



AGENDA  
BOARD OF TRUSTEES  
PUBLIC HEARING AND REGULAR MEETING  
SEVEN OAKS ELEMENTARY SCHOOL'S MULTI PURPOSE ROOM  
MAY 21, 2018

1. Call to order at 6:00 p.m.
2. Approval of the agenda
3. Enter executive session to consider the following:
  - a. Selected employment items (Exhibit A)
  - b. Receipt of legal advice, information from counsel including a briefing on active and potential litigation involving School District Five. Actions which will be discussed include 2013 CP-40-01897, 2014-CP-40-04666, 2016-CP-40-06793, 2018-CP-40-02645, 2017-CP-32-03262 and 2018-CP-32-00656. The Board will discuss these and potential claims or issues with Counsel and receive Attorney-Client privileged information
4. Call to order and convene public hearing on 2018-2019 general fund budget at 7:00 p.m.
5. 2018-2019 budget overview
6. Public participation (regarding 2018-2019 budget proposal)
7. Adjourn
8. Call to order and convene regular meeting
9. Welcoming remarks
10. Invocation – Michael Cates, Board of Trustees
11. Pledge of Allegiance – Fajer Alawad, fifth grader, Seven Oaks Elementary School
12. School Board Spotlight

13. Approval of the minutes of the May 7, 2018 board meeting
14. Welcome and brief overview of Seven Oaks Elementary School by Gina Mays, Principal
15. Superintendent's Report
  - a. Office of Finance and Operations
    1. Monthly Financial Reports (Exhibit B)
16. Public participation\*

### **ACTION AGENDA**

17. Action as Necessary or Appropriate on Matters Discussed in Executive Session
18. Second and Final reading approval of proposed revisions to board policy JICDA "Code of Conduct" and Administrative Rule JICDA-R "Code of Conduct" (Exhibit C)
19. Second and Final reading of proposed General Fund Budget for 2018-2019 (Exhibit D)
20. Second and Final reading of proposed revisions to board policy BEDH "Public Participation at Meetings" (Exhibit E)
21. Adjourn

### **DISCUSSION AGENDA**

### **INFORMATION AGENDA**

22. The next board meeting will be June 11, 2018 at The Center for Advanced Technical Studies.

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



Minutes/May 7, 2018

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

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

The following staff were in attendance:

Ms. Katrina Goggins, Director, Office of Communications  
Dr. Michael Harris, Chief Student Services Officer  
Dr. Allison Jacques, Chief Human Resources Officer  
Mr. Len Richardson, Chief Finance Officer

Chairman Robert Gantt gave welcoming remarks.

The Invocation was given by Ellen Baumgardner, Secretary, Board of Trustees. The Pledge of Allegiance was led by Mary Wells, fourth grade student at Lake Murray Elementary School.

The Board conducted the School Board Spotlight.

A welcome and brief overview of Lake Murray Elementary School was given by Claire Thompson, Principal.

Dr. Hefner presented the Superintendent's Report.

During the public participation time, Leisha Huffstetler, Michael Whitehurst, Ken Loveless and Kim Murphy spoke regarding board policy BEDH "Public Participation at Meetings".

SCHOOL DISTRICT FIVE  
OF  
LEXINGTON AND RICHLAND COUNTIES

Meeting of May 7, 2018

		B A U M G A R D N E R	C A T E S	G A N T T	H A L T I W A N G E R	H A M M O N D	H U T C H I S O N	W H I T E
1.	M. Cates  S. Baumgardner  Approve the agenda	X	X	X	X	X	X	A
2.	M. Cates  S. Hutchison  Enter executive session to consider the following : a) selected employment items (Exhibit A) ; b) contractual matter regarding resolution of construction issues at Chapin High School ; and c) contractual matter regarding potential purchase of property for a school field expansion	X	X	X	X	X	X	A
3.	M. Cates  S. Hutchison  Approve the minutes of the April 16, 2018 board meeting	X	X	A	X	X	X	X
4.	M. Hutchison  S. Baumgardner  Approve the selected employment items (Exhibit A)	X	X	X	X	X	X	X
5.	M. Haltiwanger  S. Baumgardner  Authorize the Administration to finalize and execute the proposed settlement agreements with Stevens & Wilkinson and Cumming Construction Management for issues relating to the 2008 Bond Referendum and Chapin High School Improvements as recommended by our Counsel and Consultant	X	X	X	X	X	X	X
6.	M. Baumgardner  S. Hutchison  Approve the Textbook Adoptions (Exhibit B)	X	X	X	X	X	X	X
7.	M. Cates  S. Hutchison  Postpone second reading approval of proposed revisions to board policy BEDH "Public Participation at Meetings" (Exhibit C) until the May 21 board meeting	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 May 7, 2018

		B A U M G A R D N E R	C A T E S	G A N T T	H A L T I W A N G E R	H A M M O N D	H U T C H I S O N	W H I T E
9.	M. Cates  Approve the proposed Board Meeting Schedule for 2018-2019 (Exhibit D)	X	X	X	X	X	X	X
10.	M. Hutchison  Approve first reading of proposed revisions to board policy JICDA "Code of Conduct" and Administrative Rule JICDA-R "Code of Conduct" (Exhibit E)	X	X	X	X	X	X	X
11.	M. Baumgardner  Adjourn at 8:31 p.m.	X	X	X	X	X	X	X

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





**MEMORANDUM**

To: Members of the Board of Trustees

Through: Stephen Hefner, Ed.D.  
Superintendent

From: A. Len Richardson  
Chief Finance & Operations Officer 

Date: March 15, 2018

Re: Monthly Financial Reports – March & April 2018

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Attached for your information are the revenue and expenditure reports for March & April 2018.

ALR:tl

Attachment

# School District Five of Lexington and Richland

## Board Report Revenue

From Date: 3/1/2018

To Date: 4/30/2018

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
100.000.0111001.0000.000	Ad Valorem Taxes - Lexington	(\$35,105,448.00)	\$91,882.45	(\$36,115,322.19)	\$1,009,874.19	\$0.00	\$1,009,874.19	-2.88%
100.000.0111002.0000.000	Ad Valorem Taxes - Richland	(\$14,449,550.00)	(\$99,380.30)	(\$14,927,902.85)	\$478,352.85	\$0.00	\$478,352.85	-3.31%
100.000.0112001.0000.000	Vehicle Taxes - Lexington	(\$7,060,447.00)	(\$1,224,800.03)	(\$5,788,630.64)	(\$1,271,816.36)	\$0.00	(\$1,271,816.36)	18.01%
100.000.0112002.0000.000	Vehicle Taxes - Richland	(\$6,734,549.00)	(\$526,446.43)	(\$4,884,836.85)	(\$1,849,712.15)	\$0.00	(\$1,849,712.15)	27.47%
100.000.0113001.0000.000	Delinquent Taxes - Lexington	(\$965,065.00)	(\$218,586.45)	(\$619,237.94)	(\$345,827.06)	\$0.00	(\$345,827.06)	35.83%
100.000.0113002.0000.000	Delinquent Taxes - Richland	(\$843,264.00)	(\$97,462.24)	(\$363,881.11)	(\$479,382.89)	\$0.00	(\$479,382.89)	56.85%
100.000.0114001.0000.000	Penalties & Interest on Taxes	(\$159,680.00)	(\$45,418.64)	(\$124,486.39)	(\$35,193.61)	\$0.00	(\$35,193.61)	22.04%
100.000.0114002.0000.000	Penalties & Interest on Taxes	(\$117,320.00)	(\$30,512.52)	(\$100,801.52)	(\$16,518.48)	\$0.00	(\$16,518.48)	14.08%
100.000.0128001.0000.000	Revenue in Lieu of Taxes - Lex	(\$1,281,484.00)	\$0.00	(\$1,317,568.79)	\$36,084.79	\$0.00	\$36,084.79	-2.82%
100.000.0131000.0000.000	Student Tuition Out of Distric	(\$50,000.00)	(\$1,260.00)	(\$2,995.00)	(\$47,005.00)	\$0.00	(\$47,005.00)	94.01%
100.000.0151000.0000.000	Interest on Investments	(\$100,000.00)	(\$51,473.65)	(\$200,008.40)	\$100,008.40	\$0.00	\$100,008.40	-100.01%
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)	(\$11,215.00)	(\$117,460.00)	(\$2,540.00)	\$0.00	(\$2,540.00)	2.12%
100.000.0193000.0000.000	Medicaid	(\$120,000.00)	(\$44,818.54)	(\$92,386.72)	(\$27,613.28)	\$0.00	(\$27,613.28)	23.01%
100.000.0195000.0000.000	Refund of Prior Year	(\$15,000.00)	\$0.00	(\$2,959.14)	(\$12,040.86)	\$0.00	(\$12,040.86)	80.27%
100.000.0199300.0000.000	Insurance Proceeds	(\$20,000.00)	(\$2,005.00)	(\$11,280.85)	(\$8,719.15)	\$0.00	(\$8,719.15)	43.60%
100.000.0199900.0000.000	Other Local Revenue	(\$300,000.00)	(\$2,181.00)	(\$73,512.52)	(\$226,487.48)	\$0.00	(\$226,487.48)	75.50%
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	(\$10.56)	(\$176,592.44)	\$0.00	(\$176,592.44)	99.99%
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)	(\$177,833.19)	(\$889,165.94)	(\$243,839.06)	\$0.00	(\$243,839.06)	21.52%
100.000.0316100.0000.000	EAA Bus Driver Salary and Frin	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0316200.0000.000	Workers Compensation School Bu	(\$58,632.00)	\$0.00	(\$61,739.78)	\$3,107.78	\$0.00	\$3,107.78	-5.30%
100.000.0318000.0000.000	State Fringe Benefits	(\$17,689,833.00)	(\$2,953,580.00)	(\$14,695,181.99)	(\$2,994,651.01)	\$0.00	(\$2,994,651.01)	16.93%
100.000.0318100.0000.000	Retiree Health Insurance	(\$4,306,644.00)	(\$786,804.84)	(\$3,717,564.60)	(\$589,079.40)	\$0.00	(\$589,079.40)	13.68%
100.000.0319900.0000.000	State Other Sources	\$0.00	\$0.00	(\$3,615.00)	\$3,615.00	\$0.00	\$3,615.00	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	(\$241,927.50)	(\$1,431,591.72)	\$1,431,591.72	\$0.00	\$1,431,591.72	0.00%
100.000.0331200.0000.000	EFA - Primary	\$0.00	(\$895,557.51)	(\$4,491,291.31)	\$4,491,291.31	\$0.00	\$4,491,291.31	0.00%
100.000.0331300.0000.000	EFA - Elementary	\$0.00	(\$1,724,430.92)	(\$8,709,216.82)	\$8,709,216.82	\$0.00	\$8,709,216.82	0.00%
100.000.0331400.0000.000	EFA - High School	\$0.00	(\$554,948.36)	(\$2,407,435.47)	\$2,407,435.47	\$0.00	\$2,407,435.47	0.00%
100.000.0331500.0000.000	EFA - Trainable Mentally Handi	\$0.00	(\$7,018.41)	(\$70,564.47)	\$70,564.47	\$0.00	\$70,564.47	0.00%
100.000.0331600.0000.000	EFA - Speech Handicapped	\$0.00	(\$464,729.54)	(\$2,475,542.08)	\$2,475,542.08	\$0.00	\$2,475,542.08	0.00%
100.000.0331700.0000.000	EFA - Homebound	\$0.00	(\$1,537.82)	(\$14,525.68)	\$14,525.68	\$0.00	\$14,525.68	0.00%
100.000.0332100.0000.000	EFA - Emotionally Handicapped	\$0.00	(\$21,646.03)	(\$120,625.47)	\$120,625.47	\$0.00	\$120,625.47	0.00%
100.000.0332200.0000.000	EFA - Educable Mentally Handic	\$0.00	(\$22,238.18)	(\$91,419.64)	\$91,419.64	\$0.00	\$91,419.64	0.00%
100.000.0332300.0000.000	EFA - Learning Disabilities	\$0.00	(\$432,638.47)	(\$2,242,956.73)	\$2,242,956.73	\$0.00	\$2,242,956.73	0.00%
100.000.0332400.0000.000	EFA - Hearing Handicapped	\$0.00	(\$13,881.03)	(\$68,120.67)	\$68,120.67	\$0.00	\$68,120.67	0.00%
100.000.0332500.0000.000	EFA - Visually Handicapped	\$0.00	(\$1,443.74)	(\$77,678.48)	\$77,678.48	\$0.00	\$77,678.48	0.00%
100.000.0332600.0000.000	EFA - Orthopedically Handicapp	\$0.00	(\$15,420.29)	(\$51,079.32)	\$51,079.32	\$0.00	\$51,079.32	0.00%
100.000.0332700.0000.000	EFA - Vocational	\$0.00	(\$1,212,363.67)	(\$6,583,556.71)	\$6,583,556.71	\$0.00	\$6,583,556.71	0.00%
100.000.0333100.0000.000	EFA - Autism	\$0.00	(\$184,358.89)	(\$854,987.29)	\$854,987.29	\$0.00	\$854,987.29	0.00%
100.000.0333200.0000.000	EFA - Gifted and Talented Educ	\$0.00	(\$263,763.14)	(\$1,195,624.42)	\$1,195,624.42	\$0.00	\$1,195,624.42	0.00%
100.000.0333400.0000.000	EFA - Limited English Proficie	\$0.00	(\$30,555.52)	(\$142,285.52)	\$142,285.52	\$0.00	\$142,285.52	0.00%
100.000.0335100.0000.000	EFA - Academic Assistance	\$0.00	(\$192,910.63)	(\$984,469.33)	\$984,469.33	\$0.00	\$984,469.33	0.00%
100.000.0335200.0000.000	EFA - Pupils in Poverty	\$0.00	(\$456,116.99)	(\$2,325,928.29)	\$2,325,928.29	\$0.00	\$2,325,928.29	0.00%
100.000.0337500.0000.000	EFA Education Foundation Suppl	\$0.00	\$0.00	(\$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	(\$9,522,063.94)	(\$1,058,007.06)	\$0.00	(\$1,058,007.06)	10.00%

# School District Five of Lexington and Richland

## Board Report Revenue

From Date: 3/1/2018

To Date: 4/30/2018

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)	(\$6,104,285.20)	(\$21,364,998.20)	(\$9,156,427.80)	\$0.00	(\$9,156,427.80)	30.00%
100.000.0383001.0000.000	Merchants Inventory Tax - Lexi	(\$195,003.00)	(\$49,220.20)	(\$196,880.80)	\$1,877.80	\$0.00	\$1,877.80	-0.96%
100.000.0383002.0000.000	Merchants Inventory Tax - Rich	(\$18,952.00)	\$0.00	(\$12,805.74)	(\$6,146.26)	\$0.00	(\$6,146.26)	32.43%
100.000.0384001.0000.000	Manufacturers Depr. Reimburse	(\$286,058.00)	\$0.00	\$0.00	(\$286,058.00)	\$0.00	(\$286,058.00)	100.00%
100.000.0384002.0000.000	Manufacturers Depr. Reimburse	(\$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)	(\$4,444.88)	(\$152,306.86)	\$20,145.86	\$0.00	\$20,145.86	-15.24%
100.000.0389002.0000.000	Motor Carrier Vehicle Tax - Ri	(\$47,419.00)	(\$5,227.79)	(\$54,976.55)	\$7,557.55	\$0.00	\$7,557.55	-15.94%
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	(\$12,741.95)	\$12,741.95	\$0.00	\$12,741.95	0.00%
100.000.0399300.0000.000	PEBA On-behalf Payments	(\$1,190,410.00)	\$0.00	(\$1,190,409.80)	(\$0.20)	\$0.00	(\$0.20)	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)	(\$36,533.38)	(\$146,829.01)	(\$118,170.99)	\$0.00	(\$118,170.99)	44.59%
100.000.0530000.0000.000	Sale of Fixed Assets	\$0.00	(\$12,782.51)	(\$79,832.81)	\$79,832.81	\$0.00	\$79,832.81	0.00%
	FUND: General Fund - 100	(\$181,891,358.00)	(\$19,131,875.98)	(\$151,639,062.86)	(\$30,252,295.14)	\$0.00	(\$30,252,295.14)	16.63%
<b>Grand Total:</b>		(\$181,891,358.00)	(\$19,131,875.98)	(\$151,639,062.86)	(\$30,252,295.14)	\$0.00	(\$30,252,295.14)	16.63%

End of Report

## School District Five of Lexington and Richland

### Board Report Expenditures

From Date: 3/1/2018

To Date: 4/30/2018

Fiscal Year: 2017-2018

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

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.111.1000000.0000.000	Salaries	\$4,548,184.61	\$0.00	\$4,548,184.61	\$700,616.73	\$3,066,636.17	\$1,481,548.44	\$1,260,489.29	\$221,059.15	4.86%
100.111.2000000.0000.000	Employee Benefits	\$2,065,398.45	\$0.00	\$2,065,398.45	\$311,814.42	\$1,355,100.95	\$710,297.50	\$562,172.03	\$148,125.47	7.17%
100.111.3000000.0000.000	Purchased Services	\$2,720.00	(\$83.13)	\$2,636.87	\$0.00	\$1,448.81	\$1,188.06	\$0.00	\$1,188.06	45.06%
100.111.4000000.0000.000	Supplies and Materials	\$67,487.00	\$383.13	\$67,870.13	\$3,669.58	\$49,964.03	\$17,906.10	\$3,942.09	\$13,964.01	20.57%
	FUNCTION: Kindergarten Programs - 111	\$6,683,790.06	\$300.00	\$6,684,090.06	\$1,016,100.73	\$4,473,149.96	\$2,210,940.10	\$1,826,603.41	\$384,336.69	5.75%
100.112.1000000.0000.000	Salaries	\$11,715,736.04	\$0.00	\$11,715,736.04	\$1,934,105.50	\$8,137,414.65	\$3,578,321.39	\$3,292,867.40	\$285,453.99	2.44%
100.112.2000000.0000.000	Employee Benefits	\$4,928,335.66	\$0.00	\$4,928,335.66	\$811,073.75	\$3,355,190.65	\$1,573,145.01	\$1,318,858.01	\$254,287.00	5.16%
100.112.3000000.0000.000	Purchased Services	\$7,701.00	\$3,275.00	\$10,976.00	\$0.00	\$10,154.17	\$821.83	\$0.00	\$821.83	7.49%
100.112.4000000.0000.000	Supplies and Materials	\$263,575.00	(\$3,275.00)	\$260,300.00	\$23,558.73	\$206,446.14	\$53,853.86	\$6,004.72	\$47,849.14	18.38%
	FUNCTION: Primary Programs - 112	\$16,915,347.70	\$0.00	\$16,915,347.70	\$2,768,737.98	\$11,709,205.61	\$5,206,142.09	\$4,617,730.13	\$588,411.96	3.48%
100.113.1000000.0000.000	Salaries	\$21,414,335.19	\$0.00	\$21,414,335.19	\$3,454,246.58	\$14,897,631.02	\$6,516,704.17	\$6,078,443.51	\$438,260.66	2.05%
100.113.2000000.0000.000	Employee Benefits	\$8,862,472.90	\$0.00	\$8,862,472.90	\$1,393,422.00	\$5,985,011.92	\$2,877,460.98	\$2,414,542.49	\$462,918.49	5.22%
100.113.3000000.0000.000	Purchased Services	\$19,272.00	\$4,927.11	\$24,199.11	\$206.72	\$15,353.93	\$8,845.18	\$0.00	\$8,845.18	36.55%
100.113.4000000.0000.000	Supplies and Materials	\$468,770.00	(\$467.11)	\$468,302.89	\$31,280.35	\$343,288.03	\$125,014.86	\$13,175.32	\$111,839.54	23.88%
	FUNCTION: Elementary Programs - 113	\$30,764,850.09	\$4,460.00	\$30,769,310.09	\$4,879,155.65	\$21,241,284.90	\$9,528,025.19	\$8,506,161.32	\$1,021,863.87	3.32%
100.114.1000000.0000.000	Salaries	\$17,550,712.92	\$0.00	\$17,550,712.92	\$2,792,428.70	\$12,043,047.87	\$5,507,665.05	\$4,808,150.29	\$699,514.76	3.99%
100.114.2000000.0000.000	Employee Benefits	\$6,946,794.03	\$0.00	\$6,946,794.03	\$1,076,800.27	\$4,630,701.34	\$2,316,092.69	\$1,823,204.14	\$492,888.55	7.10%
100.114.3000000.0000.000	Purchased Services	\$192,092.00	\$45,080.00	\$237,172.00	\$41,158.16	\$144,933.31	\$92,238.69	\$129,140.00	(\$36,901.31)	-15.56%
100.114.4000000.0000.000	Supplies and Materials	\$754,337.00	(\$60,080.00)	\$694,257.00	\$66,341.36	\$370,709.10	\$323,547.90	\$67,857.72	\$255,690.18	36.83%
100.114.6000000.0000.000	Other Objects	\$6,000.00	\$0.00	\$6,000.00	\$1,330.56	\$5,995.11	\$4.89	\$0.00	\$4.89	0.08%
	FUNCTION: High School Programs - 114	\$25,449,935.95	(\$15,000.00)	\$25,434,935.95	\$3,978,059.05	\$17,195,386.73	\$8,239,549.22	\$6,828,352.15	\$1,411,197.07	5.55%
100.115.1000000.0000.000	Salaries	\$2,501,686.64	\$0.00	\$2,501,686.64	\$407,038.05	\$1,786,410.12	\$715,276.52	\$664,724.30	\$50,552.22	2.02%
100.115.2000000.0000.000	Employee Benefits	\$991,194.70	\$0.00	\$991,194.70	\$157,001.89	\$688,148.09	\$303,046.61	\$258,039.30	\$45,007.31	4.54%
100.115.3000000.0000.000	Purchased Services	\$600.00	\$21,000.00	\$21,600.00	\$3,991.86	\$17,002.66	\$4,597.34	\$3,863.14	\$734.20	3.40%
100.115.4000000.0000.000	Supplies and Materials	\$125,000.00	(\$21,000.00)	\$104,000.00	\$11,016.67	\$82,552.53	\$21,447.47	\$8,820.62	\$12,626.85	12.14%
	FUNCTION: Career and Technology Education (Vocational) Prog - 115	\$3,618,481.34	\$0.00	\$3,618,481.34	\$579,048.47	\$2,574,113.40	\$1,044,367.94	\$935,447.36	\$108,920.58	3.01%
100.120.4000000.0000.000	Supplies and Materials	\$212,037.00	(\$4,356.92)	\$207,680.08	\$1,126.11	\$18,831.61	\$188,848.47	\$0.00	\$188,848.47	90.93%
	FUNCTION: Exceptional Programs - 120	\$212,037.00	(\$4,356.92)	\$207,680.08	\$1,126.11	\$18,831.61	\$188,848.47	\$0.00	\$188,848.47	90.93%
100.121.1000000.0000.000	Salaries	\$276,137.04	(\$90,440.00)	\$185,697.04	\$138,542.84	\$591,768.48	(\$406,071.44)	\$227,831.92	(\$633,903.36)	-341.36%
100.121.2000000.0000.000	Employee Benefits	\$114,381.68	\$0.00	\$114,381.68	\$57,072.60	\$250,335.90	(\$135,954.22)	\$97,947.36	(\$233,901.58)	-204.49%
100.121.3000000.0000.000	Purchased Services	\$0.00	\$90,640.00	\$90,640.00	\$12,138.00	\$65,182.27	\$25,457.73	\$25,257.73	\$200.00	0.22%
100.121.4000000.0000.000	Supplies and Materials	\$0.00	\$0.00	\$0.00	\$2,165.23	\$15,247.96	(\$15,247.96)	\$873.12	(\$16,121.08)	0.00%
	FUNCTION: Educable Mentally Handicapped - 121	\$390,518.72	\$200.00	\$390,718.72	\$209,918.67	\$922,534.61	(\$531,815.89)	\$351,910.13	(\$883,726.02)	-226.18%

## School District Five of Lexington and Richland

### Board Report Expenditures

From Date: 3/1/2018

To Date: 4/30/2018

Fiscal Year: 2017-2018

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

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.122.1000000.0000.000	Salaries	\$188,702.77	\$0.00	\$188,702.77	\$67,704.44	\$287,743.87	(\$99,041.10)	\$118,482.81	(\$217,523.91)	-115.27%
100.122.2000000.0000.000	Employee Benefits	\$79,529.44	\$0.00	\$79,529.44	\$28,272.16	\$120,583.19	(\$41,053.75)	\$49,476.28	(\$90,530.03)	-113.83%
100.122.4000000.0000.000	Supplies and Materials	\$0.00	\$0.00	\$0.00	\$195.86	\$3,019.14	(\$3,019.14)	\$0.00	(\$3,019.14)	0.00%
	FUNCTION: Trainable Mentally Handicapped - 122	\$268,232.21	\$0.00	\$268,232.21	\$96,172.46	\$411,346.20	(\$143,113.99)	\$167,959.09	(\$311,073.08)	-115.97%
100.123.1000000.0000.000	Salaries	\$64,983.00	\$0.00	\$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	\$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	\$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	\$0.00	\$190,578.00	\$17,638.84	\$74,965.12	\$115,612.88	\$30,868.04	\$84,744.84	44.47%
100.124.2000000.0000.000	Employee Benefits	\$81,417.00	\$0.00	\$81,417.00	\$7,416.56	\$31,375.83	\$50,041.17	\$12,979.00	\$37,062.17	45.52%
100.124.4000000.0000.000	Supplies and Materials	\$0.00	\$0.00	\$0.00	\$24.57	\$276.91	(\$276.91)	\$0.00	(\$276.91)	0.00%
	FUNCTION: Visually Handicapped - 124	\$271,995.00	\$0.00	\$271,995.00	\$25,079.97	\$106,617.86	\$165,377.14	\$43,847.04	\$121,530.10	44.68%
100.125.1000000.0000.000	Salaries	\$115,694.68	\$0.00	\$115,694.68	\$49,730.27	\$210,390.55	(\$94,695.87)	\$85,193.74	(\$179,889.61)	-155.49%
100.125.2000000.0000.000	Employee Benefits	\$47,493.10	\$0.00	\$47,493.10	\$18,591.41	\$77,463.48	(\$29,970.38)	\$30,227.99	(\$60,198.37)	-126.75%
100.125.3000000.0000.000	Purchased Services	\$0.00	\$0.00	\$0.00	\$0.00	\$325.00	(\$325.00)	\$0.00	(\$325.00)	0.00%
	FUNCTION: Hearing Handicapped - 125	\$163,187.78	\$0.00	\$163,187.78	\$68,321.68	\$288,179.03	(\$124,991.25)	\$115,421.73	(\$240,412.98)	-147.32%
100.126.1000000.0000.000	Salaries	\$1,726,115.09	(\$87,750.00)	\$1,638,365.09	\$265,829.31	\$1,157,616.15	\$480,748.94	\$471,311.14	\$9,437.80	0.58%
100.126.2000000.0000.000	Employee Benefits	\$699,189.55	\$0.00	\$699,189.55	\$107,267.51	\$462,543.80	\$236,645.75	\$175,917.81	\$60,727.94	8.69%
100.126.3000000.0000.000	Purchased Services	\$0.00	\$87,856.92	\$87,856.92	\$20,085.00	\$61,728.96	\$26,127.96	\$36,013.13	(\$9,885.17)	-11.25%
100.126.4000000.0000.000	Supplies and Materials	\$0.00	\$0.00	\$0.00	\$1,210.20	\$8,772.13	(\$8,772.13)	\$0.00	(\$8,772.13)	0.00%
	FUNCTION: Speech Handicapped - 126	\$2,425,304.64	\$106.92	\$2,425,411.56	\$394,392.02	\$1,690,661.04	\$734,750.52	\$683,242.08	\$51,508.44	2.12%
100.127.1000000.0000.000	Salaries	\$5,293,629.26	\$0.00	\$5,293,629.26	\$658,620.82	\$2,827,822.23	\$2,465,807.03	\$1,152,731.45	\$1,313,075.58	24.80%
100.127.2000000.0000.000	Employee Benefits	\$2,256,560.89	\$0.00	\$2,256,560.89	\$272,636.22	\$1,152,142.52	\$1,104,418.37	\$466,086.76	\$638,331.61	28.29%
100.127.3000000.0000.000	Purchased Services	\$750.00	\$4,050.00	\$4,800.00	\$0.00	\$4,150.53	\$649.47	\$0.00	\$649.47	13.53%
100.127.4000000.0000.000	Supplies and Materials	\$0.00	\$0.00	\$0.00	\$8,489.09	\$46,999.95	(\$46,999.95)	\$3,250.27	(\$50,250.22)	0.00%
	FUNCTION: Learning Disabilities - 127	\$7,550,940.15	\$4,050.00	\$7,554,990.15	\$939,746.13	\$4,031,115.23	\$3,523,874.92	\$1,622,068.48	\$1,901,806.44	25.17%
100.128.1000000.0000.000	Salaries	\$248,254.00	\$0.00	\$248,254.00	\$123,595.60	\$519,865.39	(\$271,611.39)	\$215,514.62	(\$487,126.01)	-196.22%
100.128.2000000.0000.000	Employee Benefits	\$106,056.50	\$0.00	\$106,056.50	\$53,457.46	\$226,606.38	(\$120,549.88)	\$88,537.91	(\$209,087.79)	-197.15%
100.128.4000000.0000.000	Supplies and Materials	\$0.00	\$0.00	\$0.00	\$1,806.31	\$4,283.25	(\$4,283.25)	\$309.40	(\$4,592.65)	0.00%
	FUNCTION: Emotionally Handicapped - 128	\$354,310.50	\$0.00	\$354,310.50	\$178,859.37	\$750,755.02	(\$396,444.52)	\$304,361.93	(\$700,806.45)	-197.79%
100.129.1000000.0000.000	Salaries	\$758,745.21	\$0.00	\$758,745.21	\$51,709.04	\$224,750.58	\$533,994.63	\$90,491.05	\$443,503.58	58.45%
100.129.2000000.0000.000	Employee Benefits	\$340,774.27	\$0.00	\$340,774.27	\$20,154.88	\$88,056.32	\$252,717.95	\$34,350.14	\$218,367.81	64.08%
	FUNCTION: Coordinated Early Intervening Services (CEIS) - 129	\$1,099,519.48	\$0.00	\$1,099,519.48	\$71,863.92	\$312,806.90	\$786,712.58	\$124,841.19	\$661,871.39	60.20%

## School District Five of Lexington and Richland

### Board Report Expenditures

From Date: 3/1/2018

To Date: 4/30/2018

Fiscal Year: 2017-2018

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

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.135.1000000.0000.000	Salaries	\$5,000.00	\$0.00	\$5,000.00	\$833.32	\$3,541.61	\$1,458.39	\$1,458.39	\$0.00	0.00%
100.135.2000000.0000.000	Employee Benefits	\$1,384.50	\$0.00	\$1,384.50	\$220.72	\$938.75	\$445.75	\$386.63	\$59.12	4.27%
100.135.4000000.0000.000	Supplies and Materials	\$90.00	\$0.00	\$90.00	\$0.00	\$85.54	\$4.46	\$0.00	\$4.46	4.96%
JUNCTION: Preschool Handicapped Speech (3 and 4 year olds) - 135		\$6,474.50	\$0.00	\$6,474.50	\$1,054.04	\$4,565.90	\$1,908.60	\$1,845.02	\$63.58	0.98%
100.136.1000000.0000.000	Salaries	\$11,962.49	\$0.00	\$11,962.49	\$1,885.08	\$8,219.04	\$3,743.45	\$3,298.91	\$444.54	3.72%
100.136.2000000.0000.000	Employee Benefits	\$4,258.54	\$0.00	\$4,258.54	\$667.84	\$2,886.36	\$1,372.18	\$1,168.72	\$203.46	4.78%
FUNCTION: Preschool Handicapped Itinerant (3 and 4 yr olds) - 136		\$16,221.03	\$0.00	\$16,221.03	\$2,552.92	\$11,105.40	\$5,115.63	\$4,467.63	\$648.00	3.99%
100.137.1000000.0000.000	Salaries	\$993,476.49	\$0.00	\$993,476.49	\$163,326.82	\$714,429.79	\$279,046.70	\$279,349.28	(\$302.58)	-0.03%
100.137.2000000.0000.000	Employee Benefits	\$439,608.05	\$0.00	\$439,608.05	\$72,535.90	\$313,552.87	\$126,055.18	\$124,055.77	\$1,999.41	0.45%
100.137.4000000.0000.000	Supplies and Materials	\$540.00	\$0.00	\$540.00	\$0.00	\$509.32	\$30.68	\$0.00	\$30.68	5.68%
INCTION: Preschool Handicapped Self Contained (3 & 4 yr old) - 137		\$1,433,624.54	\$0.00	\$1,433,624.54	\$235,862.72	\$1,028,491.98	\$405,132.56	\$403,405.05	\$1,727.51	0.12%
100.138.1000000.0000.000	Salaries	\$6,326.09	\$0.00	\$6,326.09	\$1,054.32	\$4,480.86	\$1,845.23	\$1,845.07	\$0.16	0.00%
100.138.2000000.0000.000	Employee Benefits	\$2,342.36	\$0.00	\$2,342.36	\$383.92	\$1,626.58	\$715.78	\$671.86	\$43.92	1.88%
UNCTION: Preschool Handicapped Homebased (3 & 4 yr olds) - 138		\$8,668.45	\$0.00	\$8,668.45	\$1,438.24	\$6,107.44	\$2,561.01	\$2,516.93	\$44.08	0.51%
100.139.1000000.0000.000	Salaries	\$957,904.98	\$0.00	\$957,904.98	\$157,557.32	\$680,486.17	\$277,418.81	\$275,894.40	\$1,524.41	0.16%
100.139.2000000.0000.000	Employee Benefits	\$425,514.78	\$0.00	\$425,514.78	\$70,227.20	\$299,539.19	\$125,975.59	\$120,962.20	\$5,013.39	1.18%
100.139.3000000.0000.000	Purchased Services	\$13,150.00	\$365.00	\$13,515.00	\$2,229.77	\$4,747.98	\$8,767.02	\$0.00	\$8,767.02	64.87%
100.139.4000000.0000.000	Supplies and Materials	\$51,147.00	(\$365.00)	\$50,782.00	\$9,213.69	\$26,608.14	\$24,173.86	\$4,612.80	\$19,561.06	38.52%
100.139.6000000.0000.000	Other Objects	\$500.00	\$0.00	\$500.00	\$45.00	\$114.00	\$386.00	\$0.00	\$386.00	77.20%
FUNCTION: Early Childhood Programs - 139		\$1,448,216.76	\$0.00	\$1,448,216.76	\$239,272.98	\$1,011,495.48	\$436,721.28	\$401,469.40	\$35,251.88	2.43%
100.141.1000000.0000.000	Salaries	\$993,274.39	\$0.00	\$993,274.39	\$164,557.38	\$694,491.41	\$298,782.98	\$285,980.38	\$12,802.60	1.29%
100.141.2000000.0000.000	Employee Benefits	\$413,038.27	\$0.00	\$413,038.27	\$66,453.06	\$280,670.02	\$132,368.25	\$113,848.02	\$18,520.23	4.48%
100.141.3000000.0000.000	Purchased Services	\$3,376.00	\$5,700.00	\$9,076.00	\$839.89	\$3,623.31	\$5,452.69	\$0.00	\$5,452.69	60.08%
100.141.4000000.0000.000	Supplies and Materials	\$17,100.00	(\$5,975.50)	\$11,124.50	\$30.60	\$2,316.11	\$8,808.39	\$0.00	\$8,808.39	79.18%
100.141.6000000.0000.000	Other Objects	\$0.00	\$275.50	\$275.50	\$0.00	\$100.00	\$175.50	\$0.00	\$175.50	63.70%
FUNCTION: Gifted and Talented Academic - 141		\$1,426,788.66	\$0.00	\$1,426,788.66	\$231,880.93	\$981,200.85	\$445,587.81	\$399,828.40	\$45,759.41	3.21%
100.143.1000000.0000.000	Salaries	\$356,442.93	\$0.00	\$356,442.93	\$56,287.89	\$249,491.22	\$106,951.71	\$98,770.14	\$8,181.57	2.30%
100.143.2000000.0000.000	Employee Benefits	\$135,807.08	\$0.00	\$135,807.08	\$21,931.23	\$95,161.99	\$40,645.09	\$38,242.72	\$2,402.37	1.77%
FUNCTION: Advanced Placement - 143		\$492,250.01	\$0.00	\$492,250.01	\$78,219.12	\$344,653.21	\$147,596.80	\$137,012.86	\$10,583.94	2.15%
100.144.3000000.0000.000	Purchased Services	\$0.00	\$15,000.00	\$15,000.00	\$75.00	\$8,250.61	\$6,749.39	\$0.00	\$6,749.39	45.00%
100.144.4000000.0000.000	Supplies and Materials	\$50,000.00	\$0.00	\$50,000.00	\$614.79	\$49,187.14	\$812.86	\$0.00	\$812.86	1.63%
FUNCTION: International Baccalaureate - 144		\$50,000.00	\$15,000.00	\$65,000.00	\$689.79	\$57,437.75	\$7,562.25	\$0.00	\$7,562.25	11.63%

## School District Five of Lexington and Richland

### Board Report Expenditures

From Date: 3/1/2018

To Date: 4/30/2018

Fiscal Year: 2017-2018

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

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.145.1000000.0000.000	Salaries	\$193,937.00	\$0.00	\$193,937.00	\$31,686.79	\$87,368.12	\$106,568.88	\$8,468.05	\$98,100.83	50.58%
100.145.2000000.0000.000	Employee Benefits	\$53,701.15	\$0.00	\$53,701.15	\$9,655.80	\$24,800.39	\$28,900.76	\$2,642.68	\$26,258.08	48.90%
100.145.3000000.0000.000	Purchased Services	\$16,000.00	\$0.00	\$16,000.00	\$1,225.00	\$2,750.00	\$13,250.00	\$0.00	\$13,250.00	82.81%
	FUNCTION: Homebound - 145	\$263,638.15	\$0.00	\$263,638.15	\$42,567.59	\$114,918.51	\$148,719.64	\$11,110.73	\$137,608.91	52.20%
100.148.1000000.0000.000	Salaries	\$147,319.93	\$0.00	\$147,319.93	\$23,830.84	\$102,373.95	\$44,945.98	\$41,648.33	\$3,297.65	2.24%
100.148.2000000.0000.000	Employee Benefits	\$56,799.77	\$0.00	\$56,799.77	\$8,820.32	\$37,515.79	\$19,283.98	\$15,342.51	\$3,941.47	6.94%
100.148.3000000.0000.000	Purchased Services	\$3,945.00	\$0.00	\$3,945.00	\$2,633.70	\$3,614.45	\$330.55	\$0.00	\$330.55	8.38%
100.148.4000000.0000.000	Supplies and Materials	\$5,900.00	\$0.00	\$5,900.00	\$19.21	\$223.28	\$5,676.72	\$0.00	\$5,676.72	96.22%
	FUNCTION: Gifted and Talented Artistic - 148	\$213,964.70	\$0.00	\$213,964.70	\$35,304.07	\$143,727.47	\$70,237.23	\$56,990.84	\$13,246.39	6.19%
100.149.1000000.0000.000	Salaries	\$2,712,321.10	\$0.00	\$2,712,321.10	\$93,369.18	\$985,266.68	\$1,727,054.42	\$159,406.82	\$1,567,647.60	57.80%
100.149.2000000.0000.000	Employee Benefits	\$846,351.10	\$0.00	\$846,351.10	\$37,948.57	\$292,533.96	\$553,817.14	\$63,998.43	\$489,818.71	57.87%
100.149.3000000.0000.000	Purchased Services	\$2,000,000.00	\$0.00	\$2,000,000.00	\$558,124.78	\$1,879,592.04	\$120,407.96	\$0.00	\$120,407.96	6.02%
	FUNCTION: Other Special Programs - 149	\$5,558,672.20	\$0.00	\$5,558,672.20	\$689,442.53	\$3,157,392.68	\$2,401,279.52	\$223,405.25	\$2,177,874.27	39.18%
100.161.1000000.0000.000	Salaries	\$1,251,531.60	\$0.00	\$1,251,531.60	\$131,904.74	\$558,543.97	\$692,987.63	\$231,261.41	\$461,726.22	36.89%
100.161.2000000.0000.000	Employee Benefits	\$532,800.00	\$0.00	\$532,800.00	\$62,427.62	\$263,937.70	\$268,862.30	\$106,555.10	\$162,307.20	30.46%
100.161.4000000.0000.000	Supplies and Materials	\$0.00	\$0.00	\$0.00	\$2,148.88	\$11,633.06	(\$11,633.06)	\$0.00	(\$11,633.06)	0.00%
	FUNCTION: Other Exceptional Programs - 161	\$1,784,331.60	\$0.00	\$1,784,331.60	\$196,481.24	\$834,114.73	\$950,216.87	\$337,816.51	\$612,400.36	34.32%
100.172.1000000.0000.000	Salaries	\$18,000.00	\$0.00	\$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	\$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	\$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	\$0.00	\$65,000.00	\$0.00	\$33,516.00	\$31,484.00	\$0.00	\$31,484.00	48.44%
100.173.2000000.0000.000	Employee Benefits	\$17,998.50	\$0.00	\$17,998.50	\$0.00	\$9,172.31	\$8,826.19	\$0.00	\$8,826.19	49.04%
	FUNCTION: High School Summer School - 173	\$82,998.50	\$0.00	\$82,998.50	\$0.00	\$42,688.31	\$40,310.19	\$0.00	\$40,310.19	48.57%
100.181.1000000.0000.000	Salaries	\$225,020.16	\$0.00	\$225,020.16	\$33,146.12	\$171,331.16	\$53,689.00	\$33,146.17	\$20,542.83	9.13%
100.181.2000000.0000.000	Employee Benefits	\$78,533.89	\$0.00	\$78,533.89	\$11,288.48	\$58,632.83	\$19,901.06	\$11,288.50	\$8,612.56	10.97%
100.181.3000000.0000.000	Purchased Services	\$4,547.00	\$0.00	\$4,547.00	\$0.00	\$1,553.92	\$2,993.08	\$1,378.00	\$1,615.08	35.52%
100.181.4000000.0000.000	Supplies and Materials	\$800.00	(\$62.00)	\$738.00	\$0.00	\$704.89	\$33.11	\$0.00	\$33.11	4.49%
100.181.6000000.0000.000	Other Objects	\$0.00	\$62.00	\$62.00	\$0.00	\$62.00	\$0.00	\$0.00	\$0.00	0.00%
	FUNCTION: Adult Basic Education Programs - 181	\$308,901.05	\$0.00	\$308,901.05	\$44,434.60	\$232,284.80	\$76,616.25	\$45,812.67	\$30,803.58	9.97%
100.182.3000000.0000.000	Purchased Services	\$500.00	\$25.68	\$525.68	\$0.00	\$25.68	\$500.00	\$0.00	\$500.00	95.11%
100.182.4000000.0000.000	Supplies and Materials	\$5,130.00	(\$25.68)	\$5,104.32	\$0.00	\$2,815.09	\$2,289.23	\$0.00	\$2,289.23	44.85%
	FUNCTION: Adult Secondary Education Programs - 182	\$5,630.00	\$0.00	\$5,630.00	\$0.00	\$2,840.77	\$2,789.23	\$0.00	\$2,789.23	49.54%

## School District Five of Lexington and Richland

### Board Report Expenditures

From Date: 3/1/2018

To Date: 4/30/2018

Fiscal Year: 2017-2018

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

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.188.1000000.0000.000	Salaries	\$34,914.60	\$0.00	\$34,914.60	\$5,819.12	\$26,186.04	\$8,728.56	\$8,728.56	\$0.00	0.00%
100.188.2000000.0000.000	Employee Benefits	\$21,030.24	\$0.00	\$21,030.24	\$3,420.24	\$15,259.41	\$5,770.83	\$5,130.32	\$640.51	3.05%
100.188.4000000.0000.000	Supplies and Materials	\$250.00	\$0.00	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00	100.00%
	FUNCTION: Parenting/Family Literacy - 188	\$56,194.84	\$0.00	\$56,194.84	\$9,239.36	\$41,445.45	\$14,749.39	\$13,858.88	\$890.51	1.58%
100.190.1000000.0000.000	Salaries	\$615,665.02	\$0.00	\$615,665.02	\$99,191.15	\$440,191.05	\$175,473.97	\$166,003.86	\$9,470.11	1.54%
100.190.2000000.0000.000	Employee Benefits	\$169,941.09	\$0.00	\$169,941.09	\$26,831.81	\$118,700.76	\$51,240.33	\$44,508.10	\$6,732.23	3.96%
100.190.6000000.0000.000	Other Objects	\$20,800.00	\$0.00	\$20,800.00	\$4,760.16	\$11,747.57	\$9,052.43	\$0.00	\$9,052.43	43.52%
	FUNCTION: Instructional Pupil Activity - 190	\$806,406.11	\$0.00	\$806,406.11	\$130,783.12	\$570,639.38	\$235,766.73	\$210,511.96	\$25,254.77	3.13%
100.211.1000000.0000.000	Salaries	\$1,118,774.93	(\$127,419.31)	\$991,355.62	\$148,273.71	\$681,811.24	\$309,544.38	\$239,624.34	\$69,920.04	7.05%
100.211.2000000.0000.000	Employee Benefits	\$536,378.12	(\$46,644.80)	\$489,733.32	\$68,826.94	\$315,537.39	\$174,195.93	\$109,902.84	\$64,293.09	13.13%
100.211.3000000.0000.000	Purchased Services	\$25,000.00	\$0.00	\$25,000.00	\$1,168.57	\$24,424.43	\$575.57	\$6,950.00	(\$6,374.43)	-25.50%
100.211.4000000.0000.000	Supplies and Materials	\$1,890.00	\$0.00	\$1,890.00	\$238.17	\$530.04	\$1,359.96	\$386.24	\$973.72	51.52%
	FUNCTION: Attendance and Social Work Services - 211	\$1,682,043.05	(\$174,064.11)	\$1,507,978.94	\$218,507.39	\$1,022,303.10	\$485,675.84	\$356,863.42	\$128,812.42	8.54%
100.212.1000000.0000.000	Salaries	\$2,971,316.45	\$0.00	\$2,971,316.45	\$510,383.80	\$2,338,953.79	\$632,362.66	\$762,045.17	(\$129,682.51)	-4.36%
100.212.2000000.0000.000	Employee Benefits	\$1,182,425.67	\$0.00	\$1,182,425.67	\$199,671.85	\$906,934.26	\$275,491.41	\$297,781.81	(\$22,290.40)	-1.89%
100.212.3000000.0000.000	Purchased Services	\$2,088.00	\$1,520.00	\$3,608.00	(\$296.37)	\$2,919.33	\$688.67	\$220.00	\$468.67	12.99%
100.212.4000000.0000.000	Supplies and Materials	\$34,145.00	(\$1,520.00)	\$32,625.00	\$1,899.92	\$13,941.13	\$18,683.87	\$916.45	\$17,767.42	54.46%
	FUNCTION: Guidance Services - 212	\$4,189,975.12	\$0.00	\$4,189,975.12	\$711,659.20	\$3,262,748.51	\$927,226.61	\$1,060,963.43	(\$133,736.82)	-3.19%
100.213.1000000.0000.000	Salaries	\$1,744,168.22	\$0.00	\$1,744,168.22	\$291,154.52	\$1,225,007.99	\$519,160.23	\$498,681.64	\$20,478.59	1.17%
100.213.2000000.0000.000	Employee Benefits	\$724,716.65	\$0.00	\$724,716.65	\$113,553.21	\$476,522.17	\$248,194.48	\$189,268.24	\$58,926.24	8.13%
100.213.3000000.0000.000	Purchased Services	\$1,600.00	\$10.00	\$1,610.00	\$12,526.94	\$23,546.94	(\$21,936.94)	\$630.00	(\$22,566.94)	-1401.67%
100.213.4000000.0000.000	Supplies and Materials	\$33,645.00	\$1,938.41	\$35,583.41	\$1,997.17	\$22,241.79	\$13,341.62	\$0.00	\$13,341.62	37.49%
100.213.6000000.0000.000	Other Objects	\$445.00	\$0.00	\$445.00	\$0.00	\$0.00	\$445.00	\$0.00	\$445.00	100.00%
	FUNCTION: Health Services - 213	\$2,504,574.87	\$1,948.41	\$2,506,523.28	\$419,231.84	\$1,747,318.89	\$759,204.39	\$688,579.88	\$70,624.51	2.82%
100.214.1000000.0000.000	Salaries	\$1,267,728.44	\$0.00	\$1,267,728.44	\$187,778.44	\$860,718.54	\$407,009.90	\$281,667.60	\$125,342.30	9.89%
100.214.2000000.0000.000	Employee Benefits	\$453,013.10	\$0.00	\$453,013.10	\$67,903.40	\$307,598.95	\$145,414.15	\$98,255.03	\$47,159.12	10.41%
100.214.3000000.0000.000	Purchased Services	\$6,000.00	\$0.00	\$6,000.00	\$1,799.57	\$4,228.57	\$1,771.43	\$0.00	\$1,771.43	29.52%
100.214.4000000.0000.000	Supplies and Materials	\$5,850.00	\$0.00	\$5,850.00	\$0.00	\$5,791.88	\$58.12	\$0.00	\$58.12	0.99%
	FUNCTION: Psychological Services - 214	\$1,732,591.54	\$0.00	\$1,732,591.54	\$257,481.41	\$1,178,337.94	\$554,253.60	\$379,922.63	\$174,330.97	10.06%
100.217.1000000.0000.000	Salaries	\$79,235.32	\$0.00	\$79,235.32	\$13,205.88	\$66,029.40	\$13,205.92	\$13,205.92	\$0.00	0.00%
100.217.2000000.0000.000	Employee Benefits	\$31,056.50	\$0.00	\$31,056.50	\$5,081.24	\$25,278.05	\$5,778.45	\$5,081.25	\$697.20	2.24%
100.217.3000000.0000.000	Purchased Services	\$0.00	\$0.00	\$0.00	\$0.00	\$90.00	(\$90.00)	\$0.00	(\$90.00)	0.00%

## School District Five of Lexington and Richland

### Board Report Expenditures

From Date: 3/1/2018

To Date: 4/30/2018

Fiscal Year: 2017-2018

Include pre encumbrance

Print accounts with zero balance

Filter Encumbrance Detail by Date Range

Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.217.4000000.0000.000	Supplies and Materials	\$1,260.00	(\$360.00)	\$900.00	\$503.44	\$714.01	\$185.99	\$0.00	\$185.99	20.67%
	FUNCTION: Career Specialist Services - 217	\$111,551.82	(\$360.00)	\$111,191.82	\$18,790.56	\$92,111.46	\$19,080.36	\$18,287.17	\$793.19	0.71%
100.221.1000000.0000.000	Salaries	\$2,034,866.52	(\$127,964.00)	\$1,906,902.52	\$317,423.92	\$1,513,147.51	\$393,755.01	\$417,587.74	(\$23,832.73)	-1.25%
100.221.2000000.0000.000	Employee Benefits	\$717,154.40	(\$42,542.81)	\$674,611.59	\$113,622.72	\$536,348.38	\$138,263.21	\$147,971.37	(\$9,708.16)	-1.44%
100.221.3000000.0000.000	Purchased Services	\$501,370.00	\$0.00	\$501,370.00	\$20,294.67	\$418,246.47	\$83,123.53	\$50,607.93	\$32,515.60	6.49%
100.221.4000000.0000.000	Supplies and Materials	\$142,440.00	\$725.00	\$143,165.00	\$3,569.99	\$29,615.63	\$113,549.37	\$338.00	\$113,211.37	79.08%
100.221.6000000.0000.000	Other Objects	\$2,500.00	\$0.00	\$2,500.00	\$650.00	\$4,239.00	(\$1,739.00)	\$0.00	(\$1,739.00)	-69.56%
	INCTION: Improvement of Instruction Curriculum Development - 221	\$3,398,330.92	(\$169,781.81)	\$3,228,549.11	\$455,561.30	\$2,501,596.99	\$726,952.12	\$616,505.04	\$110,447.08	3.42%
100.222.1000000.0000.000	Salaries	\$1,776,756.06	\$0.00	\$1,776,756.06	\$283,886.18	\$1,198,378.22	\$578,377.84	\$497,380.19	\$80,997.65	4.56%
100.222.2000000.0000.000	Employee Benefits	\$786,619.15	\$0.00	\$786,619.15	\$123,868.83	\$521,034.42	\$265,584.73	\$208,271.72	\$57,313.01	7.29%
100.222.3000000.0000.000	Purchased Services	\$1,500.00	\$1,774.85	\$3,274.85	\$100.00	\$1,917.73	\$1,357.12	\$0.00	\$1,357.12	41.44%
100.222.4000000.0000.000	Supplies and Materials	\$336,465.00	(\$2,374.85)	\$334,090.15	\$41,537.16	\$235,417.45	\$98,672.70	\$37,783.94	\$60,888.76	18.23%
100.222.6000000.0000.000	Other Objects	\$0.00	\$0.00	\$0.00	\$0.00	\$175.00	(\$175.00)	\$0.00	(\$175.00)	0.00%
	FUNCTION: Library and Media Services - 222	\$2,901,340.21	(\$600.00)	\$2,900,740.21	\$449,392.17	\$1,956,922.82	\$943,817.39	\$743,435.85	\$200,381.54	6.91%
100.223.1000000.0000.000	Salaries	\$557,178.84	\$0.00	\$557,178.84	\$117,292.04	\$597,613.77	(\$40,434.93)	\$138,658.98	(\$179,093.91)	-32.14%
100.223.2000000.0000.000	Employee Benefits	\$210,039.36	\$0.00	\$210,039.36	\$42,627.16	\$216,506.03	(\$6,466.67)	\$50,136.24	(\$56,602.91)	-26.95%
100.223.3000000.0000.000	Purchased Services	\$13,500.00	\$0.00	\$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	\$540.00	\$93.51	\$93.51	\$446.49	\$0.00	\$446.49	82.68%
	FUNCTION: Supervision of Special Programs - 223	\$781,258.20	\$0.00	\$781,258.20	\$160,012.71	\$814,213.31	(\$32,955.11)	\$188,795.22	(\$221,750.33)	-28.38%
100.224.1000000.0000.000	Salaries	\$1,956.88	\$0.00	\$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	\$542.00	\$0.00	\$0.00	\$542.00	\$0.00	\$542.00	100.00%
100.224.3000000.0000.000	Purchased Services	\$76,033.00	(\$6,838.00)	\$69,195.00	\$3,781.19	\$45,897.78	\$23,297.22	\$675.12	\$22,622.10	32.69%
100.224.4000000.0000.000	Supplies and Materials	\$9,022.00	\$1,472.00	\$10,494.00	\$867.54	\$3,349.95	\$7,144.05	\$1,055.42	\$6,088.63	58.02%
100.224.6000000.0000.000	Other Objects	\$0.00	\$140.00	\$140.00	\$0.00	\$140.00	\$0.00	\$0.00	\$0.00	0.00%
	FUNCTION: Improvement of Instruction Inservice & Staff Train - 224	\$87,553.88	(\$5,226.00)	\$82,327.88	\$4,648.73	\$49,387.73	\$32,940.15	\$1,730.54	\$31,209.61	37.91%
100.231.1000000.0000.000	Salaries	\$68,128.41	\$0.00	\$68,128.41	\$11,213.44	\$56,067.20	\$12,061.21	\$11,213.44	\$847.77	1.24%
100.231.2000000.0000.000	Employee Benefits	\$18,524.11	\$0.00	\$18,524.11	\$3,069.64	\$15,348.20	\$3,175.91	\$3,069.64	\$106.27	0.57%
100.231.3000000.0000.000	Purchased Services	\$342,151.00	(\$4,000.00)	\$338,151.00	\$41,607.06	\$293,230.37	\$44,920.63	\$10,500.00	\$34,420.63	10.18%
100.231.6000000.0000.000	Other Objects	\$376,335.00	\$4,000.00	\$380,335.00	\$60.00	\$374,538.00	\$5,797.00	\$0.00	\$5,797.00	1.52%
	FUNCTION: Board of Education - 231	\$805,138.52	\$0.00	\$805,138.52	\$55,950.14	\$739,183.77	\$65,954.75	\$24,783.08	\$41,171.67	5.11%
100.232.1000000.0000.000	Salaries	\$284,564.19	\$0.00	\$284,564.19	\$73,021.32	\$288,898.35	(\$4,334.16)	\$73,021.35	(\$77,355.51)	-27.18%
100.232.2000000.0000.000	Employee Benefits	\$92,615.06	\$0.00	\$92,615.06	\$22,899.84	\$89,867.05	\$2,748.01	\$22,899.84	(\$20,151.83)	-21.76%

## School District Five of Lexington and Richland

### Board Report Expenditures

From Date: 3/1/2018

To Date: 4/30/2018

Fiscal Year: 2017-2018

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

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.232.3000000.0000.000	Purchased Services	\$43,419.00	\$0.00	\$43,419.00	\$205.20	\$16,607.10	\$26,811.90	\$13,099.48	\$13,712.42	31.58%
100.232.4000000.0000.000	Supplies and Materials	\$6,723.00	\$0.00	\$6,723.00	\$747.83	\$5,817.66	\$905.34	\$0.00	\$905.34	13.47%
100.232.6000000.0000.000	Other Objects	\$7,100.00	\$0.00	\$7,100.00	\$0.00	\$2,481.74	\$4,618.26	\$0.00	\$4,618.26	65.05%
	FUNCTION: Office of Superintendent - 232	\$434,421.25	\$0.00	\$434,421.25	\$96,874.19	\$403,671.90	\$30,749.35	\$109,020.67	(\$78,271.32)	-18.02%
100.233.1000000.0000.000	Salaries	\$10,441,537.11	\$0.00	\$10,441,537.11	\$1,688,023.08	\$8,107,217.17	\$2,334,319.94	\$2,019,304.01	\$315,015.93	3.02%
100.233.2000000.0000.000	Employee Benefits	\$4,125,777.63	\$0.00	\$4,125,777.63	\$652,895.71	\$3,104,840.05	\$1,020,937.58	\$789,243.87	\$231,693.71	5.62%
100.233.3000000.0000.000	Purchased Services	\$186,005.00	\$12,917.00	\$198,922.00	\$11,098.33	\$88,403.69	\$110,518.31	\$3,420.56	\$107,097.75	53.84%
100.233.4000000.0000.000	Supplies and Materials	\$268,348.00	(\$17,854.61)	\$250,493.39	\$18,957.50	\$174,740.33	\$75,753.06	\$7,928.41	\$67,824.65	27.08%
100.233.6000000.0000.000	Other Objects	\$16,069.00	\$3,549.00	\$19,618.00	\$99.00	\$33,774.31	(\$14,156.31)	\$534.05	(\$14,690.36)	-74.88%
	FUNCTION: School Administration - 233	\$15,037,736.74	(\$1,388.61)	\$15,036,348.13	\$2,371,073.62	\$11,508,975.55	\$3,527,372.58	\$2,820,430.90	\$706,941.68	4.70%
100.251.3000000.0000.000	Purchased Services	\$359,000.00	\$0.00	\$359,000.00	\$43,463.41	\$111,630.17	\$247,369.83	\$160,269.51	\$87,100.32	24.26%
	FUNCTION: Student Transportation (Federal/District Mandated) - 251	\$359,000.00	\$0.00	\$359,000.00	\$43,463.41	\$111,630.17	\$247,369.83	\$160,269.51	\$87,100.32	24.26%
100.252.1000000.0000.000	Salaries	\$862,782.66	\$0.00	\$862,782.66	\$140,314.16	\$701,853.98	\$160,928.68	\$140,313.85	\$20,614.83	2.39%
100.252.2000000.0000.000	Employee Benefits	\$337,914.41	\$0.00	\$337,914.41	\$54,521.40	\$270,341.52	\$67,572.89	\$54,521.32	\$13,051.57	3.86%
100.252.3000000.0000.000	Purchased Services	\$182,692.00	\$0.00	\$182,692.00	\$12,165.33	\$235,725.97	(\$53,033.97)	\$3,004.17	(\$56,038.14)	-30.67%
100.252.4000000.0000.000	Supplies and Materials	\$53,955.00	\$0.00	\$53,955.00	\$16,748.56	\$23,387.39	\$30,567.61	\$1,599.02	\$28,968.59	53.69%
100.252.6000000.0000.000	Other Objects	\$3,600.00	\$0.00	\$3,600.00	\$1,160.00	\$3,183.50	\$416.50	\$0.00	\$416.50	11.57%
	FUNCTION: Fiscal Services - 252	\$1,440,944.07	\$0.00	\$1,440,944.07	\$224,909.45	\$1,234,492.36	\$206,451.71	\$199,438.36	\$7,013.35	0.49%
100.254.1000000.0000.000	Salaries	\$6,486,239.46	\$0.00	\$6,486,239.46	\$1,038,145.43	\$5,226,955.85	\$1,259,283.61	\$1,024,643.67	\$234,639.94	3.62%
100.254.2000000.0000.000	Employee Benefits	\$3,026,753.97	\$0.00	\$3,026,753.97	\$478,297.56	\$2,386,235.37	\$640,518.60	\$470,545.42	\$169,973.18	5.62%
100.254.3000000.0000.000	Purchased Services	\$4,662,551.00	\$151,363.49	\$4,813,914.49	\$568,452.27	\$3,839,942.39	\$973,972.10	\$705,089.61	\$268,882.49	5.59%
100.254.4000000.0000.000	Supplies and Materials	\$5,539,156.00	(\$213,668.76)	\$5,325,487.24	\$860,409.59	\$4,068,045.54	\$1,257,441.70	\$38,479.55	\$1,218,962.15	22.89%
100.254.5000000.0000.000	Capital Outlay	\$0.00	\$63,000.00	\$63,000.00	\$0.00	\$55,926.13	\$7,073.87	\$0.00	\$7,073.87	11.23%
100.254.6000000.0000.000	Other Objects	\$3,556.00	(\$694.73)	\$2,861.27	\$0.00	\$1,270.80	\$1,590.47	\$0.00	\$1,590.47	55.59%
	FUNCTION: Operation and Maintenance of Plant - 254	\$19,718,256.43	\$0.00	\$19,718,256.43	\$2,945,304.85	\$15,578,376.08	\$4,139,880.35	\$2,238,758.25	\$1,901,122.10	9.64%
100.255.1000000.0000.000	Salaries	\$3,518,992.80	\$0.00	\$3,518,992.80	\$555,371.70	\$2,554,469.80	\$964,523.00	\$823,342.10	\$141,180.90	4.01%
100.255.2000000.0000.000	Employee Benefits	\$1,527,688.07	\$0.00	\$1,527,688.07	\$242,484.70	\$1,078,235.34	\$449,452.73	\$373,239.02	\$76,213.71	4.99%
100.255.3000000.0000.000	Purchased Services	\$172,130.00	\$0.00	\$172,130.00	\$8,001.03	\$114,161.11	\$57,968.89	\$12,337.38	\$45,631.51	26.51%
100.255.4000000.0000.000	Supplies and Materials	\$56,500.00	\$0.00	\$56,500.00	\$2,148.08	\$30,385.62	\$26,114.38	\$4,635.15	\$21,479.23	38.02%
100.255.6000000.0000.000	Other Objects	\$1,000.00	\$0.00	\$1,000.00	\$16.00	\$437.38	\$562.62	\$0.00	\$562.62	56.26%
	FUNCTION: Student Transportation (State Mandated) - 255	\$5,276,310.87	\$0.00	\$5,276,310.87	\$808,021.51	\$3,777,689.25	\$1,498,621.62	\$1,213,553.65	\$285,067.97	5.40%
100.257.1000000.0000.000	Salaries	\$236,436.00	\$0.00	\$236,436.00	\$39,767.20	\$198,836.00	\$37,600.00	\$39,505.26	(\$1,905.26)	-0.81%

## School District Five of Lexington and Richland

### Board Report Expenditures

From Date: 3/1/2018

To Date: 4/30/2018

Fiscal Year: 2017-2018

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

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.257.2000000.0000.000	Employee Benefits	\$97,521.10	\$0.00	\$97,521.10	\$16,400.96	\$80,555.76	\$16,965.34	\$16,148.57	\$816.77	0.84%
100.257.3000000.0000.000	Purchased Services	\$734,184.00	\$0.00	\$734,184.00	\$88,546.06	\$511,999.26	\$222,184.74	\$35,332.44	\$186,852.30	25.45%
100.257.4000000.0000.000	Supplies and Materials	\$52,639.00	\$0.00	\$52,639.00	\$2,046.16	\$15,860.38	\$36,778.62	\$0.00	\$36,778.62	69.87%
	<b>FUNCTION: Internal Services - 257</b>	<b>\$1,120,780.10</b>	<b>\$0.00</b>	<b>\$1,120,780.10</b>	<b>\$146,760.38</b>	<b>\$807,251.40</b>	<b>\$313,528.70</b>	<b>\$90,986.27</b>	<b>\$222,542.43</b>	<b>19.86%</b>
100.258.1000000.0000.000	Salaries	\$165,241.29	\$0.00	\$165,241.29	\$19,042.48	\$112,910.08	\$52,331.21	\$37,281.02	\$15,050.19	9.11%
100.258.2000000.0000.000	Employee Benefits	\$73,182.69	\$0.00	\$73,182.69	\$7,141.59	\$41,122.80	\$32,059.89	\$11,479.91	\$20,579.98	28.12%
100.258.3000000.0000.000	Purchased Services	\$1,606,131.00	(\$1,360.00)	\$1,604,771.00	\$403,871.55	\$1,257,839.49	\$346,931.51	\$179,480.65	\$167,450.86	10.43%
100.258.4000000.0000.000	Supplies and Materials	\$5,000.00	\$1,501.20	\$6,501.20	\$1,040.27	\$3,256.20	\$3,245.00	\$686.20	\$2,558.80	39.36%
100.258.6000000.0000.000	Other Objects	\$410.00	\$0.00	\$410.00	\$0.00	\$0.00	\$410.00	\$0.00	\$410.00	100.00%
	<b>FUNCTION: Security - 258</b>	<b>\$1,849,964.98</b>	<b>\$141.20</b>	<b>\$1,850,106.18</b>	<b>\$431,095.89</b>	<b>\$1,415,128.57</b>	<b>\$434,977.61</b>	<b>\$228,927.78</b>	<b>\$206,049.83</b>	<b>11.14%</b>
100.261.1000000.0000.000	Salaries	\$0.00	\$127,964.00	\$127,964.00	\$10,231.21	\$75,131.21	\$52,832.79	\$21,358.37	\$31,474.42	24.60%
100.261.2000000.0000.000	Employee Benefits	\$0.00	\$42,542.81	\$42,542.81	\$3,350.71	\$24,198.40	\$18,344.41	\$1,748.71	\$16,595.70	39.01%
	<b>FUNCTION: Head of Component Unit - 261</b>	<b>\$0.00</b>	<b>\$170,506.81</b>	<b>\$170,506.81</b>	<b>\$13,581.92</b>	<b>\$99,329.61</b>	<b>\$71,177.20</b>	<b>\$23,107.08</b>	<b>\$48,070.12</b>	<b>28.19%</b>
100.262.1000000.0000.000	Salaries	\$0.00	\$127,419.31	\$127,419.31	\$97,399.99	\$537,404.50	(\$409,985.19)	\$93,876.79	(\$503,861.98)	-395.44%
100.262.2000000.0000.000	Employee Benefits	\$0.00	\$46,644.80	\$46,644.80	\$34,615.20	\$182,152.27	(\$135,507.47)	\$34,026.60	(\$169,534.07)	-363.46%
100.262.3000000.0000.000	Purchased Services	\$0.00	\$25,000.00	\$25,000.00	\$5,100.00	\$5,100.00	\$19,900.00	\$0.00	\$19,900.00	79.60%
	<b>FUNCTION: Planning - 262</b>	<b>\$0.00</b>	<b>\$199,064.11</b>	<b>\$199,064.11</b>	<b>\$137,115.19</b>	<b>\$724,656.77</b>	<b>(\$525,592.66)</b>	<b>\$127,903.39</b>	<b>(\$653,496.05)</b>	<b>-328.28%</b>
100.263.1000000.0000.000	Salaries	\$881,068.44	\$0.00	\$881,068.44	\$57,390.10	\$280,357.95	\$600,710.49	\$62,489.16	\$538,221.33	61.09%
100.263.2000000.0000.000	Employee Benefits	\$341,244.33	\$0.00	\$341,244.33	\$23,030.65	\$114,206.72	\$227,037.61	\$23,453.71	\$203,583.90	59.66%
100.263.3000000.0000.000	Purchased Services	\$81,000.00	\$25,000.00	\$106,000.00	\$5,152.94	\$80,122.19	\$25,877.81	\$0.00	\$25,877.81	24.41%
100.263.4000000.0000.000	Supplies and Materials	\$30,000.00	\$0.00	\$30,000.00	\$3,759.89	\$29,790.78	\$209.22	\$3,905.66	(\$3,696.44)	-12.32%
100.263.6000000.0000.000	Other Objects	\$12,000.00	\$0.00	\$12,000.00	(\$2,029.97)	(\$5,174.85)	\$17,174.85	\$2,434.25	\$14,740.60	122.84%
	<b>FUNCTION: Information Services - 263</b>	<b>\$1,345,312.77</b>	<b>\$25,000.00</b>	<b>\$1,370,312.77</b>	<b>\$87,303.61</b>	<b>\$499,302.79</b>	<b>\$871,009.98</b>	<b>\$92,282.78</b>	<b>\$778,727.20</b>	<b>56.83%</b>
100.264.1000000.0000.000	Salaries	\$799,794.38	\$0.00	\$799,794.38	\$129,871.72	\$664,673.55	\$135,120.83	\$125,875.52	\$9,245.31	1.16%
100.264.2000000.0000.000	Employee Benefits	\$289,176.61	\$0.00	\$289,176.61	\$46,259.61	\$235,916.19	\$53,260.42	\$44,636.85	\$8,623.57	2.98%
100.264.3000000.0000.000	Purchased Services	\$28,744.00	\$0.00	\$28,744.00	\$2,200.34	\$13,906.45	\$14,837.55	\$4,304.29	\$10,533.26	36.65%
100.264.4000000.0000.000	Supplies and Materials	\$19,527.00	\$0.00	\$19,527.00	\$1,372.32	\$13,749.16	\$5,777.84	\$162.00	\$5,615.84	28.76%
100.264.6000000.0000.000	Other Objects	\$0.00	\$0.00	\$0.00	\$0.00	\$702.00	(\$702.00)	\$0.00	(\$702.00)	0.00%
	<b>FUNCTION: Staff Services - 264</b>	<b>\$1,137,241.99</b>	<b>\$0.00</b>	<b>\$1,137,241.99</b>	<b>\$179,703.99</b>	<b>\$928,947.35</b>	<b>\$208,294.64</b>	<b>\$174,978.66</b>	<b>\$33,315.98</b>	<b>2.93%</b>
100.266.1000000.0000.000	Salaries	\$1,646,578.37	\$0.00	\$1,646,578.37	\$291,695.66	\$1,420,694.09	\$225,884.28	\$318,872.92	(\$92,988.64)	-5.65%
100.266.2000000.0000.000	Employee Benefits	\$635,165.97	\$0.00	\$635,165.97	\$109,776.20	\$527,078.42	\$108,087.55	\$122,290.90	(\$14,203.35)	-2.24%
100.266.3000000.0000.000	Purchased Services	\$824,723.00	(\$65,500.00)	\$759,223.00	\$140,153.50	\$355,469.54	\$403,753.46	\$10,989.71	\$392,763.75	51.73%

## School District Five of Lexington and Richland

### Board Report Expenditures

From Date: 3/1/2018

To Date: 4/30/2018

Fiscal Year: 2017-2018

Include pre encumbrance

Print accounts with zero balance

Filter Encumbrance Detail by Date Range

Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.266.4000000.0000.000	Supplies and Materials	\$10,520.00	\$15,000.00	\$25,520.00	\$1,761.79	\$18,796.41	\$6,723.59	\$303.01	\$6,420.58	25.16%
100.266.6000000.0000.000	Other Objects	\$0.00	\$500.00	\$500.00	\$0.00	\$175.50	\$324.50	\$0.00	\$324.50	64.90%
	FUNCTION: Technology and Data Processing Services - 266	\$3,116,987.34	(\$50,000.00)	\$3,066,987.34	\$543,387.15	\$2,322,213.96	\$744,773.38	\$452,456.54	\$292,316.84	9.53%
100.271.1000000.0000.000	Salaries	\$1,488,962.84	\$0.00	\$1,488,962.84	\$262,028.12	\$1,169,902.38	\$319,060.46	\$315,943.61	\$3,116.85	0.21%
100.271.2000000.0000.000	Employee Benefits	\$426,010.88	\$0.00	\$426,010.88	\$71,827.86	\$333,032.93	\$92,977.95	\$91,221.39	\$1,756.56	0.41%
100.271.3000000.0000.000	Purchased Services	\$56,024.00	\$0.00	\$56,024.00	\$12,221.58	\$228,925.38	(\$172,901.38)	\$474.02	(\$173,375.40)	-309.47%
100.271.6000000.0000.000	Other Objects	\$581,928.00	\$0.00	\$581,928.00	\$0.00	\$315,000.00	\$266,928.00	\$0.00	\$266,928.00	45.87%
	FUNCTION: Pupil Service Activities - 271	\$2,552,925.72	\$0.00	\$2,552,925.72	\$346,077.56	\$2,046,860.69	\$506,065.03	\$407,639.02	\$98,426.01	3.86%
100.390.3000000.0000.000	Purchased Services	\$15,000.00	\$0.00	\$15,000.00	\$3,000.00	\$12,750.00	\$2,250.00	\$2,250.00	\$0.00	0.00%
100.390.4000000.0000.000	Supplies and Materials	\$5,850.00	\$0.00	\$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	\$20,850.00	\$3,000.00	\$12,750.00	\$8,100.00	\$2,250.00	\$5,850.00	28.06%
100.412.7000000.0000.000	Transfers	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$44,147.89	(\$24,147.89)	\$0.00	(\$24,147.89)	-120.74%
	FUNCTION: Payments to Other Governmental Units - 412	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$44,147.89	(\$24,147.89)	\$0.00	(\$24,147.89)	-120.74%
100.424.7000000.0000.000	Transfers	\$19,108.00	(\$19,108.00)	\$0.00	\$5,000,000.00	\$5,000,000.00	(\$5,000,000.00)	\$0.00	(\$5,000,000.00)	0.00%
	FUNCTION: Transfer to School Building Fund - 424	\$19,108.00	(\$19,108.00)	\$0.00	\$5,000,000.00	\$5,000,000.00	(\$5,000,000.00)	\$0.00	(\$5,000,000.00)	0.00%
100.425.7000000.0000.000	Transfers	\$0.00	\$19,108.00	\$19,108.00	\$0.00	\$0.00	\$19,108.00	\$0.00	\$19,108.00	100.00%
	FUNCTION: Transfer to Food Service Fund - 425	\$0.00	\$19,108.00	\$19,108.00	\$0.00	\$0.00	\$19,108.00	\$0.00	\$19,108.00	100.00%
<b>Grand Total:</b>		<b>\$181,891,358.00</b>	<b>\$0.00</b>	<b>\$181,891,358.00</b>	<b>\$33,274,713.63</b>	<b>\$134,190,647.07</b>	<b>\$47,700,710.93</b>	<b>\$40,799,867.29</b>	<b>\$6,900,843.64</b>	<b>3.79%</b>

End of Report





**MEMORANDUM**

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

FROM: Dr. Michael R. Harris  
Chief Planning and Administrative Officer 

DATE: May 14, 2018

RE: May 21, 2018 Board Meeting, Second and Final Reading.  
"Proposed Policy JICDA Code of Conduct"

Recommendation:

The administration recommends that the proposed Board Policy JICDA Code of Conduct proceed to Board approval.

Attachments: Recommended Policy JICDA Code of Conduct

## CODE OF CONDUCT

Code **JICDA** Issued

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The board expects students to conduct themselves in an orderly, courteous, dignified, and respectful manner. This requirement refers to actions toward other students, staff, language, dress, and manners. The board believes self-discipline is an interpersonal goal of public education.

Students have a responsibility to know and respect the policies, rules, and regulations of the school and district. Violations of such policies, rules, and regulations will result in disciplinary actions.

The district's code of conduct and discipline is established to achieve and maintain order in the schools. In administrative rule JICDA-R, the administration offers a list of offenses along with the required or recommended dispositions for the information of students, parents/legal guardians, and school personnel.

Disciplinary actions will include appropriate hearings and review. The removal of a student from the learning environment will occur only for just cause and in accordance with due process of law. The board authorizes its school authorities to employ probation and suspension and to recommend expulsion, if necessary, to enforce this policy (see policies JKD and JKE). The administration will consider extenuating circumstances when taking disciplinary action.

The administrative rule is effective during the following times and in the following places:

- on the school grounds during and immediately before or immediately after school hours
- on the school grounds at any other time when the school is being used by a school group
- off the school grounds at a school activity, function, or event
- en route to and from school on a school bus or other school vehicle

Adopted ^

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Legal references:

- A. S.C. Code, 1976, as amended:
1. Section 59-19-90(3) - General powers and duties of school trustees - regulation of student conduct.
  2. Sections 59-63-210 through 280 - Grounds for which trustees may expel, suspend, or transfer pupils.
  3. Section 59-63-370 - Student's conviction or delinquency adjudication for certain offenses; notification of senior administrator at student's school; placement of information in permanent school records.
  4. Section 59-67-240 - Other duties of bus driver; discipline of students for misconduct.
- B. State Board of Education Regulations:
1. R43-243 - Special education discipline guidelines.
  2. R43-279 - Minimum standards of student conduct and disciplinary enforcement procedures to be implemented by local school districts.



**MEMORANDUM**

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

FROM: Dr. Michael R. Harris  
Chief Planning and Administrative Officer

DATE: May 14, 2018

RE: May 21, 2018 Board Meeting, Second and Final Reading.  
"Proposed Administrative Rule JICDA-R Code of Conduct"

Recommendation:

The administration recommends that the proposed Board Administrative Rule JICDA-R proceed to Board approval.

Attachments: Recommended Administrative Rule JICDA-R

## **CODE OF CONDUCT**

Code **JICDA-R** *Issued*

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### **Level I - Behavioral Misconduct**

Behavioral misconduct includes any activity in which a student engages that tends to impede orderly classroom procedures or instructional activities, orderly operation of the school, or the frequency or seriousness of which disturb the classroom or school.

Acts of behavioral misconduct may include, but are not limited to, the following:

- classroom tardiness
- cheating on examinations or classroom assignments
- lying
- abusive language between or among students
- failure to comply with directives from school/district personnel or agents (to include volunteer aides or chaperones)
- use of forged notes or excuses
- cutting class
- school tardiness
- truancy (three consecutive unlawful absences from school or a total of five unlawful absences)
- possession of an electronic communications device as defined by and in conflict with district policy
- other acts of behavioral misconduct as determined and communicated by the administration

Staff will follow these basic enforcement procedures in instances of behavioral misconduct and will maintain a complete record of the procedures.

When a staff member observes, or is notified of and has verified acts of behavioral misconduct, the staff member will take immediate action to rectify the misconduct. Verification is defined as self admittance by the student, witnessed involvement of the student by staff, parental admission of student involvement, or evidence obtained through an investigation. The staff member will impose an appropriate consequence and maintain a record of the misconduct and the consequence.

If, either in the opinion of the staff member or according to policy, a certain misconduct is not immediately rectifiable, the staff member should refer the problem to the appropriate administrator for action specified by policy.

The administrator should meet with the reporting staff member, and, if necessary, the student and the parent/legal guardian, and impose the appropriate consequence and/or establish an intervention plan and/or behavioral contract.

Consequences that may be applied in cases of behavioral misconduct may include, but are not limited to, the following:

- verbal reprimand
- withdrawal of privileges
- demerits
- detention (silent lunch, after school, weekends, or another time that does not interfere with the instructional day)
- other consequences as approved and communicated by the administration

(see next page)

## PAGE 2 - JICDA-R - CODE OF CONDUCT

### Level II - Disruptive Conduct

Disruptive conduct includes those activities in which students engage that are directed against persons or property and the consequences of which tend to endanger the health or safety of themselves or others in the school. Some instances of disruptive conduct may overlap certain criminal offenses, justifying both administrative consequences and court proceedings.

The administration may reclassify behavioral misconduct (Level I) as disruptive conduct (Level II) if the student engages in the activity three or more times.

Acts of disruptive conduct may include, but are not limited to, the following:

- violation of a Level I intervention plan and/or behavioral contract
- use of an intoxicant
- fighting
- harassment, intimidation, or bullying
- vandalism (minor)
- stealing
- threats against others
- trespassing
- abusive language to staff
- repeated refusal to comply with directives from school personnel or agents (such as volunteer aides or chaperones)
- possession or use of unauthorized substances, as defined by law and/or local school board policy
- illegally occupying or blocking school property in any way with the intent to deprive others of its use
- unlawful assembly
- disrupting lawful assembly
- hazing
- inappropriate use of technology (e.g., bullying, harassing, or intimidating other students or district employees; plagiarizing copyrighted materials; and accessing inappropriate websites)
- other acts as determined and communicated by the administration

Staff will follow these basic enforcement procedures in instances of disruptive conduct and will maintain a complete record of the procedures.

When an administrator observes, or is notified of and has verified an offense, the administrator will investigate the circumstances of the misconduct and confer with staff on the extent of the consequences.

The administrator will notify the parent/legal guardian of the student's misconduct and related proceedings. The administrator will meet with the student and, if necessary, the parent/legal guardian, confer with them about the student's misconduct, and impose the appropriate disciplinary action.

The administrator may refer the student to the appropriate intervention team to establish behavioral management strategies (e.g., restorative justice, counseling, service learning projects) and propose the appropriate disciplinary action.

The administrator or school official may refer Level II misconduct to the school resource officer or other law enforcement authorities only when the conduct rises to the level of criminality and the conduct presents an immediate safety risk to one or more people or it is the third or subsequent act which rises to the level of criminality during the school year.

(see next page)

## PAGE 3 - JICDA-R - CODE OF CONDUCT

The administration may apply consequences in cases of disruptive conduct which may include, but are not limited to, the following:

- temporary removal from class
- alternative education program
- in-school suspension
- out-of-school suspension
- transfer
- referral to outside agency
- expulsion
- restitution of property and damages, where appropriate
- other consequences as approved and communicated by the administration

### Level III - Criminal Conduct

Criminal conduct includes those activities in which students engage that result in violence to themselves or to another's person or property or which pose a direct and serious threat to the safety of the students themselves or others in the school. These activities usually require administrative actions which result in the immediate removal of the student from the school, the intervention of the school resource officer or other law enforcement authorities, and/or action by the board.

Acts of criminal conduct may include, but are not limited to, the following:

- assault and battery
- extortion
- threat of the use of a destructive device (bomb, grenade, pipe bomb, or similar device)
- possession, use, or transfer of dangerous weapons
- sexual offenses
- vandalism (major)
- theft, possession, or sale of stolen property
- arson
- furnishing or selling unauthorized substances, as defined by law and/or board policy
- furnishing, selling, or possession of controlled substances (drugs, narcotics, or poisons)
- illegal use of technology (e.g., communicating a threat of a destructive device, weapon, or event with the intent of intimidating, threatening, or interfering with school activities; maliciously transmitting sexual images of minors, other than images of the student or images transmitted with the uncoerced consent of the individual in the images)
- threatening to take the life of or inflict bodily harm upon a student, staff, or members of their immediate family

Staff will follow these basic enforcement procedures in instances of criminal conduct and will maintain a complete record of the procedures.

When an administrator observes, or is notified of and has verified a criminal offense, the administrator must contact the school resource officer or local law enforcement authorities immediately.

An administrator will notify the student's parent/legal guardian as soon as possible.

An administrator will impose the appropriate disciplinary action. If warranted, the administrator should immediately remove the student from the school environment.

Staff will follow established due process procedures when applicable.

## **PAGE 4 - JICDA-R - CODE OF CONDUCT**

The administration may apply consequences in cases of criminal conduct which may include, but are not limited to, the following:

- out-of-school suspension
- assignment to alternative schools
- expulsion
- restitution of property and damages, where appropriate (should be sought by school authorities)
- other consequences as approved and communicated by the administration

### **Extenuating or Mitigating Circumstances**

The board may confer upon the appropriate administrator the authority to consider extenuating or mitigating circumstances which may exist in a particular case of misconduct, excluding criminal conduct. The administrator should consider such circumstances in determining the most appropriate consequence.

The board may also confer upon the appropriate administrator the authority to consider aggravating circumstances which may exist in a particular case of misconduct or criminal conduct. Such circumstances should be considered in determining the most appropriate consequence.

### **Discipline of Students with Disabilities**

#### *Disciplinary process*

Students with disabilities are not exempt from school disciplinary processes, nor are they entitled to remain in a particular educational program when their conduct substantially impairs the education of other students in the program. However, federal and state laws and regulations require schools to meet the individual educational needs of such students to the extent possible.

The process of disciplining a student who receives special education services involves both administrative authorities who are responsible for discipline and the special education department, including teachers and administrators who have been assigned specific responsibilities in the implementation of the student's Individualized Education Program (IEP).

#### *Program prescriptions*

An IEP team may prescribe or prohibit specified disciplinary measures for an individual student by including appropriate provisions in the student's IEP. The committee must take into consideration the student's disabling condition when deciding whether or not staff may use a particular form of discipline. Administrative authorities will observe any such provisions contained in a student's IEP.

#### *Suspensions*

The administration may suspend a student with a disability unless a suspension is prohibited by the student's IEP. At the end of the suspension, the school will return the student to the same educational placement, if appropriate.

The school may suspend a student for not more than 10 consecutive school days, and for additional removals of not more than 10 consecutive school days in that same school year for separate incidents of misconduct (as long as those removals do not constitute a change in placement under the law).

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However, students who bring weapons to school or a school function, knowingly possess or use illegal drugs or solicit the sale of controlled substances, or inflict serious bodily injury upon another person while at school or a school function may be removed for up to 45 days at a time. If school officials believe that a student with a disability is substantially likely to injure him/herself or others in the student's regular placement, they may ask an impartial hearing officer to order that the student be removed to an interim alternative educational setting for a period up to 45 days.

### *Expulsions*

Expulsion of a student with a disability is equivalent to a change in educational placement and, therefore, requires special procedures. Before such a student may be expelled, a multi-disciplinary team must determine whether or not there is a connection or causal relationship between the disabling condition and the misconduct. If so, then expulsion resulting in cessation of educational services for the student is not the appropriate discipline.

The district will continue to provide a free and appropriate education as set forth in a student's IEP to expelled students with disabilities.

### *Immediate removal*

Nothing contained in this administrative rule will be construed as limiting an administrator's ability to remove a student with a disability from school immediately under emergency conditions.

Issued ^





**MEMORANDUM**

To: Members of the Board of Trustees

Through: Stephen Hefner, Ed.D.,  
Superintendent

From: A. Len Richardson,   
Chief Finance & Operations Officer

Date: May 15, 2018

Re: Board Meeting – May 21, 2018  
Second Reading - Proposed 2018-2019 General Fund Budget

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The proposed FY 2018-2019 General Fund Budget will be presented for the second reading.

**RECOMMENDATION:**

The administration recommends for approval the second and final reading of the FY 2018-2019 General Fund Budget in the amount of \$187,342,054.

ALR:tl

Attachment



## Policy BEDH Public Participation at Meetings

Issued **DRAFT**

### Appearance of individuals or groups before the board

Purpose: To establish the basic structure for public participation in board meetings. **The policy will not be used to circumvent the South Carolina Freedom of Information Act (FOIA).**

The board values and encourages community involvement. **Public participation at board meetings is one of many ways the community may ask questions.** The board encourages the citizens of this community to appear and bring before the board any matter directed toward the improvement of the school system and the agenda of the board. This policy provides for any individual or group to be heard on a subject pertaining to the policies or administration of the school system.

Any individual desiring to speak is required to sign in. The board chair will recognize those who have signed in and wish to speak to an agenda topic, or non-agenda topic, during public participation. Each speaker will use the microphone provided and will begin their remarks by announcing their name and group, if any group is being represented.

The presentation should be as brief as possible, yet include all information considered important by the speaker. Unless the board chair allows additional time, each speaker will be limited to three minutes.

If one spokesperson has presented a matter, it is not necessary for others to repeat the same ideas, but anyone may speak who has comments to add that are pertinent.

Persons appearing before the board are reminded, as a point of information, that the members of the board are without the authority to act independently as individuals in official matters; thus, questions may be directed to the board, but answers must be deferred pending consideration by the entire board. **At the discretion of the board chair, an individual board member may offer a clarifying statement. The clarifying statement is not to be considered the opinion or policy of the entire board.** Any board member may request the administration provide an oral response to the questions asked, or statements made, during public participation at the next meeting of the board.

**Questions asked during public participation will be given due consideration and care. Questions will be addressed as follows:**

1. Questions will be reviewed and answered in a timely manner following the FOIA time line.
2. Questions requiring document research, document production, or the redaction of information will be considered a Freedom of Information Request and will be addressed through the district's FOIA process.

3. Questions asked and answered in the last twelve months will not be answered again but will be directed to the district's website for previous answers.
4. Questions deemed inappropriate will not be answered. Factors that would make a question inappropriate include but are not limited to:
  - a. Asking a staff member to interpret the "will" or "mind" of the board is considered inappropriate. Decisions of the board are made after thoughtful and careful consideration of the entire board and only the board may speak to those matters.
  - b. Asking questions that would inappropriately identify a student or family will not be addressed. Matters pertaining to protected personnel records will not be addressed.
  - c. Asking questions that suggest illegal or unethical activity of a district employee or board member will not be addressed and will be considered inappropriate.

The privilege of addressing the board does not include the ability to make personal attacks on any board member, district employee, or other member of the public. The board chair or presiding officer is authorized to terminate the remarks of any person should the chair determine that the speaker's remarks violate the spirit or the letter of this policy. No political campaigning or commercial solicitations will be permitted during public participation.