



****Amended* Agenda***

Board of Trustees

Regular Meeting

Location: Center for Advanced Technical Studies

Video Livestream: https://www.youtube.com/watch?v=fx_-B8GbPVs

September 25, 2023

1. Call to order at 5:15 p.m.
2. Approval of the agenda
3. Enter Executive Session to consider the following:
 - a. Selected employment items (Exhibit A) (Action)
 - b. Selected employment items (Exhibit B) (Information Only)
 - c. Legal advice regarding C.A. No.: 3:23-cv-02156-MGL
 - d. Contractual matter regarding Professional Development Services (Exhibit C)
 - e. Legal advice regarding Social Media Litigation (Exhibit D)
 - f. Legal advice regarding C.A. No.: 2023-CP-32-03492 (Exhibit J)
4. Call to order and convene regular meeting at 7:00 p.m.
5. Welcoming remarks – Rebecca Blackburn Hines, Board Chair
6. Invocation – Elizabeth Barnhardt, Board of Trustees
7. Pledge of Allegiance – Elizabeth Barnhardt, Board of Trustees
8. School Board Spotlight
9. Superintendent's Report
 - a. District FOCUS: Strategic Plan Update for 2022-2023 to 2026-2027
 - b. Monthly Financial Update – July (Exhibit E)
 - c. Adult Education Update
 - d. Parent Advisory Cabinet Update (Parent App)
10. Approval of the minutes of the September 11, 2023, board meeting

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"We Love and Grow Our Students!"

11. Public Participation*

ACTION AGENDA

12. Action as Necessary or Appropriate on Matters Discussed in Executive Session
13. Approval of Contingency Request for Capital Funds (Exhibit F)
14. Certification of Delegates for the 2023 Delegate Assembly (Exhibit G)

DISCUSSION AGENDA

15. Discussion of Proposed Revisions to Board Policy IKF "Graduation Requirements" (Exhibit H)
16. Discussion: Board Retreat - September 15, 2023
17. Adjourn

INFORMATION AGENDA

18. Revisions to Administrative Rule IKF-R "Graduation Requirements" (Exhibit I)
19. The next regular scheduled board meeting will be October 9, 2023, at the Center for Advanced Technical Studies.

* The Board welcomes and encourages public participation. We respectfully ask that you adhere to the procedures provided in board policy BEDH "Public Participation at Meetings". Your comments should be limited to three minutes and must remain on either the topic noted on your sign-in form or a listed agenda item. Questions asked during public participation will be handled in accordance with board policy BEDH.



Minutes/September 11, 2023

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:

Mrs. Elizabeth Barnhardt (Absent)
Mrs. Rebecca Blackburn Hines, Chair
Mr. Matt Hogan, Vice Chair
Mrs. Catherine Huddle
Mike Satterfield
Kevin Scully
Kimberly Snipes, Secretary
Dr. Akil Ross, Superintendent

The following staff were in attendance:

Dr. Michael Harris, Chief Student Services and Planning Officer
Mrs. Tina McCaskill, Chief Academics Officer
Ms. Maddison Paul, Chief Financial Officer
Mrs. Amanda Taylor, Director of Communications
Dr. Tamara Turner, Chief of Human Resources
Mr. Dave Weissman, Executive Director of Operations

A livestream video link was provided to the public as a viewing option for the September 11, 2023, board meeting.

Chair Blackburn Hines called the regular meeting to order and gave welcoming remarks.

Kimberly Snipes, Board of Trustees, gave the Invocation and Pledge of Allegiance.

The Board conducted the School Board Spotlight.

During the Superintendent's Report, Dr. Ross presented updates on District FOCUS: Strategic Plan Update for 2022-2023 to 2026-2027 and the District-Wide Social and Emotional Learning (SEL) Program; and Mrs. Tina McCaskill, Chief of Academics, gave an Academic Update.

During the public participation, Robert Thuss spoke about Jaguar Club event; Jerry Emanuel spoke about curriculum; Stephanie DiMaggio spoke about Irmo Tennis; Kim Murphy spoke about sewer line; and Danielle Gray spoke about Dutch Fork Alumni.

The Board presented for discussion:

- McMillian, Pazdan, Smith Population and Enrollment Forecasts, 2023-24 Through 2032-33 (Exhibit K)
- Student Nutrition Fees: USDA's Community Eligibility Provision (CEP)

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

The board presented for information:

- Ten Day Enrollment Report (Exhibit L)
- Title I, Title II, and Title IV Programs for 2023-2024 (Exhibit M)
- Board Retreat, September 15, 2023, Saluda Shoals Park (River Center)

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Record of Voting

**SCHOOL DISTRICT FIVE
OF
LEXINGTON AND RICHLAND COUNTIES**

Meeting of September 11, 2023

	B A R N H A R D T	B L A C K B U R N H I N E S	H O G A N	H U D D L E	S A T T E R F I E L D	S C U L L Y	S N I P E S
1. M. Hogan S. Satterfield Approve the agenda.	A	X	X	X	X	X	X
2. M. Hogan S. Scully I make the motion to enter executive session to consider the following: a.) Selected employment items (Exhibit A) (Action); b.) Selected employment items (Exhibit B) (Information Only); c.) Contractual matter regarding District-Wide Social and Emotional Learning (SEL) Program (Exhibit C); d.) Contractual matter regarding Professional Development Services (Exhibit D); e.) Legal advice regarding request for sewer easement at Spring Hill High School (Exhibit N).	A	X	X	X	X	X	X
3. M. Hogan S. Snipes I move that we approve the minutes of the August 21, 2023, board meeting.	A	X	X	X	X	X	X
4. M. Hogan S. Snipes I move that we approve the selected employment items as shown in Exhibit A for action.	A	X	X	X	X	X	X
5. M. Huddle S. Hogan I move that we deny the request for a sewer line easement at Spring Hill High School as shown in Exhibit N.	A	X	X	X	X	X	X

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**SCHOOL DISTRICT FIVE
OF
LEXINGTON AND RICHLAND COUNTIES**

Meeting of September 11, 2023

			B A R N H A R D T	B L A C K B U R N H I N E S	H O G A N	H U D D L E	S A T T E R F I E L D	S C U L L Y	S N I P E S
6.	M. Hogan	S. Snipes	A	X	X	X	X	X	X
	I move that the Board approve OFSA (Office of Federal & State Accountability) Waiver Form shown in Exhibit E.								
7.	M. Snipes	S. Hogan	A	X	X	X	X	X	X
	I move that we approve the second and final reading of proposed revisions to Board Policy IKACC "Placement of Non- Accredited Private and Home School Secondary Students" (Exhibit F); Board Policy IHCA "Summer School" (Exhibit G); Board Policy IJNDAA "Distance, Online, and Virtual Education" (Exhibit H); and Board Policy IKG "Secondary Education" (Exhibit I).								
8.	M. Hogan	S. Snipes	A	X	X	X	X	X	X
	I move that we approve the second and final reading of proposed revisions to Board Policy IKD "Honor Rolls" (Exhibit J).								
9.	M. Hogan	S. Snipes	A	X	X	X	X	X	X
	I make a motion that the Board adjourn to enter executive Session to consider the following: c.) Contractual matter regarding District-Wide Social and Emotional Learning (SEL) Program (Exhibit C); d.) Contractual matter regarding Professional Development Services (Exhibit D).								
10.	M. Snipes	S. Scully	A	X	X	N	X	X	X
	I make a motion that we approve the contractual matter regarding District-Wide Social and Emotional Learning (SEL) Program pending an adjustment to the subscription language (Exhibit C).								

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X = Yes
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**SCHOOL DISTRICT FIVE
OF
LEXINGTON AND RICHLAND COUNTIES**

Meeting of September 11, 2023

			B A R N H A R D T	B L A C K B U R N H I N E S	H O G A N	H U D D L E	S A T T E R F I E L D	S C U L L Y	S N I P E S
11.	M. Hogan	S. Snipes	A	X	X	X	X	X	X
I make a motion that the Board approve the contractual matter regarding Professional Development Services shown in Exhibit D.									
12.	M. Snipes	S. Hogan	A	X	X	X	X	X	X
Adjourn at 9:53 p.m.									

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X = Yes
R = Recuse

Greg Hembree
Vice Chairman

Patrick Haddon
Chairman

Child Food and Nutrition Services Study Committee

Karen Ables
Dorthea Baldwin
Clarissa Clark
Connie Cunningham
Donna Davis
John Ellis
Kambrell Garvin

Amber Gillum
Jermaine Johnson
Jim Johnson
Michael Johnson
Maria Reyes
James Ulmer
Joe Urban



(803) 734-3024 or (803) 212-6230

Tuesday, September 12, 2023

9:00 am

110 Blatt Building

Columbia, SC 29201

Agenda:

- I. Opening
- II. Adoption of Meeting Minutes
- III. Testimony
- IV. Committee Discussion
- V. Adjournment

Attachment #1, pg. 1 is included with
the minutes of the 9-11-23
meeting, at the request of Board member
Rebecca Blackburn Hines
pursuant to South Carolina Code
Ann. Section 30-4-90(a)(4)
and Board Policy BEDG. The Board majority
did not approve, disapprove, or otherwise
act upon the contents of this attachment.

Child Food and Nutrition Services Study Committee

Meeting Schedule

August 29, 2023 @ 9:00 a.m.

Meeting 1: Examine the advisability of transferring the administration of certain food and nutrition programs and initiatives of the Food and Nutrition Service Child Nutrition Program of the USDA currently administered by the SCDE to the SCDA:

- Look at all Federal and State Nutrition Programs and the goals and fiscal impact of each program
 - a. National School Lunch Program under the Russell National School Lunch Act
 - b. National School Breakfast Program
 - c. After School Snack Program
 - d. South Carolina Farm to School Program
 - e. Emergency Food Assistance Program
 - f. Commodity Supplemental Food Program
 - g. Various Food and Dairy Safety Programs
 - h. USDA Requirements on these programs through SCDE
 - i. Summer Food Program
 - j. Health and Wellness Program
- Effects of proper nutrition or the lack of proper nutrition on school aged children
 - a. Behavioral/Mental
 - b. Academic Challenges
 - c. Social Aspects
 - d. Family Challenges
 - e. Learning and Testing abilities of children with proper nutrition
- Department of Education will provide the committee with an overview of where the federal and state dollars go for food and nutrition in the Department of Education.
- Discussion on the fiscal impact of transferring the program from the Department of Education to the Department of Agriculture.

September 12, 2023 @ 9:00 a.m.

Meeting 2: Whether these child-related national food and nutritional programs should be provided at no cost to all South Carolina students:

- Affects of School nutrition debt on families
- Effects of universal nutrition programs on SC students
 - a. Cost of all programs
 - i. Federal Dollars for each program
 - ii. State Appropriations for each program
 - iii. Reimbursement Rates for breakfast and lunch meals
 - iv. Cost of take home snacks and/or meals for nighttime and weekend nutrition

Attachment #1 pg. 2 is included with the minutes of the 9-11-23 meeting, at the request of Board member Rebecca Blackburn Hines pursuant to South Carolina Code Ann. Section 30-4-90(a)(4) and Board Policy BEDG. The Board majority did not approve, disapprove, or otherwise act upon the contents of this attachment.

- b. How to maximize student participation in free meals should it become law
- c. Effects of universal program on school student structure
- d. Effects of universal program on families
- e. Effects of different lunch schedules per day on students and families
- f. Potential Partnerships with the school wellness community advisory council
- g. Potential Breakfast availabilities at the beginning of the school day.

September 26, 2023 @ 9:00 a.m.

Meeting 3: Examine ways to enhance collaboration and pricing to increase purchasing powers for SC farmers to ensure locally sources foods are being provided to schools.

- Economical affects through expanded agricultural sales for local producers and dairy farmers to and through the local school system.
 - a. New Markets
 - b. Barriers to the new markets
 - c. Certifications needed
 - d. Transportation Barriers
 - e. Government Oversight and permitting through SCDA
 - f. USDA *Toolkit* for Food Purchasers
 - g. Creation of new Farm programs (Protein and Vegetable) within school districts.
 - i. What are the benefits of creating new AG programs within school districts.
 - 1. Studies on Children knowing where food comes from vs Not knowing.
- School Nutrition Menus for School Aged Children
 - a. USDA Standards for each meal
 - i. Benefits of Dairy, Proteins, and vegetables.
 - b. Comparison of Current and Different Cafeteria and kitchen management models used around South Carolina
 - i. Cost for each model for average elementary, middle, and high school with different menu options and plan.
 - 1. What are the different needs for the different regions of SC?
 - c. Pros and Cons of changing models
 - i. Entry Barrier for School Districts transitioning into new nutrition model
 - ii. Staffing needs for each nutrition system
 - iii. Kitchen Equipment needs
 - iv. Staffing Needs

October 24, 2023 @ 9:00 a.m.

Meeting 4: This meeting will focus on discussion by the committee members on the topics included in the statute. Committee members would offer conclusions and finding to be considered for inclusion in the final report. Representatives from the Department of Education and the Department of Agriculture will be available at the meeting for any additional information or questions that the committee members may have for them.

Attachment #1, pg. 3 is included with the minutes of the 9-11-23 meeting, at the request of Board member Rebecca Blackburn Hines pursuant to South Carolina Code Ann. Section 30-4-90(a)(4) and Board Policy BEDG. The Board majority did not approve, disapprove, or otherwise act upon the contents of this attachment.

South Carolina General Assembly
125th Session, 2023-2024

Download [This Bill](#) in Microsoft Word format

A89, R13, H3312

STATUS INFORMATION

Joint Resolution

Sponsors: Reps. Haddon, Hixon, Forrest, Trantham, Chumley, Cobb-Hunter and Williams

Document Path: LC-0026WAB23.docx

Introduced in the House on January 10, 2023

Introduced in the Senate on February 8, 2023

Last Amended on March 22, 2023

Currently residing in the House

Summary: Child Food and Nutrition Services Study Committee

HISTORY OF LEGISLATIVE ACTIONS

Attachment #2 pg. 1 is included with the minutes of the 9-11-23 meeting, at the request of Board member Rebecca Blackburn Hixson pursuant to South Carolina Code Ann. Section 30-4-90(a)(4) and Board Policy BEDG. The Board majority did not approve, disapprove, or otherwise act upon the contents of this attachment.

Date	Body	Action Description with journal page number
12/8/2022	House	Prefiled
12/8/2022	House	Referred to Committee on Agriculture, Natural Resources and Environmental Affairs
1/10/2023	House	Introduced and read first time (House Journal-page 130)
1/10/2023	House	Referred to Committee on Agriculture, Natural Resources and Environmental Affairs (House Journal-page 130)
1/31/2023	House	Member(s) request name added as sponsor: Cobb-Hunter
2/1/2023	House	Committee report: Favorable with amendment Agriculture, Natural Resources and Environmental Affairs (House Journal-page 5)
2/7/2023	House	Member(s) request name added as sponsor: Williams
2/7/2023	House	Amended (House Journal-page 40)
2/7/2023	House	Read second time (House Journal-page 40)
2/7/2023	House	Roll call Yeas-113 Nays-0 (House Journal-page 41)
2/8/2023	House	Read third time and sent to Senate (House Journal-page 19)
2/8/2023	Senate	Introduced and read first time (Senate Journal-page 42)
2/8/2023	Senate	Referred to Committee on Agriculture and Natural Resources (Senate Journal-page 42)
3/15/2023	Senate	Committee report: Favorable Agriculture and Natural Resources (Senate Journal-page 20)
3/22/2023	Senate	Amended (Senate Journal-page 23)
3/22/2023	Senate	Read second time (Senate Journal-page 23)
3/22/2023	Senate	Roll call Ayes-44 Nays-1 (Senate Journal-page 23)

Date	Body	Action Description with journal page number
3/23/2023		Scrivener's error corrected
3/23/2023	Senate	Read third time and returned to House with amendments (<u>Senate Journal-page 15</u>)
3/27/2023		Scrivener's error corrected
3/29/2023	House	Concurred in Senate amendment and enrolled (<u>House Journal-page 24</u>)
3/29/2023	House	Roll call Yeas-111 Nays-0 (<u>House Journal-page 24</u>)
4/19/2023		Ratified R 13
4/25/2023		Signed By Governor
4/27/2023		Effective date 04/25/23
7/6/2023		Act No. 89

Attachment #2 pg. 2 is included with the minutes of the 9-11-23 meeting, at the request of Board member Rebecca Blackburn-Hines pursuant to South Carolina Code Ann. Section 30-4-90(a)(4) and Board Policy BEDG. The Board majority did not approve, disapprove, or otherwise act upon the contents of this attachment.

View the latest [legislative information](#) at the website

VERSIONS OF THIS BILL

12/08/2022
02/01/2023
02/07/2023
02/07/2023-A
03/15/2023
03/22/2023
03/23/2023
03/27/2023
03/28/2023

(Text matches printed bills. Document has been reformatted to meet World Wide Web specifications.)

(A89, R13, H3312)

A JOINT RESOLUTION TO CREATE THE "CHILD FOOD AND NUTRITION SERVICES STUDY COMMITTEE", TO PROVIDE FOR THE PURPOSES AND MEMBERSHIP OF THE STUDY COMMITTEE, TO REQUIRE THE STUDY COMMITTEE PREPARE A REPORT WITH FINDINGS AND RECOMMENDATIONS FOR THE GENERAL ASSEMBLY, AND TO PROVIDE FOR THE DISSOLUTION OF THE STUDY COMMITTEE.

Whereas, the South Carolina General Assembly finds the South Carolina Department of Agriculture currently administers numerous programs related to food and nutrition, including the South Carolina Farm to School Program, the Emergency Food Assistance Program, the Commodity Supplemental Food Program, and various food and dairy safety programs; and

Whereas, the South Carolina General Assembly finds the South Carolina Department of Education administers certain other child-related national food and nutrition programs and initiatives of the United States Department of Agriculture, including the school lunch program, school breakfast program, afterschool snack program, special milk program, and summer food service programs; and

Whereas, the South Carolina General Assembly finds it worthwhile to consider whether administration of these child-related national food and nutrition programs by the Department of Agriculture rather than the Department

of Education is a more logical and efficient approach, given the Department of Agriculture's relationship to matters concerning food and nutrition; and

Whereas, the South Carolina General Assembly finds it worthwhile to consider whether these child-related national food and nutrition programs should be provided at no cost to all South Carolina students. Now, therefore,

Be it enacted by the General Assembly of the State of South Carolina:

Creation, purposes, composition, functions, and dissolution of the study committee

SECTION 1. (A) There is created the "Child Food and Nutrition Services Study Committee" to examine the advisability of transferring the administration of certain food and nutrition programs and initiatives of the Food and Nutrition Service Child Nutrition Program of the United States Department of Agriculture currently administered by the State Department of Education to the State Department of Agriculture and whether these child-related national food and nutritional programs should be provided at no cost to all South Carolina students. These programs include, but are not limited to, the school lunch program, school breakfast program, afterschool snack program, special milk program, and summer food service programs. The committee must also examine ways to enhance collaboration and pricing to increase purchasing powers for South Carolina farmers to ensure locally sourced foods are being provided to schools.

(B) The study committee is composed of:

- (1) one member appointed by the Speaker of the House;
- (2) one member appointed by the Chairman of the House Education and Public Works Committee;
- (3) one member appointed by the Chairman of the House Agriculture, Natural Resources and Environmental Affairs Committee;
- (4) one member appointed by the House Minority Leader;
- (5) one member appointed by the President of the Senate;
- (6) one member appointed by the Chairman of the Senate Education Committee;
- (7) one member appointed by the Chairman of the Senate Agriculture and Natural Resources Committee;
- (8) one member appointed by the Senate Minority Leader;
- (9) one member appointed by the State Superintendent of Education;
- (10) the Director of the Department of Social Services or his designee;
- (11) two members from a local school district's food services department appointed by the State Superintendent of Education;
- (12) one member appointed by the State Commissioner of Agriculture;
- (13) two members appointed by the Governor who are employed by nonprofit service providers that specialize in hunger relief; and
- (14) two members who have a child that is a recipient of free and reduced lunch appointed by the State Superintendent of Education.

Attachment #2, pages 3 is included with the minutes of the 9-11-23 meeting, at the request of Board member Rebecca Blackburn Hines pursuant to South Carolina Code Ann. Section 30-4-90(a)(4) and Board Policy BEDG. The Board majority did not approve, disapprove, or otherwise act upon the contents of this attachment.

(C) Members of the study committee shall serve without compensation, but are allowed the mileage, subsistence, and per diem allowed by law for members of state boards, committees, and commissions, to be paid equally from approved accounts of the House of Representatives and the Senate.

(D) The study committee shall choose its officers and must be provided with clerical, administrative, and research services by the House of Representatives and the Senate.

(E) The study committee shall make a report of its findings and recommendations to the General Assembly by January 1, 2024, at which time the study committee terminates.

Time effective

SECTION 2. This joint resolution takes effect upon approval by the Governor.

Ratified the 19th day of April, 2023.

Approved the 25th day of April, 2023.

This web page was last updated on August 3, 2023 at 11:17 AM

Attachment #2 pg. 4 is included with
the minutes of the 9-11-23
meeting, at the request of Board member
Rebecca Blackburn Hines
pursuant to South Carolina Code
Ann. Section 30-4-90(a)(4)
and Board Policy BEDG. The Board majority
did not approve, disapprove, or otherwise
act upon the contents of this attachment.



Rebecca Hines <rhines@lexrich5.org>

Agenda Item Request

7 messages

Cathy Huddle <chuddle@lexrich5.org>

Fri, Aug 18, 2023 at 10:14 AM

To: Akil Ross <aross@lexrich5.org>, Rebecca Hines <rhines@lexrich5.org>

Rebecca, please note I have blind copied Matt and Kimberly.

Please add an agenda item to our next meeting to discuss the possibility of providing free lunch to all students at all schools.

Like me, you're probably getting calls and emails about this issue. Increasing the meal prices has, in my opinion, exacerbated the issue. Also another Lexington district is providing meals for all students at all schools.

I realize this is a budget issue but I think we should discuss and examine potential budgeted items we could reallocate to make this work.

Thank you,
Cathy

--

Catherine Huddle
Lexington Richland Five School Board Trustee

Rebecca Hines <rhines@lexrich5.org>

Fri, Aug 18, 2023 at 10:34 AM

To: Cathy Huddle <chuddle@lexrich5.org>

Cc: Akil Ross <aross@lexrich5.org>

Bcc: Matt Hogan <mhogan@lexrich5.org>, Kimberly Snipes <ksnipes@lexrich5.org>

Already on it; I intend to ask this item to be placed on our Sept. 11th agenda. I have heard rumblings that the General Assembly may actually be called to address this as well, but I am waiting on confirmation and additional details on that request.

Thanks!

[Quoted text hidden]

Cathy Huddle <chuddle@lexrich5.org>

Fri, Aug 18, 2023 at 4:06 PM

To: Rebecca Hines <rhines@lexrich5.org>

Thanks!

Cathy

[Quoted text hidden]

Akil Ross <aross@lexrich5.org>

Fri, Aug 18, 2023 at 7:33 PM

To: Cathy Huddle <chuddle@lexrich5.org>

Cc: Rebecca Hines <rhines@lexrich5.org>

Which Lexington district is providing free lunches to all students?

On Fri, Aug 18, 2023 at 10:15 AM Cathy Huddle <chuddle@lexrich5.org> wrote:

[Quoted text hidden]

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Attachment #3, pg. 1 is included with the minutes of the 9-11-23 meeting, at the request of Board member Rebecca Blackman Hines pursuant to South Carolina Code Ann. Section 30-4-90(a)(4) and Board Policy BEDG. The Board majority did not approve, disapprove, or otherwise act upon the contents of this attachment.



Dr. Akil E. Ross, Sr.

Superintendent

School District Five of Lexington & Richland Counties

o: 803.476.8169 e: aross@lexrich5.org

www.lexrich5.org



"We love and grow our students!"

Cathy Huddle <chuddle@lexrich5.org>
To: Akil Ross <aross@lexrich5.org>
Cc: Rebecca Hines <rhines@lexrich5.org>

Fri, Aug 18, 2023 at 10:48 PM

<https://www.lexingtonchronicle.com/stories/all-students-at-3-lexington-county-districts-set-to-receive-free-meals,61846>

Thanks,

Cathy

[Quoted text hidden]

[Quoted text hidden]

Cathy Huddle <chuddle@lexrich5.org>
To: Akil Ross <aross@lexrich5.org>
Cc: Rebecca Hines <rhines@lexrich5.org>

Sat, Aug 19, 2023 at 12:01 AM

It appears that all other Lexington County districts were able to get their entire district qualified under CEP.

In doing further research on this, I saw a lot of news articles referencing board discussions and a budget proviso (attached).

I think we may be in violation of this proviso since I don't believe we have adopted a resolution.

Also, it appears our district in total is over the 40% required to adopt CEP district wide. However, I am sure there is more to it than that!

Just passing all of this along in case it helps.

Thanks,

Cathy

Attachment #3 pg. 2 is included with
the minutes of the 9-11-23
meeting, at the request of Board member
Rebecca Blackburn Hines
pursuant to South Carolina Code
Ann. Section 30-4-90(a)(4)
and Board Policy BEDG. The Board majority
did not approve, disapprove, or otherwise
act upon the contents of this attachment.

1 **1.76. (SDE: Student Meals)** For the current fiscal year, all school districts shall identify students in poverty according to the
 2 provisions in Proviso 1.3 of this act and increase access to free school meals for these students. School districts shall use the criteria
 3 to directly certify pupils eligible for free and reduced-price school meals to the extent permitted under federal law. The local board
 4 of trustees of a district in which all schools are eligible to receive the free federal reimbursement rate for all reimbursable school
 5 breakfasts and lunches served, pursuant to the Community Eligibility Provision in Section 1759(a) of Title 42 of the United States
 6 Code, shall adopt a resolution indicating participation. If a district is unable to participate, the local board of trustees shall adopt a
 7 resolution stating that it is unable to participate in CEP and demonstrate the reasons why. The resolution shall be published on a
 8 public meeting agenda concurrently with the proposed district budget as an action item and shall be approved by a majority of the
 9 board. School districts shall ensure that the parents or guardians of students eligible for free and reduced lunch receive the necessary
 0 applications and instructions and upon request are provided with assistance in completing the paperwork. Schools shall not publically
 1 identify a student who is unable to pay for a meal for any reason. Communications from the district regarding any meal debt owed
 2 must only be directed to the parent or guardian and may be sent home through the student.

3 **1.77. (SDE: Consolidate Administrative Functions)** For the current fiscal, any school district that has an average daily
 4 membership of less than 1,500 students, has been designated in Fiscal Watch, Caution or Emergency status, has a risk assessment of
 5 medium or high, has a school or is a district with an accreditation status of probation or denied, or has a school or schools that have
 6 been in improvement status for three years may be directed by the State Superintendent of Education to consolidate administrative
 7 and professional services with one or more school districts. Administrative and professional services may include, but are not limited
 8 to: finance, human resources, procurement, administrative functions, transportation and collaboration on increasing instructional
 9 offerings. The Superintendent shall notify a district in writing that they meet one or more of the criteria. The district then has thirty

[Quoted text hidden]

Cathy Huddle <chuddle@lexrich5.org>
 To: Akil Ross <aross@lexrich5.org>
 Cc: Rebecca Hines <rhines@lexrich5.org>

Sat, Aug 19, 2023 at 12:01 AM

Note - all except us and D1

Thanks,

Cathy

[Quoted text hidden]

Attachment #3, pg. 3 is included with
 the minutes of the 7-11-23
 meeting, at the request of Board member
Rebecca Blackburn Hines
 pursuant to South Carolina Code
 Ann. Section 30-4-90(a)(4)
 and Board Policy BEDG. The Board majority
 did not approve, disapprove, or otherwise
 act upon the contents of this attachment.

Community Eligibility Provision

About the Program

The Community Eligibility Provision (CEP) provides an opportunity for schools and local educational agencies (LEAs) in high poverty areas to provide free breakfast and lunch to all students without the burden of collecting and processing school meal applications for free and reduced price meals. CEP was a key provision of the Healthy, Hunger-Free Kids Act (HHFKA) of 2010.

Am I Eligible to Participate in CEP?

To be eligible for CEP, an LEA, group of schools, or school must:

- Ensure that at least 40 percent of enrolled students are identified students
- Participate in both the National School Lunch Program (NSLP) and School Breakfast Program (SBP); and
- Serve lunches and breakfasts, at no charge, to all students.

Identified Students

CEP is available to LEAs and schools with 40 percent or more "identified students" as of the most recent April 1. Identified students are those directly certified for free meals without a school meal application. Students can be directly certified through:

- Participation in Assistance Programs: a child (or any member of the child's household) receives benefits from SNAP, FDPIR, or TANF, as determined through direct certification,
- Other Source Categorically Eligible Designation: a child is enrolled in a Federally-funded Head Start or comparable State-funded Head Start or pre-kindergarten program, or is a homeless, runaway, migrant, or foster child.

CEP Details

Calculating the ISP

- To determine the ISP, LEAs and schools divide the number of identified students as of April 1 by the number of enrolled students as of April 1, and then multiply by 100.
- SFAs can participate at all schools or at a group of schools within the SFA

Claiming Rate

- For schools participating in CEP, the ISP multiplied by 1.6 equals the percentage of meals that can be claimed at the free rate. The remaining meals served, up to 100 percent, are reimbursed at the paid rate.

Grouping

- For schools participating in CEP, the ISP multiplied by 1.6 equals the percentage of meals that can be claimed at the free rate. The remaining meals served, up to 100 percent, are reimbursed at the paid rate.

April 15 Notification and Data Collection Requirements

- LEAs must provide current year school level eligibility data to State agencies

June 30 Election Deadline

- No later than June 30, interested and eligible LEAs must notify their State agency of their intent to elect CEP

Implementation

- For SFA wide participation the SFE takes the total number of identified students divided by the total number of student enrolled in the SFA to determine the ISP

Program Benefits

Schools implementing the provision have experienced great success, allowing them to make numerous improvements to their school nutri-tion programs.

- Easing administrative burden.
- Increasing participation.
- Improving efficiency.
- Eliminating stigma.
- Fighting childhood hunger.

Attachment #4, Pg. 1 is included with the minutes of the meeting, at the request of Board member Rebecca Blackburn Hayes pursuant to South Carolina Code Ann. Section 30-4-90(a)(4) and Board Policy BEDG. The Board majority did not approve, disapprove, or otherwise act upon the contents of this attachment.

- For partial participation the SFA takes the number of students identified at the selected schools divided by the enrollment for the selected schools

Participation Length

- CEP is a 4 year contract
- The claiming percentage can increase during the contract if the ISP increases during the 4 year cycle
- Participating LEAs or schools that continue to meet the 40 percent threshold as of April 1 in Year 4 of the 4-year cycle are able to, with the State agency's authorization, immediately begin another 4-year cycle in the following school year. The ISP must be established using the most recent April 1 data



Contact Us

☎ 803-734-5000
 ✉ info@ed.sc.gov
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 📍 1429 Senate Street, Columbia SC 29211

Highlights

SFA Highlights
 Office of Health and Nutrition
 Farm to School
 Culinary Corner

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Attachment #4, pg. 2 is included with
 the minutes of the 9-11-23
 meeting, at the request of Board member
Rebecca Blackburn Hines
 pursuant to South Carolina Code
 Ann. Section 30-4-90(a)(4)
 and Board Policy BEDG. The Board majority
 did not approve, disapprove, or otherwise
 act upon the contents of this attachment.



MEMORANDUM

To: Members of the Board of Trustees

From: Maddison Paul,
Chief Financial Officer

Date: September 20, 2023

Re: September 25, 2023 Board Meeting
Superintendent's Report
Monthly Financial Reports – July 2023

Attached for your information are the revenue and expenditure reports through July 2023.

Attachments

**SCHOOL DISTRICT 5 OF LEXINGTON & RICHLAND COUNTIES
GENERAL FUND
MONTHLY REVENUE SUMMARY
FOR THE PERIOD ENDING JULY 31, 2023**

	BUDGET	ACTUAL YEAR TO DATE	% Received	as of 7/31/2022
<u>LOCAL SOURCES</u>				
Property Taxes - Operations & Delinquent	81,284,457	1,704,000	2.10%	1,593,491
Property Taxes - Penalties & Interest	428,407	21,757	5.08%	13,876
Revenue in Lieu of Taxes (FILOT)	1,316,061	-	0.00%	-
Tuition - Out of District	5,000	135	2.70%	275
Rentals	120,000	720	0.60%	-
Medicaid	250,000	-	0.00%	-
Interest on Investments	350,000	269,247	76.93%	89,384
Other Local Revenue	285,000	19,783	6.94%	391
TOTAL - LOCAL SOURCES	84,038,925	2,015,640	2.40%	1,697,418
<u>STATE SOURCES</u>				
Retiree Health Insurance	7,008,184	510,674	7.29%	454,249
State Aid to Classrooms	73,680,049	6,026,176	8.18%	5,675,545
Property Tax Relief - Tier I (1996: \$100,000)	10,580,071	-	0.00%	-
Homestead Exemption - Tier II (Seniors Age 65+)	1,758,200	-	0.00%	-
Homestead Exemption - Tier III - (Act 388)	36,416,067	-	0.00%	-
Merchant's Inventory Tax	213,955	-	0.00%	-
School Bus Drivers' Salaries/Fringes	1,411,631	61,590	4.36%	59,655
Manufacturer's Depr. Reimbursement & Motor Carrier	572,460	77,081	13.46%	68,839
PEBA Credits	1,192,418	-	0.00%	-
Other State Revenue	-	23,139	#DIV/0!	-
TOTAL - STATE SOURCES	132,833,035	6,698,660	5.04%	6,258,288
<u>OTHER FINANCING SOURCES</u>				
E I A-State Aid to Classrooms	14,746,455	1,260,528	8.55%	1,000,489
Indirect Cost - Special Revenue Funds	400,000	-	0.00%	-
Sale of Fixed Assets	-	571	#DIV/0!	954
TOTAL OTHER FINANCING SOURCES	15,146,455	1,261,099	8.33%	1,001,443
<u>OPERATIONAL BALANCE TRANSFER</u>				
TOTAL REVENUES THROUGH 7/31/2023	\$ 232,018,415	\$ 9,975,399	4.30%	
TOTAL REVENUES THROUGH 7/31/2022	\$ 212,481,590	\$ 8,957,148	4.22%	

SCHOOL DISTRICT 5 OF LEXINGTON & RICHLAND COUNTIES
GENERAL FUND
MONTHLY EXPENDITURE SUMMARY
FOR THE PERIOD ENDING JULY 31, 2023

	ORIGINAL BUDGET	ADJUSTED BUDGET	ACTUAL YEAR TO DATE	% Expended	as of 7/31/2022
SALARIES AND FRINGE					
Instructional	\$ 130,778,754	\$ 130,778,754	\$ 133,086	0.10%	129,896
Support & Community Services	71,587,331	71,587,831	2,943,714	4.11%	2,774,440
Subtotal	202,366,085	202,366,585	3,076,800	1.52%	2,904,336
CONTRACTUAL SERVICES & Oth. Obj.					
Instructional	3,689,603	3,702,808	4,092	0.11%	125
Support & Community Services	14,416,652	14,439,276	1,661,966	11.51%	1,463,608
Subtotal	18,106,255	18,142,084	1,666,058	9.18%	1,463,733
SUPPLIES AND MATERIALS					
Instructional	2,222,891	2,191,506	186,568	8.51%	103,110
Support & Community Services	7,483,255	7,478,311	150,826	2.02%	182,757
Subtotal	9,706,146	9,669,817	337,394	3.49%	285,867
EQUIPMENT					
Instructional	7,000	7,000	-	-	-
Support & Community Services	1,552,474	1,552,474	-	0.00%	-
Subtotal	1,559,474	1,559,474	-	0.00%	-
TRANSFERS					
Pmts to Other Govt Entities-Per Proviso	30,000	30,000	-	0.00%	8,813
Food Service	250,455	250,455	-	0.00%	-
	280,455	280,455	-	0.00%	8,813
OPERATIONAL BALANCE					
TOTAL EXPENDITURES THROUGH 7/31/2023	\$ 232,018,415	\$ 232,018,415	\$ 5,080,253	2.19%	
TOTAL EXPENDITURES THROUGH 7/31/2022	\$ 212,491,590	\$ 212,481,590	\$ 4,662,750	2.19%	

School District Five of Lexington and Richland

Board Report Revenue

Fiscal Year: 2023-2024

From Date: 7/1/2023

To Date: 7/31/2023

☐ 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
100.000.0111001.0000.000	Ad Valorem Taxes - Lexington	(\$41,537,578.00)	\$0.00	(\$41,537,578.00)	(\$237,071.16)	(\$237,071.16)	(\$41,300,506.84)	\$0.00	(\$41,300,506.84)	99.43%
100.000.0111002.0000.000	Ad Valorem Taxes - Richland	(\$20,957,871.00)	\$0.00	(\$20,957,871.00)	\$171,006.34	\$171,006.34	(\$21,128,877.34)	\$0.00	(\$21,128,877.34)	100.82%
100.000.0112001.0000.000	Vehicle Taxes - Lexington	(\$8,515,018.65)	\$0.00	(\$8,515,018.65)	(\$794,896.89)	(\$794,896.89)	(\$7,720,121.76)	\$0.00	(\$7,720,121.76)	90.66%
100.000.0112002.0000.000	Vehicle Taxes - Richland	(\$8,082,105.28)	\$0.00	(\$8,082,105.28)	(\$708,042.74)	(\$708,042.74)	(\$7,374,062.54)	\$0.00	(\$7,374,062.54)	91.24%
100.000.0113001.0000.000	Delinquent Taxes - Lexington	(\$1,245,491.82)	\$0.00	(\$1,245,491.82)	(\$100,335.64)	(\$100,335.64)	(\$1,145,156.18)	\$0.00	(\$1,145,156.18)	91.94%
100.000.0113002.0000.000	Delinquent Taxes - Richland	(\$946,391.82)	\$0.00	(\$946,391.82)	(\$34,659.45)	(\$34,659.45)	(\$911,732.37)	\$0.00	(\$911,732.37)	96.34%
100.000.0114001.0000.000	Penalties & Interest on Taxes - Lexington	(\$249,036.01)	\$0.00	(\$249,036.01)	(\$15,064.90)	(\$15,064.90)	(\$233,971.11)	\$0.00	(\$233,971.11)	93.95%
100.000.0114002.0000.000	Penalties & Interest on Taxes - Richland	(\$179,371.20)	\$0.00	(\$179,371.20)	(\$6,691.64)	(\$6,691.64)	(\$172,679.56)	\$0.00	(\$172,679.56)	96.27%
100.000.0115001.0000.000	Sales & Use Tax Credit - Lexington	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0115002.0000.000	Sales & Use Tax Credit - Richland	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0128001.0000.000	Revenue in Lieu of Taxes - Lexington	(\$1,316,061.00)	\$0.00	(\$1,316,061.00)	\$0.00	\$0.00	(\$1,316,061.00)	\$0.00	(\$1,316,061.00)	100.00%
100.000.0128002.0000.000	Revenue in Lieu of Taxes - Richland	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0131000.0000.000	Student Tuition Out of District	(\$5,000.00)	\$0.00	(\$5,000.00)	(\$135.00)	(\$135.00)	(\$4,865.00)	\$0.00	(\$4,865.00)	97.30%
100.000.0132000.0000.000	Tuition from Other LEAs for Regular Day School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0151000.0000.000	Interest on Investments	(\$350,000.00)	\$0.00	(\$350,000.00)	(\$237,137.11)	(\$237,137.11)	(\$112,862.89)	\$0.00	(\$112,862.89)	32.25%
100.000.0151001.0000.000	Interest - Lexington	\$0.00	\$0.00	\$0.00	(\$32,109.39)	(\$32,109.39)	\$32,109.39	\$0.00	\$32,109.39	0.00%
100.000.0151002.0000.000	Interest - Richland County	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0174000.0000.000	Student Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0190000.0000.000	Other Revenues from Local Sources	\$0.00	\$0.00	\$0.00	(\$90.00)	(\$90.00)	\$90.00	\$0.00	\$90.00	0.00%
100.000.0191000.0000.000	Rentals	(\$120,000.00)	\$0.00	(\$120,000.00)	(\$720.00)	(\$720.00)	(\$119,280.00)	\$0.00	(\$119,280.00)	99.40%
100.000.0192000.0000.000	Private Donations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,458.00	(\$5,458.00)	0.00%
100.000.0193000.0000.000	Medicaid	(\$250,000.00)	\$0.00	(\$250,000.00)	\$0.00	\$0.00	(\$250,000.00)	\$0.00	(\$250,000.00)	100.00%
100.000.0195000.0000.000	Refund of Prior Year	(\$45,000.00)	\$0.00	(\$45,000.00)	(\$4,160.07)	(\$4,160.07)	(\$40,839.93)	\$0.00	(\$40,839.93)	90.76%
100.000.0196000.0000.000	Printing Revenue	\$0.00	\$0.00	\$0.00	(\$1,103.55)	(\$1,103.55)	\$1,103.55	\$0.00	\$1,103.55	0.00%
100.000.0199200.0000.000	E-Rate Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0199300.0000.000	Insurance Proceeds	\$0.00	\$0.00	\$0.00	(\$14,248.42)	(\$14,248.42)	\$14,248.42	\$0.00	\$14,248.42	0.00%
100.000.0199400.0000.000	Receipt of Legal Settlements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0199900.0000.000	Other Local Revenue	(\$240,000.00)	\$0.00	(\$240,000.00)	(\$180.74)	(\$180.74)	(\$239,819.26)	\$0.00	(\$239,819.26)	99.92%
100.000.0199901.0000.000	Other Local Revenue - Lexington	\$0.00	\$0.00	\$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	\$0.00	0.00%
100.000.0199990.0000.000	Operational Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0199999.0000.000	Operational Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0310300.0000.000	STATE AID TO CLASSROOMS	\$0.00	\$0.00	\$0.00	(\$6,026,176.10)	(\$6,026,176.10)	\$6,026,176.10	\$0.00	\$6,026,176.10	0.00%
100.000.0313100.0000.000	SP Contracts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%

School District Five of Lexington and Richland

Board Report Revenue

Fiscal Year: 2023-2024

From Date: 7/1/2023

To Date: 7/31/2023

☐ 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
100.000.0313200.0000.000	Home Schooling	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0316000.0000.000	School Bus Driver Salary	(\$1,351,976.00)	\$0.00	(\$1,351,976.00)	\$0.00	\$0.00	(\$1,351,976.00)	\$0.00	(\$1,351,976.00)	100.00%
100.000.0316100.0000.000	EAA Bus Driver Salary and Fringe	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0316200.0000.000	Workers Compensation School Bus Drivers	(\$59,655.00)	\$0.00	(\$59,655.00)	(\$61,589.76)	(\$61,589.76)	\$1,934.76	\$0.00	\$1,934.76	-3.24%
100.000.0318000.0000.000	State Fringe Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0318100.0000.000	Retiree Health Insurance	(\$7,008,184.00)	\$0.00	(\$7,008,184.00)	(\$510,674.24)	(\$510,674.24)	(\$6,497,509.76)	\$0.00	(\$6,497,509.76)	92.71%
100.000.0318600.0000.000	State Aid to Classroom - Teacher Salary	(\$73,680,049.00)	\$0.00	(\$73,680,049.00)	\$0.00	\$0.00	(\$73,680,049.00)	\$0.00	(\$73,680,049.00)	100.00%
100.000.0319900.0000.000	State Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0331000.0000.000	EFA Full Time Programs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0331100.0000.000	EFA - Kindergarten	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0331200.0000.000	EFA - Primary	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0331300.0000.000	EFA - Elementary	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0331400.0000.000	EFA - High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0331500.0000.000	EFA - Trainable Mentally Handicapped	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0331600.0000.000	EFA - Speech Handicapped	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0331700.0000.000	EFA - Homebound	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0332100.0000.000	EFA - Emotionally Handicapped	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0332200.0000.000	EFA - Educable Mentally Handicapped	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0332300.0000.000	EFA - Learning Disabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0332400.0000.000	EFA - Hearing Handicapped	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0332500.0000.000	EFA - Visually Handicapped	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0332600.0000.000	EFA - Orthopedically Handicapped	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0332700.0000.000	EFA - Vocational	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0333100.0000.000	EFA - Autism	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0333200.0000.000	EFA - Gifted and Talented Education Pupils	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0333400.0000.000	EFA - Limited English Proficiency	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0335100.0000.000	EFA - Academic Assistance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0335200.0000.000	EFA - Pupils in Poverty	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0335300.0000.000	EFA - DUAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0337500.0000.000	EFA Education Foundation Supplement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0339200.0000.000	EFA - NBC Excess EFA Formula	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0381000.0000.000	Local Property Tax Relief (Tier 1)	(\$10,580,071.00)	\$0.00	(\$10,580,071.00)	\$0.00	\$0.00	(\$10,580,071.00)	\$0.00	(\$10,580,071.00)	100.00%
100.000.0381002.0000.000	Local Property Tax Relief (Tier 1) - Richland	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0382000.0000.000	Homestead Exemption (Tier 2)	(\$1,758,200.00)	\$0.00	(\$1,758,200.00)	\$0.00	\$0.00	(\$1,758,200.00)	\$0.00	(\$1,758,200.00)	100.00%

School District Five of Lexington and Richland

Board Report Revenue

Fiscal Year: 2023-2024

From Date: 7/1/2023

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☐ Include pre encumbrance

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☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.000.0382002.0000.000	Homestead Exemption (Tier 2) - Richland	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0382500.0000.000	Property Tax Relief - Tier 3	(\$36,416,067.00)	\$0.00	(\$36,416,067.00)	\$0.00	\$0.00	(\$36,416,067.00)	\$0.00	(\$36,416,067.00)	100.00%
100.000.0383001.0000.000	Merchants Inventory Tax - Lexington	(\$213,955.00)	\$0.00	(\$213,955.00)	\$0.00	\$0.00	(\$213,955.00)	\$0.00	(\$213,955.00)	100.00%
100.000.0383002.0000.000	Merchants Inventory Tax - Richland	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0384001.0000.000	Manufacturers Depr. Reimbursement - Lexington	(\$296,231.00)	\$0.00	(\$296,231.00)	\$0.00	\$0.00	(\$296,231.00)	\$0.00	(\$296,231.00)	100.00%
100.000.0384002.0000.000	Manufacturers Depr. Reimbursement - Richland	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0389000.0000.000	Other State Property Tax Revenues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0389001.0000.000	Motor Carrier Vehicle Tax - Lexington	(\$276,229.00)	\$0.00	(\$276,229.00)	(\$57,310.33)	(\$57,310.33)	(\$218,918.67)	\$0.00	(\$218,918.67)	79.25%
100.000.0389002.0000.000	Motor Carrier Vehicle Tax - Richland	\$0.00	\$0.00	\$0.00	(\$19,770.46)	(\$19,770.46)	\$19,770.46	\$0.00	\$19,770.46	0.00%
100.000.0390000.0000.000	Other State Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0399000.0000.000	Revenue from Other State Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0399200.0000.000	State Forest Commission Revenue	\$0.00	\$0.00	\$0.00	(\$23,139.14)	(\$23,139.14)	\$23,139.14	\$0.00	\$23,139.14	0.00%
100.000.0399300.0000.000	PEBA On-behalf Payments	(\$1,192,418.00)	\$0.00	(\$1,192,418.00)	\$0.00	\$0.00	(\$1,192,418.00)	\$0.00	(\$1,192,418.00)	100.00%
100.000.0399900.0000.000	Revenue from Other State Agency	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0499000.0000.000	Other Federal Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0500000.0000.000	Other Sources	\$0.00	\$0.00	\$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	\$0.00	0.00%
100.000.0521000.0000.000	Transfer from General Fund	\$0.00	\$0.00	\$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	\$0.00	0.00%
100.000.0523000.0000.000	Transfer from EIA	(\$14,746,455.00)	\$0.00	(\$14,746,455.00)	(\$1,260,528.08)	(\$1,260,528.08)	(\$13,485,926.92)	\$0.00	(\$13,485,926.92)	91.45%
100.000.0525000.0000.000	Transfer from Building Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0527000.0000.000	Transfer from Pupil Activity	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0528000.0000.000	Transfer of Indirect Cost	(\$400,000.00)	\$0.00	(\$400,000.00)	\$0.00	\$0.00	(\$400,000.00)	\$0.00	(\$400,000.00)	100.00%
100.000.0530000.0000.000	Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	(\$571.00)	(\$571.00)	\$571.00	\$0.00	\$571.00	0.00%
	FUND: General Fund - 100	(\$232,018,414.78)	\$0.00	(\$232,018,414.78)	(\$9,975,399.47)	(\$9,975,399.47)	(\$222,043,015.31)	\$5,458.00	(\$222,048,473.31)	95.70%
Grand Total:		(\$232,018,414.78)	\$0.00	(\$232,018,414.78)	(\$9,975,399.47)	(\$9,975,399.47)	(\$222,043,015.31)	\$5,458.00	(\$222,048,473.31)	95.70%

End of Report

School District Five of Lexington and Richland

Board Report Expenditures

Fiscal Year: 2023-2024

From Date: 7/1/2023

To Date: 7/31/2023

☐ 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	\$5,577,491.71	\$0.00	\$5,577,491.71	\$0.00	\$0.00	\$5,577,491.71	\$4,927,994.73	\$649,496.98	11.64%
100.111.2000000.0000.000	Employee Benefits	\$2,961,020.74	\$0.00	\$2,961,020.74	\$0.00	\$0.00	\$2,961,020.74	\$2,586,956.46	\$374,064.28	12.63%
100.111.3000000.0000.000	Purchased Services	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	100.00%
100.111.4000000.0000.000	Supplies and Materials	\$83,756.00	\$0.00	\$83,756.00	\$7,606.30	\$7,606.30	\$76,149.70	(\$2,149.97)	\$78,299.67	93.49%
	FUNCTION: Kindergarten Programs - 111	\$8,632,268.45	\$0.00	\$8,632,268.45	\$7,606.30	\$7,606.30	\$8,624,662.15	\$7,512,801.22	\$1,111,860.93	12.88%
100.112.1000000.0000.000	Salaries	\$15,850,441.03	\$0.00	\$15,850,441.03	\$3,712.50	\$3,712.50	\$15,846,728.53	\$15,473,179.39	\$373,549.14	2.36%
100.112.2000000.0000.000	Employee Benefits	\$7,659,037.00	\$0.00	\$7,659,037.00	\$2,412.74	\$2,412.74	\$7,656,624.26	\$7,433,205.39	\$223,418.87	2.92%
100.112.3000000.0000.000	Purchased Services	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	100.00%
100.112.4000000.0000.000	Supplies and Materials	\$285,945.00	\$0.00	\$285,945.00	\$21,889.25	\$21,889.25	\$264,055.75	\$1,766.96	\$262,288.79	91.73%
100.112.6000000.0000.000	Other Objects	\$799.50	\$0.00	\$799.50	\$0.00	\$0.00	\$799.50	\$0.00	\$799.50	100.00%
	FUNCTION: Primary Programs - 112	\$23,846,222.53	\$0.00	\$23,846,222.53	\$28,014.49	\$28,014.49	\$23,818,208.04	\$22,908,151.74	\$910,056.30	3.82%
100.113.1000000.0000.000	Salaries	\$25,538,017.99	\$0.00	\$25,538,017.99	\$0.00	\$0.00	\$25,538,017.99	\$25,922,842.11	(\$384,824.12)	-1.51%
100.113.2000000.0000.000	Employee Benefits	\$11,866,985.42	\$0.00	\$11,866,985.42	\$0.00	\$0.00	\$11,866,985.42	\$12,123,216.24	(\$256,230.82)	-2.16%
100.113.3000000.0000.000	Purchased Services	\$50,000.00	\$1,760.00	\$51,760.00	\$0.00	\$0.00	\$51,760.00	\$1,751.36	\$50,008.64	96.62%
100.113.4000000.0000.000	Supplies and Materials	\$487,191.00	(\$1,760.00)	\$485,431.00	\$27,576.25	\$27,576.25	\$457,854.75	\$32,259.54	\$425,595.21	87.67%
100.113.6000000.0000.000	Other Objects	\$799.50	\$0.00	\$799.50	\$0.00	\$0.00	\$799.50	\$0.00	\$799.50	100.00%
	FUNCTION: Elementary Programs - 113	\$37,942,993.91	\$0.00	\$37,942,993.91	\$27,576.25	\$27,576.25	\$37,915,417.66	\$38,080,069.25	(\$164,651.59)	-0.43%
100.114.1000000.0000.000	Salaries	\$20,777,494.05	\$0.00	\$20,777,494.05	\$21,448.56	\$21,448.56	\$20,756,045.49	\$20,693,780.13	\$62,265.36	0.30%
100.114.2000000.0000.000	Employee Benefits	\$9,267,629.42	\$0.00	\$9,267,629.42	\$8,012.51	\$8,012.51	\$9,259,616.91	\$9,532,813.65	(\$273,196.74)	-2.95%
100.114.3000000.0000.000	Purchased Services	\$122,500.00	\$0.00	\$122,500.00	\$471.25	\$471.25	\$122,028.75	\$23,563.01	\$98,465.74	80.38%
100.114.4000000.0000.000	Supplies and Materials	\$708,539.00	(\$12,500.00)	\$696,039.00	\$124,538.54	\$124,538.54	\$571,500.46	\$29,451.00	\$542,049.46	77.88%
100.114.5000000.0000.000	Capital Outlay	\$7,000.00	\$0.00	\$7,000.00	\$0.00	\$0.00	\$7,000.00	\$0.00	\$7,000.00	100.00%
	FUNCTION: High School Programs - 114	\$30,883,162.47	(\$12,500.00)	\$30,870,662.47	\$154,470.86	\$154,470.86	\$30,716,191.61	\$30,279,607.79	\$436,583.82	1.41%
100.115.1000000.0000.000	Salaries	\$3,242,197.01	\$0.00	\$3,242,197.01	\$18,165.32	\$18,165.32	\$3,224,031.69	\$3,074,387.55	\$149,644.14	4.62%
100.115.2000000.0000.000	Employee Benefits	\$1,481,527.55	\$0.00	\$1,481,527.55	\$8,435.44	\$8,435.44	\$1,473,092.11	\$1,392,118.48	\$80,973.63	5.47%
100.115.3000000.0000.000	Purchased Services	\$12,000.00	\$0.00	\$12,000.00	\$0.00	\$0.00	\$12,000.00	\$5,000.00	\$7,000.00	58.33%
100.115.4000000.0000.000	Supplies and Materials	\$125,000.00	\$0.00	\$125,000.00	\$2,110.22	\$2,110.22	\$122,889.78	\$3,507.81	\$119,381.97	95.51%
	FUNCTION: Career and Technology Education (Vocational) Prog - 115	\$4,860,724.56	\$0.00	\$4,860,724.56	\$28,710.98	\$28,710.98	\$4,832,013.58	\$4,475,013.84	\$356,999.74	7.34%
100.118.1000000.0000.000	Salaries	\$482,133.77	\$0.00	\$482,133.77	\$0.00	\$0.00	\$482,133.77	\$476,642.68	\$5,491.09	1.14%
100.118.2000000.0000.000	Employee Benefits	\$276,659.14	\$0.00	\$276,659.14	\$0.00	\$0.00	\$276,659.14	\$260,972.38	\$15,686.76	5.67%
100.118.4000000.0000.000	Supplies and Materials	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	100.00%
	FUNCTION: Montessori Programs - 118	\$783,792.91	\$0.00	\$783,792.91	\$0.00	\$0.00	\$783,792.91	\$737,615.06	\$46,177.85	5.89%

School District Five of Lexington and Richland

Board Report Expenditures

Fiscal Year: 2023-2024

From Date: 7/1/2023

To Date: 7/31/2023

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Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.121.1000000.0000.000	Salaries	\$2,704,905.89	\$0.00	\$2,704,905.89	\$0.00	\$0.00	\$2,704,905.89	\$2,546,087.56	\$158,818.33	5.87%
100.121.2000000.0000.000	Employee Benefits	\$1,208,318.66	\$0.00	\$1,208,318.66	\$0.00	\$0.00	\$1,208,318.66	\$1,188,873.15	\$19,445.51	1.61%
100.121.3000000.0000.000	Purchased Services	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	100.00%
100.121.4000000.0000.000	Supplies and Materials	\$1,853.00	\$0.00	\$1,853.00	\$0.00	\$0.00	\$1,853.00	\$0.00	\$1,853.00	100.00%
FUNCTION: Educable Mentally Handicapped - 121		\$3,940,077.55	\$0.00	\$3,940,077.55	\$0.00	\$0.00	\$3,940,077.55	\$3,734,960.71	\$205,116.84	5.21%
100.122.1000000.0000.000	Salaries	\$576,934.04	\$0.00	\$576,934.04	\$0.00	\$0.00	\$576,934.04	\$570,007.10	\$6,926.94	1.20%
100.122.2000000.0000.000	Employee Benefits	\$280,423.05	\$0.00	\$280,423.05	\$0.00	\$0.00	\$280,423.05	\$269,546.79	\$10,876.26	3.88%
100.122.3000000.0000.000	Purchased Services	\$750.00	\$0.00	\$750.00	\$0.00	\$0.00	\$750.00	\$0.00	\$750.00	100.00%
100.122.4000000.0000.000	Supplies and Materials	\$1,975.00	\$0.00	\$1,975.00	\$0.00	\$0.00	\$1,975.00	\$0.00	\$1,975.00	100.00%
FUNCTION: Trainable Mentally Handicapped - 122		\$860,082.09	\$0.00	\$860,082.09	\$0.00	\$0.00	\$860,082.09	\$839,553.89	\$20,528.20	2.39%
100.123.3000000.0000.000	Purchased Services	\$150.00	\$0.00	\$150.00	\$0.00	\$0.00	\$150.00	\$0.00	\$150.00	100.00%
100.123.4000000.0000.000	Supplies and Materials	\$2,343.00	\$0.00	\$2,343.00	\$0.00	\$0.00	\$2,343.00	\$0.00	\$2,343.00	100.00%
FUNCTION: Orthopedically Handicapped - 123		\$2,493.00	\$0.00	\$2,493.00	\$0.00	\$0.00	\$2,493.00	\$0.00	\$2,493.00	100.00%
100.124.1000000.0000.000	Salaries	\$68,681.97	\$0.00	\$68,681.97	\$0.00	\$0.00	\$68,681.97	\$68,681.97	\$0.00	0.00%
100.124.2000000.0000.000	Employee Benefits	\$27,451.04	\$0.00	\$27,451.04	\$0.00	\$0.00	\$27,451.04	\$28,242.95	(\$791.91)	-2.88%
100.124.4000000.0000.000	Supplies and Materials	\$2,155.00	\$0.00	\$2,155.00	\$156.16	\$156.16	\$1,998.84	(\$156.16)	\$2,155.00	100.00%
FUNCTION: Visually Handicapped - 124		\$98,288.01	\$0.00	\$98,288.01	\$156.16	\$156.16	\$98,131.85	\$96,768.76	\$1,363.09	1.39%
100.125.1000000.0000.000	Salaries	\$398,485.21	\$0.00	\$398,485.21	\$0.00	\$0.00	\$398,485.21	\$266,755.51	\$131,729.70	33.06%
100.125.2000000.0000.000	Employee Benefits	\$215,049.82	\$0.00	\$215,049.82	\$0.00	\$0.00	\$215,049.82	\$117,576.91	\$97,472.91	45.33%
100.125.3000000.0000.000	Purchased Services	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	100.00%
100.125.4000000.0000.000	Supplies and Materials	\$3,790.00	\$0.00	\$3,790.00	\$0.00	\$0.00	\$3,790.00	\$0.00	\$3,790.00	100.00%
FUNCTION: Hearing Handicapped - 125		\$717,325.03	\$0.00	\$717,325.03	\$0.00	\$0.00	\$717,325.03	\$384,332.42	\$332,992.61	46.42%
100.126.1000000.0000.000	Salaries	\$2,029,303.68	\$0.00	\$2,029,303.68	\$0.00	\$0.00	\$2,029,303.68	\$2,049,553.66	(\$20,249.98)	-1.00%
100.126.2000000.0000.000	Employee Benefits	\$948,993.76	\$0.00	\$948,993.76	\$0.00	\$0.00	\$948,993.76	\$936,270.57	\$12,723.19	1.34%
100.126.3000000.0000.000	Purchased Services	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	100.00%
100.126.4000000.0000.000	Supplies and Materials	\$98,562.00	\$0.00	\$98,562.00	\$1,112.88	\$1,112.88	\$97,449.12	(\$846.96)	\$98,296.08	99.73%
FUNCTION: Speech Handicapped - 126		\$3,126,859.44	\$0.00	\$3,126,859.44	\$1,112.88	\$1,112.88	\$3,125,746.56	\$2,984,977.27	\$140,769.29	4.50%
100.127.1000000.0000.000	Salaries	\$4,389,853.59	\$0.00	\$4,389,853.59	\$0.00	\$0.00	\$4,389,853.59	\$4,265,507.66	\$124,345.93	2.83%
100.127.2000000.0000.000	Employee Benefits	\$2,043,745.31	\$0.00	\$2,043,745.31	\$0.00	\$0.00	\$2,043,745.31	\$1,961,075.48	\$82,669.83	4.05%
100.127.3000000.0000.000	Purchased Services	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	100.00%
100.127.4000000.0000.000	Supplies and Materials	\$140,442.00	\$0.00	\$140,442.00	\$1,246.55	\$1,246.55	\$139,195.45	(\$1,087.22)	\$140,282.67	99.89%
FUNCTION: Learning Disabilities - 127		\$6,584,040.90	\$0.00	\$6,584,040.90	\$1,246.55	\$1,246.55	\$6,582,794.35	\$6,225,495.92	\$357,298.43	5.43%

School District Five of Lexington and Richland

Board Report Expenditures

Fiscal Year: 2023-2024

From Date: 7/1/2023

To Date: 7/31/2023

☐ Include pre encumbrance

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Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.128.1000000.0000.000	Salaries	\$481,238.53	\$0.00	\$481,238.53	\$0.00	\$0.00	\$481,238.53	\$407,212.20	\$74,026.33	15.38%
100.128.2000000.0000.000	Employee Benefits	\$230,559.29	\$0.00	\$230,559.29	\$0.00	\$0.00	\$230,559.29	\$197,751.17	\$32,808.12	14.23%
100.128.3000000.0000.000	Purchased Services	\$3,000.00	\$0.00	\$3,000.00	\$0.00	\$0.00	\$3,000.00	\$0.00	\$3,000.00	100.00%
100.128.4000000.0000.000	Supplies and Materials	\$28,587.00	\$0.00	\$28,587.00	\$0.00	\$0.00	\$28,587.00	\$0.00	\$28,587.00	100.00%
FUNCTION: Emotionally Handicapped - 128		\$743,384.82	\$0.00	\$743,384.82	\$0.00	\$0.00	\$743,384.82	\$604,963.37	\$138,421.45	18.62%
100.129.1000000.0000.000	Salaries	\$922,362.49	\$0.00	\$922,362.49	\$0.00	\$0.00	\$922,362.49	\$922,641.16	(\$278.67)	-0.03%
100.129.2000000.0000.000	Employee Benefits	\$476,343.81	\$0.00	\$476,343.81	\$0.00	\$0.00	\$476,343.81	\$409,397.77	\$66,946.04	14.05%
100.129.3000000.0000.000	Purchased Services	\$3,000.00	\$0.00	\$3,000.00	\$0.00	\$0.00	\$3,000.00	\$0.00	\$3,000.00	100.00%
100.129.4000000.0000.000	Supplies and Materials	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	100.00%
FUNCTION: Coordinated Early Intervening Services (CEIS) - 129		\$1,426,706.30	\$0.00	\$1,426,706.30	\$0.00	\$0.00	\$1,426,706.30	\$1,332,038.93	\$94,667.37	6.64%
100.135.4000000.0000.000	Supplies and Materials	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	100.00%
FUNCTION: Preschool Handicapped Speech (3 and 4 year olds) - 135		\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	100.00%
100.136.1000000.0000.000	Salaries	\$4,950.88	\$0.00	\$4,950.88	\$0.00	\$0.00	\$4,950.88	\$4,950.95	(\$0.07)	0.00%
100.136.2000000.0000.000	Employee Benefits	\$2,214.62	\$0.00	\$2,214.62	\$0.00	\$0.00	\$2,214.62	\$2,200.07	\$14.55	0.66%
100.136.3000000.0000.000	Purchased Services	\$25,750.00	\$0.00	\$25,750.00	\$0.00	\$0.00	\$25,750.00	\$0.00	\$25,750.00	100.00%
FUNCTION: Preschool Handicapped Itinerant (3 and 4 yr olds) - 136		\$32,915.50	\$0.00	\$32,915.50	\$0.00	\$0.00	\$32,915.50	\$7,151.02	\$25,764.48	78.27%
100.137.1000000.0000.000	Salaries	\$1,269,287.02	\$0.00	\$1,269,287.02	\$0.00	\$0.00	\$1,269,287.02	\$1,314,620.66	(\$45,333.64)	-3.57%
100.137.2000000.0000.000	Employee Benefits	\$684,438.68	\$0.00	\$684,438.68	\$0.00	\$0.00	\$684,438.68	\$627,258.51	\$57,180.17	8.35%
100.137.3000000.0000.000	Purchased Services	\$15,000.00	\$0.00	\$15,000.00	\$0.00	\$0.00	\$15,000.00	\$0.00	\$15,000.00	100.00%
100.137.4000000.0000.000	Supplies and Materials	\$16,782.00	\$0.00	\$16,782.00	\$0.00	\$0.00	\$16,782.00	\$0.00	\$16,782.00	100.00%
FUNCTION: Preschool Handicapped Self Contained (3 & 4 yr old) - 137		\$1,985,507.70	\$0.00	\$1,985,507.70	\$0.00	\$0.00	\$1,985,507.70	\$1,941,879.17	\$43,628.53	2.20%
100.138.1000000.0000.000	Salaries	\$2,716.72	\$0.00	\$2,716.72	\$0.00	\$0.00	\$2,716.72	\$2,716.79	(\$0.07)	0.00%
100.138.2000000.0000.000	Employee Benefits	\$1,186.65	\$0.00	\$1,186.65	\$0.00	\$0.00	\$1,186.65	\$1,179.59	\$7.06	0.59%
FUNCTION: Preschool Handicapped Homebased (3 & 4 yr olds) - 138		\$3,903.37	\$0.00	\$3,903.37	\$0.00	\$0.00	\$3,903.37	\$3,896.38	\$6.99	0.18%
100.139.1000000.0000.000	Salaries	\$1,039,576.61	\$0.00	\$1,039,576.61	\$0.00	\$0.00	\$1,039,576.61	\$1,128,934.86	(\$89,358.25)	-8.60%
100.139.2000000.0000.000	Employee Benefits	\$550,427.94	\$0.00	\$550,427.94	\$0.00	\$0.00	\$550,427.94	\$564,791.65	(\$14,363.71)	-2.61%
100.139.3000000.0000.000	Purchased Services	\$20,458.00	\$0.00	\$20,458.00	\$0.00	\$0.00	\$20,458.00	\$0.00	\$20,458.00	100.00%
100.139.4000000.0000.000	Supplies and Materials	\$29,534.00	\$0.00	\$29,534.00	\$0.00	\$0.00	\$29,534.00	\$0.00	\$29,534.00	100.00%
100.139.6000000.0000.000	Other Objects	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
FUNCTION: Early Childhood Programs - 139		\$1,640,996.55	\$0.00	\$1,640,996.55	\$0.00	\$0.00	\$1,640,996.55	\$1,693,726.51	(\$52,729.96)	-3.21%
100.141.1000000.0000.000	Salaries	\$910,775.13	\$0.00	\$910,775.13	\$0.00	\$0.00	\$910,775.13	\$1,028,585.50	(\$117,810.37)	-12.94%
100.141.2000000.0000.000	Employee Benefits	\$436,832.27	\$0.00	\$436,832.27	\$0.00	\$0.00	\$436,832.27	\$488,848.39	(\$52,016.12)	-11.91%

School District Five of Lexington and Richland

Board Report Expenditures

Fiscal Year: 2023-2024

From Date: 7/1/2023

To Date: 7/31/2023

☐ 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
100.141.3000000.0000.000	Purchased Services	\$1,600.00	\$2,126.30	\$3,726.30	\$3,621.20	\$3,621.20	\$105.10	\$0.00	\$105.10	2.82%
100.141.4000000.0000.000	Supplies and Materials	\$12,000.00	(\$2,126.30)	\$9,873.70	\$0.00	\$0.00	\$9,873.70	\$25.00	\$9,848.70	99.75%
100.141.6000000.0000.000	Other Objects	\$369.00	\$0.00	\$369.00	\$0.00	\$0.00	\$369.00	\$0.00	\$369.00	100.00%
FUNCTION: Gifted and Talented Academic - 141		\$1,361,576.40	\$0.00	\$1,361,576.40	\$3,621.20	\$3,621.20	\$1,357,955.20	\$1,517,458.89	(\$159,503.69)	-11.71%
100.143.1000000.0000.000	Salaries	\$207,292.23	\$0.00	\$207,292.23	\$0.00	\$0.00	\$207,292.23	\$204,792.21	\$2,500.02	1.21%
100.143.2000000.0000.000	Employee Benefits	\$84,974.27	\$0.00	\$84,974.27	\$0.00	\$0.00	\$84,974.27	\$92,605.18	(\$7,630.91)	-8.98%
100.143.4000000.0000.000	Supplies and Materials	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	100.00%
FUNCTION: Advanced Placement - 143		\$302,266.50	\$0.00	\$302,266.50	\$0.00	\$0.00	\$302,266.50	\$297,397.39	\$4,869.11	1.61%
100.144.3000000.0000.000	Purchased Services	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	100.00%
100.144.4000000.0000.000	Supplies and Materials	\$38,350.00	\$0.00	\$38,350.00	\$0.00	\$0.00	\$38,350.00	\$0.00	\$38,350.00	100.00%
100.144.6000000.0000.000	Other Objects	\$11,650.00	\$0.00	\$11,650.00	\$0.00	\$0.00	\$11,650.00	\$13,787.00	(\$2,137.00)	-18.34%
FUNCTION: International Baccalaureate - 144		\$60,000.00	\$0.00	\$60,000.00	\$0.00	\$0.00	\$60,000.00	\$13,787.00	\$46,213.00	77.02%
100.145.1000000.0000.000	Salaries	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00	(\$50.00)	0.00%
100.145.2000000.0000.000	Employee Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$163.45	(\$163.45)	0.00%
100.145.3000000.0000.000	Purchased Services	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	100.00%
FUNCTION: Homebound - 145		\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$213.45	\$9,786.55	97.87%
100.148.1000000.0000.000	Salaries	\$110,328.96	\$0.00	\$110,328.96	\$0.00	\$0.00	\$110,328.96	\$140,176.35	(\$29,847.39)	-27.05%
100.148.2000000.0000.000	Employee Benefits	\$47,944.45	\$0.00	\$47,944.45	\$0.00	\$0.00	\$47,944.45	\$61,267.43	(\$13,322.98)	-27.79%
100.148.3000000.0000.000	Purchased Services	\$7,000.00	\$0.00	\$7,000.00	\$0.00	\$0.00	\$7,000.00	\$110.20	\$6,889.80	98.43%
100.148.4000000.0000.000	Supplies and Materials	\$2,875.00	\$0.00	\$2,875.00	\$0.00	\$0.00	\$2,875.00	\$0.00	\$2,875.00	100.00%
FUNCTION: Gifted and Talented Artistic - 148		\$168,148.41	\$0.00	\$168,148.41	\$0.00	\$0.00	\$168,148.41	\$201,553.98	(\$33,405.57)	-19.87%
100.149.1000000.0000.000	Salaries	\$625,931.26	\$0.00	\$625,931.26	\$0.00	\$0.00	\$625,931.26	\$547,451.68	\$78,479.58	12.54%
100.149.2000000.0000.000	Employee Benefits	\$328,719.99	\$0.00	\$328,719.99	\$0.00	\$0.00	\$328,719.99	\$275,063.61	\$53,656.38	16.32%
100.149.3000000.0000.000	Purchased Services	\$3,133,776.76	\$0.00	\$3,133,776.76	\$0.00	\$0.00	\$3,133,776.76	\$3,133,776.00	\$0.76	0.00%
100.149.4000000.0000.000	Supplies and Materials	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	100.00%
FUNCTION: Other Special Programs - 149		\$4,098,428.01	\$0.00	\$4,098,428.01	\$0.00	\$0.00	\$4,098,428.01	\$3,956,291.29	\$142,136.72	3.47%
100.161.1000000.0000.000	Salaries	\$756,012.68	\$0.00	\$756,012.68	\$0.00	\$0.00	\$756,012.68	\$763,090.17	(\$7,077.49)	-0.94%
100.161.2000000.0000.000	Employee Benefits	\$411,034.92	\$0.00	\$411,034.92	\$0.00	\$0.00	\$411,034.92	\$387,440.31	\$23,594.61	5.74%
100.161.4000000.0000.000	Supplies and Materials	\$34,212.00	\$0.00	\$34,212.00	\$264.99	\$264.99	\$33,947.01	(\$265.00)	\$34,212.01	100.00%
FUNCTION: Other Exceptional Programs - 161		\$1,201,259.60	\$0.00	\$1,201,259.60	\$264.99	\$264.99	\$1,200,994.61	\$1,150,265.48	\$50,729.13	4.22%
100.173.1000000.0000.000	Salaries	\$0.00	\$0.00	\$0.00	\$38,865.00	\$38,865.00	(\$38,865.00)	\$250.00	(\$39,115.00)	0.00%
100.173.2000000.0000.000	Employee Benefits	\$0.00	\$0.00	\$0.00	\$12,824.22	\$12,824.22	(\$12,824.22)	\$82.51	(\$12,906.73)	0.00%

School District Five of Lexington and Richland

Board Report Expenditures

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Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
FUNCTION: High School Summer School - 173		\$0.00	\$0.00	\$0.00	\$51,689.22	\$51,689.22	(\$51,689.22)	\$332.51	(\$52,021.73)	0.00%
100.181.1000000.0000.000	Salaries	\$95,119.14	\$0.00	\$95,119.14	\$10,145.38	\$10,145.38	\$84,973.76	\$99,459.12	(\$14,485.36)	-15.23%
100.181.2000000.0000.000	Employee Benefits	\$31,279.94	\$0.00	\$31,279.94	\$3,348.46	\$3,348.46	\$27,931.48	\$32,828.65	(\$4,897.17)	-15.66%
100.181.3000000.0000.000	Purchased Services	\$1,000.00	(\$680.00)	\$320.00	\$0.00	\$0.00	\$320.00	\$0.00	\$320.00	100.00%
100.181.4000000.0000.000	Supplies and Materials	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00	100.00%
FUNCTION: Adult Basic Education Programs - 181		\$128,899.08	(\$680.00)	\$128,219.08	\$13,493.84	\$13,493.84	\$114,725.24	\$132,287.77	(\$17,562.53)	-13.70%
100.182.4000000.0000.000	Supplies and Materials	\$2,500.00	\$0.00	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$1,605.00	\$895.00	35.80%
FUNCTION: Adult Secondary Education Programs - 182		\$2,500.00	\$0.00	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$1,605.00	\$895.00	35.80%
100.188.1000000.0000.000	Salaries	\$138,822.00	\$0.00	\$138,822.00	\$2,099.26	\$2,099.26	\$136,722.74	\$134,316.86	\$2,405.88	1.73%
100.188.2000000.0000.000	Employee Benefits	\$74,409.44	\$0.00	\$74,409.44	\$1,295.84	\$1,295.84	\$73,113.60	\$71,348.77	\$1,764.83	2.37%
100.188.3000000.0000.000	Purchased Services	\$4,000.00	\$0.00	\$4,000.00	\$0.00	\$0.00	\$4,000.00	\$0.00	\$4,000.00	100.00%
100.188.4000000.0000.000	Supplies and Materials	\$20,000.00	\$0.00	\$20,000.00	\$66.88	\$66.88	\$19,933.12	(\$66.27)	\$19,999.39	100.00%
FUNCTION: Parenting/Family Literacy - 188		\$237,231.44	\$0.00	\$237,231.44	\$3,461.98	\$3,461.98	\$233,769.46	\$205,599.36	\$28,170.10	11.87%
100.190.1000000.0000.000	Salaries	\$745,510.80	\$0.00	\$745,510.80	\$1,750.00	\$1,750.00	\$743,760.80	\$626,760.03	\$117,000.77	15.69%
100.190.2000000.0000.000	Employee Benefits	\$235,682.86	\$0.00	\$235,682.86	\$570.76	\$570.76	\$235,112.10	\$204,863.48	\$30,248.62	12.83%
100.190.6000000.0000.000	Other Objects	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	100.00%
FUNCTION: Instructional Pupil Activity - 190		\$991,193.66	\$0.00	\$991,193.66	\$2,320.76	\$2,320.76	\$988,872.90	\$831,623.51	\$157,249.39	15.86%
100.211.1000000.0000.000	Salaries	\$1,558,774.44	\$0.00	\$1,558,774.44	\$29,023.88	\$29,023.88	\$1,529,750.56	\$1,566,638.59	(\$36,888.03)	-2.37%
100.211.2000000.0000.000	Employee Benefits	\$814,223.92	\$0.00	\$814,223.92	\$11,239.80	\$11,239.80	\$802,984.12	\$847,324.87	(\$44,340.75)	-5.45%
100.211.3000000.0000.000	Purchased Services	\$40,000.00	\$0.00	\$40,000.00	\$1,250.00	\$1,250.00	\$38,750.00	\$0.00	\$38,750.00	96.88%
100.211.4000000.0000.000	Supplies and Materials	\$35,000.00	\$0.00	\$35,000.00	\$578.28	\$578.28	\$34,421.72	(\$573.04)	\$34,994.76	99.99%
FUNCTION: Attendance and Social Work Services - 211		\$2,447,998.36	\$0.00	\$2,447,998.36	\$42,091.96	\$42,091.96	\$2,405,906.40	\$2,413,390.42	(\$7,484.02)	-0.31%
100.212.1000000.0000.000	Salaries	\$3,926,368.39	\$0.00	\$3,926,368.39	\$50,131.30	\$50,131.30	\$3,876,237.09	\$3,925,069.43	(\$48,832.34)	-1.24%
100.212.2000000.0000.000	Employee Benefits	\$1,810,093.63	\$0.00	\$1,810,093.63	\$25,807.91	\$25,807.91	\$1,784,285.72	\$1,827,282.41	(\$42,996.69)	-2.38%
100.212.3000000.0000.000	Purchased Services	\$2,300.00	\$0.00	\$2,300.00	\$0.00	\$0.00	\$2,300.00	\$0.00	\$2,300.00	100.00%
100.212.4000000.0000.000	Supplies and Materials	\$52,764.00	\$0.00	\$52,764.00	\$1,693.71	\$1,693.71	\$51,070.29	(\$1,694.26)	\$52,764.55	100.00%
FUNCTION: Guidance Services - 212		\$5,791,526.02	\$0.00	\$5,791,526.02	\$77,632.92	\$77,632.92	\$5,713,893.10	\$5,750,657.58	(\$36,764.48)	-0.63%
100.213.1000000.0000.000	Salaries	\$2,485,137.50	\$0.00	\$2,485,137.50	\$8,411.20	\$8,411.20	\$2,476,726.30	\$2,293,447.54	\$183,278.76	7.37%
100.213.2000000.0000.000	Employee Benefits	\$1,323,869.94	\$0.00	\$1,323,869.94	\$3,971.52	\$3,971.52	\$1,319,898.42	\$1,153,928.72	\$165,969.70	12.54%
100.213.3000000.0000.000	Purchased Services	\$130,000.00	\$0.00	\$130,000.00	\$0.00	\$0.00	\$130,000.00	\$0.00	\$130,000.00	100.00%
100.213.4000000.0000.000	Supplies and Materials	\$52,869.00	\$0.00	\$52,869.00	\$3,183.80	\$3,183.80	\$49,685.20	(\$3,171.64)	\$52,856.84	99.98%
100.213.6000000.0000.000	Other Objects	\$245.00	\$0.00	\$245.00	\$0.00	\$0.00	\$245.00	\$0.00	\$245.00	100.00%

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Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
FUNCTION: Health Services - 213		\$3,992,121.44	\$0.00	\$3,992,121.44	\$15,566.52	\$15,566.52	\$3,976,554.92	\$3,444,204.62	\$532,350.30	13.34%
100.214.1000000.0000.000	Salaries	\$1,237,986.00	\$0.00	\$1,237,986.00	\$135.00	\$135.00	\$1,237,851.00	\$1,088,065.05	\$149,785.95	12.10%
100.214.2000000.0000.000	Employee Benefits	\$553,047.72	\$0.00	\$553,047.72	\$44.53	\$44.53	\$553,003.19	\$482,513.98	\$70,489.21	12.75%
100.214.3000000.0000.000	Purchased Services	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	100.00%
100.214.4000000.0000.000	Supplies and Materials	\$5,850.00	\$0.00	\$5,850.00	\$0.00	\$0.00	\$5,850.00	\$782.66	\$5,067.34	86.62%
FUNCTION: Psychological Services - 214		\$1,821,883.72	\$0.00	\$1,821,883.72	\$179.53	\$179.53	\$1,821,704.19	\$1,571,361.69	\$250,342.50	13.74%
100.217.1000000.0000.000	Salaries	\$536,313.21	\$0.00	\$536,313.21	\$7,858.00	\$7,858.00	\$528,455.21	\$86,437.94	\$442,017.27	82.42%
100.217.2000000.0000.000	Employee Benefits	\$311,907.45	\$0.00	\$311,907.45	\$3,802.68	\$3,802.68	\$308,104.77	\$41,829.47	\$266,275.30	85.37%
FUNCTION: Career Specialist Services - 217		\$848,220.66	\$0.00	\$848,220.66	\$11,660.68	\$11,660.68	\$836,559.98	\$128,267.41	\$708,292.57	83.50%
100.220.2000000.0000.000	Benefits	(\$0.17)	\$0.00	(\$0.17)	\$0.00	\$0.00	(\$0.17)	\$0.00	(\$0.17)	100.00%
FUNCTION: Instructional Staff Services - 220		(\$0.17)	\$0.00	(\$0.17)	\$0.00	\$0.00	(\$0.17)	\$0.00	(\$0.17)	100.00%
100.221.1000000.0000.000	Salaries	\$2,440,814.32	\$0.00	\$2,440,814.32	\$99,401.57	\$99,401.57	\$2,341,412.75	\$2,364,118.75	(\$22,706.00)	-0.93%
100.221.2000000.0000.000	Employee Benefits	\$1,038,186.35	\$0.00	\$1,038,186.35	\$42,187.17	\$42,187.17	\$995,999.18	\$1,010,923.22	(\$14,924.04)	-1.44%
100.221.3000000.0000.000	Purchased Services	\$403,000.00	\$0.00	\$403,000.00	\$17,987.82	\$17,987.82	\$385,012.18	\$4,350.00	\$380,662.18	94.46%
100.221.4000000.0000.000	Supplies and Materials	\$287,500.00	\$0.00	\$287,500.00	\$38,876.31	\$38,876.31	\$248,623.69	\$67,081.12	\$181,542.57	63.15%
100.221.6000000.0000.000	Other Objects	\$31,077.00	\$0.00	\$31,077.00	\$28,850.00	\$28,850.00	\$2,227.00	\$0.00	\$2,227.00	7.17%
FUNCTION: Improvement of Instruction Curriculum Development - 221		\$4,200,577.67	\$0.00	\$4,200,577.67	\$227,302.87	\$227,302.87	\$3,973,274.80	\$3,446,473.09	\$526,801.71	12.54%
100.222.1000000.0000.000	Salaries	\$2,130,385.47	\$0.00	\$2,130,385.47	\$0.00	\$0.00	\$2,130,385.47	\$2,045,163.72	\$85,221.75	4.00%
100.222.2000000.0000.000	Employee Benefits	\$1,033,031.34	\$0.00	\$1,033,031.34	\$0.00	\$0.00	\$1,033,031.34	\$1,015,403.42	\$17,627.92	1.71%
100.222.3000000.0000.000	Purchased Services	\$0.00	\$395.00	\$395.00	\$0.00	\$0.00	\$395.00	\$395.00	\$0.00	0.00%
100.222.4000000.0000.000	Supplies and Materials	\$425,882.00	(\$395.00)	\$425,487.00	\$4,135.86	\$4,135.86	\$421,351.14	\$30,017.87	\$391,333.27	91.97%
100.222.6000000.0000.000	Other Objects	\$175.00	\$0.00	\$175.00	\$0.00	\$0.00	\$175.00	\$0.00	\$175.00	100.00%
FUNCTION: Library and Media Services - 222		\$3,589,473.81	\$0.00	\$3,589,473.81	\$4,135.86	\$4,135.86	\$3,585,337.95	\$3,090,980.01	\$494,357.94	13.77%
100.223.1000000.0000.000	Salaries	\$1,245,380.75	\$0.00	\$1,245,380.75	\$70,987.68	\$70,987.68	\$1,174,393.07	\$1,044,082.79	\$130,310.28	10.46%
100.223.2000000.0000.000	Employee Benefits	\$594,888.23	\$0.00	\$594,888.23	\$28,999.46	\$28,999.46	\$565,888.77	\$440,103.79	\$125,784.98	21.14%
100.223.4000000.0000.000	Supplies and Materials	\$6,323.00	\$0.00	\$6,323.00	\$227.84	\$227.84	\$6,095.16	\$468.86	\$5,626.30	88.98%
100.223.6000000.0000.000	Other Objects	\$500.00	\$680.00	\$1,180.00	\$0.00	\$0.00	\$1,180.00	\$0.00	\$1,180.00	100.00%
FUNCTION: Supervision of Special Programs - 223		\$1,847,091.98	\$680.00	\$1,847,771.98	\$100,214.98	\$100,214.98	\$1,747,557.00	\$1,484,655.44	\$262,901.56	14.23%
100.224.3000000.0000.000	Purchased Services	\$60,510.27	\$0.00	\$60,510.27	\$526.97	\$526.97	\$59,983.30	\$0.00	\$59,983.30	99.13%
100.224.4000000.0000.000	Supplies and Materials	\$3,400.00	\$0.00	\$3,400.00	\$0.00	\$0.00	\$3,400.00	\$0.00	\$3,400.00	100.00%
FUNCTION: Improvement of Instruction Inservice & Staff Train - 224		\$63,910.27	\$0.00	\$63,910.27	\$526.97	\$526.97	\$63,383.30	\$0.00	\$63,383.30	99.18%
100.230.2000000.0000.000	Benefits	\$0.46	\$0.00	\$0.46	\$0.00	\$0.00	\$0.46	\$0.00	\$0.46	100.00%

School District Five of Lexington and Richland

Board Report Expenditures

Fiscal Year: 2023-2024

From Date: 7/1/2023

To Date: 7/31/2023

☐ Include pre encumbrance

☐ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
FUNCTION: General Administration Services - 230		\$0.46	\$0.00	\$0.46	\$0.00	\$0.00	\$0.46	\$0.00	\$0.46	100.00%
100.231.1000000.0000.000	Salaries	\$59,076.00	\$0.00	\$59,076.00	\$5,743.50	\$5,743.50	\$53,332.50	\$63,178.50	(\$9,846.00)	-16.67%
100.231.2000000.0000.000	Employee Benefits	\$16,984.37	\$0.00	\$16,984.37	\$1,690.76	\$1,690.76	\$15,293.61	\$22,481.58	(\$7,187.97)	-42.32%
100.231.3000000.0000.000	Purchased Services	\$495,000.00	\$0.00	\$495,000.00	\$10,314.64	\$10,314.64	\$484,685.36	\$0.00	\$484,685.36	97.92%
100.231.6000000.0000.000	Other Objects	\$658,054.80	\$0.00	\$658,054.80	\$323,442.00	\$323,442.00	\$334,612.80	\$0.00	\$334,612.80	50.85%
FUNCTION: Board of Education - 231		\$1,229,115.17	\$0.00	\$1,229,115.17	\$341,190.90	\$341,190.90	\$887,924.27	\$85,660.08	\$802,264.19	65.27%
100.232.1000000.0000.000	Salaries	\$303,806.40	\$0.00	\$303,806.40	\$25,211.60	\$25,211.60	\$278,594.80	\$277,327.60	\$1,267.20	0.42%
100.232.2000000.0000.000	Employee Benefits	\$121,726.77	\$0.00	\$121,726.77	\$9,501.36	\$9,501.36	\$112,225.41	\$104,514.96	\$7,710.45	6.33%
100.232.3000000.0000.000	Purchased Services	\$32,100.00	\$0.00	\$32,100.00	\$1,448.94	\$1,448.94	\$30,651.06	(\$95.56)	\$30,746.62	95.78%
100.232.4000000.0000.000	Supplies and Materials	\$29,000.00	\$0.00	\$29,000.00	\$747.58	\$747.58	\$28,252.42	(\$449.33)	\$28,701.75	98.97%
100.232.6000000.0000.000	Other Objects	\$2,500.00	\$0.00	\$2,500.00	\$1,420.00	\$1,420.00	\$1,080.00	\$0.00	\$1,080.00	43.20%
FUNCTION: Office of Superintendent - 232		\$489,133.17	\$0.00	\$489,133.17	\$38,329.48	\$38,329.48	\$450,803.69	\$381,297.67	\$69,506.02	14.21%
100.233.1000000.0000.000	Salaries	\$12,508,548.32	\$0.00	\$12,508,548.32	\$582,579.82	\$582,579.82	\$11,925,968.50	\$11,517,314.55	\$408,653.95	3.27%
100.233.2000000.0000.000	Employee Benefits	\$5,473,509.16	\$0.00	\$5,473,509.16	\$259,245.41	\$259,245.41	\$5,214,263.75	\$5,249,288.21	(\$35,024.46)	-0.64%
100.233.3000000.0000.000	Purchased Services	\$193,570.00	\$12,500.00	\$206,070.00	\$8,254.58	\$8,254.58	\$197,815.42	\$8,405.90	\$189,409.52	91.92%
100.233.4000000.0000.000	Supplies and Materials	\$268,104.00	(\$49.00)	\$268,055.00	\$29,981.56	\$29,981.56	\$238,073.44	\$27,378.70	\$210,694.74	78.60%
100.233.6000000.0000.000	Other Objects	\$22,751.00	\$49.00	\$22,800.00	\$195.00	\$195.00	\$22,605.00	\$0.00	\$22,605.00	99.14%
FUNCTION: School Administration - 233		\$18,466,482.48	\$12,500.00	\$18,478,982.48	\$880,256.37	\$880,256.37	\$17,598,726.11	\$16,802,387.36	\$796,338.75	4.31%
100.251.1000000.0000.000	Salaries	\$160,551.76	\$0.00	\$160,551.76	\$0.00	\$0.00	\$160,551.76	\$41,206.64	\$119,345.12	74.33%
100.251.2000000.0000.000	Employee Benefits	\$103,398.57	\$0.00	\$103,398.57	\$0.00	\$0.00	\$103,398.57	\$21,282.01	\$82,116.56	79.42%
100.251.3000000.0000.000	Purchased Services	\$337,600.00	\$0.00	\$337,600.00	\$0.00	\$0.00	\$337,600.00	\$150,000.00	\$187,600.00	55.57%
100.251.4000000.0000.000	Supplies and Materials	\$23,750.00	\$0.00	\$23,750.00	\$0.00	\$0.00	\$23,750.00	\$0.00	\$23,750.00	100.00%
FUNCTION: Student Transportation (Federal/District Mandated) - 251		\$625,300.33	\$0.00	\$625,300.33	\$0.00	\$0.00	\$625,300.33	\$212,488.65	\$412,811.68	66.02%
100.252.1000000.0000.000	Salaries	\$1,053,802.14	\$0.00	\$1,053,802.14	\$87,733.20	\$87,733.20	\$966,068.94	\$971,585.89	(\$5,516.95)	-0.52%
100.252.2000000.0000.000	Employee Benefits	\$494,513.98	\$0.00	\$494,513.98	\$40,685.35	\$40,685.35	\$453,828.63	\$449,689.87	\$4,138.76	0.84%
100.252.3000000.0000.000	Purchased Services	\$65,000.00	\$0.00	\$65,000.00	\$640.00	\$640.00	\$64,360.00	\$11,260.23	\$53,099.77	81.69%
100.252.4000000.0000.000	Supplies and Materials	\$15,000.00	\$0.00	\$15,000.00	\$264.17	\$264.17	\$14,735.83	\$821.47	\$13,914.36	92.76%
100.252.6000000.0000.000	Capital Outlay	\$12,964.00	\$0.00	\$12,964.00	\$0.00	\$0.00	\$12,964.00	\$0.00	\$12,964.00	100.00%
100.252.6000000.0000.000	Other Objects	\$5,000.00	\$0.00	\$5,000.00	\$365.00	\$365.00	\$4,635.00	\$0.00	\$4,635.00	92.70%
FUNCTION: Fiscal Services - 252		\$1,646,280.12	\$0.00	\$1,646,280.12	\$129,687.72	\$129,687.72	\$1,516,592.40	\$1,433,357.46	\$83,234.94	5.06%
100.253.3000000.0000.000	Purchased Services	\$7,500.00	\$0.00	\$7,500.00	\$0.00	\$0.00	\$7,500.00	\$0.00	\$7,500.00	100.00%
100.253.4000000.0000.000	Supplies and Materials	\$15,000.00	\$0.00	\$15,000.00	\$33.40	\$33.40	\$14,966.60	(\$33.40)	\$15,000.00	100.00%

School District Five of Lexington and Richland

Board Report Expenditures

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Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.253.5000000.0000.000	Capital Outlay	\$1,500,000.00	\$0.00	\$1,500,000.00	\$0.00	\$0.00	\$1,500,000.00	\$0.00	\$1,500,000.00	100.00%
FUNCTION: Facilities Acquisition and Construction - 253		\$1,522,500.00	\$0.00	\$1,522,500.00	\$33.40	\$33.40	\$1,522,466.60	(\$33.40)	\$1,522,500.00	100.00%
100.254.1000000.0000.000	Salaries	\$7,709,764.15	\$0.00	\$7,709,764.15	\$576,582.54	\$576,582.54	\$7,133,181.61	\$6,265,560.31	\$867,621.30	11.25%
100.254.2000000.0000.000	Employee Benefits	\$4,122,390.26	\$0.00	\$4,122,390.26	\$312,498.32	\$312,498.32	\$3,809,891.94	\$3,351,315.18	\$458,576.76	11.12%
100.254.3000000.0000.000	Purchased Services	\$6,450,185.36	\$0.00	\$6,450,185.36	\$484,304.73	\$484,304.73	\$5,965,880.63	\$3,458,925.53	\$2,506,955.10	38.87%
100.254.4000000.0000.000	Supplies and Materials	\$6,012,815.00	\$0.00	\$6,012,815.00	\$29,447.47	\$29,447.47	\$5,983,367.53	\$4,144,730.78	\$1,838,636.75	30.58%
100.254.5000000.0000.000	Capital Outlay	\$39,510.00	\$0.00	\$39,510.00	\$0.00	\$0.00	\$39,510.00	\$47,268.38	(\$7,758.38)	-19.64%
100.254.6000000.0000.000	Other Objects	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
FUNCTION: Operation and Maintenance of Plant - 254		\$24,335,664.77	\$0.00	\$24,335,664.77	\$1,402,833.06	\$1,402,833.06	\$22,932,831.71	\$17,267,800.18	\$5,665,031.53	23.28%
100.255.1000000.0000.000	Salaries	\$4,725,513.94	\$0.00	\$4,725,513.94	\$53,468.50	\$53,468.50	\$4,672,045.44	\$4,782,180.94	(\$110,135.50)	-2.33%
100.255.2000000.0000.000	Employee Benefits	\$2,494,366.99	\$0.00	\$2,494,366.99	\$22,604.28	\$22,604.28	\$2,471,762.71	\$2,318,471.31	\$153,291.40	6.15%
100.255.3000000.0000.000	Purchased Services	\$175,623.00	\$0.00	\$175,623.00	\$8,000.09	\$8,000.09	\$167,622.91	\$1,938.78	\$165,684.13	94.34%
100.255.4000000.0000.000	Supplies and Materials	\$55,050.00	\$0.00	\$55,050.00	\$5,840.50	\$5,840.50	\$49,209.50	(\$1,105.61)	\$50,315.11	91.40%
FUNCTION: Student Transportation (State Mandated) - 255		\$7,450,553.93	\$0.00	\$7,450,553.93	\$89,913.37	\$89,913.37	\$7,360,640.56	\$7,101,485.42	\$259,155.14	3.48%
100.257.1000000.0000.000	Salaries	\$280,950.90	\$0.00	\$280,950.90	\$22,956.90	\$22,956.90	\$257,994.00	\$252,525.86	\$5,468.14	1.95%
100.257.2000000.0000.000	Employee Benefits	\$124,138.73	\$0.00	\$124,138.73	\$10,120.94	\$10,120.94	\$114,017.79	\$116,518.66	(\$2,500.87)	-2.01%
100.257.3000000.0000.000	Purchased Services	\$495,842.36	\$0.00	\$495,842.36	\$29,597.13	\$29,597.13	\$466,245.23	\$595.55	\$465,649.68	93.91%
100.257.4000000.0000.000	Supplies and Materials	\$2,946.00	\$0.00	\$2,946.00	\$391.97	\$391.97	\$2,554.03	(\$391.97)	\$2,946.00	100.00%
FUNCTION: Internal Services - 257		\$903,877.99	\$0.00	\$903,877.99	\$63,066.94	\$63,066.94	\$840,811.05	\$369,248.10	\$471,562.95	52.17%
100.258.1000000.0000.000	Salaries	\$278,560.60	\$0.00	\$278,560.60	\$23,322.04	\$23,322.04	\$255,238.56	\$256,542.38	(\$1,303.82)	-0.47%
100.258.2000000.0000.000	Employee Benefits	\$144,629.09	\$0.00	\$144,629.09	\$9,131.18	\$9,131.18	\$135,497.91	\$100,442.24	\$35,055.67	24.24%
100.258.3000000.0000.000	Purchased Services	\$2,445,273.00	\$0.00	\$2,445,273.00	\$801.65	\$801.65	\$2,444,471.35	\$119,249.81	\$2,325,221.54	95.09%
100.258.4000000.0000.000	Supplies and Materials	\$30,000.00	\$0.00	\$30,000.00	\$409.11	\$409.11	\$29,590.89	(\$409.11)	\$30,000.00	100.00%
100.258.5000000.0000.000	Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,932.06	(\$6,932.06)	0.00%
FUNCTION: Security - 258		\$2,898,462.69	\$0.00	\$2,898,462.69	\$33,663.98	\$33,663.98	\$2,864,798.71	\$482,757.38	\$2,382,041.33	82.18%
100.259.1000000.0000.000	Salaries	\$73,344.00	\$0.00	\$73,344.00	\$0.00	\$0.00	\$73,344.00	\$0.00	\$73,344.00	100.00%
100.259.2000000.0000.000	Employee Benefits	\$33,057.47	\$0.00	\$33,057.47	\$0.00	\$0.00	\$33,057.47	\$0.00	\$33,057.47	100.00%
FUNCTION: Internal Auditing Services - 259		\$106,401.47	\$0.00	\$106,401.47	\$0.00	\$0.00	\$106,401.47	\$0.00	\$106,401.47	100.00%
100.262.1000000.0000.000	Salaries	\$786,646.93	\$0.00	\$786,646.93	\$66,099.15	\$66,099.15	\$720,547.78	\$726,281.19	(\$5,733.41)	-0.73%
100.262.2000000.0000.000	Employee Benefits	\$331,136.24	\$0.00	\$331,136.24	\$27,365.63	\$27,365.63	\$303,770.61	\$300,955.83	\$2,814.78	0.85%
100.262.3000000.0000.000	Purchased Services	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$0.00	\$20,000.00	\$0.00	\$20,000.00	100.00%
FUNCTION: Planning - 262		\$1,137,783.17	\$0.00	\$1,137,783.17	\$93,464.78	\$93,464.78	\$1,044,318.39	\$1,027,237.02	\$17,081.37	1.50%

School District Five of Lexington and Richland

Board Report Expenditures

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Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.263.1000000.0000.000	Salaries	\$427,554.98	\$0.00	\$427,554.98	\$32,272.84	\$32,272.84	\$395,282.14	\$355,856.24	\$39,425.90	9.22%
100.263.2000000.0000.000	Employee Benefits	\$198,810.06	\$0.00	\$198,810.06	\$14,570.88	\$14,570.88	\$184,239.18	\$160,592.80	\$23,646.38	11.89%
100.263.3000000.0000.000	Purchased Services	\$80,000.00	\$0.00	\$80,000.00	\$0.00	\$0.00	\$80,000.00	\$8,608.12	\$71,391.88	89.24%
100.263.4000000.0000.000	Supplies and Materials	\$60,000.00	\$0.00	\$60,000.00	\$4,427.39	\$4,427.39	\$55,572.61	(\$4,264.93)	\$59,837.54	99.73%
100.263.6000000.0000.000	Other Objects	\$4,500.00	\$0.00	\$4,500.00	(\$3,500.00)	(\$3,500.00)	\$8,000.00	\$0.00	\$8,000.00	177.78%
	FUNCTION: Information Services - 263	\$770,865.04	\$0.00	\$770,865.04	\$47,771.11	\$47,771.11	\$723,093.93	\$520,792.23	\$202,301.70	26.24%
100.264.1000000.0000.000	Salaries	\$796,729.22	\$0.00	\$796,729.22	\$64,333.92	\$64,333.92	\$732,395.30	\$708,116.51	\$24,278.79	3.05%
100.264.2000000.0000.000	Employee Benefits	\$358,559.04	\$0.00	\$358,559.04	\$27,449.56	\$27,449.56	\$331,109.48	\$302,691.89	\$28,417.59	7.93%
100.264.3000000.0000.000	Purchased Services	\$35,000.00	\$0.00	\$35,000.00	\$55.81	\$55.81	\$34,944.19	\$10,692.08	\$24,252.11	69.29%
100.264.4000000.0000.000	Supplies and Materials	\$30,402.00	\$0.00	\$30,402.00	\$1,257.45	\$1,257.45	\$29,144.55	(\$1,262.60)	\$30,407.15	100.02%
	FUNCTION: Staff Services - 264	\$1,220,690.26	\$0.00	\$1,220,690.26	\$93,096.74	\$93,096.74	\$1,127,593.52	\$1,020,237.88	\$107,355.64	8.79%
100.266.1000000.0000.000	Salaries	\$1,793,098.58	\$0.00	\$1,793,098.58	\$144,829.22	\$144,829.22	\$1,648,269.36	\$1,537,153.33	\$111,116.03	6.20%
100.266.2000000.0000.000	Employee Benefits	\$749,534.80	\$0.00	\$749,534.80	\$61,862.02	\$61,862.02	\$687,672.78	\$661,236.67	\$26,436.11	3.53%
100.266.3000000.0000.000	Purchased Services	\$1,543,867.00	\$0.00	\$1,543,867.00	\$143,745.60	\$143,745.60	\$1,400,121.40	\$280,421.42	\$1,119,699.98	72.53%
100.266.4000000.0000.000	Supplies and Materials	\$50,000.00	\$0.00	\$50,000.00	\$29,329.89	\$29,329.89	\$20,670.11	\$2,946.28	\$17,723.83	35.45%
100.266.6000000.0000.000	Other Objects	\$200.00	\$0.00	\$200.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00	100.00%
	FUNCTION: Technology and Data Processing Services - 266	\$4,136,700.38	\$0.00	\$4,136,700.38	\$379,766.73	\$379,766.73	\$3,756,933.65	\$2,481,757.70	\$1,275,175.95	30.83%
100.271.1000000.0000.000	Salaries	\$2,069,538.96	\$0.00	\$2,069,538.96	\$53,395.28	\$53,395.28	\$2,016,143.68	\$1,435,941.58	\$580,202.10	28.04%
100.271.2000000.0000.000	Employee Benefits	\$752,679.44	\$0.00	\$752,679.44	\$22,747.05	\$22,747.05	\$729,932.39	\$545,958.39	\$183,974.00	24.44%
100.271.3000000.0000.000	Purchased Services	\$218,278.00	\$0.00	\$218,278.00	\$169,266.00	\$169,266.00	\$49,012.00	\$0.00	\$49,012.00	22.45%
100.271.4000000.0000.000	Supplies and Materials	\$21,600.00	\$0.00	\$21,600.00	\$0.00	\$0.00	\$21,600.00	\$0.00	\$21,600.00	100.00%
100.271.6000000.0000.000	Other Objects	\$435,000.00	\$0.00	\$435,000.00	\$435,000.00	\$435,000.00	\$0.00	\$0.00	\$0.00	0.00%
	FUNCTION: Pupil Service Activities - 271	\$3,497,096.40	\$0.00	\$3,497,096.40	\$680,408.33	\$680,408.33	\$2,816,688.07	\$1,981,899.97	\$834,788.10	23.87%
100.350.1000000.0000.000	Salaries	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$108,090.68	(\$108,090.68)	0.00%
100.350.2000000.0000.000	Employee Benefits	\$0.00	\$0.00	\$0.00	\$3,711.16	\$3,711.16	(\$3,711.16)	\$40,822.78	(\$44,533.94)	0.00%
	FUNCTION: Custody and Care of Children - 350	\$0.00	\$0.00	\$0.00	\$3,711.16	\$3,711.16	(\$3,711.16)	\$148,913.46	(\$152,624.62)	0.00%
100.412.7000000.0000.000	Transfers	\$30,000.00	\$0.00	\$30,000.00	\$0.00	\$0.00	\$30,000.00	\$0.00	\$30,000.00	100.00%
	FUNCTION: Payments to Other Governmental Units - 412	\$30,000.00	\$0.00	\$30,000.00	\$0.00	\$0.00	\$30,000.00	\$0.00	\$30,000.00	100.00%
100.425.7000000.0000.000	Transfers	\$250,455.00	\$0.00	\$250,455.00	\$0.00	\$0.00	\$250,455.00	\$0.00	\$250,455.00	100.00%
	FUNCTION: Transfer to Food Service Fund - 425	\$250,455.00	\$0.00	\$250,455.00	\$0.00	\$0.00	\$250,455.00	\$0.00	\$250,455.00	100.00%
Grand Total:		\$232,018,414.78	\$0.00	\$232,018,414.78	\$5,080,252.82	\$5,080,252.82	\$226,938,161.96	\$204,798,696.30	\$22,139,465.66	9.54%

End of Report



MEMORANDUM

To: Members of the Board of Trustees

Through: Dr. Akil E. Ross, Sr.
Superintendent

From: David A. Weissman 
Executive Director of Operations

Date: September 19, 2023

Re: **Action Agenda:** September 25, 2023 Board Meeting
Request for Use of Contingency Funds

Issue: In accordance with Columbia Water, the grease trap at Harbison West Elementary and CrossRoads Intermediate need replacing. The total of both of these replacements will be approximately \$140,000.

Oak Pointe Elementary has some foundation problems that need repairing. It will be an estimated \$90,000 to make those repairs.

Currently, there is \$1,341,500 of contingency remaining in 23/24 Capital Funds.

Recommendation: The administration recommends that we allocate \$140,000 of the contingency funds to replacing the grease traps at Harbison West and CrossRoads Intermediate and \$90,000 to Oak Pointe Elementary for the foundation repairs.

DAW: cr



The South Carolina School Boards Association

EXHIBIT G

TO: Board Chairs and District Superintendents
FROM: Scott T. Price, Executive Director
RE: **Certification of Delegates for the 2023 Delegate Assembly**
DATE: August 31, 2023

SCSBA's annual business meeting will take place on **Saturday, December 2, 2023**, at 2 p.m., at the Charleston Marriott in Charleston, South Carolina. This meeting is being held in conjunction with the Legislative and Advocacy Conference.

According to the SCSBA Constitution, *Article V*, the Delegate Assembly is the policy-making body of the association and is composed of certified voting delegates from active member boards. The number of votes allocated to each board is based on pupils enrolled in public elementary and secondary schools as per the ADM from the State Department of Education.

I am enclosing the official voting delegate certification form. On the form, you will find how many votes your district is allowed under the rules of the Delegate Assembly from SCSBA's Constitution.

Please take a moment to list the name(s) of your delegate(s) and designate how many votes each delegate will represent. **Please remember, the delegates your district sends to Delegate Assembly should represent and vote on behalf of your board.** When the Delegate Assembly book is posted to the website and the link is emailed to all board members in late September or early October, I encourage you to take time at a board meeting to review the items that will be voted on at the meeting on December 2.

Please choose alternate delegates as well. Anyone who is not a certified voting delegate, or a certified alternate delegate will **not** be allowed to vote during the Delegate Assembly. **There will be strict adherence to this rule.**

Please discuss this information at your next board meeting. All certification forms must be received in the SCSBA office by **Monday, November 13, 2023**. You may email your signed form to Judy LeGrand at jlegrand@scsba.org, mail a hard copy, or fax to 1.877.859.6439.

Thank you for your attention to this important matter. I look forward to hearing from you soon.

STP/jjl

cc: Board Secretaries

Enclosure

2023 SCSBA Delegate Assembly

Official Voting Delegates Certification Form

Lexington And Richland Five
Your district is allowed **6 votes**

Certification deadline: Monday, November 13, 2023

Certification of Delegates from SCSBA's Constitution:

Article V, Section 4. Each active member board will certify its voting delegate to SCSBA before the deadline date for such certification. An alternate delegate for each voting delegate may also be named and certified. **In no case will a member of a member board be allowed to serve as an official delegate unless certified by the member board as a delegate or alternate prior to the designated deadline for certification.**

Official Voting Delegates

The following board members have been designated as official voting delegates at the annual business meeting on Saturday, December 2, 2023. Please list each delegate attending along with an alternate. Include name and number of votes assigned to each delegate.

Check one (if a delegate is also serving as an alternate, check both boxes)

	Name	Number of votes
<input type="checkbox"/> delegate <input type="checkbox"/> alternate		
<input type="checkbox"/> delegate <input type="checkbox"/> alternate		
<input type="checkbox"/> delegate <input type="checkbox"/> alternate		
<input type="checkbox"/> delegate <input type="checkbox"/> alternate		
<input type="checkbox"/> delegate <input type="checkbox"/> alternate		
<input type="checkbox"/> delegate <input type="checkbox"/> alternate		
<input type="checkbox"/> delegate <input type="checkbox"/> alternate		
<input type="checkbox"/> delegate <input type="checkbox"/> alternate		
<input type="checkbox"/> delegate <input type="checkbox"/> alternate		
<input type="checkbox"/> delegate <input type="checkbox"/> alternate		

This form is not official until we have the appropriate signatures listed below.

Superintendent


Board Chair

For delegates to be certified, this form must be returned by November 13, 2023, to:
Judy LeGrand, SCSBA, 111 Research Drive, Columbia, SC 29203; email: jlegrand@scsba.org
Or fax: 1-877-859-6439. Thank you.

**MEMORANDUM**

To: Members of the Board of Trustees

Through: Dr. Akil E. Ross, Sr.
Superintendent

From: Tina McCaskill 
Chief Academic Officer

Date: September 20, 2023

Re: September 25, 2023 Board Meeting
Discussion Item
Discussion of Potential Revisions to Board Policy IKF "Graduation Requirements"

Item: Potential Revisions to Board Policy IKF "Graduation Requirements".

Background: The South Carolina School Boards Association recently published the 2023 Policy & Legislative Update Manual. In reviewing the updates in the manual, Board Policy IKF "Graduation Requirements" has the following language which our current policy did not include. "The district must offer a standards-based academic curriculum organized around a career cluster system that provides students with individualized education pathways and endorsements. Coursework must be aligned with the student's personalized diploma pathway. When applicable, students will be offered national industry certifications or credentials." The proposed revision is to align with the SC School Boards Association Model Policy.

Recommendation: The administration recommends that the Board of Trustees review and discuss the attached potential revisions to Board Policy IKF "Graduation Requirements".

Attachments: Current Policy and Potential Revisions to Board Policy IKF "Graduation Requirements"

Policy IKF Graduation Requirements

Issued 5/19

Purpose: To establish the basic structure for high school graduation.

The South Carolina State Board of Education (SBE) regulates the South Carolina State High School Diploma. A state high school diploma from this district is based upon the satisfactory completion of the number of units required by state law. A unit of work is the amount of credit earned when the student satisfactorily completes 120 hours of instruction in a given subject area.

The district must offer a standards-based academic curriculum organized around a career cluster system that provides students with individualized education pathways and endorsements. Coursework must be aligned with the student's personalized diploma pathway. When applicable, students will be offered national industry certifications or credentials.

Endorsements

Students will have the opportunity to earn endorsements within their personalized high school diploma pathway, which will identify a particular area of focus. Endorsements may be in the form of seals added to a student's uniform diploma; however, earning an endorsement is not a requirement for graduation. To earn a graduation endorsement, the student's program of study must meet certain criteria, including SBE-approved pathways, specific courses, and other South Carolina Department of Education (SCDE) guidelines.

Students in the district may graduate from high school by meeting the requirements outlined in administrative rule IKF-R.

In order to participate in School District Five graduation exercises, students must have earned one of the following:

- SC High School Diploma
- district certificate

Principals will have the discretion to prohibit a student from participating in graduation exercises in the following circumstances:

- The student has engaged in misconduct on or off school grounds.
- The student has monetary debt to the district.
- The student fails to participate in graduation practice without making prior arrangements with the principal.
- The principal otherwise determines that it would not be in the best interest for the student to participate in graduation exercises. The principal's decision will be final.

Adopted 2/6/89; Revised 4/22/96, 4/13/98, 6/11/01, 5/28/04, 11/19/12, 1/26/15, 5/20/19

Legal References:

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

[Section 59-17](#)-130 - American Sign Language counts as world language credit.

[Section 59-26](#)-70 - No commission or agency to require foreign language as a prerequisite to receive a regular high school diploma.

[Section 59-29](#)-80 - Courses in physical education; ROTC programs; marching band.

[Section 59-29](#)-190 - Advanced placement courses for academically talented students.

[Section 59-29](#)-240 - Civics test requirement.

[Section 59-39](#)-100 - Issuance of uniform diplomas by accredited high school; units required.

[Section 59-39](#)-110 - Accelerated program of study. S.C.

State Board of Education Regulations:

[R43-234](#) - Defined program grades 9-12 and graduation requirements.

[R43-235](#) - Employability credential for students with disabilities.

[R43-259](#) - Adult education.

School District Five of Lexington and Richland Counties

Policy IKF Graduation Requirements

Current Policy

Issued 5/19

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School District Five of Lexington and Richland Counties



MEMORANDUM

To: Members of the Board of Trustees

Through: Dr. Akil E. Ross, Sr.
Superintendent

From: Tina McCaskill 
Chief Academic Officer

Date: September 20, 2023

Re: September 25, 2023 Board Meeting
Information Item
Information on Revisions to Administrative Rule IKF-R "Graduation Requirements"

Item: Information on Revisions to Administrative Rule IKF-R "Graduation Requirements"

Background: The South Carolina School Boards Association recently published the 2023 Policy & Legislative Update Manual. In reviewing the updates in the manual, Administrative Rule IKF-R "Graduation Requirements" had a few revisions that we did not include when we revised this administrative rule to include the one half credit in personal finance in August. These revisions align our language more closely to the SCSBA model policy.

Attachments: Current Administrative Rule and Revised Administrative Rule IKF-R

GRADUATION REQUIREMENTS

Code **IKF-R** Issued **8/23**

A student must earn 24 units of credit in state-approved courses for graduation.

The graduation requirements beginning with the entering freshman class of 2023-24 will be as follows:

<u>Subject</u>	<u>Credit units</u>
English	4
U.S History	1
Economics	.5
Government	.5
Other Social Studies	1
Mathematics	4
Sciences	3
Computer Science	1
Physical Education or JROTC or Marching Band with PE	1
World Language or Career and Technology Education	1
Personal Finance	.5
Electives	6.5
Total	24

**Keyboarding can no longer be substituted for one-half of the computer science requirement for incoming freshman in the 2018-2019 school year.*

The student must pass a classroom examination on the provisions and principles of the United States Constitution, the Declaration of Independence, the Emancipation Proclamation, the Federalist papers, and American institutions and ideals. This instruction must be given for a period of at least one year or its equivalent, either within the required course in U.S. History and Constitution or within another course.

The student must take the U.S. Citizenship and Immigration test as part of the U.S. Government course, provided there is no cost to the school or district for administering the test. Students are not required to meet a minimum score.

The student must pass a high school credit course in science in which an end-of-course examination is administered.

The student must be enrolled for a minimum of one semester immediately preceding his/her graduation except in the case of a bona fide change of residence. Units earned in a summer school program do not satisfy this requirement.

The student must earn the required number of prescribed units.

Awarding of High School Credit

A school may also award and accept credit towards a high school diploma for the following:

PAGE 2 - IKF-R - GRADUATION REQUIREMENTS

- in units of one-fourth, one-half, and a whole; for example, an academic standards-based course that requires a minimum of 120 hours of instruction (one unit), 60 hours of instruction (one-half unit), and 30 hours of instruction (one-fourth unit)
- a course that has been approved by the South Carolina Department of Education in a proficiency-based system
- those gateway courses that are a part of the end-of-course examination program only if the student takes the course approved by the school in which he/she is enrolled and meets all the stipulated requirements of the program
- courses in summer programs that meet all the regulatory requirements for courses offered for students in grades nine through 12
- a course that is approved by the district, whether the school offers the particular course or not, if the student receives prior approval
- a course that the student takes in an approved adult education program if the course is approved by the superintendent or his/her designee
- locally designed subject-area courses, elective courses, and CATE courses under conditions as outlined in State Board of Education regulations
- the PE credit if the PE course meets all statutory requirements including the personal fitness and wellness component and the lifetime fitness component
- if offered, the American Sign Language course as the required unit in a foreign language
- a college course that a student in grades nine through 12 takes under the district's dual credit arrangement

Adult Education

For adult education students receiving a diploma, the unit requirements are distributed as follows:

<u>Subject</u>	<u>Credit units</u>
English/Language arts	4
Mathematics	4
Science	3
U.S. History and Constitution	1
Economics	1/2
U.S. Government	1/2
Other social studies	1
Computer science (including keyboarding*)	1
Electives	9
Total	24

**Keyboarding can no longer be substituted for one-half of the computer science requirement for incoming freshman in the 2018-2019 school year.*

A student may transfer credit earned in the adult education program to a secondary school to count towards the units of credit required for a state high school diploma if, for each unit being transferred, the student has spent a minimum of 120 hours in class time in that subject at that level and the teacher was properly certified to teach the course.

PAGE 3 - IKF-R - GRADUATION REQUIREMENTS

High School Credit for College Work

Students in grades nine through 12 and/or adult education programs may earn credits for college course work that can be applied to the required number of units for a state high school diploma.

The following conditions apply:

- Courses may be offered through distance learning and cooperative agreements with institutions of higher education. One quality point will be added to the CP weighting for dual credit courses that are applicable.
- Only courses applicable to baccalaureate degrees or to associate degrees offered by institutions accredited by the board of education of that state or the appropriate regional accrediting agency qualify.
- Tuition costs and any other fees will be the responsibility of the student or his/her parent/legal guardian unless otherwise indicated by the district.

Issued 11/17/86; Revised 2/6/89, 6/11/01, 11/19/12, 1/26/15, 4/29/19, 1/23

Related policies:

IJNDAA, *Distance, Online, and Virtual Education*

IKA, *Grading/Assessment Systems*

IKA-R, *Grading/Assessment Systems Administrative Rule*

IKADD, *Content and Credit Recovery*

IKADD-R, *Content and Credit Recovery Administrative Rule*

IKE, *Promotion and Retention of Students*

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World Language or Career and Technology Education	1
Personal Finance	.5
Electives	6.5
Total	24

**Keyboarding can no longer be substituted for one-half of the computer science requirement for incoming freshman in the 2018-2019 school year.*

**Beginning in the 2023-24 school year, incoming freshman will be required to earn one half credit in Personal Finance.*

The student must pass a classroom examination on the provisions and principles of the United States Constitution, the Declaration of Independence, the Emancipation Proclamation, the Federalist papers, ~~and American institutions and ideals~~. This instruction must be given for a period of at least one year or its equivalent, either within the required course in U.S. History and Constitution or within another course.

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PAGE 3 - IKF-R - GRADUATION REQUIREMENTS

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