and the Southern Association of Colleges and Schools Council on Accreditation and School Improvement (AdvancED/SACS CASI). The instruction offered in the summer school program will meet the same rigor and standards required during the regular school year.

For grades one through eight, a school may promote students only for courses in summer school programs, either district-wide or school-site, that meet all regulatory requirements. For students in grades nine through 12, a school may award Carnegie units of credit only for courses in summer school programs, either district-wide or school-site, that meet all regulatory requirements. All students taking a course for one unit of credit must receive at least 120 hours of instruction in that subject area. Students may earn up to two credits during one summer school session. Additional credits may be earned with prior approval from the building level principal.

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

Summer Reading Camp

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

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

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

3

Adopted 7/21/75; Revised 1/25/88, 4/22/96, 3/25/13, 5/8/17

Legal references:

A. S.C. Code, 1976, as amended:
   1. Section 59-155-110, *et seq.* - South Carolina Read to Succeed Act of 2014.

B. State Board of Education Regulations:
   1. R43-231 - Defined program K-5.
   2. R43-232 - Defined program 6-8
   3. R43-234 - Defined program, grades 9-12.
   4. R43-240 - Summer programs.

C. South Carolina Department of Education:
   1. *Intervention Guidance Document, Kindergarten through Grade Five* (2017).
   2. *Read to Succeed Third Grade Retention Guidance Document, Fall 2016* (2016).

Exhibit G

EXHIBIT G

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: September 20, 2017

Re: Monthly Financial Reports – July - August 2017

Attached for your information are the revenue and expenditure reports for July - August 2017.

ALR:tl

Attachment

School District Five of Lexington and Richland

Board Report Revenue

Fiscal Year: 2017-2018

From Date: 7/1/2017 To Date: 8/31/2017

☐ 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	($35,105,448.00)	$12,989.67	$12,989.67	($35,118,437.67)	$0.00	($35,118,437.67)	100.04%
100.000.0111002.0000.000	Ad Valorem Taxes - Richland	($14,449,550.00)	$22,663.64	$22,663.64	($14,472,213.64)	$0.00	($14,472,213.64)	100.16%
100.000.0112001.0000.000	Vehicle Taxes - Lexington	($7,060,447.00)	($1,308,029.10)	($1,308,029.10)	($5,752,417.90)	$0.00	($5,752,417.90)	81.47%
100.000.0112002.0000.000	Vehicle Taxes - Richland	($6,734,549.00)	($596,372.02)	($596,372.02)	($6,138,176.98)	$0.00	($6,138,176.98)	91.14%
100.000.0113001.0000.000	Delinquent Taxes - Lexington	($965,065.00)	($95,965.42)	($95,965.42)	($869,099.58)	$0.00	($869,099.58)	90.06%
100.000.0113002.0000.000	Delinquent Taxes - Richland	($843,264.00)	($42,337.30)	($42,337.30)	($800,926.70)	$0.00	($800,926.70)	94.98%
100.000.0114001.0000.000	Penalties & Interest on Taxes	($159,680.00)	($14,391.81)	($14,391.81)	($145,288.19)	$0.00	($145,288.19)	90.99%
100.000.0114002.0000.000	Penalties & Interest on Taxes	($117,320.00)	($8,284.61)	($8,284.61)	($109,035.39)	$0.00	($109,035.39)	92.94%
100.000.0128001.0000.000	Revenue in Lieu of Taxes - Lex	($1,281,484.00)	$0.00	$0.00	($1,281,484.00)	$0.00	($1,281,484.00)	100.00%
100.000.0131000.0000.000	Student Tuition Out of Distric	($50,000.00)	($300.00)	($300.00)	($49,700.00)	$0.00	($49,700.00)	99.40%
100.000.0151000.0000.000	Interest on Investments	($100,000.00)	($34,548.24)	($34,548.24)	($65,451.76)	$0.00	($65,451.76)	65.45%
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	($120,000.00)	($10,115.00)	($10,115.00)	($109,885.00)	$0.00	($109,885.00)	91.57%
100.000.0193000.0000.000	Medicaid	($120,000.00)	($30,141.37)	($30,141.37)	($89,858.63)	$0.00	($89,858.63)	74.88%
100.000.0195000.0000.000	Refund of Prior Year	($15,000.00)	($2,762.90)	($2,762.90)	($12,237.10)	$0.00	($12,237.10)	81.58%
100.000.0199300.0000.000	Insurance Proceeds	($20,000.00)	($220.23)	($220.23)	($19,779.77)	$0.00	($19,779.77)	98.90%
100.000.0199900.0000.000	Other Local Revenue	($300,000.00)	($91,278.61)	($91,278.61)	($208,721.39)	$0.00	($208,721.39)	69.57%
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	($176,603.00)	$0.00	$0.00	($176,603.00)	$0.00	($176,603.00)	100.00%
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	$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)	($177,833.18)	($177,833.18)	($955,171.82)	$0.00	($955,171.82)	84.30%
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)	($61,739.78)	($61,739.78)	$3,107.78	$0.00	$3,107.78	-5.30%
100.000.0318000.0000.000	State Fringe Benefits	($18,880,243.00)	($2,929,340.66)	($2,929,340.66)	($15,950,902.34)	$0.00	($15,950,902.34)	84.48%
100.000.0318100.0000.000	Retiree Health Insurance	($4,306,644.00)	($714,651.64)	($714,651.64)	($3,591,992.36)	$0.00	($3,591,992.36)	83.41%
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	($41,764,910.00)	$0.00	$0.00	($41,764,910.00)	$0.00	($41,764,910.00)	100.00%
100.000.0331100.0000.000	EFA - Kindergarten	$0.00	($315,912.24)	($315,912.24)	$315,912.24	$0.00	$315,912.24	0.00%
100.000.0331200.0000.000	EFA - Primary	$0.00	($900,058.76)	($900,058.76)	$900,058.76	$0.00	$900,058.76	0.00%
100.000.0331300.0000.000	EFA - Elementary	$0.00	($1,753,451.66)	($1,753,451.66)	$1,753,451.66	$0.00	$1,753,451.66	0.00%
100.000.0331400.0000.000	EFA - High School	$0.00	($432,512.92)	($432,512.92)	$432,512.92	$0.00	$432,512.92	0.00%
100.000.0331500.0000.000	EFA - Trainable Mentally Handi	$0.00	($18,842.56)	($18,842.56)	$18,842.56	$0.00	$18,842.56	0.00%
100.000.0331600.0000.000	EFA - Speech Handicapped	$0.00	($515,361.00)	($515,361.00)	$515,361.00	$0.00	$515,361.00	0.00%
100.000.0331700.0000.000	EFA - Homebound	$0.00	($3,816.68)	($3,816.68)	$3,816.68	$0.00	$3,816.68	0.00%
100.000.0332100.0000.000	EFA - Emotionally Handicapped	$0.00	($25,777.80)	($25,777.80)	$25,777.80	$0.00	$25,777.80	0.00%
100.000.0332200.0000.000	EFA - Educable Mentally Handic	$0.00	($15,647.76)	($15,647.76)	$15,647.76	$0.00	$15,647.76	0.00%
100.000.0332300.0000.000	EFA - Learning Disabilities	$0.00	($459,226.60)	($459,226.60)	$459,226.60	$0.00	$459,226.60	0.00%
100.000.0332400.0000.000	EFA - Hearing Handicapped	$0.00	($13,452.86)	($13,452.86)	$13,452.86	$0.00	$13,452.86	0.00%
100.000.0332500.0000.000	EFA - Visually Handicapped	$0.00	($24,930.34)	($24,930.34)	$24,930.34	$0.00	$24,930.34	0.00%
100.000.0332600.0000.000	EFA - Orthopedically Handicapp	$0.00	($6,746.24)	($6,746.24)	$6,746.24	$0.00	$6,746.24	0.00%
100.000.0332700.0000.000	EFA - Vocational	$0.00	($1,386,276.46)	($1,386,276.46)	$1,386,276.46	$0.00	$1,386,276.46	0.00%
100.000.0333100.0000.000	EFA - Autism	$0.00	($162,089.84)	($162,089.84)	$162,089.84	$0.00	$162,089.84	0.00%
100.000.0333200.0000.000	EFA - Gifted and Talented Educ	$0.00	($222,699.38)	($222,699.38)	$222,699.38	$0.00	$222,699.38	0.00%
100.000.0333400.0000.000	EFA - Limited English Proficie	$0.00	($27,058.16)	($27,058.16)	$27,058.16	$0.00	$27,058.16	0.00%
100.000.0335100.0000.000	EFA - Academic Assistance	$0.00	($199,549.36)	($199,549.36)	$199,549.36	$0.00	$199,549.36	0.00%
100.000.0335200.0000.000	EFA - Pupils in Poverty	$0.00	($471,231.44)	($471,231.44)	$471,231.44	$0.00	$471,231.44	0.00%
100.000.0337500.0000.000	EFA Education Foundation Suppl	$0.00	($455,769.00)	($455,769.00)	$455,769.00	$0.00	$455,769.00	0.00%
100.000.0381001.0000.000	Local Property Tax Relief (Tie	($10,580,071.00)	$0.00	$0.00	($10,580,071.00)	$0.00	($10,580,071.00)	100.00%

Board Report Revenue

From Date: 7/1/2017 To Date: 8/31/2017

Fiscal Year: 2017-2018

☐ 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
100.000.0381002.0000.000	Local Property Tax Relief (Tie	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0382001.0000.000	Homestead Exemption (Tier 2) -	($1,758,200.00)	$0.00	$0.00	($1,758,200.00)	$0.00	($1,758,200.00)	100.00%
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	($30,521,426.00)	$0.00	$0.00	($30,521,426.00)	$0.00	($30,521,426.00)	100.00%
100.000.0383001.0000.000	Merchants Inventory Tax - Lexi	($195,003.00)	($49,220.20)	($49,220.20)	($145,782.80)	$0.00	($145,782.80)	74.76%
100.000.0383002.0000.000	Merchants Inventory Tax - Rich	($18,952.00)	$0.00	$0.00	($18,952.00)	$0.00	($18,952.00)	100.00%
100.000.0384001.0000.000	Manufacturers Depr. Reimbursem	($286,058.00)	$0.00	$0.00	($286,058.00)	$0.00	($286,058.00)	100.00%
100.000.0384002.0000.000	Manufacturers Depr. Reimbursem	($3,315.00)	$0.00	$0.00	($3,315.00)	$0.00	($3,315.00)	100.00%
100.000.0389001.0000.000	Motor Carrier Vehicle Tax - L	($132,161.00)	($79,012.24)	($79,012.24)	($53,148.76)	$0.00	($53,148.76)	40.22%
100.000.0389002.0000.000	Motor Carrier Vehicle Tax - Ri	($47,419.00)	$0.00	$0.00	($47,419.00)	$0.00	($47,419.00)	100.00%
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	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0399900.0000.000	Revenue from Other State Agenc	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	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	($4,311,909.00)	$0.00	$0.00	($4,311,909.00)	$0.00	($4,311,909.00)	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	$0.00	($265,000.00)	$0.00	($265,000.00)	100.00%
100.000.0530000.0000.000	Sale of Fixed Assets	$0.00	($3,726.51)	($3,726.51)	$3,726.51	$0.00	$3,726.51	0.00%
	FUND: General Fund - 100	($181,891,358.00)	($13,625,028.57)	($13,625,028.57)	($168,266,329.43)	$0.00	($168,266,329.43)	92.51%
	Grand Total:	($181,891,358.00)	($13,625,028.57)	($13,625,028.57)	($168,266,329.43)	$0.00	($168,266,329.43)	92.51%

End of Report

School District Five of Lexington and Richland

Board Report Expenditures

From Date: 7/1/2017 To Date: 8/31/2017

Fiscal Year: 2017-2018

☐ 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
100.111.1000000.0000.000	Salaries	$4,548,184.61	$190,953.10	$190,953.10	$4,357,231.51	$4,233,881.82	$123,349.69	2.71%
100.111.2000000.0000.000	Employee Benefits	$2,065,398.45	$82,862.03	$82,862.03	$1,982,536.42	$1,860,248.07	$122,288.35	5.92%
100.111.3000000.0000.000	Purchased Services	$2,996.87	$0.00	$0.00	$2,996.87	$147.13	$2,849.74	95.09%
100.111.4000000.0000.000	Supplies and Materials	$67,210.13	$21,679.19	$21,679.19	$45,530.94	$5,486.44	$40,044.50	59.58%
	FUNCTION: Kindergarten Programs - 111	$6,683,790.06	$295,494.32	$295,494.32	$6,388,295.74	$6,099,763.46	$288,532.28	4.32%
100.112.1000000.0000.000	Salaries	$11,715,736.04	$479,274.02	$479,274.02	$11,236,462.02	$10,962,769.48	$273,692.54	2.34%
100.112.2000000.0000.000	Employee Benefits	$4,928,335.66	$191,536.91	$191,536.91	$4,736,798.75	$4,365,089.18	$371,709.57	7.54%
100.112.3000000.0000.000	Purchased Services	$8,251.00	$2,094.60	$2,094.60	$6,156.40	$1,798.50	$4,357.90	52.82%
100.112.4000000.0000.000	Supplies and Materials	$263,025.00	$70,677.47	$70,677.47	$192,347.53	$9,621.50	$182,726.03	69.47%
	FUNCTION: Primary Programs - 112	$16,915,347.70	$743,583.00	$743,583.00	$16,171,764.70	$15,339,278.66	$832,486.04	4.92%
100.113.1000000.0000.000	Salaries	$21,414,335.19	$870,056.15	$870,056.15	$20,544,279.04	$19,887,767.93	$656,511.11	3.07%
100.113.2000000.0000.000	Employee Benefits	$8,862,472.90	$341,847.50	$341,847.50	$8,520,625.40	$7,780,529.17	$740,096.23	8.35%
100.113.3000000.0000.000	Purchased Services	$22,622.11	$6,763.32	$6,763.32	$15,858.79	$861.93	$14,996.86	66.29%
100.113.4000000.0000.000	Supplies and Materials	$465,779.89	$100,217.56	$100,217.56	$365,562.33	$9,457.92	$356,104.41	76.45%
	FUNCTION: Elementary Programs - 113	$30,765,210.09	$1,318,884.53	$1,318,884.53	$29,446,325.56	$27,678,616.95	$1,767,708.61	5.75%
100.114.1000000.0000.000	Salaries	$17,550,712.92	$766,103.35	$766,103.35	$16,784,609.57	$16,169,059.74	$615,549.83	3.51%
100.114.2000000.0000.000	Employee Benefits	$6,946,794.03	$288,423.99	$288,423.99	$6,658,370.04	$6,013,261.87	$645,108.17	9.29%
100.114.3000000.0000.000	Purchased Services	$197,092.00	$18,411.65	$18,411.65	$178,680.35	$105,099.00	$73,581.35	37.33%
100.114.4000000.0000.000	Supplies and Materials	$734,337.00	$128,895.28	$128,895.28	$605,441.72	$23,417.61	$582,024.11	79.26%
100.114.6000000.0000.000	Other Objects	$6,000.00	$0.00	$0.00	$6,000.00	$0.00	$6,000.00	100.00%
	FUNCTION: High School Programs - 114	$25,434,935.95	$1,201,834.27	$1,201,834.27	$24,233,101.68	$22,310,838.22	$1,922,263.46	7.56%
100.115.1000000.0000.000	Salaries	$2,501,686.64	$149,728.31	$149,728.31	$2,351,958.33	$2,299,467.53	$52,490.80	2.10%
100.115.2000000.0000.000	Employee Benefits	$991,194.70	$57,051.52	$57,051.52	$934,143.18	$885,809.83	$48,333.35	4.88%
100.115.3000000.0000.000	Purchased Services	$17,600.00	$574.18	$574.18	$17,025.82	$4,025.82	$13,000.00	73.86%
100.115.4000000.0000.000	Supplies and Materials	$108,000.00	$17,497.13	$17,497.13	$90,502.87	$2,037.50	$88,465.37	81.91%
	FUNCTION: Career and Technology Education (Vocational) Prog - 115	$3,618,481.34	$224,851.14	$224,851.14	$3,393,630.20	$3,191,340.68	$202,289.52	5.59%
100.120.4000000.0000.000	Supplies and Materials	$212,037.00	$0.00	$0.00	$212,037.00	$0.00	$212,037.00	100.00%
	FUNCTION: Exceptional Programs - 120	$212,037.00	$0.00	$0.00	$212,037.00	$0.00	$212,037.00	100.00%
100.121.1000000.0000.000	Salaries	$185,697.04	$99,686.47	$99,686.47	$86,010.57	$2,225,464.17	($2,139,453.60)	-1152.12%
100.121.2000000.0000.000	Employee Benefits	$114,381.68	$38,593.61	$38,593.61	$75,788.07	$864,690.98	($788,902.91)	-689.71%
100.121.3000000.0000.000	Purchased Services	$90,440.00	$0.00	$0.00	$90,440.00	$0.00	$90,440.00	100.00%
100.121.4000000.0000.000	Supplies and Materials	$0.00	$182.87	$182.87	($182.87)	$0.00	($182.87)	0.00%
	FUNCTION: Educable Mentally Handicapped - 121	$390,518.72	$138,462.95	$138,462.95	$252,055.77	$3,090,155.15	($2,838,099.38)	-726.75%
100.122.1000000.0000.000	Salaries	$188,702.77	$12,155.75	$12,155.75	$176,547.02	$279,582.12	($103,035.10)	-54.60%
100.122.2000000.0000.000	Employee Benefits	$79,529.44	$5,683.42	$5,683.42	$73,846.02	$115,091.26	($41,245.24)	-51.86%
100.122.4000000.0000.000	Supplies and Materials	$0.00	$495.93	$495.93	($495.93)	$0.00	($495.93)	0.00%
	FUNCTION: Trainable Mentally Handicapped - 122	$268,232.21	$18,335.10	$18,335.10	$249,897.11	$394,673.38	($144,776.27)	-53.97%
100.123.1000000.0000.000	Salaries	$64,983.00	$0.00	$0.00	$64,983.00	$0.00	$64,983.00	100.00%
100.123.2000000.0000.000	Employee Benefits	$27,760.69	$0.00	$0.00	$27,760.69	$0.00	$27,760.69	100.00%
	FUNCTION: Orthopedically Handicapped - 123	$92,743.69	$0.00	$0.00	$92,743.69	$0.00	$92,743.69	100.00%
100.124.1000000.0000.000	Salaries	$190,578.00	$4,409.72	$4,409.72	$186,168.28	$101,423.44	$84,744.84	44.47%
100.124.2000000.0000.000	Employee Benefits	$81,417.00	$1,836.31	$1,836.31	$79,580.69	$42,226.12	$37,354.57	45.88%

Board Report Expenditures

From Date: 7/1/2017 To Date: 8/31/2017

Fiscal Year: 2017-2018

☐ 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
	FUNCTION: Visually Handicapped - 124	$271,995.00	$6,246.03	$6,246.03	$265,748.97	$143,649.56	$122,099.41	44.89%
100.125.1000000.0000.000	Salaries	$115,694.68	$10,996.15	$10,996.15	$104,698.53	$252,973.89	($148,275.36)	-128.16%
100.125.2000000.0000.000	Employee Benefits	$47,493.10	$4,020.93	$4,020.93	$43,472.17	$92,498.51	($49,026.34)	-103.23%
	FUNCTION: Hearing Handicapped - 125	$163,187.78	$15,017.08	$15,017.08	$148,170.70	$345,472.40	($197,301.70)	-120.90%
100.126.1000000.0000.000	Salaries	$1,638,365.09	$66,340.90	$66,340.90	$1,572,024.19	$1,511,118.71	$60,905.48	3.72%
100.126.2000000.0000.000	Employee Benefits	$699,189.55	$25,567.59	$25,567.59	$673,621.96	$580,054.39	$93,567.57	13.38%
100.126.3000000.0000.000	Purchased Services	$87,750.00	$0.00	$0.00	$87,750.00	$0.00	$87,750.00	100.00%
100.126.4000000.0000.000	Supplies and Materials	$0.00	$1,287.22	$1,287.22	($1,287.22)	$0.00	($1,287.22)	0.00%
	FUNCTION: Speech Handicapped - 126	$2,425,304.64	$93,195.71	$93,195.71	$2,332,108.93	$2,091,173.10	$240,935.83	9.93%
100.127.1000000.0000.000	Salaries	$5,293,629.26	$128,293.75	$128,293.75	$5,165,335.51	$2,915,167.78	$2,250,167.73	42.51%
100.127.2000000.0000.000	Employee Benefits	$2,256,560.89	$52,215.35	$52,215.35	$2,204,345.54	$1,184,448.55	$1,019,896.99	45.20%
100.127.3000000.0000.000	Purchased Services	$750.00	$0.00	$0.00	$750.00	$0.00	$750.00	100.00%
100.127.4000000.0000.000	Supplies and Materials	$0.00	$407.04	$407.04	($407.04)	$1,415.92	($1,822.96)	0.00%
	FUNCTION: Learning Disabilities - 127	$7,550,940.15	$180,916.14	$180,916.14	$7,370,024.01	$4,101,032.25	$3,268,991.76	43.29%
100.128.1000000.0000.000	Salaries	$248,254.00	$21,194.23	$21,194.23	$227,059.77	$488,366.97	($261,307.20)	-105.26%
100.128.2000000.0000.000	Employee Benefits	$106,056.50	$8,812.32	$8,812.32	$97,244.18	$205,931.22	($108,687.04)	-102.48%
100.128.4000000.0000.000	Supplies and Materials	$0.00	$68.75	$68.75	($68.75)	$0.00	($68.75)	0.00%
	FUNCTION: Emotionally Handicapped - 128	$354,310.50	$30,075.30	$30,075.30	$324,235.20	$694,298.19	($370,062.99)	-104.45%
100.129.1000000.0000.000	Salaries	$758,745.21	$13,234.01	$13,234.01	$745,511.20	$304,382.40	$441,128.80	58.14%
100.129.2000000.0000.000	Employee Benefits	$340,774.27	$5,400.97	$5,400.97	$335,373.30	$123,878.03	$211,495.27	62.06%
	FUNCTION: Coordinated Early Intervening Services (CEIS) - 129	$1,099,519.48	$18,634.98	$18,634.98	$1,080,884.50	$428,260.43	$652,624.07	59.36%
100.135.1000000.0000.000	Salaries	$5,000.00	$208.33	$208.33	$4,791.67	$4,791.67	$0.00	0.00%
100.135.2000000.0000.000	Employee Benefits	$1,384.50	$55.24	$55.24	$1,329.26	$1,270.54	$58.72	4.24%
100.135.4000000.0000.000	Supplies and Materials	$90.00	$85.54	$85.54	$4.46	$0.00	$4.46	4.96%
	FUNCTION: Preschool Handicapped Speech (3 and 4 year olds) - 135	$6,474.50	$349.11	$349.11	$6,125.39	$6,062.21	$63.18	0.98%
100.136.1000000.0000.000	Salaries	$11,962.49	$498.44	$498.44	$11,464.05	$11,464.16	($0.11)	0.00%
100.136.2000000.0000.000	Employee Benefits	$4,258.54	$173.32	$173.32	$4,085.22	$3,985.91	$99.31	2.33%
	FUNCTION: Preschool Handicapped Itinerant (3 and 4 yr olds) - 136	$16,221.03	$671.76	$671.76	$15,549.27	$15,450.07	$99.20	0.61%
100.137.1000000.0000.000	Salaries	$993,476.49	$43,016.04	$43,016.04	$950,460.45	$989,368.04	($38,907.59)	-3.92%
100.137.2000000.0000.000	Employee Benefits	$439,608.05	$18,746.32	$18,746.32	$420,861.73	$429,155.23	($8,293.50)	-1.89%
100.137.4000000.0000.000	Supplies and Materials	$540.00	$428.47	$428.47	$111.53	$0.00	$111.53	20.65%
	FUNCTION: Preschool Handicapped Self Contained (3 &4 yr old) - 137	$1,433,624.54	$62,190.83	$62,190.83	$1,371,433.71	$1,418,523.27	($47,089.56)	-3.28%
100.138.1000000.0000.000	Salaries	$6,326.09	$263.58	$263.58	$6,062.51	$6,062.35	$0.16	0.00%
100.138.2000000.0000.000	Employee Benefits	$2,342.36	$95.38	$95.38	$2,246.98	$2,192.82	$54.16	2.31%
	FUNCTION: Preschool Handicapped Homebased (3 & 4 yr olds) - 138	$8,668.45	$358.96	$358.96	$8,309.49	$8,255.17	$54.32	0.63%
100.139.1000000.0000.000	Salaries	$957,904.98	$42,136.73	$42,136.73	$915,768.25	$928,577.56	($12,809.31)	-1.34%
100.139.2000000.0000.000	Employee Benefits	$425,514.78	$17,927.91	$17,927.91	$407,586.87	$401,246.19	$6,340.68	1.49%
100.139.3000000.0000.000	Purchased Services	$13,450.00	$125.51	$125.51	$13,324.49	$0.00	$13,324.49	99.07%
100.139.4000000.0000.000	Supplies and Materials	$50,847.00	$373.29	$373.29	$50,473.71	$2,710.83	$47,762.88	93.93%
100.139.6000000.0000.000	Other Objects	$500.00	$0.00	$0.00	$500.00	$0.00	$500.00	100.00%
	FUNCTION: Early Childhood Programs - 139	$1,448,216.76	$60,563.44	$60,563.44	$1,387,653.32	$1,332,534.58	$55,118.74	3.81%

Board Report Expenditures

From Date: 7/1/2017 To Date: 8/31/2017

Fiscal Year: 2017-2018

☐ 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
100.141.1000000.0000.000	Salaries	$993,274.39	$40,616.36	$40,616.36	$952,658.03	$935,175.71	$17,482.32	1.76%
100.141.2000000.0000.000	Employee Benefits	$413,038.27	$15,984.06	$15,984.06	$397,054.21	$368,254.18	$28,800.03	6.97%
100.141.3000000.0000.000	Purchased Services	$3,376.00	$145.70	$145.70	$3,230.30	$0.00	$3,230.30	95.68%
100.141.4000000.0000.000	Supplies and Materials	$17,100.00	$735.83	$735.83	$16,364.17	$0.00	$16,364.17	95.70%
	FUNCTION: Gifted and Talented Academic - 141	$1,426,788.66	$57,481.95	$57,481.95	$1,369,306.71	$1,303,429.89	$65,876.82	4.62%
100.143.1000000.0000.000	Salaries	$356,442.93	$14,717.39	$14,717.39	$341,725.54	$337,649.91	$4,075.63	1.14%
100.143.2000000.0000.000	Employee Benefits	$135,807.08	$5,421.13	$5,421.13	$130,385.95	$124,904.00	$5,481.95	4.04%
	FUNCTION: Advanced Placement - 143	$492,250.01	$20,138.52	$20,138.52	$472,111.49	$462,553.91	$9,557.58	1.94%
100.144.3000000.0000.000	Purchased Services	$15,000.00	$1,980.00	$1,980.00	$13,020.00	$0.00	$13,020.00	86.80%
100.144.4000000.0000.000	Supplies and Materials	$50,000.00	$13,298.04	$13,298.04	$36,701.96	$0.00	$36,701.96	73.40%
	FUNCTION: International Baccalaureate - 144	$65,000.00	$15,278.04	$15,278.04	$49,721.96	$0.00	$49,721.96	76.50%
100.145.1000000.0000.000	Salaries	$193,937.00	$3,525.90	$3,525.90	$190,411.10	$1,778.55	$188,632.55	97.26%
100.145.2000000.0000.000	Employee Benefits	$53,701.15	$965.22	$965.22	$52,735.93	$485.82	$52,250.11	97.30%
100.145.3000000.0000.000	Purchased Services	$16,000.00	$0.00	$0.00	$16,000.00	$0.00	$16,000.00	100.00%
	FUNCTION: Homebound - 145	$263,638.15	$4,491.12	$4,491.12	$259,147.03	$2,264.37	$256,882.66	97.44%
100.148.1000000.0000.000	Salaries	$147,319.93	$6,650.59	$6,650.59	$140,669.34	$136,334.45	$4,334.89	2.94%
100.148.2000000.0000.000	Employee Benefits	$56,799.77	$2,388.10	$2,388.10	$54,411.67	$49,570.98	$4,840.69	8.52%
100.148.3000000.0000.000	Purchased Services	$3,945.00	$888.75	$888.75	$3,056.25	$0.00	$3,056.25	77.47%
100.148.4000000.0000.000	Supplies and Materials	$5,900.00	$34.05	$34.05	$5,865.95	$0.00	$5,865.95	99.42%
	FUNCTION: Gifted and Talented Artistic - 148	$213,964.70	$9,961.49	$9,961.49	$204,003.21	$185,905.43	$18,097.78	8.46%
100.149.1000000.0000.000	Salaries	$2,712,321.10	$25,456.67	$25,456.67	$2,686,864.43	$522,576.49	$2,164,287.94	79.79%
100.149.2000000.0000.000	Employee Benefits	$846,351.10	$11,052.74	$11,052.74	$835,298.36	$218,877.05	$616,421.31	72.83%
100.149.3000000.0000.000	Purchased Services	$2,000,000.00	$6,435.84	$6,435.84	$1,993,564.16	$0.00	$1,993,564.16	99.68%
	FUNCTION: Other Special Programs - 149	$5,558,672.20	$42,945.25	$42,945.25	$5,515,726.95	$741,453.54	$4,774,273.41	85.89%
100.161.1000000.0000.000	Salaries	$1,251,531.60	$23,515.70	$23,515.70	$1,228,015.90	$540,860.24	$687,155.66	54.91%
100.161.2000000.0000.000	Employee Benefits	$532,800.00	$10,882.69	$10,882.69	$521,917.31	$250,302.10	$271,615.21	50.98%
100.161.4000000.0000.000	Supplies and Materials	$0.00	$656.00	$656.00	($656.00)	$0.00	($656.00)	0.00%
	FUNCTION: Other Exceptional Programs - 161	$1,784,331.60	$35,054.39	$35,054.39	$1,749,277.21	$791,162.34	$958,114.87	53.70%
100.172.1000000.0000.000	Salaries	$18,000.00	$0.00	$0.00	$18,000.00	$0.00	$18,000.00	100.00%
100.172.2000000.0000.000	Employee Benefits	$4,984.20	$0.00	$0.00	$4,984.20	$0.00	$4,984.20	100.00%
	FUNCTION: Elementary Summer School - 172	$22,984.20	$0.00	$0.00	$22,984.20	$0.00	$22,984.20	100.00%
100.173.1000000.0000.000	Salaries	$65,000.00	$33,516.00	$33,516.00	$31,484.00	$0.00	$31,484.00	48.44%
100.173.2000000.0000.000	Employee Benefits	$17,998.50	$9,172.31	$9,172.31	$8,826.19	$0.00	$8,826.19	49.04%
	FUNCTION: High School Summer School - 173	$82,998.50	$42,688.31	$42,688.31	$40,310.19	$0.00	$40,310.19	48.57%
100.181.1000000.0000.000	Salaries	$225,020.16	$35,337.08	$35,337.08	$189,683.08	$176,685.45	$12,997.63	5.78%
100.181.2000000.0000.000	Employee Benefits	$78,533.89	$12,186.40	$12,186.40	$66,347.49	$60,932.01	$5,415.48	6.90%
100.181.3000000.0000.000	Purchased Services	$4,547.00	$1,222.12	$1,222.12	$3,324.88	$0.00	$3,324.88	73.12%
100.181.4000000.0000.000	Supplies and Materials	$738.00	$415.94	$415.94	$322.06	$23.04	$299.02	40.52%
100.181.6000000.0000.000	Other Objects	$62.00	$62.00	$62.00	$0.00	$0.00	$0.00	0.00%
	FUNCTION: Adult Basic Education Programs - 181	$308,901.05	$49,223.54	$49,223.54	$259,677.51	$237,640.50	$22,037.01	7.13%
100.182.3000000.0000.000	Purchased Services	$500.00	$0.00	$0.00	$500.00	$0.00	$500.00	100.00%

Board Report Expenditures

From Date: 7/1/2017 To Date: 8/31/2017

Fiscal Year: 2017-2018 ☐ 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
100.182.4000000.0000.000	Supplies and Materials	$5,130.00	$1,739.60	$1,739.60	$3,390.40	$397.37	$2,993.03	58.34%
	FUNCTION: Adult Secondary Education Programs - 182	$5,630.00	$1,739.60	$1,739.60	$3,890.40	$397.37	$3,493.03	62.04%
100.188.1000000.0000.000	Salaries	$34,914.60	$2,909.56	$2,909.56	$32,005.04	$32,005.04	$0.00	0.00%
100.188.2000000.0000.000	Employee Benefits	$21,030.24	$1,680.86	$1,680.86	$19,349.38	$18,489.42	$859.96	4.09%
100.188.4000000.0000.000	Supplies and Materials	$250.00	$0.00	$0.00	$250.00	$0.00	$250.00	100.00%
	FUNCTION: Parenting/Family Literacy - 188	$56,194.84	$4,590.42	$4,590.42	$51,604.42	$50,494.46	$1,109.96	1.98%
100.190.1000000.0000.000	Salaries	$615,665.02	$31,576.06	$31,576.06	$584,088.96	$571,729.49	$12,359.47	2.01%
100.190.2000000.0000.000	Employee Benefits	$169,941.09	$8,497.13	$8,497.13	$161,443.96	$144,130.09	$17,313.87	10.19%
100.190.6000000.0000.000	Other Objects	$20,800.00	$0.00	$0.00	$20,800.00	$0.00	$20,800.00	100.00%
	FUNCTION: Instructional Pupil Activity - 190	$806,406.11	$40,073.19	$40,073.19	$766,332.92	$715,859.58	$50,473.34	6.26%
100.211.1000000.0000.000	Salaries	$1,118,774.93	$69,327.12	$69,327.12	$1,049,447.81	$844,199.01	$205,248.80	18.35%
100.211.2000000.0000.000	Employee Benefits	$536,378.12	$28,459.18	$28,459.18	$507,918.94	$386,332.78	$121,586.16	22.67%
100.211.3000000.0000.000	Purchased Services	$25,000.00	$0.00	$0.00	$25,000.00	$0.00	$25,000.00	100.00%
100.211.4000000.0000.000	Supplies and Materials	$1,890.00	$0.00	$0.00	$1,890.00	$600.00	$1,290.00	68.25%
	FUNCTION: Attendance and Social Work Services - 211	$1,682,043.05	$97,786.30	$97,786.30	$1,584,256.75	$1,231,131.79	$353,124.96	20.99%
100.212.1000000.0000.000	Salaries	$2,971,316.45	$254,967.90	$254,967.90	$2,716,348.55	$2,879,784.33	($163,435.78)	-5.50%
100.212.2000000.0000.000	Employee Benefits	$1,182,425.67	$95,553.20	$95,553.20	$1,086,872.47	$1,122,561.49	($35,689.02)	-3.02%
100.212.3000000.0000.000	Purchased Services	$2,088.00	$0.00	$0.00	$2,088.00	$0.00	$2,088.00	100.00%
100.212.4000000.0000.000	Supplies and Materials	$34,145.00	$2,458.54	$2,458.54	$31,686.46	$0.00	$31,686.46	92.80%
	FUNCTION: Guidance Services - 212	$4,189,975.12	$352,979.64	$352,979.64	$3,836,995.48	$4,002,345.82	($165,350.34)	-3.95%
100.213.1000000.0000.000	Salaries	$1,744,168.22	$70,236.84	$70,236.84	$1,673,931.38	$1,587,002.10	$86,929.28	4.98%
100.213.2000000.0000.000	Employee Benefits	$724,716.65	$27,310.18	$27,310.18	$697,406.47	$620,964.32	$76,442.15	10.55%
100.213.3000000.0000.000	Purchased Services	$1,600.00	$0.00	$0.00	$1,600.00	$0.00	$1,600.00	100.00%
100.213.4000000.0000.000	Supplies and Materials	$35,145.00	$7,660.25	$7,660.25	$27,484.75	$0.00	$27,484.75	78.20%
100.213.6000000.0000.000	Other Objects	$445.00	$0.00	$0.00	$445.00	$0.00	$445.00	100.00%
	FUNCTION: Health Services - 213	$2,506,074.87	$105,207.27	$105,207.27	$2,400,867.60	$2,207,966.42	$192,901.18	7.70%
100.214.1000000.0000.000	Salaries	$1,267,728.44	$94,852.48	$94,852.48	$1,172,875.96	$1,065,188.28	$107,687.68	8.49%
100.214.2000000.0000.000	Employee Benefits	$453,013.10	$33,284.90	$33,284.90	$419,728.20	$374,794.52	$44,933.68	9.92%
100.214.3000000.0000.000	Purchased Services	$6,000.00	$0.00	$0.00	$6,000.00	$0.00	$6,000.00	100.00%
100.214.4000000.0000.000	Supplies and Materials	$5,850.00	$5,791.88	$5,791.88	$58.12	$56.38	$1.74	0.03%
	FUNCTION: Psychological Services - 214	$1,732,591.54	$133,929.26	$133,929.26	$1,598,662.28	$1,440,039.18	$158,623.10	9.16%
100.217.1000000.0000.000	Salaries	$79,235.32	$13,205.88	$13,205.88	$66,029.44	$66,029.44	$0.00	0.00%
100.217.2000000.0000.000	Employee Benefits	$31,056.50	$5,034.64	$5,034.64	$26,021.86	$25,173.21	$848.65	2.73%
100.217.4000000.0000.000	Supplies and Materials	$900.00	$0.00	$0.00	$900.00	$0.00	$900.00	100.00%
	FUNCTION: Career Specialist Services - 217	$111,191.82	$18,240.52	$18,240.52	$92,951.30	$91,202.65	$1,748.65	1.57%
100.221.1000000.0000.000	Salaries	$2,034,866.52	$208,467.05	$208,467.05	$1,826,399.47	$1,687,527.78	$138,871.69	6.82%
100.221.2000000.0000.000	Employee Benefits	$717,154.40	$74,837.06	$74,837.06	$642,317.34	$586,956.28	$55,361.06	7.72%
100.221.3000000.0000.000	Purchased Services	$501,370.00	$248,149.18	$248,149.18	$253,220.82	$64,982.92	$188,237.90	37.54%
100.221.4000000.0000.000	Supplies and Materials	$142,440.00	$5,456.23	$5,456.23	$136,983.77	$0.00	$136,983.77	96.17%
100.221.6000000.0000.000	Other Objects	$2,500.00	$550.00	$550.00	$1,950.00	$0.00	$1,950.00	78.00%
	FUNCTION: Improvement of Instruction Curriculum Development - 221	$3,398,330.92	$537,459.52	$537,459.52	$2,860,871.40	$2,339,466.98	$521,404.42	15.34%
100.222.1000000.0000.000	Salaries	$1,776,756.06	$71,941.50	$71,941.50	$1,704,814.56	$1,624,886.10	$79,928.46	4.50%

Board Report Expenditures

From Date: 7/1/2017 To Date: 8/31/2017

Fiscal Year: 2017-2018 ☐ 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
100.222.2000000.0000.000	Employee Benefits	$786,619.15	$31,142.43	$31,142.43	$755,476.72	$697,687.50	$57,789.22	7.35%
100.222.3000000.0000.000	Purchased Services	$2,563.00	$1,060.85	$1,060.85	$1,502.15	$0.00	$1,502.15	58.61%
100.222.4000000.0000.000	Supplies and Materials	$335,402.00	$12,154.60	$12,154.60	$323,247.40	$34,478.01	$288,769.39	86.10%
	FUNCTION: Library and Media Services - 222	$2,901,340.21	$116,299.38	$116,299.38	$2,785,040.83	$2,357,051.61	$427,989.22	14.75%
100.223.1000000.0000.000	Salaries	$557,178.84	$104,918.00	$104,918.00	$452,260.84	$629,502.43	($177,241.59)	-31.81%
100.223.2000000.0000.000	Employee Benefits	$210,039.36	$38,165.39	$38,165.39	$171,873.97	$229,192.68	($57,318.71)	-27.29%
100.223.3000000.0000.000	Purchased Services	$13,500.00	$0.00	$0.00	$13,500.00	$0.00	$13,500.00	100.00%
100.223.4000000.0000.000	Supplies and Materials	$540.00	$0.00	$0.00	$540.00	$0.00	$540.00	100.00%
	FUNCTION: Supervision of Special Programs - 223	$781,258.20	$143,083.39	$143,083.39	$638,174.81	$858,695.11	($220,520.30)	-28.23%
100.224.1000000.0000.000	Salaries	$1,956.88	$0.00	$0.00	$1,956.88	$0.00	$1,956.88	100.00%
100.224.2000000.0000.000	Employee Benefits	$542.00	$0.00	$0.00	$542.00	$0.00	$542.00	100.00%
100.224.3000000.0000.000	Purchased Services	$75,595.00	$14,771.35	$14,771.35	$60,823.65	$0.00	$60,823.65	80.46%
100.224.4000000.0000.000	Supplies and Materials	$8,794.00	$598.50	$598.50	$8,195.50	$0.00	$8,195.50	93.19%
	FUNCTION: Improvement of Instruction Inservice & Staff Train - 224	$86,887.88	$15,369.85	$15,369.85	$71,518.03	$0.00	$71,518.03	82.31%
100.231.1000000.0000.000	Salaries	$68,128.41	$11,213.44	$11,213.44	$56,914.97	$56,067.20	$847.77	1.24%
100.231.2000000.0000.000	Employee Benefits	$18,524.11	$3,069.64	$3,069.64	$15,454.47	$15,348.20	$106.27	0.57%
100.231.3000000.0000.000	Purchased Services	$342,151.00	$109,687.03	$109,687.03	$232,463.97	$55,250.00	$177,213.97	51.79%
100.231.6000000.0000.000	Other Objects	$376,335.00	$188,736.00	$188,736.00	$187,599.00	$184,766.00	$2,833.00	0.75%
	FUNCTION: Board of Education - 231	$805,138.52	$312,706.11	$312,706.11	$492,432.41	$311,431.40	$181,001.01	22.48%
100.232.1000000.0000.000	Salaries	$284,564.19	$47,188.00	$47,188.00	$237,376.19	$235,940.00	$1,436.19	0.50%
100.232.2000000.0000.000	Employee Benefits	$92,615.06	$14,973.08	$14,973.08	$77,641.98	$71,168.44	$6,473.54	6.99%
100.232.3000000.0000.000	Purchased Services	$43,419.00	$106.26	$106.26	$43,312.74	$1,088.07	$42,224.67	97.25%
100.232.4000000.0000.000	Supplies and Materials	$6,723.00	$1,500.12	$1,500.12	$5,222.88	$202.08	$5,020.80	74.68%
100.232.6000000.0000.000	Other Objects	$7,100.00	$2,085.00	$2,085.00	$5,015.00	$0.00	$5,015.00	70.63%
	FUNCTION: Office of Superintendent - 232	$434,421.25	$65,852.46	$65,852.46	$368,568.79	$308,398.59	$60,170.20	13.85%
100.233.1000000.0000.000	Salaries	$10,441,537.11	$1,348,131.81	$1,348,131.81	$9,093,405.30	$8,734,464.73	$358,940.57	3.44%
100.233.2000000.0000.000	Employee Benefits	$4,125,777.63	$504,466.22	$504,466.22	$3,621,311.41	$3,321,322.61	$299,988.80	7.27%
100.233.3000000.0000.000	Purchased Services	$188,022.00	$17,014.64	$17,014.64	$171,007.36	$9,206.89	$161,800.47	86.05%
100.233.4000000.0000.000	Supplies and Materials	$265,322.50	$61,042.26	$61,042.26	$204,280.24	$10,308.09	$193,972.15	73.11%
100.233.6000000.0000.000	Other Objects	$16,243.50	$21,270.64	$21,270.64	($5,027.14)	$935.00	($5,962.14)	-36.70%
	FUNCTION: School Administration - 233	$15,036,902.74	$1,951,925.57	$1,951,925.57	$13,084,977.17	$12,076,237.32	$1,008,739.85	6.71%
100.251.3000000.0000.000	Purchased Services	$359,000.00	$654.60	$654.60	$358,345.40	$294,470.40	$63,875.00	17.79%
	FUNCTION: Student Transportation (Federal/District Mandated) - 251	$359,000.00	$654.60	$654.60	$358,345.40	$294,470.40	$63,875.00	17.79%
100.252.1000000.0000.000	Salaries	$862,782.66	$140,314.16	$140,314.16	$722,468.50	$701,853.67	$20,614.83	2.39%
100.252.2000000.0000.000	Employee Benefits	$337,914.41	$54,106.94	$54,106.94	$283,807.47	$270,135.65	$13,671.82	4.05%
100.252.3000000.0000.000	Purchased Services	$182,692.00	$154,517.47	$154,517.47	$28,174.53	$9,694.48	$18,480.05	10.12%
100.252.4000000.0000.000	Supplies and Materials	$53,955.00	$3,938.37	$3,938.37	$50,016.63	$3,814.24	$46,202.39	85.63%
100.252.6000000.0000.000	Other Objects	$3,600.00	$0.00	$0.00	$3,600.00	$0.00	$3,600.00	100.00%
	FUNCTION: Fiscal Services - 252	$1,440,944.07	$352,876.94	$352,876.94	$1,088,067.13	$985,498.04	$102,569.09	7.12%
100.254.1000000.0000.000	Salaries	$6,486,239.46	$1,044,580.31	$1,044,580.31	$5,441,659.15	$5,160,674.08	$280,985.07	4.33%
100.254.2000000.0000.000	Employee Benefits	$3,026,753.97	$473,703.96	$473,703.96	$2,553,050.01	$2,347,696.23	$205,353.78	6.78%
100.254.3000000.0000.000	Purchased Services	$4,662,551.00	$830,779.52	$830,779.52	$3,831,771.48	$2,140,996.81	$1,690,774.67	36.26%
100.254.4000000.0000.000	Supplies and Materials	$5,539,156.00	$451,634.24	$451,634.24	$5,087,521.76	$73,542.61	$5,013,979.15	90.52%

Board Report Expenditures

From Date: 7/1/2017 To Date: 8/31/2017

Fiscal Year: 2017-2018

☐ 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
100.254.5000000.0000.000	Capital Outlay	$0.00	$14,994.63	$14,994.63	($14,994.63)	$41,316.31	($56,310.94)	0.00%
100.254.6000000.0000.000	Other Objects	$3,556.00	$0.00	$0.00	$3,556.00	$0.00	$3,556.00	100.00%
	FUNCTION: Operation and Maintenance of Plant - 254	$19,718,256.43	$2,815,692.66	$2,815,692.66	$16,902,563.77	$9,764,226.04	$7,138,337.73	36.20%
100.255.1000000.0000.000	Salaries	$3,518,992.80	$284,810.24	$284,810.24	$3,234,182.56	$2,960,774.13	$273,408.43	7.77%
100.255.2000000.0000.000	Employee Benefits	$1,527,688.07	$103,466.89	$103,466.89	$1,424,221.18	$1,241,154.77	$183,066.41	11.98%
100.255.3000000.0000.000	Purchased Services	$172,130.00	$27,104.37	$27,104.37	$145,025.63	$74,389.76	$70,635.87	41.04%
100.255.4000000.0000.000	Supplies and Materials	$56,500.00	$21,415.70	$21,415.70	$35,084.30	$12,028.01	$23,056.29	40.81%
100.255.6000000.0000.000	Other Objects	$1,000.00	$112.00	$112.00	$888.00	$0.00	$888.00	88.80%
	FUNCTION: Student Transportation (State Mandated) - 255	$5,276,310.87	$436,909.20	$436,909.20	$4,839,401.67	$4,288,346.67	$551,055.00	10.44%
100.257.1000000.0000.000	Salaries	$236,436.00	$39,767.20	$39,767.20	$196,668.80	$198,835.57	($2,166.77)	-0.92%
100.257.2000000.0000.000	Employee Benefits	$97,521.10	$15,865.32	$15,865.32	$81,655.78	$79,326.48	$2,329.30	2.39%
100.257.3000000.0000.000	Purchased Services	$734,184.00	$16,087.54	$16,087.54	$718,096.46	$62,358.95	$655,737.51	89.32%
100.257.4000000.0000.000	Supplies and Materials	$52,639.00	$6,236.70	$6,236.70	$46,402.30	$0.00	$46,402.30	88.15%
	FUNCTION: Internal Services - 257	$1,120,780.10	$77,956.76	$77,956.76	$1,042,823.34	$340,521.00	$702,302.34	62.66%
100.258.1000000.0000.000	Salaries	$165,241.29	$15,921.54	$15,921.54	$149,319.75	$149,216.06	$103.69	0.06%
100.258.2000000.0000.000	Employee Benefits	$73,182.69	$5,562.84	$5,562.84	$67,619.85	$55,252.63	$12,367.22	16.90%
100.258.3000000.0000.000	Purchased Services	$1,606,131.00	$2,406.34	$2,406.34	$1,603,724.66	$854,127.56	$749,597.10	46.67%
100.258.4000000.0000.000	Supplies and Materials	$5,000.00	$299.56	$299.56	$4,700.44	$892.78	$3,807.66	76.15%
100.258.6000000.0000.000	Other Objects	$410.00	$0.00	$0.00	$410.00	$0.00	$410.00	100.00%
	FUNCTION: Security - 258	$1,849,964.98	$24,190.28	$24,190.28	$1,825,774.70	$1,059,489.03	$766,285.67	41.42%
100.261.1000000.0000.000	Salaries	$0.00	$22,000.00	$22,000.00	($22,000.00)	$110,000.00	($132,000.00)	0.00%
100.261.2000000.0000.000	Employee Benefits	$0.00	$7,103.00	$7,103.00	($7,103.00)	$35,515.00	($42,618.00)	0.00%
	FUNCTION: Head of Component Unit - 261	$0.00	$29,103.00	$29,103.00	($29,103.00)	$145,515.00	($174,618.00)	0.00%
100.262.1000000.0000.000	Salaries	$0.00	$16,500.00	$16,500.00	($16,500.00)	$110,000.00	($126,500.00)	0.00%
100.262.2000000.0000.000	Employee Benefits	$0.00	$5,827.71	$5,827.71	($5,827.71)	$38,851.40	($44,679.11)	0.00%
	FUNCTION: Planning - 262	$0.00	$22,327.71	$22,327.71	($22,327.71)	$148,851.40	($171,179.11)	0.00%
100.263.1000000.0000.000	Salaries	$881,068.44	$144,512.72	$144,512.72	$736,555.72	$727,279.74	$9,275.98	1.05%
100.263.2000000.0000.000	Employee Benefits	$341,244.33	$53,059.03	$53,059.03	$288,185.30	$270,972.08	$17,213.22	5.04%
100.263.3000000.0000.000	Purchased Services	$106,000.00	$5,062.13	$5,062.13	$100,937.87	$8,029.52	$92,908.35	87.65%
100.263.4000000.0000.000	Supplies and Materials	$30,000.00	$12,874.20	$12,874.20	$17,125.80	$3,861.74	$13,264.06	44.21%
100.263.6000000.0000.000	Other Objects	$12,000.00	($5,773.40)	($5,773.40)	$17,773.40	$0.00	$17,773.40	148.11%
	FUNCTION: Information Services - 263	$1,370,312.77	$209,734.68	$209,734.68	$1,160,578.09	$1,010,143.08	$150,435.01	10.98%
100.264.1000000.0000.000	Salaries	$799,794.38	$133,902.77	$133,902.77	$665,891.61	$647,200.01	$18,691.60	2.34%
100.264.2000000.0000.000	Employee Benefits	$289,176.61	$47,648.09	$47,648.09	$241,528.52	$225,460.34	$16,068.18	5.56%
100.264.3000000.0000.000	Purchased Services	$28,744.00	$1,446.32	$1,446.32	$27,297.68	$3,570.00	$23,727.68	82.55%
100.264.4000000.0000.000	Supplies and Materials	$19,527.00	$1,576.61	$1,576.61	$17,950.39	$324.00	$17,626.39	90.27%
	FUNCTION: Staff Services - 264	$1,137,241.99	$184,573.79	$184,573.79	$952,668.20	$876,554.35	$76,113.85	6.69%
100.266.1000000.0000.000	Salaries	$1,646,578.37	$240,206.28	$240,206.28	$1,406,372.09	$1,363,710.53	$42,661.56	2.59%
100.266.2000000.0000.000	Employee Benefits	$635,165.97	$87,321.42	$87,321.42	$547,844.55	$510,999.11	$36,845.44	5.80%
100.266.3000000.0000.000	Purchased Services	$799,723.00	$141,622.08	$141,622.08	$658,100.92	$19,921.00	$638,179.92	79.80%
100.266.4000000.0000.000	Supplies and Materials	$10,520.00	$6,238.73	$6,238.73	$4,281.27	$7,099.88	($2,818.61)	-26.79%
	FUNCTION: Technology and Data Processing Services - 266	$3,091,987.34	$475,388.51	$475,388.51	$2,616,598.83	$1,901,730.52	$714,868.31	23.12%

Board Report Expenditures

From Date: 7/1/2017 To Date: 8/31/2017

Fiscal Year: 2017-2018

☐ 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
100.271.1000000.0000.000	Salaries	$1,488,962.84	$130,808.23	$130,808.23	$1,358,154.61	$1,204,821.16	$153,333.45	10.30%
100.271.2000000.0000.000	Employee Benefits	$426,010.88	$40,160.28	$40,160.28	$385,850.60	$333,435.95	$52,414.65	12.30%
100.271.3000000.0000.000	Purchased Services	$56,024.00	$201,755.00	$201,755.00	($145,731.00)	$0.00	($145,731.00)	-260.12%
100.271.6000000.0000.000	Other Objects	$581,928.00	$315,000.00	$315,000.00	$266,928.00	$0.00	$266,928.00	45.87%
	FUNCTION: Pupil Service Activities - 271	$2,552,925.72	$687,723.51	$687,723.51	$1,865,202.21	$1,538,257.11	$326,945.10	12.81%
100.390.3000000.0000.000	Purchased Services	$15,000.00	$0.00	$0.00	$15,000.00	$0.00	$15,000.00	100.00%
100.390.4000000.0000.000	Supplies and Materials	$5,850.00	$0.00	$0.00	$5,850.00	$0.00	$5,850.00	100.00%
	FUNCTION: Other Community Services - 390	$20,850.00	$0.00	$0.00	$20,850.00	$0.00	$20,850.00	100.00%
100.412.7000000.0000.000	Transfers	$20,000.00	$8,770.29	$8,770.29	$11,229.71	$0.00	$11,229.71	56.15%
	FUNCTION: Payments to Other Governmental Units - 412	$20,000.00	$8,770.29	$8,770.29	$11,229.71	$0.00	$11,229.71	56.15%
100.425.7000000.0000.000	Transfers	$19,108.00	$0.00	$0.00	$19,108.00	$0.00	$19,108.00	100.00%
	FUNCTION: Transfer to Food Service Fund - 425	$19,108.00	$0.00	$0.00	$19,108.00	$0.00	$19,108.00	100.00%
	Grand Total:	$181,891,358.00	$13,910,071.67	$13,910,071.67	$167,981,286.33	$142,758,108.63	$25,223,177.70	13.87%

End of Report