



**AGENDA
BOARD OF TRUSTEES
REGULAR MEETING
HARBISON WEST ELEMENTARY SCHOOL'S THEATER
MAY 23, 2016**

1. Call to order at 6.00 p.m.
2. Enter executive session to consider the following:
 - a. Selected employment items (Exhibit A)
3. Call to order at 7:00 p.m.
4. Welcoming remarks
5. Invocation – Larry Haltiwanger, Board of Trustees
6. Pledge of Allegiance – Breana Tepper, a fourth grade student at Harbison West Elementary School
7. School Board Spotlight
8. Approval of the Agenda
9. Approval of the minutes of the May 9, 2016 board meeting
10. Welcome and overview of Harbison West Elementary School by Arthur Newton, Principal
11. Superintendent's Report
 - a. Office of Finance Operations
 1. Monthly Financial Reports (Exhibit B)
12. Public participation*

ACTION AGENDA

13. Action as Necessary or Appropriate on Matters Discussed in Executive Session
14. First reading approval of revisions to board policy IKA "Grading/Assessment Systems" (Exhibit C)
15. Approval of proposed revision of Strategic Plan to include mandated "Read to Succeed" Goals (Exhibit D)
16. First reading approval of the proposed General Fund Budget for 2016-2017 (Exhibit E)

DISCUSSION AGENDA

17. Proposed revisions to Administrative Rule IKA-R "Grading/Assessment Systems" (Exhibit F)
18. Adjourn

FOR YOUR INFORMATION

19. The next regular school board meeting will be June 20 at The Center for Advanced Technical Studies..

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



Minutes/ May 9, 2016

The Board of Trustees of School District Five of Lexington and Richland Counties met at Chapin High School with the following members present:

Mr. Robert Gantt, Chairman
Mrs. Ellen Baumgardner, Vice Chairman
Mrs. Jondy Loveless, Secretary
Mr. Larry Haltiwanger
Mrs. Jan Hammond
Ms. Beth Hutchison
Mr. Ed White
Dr. Stephen Hefner, District Superintendent

The following staff were in attendance:

Mr. Mark Bounds, Chief Information Officer
Dr. Michael Harris, Chief Student Services Officer
Dr. Allison Jacques, Chief Human Resources Officer
Dr. Christina Melton, Chief Instructional Officer
Mr. Len Richardson, Chief Finance Officer

Vice Chairman Baumgardner called the meeting to order.

A public meeting was held on Columbia Avenue road improvements.

Chairman Gantt called the regular board meeting to order and gave welcoming comments.

The Invocation was given by Ed White, Board of Trustees. The Pledge of Allegiance was led by Mario Macaluso, a student at Chapin High School.

The Board conducted the School Board Spotlight.

A welcome and overview of Chapin High School was given by Dr. Akil Ross, Principal.

Dr. Hefner presented the Superintendent's Report.

During the public participation, Julie Murray spoke regarding the Bond referendum and Chapin High School.

Mark Bounds and Dr. Melton presented the proposed revision of Strategic Plan to include mandated "Read to Succeed" Goals (Exhibit C).

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

Dr. Melton presented proposed revisions to Board Policy IKA "Grading/Assessment Systems" (Exhibit D).

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

SCHOOL DISTRICT FIVE
OF
LEXINGTON AND RICHLAND COUNTIES

Meeting of May 9, 2016

	B A U M G A R D N E R	G A N T T	H A L T I W A N G E R	H A M M O N D	H U T C H I S O N	L O V E L E S S	W H I T E
1. M. Baumgardner S. Hutchison Enter executive session to consider the following: a) selected employment items (Exhibit A)	X	X	X	X	X	X	X
2. M. Baumgardner S. Hutchison Approve the agenda	X	X	X	X	X	X	X
3. M. Hammond S. Hutchison Approve the minutes of the April 25, 2016 board meeting	X	X	X	X	X	X	X
4. M. Hutchison S. Baumgardner Approve the selected employment items (Exhibit A)	X	X	X	X	X	X	X
5. M. Hutchison S. Hammond Take from the table second and final reading of proposed Administrative Rule KBE-R "Relations with Parent Organizations" (Exhibit C) to allow for further discussion Vote on motion	X X	X X	X X	X X	X X	X X	X
6. M. Baumgardner S. Loveless Adjourn at 8:10 p.m.	X	X	X	X	X	X	X

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



MEMORANDUM

To: Members of the Board of Trustees

Through: Stephen Hefner, Ed.D.
Superintendent

From: A. Len Richardson 
Chief Finance Officer

Date: May 16, 2016

Re: May 23, 2016 Board Meeting
Monthly Financial Reports – April 2016

Attached for your information are the revenue and expenditure reports for April 2016.

ALR:tl

Attachment

School District Five of Lexington and Richland

Board Report Revenue

Fiscal Year: 2015-2016

From Date: 4/1/2016

To Date: 4/30/2016

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

☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
100.000.0111001.0000.000	Ad Valorem Taxes - Lexington	(\$32,914,714.00)	\$19,745.17	(\$33,344,909.84)	\$430,195.84	\$0.00	\$430,195.84	-1.31%
100.000.0111002.0000.000	Ad Valorem Taxes - Richland	(\$14,787,770.00)	\$0.00	(\$13,191,254.72)	(\$1,596,515.28)	\$0.00	(\$1,596,515.28)	10.80%
100.000.0112001.0000.000	Vehicle Taxes - Lexington	(\$6,179,948.00)	(\$708,650.12)	(\$5,846,616.93)	(\$333,331.07)	\$0.00	(\$333,331.07)	5.39%
100.000.0112002.0000.000	Vehicle Taxes - Richland	(\$5,704,567.00)	\$0.00	(\$4,128,139.96)	(\$1,576,427.04)	\$0.00	(\$1,576,427.04)	27.63%
100.000.0113001.0000.000	Delinquent Taxes - Lexington	(\$1,012,664.00)	(\$116,451.01)	(\$749,528.74)	(\$263,135.26)	\$0.00	(\$263,135.26)	25.98%
100.000.0113002.0000.000	Delinquent Taxes - Richland	(\$795,665.00)	\$0.00	(\$645,319.63)	(\$150,345.37)	\$0.00	(\$150,345.37)	18.90%
100.000.0114001.0000.000	Penalties & Interest on Taxes	(\$116,000.00)	(\$17,541.26)	(\$156,464.58)	\$40,464.58	\$0.00	\$40,464.58	-34.88%
100.000.0114002.0000.000	Penalties & Interest on Taxes	(\$84,000.00)	\$0.00	(\$96,623.65)	\$12,623.65	\$0.00	\$12,623.65	-15.03%
100.000.0128001.0000.000	Revenue in Lieu of Taxes - Lex	(\$999,300.00)	(\$84,068.26)	(\$991,550.11)	(\$7,749.89)	\$0.00	(\$7,749.89)	0.78%
100.000.0128002.0000.000	Revenue in Lieu of Taxes - Ric	\$0.00	\$0.00	(\$43,629.14)	\$43,629.14	\$0.00	\$43,629.14	0.00%
100.000.0131000.0000.000	Student Tuition Out of Distric	(\$10,000.00)	\$0.00	(\$135.00)	(\$9,865.00)	\$0.00	(\$9,865.00)	98.65%
100.000.0131000.0000.006	Student Tuition Out of Distric	\$0.00	\$0.00	(\$3,730.68)	\$3,730.68	\$0.00	\$3,730.68	0.00%
100.000.0132000.0000.006	Tuition from Other LEAs for Re	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0151000.0000.000	Interest on Investments	(\$60,000.00)	(\$21,147.41)	(\$90,229.78)	\$30,229.78	\$0.00	\$30,229.78	-50.38%
100.000.0174000.0000.000	Student Fees	(\$21,000.00)	(\$485.50)	(\$23,266.18)	\$2,266.18	\$0.00	\$2,266.18	-10.79%
100.000.0190000.0000.000	Other Revenues from Local Sour	\$0.00	\$0.00	(\$3,410.00)	\$3,410.00	\$0.00	\$3,410.00	0.00%
100.000.0191000.0000.000	Rentals	(\$70,000.00)	(\$10,580.00)	(\$140,455.00)	\$70,455.00	\$0.00	\$70,455.00	-100.65%
100.000.0193000.0000.000	Medicaid	(\$100,000.00)	\$0.00	(\$78,307.02)	(\$21,692.98)	\$0.00	(\$21,692.98)	21.69%
100.000.0195000.0000.000	Refund of Prior Year	(\$8,000.00)	\$0.00	(\$23,011.70)	\$15,011.70	\$0.00	\$15,011.70	-187.65%
100.000.0199200.0000.000	E-Rate Revenue	\$0.00	\$0.00	(\$205,418.41)	\$205,418.41	\$0.00	\$205,418.41	0.00%
100.000.0199300.0000.000	Insurance Proceeds	(\$10,000.00)	\$0.00	(\$22,777.18)	\$12,777.18	\$0.00	\$12,777.18	-127.77%
100.000.0199900.0000.000	Other Local Revenue	(\$430,000.00)	\$140.00	(\$36,673.33)	(\$393,326.67)	\$0.00	(\$393,326.67)	91.47%
100.000.0199901.0000.000	Other Local Revenue - Lexington	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0199902.0000.000	Other Local Revenue - Richland	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0313100.0000.000	SP Contracts	\$0.00	(\$2,944.00)	(\$2,944.00)	\$2,944.00	\$0.00	\$2,944.00	0.00%
100.000.0316000.0000.000	School Bus Driver Salary	(\$650,000.00)	(\$56,097.03)	(\$476,824.79)	(\$173,175.21)	\$0.00	(\$173,175.21)	26.64%
100.000.0316200.0000.000	Workers Compensation School Bu	(\$58,632.00)	\$0.00	(\$59,218.07)	\$586.07	\$0.00	\$586.07	-1.00%
100.000.0318000.0000.000	State Fringe Benefits	(\$14,882,726.00)	(\$1,346,681.65)	(\$13,105,132.70)	(\$1,777,593.30)	\$0.00	(\$1,777,593.30)	11.94%
100.000.0318100.0000.000	Retiree Health Insurance	(\$4,544,877.00)	(\$374,630.91)	(\$3,347,373.17)	(\$1,197,503.83)	\$0.00	(\$1,197,503.83)	26.35%
100.000.0331000.0000.000	EFA Full Time Programs	(\$35,927,552.00)	\$0.00	\$0.00	(\$35,927,552.00)	\$0.00	(\$35,927,552.00)	100.00%
100.000.0331100.0000.000	EFA - Kindergarten	\$0.00	(\$124,907.53)	(\$1,273,064.75)	\$1,273,064.75	\$0.00	\$1,273,064.75	0.00%
100.000.0331200.0000.000	EFA - Primary	\$0.00	(\$383,710.05)	(\$4,008,720.88)	\$4,008,720.88	\$0.00	\$4,008,720.88	0.00%
100.000.0331300.0000.000	EFA - Elementary	\$0.00	(\$739,537.62)	(\$7,646,651.01)	\$7,646,651.01	\$0.00	\$7,646,651.01	0.00%
100.000.0331400.0000.000	EFA - High School	\$0.00	(\$177,802.37)	(\$1,665,716.58)	\$1,665,716.58	\$0.00	\$1,665,716.58	0.00%
100.000.0331500.0000.000	EFA - Trainable Mentally Handi	\$0.00	(\$6,628.38)	(\$72,998.33)	\$72,998.33	\$0.00	\$72,998.33	0.00%
100.000.0331600.0000.000	EFA - Speech Handicapped	\$0.00	(\$211,575.12)	(\$2,305,643.22)	\$2,305,643.22	\$0.00	\$2,305,643.22	0.00%
100.000.0331700.0000.000	EFA - Homebound	\$0.00	\$0.00	(\$24,638.17)	\$24,638.17	\$0.00	\$24,638.17	0.00%
100.000.0332100.0000.000	EFA - Emotionally Handicapped	\$0.00	(\$12,526.24)	(\$144,013.31)	\$144,013.31	\$0.00	\$144,013.31	0.00%
100.000.0332200.0000.000	EFA - Educable Mentally Handic	\$0.00	(\$6,799.80)	(\$50,009.30)	\$50,009.30	\$0.00	\$50,009.30	0.00%
100.000.0332300.0000.000	EFA - Learning Disabilities	\$0.00	(\$199,076.73)	(\$1,913,399.64)	\$1,913,399.64	\$0.00	\$1,913,399.64	0.00%
100.000.0332400.0000.000	EFA - Hearing Handicapped	\$0.00	(\$4,812.64)	(\$60,325.20)	\$60,325.20	\$0.00	\$60,325.20	0.00%
100.000.0332500.0000.000	EFA - Visually Handicapped	\$0.00	(\$5,435.11)	(\$60,657.61)	\$60,657.61	\$0.00	\$60,657.61	0.00%
100.000.0332600.0000.000	EFA - Orthopedically Handicapp	\$0.00	(\$3,804.32)	(\$38,134.40)	\$38,134.40	\$0.00	\$38,134.40	0.00%
100.000.0332700.0000.000	EFA - Vocational	\$0.00	(\$621,684.33)	(\$6,301,578.89)	\$6,301,578.89	\$0.00	\$6,301,578.89	0.00%
100.000.0333100.0000.000	EFA - Autism	\$0.00	(\$74,531.33)	(\$680,058.28)	\$680,058.28	\$0.00	\$680,058.28	0.00%
100.000.0333200.0000.000	EFA - Gifted and Talented Educ	\$0.00	(\$92,106.80)	(\$990,104.81)	\$990,104.81	\$0.00	\$990,104.81	0.00%
100.000.0333400.0000.000	EFA - Limited English Proficie	\$0.00	(\$9,299.36)	(\$110,486.16)	\$110,486.16	\$0.00	\$110,486.16	0.00%
100.000.0335100.0000.000	EFA - Academic Assistance	\$0.00	(\$89,026.02)	(\$616,978.92)	\$616,978.92	\$0.00	\$616,978.92	0.00%
100.000.0335200.0000.000	EFA - Pupils in Poverty	\$0.00	(\$202,285.32)	(\$2,044,179.42)	\$2,044,179.42	\$0.00	\$2,044,179.42	0.00%
100.000.0381001.0000.000	Local Property Tax Relief (Tie	(\$6,611,007.00)	(\$661,100.29)	(\$6,611,007.02)	\$0.02	\$0.00	\$0.02	0.00%

School District Five of Lexington and Richland

Board Report Revenue

Fiscal Year: 2015-2016

From Date: 4/1/2016

To Date: 4/30/2016

- ☐ Subtotal by Collapse Mask
 ☐ Include pre encumbrance
 ☒ Print accounts with zero balance
 ☒ Filter Encumbrance Detail by Date Range
☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
100.000.0381002.0000.000	Local Property Tax Relief (Tie	(\$3,969,064.00)	(\$396,906.81)	(\$3,969,064.02)	\$0.02	\$0.00	\$0.02	0.00%
100.000.0382001.0000.000	Homestead Exemption (Tier 2) -	(\$1,197,542.00)	(\$1,197,542.42)	(\$1,197,542.42)	\$0.42	\$0.00	\$0.42	0.00%
100.000.0382002.0000.000	Homestead Exemption (Tier 2) -	(\$560,658.00)	(\$560,658.07)	(\$560,658.07)	\$0.07	\$0.00	\$0.07	0.00%
100.000.0382500.0000.000	Property Tax Relief - Tier 3	(\$29,939,069.00)	(\$2,993,906.90)	(\$20,957,348.30)	(\$8,981,720.70)	\$0.00	(\$8,981,720.70)	30.00%
100.000.0383001.0000.000	Merchants Inventory Tax - Lexi	(\$192,912.00)	(\$49,220.20)	(\$196,880.80)	\$3,968.80	\$0.00	\$3,968.80	-2.06%
100.000.0383002.0000.000	Merchants Inventory Tax - Rich	(\$16,775.00)	\$0.00	(\$8,537.16)	(\$8,237.84)	\$0.00	(\$8,237.84)	49.11%
100.000.0384001.0000.000	Manufacturers Depr. Reimburse	(\$300,626.00)	(\$281,197.14)	(\$281,197.14)	(\$19,428.86)	\$0.00	(\$19,428.86)	100.00%
100.000.0384002.0000.000	Manufacturers Depr. Reimburse	(\$3,037.00)	\$0.00	\$0.00	(\$3,037.00)	\$0.00	(\$3,037.00)	100.00%
100.000.0389001.0000.000	Motor Carrier Vehicle Tax - L	(\$98,149.00)	(\$1,239.18)	(\$132,039.73)	\$33,890.73	\$0.00	\$33,890.73	-34.53%
100.000.0389002.0000.000	Motor Carrier Vehicle Tax - Ri	(\$41,851.00)	\$0.00	(\$565,347.89)	\$523,496.89	\$0.00	\$523,496.89	-1250.86%
100.000.0390000.0000.000	Other State Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0399000.0000.000	Revenue from Other State Sourc	(\$245,000.00)	\$0.00	\$0.00	(\$245,000.00)	\$0.00	(\$245,000.00)	100.00%
100.000.0399900.0000.000	Revenue from Other State Agenc	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0500000.0000.000	Other Sources	\$0.00	\$0.00	(\$744.50)	\$744.50	\$0.00	\$744.50	0.00%
100.000.0520000.0000.000	Interfund Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0522000.0000.000	Transfer from Special Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0523000.0000.000	Transfer from EIA	(\$3,642,916.00)	\$0.00	(\$1,561,550.45)	(\$2,081,365.55)	\$0.00	(\$2,081,365.55)	57.13%
100.000.0525000.0000.000	Transfer from Building Fund	\$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%
100.000.0527000.0000.009	Transfer from Pupil Activity	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0528000.0000.000	Transfer of Indirect Cost	(\$265,000.00)	(\$50.28)	(\$58,994.59)	(\$206,005.41)	\$0.00	(\$206,005.41)	77.74%
100.000.0530000.0000.000	Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	FUND: General Fund - 100	(\$166,451,021.00)	(\$11,826,762.34)	(\$142,921,215.28)	(\$23,529,805.72)	\$0.00	(\$23,529,805.72)	14.14%
Grand Total:		(\$166,451,021.00)	(\$11,826,762.34)	(\$142,921,215.28)	(\$23,529,805.72)	\$0.00	(\$23,529,805.72)	14.14%

End of Report

School District Five of Lexington and Richland

Board Report Expenditures

From Date: 4/1/2015

To Date: 4/30/2016

Fiscal Year: 2015-2016

☐ Subtotal by Collapse Mask

☐ Include pre encumbrance

☒ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
100.111.1000000.0000.000	Salaries	\$4,656,984.27	\$3,158,980.34	\$3,158,980.34	\$1,498,003.93	\$1,260,424.18	\$237,579.75	5.10%
100.111.2000000.0000.000	Employee Benefits	\$1,938,715.24	\$1,267,653.77	\$1,267,653.77	\$671,061.47	\$524,542.09	\$146,519.38	7.56%
100.111.3000000.0000.000	Purchased Services	\$2,492.00	\$917.00	\$917.00	\$1,575.00	\$0.00	\$1,575.00	63.20%
100.111.4000000.0000.000	Supplies and Materials	\$56,069.24	\$47,770.73	\$47,770.73	\$8,298.51	\$1,135.92	\$7,162.59	12.77%
	FUNCTION: Kindergarten Programs - 111	\$6,654,260.75	\$4,475,321.84	\$4,475,321.84	\$2,178,938.91	\$1,786,102.19	\$392,836.72	5.90%
100.112.1000000.0000.000	Salaries	\$11,345,892.27	\$8,462,130.96	\$8,462,130.96	\$2,883,761.31	\$3,440,043.38	(\$556,282.07)	-4.90%
100.112.2000000.0000.000	Employee Benefits	\$4,351,908.63	\$3,089,654.91	\$3,089,654.91	\$1,262,253.72	\$1,276,143.47	(\$13,889.75)	-0.32%
100.112.3000000.0000.000	Purchased Services	\$5,867.00	\$4,111.81	\$4,111.81	\$1,755.19	\$0.00	\$1,755.19	29.92%
100.112.4000000.0000.000	Supplies and Materials	\$278,170.82	\$176,478.52	\$176,478.52	\$101,692.30	\$36,481.15	\$65,211.15	23.44%
	FUNCTION: Primary Programs - 112	\$15,981,838.72	\$11,732,376.20	\$11,732,376.20	\$4,249,462.52	\$4,752,668.00	(\$503,205.48)	-3.15%
100.113.1000000.0000.000	Salaries	\$20,696,246.42	\$14,186,004.17	\$14,186,004.17	\$6,510,242.25	\$5,808,666.33	\$701,575.92	3.39%
100.113.2000000.0000.000	Employee Benefits	\$7,773,383.41	\$5,177,976.77	\$5,177,976.77	\$2,595,406.64	\$2,147,291.88	\$448,114.76	5.76%
100.113.3000000.0000.000	Purchased Services	\$20,404.00	\$9,977.72	\$9,977.72	\$10,426.28	\$849.20	\$9,577.08	46.94%
100.113.4000000.0000.000	Supplies and Materials	\$385,859.58	\$257,671.71	\$257,671.71	\$128,187.87	\$22,583.86	\$105,604.01	27.37%
	FUNCTION: Elementary Programs - 113	\$28,875,893.41	\$19,631,630.37	\$19,631,630.37	\$9,244,263.04	\$7,979,391.27	\$1,264,871.77	4.38%
100.114.1000000.0000.000	Salaries	\$16,450,141.17	\$11,525,669.41	\$11,525,669.41	\$4,924,471.76	\$4,624,935.30	\$299,536.46	1.82%
100.114.2000000.0000.000	Employee Benefits	\$5,915,526.00	\$3,932,408.68	\$3,932,408.68	\$1,983,117.32	\$1,601,206.87	\$381,910.45	6.46%
100.114.3000000.0000.000	Purchased Services	\$1,714,228.63	\$107,304.19	\$107,304.19	\$1,606,924.44	\$27,500.00	\$1,579,424.44	92.14%
100.114.4000000.0000.000	Supplies and Materials	\$498,630.37	\$282,500.23	\$282,500.23	\$216,130.14	\$40,366.32	\$175,763.82	35.25%
100.114.6000000.0000.000	Other Objects	\$6,100.00	\$5,100.00	\$5,100.00	\$1,000.00	\$0.00	\$1,000.00	16.39%
	FUNCTION: High School Programs - 114	\$24,584,626.17	\$15,852,982.51	\$15,852,982.51	\$8,731,643.66	\$6,294,008.49	\$2,437,635.17	9.92%
100.115.1000000.0000.000	Salaries	\$2,558,230.23	\$1,832,720.71	\$1,832,720.71	\$725,509.52	\$699,726.90	\$25,782.62	1.01%
100.115.2000000.0000.000	Employee Benefits	\$939,856.81	\$632,308.15	\$632,308.15	\$307,548.66	\$241,925.56	\$65,623.10	6.98%
100.115.3000000.0000.000	Purchased Services	\$25,800.00	\$12,956.18	\$12,956.18	\$12,843.82	\$12,600.00	\$243.82	0.95%
100.115.4000000.0000.000	Supplies and Materials	\$110,776.00	\$97,551.96	\$97,551.96	\$13,224.04	\$6,371.44	\$6,852.60	6.19%
	FUNCTION: Career and Technology Education (Vocational) Prog - 115	\$3,634,663.04	\$2,575,537.00	\$2,575,537.00	\$1,059,126.04	\$960,623.90	\$98,502.14	2.71%
100.121.1000000.0000.000	Salaries	\$624,446.90	\$447,146.76	\$447,146.76	\$177,300.14	\$178,896.72	(\$1,596.58)	-0.26%
100.121.2000000.0000.000	Employee Benefits	\$224,382.30	\$149,835.47	\$149,835.47	\$74,546.83	\$61,372.37	\$13,174.46	5.87%
100.121.4000000.0000.000	Supplies and Materials	\$1,260.00	\$1,060.83	\$1,060.83	\$199.17	\$0.00	\$199.17	15.81%
	FUNCTION: Educable Mentally Handicapped - 121	\$850,089.20	\$598,043.06	\$598,043.06	\$252,046.14	\$240,269.09	\$11,777.05	1.39%
100.122.1000000.0000.000	Salaries	\$447,279.00	\$290,977.83	\$290,977.83	\$156,301.17	\$125,236.27	\$31,064.90	6.95%
100.122.2000000.0000.000	Employee Benefits	\$158,960.61	\$115,560.02	\$115,560.02	\$43,400.59	\$49,166.70	(\$5,766.11)	-3.63%
100.122.4000000.0000.000	Supplies and Materials	\$1,620.00	\$617.98	\$617.98	\$1,002.02	\$0.00	\$1,002.02	61.85%
	FUNCTION: Trainable Mentally Handicapped - 122	\$607,859.61	\$407,155.83	\$407,155.83	\$200,703.78	\$174,402.97	\$26,300.81	4.33%
100.123.1000000.0000.000	Salaries	\$33,054.00	\$0.00	\$0.00	\$33,054.00	\$0.00	\$33,054.00	100.00%
100.123.2000000.0000.000	Employee Benefits	\$13,222.00	\$0.00	\$0.00	\$13,222.00	\$0.00	\$13,222.00	100.00%
	FUNCTION: Orthopedically Handicapped - 123	\$46,276.00	\$0.00	\$0.00	\$46,276.00	\$0.00	\$46,276.00	100.00%
100.124.1000000.0000.000	Salaries	\$170,803.00	\$95,291.32	\$95,291.32	\$75,511.68	\$41,119.82	\$34,391.86	20.14%
100.124.2000000.0000.000	Employee Benefits	\$66,527.08	\$37,690.22	\$37,690.22	\$28,836.86	\$16,123.71	\$12,713.15	19.11%
100.124.4000000.0000.000	Supplies and Materials	\$140.00	\$0.00	\$0.00	\$140.00	\$0.00	\$140.00	100.00%
	FUNCTION: Visually Handicapped - 124	\$237,470.08	\$132,981.54	\$132,981.54	\$104,488.54	\$57,243.53	\$47,245.01	19.90%
100.125.1000000.0000.000	Salaries	\$276,178.00	\$162,799.64	\$162,799.64	\$113,378.36	\$61,803.90	\$51,574.46	18.67%

School District Five of Lexington and Richland

Board Report Expenditures

Fiscal Year: 2015-2016

☐ Subtotal by Collapse Mask

☐ Include pre encumbrance

☒ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

☐ Exclude Inactive Accounts with zero balance

From Date: 4/1/2015

To Date: 4/30/2016

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
100.125.2000000.0000.000	Employee Benefits	\$97,566.96	\$51,906.18	\$51,906.18	\$45,660.78	\$20,619.22	\$25,041.56	25.67%
100.125.4000000.0000.000	Supplies and Materials	\$72.00	\$0.00	\$0.00	\$72.00	\$0.00	\$72.00	100.00%
	FUNCTION: Hearing Handicapped - 125	\$373,816.96	\$214,705.82	\$214,705.82	\$159,111.14	\$82,423.12	\$76,688.02	20.51%
100.126.1000000.0000.000	Salaries	\$1,479,641.69	\$1,068,789.98	\$1,068,789.98	\$410,851.71	\$435,276.21	(\$24,424.50)	-1.65%
100.126.2000000.0000.000	Employee Benefits	\$534,865.25	\$373,168.10	\$373,168.10	\$161,697.15	\$156,793.03	\$4,904.12	0.92%
100.126.4000000.0000.000	Supplies and Materials	\$5,130.00	\$3,826.06	\$3,826.06	\$1,303.94	\$0.00	\$1,303.94	25.42%
	FUNCTION: Speech Handicapped - 126	\$2,019,636.94	\$1,445,784.14	\$1,445,784.14	\$573,852.80	\$592,069.24	(\$18,216.44)	-0.90%
100.127.1000000.0000.000	Salaries	\$4,772,315.40	\$3,057,005.72	\$3,057,005.72	\$1,715,309.68	\$1,239,036.30	\$476,273.38	9.98%
100.127.2000000.0000.000	Employee Benefits	\$1,788,788.14	\$1,107,130.44	\$1,107,130.44	\$681,657.70	\$454,944.79	\$226,712.91	12.67%
100.127.3000000.0000.000	Purchased Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.127.4000000.0000.000	Supplies and Materials	\$17,009.72	\$8,624.40	\$8,624.40	\$8,385.32	\$531.43	\$7,853.89	46.17%
	FUNCTION: Learning Disabilities - 127	\$6,578,113.26	\$4,172,760.56	\$4,172,760.56	\$2,405,352.70	\$1,694,512.52	\$710,840.18	10.81%
100.128.1000000.0000.000	Salaries	\$598,878.00	\$363,324.87	\$363,324.87	\$235,553.13	\$140,941.90	\$94,611.23	15.80%
100.128.2000000.0000.000	Employee Benefits	\$264,727.45	\$149,667.12	\$149,667.12	\$115,060.33	\$59,372.83	\$55,687.50	21.04%
100.128.4000000.0000.000	Supplies and Materials	\$2,349.00	\$1,508.06	\$1,508.06	\$840.94	\$24.54	\$816.40	34.76%
	FUNCTION: Emotionally Handicapped - 128	\$865,954.45	\$514,500.05	\$514,500.05	\$351,454.40	\$200,339.27	\$151,115.13	17.45%
100.129.1000000.0000.000	Salaries	\$262,051.50	\$200,170.64	\$200,170.64	\$61,880.86	\$82,423.16	(\$20,542.30)	-7.84%
100.129.2000000.0000.000	Employee Benefits	\$92,051.00	\$73,522.09	\$73,522.09	\$18,528.91	\$31,202.11	(\$12,673.20)	-13.77%
	FUNCTION: Coordinated Early Intervening Services (CEIS) - 129	\$354,102.50	\$273,692.73	\$273,692.73	\$80,409.77	\$113,625.27	(\$33,215.50)	-9.38%
100.135.1000000.0000.000	Salaries	\$5,000.00	\$3,541.65	\$3,541.65	\$1,458.35	\$1,458.35	\$0.00	0.00%
100.135.2000000.0000.000	Employee Benefits	\$1,185.50	\$825.86	\$825.86	\$359.64	\$338.50	\$21.14	1.78%
100.135.4000000.0000.000	Supplies and Materials	\$90.00	\$89.13	\$89.13	\$0.87	\$0.00	\$0.87	0.97%
	FUNCTION: Preschool Handicapped Speech (3 and 4 year olds) - 135	\$6,275.50	\$4,456.64	\$4,456.64	\$1,818.86	\$1,796.85	\$22.01	0.35%
100.136.1000000.0000.000	Salaries	\$8,314.20	\$8,227.66	\$8,227.66	\$86.54	\$3,387.83	(\$3,301.29)	-39.71%
100.136.2000000.0000.000	Employee Benefits	\$2,946.49	\$2,586.39	\$2,586.39	\$360.10	\$1,069.40	(\$709.30)	-24.07%
	FUNCTION: Preschool Handicapped Itinerant (3 and 4 yr olds) - 136	\$11,260.69	\$10,814.05	\$10,814.05	\$446.64	\$4,457.23	(\$4,010.59)	-35.62%
100.137.1000000.0000.000	Salaries	\$918,270.25	\$598,353.46	\$598,353.46	\$319,916.79	\$246,655.29	\$73,261.50	7.98%
100.137.2000000.0000.000	Employee Benefits	\$396,986.90	\$249,817.71	\$249,817.71	\$147,169.19	\$102,681.71	\$44,487.48	11.21%
100.137.4000000.0000.000	Supplies and Materials	\$540.00	\$70.69	\$70.69	\$469.31	\$0.00	\$469.31	86.91%
	FUNCTION: Preschool Hanicapped Self Contained (3 & 4 yr old) - 137	\$1,315,797.15	\$848,241.86	\$848,241.86	\$467,555.29	\$349,337.00	\$118,218.29	8.98%
100.138.1000000.0000.000	Salaries	\$5,055.55	\$4,325.48	\$4,325.48	\$730.07	\$1,781.10	(\$1,051.03)	-20.79%
100.138.2000000.0000.000	Employee Benefits	\$2,169.85	\$1,424.40	\$1,424.40	\$745.45	\$588.77	\$156.68	7.22%
	FUNCTION: Preschool Handicapped Homebased (3 & 4 yr olds) - 138	\$7,225.40	\$5,749.88	\$5,749.88	\$1,475.52	\$2,369.87	(\$894.35)	-12.38%
100.139.1000000.0000.000	Salaries	\$968,017.28	\$693,954.79	\$693,954.79	\$274,062.49	\$276,524.04	(\$2,461.55)	-0.25%
100.139.2000000.0000.000	Employee Benefits	\$407,240.05	\$274,374.60	\$274,374.60	\$132,865.45	\$115,076.55	\$17,788.90	4.37%
100.139.3000000.0000.000	Purchased Services	\$19,143.81	\$6,361.95	\$6,361.95	\$12,781.86	\$0.00	\$12,781.86	66.77%
100.139.4000000.0000.000	Supplies and Materials	\$39,320.93	\$10,114.17	\$10,114.17	\$29,206.76	\$958.49	\$28,248.27	71.84%
100.139.6000000.0000.000	Other Objects	\$221.00	\$45.00	\$45.00	\$176.00	\$0.00	\$176.00	79.64%
	FUNCTION: Early Childhood Programs - 139	\$1,433,943.07	\$984,850.51	\$984,850.51	\$449,092.56	\$392,559.08	\$56,533.48	3.94%
100.141.1000000.0000.000	Salaries	\$1,156,071.88	\$709,528.54	\$709,528.54	\$446,543.34	\$288,929.79	\$157,613.55	13.63%
100.141.2000000.0000.000	Employee Benefits	\$439,155.49	\$261,123.42	\$261,123.42	\$178,032.07	\$105,742.24	\$72,289.83	16.46%

School District Five of Lexington and Richland

Board Report Expenditures

Fiscal Year: 2015-2016

☐ Subtotal by Collapse Mask

☐ Include pre encumbrance

From Date: 4/1/2015

To Date: 4/30/2016

☒ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
100.141.3000000.0000.000	Purchased Services	\$3,060.00	\$2,301.00	\$2,301.00	\$759.00	\$0.00	\$759.00	24.80%
100.141.4000000.0000.000	Supplies and Materials	\$11,040.00	\$4,983.58	\$4,983.58	\$6,056.42	\$0.00	\$6,056.42	54.86%
	FUNCTION: Gifted and Talented Academic - 141	\$1,609,327.37	\$977,936.54	\$977,936.54	\$631,390.83	\$394,672.03	\$236,718.80	14.71%
100.143.1000000.0000.000	Salaries	\$355,953.61	\$244,807.68	\$244,807.68	\$111,145.93	\$101,225.54	\$9,920.39	2.79%
100.143.2000000.0000.000	Employee Benefits	\$125,461.75	\$84,396.62	\$84,396.62	\$41,065.13	\$35,183.96	\$5,881.17	4.69%
	FUNCTION: Advanced Placement - 143	\$481,415.36	\$329,204.30	\$329,204.30	\$152,211.06	\$136,409.50	\$15,801.56	3.28%
100.145.1000000.0000.000	Salaries	\$67,000.00	\$119,529.68	\$119,529.68	(\$52,529.68)	\$9,563.70	(\$62,093.38)	-92.68%
100.145.2000000.0000.000	Employee Benefits	\$17,000.00	\$28,800.39	\$28,800.39	(\$11,800.39)	\$2,301.23	(\$14,101.62)	-82.95%
100.145.3000000.0000.000	Purchased Services	\$16,000.00	\$4,000.00	\$4,000.00	\$12,000.00	\$0.00	\$12,000.00	75.00%
	FUNCTION: Homebound - 145	\$100,000.00	\$152,330.07	\$152,330.07	(\$52,330.07)	\$11,864.93	(\$64,195.00)	-64.20%
100.148.1000000.0000.000	Salaries	\$92,498.78	\$99,276.55	\$99,276.55	(\$6,777.77)	\$39,807.90	(\$46,585.67)	-50.36%
100.148.2000000.0000.000	Employee Benefits	\$31,020.54	\$33,944.01	\$33,944.01	(\$2,923.47)	\$13,761.01	(\$16,684.48)	-53.79%
100.148.3000000.0000.000	Purchased Services	\$4,245.00	\$2,803.95	\$2,803.95	\$1,441.05	\$0.00	\$1,441.05	33.95%
100.148.4000000.0000.000	Supplies and Materials	\$4,708.60	\$42.62	\$42.62	\$4,665.98	\$567.63	\$4,098.35	87.04%
	FUNCTION: Gifted and Talented Artistic - 148	\$132,472.92	\$136,067.13	\$136,067.13	(\$3,594.21)	\$54,136.54	(\$57,730.75)	-43.58%
100.149.1000000.0000.000	Salaries	\$811,220.50	\$508,471.57	\$508,471.57	\$302,748.93	\$133,323.40	\$169,425.53	20.89%
100.149.2000000.0000.000	Employee Benefits	\$249,995.72	\$168,188.76	\$168,188.76	\$81,806.96	\$56,367.92	\$25,439.04	10.18%
100.149.3000000.0000.000	Purchased Services	\$0.00	\$1,581,930.59	\$1,581,930.59	(\$1,581,930.59)	\$0.00	(\$1,581,930.59)	0.00%
	FUNCTION: Other Special Programs - 149	\$1,061,216.22	\$2,258,590.92	\$2,258,590.92	(\$1,197,374.70)	\$189,691.32	(\$1,387,066.02)	-130.71%
100.161.1000000.0000.000	Salaries	\$929,053.00	\$678,006.46	\$678,006.46	\$251,046.54	\$269,312.81	(\$18,266.27)	-1.97%
100.161.2000000.0000.000	Employee Benefits	\$382,966.16	\$277,455.19	\$277,455.19	\$105,510.97	\$114,616.10	(\$9,105.13)	-2.38%
100.161.3000000.0000.000	Purchased Services	\$1,525.00	\$315.00	\$315.00	\$1,210.00	\$0.00	\$1,210.00	79.34%
100.161.4000000.0000.000	Supplies and Materials	\$3,060.00	\$2,339.88	\$2,339.88	\$720.12	\$0.00	\$720.12	23.53%
	FUNCTION: Other Exceptional Programs - 161	\$1,316,604.16	\$958,116.53	\$958,116.53	\$358,487.63	\$383,928.91	(\$25,441.28)	-1.93%
100.172.1000000.0000.000	Salaries	\$40,000.00	\$1,350.00	\$1,350.00	\$38,650.00	\$0.00	\$38,650.00	96.63%
100.172.2000000.0000.000	Employee Benefits	\$10,000.00	\$324.53	\$324.53	\$9,675.47	\$0.00	\$9,675.47	96.75%
	FUNCTION: Elementary Summer School - 172	\$50,000.00	\$1,674.53	\$1,674.53	\$48,325.47	\$0.00	\$48,325.47	96.65%
100.173.1000000.0000.000	Salaries	\$40,000.00	\$27,337.20	\$27,337.20	\$12,662.80	\$0.00	\$12,662.80	31.66%
100.173.2000000.0000.000	Employee Benefits	\$10,000.00	\$6,106.50	\$6,106.50	\$3,893.50	\$0.00	\$3,893.50	38.94%
	FUNCTION: High School Summer School - 173	\$50,000.00	\$33,443.70	\$33,443.70	\$16,556.30	\$0.00	\$16,556.30	33.11%
100.181.1000000.0000.000	Salaries	\$212,428.00	\$177,023.20	\$177,023.20	\$35,404.80	\$35,404.80	\$0.00	0.00%
100.181.2000000.0000.000	Employee Benefits	\$65,596.09	\$52,156.34	\$52,156.34	\$13,439.75	\$10,313.24	\$3,126.51	4.77%
100.181.3000000.0000.000	Purchased Services	\$5,000.00	\$1,271.21	\$1,271.21	\$3,728.79	\$0.00	\$3,728.79	74.58%
100.181.6000000.0000.000	Other Objects	\$800.00	\$636.00	\$636.00	\$164.00	\$0.00	\$164.00	20.50%
	FUNCTION: Adult Basic Education Programs - 181	\$283,824.09	\$231,086.75	\$231,086.75	\$52,737.34	\$45,718.04	\$7,019.30	2.47%
100.182.3000000.0000.000	Purchased Services	\$500.00	\$370.75	\$370.75	\$129.25	\$0.00	\$129.25	25.85%
100.182.4000000.0000.000	Supplies and Materials	\$7,130.00	\$6,264.46	\$6,264.46	\$865.54	\$23.54	\$842.00	11.81%
	FUNCTION: Adult Secondary Education Programs - 182	\$7,630.00	\$6,635.21	\$6,635.21	\$994.79	\$23.54	\$971.25	12.73%
100.188.1000000.0000.000	Salaries	\$0.00	\$35,970.30	\$35,970.30	(\$35,970.30)	\$11,989.90	(\$47,960.20)	0.00%
100.188.2000000.0000.000	Employee Benefits	\$0.00	\$15,197.45	\$15,197.45	(\$15,197.45)	\$5,118.62	(\$20,316.07)	0.00%
	FUNCTION: Parenting/Family Literacy - 188	\$0.00	\$51,167.75	\$51,167.75	(\$51,167.75)	\$17,108.52	(\$68,276.27)	0.00%

School District Five of Lexington and Richland

Board Report Expenditures

Fiscal Year: 2015-2016

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☐ Include pre encumbrance

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From Date: 4/1/2015

To Date: 4/30/2016

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
100.190.1000000.0000.000	Salaries	\$538,977.00	\$333,050.38	\$333,050.38	\$205,926.62	\$127,546.75	\$78,379.87	14.54%
100.190.2000000.0000.000	Employee Benefits	\$124,107.00	\$79,069.62	\$79,069.62	\$45,037.38	\$30,734.24	\$14,303.14	11.52%
100.190.6000000.0000.000	Other Objects	\$20,800.00	\$18,419.88	\$18,419.88	\$2,380.12	\$0.00	\$2,380.12	11.44%
	FUNCTION: Instrucational Pupil Activity - 190	\$683,884.00	\$430,539.88	\$430,539.88	\$253,344.12	\$158,280.99	\$95,063.13	13.90%
100.211.1000000.0000.000	Salaries	\$834,655.00	\$672,484.05	\$672,484.05	\$162,170.95	\$229,156.05	(\$66,985.10)	-8.03%
100.211.2000000.0000.000	Employee Benefits	\$367,537.45	\$262,674.34	\$262,674.34	\$104,863.11	\$94,647.77	\$10,215.34	2.78%
100.211.3000000.0000.000	Purchased Services	\$6,032.00	\$3,229.50	\$3,229.50	\$2,802.50	\$0.00	\$2,802.50	46.46%
100.211.4000000.0000.000	Supplies and Materials	\$1,858.00	\$755.85	\$755.85	\$1,102.15	\$477.23	\$624.92	33.63%
	FUNCTION: Attendance and Social Work Services - 211	\$1,210,082.45	\$939,143.74	\$939,143.74	\$270,938.71	\$324,281.05	(\$53,342.34)	-4.41%
100.212.1000000.0000.000	Salaries	\$3,218,707.00	\$2,364,238.15	\$2,364,238.15	\$854,468.85	\$782,911.96	\$71,556.89	2.22%
100.212.2000000.0000.000	Employee Benefits	\$1,164,323.05	\$816,337.03	\$816,337.03	\$347,986.02	\$270,415.13	\$77,570.89	6.66%
100.212.3000000.0000.000	Purchased Services	\$2,560.50	\$1,362.77	\$1,362.77	\$1,197.73	\$0.00	\$1,197.73	46.78%
100.212.4000000.0000.000	Supplies and Materials	\$18,144.80	\$10,654.62	\$10,654.62	\$7,490.18	\$87.16	\$7,403.02	40.80%
	FUNCTION: Guidance Services - 212	\$4,403,735.35	\$3,192,592.57	\$3,192,592.57	\$1,211,142.78	\$1,053,414.25	\$157,728.53	3.58%
100.213.1000000.0000.000	Salaries	\$1,553,505.02	\$1,011,099.44	\$1,011,099.44	\$542,405.58	\$453,510.40	\$88,895.18	5.72%
100.213.2000000.0000.000	Employee Benefits	\$583,881.88	\$376,156.48	\$376,156.48	\$207,725.40	\$167,297.02	\$40,428.38	6.92%
100.213.3000000.0000.000	Purchased Services	\$2,952.00	\$987.38	\$987.38	\$1,964.62	\$0.00	\$1,964.62	66.55%
100.213.4000000.0000.000	Supplies and Materials	\$25,095.23	\$14,195.02	\$14,195.02	\$10,900.21	\$0.00	\$10,900.21	43.44%
100.213.6000000.0000.000	Other Objects	\$345.00	\$110.00	\$110.00	\$235.00	\$0.00	\$235.00	68.12%
	FUNCTION: Health Services - 213	\$2,165,779.13	\$1,402,548.32	\$1,402,548.32	\$763,230.81	\$620,807.42	\$142,423.39	6.58%
100.214.1000000.0000.000	Salaries	\$1,212,682.85	\$842,890.14	\$842,890.14	\$369,792.71	\$286,473.53	\$83,319.18	6.87%
100.214.2000000.0000.000	Employee Benefits	\$383,596.06	\$262,204.66	\$262,204.66	\$121,391.40	\$90,884.82	\$30,506.58	7.95%
100.214.3000000.0000.000	Purchased Services	\$6,000.00	\$4,029.92	\$4,029.92	\$1,970.08	\$0.00	\$1,970.08	32.83%
100.214.4000000.0000.000	Supplies and Materials	\$5,850.00	\$3,386.59	\$3,386.59	\$2,463.41	\$2,070.39	\$393.02	6.72%
	FUNCTION: Psychological Services - 214	\$1,608,128.91	\$1,112,511.31	\$1,112,511.31	\$495,617.60	\$379,428.74	\$116,188.86	7.23%
100.217.1000000.0000.000	Salaries	\$77,682.00	\$64,734.80	\$64,734.80	\$12,947.20	\$12,946.88	\$0.32	0.00%
100.217.2000000.0000.000	Employee Benefits	\$26,975.81	\$22,401.89	\$22,401.89	\$4,573.92	\$4,516.98	\$56.94	0.21%
100.217.3000000.0000.000	Purchased Services	(\$80.00)	\$72.00	\$72.00	(\$152.00)	\$0.00	(\$152.00)	190.00%
100.217.4000000.0000.000	Supplies and Materials	\$1,175.00	\$420.82	\$420.82	\$754.18	\$0.00	\$754.18	64.19%
	FUNCTION: Career Specialist Services - 217	\$105,752.81	\$87,629.51	\$87,629.51	\$18,123.30	\$17,463.86	\$659.44	0.62%
100.221.1000000.0000.000	Salaries	\$2,089,965.10	\$2,378,158.79	\$2,378,158.79	(\$288,193.69)	\$671,144.20	(\$959,337.89)	-45.90%
100.221.2000000.0000.000	Employee Benefits	\$697,457.60	\$754,586.87	\$754,586.87	(\$57,129.27)	\$213,765.75	(\$270,895.02)	-38.84%
100.221.3000000.0000.000	Purchased Services	\$580,672.00	\$280,400.46	\$280,400.46	\$300,271.54	\$71,290.25	\$228,981.29	39.43%
100.221.4000000.0000.000	Supplies and Materials	\$131,640.00	\$61,651.29	\$61,651.29	\$69,988.71	\$453.58	\$69,535.13	52.82%
100.221.6000000.0000.000	Other Objects	\$3,331.00	\$2,676.50	\$2,676.50	\$654.50	\$0.00	\$654.50	19.65%
	FUNCTION: Improvement of Instruction Curriculum Development - 221	\$3,503,065.70	\$3,477,473.91	\$3,477,473.91	\$25,591.79	\$956,653.78	(\$931,061.99)	-26.58%
100.222.1000000.0000.000	Salaries	\$1,743,924.50	\$1,224,474.64	\$1,224,474.64	\$519,449.86	\$502,816.95	\$16,632.91	0.95%
100.222.2000000.0000.000	Employee Benefits	\$693,795.04	\$452,776.01	\$452,776.01	\$241,019.03	\$191,191.97	\$49,827.06	7.18%
100.222.3000000.0000.000	Purchased Services	\$400.00	\$246.00	\$246.00	\$154.00	\$0.00	\$154.00	38.50%
100.222.4000000.0000.000	Supplies and Materials	\$253,543.00	\$165,251.06	\$165,251.06	\$88,291.94	\$27,196.85	\$61,095.09	24.10%
100.222.6000000.0000.000	Other Objects	\$0.00	\$175.00	\$175.00	(\$175.00)	\$0.00	(\$175.00)	0.00%
	FUNCTION: Library and Media Services - 222	\$2,691,662.54	\$1,842,922.71	\$1,842,922.71	\$848,739.83	\$721,205.77	\$127,534.06	4.74%
100.223.1000000.0000.000	Salaries	\$505,552.40	\$430,528.09	\$430,528.09	\$75,024.31	\$95,096.28	(\$20,071.97)	-3.97%

School District Five of Lexington and Richland

Board Report Expenditures

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To Date: 4/30/2016

Fiscal Year: 2015-2016

☐ Subtotal by Collapse Mask

☐ Include pre encumbrance

☒ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
100.223.2000000.0000.000	Employee Benefits	\$170,611.88	\$140,333.74	\$140,333.74	\$30,278.14	\$31,153.69	(\$875.55)	-0.51%
100.223.3000000.0000.000	Purchased Services	\$13,500.00	\$5,565.49	\$5,565.49	\$7,934.51	\$0.00	\$7,934.51	58.77%
100.223.4000000.0000.000	Supplies and Materials	\$540.00	\$0.00	\$0.00	\$540.00	\$0.00	\$540.00	100.00%
100.223.6000000.0000.000	Other Objects	\$0.00	\$175.50	\$175.50	(\$175.50)	\$0.00	(\$175.50)	0.00%
	FUNCTION: Supervision of Special Programs - 223	\$690,204.28	\$576,602.82	\$576,602.82	\$113,601.46	\$126,249.97	(\$12,648.51)	-1.83%
100.224.1000000.0000.000	Salaries	\$0.00	\$1,615.59	\$1,615.59	(\$1,615.59)	\$0.00	(\$1,615.59)	0.00%
100.224.2000000.0000.000	Employee Benefits	\$0.00	\$388.40	\$388.40	(\$388.40)	\$0.00	(\$388.40)	0.00%
100.224.3000000.0000.000	Purchased Services	\$84,031.03	\$51,664.73	\$51,664.73	\$32,366.30	\$65.76	\$32,300.54	38.44%
100.224.4000000.0000.000	Supplies and Materials	\$8,435.50	\$2,693.28	\$2,693.28	\$5,742.22	\$0.00	\$5,742.22	68.07%
	FUNCTION: Improvement of Instruction Inservice & Staff Train - 224	\$92,466.53	\$56,362.00	\$56,362.00	\$36,104.53	\$65.76	\$36,038.77	38.97%
100.231.1000000.0000.000	Salaries	\$67,200.00	\$48,000.00	\$48,000.00	\$19,200.00	\$9,600.00	\$9,600.00	14.29%
100.231.2000000.0000.000	Employee Benefits	\$15,933.12	\$11,539.20	\$11,539.20	\$4,393.92	\$2,307.84	\$2,086.08	13.09%
100.231.3000000.0000.000	Purchased Services	\$336,775.00	\$278,188.01	\$278,188.01	\$58,586.99	\$7,000.00	\$51,586.99	15.32%
100.231.6000000.0000.000	Other Objects	\$368,185.00	\$368,135.00	\$368,135.00	\$50.00	\$375.00	(\$325.00)	-0.09%
	FUNCTION: Board of Education - 231	\$788,093.12	\$705,862.21	\$705,862.21	\$82,230.91	\$19,282.84	\$62,948.07	7.99%
100.232.1000000.0000.000	Salaries	\$265,594.00	\$221,525.40	\$221,525.40	\$44,068.60	\$44,066.40	\$2.20	0.00%
100.232.2000000.0000.000	Employee Benefits	\$78,195.38	\$60,298.82	\$60,298.82	\$17,896.56	\$12,677.20	\$5,219.36	6.67%
100.232.3000000.0000.000	Purchased Services	\$29,520.65	\$18,939.68	\$18,939.68	\$10,580.97	\$806.68	\$9,774.29	33.11%
100.232.4000000.0000.000	Supplies and Materials	\$3,652.79	\$3,010.06	\$3,010.06	\$642.73	\$0.00	\$642.73	17.60%
100.232.6000000.0000.000	Other Objects	\$7,100.00	\$2,292.06	\$2,292.06	\$4,807.94	\$0.00	\$4,807.94	67.72%
	FUNCTION: Office of Superintendent - 232	\$384,062.82	\$306,066.02	\$306,066.02	\$77,996.80	\$57,550.28	\$20,446.52	5.32%
100.233.1000000.0000.000	Salaries	\$9,384,605.18	\$6,808,007.19	\$6,808,007.19	\$2,576,597.99	\$1,666,410.01	\$910,187.98	9.70%
100.233.2000000.0000.000	Employee Benefits	\$3,376,930.92	\$2,362,497.39	\$2,362,497.39	\$1,014,433.53	\$600,940.73	\$413,492.80	12.24%
100.233.3000000.0000.000	Purchased Services	\$182,169.90	\$75,580.70	\$75,580.70	\$106,589.20	\$18,671.04	\$87,918.16	48.26%
100.233.4000000.0000.000	Supplies and Materials	\$229,141.77	\$143,462.59	\$143,462.59	\$85,679.18	\$10,429.63	\$75,249.55	32.84%
100.233.6000000.0000.000	Other Objects	\$19,170.72	\$15,059.50	\$15,059.50	\$4,111.22	\$1,050.00	\$3,061.22	15.97%
	FUNCTION: School Administration - 233	\$13,192,018.49	\$9,404,607.37	\$9,404,607.37	\$3,787,411.12	\$2,297,501.41	\$1,489,909.71	11.29%
100.251.1000000.0000.000	Salaries	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.251.3000000.0000.000	Purchased Services	\$412,089.00	\$166,703.43	\$166,703.43	\$245,385.57	\$89,562.54	\$155,823.03	37.81%
	FUNCTION: Student Transportation (Federal/District Mandated) - 251	\$412,089.00	\$166,703.43	\$166,703.43	\$245,385.57	\$89,562.54	\$155,823.03	37.81%
100.252.1000000.0000.000	Salaries	\$773,981.00	\$678,254.05	\$678,254.05	\$95,726.95	\$123,513.60	(\$27,786.65)	-3.59%
100.252.2000000.0000.000	Employee Benefits	\$280,957.52	\$235,207.63	\$235,207.63	\$45,749.89	\$43,760.88	\$1,989.01	0.71%
100.252.3000000.0000.000	Purchased Services	\$136,680.00	\$91,813.86	\$91,813.86	\$44,866.14	\$7,556.91	\$37,309.23	27.30%
100.252.4000000.0000.000	Supplies and Materials	\$53,955.00	\$21,102.79	\$21,102.79	\$32,852.21	\$1,287.10	\$31,565.11	58.50%
100.252.5000000.0000.000	Capital Outlay	\$6,250.00	\$0.00	\$0.00	\$6,250.00	\$0.00	\$6,250.00	100.00%
100.252.6000000.0000.000	Other Objects	\$3,600.00	\$3,227.00	\$3,227.00	\$373.00	\$0.00	\$373.00	10.36%
	FUNCTION: Fiscal Services - 252	\$1,255,423.52	\$1,029,605.33	\$1,029,605.33	\$225,818.19	\$176,118.49	\$49,699.70	3.96%
100.254.1000000.0000.000	Salaries	\$6,220,461.99	\$5,084,917.13	\$5,084,917.13	\$1,135,544.86	\$1,003,670.88	\$131,873.98	2.12%
100.254.2000000.0000.000	Employee Benefits	\$3,542,712.92	\$2,999,559.20	\$2,999,559.20	\$543,153.72	\$399,695.29	\$143,458.43	4.05%
100.254.3000000.0000.000	Purchased Services	\$4,556,223.70	\$3,909,507.69	\$3,909,507.69	\$646,716.01	\$530,524.49	\$116,191.52	2.55%
100.254.4000000.0000.000	Supplies and Materials	\$5,471,156.00	\$4,083,682.82	\$4,083,682.82	\$1,387,473.18	\$63,640.06	\$1,323,833.12	24.20%
100.254.5000000.0000.000	Capital Outlay	\$134,723.10	\$82,223.10	\$82,223.10	\$52,500.00	\$51,508.51	\$991.49	0.74%
100.254.6000000.0000.000	Other Objects	\$3,556.00	\$3,177.16	\$3,177.16	\$378.84	\$519.00	(\$140.16)	-3.94%
	FUNCTION: Operation and Maintenance of Plant - 254	\$19,928,833.71	\$16,163,067.10	\$16,163,067.10	\$3,765,766.61	\$2,049,558.23	\$1,716,208.38	8.61%

School District Five of Lexington and Richland

Board Report Expenditures

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☐ Subtotal by Collapse Mask

☐ Include pre encumbrance

☒ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
100.255.1000000.0000.000	Salaries	\$3,133,318.23	\$2,371,070.06	\$2,371,070.06	\$762,248.17	\$770,600.00	(\$8,351.83)	-0.27%
100.255.2000000.0000.000	Employee Benefits	\$903,845.78	\$883,772.55	\$883,772.55	\$20,073.23	\$311,043.37	(\$290,970.14)	-32.19%
100.255.3000000.0000.000	Purchased Services	\$114,893.40	\$62,074.00	\$62,074.00	\$52,819.40	\$9,243.22	\$43,576.18	37.93%
100.255.4000000.0000.000	Supplies and Materials	\$55,980.00	\$38,628.85	\$38,628.85	\$17,351.15	\$9,734.98	\$7,616.17	13.61%
100.255.6000000.0000.000	Other Objects	\$500.00	\$240.00	\$240.00	\$260.00	\$0.00	\$260.00	52.00%
	FUNCTION: Student Transportation (State Mandated) - 255	\$4,208,537.41	\$3,355,785.46	\$3,355,785.46	\$852,751.95	\$1,100,621.57	(\$247,869.62)	-5.89%
100.257.1000000.0000.000	Salaries	\$251,822.40	\$204,174.64	\$204,174.64	\$47,647.76	\$45,112.71	\$2,535.05	1.01%
100.257.2000000.0000.000	Employee Benefits	\$94,460.36	\$72,379.02	\$72,379.02	\$22,081.34	\$16,205.69	\$5,875.65	6.22%
100.257.3000000.0000.000	Purchased Services	\$647,390.91	\$489,718.20	\$489,718.20	\$157,672.71	\$146,153.95	\$11,518.76	1.78%
100.257.4000000.0000.000	Supplies and Materials	\$52,639.00	\$31,808.31	\$31,808.31	\$20,830.69	\$3,207.26	\$17,623.43	33.48%
	FUNCTION: Internal Services - 257	\$1,046,312.67	\$798,080.17	\$798,080.17	\$248,232.50	\$210,679.61	\$37,552.89	3.59%
100.258.1000000.0000.000	Salaries	\$70,906.00	\$61,556.50	\$61,556.50	\$9,349.50	\$11,996.48	(\$2,646.98)	-3.73%
100.258.2000000.0000.000	Employee Benefits	\$25,369.22	\$21,645.35	\$21,645.35	\$3,723.87	\$4,289.18	(\$565.31)	-2.23%
100.258.3000000.0000.000	Purchased Services	\$1,234,545.29	\$998,466.85	\$998,466.85	\$236,078.44	\$330,682.54	(\$94,604.10)	-7.66%
100.258.4000000.0000.000	Supplies and Materials	\$1,327.42	\$24.00	\$24.00	\$1,303.42	\$0.00	\$1,303.42	98.19%
100.258.5000000.0000.000	Capital Outlay	\$410.00	\$34.22	\$34.22	\$375.78	\$0.00	\$375.78	91.65%
	FUNCTION: Security - 258	\$1,332,557.93	\$1,081,726.92	\$1,081,726.92	\$250,831.01	\$346,968.20	(\$96,137.19)	-7.21%
100.263.1000000.0000.000	Salaries	\$846,763.61	\$699,210.94	\$699,210.94	\$147,552.67	\$129,389.11	\$18,163.56	2.15%
100.263.2000000.0000.000	Employee Benefits	\$281,878.80	\$217,490.43	\$217,490.43	\$64,388.37	\$40,970.31	\$23,418.06	8.31%
100.263.3000000.0000.000	Purchased Services	\$80,309.00	\$59,473.99	\$59,473.99	\$20,835.01	\$200.00	\$20,635.01	25.69%
100.263.4000000.0000.000	Supplies and Materials	\$33,146.00	\$14,442.58	\$14,442.58	\$18,703.42	\$1,919.65	\$16,783.77	50.64%
100.263.6000000.0000.000	Other Objects	\$12,700.00	(\$1,196.11)	(\$1,196.11)	\$13,896.11	\$11,627.04	\$2,269.07	17.87%
	FUNCTION: Information Services - 263	\$1,254,797.41	\$989,421.83	\$989,421.83	\$265,375.58	\$184,106.11	\$81,269.47	6.48%
100.264.1000000.0000.000	Salaries	\$609,751.48	\$565,842.50	\$565,842.50	\$43,908.98	\$113,168.23	(\$69,259.25)	-11.36%
100.264.2000000.0000.000	Employee Benefits	\$216,889.52	\$187,955.01	\$187,955.01	\$28,934.51	\$37,847.05	(\$8,912.54)	-4.11%
100.264.3000000.0000.000	Purchased Services	\$78,744.00	\$10,933.04	\$10,933.04	\$67,810.96	\$3,463.00	\$64,347.96	81.72%
100.264.4000000.0000.000	Supplies and Materials	\$59,527.00	\$11,453.84	\$11,453.84	\$48,073.16	\$88.30	\$47,984.86	80.61%
100.264.6000000.0000.000	Other Objects	\$0.00	\$526.50	\$526.50	(\$526.50)	\$0.00	(\$526.50)	0.00%
	FUNCTION: Staff Services - 264	\$964,912.00	\$776,710.89	\$776,710.89	\$188,201.11	\$154,566.58	\$33,634.53	3.49%
100.266.1000000.0000.000	Salaries	\$1,477,028.48	\$1,257,054.30	\$1,257,054.30	\$219,974.18	\$271,407.68	(\$51,433.50)	-3.48%
100.266.2000000.0000.000	Employee Benefits	\$580,847.52	\$410,438.66	\$410,438.66	\$170,408.86	\$91,525.08	\$78,883.78	13.58%
100.266.3000000.0000.000	Purchased Services	\$207,459.19	\$127,834.11	\$127,834.11	\$79,625.08	\$23,039.81	\$56,585.27	27.28%
100.266.4000000.0000.000	Supplies and Materials	\$16,419.31	\$14,133.68	\$14,133.68	\$2,285.63	\$1,533.64	\$751.99	4.58%
100.266.6000000.0000.000	Other Objects	\$175.50	\$175.50	\$175.50	\$0.00	\$0.00	\$0.00	0.00%
	FUNCTION: Technology and Data Processing Services - 266	\$2,281,930.00	\$1,809,636.25	\$1,809,636.25	\$472,293.75	\$387,506.21	\$84,787.54	3.72%
100.271.1000000.0000.000	Salaries	\$1,357,263.67	\$1,184,486.87	\$1,184,486.87	\$172,776.80	\$320,609.14	(\$147,832.34)	-10.89%
100.271.2000000.0000.000	Employee Benefits	\$354,915.54	\$287,908.24	\$287,908.24	\$67,007.30	\$83,241.60	(\$16,234.30)	-4.57%
100.271.3000000.0000.000	Purchased Services	\$55,824.00	\$194,841.06	\$194,841.06	(\$139,017.06)	\$11,133.34	(\$150,150.40)	-268.97%
100.271.4000000.0000.000	Supplies and Materials	\$30,100.00	\$0.00	\$0.00	\$30,100.00	\$30,074.00	\$26.00	0.09%
100.271.6000000.0000.000	Other Objects	\$364,400.00	\$307,000.00	\$307,000.00	\$57,400.00	\$0.00	\$57,400.00	15.75%
	FUNCTION: Pupil Service Activities - 271	\$2,162,503.21	\$1,974,236.17	\$1,974,236.17	\$188,267.04	\$445,058.08	(\$256,791.04)	-11.87%
100.390.3000000.0000.000	Purchased Services	\$17,500.00	\$14,100.00	\$14,100.00	\$3,400.00	\$3,000.00	\$400.00	2.29%
100.390.4000000.0000.000	Supplies and Materials	\$3,350.00	\$32.00	\$32.00	\$3,318.00	\$0.00	\$3,318.00	99.04%

School District Five of Lexington and Richland

Board Report Expenditures

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☐ Subtotal by Collapse Mask

☐ Include pre encumbrance

☒ Print accounts with zero balance

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☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
	FUNCTION: Other Community Services - 390	\$20,850.00	\$14,132.00	\$14,132.00	\$6,718.00	\$3,000.00	\$3,718.00	17.83%
100.412.7000000.0000.000	Transfers	\$20,000.00	\$44,528.76	\$44,528.76	(\$24,528.76)	\$0.00	(\$24,528.76)	-122.64%
	FUNCTION: Payments to Other Governmental Units - 412	\$20,000.00	\$44,528.76	\$44,528.76	(\$24,528.76)	\$0.00	(\$24,528.76)	-122.64%
100.425.7000000.0000.000	Transfers	\$511,745.00	\$0.00	\$0.00	\$511,745.00	\$0.00	\$511,745.00	100.00%
	FUNCTION: Transfer to Food Service Fund - 425	\$511,745.00	\$0.00	\$0.00	\$511,745.00	\$0.00	\$511,745.00	100.00%
Grand Total:		\$166,451,021.00	\$120,756,334.70	\$120,756,334.70	\$45,694,686.30	\$38,791,683.96	\$6,903,002.34	4.15%

End of Report



MEMORANDUM

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

From: Dr. Christina Melton *cfm*
Chief Instructional Officer

Date: May 12, 2016

Re: May 23, 2016 Board Meeting,
First Reading: Approval of Proposed Revisions
Policy IKA "Grading/Assessment Systems"

Item: Proposed revisions to Board Policy IKA "Grading/Assessment Systems" are attached in DRAFT form, along with the current Board Policy.

Recommendation: The administration recommends the revisions to Board Policy IKA "Grading/Assessment Systems" move to Second Reading approval.

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

Attachments: Current Board Policy IKA "Grading/Assessment Systems"
Proposed Revisions to Board Policy IKA "Grading/Assessment Systems"

GRADING/ASSESSMENT SYSTEMS

Code **IKA** Issued **DRAFT 5/16**

Purpose: To establish the board's vision for grading and assessment of student academic progress.

Students respond more positively to the opportunity for success than to the threat of failure. The district seeks, therefore, through learner objectives and its instructional program, to make achievement both recognizable and possible for students. The district should emphasize achievement in its process of evaluating student performance.

Regularly issued report cards, combined with scheduled parent-teacher conferences, serve to promote a process of continuous evaluation of student performance. This process informs students and their parent/legal guardian and provides a basis for bringing about change in student performance if such change seems necessary.

Statewide uniform grading scale

The school will follow the statewide uniform grading scale as approved by the state board of education. This uniform grading scale and the system for calculating GPAs and class rank will apply to all courses carrying Carnegie units, including units earned at the middle/junior high school level.

~~The uniform grading scale is as follows:~~

~~A~~	~~93 – 100~~
~~B~~	~~85 – 92~~
~~C~~	~~77 – 84~~
~~D~~	~~70 – 76~~
~~F~~	~~69 and below~~

All report cards and transcripts will use numerical grades for courses carrying Carnegie units.

Cf. IKAB, IKC, IKF

Adopted 5/2/84; Revised 12/9/85, 5/3/93, 5/4/98, 3/13/00, 3/27/00, 5/19/03, 6/17/13

Legal references:

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

Section 59-18-310(B) - Development or adoption of statewide assessment program to measure student performance.

Section 59-18-320 - Review of field test; general administration of test; accommodations for students with disabilities; adoption of new standards.

State Board of Education Regulations:

R43-262 - Assessment program.

R43-262.4 - End of course tests.

R43-274 - Student attendance.

R43-234 - Defined program, grades 9-12.

School District Five of Lexington and Richland Counties

Policy IKA Grading/Assessment Systems

Issued 6/13

Purpose: To establish the board's vision for grading and assessment of student academic progress.

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The uniform grading scale is as follows.

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C 77 - 84

D 70 - 76

F 69 and below

All report cards and transcripts will use numerical grades for courses carrying Carnegie units.

Cf. [IKAB](#), [IKF](#)

Adopted 5/2/84; Revised 12/9/85, 5/3/93, 5/4/98, 3/13/00, 3/27/00, 5/19/03, 6/17/13

Legal references:

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[R-43-262](#) - Assessment program.

R-43-262.4 - End of course tests.

R-43-274 - Student attendance.

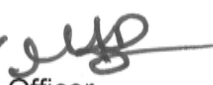
R-43-234 - Defined program, grades 9-12.

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES

Memorandum

To: Members of the Board of Trustees

Through: Dr. Stephen W. Hefner
Superintendent

From: Mark A. Bounds 
Chief Information Officer

Date: May 23, 2016

Re: Proposed revision of Strategic Plan to include mandated "Read to Succeed" Goals

Board of Education Regulation 43-261, SC Code Ann. §59-18-1300 requires all school districts to have District Strategic Plans (DSP) and all schools have School Renewal Plans (SRP). Both the district's updated DSP and our AdvancED reaccreditation visit were scheduled for 2015. The District requested and received a one year delay in submitting the new DSP and SRPs, so that the reaccreditation process and strategic planning process could be aligned. Our request was granted.

District Five had a very successful AdvancED reaccreditation visit in 2015. This year, we worked diligently to infuse the results of the AdvancED process into our strategic planning. Just as the district and all our schools were in the final stages of completing the strategic planning process, the SC Department of Education provided guidance that the new Read to Succeed (R2S) goals must be incorporated into the DSP and SRPs. Our determination was that including the R2S goals so late in the process would not provide sufficient time to create meaningful goals and would jeopardize all the previous work that had been accomplished. The decision was made to complete the strategic planning process that had already been initiated and modify the DSP to include the new R2S goal once there was sufficient time to develop meaningful R2S goals.

The revised DSP and SRPs were submitted in April, 2016. Over the last few months, District Five staff members have been developing a Reading Plan and new R2S goals for inclusion in the DSP.

An overview of this process and the new R2S goals were provided for your discussion and consideration at the May 9th Board of Trustees meeting.

At the conclusion of this process we will have the best possible R2S goals and our DSP will reflect those goals. We will return to a normal 5 year cycle once this process is completed.

We have not received any comments on this action since it was presented for discussion at the May 9, 2016 Board of Trustees meeting.

We request approval to add the new R2S goals (goals 6 – 12) to the DSP.

MAB/cw

Attachment: Read to Succeed Goals for inclusion in the District Strategic Plan

Goal 6
DISTRICT STRATEGIC PLAN FOR 2016-2021

DATE: FALL 2015

Performance Goal Area: Read to Succeed: Leadership

☐ Student Achievement ☐ Teacher/Administrator Quality ☐ School Climate (Parent Involvement, Safe and Healthy Schools, etc.) ☒ District Priority

PERFORMANCE GOAL: (desired result of student learning)	n/a
INTERIM PERFORMANCE GOAL:	100% of District 5 schools will establish a literacy leadership team.
DATA SOURCE(S):	n/a
OVERALL MEASURES:	n/a

ACTION PLAN					EVALUATION
STRATEGY 6.1: We will develop a leadership plan to guide and support scientifically-based reading research practices aligned with state policies.	<u>Timeline</u> Start/End Date	<u>Person</u> Responsible	<u>Estimated</u> Cost	<u>Funding</u> Source	<u>Indicators of Implementation</u>
<u>Activity</u> 6.1.1: Establish a literacy leadership team inclusive of faculty and staff, parents, and	Summer 2016	Principals	n/a	n/a	Team members listed in School Reading Plans.

community members.					
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Goal 7 DISTRICT STRATEGIC PLAN FOR 2016-2021		DATE: FALL 2015
Performance Goal Area: Read to Succeed: Student Outcomes		
☒ Student Achievement ☐ Teacher/Administrator Quality ☐ School Climate (Parent Involvement, Safe and Healthy Schools, etc.) ☐ District Priority		
PERFORMANCE GOAL: (desired result of student learning)	n/a	
INTERIM PERFORMANCE GOAL:	We will provide world class knowledge via challenging curricula with high expectations for all students as measured by: • Graduation rates meeting or exceeding the rate of "Districts with Students Like Ours" as determined by the South Carolina State Department of Education, • The district's average scale score on the WorkKeys assessment being 4.8 points above the state average, cumulatively when adding the scores for Applied Mathematics, Locating Information, and Reading for Information, • The NWEA Virtual Comparison Group (VCG) Growth for Percentage Typical Growth plus High Growth, will increase to 78.4% in Grades 2-5 Reading and 77.5% in Grades 6-8 Reading, • 80% of kindergarten students will score at least a Level 4 on the DRA2+ assessment by the beginning of	

	June 2017; and, The overall district pass rate on English 1 EOC for 2016-17 will be 84%.
DATA SOURCE(S):	n/a
OVERALL MEASURES:	n/a

ACTION PLAN					EVALUATION
<u>STRATEGY 7.1:</u> We will establish clear and measurable student achievement goals.	<u>Timeline</u> <u>Start/End Date</u>	<u>Person</u> <u>Responsible</u>	<u>Estimated</u> <u>Cost</u>	<u>Funding</u> <u>Source</u>	<u>Indicators of Implementation</u>
<u>Activity</u> 7.1.1: Provide differentiated instruction through the Direct Instruction Model (Hattie, 2011) in all classrooms to include fluid and flexible grouping, cooperative learning, Socratic/Paideia seminars, project-based learning, virtual learning and/or other research-based instructional practices.	2016-2021	Professional Development Coordinator Content Coordinators Instructional Specialists and Coaches Teachers and School Administrators	TBD	Title I Title II Grants General Fund	Lesson plans, observations, weekly newsletters, presentations at district and school professional development

7.1.2: Emphasize the use of small group instruction in elementary, intermediate, and middle school Mathematics and English Language Arts.	2016-2021	ELA Coordinator Mathematics Coordinator Instructional Specialist for Mathematics Instructional Specialist for ELA School Administrators	TBD	Title 1 Funds Title 2 Funds EIA Funds General Funds	Observations by directors, content coordinators, specialists, and school administrators. Coaching to include demonstrations by ELA and Math coaches.
7.1.3: Support the implementation of standards and practices, and content alignment, for all core content areas.	2016-2021	Content Coordinators Leadership Team Members Department Chairs Unit Leaders School Administrators	TBD	Title 2 Funds	Observations by directors, content coordinators, specialists, and school administrators. Review course catalog and course alignment.
7.1.4: Increase the number and diversity of students participating in Honors and AP courses.	2016-2021	Content Coordinators	TBD	TBD	

		Department Chairs Guidance Counselors Director of Accountability AGP Coordinator School AP Coordinators School Administrators Teachers			
7.1.5: Increase Pre-AP professional development for teachers.	2016-2021	Content Coordinators Instructional Specialists AGP Coordinator Secondary School APIs Teachers	TBD	TBD	
7.1.6: Provide learning opportunities that incorporate critical thinking and problem-solving skills (Depth of Knowledge) in each content area at all grade levels to include: project based learning,	2016-2021	Teachers Professional Development	n/a	n/a	

inquiry learning, science probe ware, Paidiea/Socratic seminars, use of primary sources, authentic learning, persuasive writing, historical thinking, peer and self-evaluation protocols, and/or other researched-based critical and creative thinking strategies.		Coordinator Content Coordinators School Administrators			
7.1.7: Provide reading intervention in elementary, intermediate, and middle schools for students who do not meet state adopted assessments or score significantly below the norm on MAP.	2016-2021	ELA Coordinator ELA Instructional Specialist School Intervention Teams Intervention Teachers	TBD	TBD	
7.1.8: Provide learning opportunities for students in multiple languages, technology, engineering, arts, and CATE.	2016-2021	World Language Coordinator Instructional Technology Coordinator and Specialist School-based Technology Integration Specialists	TBD	TBD	

		Content Coordinators			
		CATE Director			
		CATE Assistant Director			
		Guidance Counselors			

Goal 8

DISTRICT STRATEGIC PLAN FOR 2016-2021

DATE: FALL 2015

Performance Goal Area: Read to Succeed: Professional Learning

☐ Student Achievement
 ☒ Teacher/Administrator Quality
 ☐ School Climate (Parent Involvement, Safe and Healthy Schools, etc.)
 ☐ District Priority

PERFORMANCE GOAL: (desired result of student learning)	n/a
INTERIM PERFORMANCE GOAL:	100% of D5 administrators and teachers will be offered professional learning focused upon research-based literacy practices.
DATA SOURCE(S):	n/a
OVERALL MEASURES:	n/a
ACTION PLAN	EVALUATION

<u>STRATEGY 8.1:</u> We will provide systemic professional development for principals and teachers.	<u>Timeline Start/End Date</u>	<u>Person Responsible</u>	<u>Estimated Cost</u>	<u>Funding Source</u>	<u>Indicators of Implementation</u>
<u>Activity</u>					
8.1.1: Provide research-based literacy practices professional development to administrators through Joint PD, District Inservice Days, Split Planning, and Assistant Principal meetings.	2016-17	Office of Instruction Staff	TBD	TBD	Presentation documentation, exit slips, surveys
8.1.2: Provide research-based literacy practices professional development to teachers through #Lead5, Tuesday afternoon professional development, District Leadership, placement chair meetings, and when invited to planning times during the school day.	2016-17	Office of Instruction Staff School Administrators Reading/Literacy Coaches PD Facilitators	TBD	TBD	Presentation documentation, exit slips, surveys

Goal 9**DISTRICT STRATEGIC PLAN FOR 2016-2021****DATE: FALL 2015****Performance Goal Area: Read to Succeed: Assessment Plan**
☒ Student Achievement
 ☐ Teacher/Administrator Quality
 ☐ School Climate (Parent Involvement, Safe and Healthy Schools, etc.)
 ☐ District Priority

PERFORMANCE GOAL: (desired result of student learning)	n/a
INTERIM PERFORMANCE GOAL:	100% of schools will have certified staff members assigned and actively meeting as data teams at least monthly, focusing on using assessment results to influence instructional planning.
DATA SOURCE(S):	n/a
OVERALL MEASURES:	n/a

ACTION PLAN					EVALUATION
STRATEGY 9.1: We will provide a comprehensive assessment system.	<u>Timeline</u> Start/End Date	<u>Person</u> Responsible	<u>Estimated</u> Cost	<u>Funding</u> Source	<u>Indicators of Implementation</u>
<u>Activity</u> 9.1.1: Facilitate data team meetings at least every 4 th Tuesday.	2016-17	Certified School Staff Administrators	n/a	n/a	School administrators observations of active data teams; notes from meetings
9.1.2: Provide coaching and support of data	2016-17	Content	n/a	n/a	Calendars containing schedules; notes

teams through professional development, observations, and coaching sessions.		Coordinators Instructional Specialists School Administrators			from meetings; observations of active data teams
9.1.3: Provide coaching and support of data teams through the use of outside consultants for each school at least twice a school year.	2016-17	Office of Instruction	TBD	Federal Funds	Fishbowl schedule; observations of coaching sessions

Goal 10
DISTRICT STRATEGIC PLAN FOR 2016-2021

DATE: FALL 2015

Performance Goal Area: Read to Succeed: Instructional Plan

☒ Student Achievement ☒ Teacher/Administrator Quality ☐ School Climate (Parent Involvement, Safe and Healthy Schools, etc.) ☐ District Priority

PERFORMANCE GOAL: (desired result of student learning)	n/a
INTERIM PERFORMANCE GOALS:	• 100% of certified staff will be offered professional development in content area reading strategies. • Middle School and Intermediate School Intervention teams will meet with district personnel at least four (4) times during the 2016-17 school year for review of data and on-going professional development.

School Renewal Plan for the five-year period beginning with school year 2016–2017 and ending with school year 2020–2021.

	• 4K Intervention and Elementary Response to Intervention (RtI) teams will meet with district personnel at least three (3) times during the 2016-17 school year for review of data and on-going professional development. • Six Tuesday afternoons during the 2016-17 school year will be offered for special education teachers to meet with district personnel for on-going professional development related to best practices for students with special needs.
DATA SOURCE(S):	n/a
OVERALL MEASURES:	n/a

ACTION PLAN					EVALUATION
STRATEGY 10.1: We will establish exemplary literacy classrooms for all students, Prek-12.	<u>Timeline Start/End Date</u>	<u>Person Responsible</u>	<u>Estimated Cost</u>	<u>Funding Source</u>	<u>Indicators of Implementation</u>
<u>Activity</u>					
10.1.1: Provide research-based professional development in content area reading strategies to administrators through Joint PD, District Inservice Days, Split Planning, and Assistant Principal meetings.	2016-17	Office of Instruction Staff	TBD	TBD	Presentation documentation, exit slips, surveys
10.1.2: Provide research-based professional development in content area reading strategies to	2016-17	Office of Instruction Staff	TBD	TBD	Presentation documentation, exit slips, surveys

teachers through #LeaD5, Tuesday afternoon professional development, District Leadership, placement chair meetings, and when invited to planning times during the school day.		School Administrators Reading/Literacy Coaches PD Facilitators			
10.1.3: Facilitate the review of data and on-going professional development through 4K Intervention, Elementary RtI, and Intermediate and Middle School Intervention teams.	2016-17	Content Coordinators Directors of Elementary and Secondary Education Coordinator of Youth and Family Services Reading/Literacy Coaches School Administrators Elementary Guidance Counselor Lead Special Education Staff Certified Staff as Assigned by School Administration Intermediate/Middle	TBD	TBD	Meeting agendas and notes/minutes; surveys; observations

		Reading Intervention Consultant			
10.1.4: Facilitate on-going professional development related to best practices for students with special needs.	2016-17	Special Education Staff School Placement Chairs	TBD	TBD	Meeting agendas and notes/minutes; observations

Goal 11

DISTRICT STRATEGIC PLAN FOR 2016-2021

DATE: FALL 2015

Performance Goal Area: Read to Succeed: Parent and Family Involvement

☒ Student Achievement
 ☐ Teacher/Administrator Quality
 ☒ School Climate (Parent Involvement, Safe and Healthy Schools, etc.)
 ☐ District Priority

PERFORMANCE GOAL: (desired result of student learning)	n/a
INTERIM PERFORMANCE GOALS:	• 100% of schools will make parents aware of the Read to Succeed legislation, including third grade retention and district/school reading plans. • 100% of schools will inform stakeholders of literacy practices through parent communication, i.e. newsletters, School Improvement Council meetings (SIC), conferences, orientations, etc.

	• 100% of schools will offer opportunities for parents to meet with each of their child's teachers for individual student achievement conferences. • Cross-curricular literacy strategies to support literacy in the home will be available to all families via the district and school websites.
DATA SOURCE(S):	n/a
OVERALL MEASURES:	n/a

ACTION PLAN					EVALUATION
STRATEGY 11.1: We will foster partnerships to communicate Read to Succeed goals and to promote literacy achievement.	<u>Timeline</u> <u>Start/End Date</u>	<u>Person</u> <u>Responsible</u>	<u>Estimated</u> <u>Cost</u>	<u>Funding</u> <u>Source</u>	<u>Indicators of Implementation</u>
<u>Activity</u> 11.1.1: Educate parents on the Read to Succeed legislation, including third grade retention and district/school reading plans, through school-specific events and communication methods.	2016-17	School Administrators Office of Instruction Staff	n/a	n/a	School calendars; school communication
11.1.2: Educate stakeholders of literacy practices through School Improvement Council meetings, Parent-Teacher Organization meetings, conferences, orientations, communication, and other methods as determined by schools.	2016-17	School Administrators	n/a	n/a	School calendars, school communication

11.1.3: Offer parent-teacher conferences for every child to review student achievement.	2016-17	School Administrators Teachers and School Staff	n/a	n/a	District and school calendars
11.1.4: Provide cross-curricular literacy strategies to all families via the district and school websites.	2016-17	Office of Instruction Staff District Webmaster School Webmasters	n/a	n/a	District and school websites

Goal 12 DISTRICT STRATEGIC PLAN FOR 2016-2021		DATE: FALL 2015
Performance Goal Area: Read to Succeed: School-Community Partnerships		
☒ Student Achievement ☐ Teacher/Administrator Quality ☒ School Climate (Parent Involvement, Safe and Healthy Schools, etc.) ☐ District Priority		
PERFORMANCE GOAL: (desired result of student learning)		

INTERIM PERFORMANCE GOALS:	• 100% of our schools will share summer literacy offerings provided by the Lexington and Richland County Public Libraries. • District and school staff will continue to partner with community agencies to include social workers, private pre-schools, and the United Way on literacy-based topics to engage the District 5 community.
DATA SOURCE(S):	
OVERALL MEASURES:	

ACTION PLAN					EVALUATION
STRATEGY 12.1: We will support parents' understanding of the Read to Succeed legislation, and how they can support their child as a reader at home.	<u>Timeline Start/End Date</u>	<u>Person Responsible</u>	<u>Estimated Cost</u>	<u>Funding Source</u>	<u>Indicators of Implementation</u>
<u>Activity</u> 12.1.1: Provide students and parents information pertaining to summer literacy offerings provided by the Lexington and Richland County Public Libraries.	2016-17	School Administrators School Media Specialists School Reading/Literacy Coaches	n/a	n/a	School websites; school and classroom newsletters

		Teachers School Webmasters Coordinator and Instructional Specialist of English Language Arts			
12.1.2: Partner with community agencies on literacy-based topics to engage the District 5 community.	2016-17	District and School Social Workers Coordinator of Youth and Family Services Coordinator and Instructional Specialist of English Language Arts	n/a	n/a	Calendars; meeting notes/minutes; community events



MEMORANDUM

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

From: A. Len Richardson 
Chief Finance Officer

Date: May 19, 2016

Re: Board Meeting – May 23, 2016
First Reading - Proposed 2016-2017 General Fund Budget

The proposed FY 2016-2017 General Fund Budget will be presented for the first reading.

RECOMMENDATION:

The administration recommends for approval the first reading of the FY 2016-2017 General Fund Budget by the Board.

ALR:tl

Attachment



MEMORANDUM

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

From: Dr. Christina Melton *CRM*
Chief Instructional Officer

Date: May 16, 2016

Re: May 23, 2016 Board Meeting,
Discussion: Approval of Proposed Revisions
Administrative Rule IKA-R "Grading/Assessment Systems"

Item: Proposed revisions to Administrative Rule IKA-R "Grading/Assessment Systems" are attached in DRAFT form, along with the current Administrative Rule.

Recommendation: The administration recommends the revisions to Administrative Rule IKA-R "Grading/Assessment Systems" move to First Reading approval.

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

Attachments: Current Administrative Rule IKA-R "Grading/Assessment Systems"
Proposed Revisions to Administrative Rule IKA-R "Grading/Assessment Systems"

I - INSTRUCTION

Policy IKA Grading/Assessment Systems

AR IKA-R Grading/Assessment Systems

AR IKA-R Grading/Assessment Systems

Issued 6/13

Elementary schools

Elementary school teachers and principals will use letter grades for grades three through five, with no pluses (+) or minuses (-). For board-approved pilot programs as well as kindergarten and first/second grades, teacher comments, checklists and periodic parent teacher conferences are required.

Special education students

Academic grades of special education students will be recorded directly on permanent records and report cards. Instructional levels may be indicated as an exponent to the letter grade at the discretion of the teacher. If a student misses part of reading, math or spelling to attend a resource class for assistance in the same subject area, the regular teacher and the resource teacher will jointly assign a grade. If a student misses 50 percent of the instruction in a content area to attend resource, the regular teacher will assign a grade based on the subject matter actually presented to the student. The student will not be graded on material covered while he/she is not in class. Students scheduled for resource assistance during science or social studies will not receive a grade in those areas unless the resource teacher is instructing the student in the subject matter of those areas.

Grades six through 12

Student progress in grades six through 12 is reported for all subjects as follows.

Letter grade Numerical average

A	93 - 100
B	85 - 92
C	77 - 84
D	70 - 76
F	Below 70

State uniform grading scale - grades nine through 12

Numerical breaks for letter grades, weightings for specified courses and a conversion chart for computing grade point ratios follow.

South Carolina Uniform Grading Scale Conversions				
Numerical average	Letter grade	College Prep	Honors	AP/IB/Dual credit

100	A	4.875	5.375	5.875
99	A	4.750	5.250	5.750
98	A	4.625	5.125	5.625
97	A	4.500	5.000	5.500
96	A	4.375	4.875	5.375
95	A	4.250	4.750	5.250

Numerical average	Letter grade	College Prep	Honors	AP/IB/Dual credit
94	A	4.125	4.625	5.125
93	A	4.000	4.500	5.000
92	B	3.875	4.375	4.875
91	B	3.750	4.250	4.750
90	B	3.625	4.125	4.625
89	B	3.500	4.000	4.500
88	B	3.375	3.875	4.375
87	B	3.250	3.750	4.250
86	B	3.125	3.625	4.125
85	B	3.000	3.500	4.000
84	C	2.875	3.375	3.875
83	C	2.750	3.250	3.750
82	C	2.625	3.125	3.625
81	C	2.500	3.000	3.500
80	C	2.375	2.875	3.375
79	C	2.250	2.750	3.250
78	C	2.125	2.625	3.125

77	C	2.000	2.500	3.000
76	D	1.875	2.375	2.875
75	D	1.750	2.250	2.750
74	D	1.625	2.125	2.625
73	D	1.500	2.000	2.500
72	D	1.375	1.875	2.375
71	D	1.250	1.750	2.250
70	D	1.125	1.625	2.125
69	F	1.000	1.500	2.000
68	F	0.875	1.375	1.875
67	F	0.750	1.250	1.750
66	F	0.625	1.125	1.625
65	F	0.500	1.000	1.500
64	F	0.375	0.875	1.375
63	F	0.250	0.750	1.250
62	F	0.125	0.625	1.125
0 - 61	F	0.000	0.000	0.000
61	FA	0.000	0.000	0.000
61	WF	0.000	0.000	0.000
---	WP	0.000	0.000	0.000

Conversion process

All report cards and transcripts will use numerical grades for courses carrying Carnegie units. Transcripts and report cards will show course title and level/type of course taken. The grading scale must be printed on the report card.

When transcripts are received from accredited out-of-state schools (or in-state from accredited sources other than the public schools) and numerical averages are provided, those averages must be used in transferring the grades to the student's record. If letter grades with no numerical averages are provided,

the following equivalents will be used to transfer the grades into the student's record.

A=96

B=88

C=80

D=73

F=61

If the transcript indicates that the student has earned a passing grade in any course with a numerical average lower than 70, the average will be converted to a 73 numerical grade.

If the transcript shows that the student has earned a grade of "P" (passing), that grade will be converted to a numerical grade based upon information secured from the sending institution as to the approximate numerical value of the "P." If no numerical average can be obtained from the sending institution, the receiving school will calculate the student's cumulative transfer GPA and the corresponding number equivalent will be assigned to replace the "P."

End-of-course testing and the credit recovery option

In courses requiring state end-of-course testing, the district will apply the mandatory 20 percent weighting of the end-of-course test to the student's final grade. The student will be allowed to take the examination only once, at the end of the regular course duration and not at the end of an extended period granted through the credit recovery option. The school will treat students who repeat the course as though they were taking the course for the first time and all requirements will apply.

Honors courses

Honors courses are intended for students exhibiting superior abilities in the particular course content area. The honors curriculum places emphasis on critical and analytical thinking, rational decision-making, and inductive and deductive reasoning. Honors courses should not encourage a student to graduate early, but should extend course opportunities at the high school level.

The district may designate honors courses and give the assigned weighting under the following conditions.

- An honors course must have a published syllabus that verifies rigor sufficiently beyond the College Preparatory (CP) requirements.
- Textbooks and/or other course materials must be differentiated and more rigorous than those used in CP courses.
- Honors courses may be offered in English, mathematics, science and social studies. Additionally, honors courses may be designated in other content areas for the third or fourth level of the courses provided the two criteria listed above are met. Honors weighting may not be designated in any physical education courses.

One-half of a quality point (.5) will be added to the CP weighting for honors courses that meet all three criteria listed above.

Advanced Placement (AP) and International Baccalaureate (IB) courses

The following criteria apply to the College Board's AP courses and to IB courses, including those offered online and in other nontraditional settings as well as those recorded on a transcript from an out-of-state-

school accredited under the board of education of that state or the appropriate regional accrediting agency.

- Only AP or IB courses can be awarded a full quality point above the CP weighting. Seminar or support courses for AP or IB may be weighted as honors but not as AP or IB courses.
- An AP course can carry only one quality point.
- A standard-level (SL) IB course can carry only one quality point. However, two quality points of IB credit can be granted for higher-level (HL) courses in the IB program that require a minimum of 240 hours of instruction.

Dual credit courses

Dual credit courses, whether the course is taken at the school site where the student is enrolled or at a post-secondary institution, are defined as those courses for which the student has received permission from his/her home school to earn both Carnegie units and credit for those particular courses. One quality point will be added to the CP weighting for dual credit courses that are applicable to baccalaureate degrees or associate degrees offered by accredited institutions.

College orientation classes for dual credit will be weighted as CP.

Grade point averages (GPA)

The uniform grading scale and system for figuring GPA and class rank will apply to all courses carrying Carnegie units, including units earned at the middle/junior high school level.

As applicable, the district will recalculate GPAs already earned by students based on the three-decimal-point scale as outlined in this administrative rule.

Grade point averages will be figured uniformly in all schools using the following formula. The formula will yield each student's GPA which can then be ranked from highest to lowest rank in class.

Computations will not be rounded to a higher number. All diploma candidates are included in the ranking.

$$\text{GPR} = \frac{\text{sum (quality points x units)}}{\text{sum of units attempted}}$$

The board will determine the criteria for determining honor graduates, and distinguished honor graduates, may establish earlier cutoffs (e.g., the seventh semester of high school, the third nine weeks of the senior year) when determining a rank for any local purpose. However, class rank for LIFE Scholarships is determined at the conclusion of the spring semester of the senior year.

Course withdrawals

With the first day of enrollment as the baseline, students who withdraw from a course within three days in a 45-day course, five days in a 90-day course or 10 days in a 180-day course will do so without penalty.

Students who withdraw from a course after the specified time of three days in a 45-day course, five days in a 90-day course or 10 days in a 180-day course will be assigned a WF and the F (as a 61) will be calculated in the student's overall grade point average.

The three, five and 10-day limitations for withdrawing from a course without penalty do not apply to course or course level changes approved by the administration of a school. The district will establish withdrawal limitations for distance learning courses.

Students who drop out of school or are expelled after the allowed period for withdrawal but before the end of the grading period will be assigned grades in accordance with the following.

- The student will receive a WP if he/she was passing the course. The grade of WP will carry no Carnegie units and no quality points to be factored into the student's GPA.
- The student will receive a WF if he/she was failing the course. The grade of WF will carry no Carnegie units but will be factored into the student's GPA as a 61.

If a student fails a course due to excessive absences, the school will record an FA on his/her transcript. The grade of FA will carry no Carnegie units but will be factored into the student's GPA as a 61.

Retaking courses

Students in grades nine through 12 may retake a course at the same level of difficulty if they earned a D or F in that course. The student's record will reflect all courses taken and the grades earned.

The student may retake the course either during the current school year or during the next school year but no later than that second year. In addition, the student must retake the course before he/she has enrolled in the next sequential course (unless granted approval by the school administration to do so).

A student who has taken a course for a Carnegie unit prior to his/her ninth grade year may retake that course regardless of the grade earned. The course must be retaken during the student's 9th grade year. Only the retake grade will be used in figuring the student's GPR and only the retake attempt will show on the transcript. This rule will apply whether the retake grade is higher or lower than the grade previously earned by the student.

Lowering grades for disciplinary purposes

No grades on student progress in subject matters may be lowered as a means of punishment for misbehavior, with the exception of cheating or plagiarism, which will be dealt with by the teacher and the principal of the school.

Issued 5/2/84; Revised 5/3/93, 5/4/98, 3/13/00, 3/27/00, 5/19/03, 6/17/13

GRADING/ASSESSMENT SYSTEMS

Code **IKA-R** Issued **DRAFT**

Grading Scales

Grades kindergarten through two

Student progress in grades kindergarten through two is reported for Language Arts, Mathematics, Science, Social Studies, Art, Music, Physical Education, and World Language through a standards-based progress report using the following key:

M = Meets the grade level expectations at this time (independent achievement consistently meets grade level expectations [standards] at this time)

P = Progressing satisfactorily towards grade level expectations at this time (independent achievement shows inconsistent application of skills but is making progress at this time)

U = Unable to meet grade level expectations at this time (little or no evidence of meeting grade level expectations [standards] at this time)

* = Not assessed at this time

Grades three through 12

Student progress in grades three through 12 is reported for all subjects as follows:

Letter Grade	Numerical Average
A	90 - 100
B	80 - 89
C	70 - 79
D	60 - 69
F	Below 60

State Uniform Grading Scale (Grades Nine through 12)

Numerical breaks for letter grades, weightings for specified courses, and a conversion chart for computing grade point ratios follow:

South Carolina Uniform Grading Scale Conversions				
Numerical Average	Letter Grade	College Prep	Honors	AP/IB/Dual Credit
100	A	5.000	5.500	6.000
99	A	4.900	5.400	5.900
98	A	4.800	5.300	5.800
97	A	4.700	5.200	5.700
96	A	4.600	5.100	5.600
95	A	4.500	5.000	5.500
94	A	4.400	4.900	5.400

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South Carolina Uniform Grading Scale Conversions				
Numerical Average	Letter Grade	College Prep	Honors	AP/IB/Dual Credit
93	A	4.300	4.800	5.300
92	A	4.200	4.700	5.200
91	A	4.100	4.600	5.100
90	A	4.000	4.500	5.000
89	B	3.900	4.400	4.900
88	B	3.800	4.300	4.800
87	B	3.700	4.200	4.700
86	B	3.600	4.100	4.600
85	B	3.500	4.000	4.500
84	B	3.400	3.900	4.400
83	B	3.300	3.800	4.300
82	B	3.200	3.700	4.200
81	B	3.100	3.600	4.100
80	B	3.000	3.500	4.000
79	C	2.900	3.400	3.900
78	C	2.800	3.300	3.800
77	C	2.700	3.200	3.700
76	C	2.600	3.100	3.600
75	C	2.500	3.000	3.500
74	C	2.400	2.900	3.400
73	C	2.300	2.800	3.300
72	C	2.200	2.700	3.200
71	C	2.100	2.600	3.100
70	C	2.000	2.500	3.000
69	D	1.900	2.400	2.900
68	D	1.800	2.300	2.800
67	D	1.700	2.200	2.700
66	D	1.600	2.100	2.600
65	D	1.500	2.000	2.500
64	D	1.400	1.900	2.400
63	D	1.300	1.800	2.300
62	D	1.200	1.700	2.200
61	D	1.100	1.600	2.100
60	D	1.000	1.500	2.000
59	F	0.900	1.400	1.900
58	F	0.800	1.300	1.800
57	F	0.700	1.200	1.700
56	F	0.600	1.100	1.600
55	F	0.500	1.000	1.500
54	F	0.400	0.900	1.400
53	F	0.300	0.800	1.300
52	F	0.200	0.700	1.200
51	F	0.100	0.600	1.100
0-50	F	0.000	0.000	0.000
WF	F	0.000	0.000	0.000
WP	-	0.000	0.000	0.000

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Conversion Process

All report cards and transcripts will use numerical grades for courses carrying Carnegie units. Transcripts and report cards will show course title and level/type of course taken. The grading scale must be printed on the report card.

When transcripts are received from accredited out-of-state schools (or in-state from accredited sources other than the public schools) and numerical averages are provided, those averages must be used in transferring the grades to the student's record. If letter grades with no numerical averages are provided, the following equivalents will be used to transfer the grades into the student's record:

A	=	95
B	=	85
C	=	75
D	=	65
F	=	50

If the transcript indicates that the student has earned a passing grade in any course with a numerical average lower than 60, the average will be converted to a 65 numerical grade.

If the transcript shows that the student has earned a grade of "P" (passing), that grade will be converted to a numerical grade based upon information secured from the sending institution as to the approximate numerical value of the "P." If no numerical average can be obtained from the sending institution, the receiving school will calculate the student's cumulative transfer GPA and the corresponding number equivalent will be assigned to replace the "P."

End-of-Course Testing and the Credit Recovery Option

In courses requiring state end-of-course testing, the district will apply the mandatory 20 percent weighting of the end-of-course test to the student's final grade. The student will be allowed to take the examination only once, at the end of the regular course duration and not at the end of an extended period granted through the credit recovery option. The school will treat students who repeat the course as though they were taking the course for the first time and all requirements will apply.

Honors Courses

Honors courses are intended for students exhibiting superior abilities in the particular course content area. The honors curriculum places emphasis on critical and analytical thinking, rational decision-making, and inductive and deductive reasoning. Honors courses should not encourage a student to graduate early, but should extend course opportunities at the high school level.

The district may designate honors courses and give the assigned weighting under the following conditions:

- An honors course must have a published syllabus that verifies rigor sufficiently beyond the College Preparatory (CP) requirements.
- Textbooks and/or other course materials must be differentiated and more rigorous than those used in CP courses.
- Honors courses may be offered in English, mathematics, science, and social studies. Additionally, honors courses may be designated in other content areas for the third or fourth level of the courses provided the two criteria listed above are met. Honors weighting may not be designated in any physical education courses.

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One-half of a quality point (.5) will be added to the CP weighting for honors courses that meet all three criteria listed above. These criteria apply to all courses, including those offered online and in other nontraditional settings as well as those recorded on a transcript from an out-of-state-school accredited under the board of education of that state or the appropriate regional accrediting agency.

Advanced Placement (AP) and International Baccalaureate (IB) Courses

The following criteria apply to the College Board's AP courses and to IB courses, including those offered online and in other nontraditional settings as well as those recorded on a transcript from an out-of-state-school accredited under the board of education of that state or the appropriate regional accrediting agency:

- Only AP or IB courses can be awarded a full quality point above the CP weighting. Seminar or support courses for AP or IB may be weighted as honors but not as AP or IB courses.
- An AP course can carry only one quality point.
- A standard-level (SL) IB course can carry only one quality point. However, two quality points of IB credit can be granted for higher-level (HL) courses in the IB program that require a minimum of 240 hours of instruction.

Dual Credit Courses

Dual credit courses, whether the course is taken at the school site where the student is enrolled or at a post-secondary institution, are defined as those courses for which the student has received permission from his/her home school to earn both Carnegie units and credit for those particular courses. One quality point will be added to the CP weighting for dual credit courses that are applicable to baccalaureate degrees or associate degrees offered by accredited institutions.

College orientation classes for dual credit will be weighted as CP.

Grade Point Averages (GPA)

The uniform grading scale and system for figuring GPA and class rank will apply to all courses carrying Carnegie units, including units earned at the middle/junior high school level.

As applicable, the district will recalculate GPAs already earned by students based on the three-decimal-point scale as outlined in this administrative rule.

Grade point averages will be figured uniformly in all schools using the following formula. The formula will yield each student's GPA which can then be ranked from highest to lowest rank in class. Computations will not be rounded to a higher number. All diploma candidates are included in the ranking.

$$\text{GPA} = \frac{\text{sum (quality points x units)}}{\text{sum of units attempted}}$$

The board will determine the criteria for determining honor graduates, to include valedictorian or salutatorian, and may establish earlier cutoffs (e.g., the seventh semester of high school, the third nine weeks of the senior year) when determining a rank for any local purpose. However, class rank for LIFE Scholarships is determined at the conclusion of the spring semester of the senior year.

Course Withdrawals

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With the first day of enrollment as the baseline, students who withdraw from a course within three days in a 45-day course, five days in a 90-day course, or 10 days in a 180-day course will do so without penalty.

Students who withdraw from a course after the specified time of three days in a 45-day course, five days in a 90-day course, or 10 days in a 180-day course will be assigned a WF and the F (as a 50) will be calculated in the student's overall grade point average.

The three, five, and 10-day limitations for withdrawing from a course without penalty do not apply to course or course level changes approved by the administration of a school. The district will establish withdrawal limitations for distance learning courses.

Students who drop out of school or are expelled after the allowed period for withdrawal but before the end of the grading period will be assigned grades in accordance with the following:

- The student will receive a WP if he/she was passing the course. The grade of WP will carry no Carnegie units and no quality points to be factored into the student's GPA.
- The student will receive a WF if he/she was failing the course. The grade of WF will carry no Carnegie units but will be factored into the student's GPA as a 50.

If a student fails a course due to excessive absences, the school will record an FA on his/her transcript. The grade of FA will carry no Carnegie units but will be factored into the student's GPA as a 50.

Retaking Courses

Students in grades nine through 12 may retake a course at the same level of difficulty if they earned a D or F in that course. The student's record will reflect all courses taken and the grades earned.

The student may retake the course either during the current school year or during the next school year but no later than that second year. In addition, the student must retake the course before he/she has enrolled in the next sequential course (unless granted approval by the school administration to do so).

A student who has taken a course for a Carnegie unit prior to his/her ninth grade year may retake that course regardless of the grade earned. In this case, only the retake grade will be used in figuring the student's GPA and only the retake attempt will show on the transcript. This rule will apply whether the retake grade is higher or lower than the grade previously earned by the student.

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