



**AGENDA
BOARD OF TRUSTEES
REGULAR MEETING
THE CENTER FOR ADVANCED TECHNICAL STUDIES
JULY 18, 2016**

1. Call to order at 5:00 p.m.
2. Enter executive session to consider the following:
 - a. Selected employment items (Exhibit A)
 - b. Discussion of termination of certified employee (Exhibit B)
 - c. Receipt of legal advice concerning *Precision Property Development, LLC v. School District Five of Richland and Lexington Counties*
 - d. Contractual matter regarding renewal of Lease Agreement with Irmo-Chapin Recreation Commission (Exhibit C)
3. Call to order at 7:00 p.m.
4. Welcoming remarks
5. Invocation – Jan Hammond
6. Pledge of Allegiance – Alli and Jordan Sorenson
7. School Board Spotlight
8. Approval of the Agenda
9. Approval of the minutes of the June 20, 2016 board meeting
10. Superintendent's Report
 - a. Office of Finance and Operations
 1. Monthly Financial Report (May 2016) (Exhibit D)
11. Public participation*

ACTION AGENDA

12. Action as Necessary or Appropriate on Matters Discussed in Executive Session
13. Second and final reading approval of proposed revisions to Administrative Rule IKA-R "Grading/Assessment Systems" (Exhibit E)
14. First reading approval of proposed revisions to board policy IJOA-E(1) "Field Trip Request" (Exhibit F)

DISCUSSION AGENDA

15. Adjourn

FOR YOUR INFORMATION

16. The next regular school board meeting will be August 8, 2016 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/June 20, 2016

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

Mr. Robert Gantt, Chairman
Mrs. Ellen Baumgardner, Vice Chairman
Mrs. Jondy Loveless, Secretary
Mr. Larry Haltiwanger
Mrs. Jan Hammond (via telephone)
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

Chairman Gantt called the meeting to order and convened the public hearing on the 2016-2017 general fund budget.

Len Richardson presented the 2016-2017 budget overview.

During the public participation, Kim Murphy spoke regarding the budget.

Chairman Gantt adjourned the public hearing and convened the regular meeting.

Robert Gantt, Chairman, gave the Invocation. Ellen Baumgardner, Vice Chairman, led the Pledge of Allegiance.

Dr. Couch gave a welcome and overview of the Center for Advanced Technical Studies.

Dr. Hefner presented the Superintendent's Report.

During the public participation, Kim Murphy spoke regarding the lack of transparency.

Dr. Melton presented proposed revisions to board policy IJOA-E(1) "Field Trip Request" (Exhibit E).

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

SCHOOL DISTRICT FIVE
OF
LEXINGTON AND RICHLAND COUNTIES

Meeting of June 20, 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. Loveless Enter executive session to consider the following: a) selected employment items (Exhibit A); b) contractual matters regarding property; and c) receipt of legal advice regarding construction matters	X	X	X	A	X	X	A
2. M. Hutchison S. Baumgardner Approve the agenda	X	X	X	X	X	X	X
3. M. Baumgardner S. Hutchison Approve the minutes of the May 23, 2016 board meeting	X	X	X	X	X	X	X
4. M. Hutchison S. Haltiwanger Approve the selected employment items (Exhibit A)	X	X	X	X	X	X	X
5. M. Haltiwanger S. Baumgardner Approve second and final reading of revisions to board policy IKA "Grading/Assessment Systems" (Exhibit B)	X	X	X	X	X	X	X
6. M. Hutchison S. Baumgardner Approve second and final reading of the proposed General Fund Budget for 2016-2017 in the amount of \$174,506,667 (Exhibit C)	X	X	X	X	X	X	X
7. M. Baumgardner S. Haltiwanger Approve first reading of proposed revisions to Administrative Rule IKA-R "Grading/Assessment Systems" (Exhibit D)	X	X	X	X	X	X	X
8. M. Baumgardner S. Loveless Adjourn at 8:10 p.m.	X	X	X	X	X	X	X

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MEMORANDUM

To: Members of the Board of Trustees

Through: Stephen Hefner, Ed.D.
Superintendent

From: A. Len Richardson 
Chief Finance Officer

Date: July 5, 2016

Re: July 18, 2016 Board Meeting
Monthly Financial Reports – May 2016

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

ALR:tl

Attachment

School District Five of Lexington and Richland

Board Report Revenue

From Date: 5/1/2016

To Date: 5/31/2016

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
100.000.0111001.0000.000	Ad Valorem Taxes - Lexington	(\$32,914,714.00)	(\$35,828.54)	(\$33,380,738.38)	\$466,024.38	\$0.00	\$466,024.38	-1.42%
100.000.0111002.0000.000	Ad Valorem Taxes - Richland	(\$14,787,770.00)	\$49,321.33	(\$13,118,267.06)	(\$1,669,502.94)	\$0.00	(\$1,669,502.94)	11.29%
100.000.0112001.0000.000	Vehicle Taxes - Lexington	(\$6,179,948.00)	(\$598,969.82)	(\$6,445,586.75)	\$265,638.75	\$0.00	\$265,638.75	-4.30%
100.000.0112002.0000.000	Vehicle Taxes - Richland	(\$5,704,567.00)	(\$522,476.40)	(\$5,170,236.49)	(\$534,330.51)	\$0.00	(\$534,330.51)	9.37%
100.000.0113001.0000.000	Delinquent Taxes - Lexington	(\$1,012,664.00)	(\$111,058.73)	(\$860,587.47)	(\$152,076.53)	\$0.00	(\$152,076.53)	15.02%
100.000.0113002.0000.000	Delinquent Taxes - Richland	(\$795,665.00)	(\$101,616.78)	(\$860,768.03)	\$65,103.03	\$0.00	\$65,103.03	-8.18%
100.000.0114001.0000.000	Penalties & Interest on Taxes	(\$116,000.00)	(\$16,759.03)	(\$173,223.61)	\$57,223.61	\$0.00	\$57,223.61	-49.33%
100.000.0114002.0000.000	Penalties & Interest on Taxes	(\$84,000.00)	(\$22,596.30)	(\$141,246.18)	\$57,246.18	\$0.00	\$57,246.18	-68.15%
100.000.0128001.0000.000	Revenue in Lieu of Taxes - Lex	(\$999,300.00)	\$0.00	(\$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	(\$44,308.38)	\$44,308.38	\$0.00	\$44,308.38	0.00%
100.000.0131000.0000.000	Student Tuition Out of Distric	(\$10,000.00)	(\$135.00)	(\$270.00)	(\$9,730.00)	\$0.00	(\$9,730.00)	97.30%
100.000.0131000.0000.006	Student Tuition Out of Distric	\$0.00	(\$270.00)	(\$4,000.68)	\$4,000.68	\$0.00	\$4,000.68	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)	\$20,757.60	(\$69,472.18)	\$9,472.18	\$0.00	\$9,472.18	-15.79%
100.000.0174000.0000.000	Student Fees	(\$21,000.00)	\$0.00	(\$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)	(\$17,690.00)	(\$158,145.00)	\$88,145.00	\$0.00	\$88,145.00	-125.92%
100.000.0193000.0000.000	Medicaid	(\$100,000.00)	(\$40,494.50)	(\$118,801.52)	\$18,801.52	\$0.00	\$18,801.52	-18.80%
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)	(\$14,128.47)	(\$50,801.80)	(\$379,198.20)	\$0.00	(\$379,198.20)	88.19%
100.000.0199901.0000.000	Other Local Revenue - Lexingto	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0199902.0000.000	Other Local Revenue - Richland	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0313100.0000.000	SP Contracts	\$0.00	\$0.00	(\$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)	(\$56,097.04)	(\$532,921.83)	(\$117,078.17)	\$0.00	(\$117,078.17)	18.01%
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)	(\$14,451,814.35)	(\$430,911.65)	\$0.00	(\$430,911.65)	2.90%
100.000.0318100.0000.000	Retiree Health Insurance	(\$4,544,877.00)	(\$374,630.92)	(\$3,722,004.09)	(\$822,872.91)	\$0.00	(\$822,872.91)	18.11%
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	(\$127,721.51)	(\$1,400,786.26)	\$1,400,786.26	\$0.00	\$1,400,786.26	0.00%
100.000.0331200.0000.000	EFA - Primary	\$0.00	(\$429,646.34)	(\$4,438,367.22)	\$4,438,367.22	\$0.00	\$4,438,367.22	0.00%
100.000.0331300.0000.000	EFA - Elementary	\$0.00	(\$704,050.36)	(\$8,350,701.37)	\$8,350,701.37	\$0.00	\$8,350,701.37	0.00%
100.000.0331400.0000.000	EFA - High School	\$0.00	(\$200,283.10)	(\$1,865,999.68)	\$1,865,999.68	\$0.00	\$1,865,999.68	0.00%
100.000.0331500.0000.000	EFA - Trainable Mentally Handi	\$0.00	(\$9,142.80)	(\$82,141.13)	\$82,141.13	\$0.00	\$82,141.13	0.00%
100.000.0331600.0000.000	EFA - Speech Handicapped	\$0.00	(\$304,259.33)	(\$2,609,902.55)	\$2,609,902.55	\$0.00	\$2,609,902.55	0.00%
100.000.0331700.0000.000	EFA - Homebound	\$0.00	(\$911.00)	(\$25,549.17)	\$25,549.17	\$0.00	\$25,549.17	0.00%
100.000.0332100.0000.000	EFA - Emotionally Handicapped	\$0.00	(\$15,260.13)	(\$159,273.44)	\$159,273.44	\$0.00	\$159,273.44	0.00%
100.000.0332200.0000.000	EFA - Educable Mentally Handic	\$0.00	(\$5,793.47)	(\$55,802.77)	\$55,802.77	\$0.00	\$55,802.77	0.00%
100.000.0332300.0000.000	EFA - Learning Disabilities	\$0.00	(\$231,828.38)	(\$2,145,228.02)	\$2,145,228.02	\$0.00	\$2,145,228.02	0.00%
100.000.0332400.0000.000	EFA - Hearing Handicapped	\$0.00	(\$7,167.47)	(\$67,492.67)	\$67,492.67	\$0.00	\$67,492.67	0.00%
100.000.0332500.0000.000	EFA - Visually Handicapped	\$0.00	(\$9,140.47)	(\$69,798.08)	\$69,798.08	\$0.00	\$69,798.08	0.00%
100.000.0332600.0000.000	EFA - Orthopedically Handicapp	\$0.00	(\$3,655.81)	(\$41,790.21)	\$41,790.21	\$0.00	\$41,790.21	0.00%
100.000.0332700.0000.000	EFA - Vocational	\$0.00	(\$652,811.04)	(\$6,954,389.93)	\$6,954,389.93	\$0.00	\$6,954,389.93	0.00%
100.000.0333100.0000.000	EFA - Autism	\$0.00	(\$89,781.00)	(\$769,839.28)	\$769,839.28	\$0.00	\$769,839.28	0.00%
100.000.0333200.0000.000	EFA - Gifted and Talented Educ	\$0.00	(\$109,356.62)	(\$1,099,461.43)	\$1,099,461.43	\$0.00	\$1,099,461.43	0.00%
100.000.0333400.0000.000	EFA - Limited English Proficie	\$0.00	(\$14,648.73)	(\$125,134.89)	\$125,134.89	\$0.00	\$125,134.89	0.00%
100.000.0335100.0000.000	EFA - Academic Assistance	\$0.00	\$0.00	(\$616,978.92)	\$616,978.92	\$0.00	\$616,978.92	0.00%
100.000.0335200.0000.000	EFA - Pupils in Poverty	\$0.00	(\$225,185.17)	(\$2,269,364.59)	\$2,269,364.59	\$0.00	\$2,269,364.59	0.00%
100.000.0381001.0000.000	Local Property Tax Relief (Tie	(\$6,611,007.00)	\$0.00	(\$6,611,007.02)	\$0.02	\$0.00	\$0.02	0.00%

School District Five of Lexington and Richland

Board Report Revenue

From Date: 5/1/2016

To Date: 5/31/2016

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
100.000.0381002.0000.000	Local Property Tax Relief (Tie	(\$3,969,064.00)	\$0.00	(\$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)	\$0.00	(\$1,758,200.49)	\$560,658.49	\$0.00	\$560,658.49	-46.82%
100.000.0382002.0000.000	Homestead Exemption (Tier 2) -	(\$560,658.00)	\$0.00	\$0.00	(\$560,658.00)	\$0.00	(\$560,658.00)	100.00%
100.000.0382500.0000.000	Property Tax Relief - Tier 3	(\$29,939,069.00)	(\$2,993,906.90)	(\$23,951,255.20)	(\$5,987,813.80)	\$0.00	(\$5,987,813.80)	20.00%
100.000.0383001.0000.000	Merchants Inventory Tax - Lexi	(\$192,912.00)	\$0.00	(\$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	(\$12,805.74)	(\$3,969.26)	\$0.00	(\$3,969.26)	23.66%
100.000.0384001.0000.000	Manufacturers Depr. Reimburse	(\$300,626.00)	\$0.00	(\$281,197.14)	(\$19,428.86)	\$0.00	(\$19,428.86)	6.46%
100.000.0384002.0000.000	Manufacturers Depr. Reimburse	(\$3,037.00)	\$0.00	(\$8,176.26)	\$5,139.26	\$0.00	\$5,139.26	-169.22%
100.000.0389001.0000.000	Motor Carrier Vehicle Tax - L	(\$98,149.00)	(\$1,089.83)	(\$133,129.56)	\$34,980.56	\$0.00	\$34,980.56	-35.64%
100.000.0389002.0000.000	Motor Carrier Vehicle Tax - Ri	(\$41,851.00)	(\$830.46)	(\$566,178.35)	\$524,327.35	\$0.00	\$524,327.35	-1252.84%
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)	(\$8,958.75)	(\$8,958.75)	(\$236,041.25)	\$0.00	(\$236,041.25)	96.34%
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)	\$0.00	(\$61,217.89)	(\$203,782.11)	\$0.00	(\$203,782.11)	76.90%
100.000.0530000.0000.000	Sale of Fixed Assets	\$0.00	(\$721.00)	(\$721.00)	\$721.00	\$0.00	\$721.00	0.00%
	FUND: General Fund - 100	(\$166,451,021.00)	(\$9,335,503.92)	(\$152,903,878.23)	(\$13,547,142.77)	\$0.00	(\$13,547,142.77)	8.14%
Grand Total:		(\$166,451,021.00)	(\$9,335,503.92)	(\$152,903,878.23)	(\$13,547,142.77)	\$0.00	(\$13,547,142.77)	8.14%

End of Report

School District Five of Lexington and Richland

Board Report Expenditures

From Date: 5/1/2016

To Date: 5/31/2016

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	\$364,573.78	\$3,523,554.12	\$1,133,430.15	\$896,357.56	\$237,072.59	5.09%
100.111.2000000.0000.000	Employee Benefits	\$1,938,715.24	\$150,125.32	\$1,417,779.09	\$520,936.15	\$369,663.12	\$151,273.03	7.80%
100.111.3000000.0000.000	Purchased Services	\$2,492.00	\$318.00	\$1,235.00	\$1,257.00	\$0.00	\$1,257.00	50.44%
100.111.4000000.0000.000	Supplies and Materials	\$55,999.24	\$2,124.63	\$52,131.00	\$3,868.24	\$5,057.55	(\$1,189.31)	-2.12%
	FUNCTION: Kindergarten Programs - 111	\$6,654,190.75	\$517,141.73	\$4,994,699.21	\$1,659,491.54	\$1,271,078.23	\$388,413.31	5.84%
100.112.1000000.0000.000	Salaries	\$11,345,892.27	\$964,216.77	\$9,426,347.73	\$1,919,544.54	\$2,439,123.18	(\$519,578.64)	-4.58%
100.112.2000000.0000.000	Employee Benefits	\$4,351,908.63	\$359,633.67	\$3,449,288.58	\$902,620.05	\$895,664.29	\$6,955.76	0.16%
100.112.3000000.0000.000	Purchased Services	\$5,867.00	\$600.00	\$4,711.81	\$1,155.19	\$0.00	\$1,155.19	19.69%
100.112.4000000.0000.000	Supplies and Materials	\$280,081.40	\$43,538.37	\$235,818.97	\$44,262.43	\$34,068.77	\$10,193.66	3.64%
	FUNCTION: Primary Programs - 112	\$15,983,749.30	\$1,367,988.81	\$13,116,167.09	\$2,867,582.21	\$3,368,856.24	(\$501,274.03)	-3.14%
100.113.1000000.0000.000	Salaries	\$20,696,246.42	\$1,665,638.22	\$15,851,642.39	\$4,844,604.03	\$4,137,301.04	\$707,302.99	3.42%
100.113.2000000.0000.000	Employee Benefits	\$7,773,383.41	\$615,893.38	\$5,793,870.15	\$1,979,513.26	\$1,513,540.28	\$465,972.98	5.99%
100.113.3000000.0000.000	Purchased Services	\$20,579.00	\$786.10	\$10,909.95	\$9,669.05	\$584.13	\$9,084.92	44.15%
100.113.4000000.0000.000	Supplies and Materials	\$382,447.86	\$26,224.13	\$299,621.43	\$82,826.43	\$53,160.21	\$29,666.22	7.76%
	FUNCTION: Elementary Programs - 113	\$28,872,656.69	\$2,308,541.83	\$21,956,043.92	\$6,916,612.77	\$5,704,585.66	\$1,212,027.11	4.20%
100.114.1000000.0000.000	Salaries	\$16,450,141.17	\$1,222,744.87	\$12,748,414.28	\$3,701,726.89	\$3,289,019.14	\$412,707.75	2.51%
100.114.2000000.0000.000	Employee Benefits	\$5,915,526.00	\$462,729.33	\$4,395,147.99	\$1,520,378.01	\$1,125,252.59	\$395,125.42	6.68%
100.114.3000000.0000.000	Purchased Services	\$1,714,228.63	\$5,395.00	\$110,461.04	\$1,603,767.59	\$27,551.75	\$1,576,215.84	91.95%
100.114.4000000.0000.000	Supplies and Materials	\$498,630.37	\$63,437.08	\$360,814.65	\$137,815.72	\$72,067.13	\$65,748.59	13.19%
100.114.6000000.0000.000	Other Objects	\$6,100.00	\$0.00	\$5,100.00	\$1,000.00	\$0.00	\$1,000.00	16.39%
	FUNCTION: High School Programs - 114	\$24,584,626.17	\$1,754,306.28	\$17,619,937.96	\$6,964,688.21	\$4,513,890.61	\$2,450,797.60	9.97%
100.115.1000000.0000.000	Salaries	\$2,558,230.23	\$213,578.60	\$2,046,299.31	\$511,930.92	\$486,611.46	\$25,319.46	0.99%
100.115.2000000.0000.000	Employee Benefits	\$939,856.81	\$74,113.00	\$706,421.15	\$233,435.66	\$163,637.19	\$69,798.47	7.43%
100.115.3000000.0000.000	Purchased Services	\$25,678.00	\$0.00	\$12,956.18	\$12,721.82	\$12,600.00	\$121.82	0.47%
100.115.4000000.0000.000	Supplies and Materials	\$110,776.00	\$783.73	\$98,591.74	\$12,184.26	\$6,244.13	\$5,940.13	5.36%
100.115.6000000.0000.000	Other Objects	\$122.00	\$0.00	\$0.00	\$122.00	\$0.00	\$122.00	100.00%
	FUNCTION: Career and Technology Education (Vocational) Prog - 115	\$3,634,663.04	\$288,475.33	\$2,864,268.38	\$770,394.66	\$669,092.78	\$101,301.88	2.79%
100.121.1000000.0000.000	Salaries	\$624,446.90	\$50,904.13	\$498,050.89	\$126,396.01	\$127,783.22	(\$1,387.21)	-0.22%
100.121.2000000.0000.000	Employee Benefits	\$224,382.30	\$17,488.12	\$167,323.59	\$57,058.71	\$42,457.68	\$14,601.03	6.51%
100.121.4000000.0000.000	Supplies and Materials	\$1,260.00	\$0.00	\$1,216.93	\$43.07	\$156.10	(\$113.03)	-8.97%
	FUNCTION: Educable Mentally Handicapped - 121	\$850,089.20	\$68,392.25	\$666,591.41	\$183,497.79	\$170,397.00	\$13,100.79	1.54%
100.122.1000000.0000.000	Salaries	\$447,279.00	\$35,781.82	\$326,759.65	\$120,519.35	\$89,454.45	\$31,064.90	6.95%
100.122.2000000.0000.000	Employee Benefits	\$158,960.61	\$14,048.11	\$129,608.13	\$29,352.48	\$35,120.27	(\$5,767.79)	-3.63%
100.122.4000000.0000.000	Supplies and Materials	\$1,620.00	\$319.81	\$1,234.45	\$385.55	\$296.66	\$88.89	5.49%
	FUNCTION: Trainable Mentally Handicapped - 122	\$607,859.61	\$50,149.74	\$457,602.23	\$150,257.38	\$124,871.38	\$25,386.00	4.18%
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	\$11,748.56	\$107,039.88	\$63,763.12	\$29,371.26	\$34,391.86	20.14%
100.124.2000000.0000.000	Employee Benefits	\$66,527.08	\$4,606.78	\$42,297.00	\$24,230.08	\$11,516.93	\$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	\$16,355.34	\$149,336.88	\$88,133.20	\$40,888.19	\$47,245.01	19.90%

School District Five of Lexington and Richland

Board Report Expenditures

From Date: 5/1/2016

To Date: 5/31/2016

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
100.125.1000000.0000.000	Salaries	\$276,178.00	\$18,194.45	\$180,994.09	\$95,183.91	\$44,259.72	\$50,924.19	18.44%
100.125.2000000.0000.000	Employee Benefits	\$97,566.96	\$6,020.12	\$57,926.30	\$39,640.66	\$14,743.35	\$24,897.31	25.52%
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	\$24,214.57	\$238,920.39	\$134,896.57	\$59,003.07	\$75,893.50	20.30%
100.126.1000000.0000.000	Salaries	\$1,479,641.69	\$123,693.12	\$1,192,483.10	\$287,158.59	\$310,114.37	(\$22,955.78)	-1.55%
100.126.2000000.0000.000	Employee Benefits	\$534,865.25	\$44,636.56	\$417,804.66	\$117,060.59	\$111,366.10	\$5,694.49	1.06%
100.126.4000000.0000.000	Supplies and Materials	\$5,110.68	\$395.68	\$4,532.47	\$578.21	\$310.73	\$267.48	5.23%
	FUNCTION: Speech Handicapped - 126	\$2,019,617.62	\$168,725.36	\$1,614,820.23	\$404,797.39	\$421,791.20	(\$16,993.81)	-0.84%
100.127.1000000.0000.000	Salaries	\$4,772,315.40	\$400,290.37	\$3,457,296.09	\$1,315,019.31	\$898,391.65	\$416,627.66	8.73%
100.127.2000000.0000.000	Employee Benefits	\$1,788,788.14	\$147,934.04	\$1,255,064.48	\$533,723.66	\$326,489.09	\$207,234.57	11.59%
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	\$17,161.56	\$1,379.53	\$11,815.58	\$5,345.98	\$2,244.73	\$3,101.25	18.07%
	FUNCTION: Learning Disabilities - 127	\$6,578,265.10	\$549,603.94	\$4,724,176.15	\$1,854,088.95	\$1,227,125.47	\$626,963.48	9.53%
100.128.1000000.0000.000	Salaries	\$598,878.00	(\$4,509.28)	\$358,815.59	\$240,062.41	\$88,945.03	\$151,117.38	25.23%
100.128.2000000.0000.000	Employee Benefits	\$264,727.45	(\$246.44)	\$149,420.68	\$115,306.77	\$37,564.44	\$77,742.33	29.37%
100.128.4000000.0000.000	Supplies and Materials	\$2,296.54	\$0.00	\$1,733.06	\$563.48	\$249.54	\$313.94	13.67%
	FUNCTION: Emotionally Handicapped - 128	\$865,901.99	(\$4,755.72)	\$509,969.33	\$355,932.66	\$126,759.01	\$229,173.65	26.47%
100.129.1000000.0000.000	Salaries	\$262,051.50	\$23,549.56	\$223,720.20	\$38,331.30	\$58,873.60	(\$20,542.30)	-7.84%
100.129.2000000.0000.000	Employee Benefits	\$92,051.00	\$8,914.94	\$82,437.03	\$9,613.97	\$21,610.94	(\$11,996.97)	-13.03%
	FUNCTION: Coordinated Early Intervening Services (CEIS) - 129	\$354,102.50	\$32,464.50	\$306,157.23	\$47,945.27	\$80,484.54	(\$32,539.27)	-9.19%
100.135.1000000.0000.000	Salaries	\$5,000.00	\$416.68	\$3,958.33	\$1,041.67	\$1,041.67	\$0.00	0.00%
100.135.2000000.0000.000	Employee Benefits	\$1,185.50	\$96.72	\$922.58	\$262.92	\$241.78	\$21.14	1.78%
100.135.4000000.0000.000	Supplies and Materials	\$90.00	\$0.00	\$89.13	\$0.87	\$0.00	\$0.87	0.97%
	FUNCTION: Preschool Handicapped Speech (3 and 4 year olds) - 135	\$6,275.50	\$513.40	\$4,970.04	\$1,305.46	\$1,283.45	\$22.01	0.35%
100.136.1000000.0000.000	Salaries	\$8,314.20	\$967.96	\$9,195.62	(\$881.42)	\$2,419.87	(\$3,301.29)	-39.71%
100.136.2000000.0000.000	Employee Benefits	\$2,946.49	\$305.56	\$2,891.95	\$54.54	\$763.84	(\$709.30)	-24.07%
	FUNCTION: Preschool Handicapped Itinerant (3 and 4 yr olds) - 136	\$11,260.69	\$1,273.52	\$12,087.57	(\$826.88)	\$3,183.71	(\$4,010.59)	-35.62%
100.137.1000000.0000.000	Salaries	\$918,270.25	\$70,119.54	\$668,473.00	\$249,797.25	\$176,182.07	\$73,615.18	8.02%
100.137.2000000.0000.000	Employee Benefits	\$396,986.90	\$29,258.70	\$279,076.41	\$117,910.49	\$71,096.12	\$46,814.37	11.79%
100.137.4000000.0000.000	Supplies and Materials	\$540.00	\$0.00	\$70.69	\$469.31	\$0.00	\$469.31	86.91%
	FUNCTION: Preschool Hanicapped Self Contained (3 & 4 yr old) - 137	\$1,315,797.15	\$99,378.24	\$947,620.10	\$368,177.05	\$247,278.19	\$120,898.86	9.19%
100.138.1000000.0000.000	Salaries	\$5,055.55	\$508.88	\$4,834.36	\$221.19	\$1,272.22	(\$1,051.03)	-20.79%
100.138.2000000.0000.000	Employee Benefits	\$2,169.85	\$168.22	\$1,592.62	\$577.23	\$420.55	\$156.68	7.22%
	FUNCTION: Preschool Handicapped Homebased (3 & 4 yr olds) - 138	\$7,225.40	\$677.10	\$6,426.98	\$798.42	\$1,692.77	(\$894.35)	-12.38%
100.139.1000000.0000.000	Salaries	\$968,017.28	\$79,007.00	\$772,961.79	\$195,055.49	\$197,272.16	(\$2,216.67)	-0.23%
100.139.2000000.0000.000	Employee Benefits	\$407,240.05	\$32,842.95	\$307,217.55	\$100,022.50	\$81,623.83	\$18,398.67	4.52%
100.139.3000000.0000.000	Purchased Services	\$19,143.81	\$2,261.02	\$9,452.97	\$9,690.84	\$830.00	\$8,860.84	46.29%
100.139.4000000.0000.000	Supplies and Materials	\$39,320.93	\$23,318.52	\$33,746.20	\$5,574.73	\$1,194.99	\$4,379.74	11.14%
100.139.6000000.0000.000	Other Objects	\$221.00	\$0.00	\$45.00	\$176.00	\$0.00	\$176.00	79.64%
	FUNCTION: Early Childhood Programs - 139	\$1,433,943.07	\$137,429.49	\$1,123,423.51	\$310,519.56	\$280,920.98	\$29,598.58	2.06%
100.141.1000000.0000.000	Salaries	\$1,156,071.88	\$82,551.48	\$792,080.02	\$363,991.86	\$206,378.31	\$157,613.55	13.63%

School District Five of Lexington and Richland

Board Report Expenditures

From Date: 5/1/2016

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☒ Print accounts with zero balance

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Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
100.141.2000000.0000.000	Employee Benefits	\$439,155.49	\$30,272.50	\$291,395.92	\$147,759.57	\$75,542.80	\$72,216.77	16.44%
100.141.3000000.0000.000	Purchased Services	\$3,160.00	\$20.00	\$2,321.00	\$839.00	\$0.00	\$839.00	26.55%
100.141.4000000.0000.000	Supplies and Materials	\$10,940.00	\$38.50	\$5,022.08	\$5,917.92	\$0.00	\$5,917.92	54.09%
	FUNCTION: Gifted and Talented Academic - 141	\$1,609,327.37	\$112,882.48	\$1,090,819.02	\$518,508.35	\$281,921.11	\$236,587.24	14.70%
100.143.1000000.0000.000	Salaries	\$355,953.61	\$28,921.66	\$273,729.34	\$82,224.27	\$72,303.88	\$9,920.39	2.79%
100.143.2000000.0000.000	Employee Benefits	\$125,461.75	\$10,040.84	\$94,437.46	\$31,024.29	\$25,144.53	\$5,879.76	4.69%
	FUNCTION: Advanced Placement - 143	\$481,415.36	\$38,962.50	\$368,166.80	\$113,248.56	\$97,448.41	\$15,800.15	3.28%
100.145.1000000.0000.000	Salaries	\$67,000.00	\$25,703.65	\$145,233.33	(\$78,233.33)	\$41,917.11	(\$120,150.44)	-179.33%
100.145.2000000.0000.000	Employee Benefits	\$17,000.00	\$6,126.58	\$34,926.97	(\$17,926.97)	\$9,900.37	(\$27,827.34)	-163.69%
100.145.3000000.0000.000	Purchased Services	\$16,000.00	\$275.00	\$4,275.00	\$11,725.00	\$0.00	\$11,725.00	73.28%
	FUNCTION: Homebound - 145	\$100,000.00	\$32,105.23	\$184,435.30	(\$84,435.30)	\$51,817.48	(\$136,252.78)	-136.25%
100.148.1000000.0000.000	Salaries	\$92,498.78	\$13,166.06	\$112,442.61	(\$19,943.83)	\$28,241.84	(\$48,185.67)	-52.09%
100.148.2000000.0000.000	Employee Benefits	\$31,020.54	\$4,370.76	\$38,314.77	(\$7,294.23)	\$9,771.73	(\$17,065.96)	-55.02%
100.148.3000000.0000.000	Purchased Services	\$4,245.00	\$27.50	\$2,831.45	\$1,413.55	\$0.00	\$1,413.55	33.30%
100.148.4000000.0000.000	Supplies and Materials	\$4,708.60	\$976.05	\$1,153.51	\$3,555.09	\$134.84	\$3,420.25	72.64%
	FUNCTION: Gifted and Talented Artistic - 148	\$132,472.92	\$18,540.37	\$154,742.34	(\$22,269.42)	\$38,148.41	(\$60,417.83)	-45.61%
100.149.1000000.0000.000	Salaries	\$811,220.50	\$45,997.57	\$554,469.14	\$256,751.36	\$429,287.90	(\$172,536.54)	-21.27%
100.149.2000000.0000.000	Employee Benefits	\$249,995.72	\$17,657.19	\$185,845.95	\$64,149.77	\$106,819.22	(\$42,669.45)	-17.07%
100.149.3000000.0000.000	Purchased Services	\$0.00	\$191,925.83	\$1,773,856.42	(\$1,773,856.42)	\$0.00	(\$1,773,856.42)	0.00%
	FUNCTION: Other Special Programs - 149	\$1,061,216.22	\$255,580.59	\$2,514,171.51	(\$1,452,955.29)	\$536,107.12	(\$1,989,062.41)	-187.43%
100.161.1000000.0000.000	Salaries	\$929,053.00	\$77,797.06	\$755,803.52	\$173,249.48	\$191,352.61	(\$18,103.13)	-1.95%
100.161.2000000.0000.000	Employee Benefits	\$382,966.16	\$33,009.78	\$310,464.97	\$72,501.19	\$81,085.70	(\$8,584.51)	-2.24%
100.161.3000000.0000.000	Purchased Services	\$1,525.00	\$1,525.00	\$1,840.00	(\$315.00)	\$0.00	(\$315.00)	-20.66%
100.161.4000000.0000.000	Supplies and Materials	\$3,060.00	\$209.33	\$2,658.26	\$401.74	\$109.05	\$292.69	9.57%
	FUNCTION: Other Exceptional Programs - 161	\$1,316,604.16	\$112,541.17	\$1,070,766.75	\$245,837.41	\$272,547.36	(\$26,709.95)	-2.03%
100.172.1000000.0000.000	Salaries	\$40,000.00	\$0.00	\$1,350.00	\$38,650.00	\$0.00	\$38,650.00	96.63%
100.172.2000000.0000.000	Employee Benefits	\$10,000.00	\$0.00	\$324.53	\$9,675.47	\$0.00	\$9,675.47	96.75%
	FUNCTION: Elementary Summer School - 172	\$50,000.00	\$0.00	\$1,674.53	\$48,325.47	\$0.00	\$48,325.47	96.65%
100.173.1000000.0000.000	Salaries	\$40,000.00	\$0.00	\$27,337.20	\$12,662.80	\$240.00	\$12,422.80	31.06%
100.173.2000000.0000.000	Employee Benefits	\$10,000.00	\$0.00	\$6,106.50	\$3,893.50	\$57.05	\$3,836.45	38.36%
	FUNCTION: High School Summer School - 173	\$50,000.00	\$0.00	\$33,443.70	\$16,556.30	\$297.05	\$16,259.25	32.52%
100.181.1000000.0000.000	Salaries	\$212,428.00	\$17,702.32	\$194,725.52	\$17,702.48	\$17,702.48	\$0.00	0.00%
100.181.2000000.0000.000	Employee Benefits	\$65,596.09	\$5,156.60	\$57,312.94	\$8,283.15	\$5,156.64	\$3,126.51	4.77%
100.181.3000000.0000.000	Purchased Services	\$5,000.00	\$1,017.56	\$2,288.77	\$2,711.23	\$0.00	\$2,711.23	54.22%
100.181.6000000.0000.000	Other Objects	\$800.00	\$0.00	\$636.00	\$164.00	\$0.00	\$164.00	20.50%
	FUNCTION: Adult Basic Education Programs - 181	\$283,824.09	\$23,876.48	\$254,963.23	\$28,860.86	\$22,859.12	\$6,001.74	2.11%
100.182.3000000.0000.000	Purchased Services	\$500.00	\$90.00	\$460.75	\$39.25	\$0.00	\$39.25	7.85%
100.182.4000000.0000.000	Supplies and Materials	\$7,130.00	\$455.89	\$7,014.55	\$115.45	\$317.74	(\$202.29)	-2.84%
	FUNCTION: Adult Secondary Education Programs - 182	\$7,630.00	\$545.89	\$7,475.30	\$154.70	\$317.74	(\$163.04)	-2.14%
100.188.1000000.0000.000	Salaries	\$0.00	\$3,996.70	\$39,967.00	(\$39,967.00)	\$7,993.20	(\$47,960.20)	0.00%
100.188.2000000.0000.000	Employee Benefits	\$0.00	\$1,706.22	\$16,903.67	(\$16,903.67)	\$3,412.40	(\$20,316.07)	0.00%

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Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
	FUNCTION: Parenting/Family Literacy - 188	\$0.00	\$5,702.92	\$56,870.67	(\$56,870.67)	\$11,405.60	(\$68,276.27)	0.00%
100.190.1000000.0000.000	Salaries	\$538,977.00	\$40,426.36	\$373,476.74	\$165,500.26	\$88,701.17	\$76,799.09	14.25%
100.190.2000000.0000.000	Employee Benefits	\$124,107.00	\$9,569.50	\$88,639.12	\$35,467.88	\$21,374.06	\$14,093.82	11.36%
100.190.6000000.0000.000	Other Objects	\$20,800.00	\$1,159.60	\$19,579.48	\$1,220.52	\$0.00	\$1,220.52	5.87%
	FUNCTION: Instructional Pupil Activity - 190	\$683,884.00	\$51,155.46	\$481,695.34	\$202,188.66	\$110,075.23	\$92,113.43	13.47%
100.211.1000000.0000.000	Salaries	\$834,655.00	\$75,144.14	\$747,628.19	\$87,026.81	\$153,803.44	(\$66,776.63)	-8.00%
100.211.2000000.0000.000	Employee Benefits	\$367,537.45	\$30,268.70	\$292,943.04	\$74,594.41	\$64,223.48	\$10,370.93	2.82%
100.211.3000000.0000.000	Purchased Services	\$6,032.00	\$182.48	\$3,411.98	\$2,620.02	\$0.00	\$2,620.02	43.44%
100.211.4000000.0000.000	Supplies and Materials	\$1,858.00	\$363.85	\$1,119.70	\$738.30	\$477.23	\$261.07	14.05%
	FUNCTION: Attendance and Social Work Services - 211	\$1,210,082.45	\$105,959.17	\$1,045,102.91	\$164,979.54	\$218,504.15	(\$53,524.61)	-4.42%
100.212.1000000.0000.000	Salaries	\$3,218,707.00	\$267,780.54	\$2,632,018.69	\$586,688.31	\$524,995.69	\$61,692.62	1.92%
100.212.2000000.0000.000	Employee Benefits	\$1,164,323.05	\$92,008.45	\$908,345.48	\$255,977.57	\$182,292.44	\$73,685.13	6.33%
100.212.3000000.0000.000	Purchased Services	\$2,560.50	\$0.00	\$1,362.77	\$1,197.73	\$0.00	\$1,197.73	46.78%
100.212.4000000.0000.000	Supplies and Materials	\$18,244.80	\$1,840.43	\$13,996.93	\$4,247.87	\$1,589.04	\$2,658.83	14.57%
	FUNCTION: Guidance Services - 212	\$4,403,835.35	\$361,629.42	\$3,555,723.87	\$848,111.48	\$708,877.17	\$139,234.31	3.16%
100.213.1000000.0000.000	Salaries	\$1,553,505.02	\$130,386.24	\$1,141,485.68	\$412,019.34	\$323,494.11	\$88,525.23	5.70%
100.213.2000000.0000.000	Employee Benefits	\$583,881.88	\$47,661.80	\$423,818.28	\$160,063.60	\$119,214.72	\$40,848.88	7.00%
100.213.3000000.0000.000	Purchased Services	\$2,852.00	\$276.12	\$1,442.88	\$1,409.12	\$179.38	\$1,229.74	43.12%
100.213.4000000.0000.000	Supplies and Materials	\$25,095.23	\$717.90	\$16,165.12	\$8,930.11	\$6,590.75	\$2,339.36	9.32%
100.213.6000000.0000.000	Other Objects	\$345.00	\$0.00	\$226.00	\$119.00	\$116.00	\$3.00	0.87%
	FUNCTION: Health Services - 213	\$2,165,679.13	\$179,042.06	\$1,583,137.96	\$582,541.17	\$449,594.96	\$132,946.21	6.14%
100.214.1000000.0000.000	Salaries	\$1,212,682.85	\$95,491.26	\$938,381.40	\$274,301.45	\$190,982.27	\$83,319.18	6.87%
100.214.2000000.0000.000	Employee Benefits	\$383,596.06	\$30,294.96	\$292,499.62	\$91,096.44	\$60,589.86	\$30,506.58	7.95%
100.214.3000000.0000.000	Purchased Services	\$6,000.00	\$49.90	\$4,079.82	\$1,920.18	\$0.00	\$1,920.18	32.00%
100.214.4000000.0000.000	Supplies and Materials	\$5,850.00	\$330.00	\$3,716.59	\$2,133.41	\$2,070.39	\$63.02	1.08%
	FUNCTION: Psychological Services - 214	\$1,608,128.91	\$126,166.12	\$1,238,677.43	\$369,451.48	\$253,642.52	\$115,808.96	7.20%
100.217.1000000.0000.000	Salaries	\$77,682.00	\$6,473.48	\$71,208.28	\$6,473.72	\$6,473.40	\$0.32	0.00%
100.217.2000000.0000.000	Employee Benefits	\$26,975.81	\$2,258.50	\$24,660.39	\$2,315.42	\$2,258.48	\$56.94	0.21%
100.217.3000000.0000.000	Purchased Services	(\$80.00)	\$0.00	\$72.00	(\$152.00)	\$0.00	(\$152.00)	190.00%
100.217.4000000.0000.000	Supplies and Materials	\$1,175.00	\$59.45	\$809.82	\$365.18	\$329.55	\$35.63	3.03%
	FUNCTION: Career Specialist Services - 217	\$105,752.81	\$8,791.43	\$96,750.49	\$9,002.32	\$9,061.43	(\$59.11)	-0.06%
100.221.1000000.0000.000	Salaries	\$2,089,965.10	\$263,973.66	\$2,642,132.45	(\$552,167.35)	\$419,540.27	(\$971,707.62)	-46.49%
100.221.2000000.0000.000	Employee Benefits	\$697,457.60	\$83,659.36	\$838,246.23	(\$140,788.63)	\$131,005.71	(\$271,794.34)	-38.97%
100.221.3000000.0000.000	Purchased Services	\$580,672.00	\$98,797.58	\$379,198.04	\$201,473.96	\$59,382.38	\$142,091.58	24.47%
100.221.4000000.0000.000	Supplies and Materials	\$131,640.00	\$4,203.61	\$66,026.12	\$65,613.88	\$2,920.52	\$62,693.36	47.62%
100.221.6000000.0000.000	Other Objects	\$3,331.00	\$550.00	\$3,326.50	\$4.50	\$100.00	(\$95.50)	-2.87%
	FUNCTION: Improvement of Instruction Curriculum Development - 221	\$3,503,065.70	\$451,184.21	\$3,928,929.34	(\$425,863.64)	\$612,948.88	(\$1,038,812.52)	-29.65%
100.222.1000000.0000.000	Salaries	\$1,743,924.50	\$157,261.16	\$1,381,735.80	\$362,188.70	\$362,432.67	(\$243.97)	-0.01%
100.222.2000000.0000.000	Employee Benefits	\$693,795.04	\$66,122.76	\$518,898.77	\$174,896.27	\$138,105.54	\$36,790.73	5.30%
100.222.3000000.0000.000	Purchased Services	\$400.00	\$0.00	\$246.00	\$154.00	\$0.00	\$154.00	38.50%
100.222.4000000.0000.000	Supplies and Materials	\$253,969.68	\$38,764.88	\$210,291.99	\$43,677.69	\$23,300.48	\$20,377.21	8.02%
100.222.6000000.0000.000	Other Objects	\$0.00	\$0.00	\$175.00	(\$175.00)	\$0.00	(\$175.00)	0.00%
	FUNCTION: Library and Media Services - 222	\$2,692,089.22	\$262,148.80	\$2,111,347.56	\$580,741.66	\$523,838.69	\$56,902.97	2.11%

School District Five of Lexington and Richland

Board Report Expenditures

From Date: 5/1/2016

To Date: 5/31/2016

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
100.223.1000000.0000.000	Salaries	\$505,552.40	\$47,342.85	\$477,870.94	\$27,681.46	\$50,063.58	(\$22,382.12)	-4.43%
100.223.2000000.0000.000	Employee Benefits	\$170,611.88	\$15,356.30	\$155,690.04	\$14,921.84	\$16,360.89	(\$1,439.05)	-0.84%
100.223.3000000.0000.000	Purchased Services	\$13,500.00	\$0.00	\$5,815.49	\$7,684.51	\$250.00	\$7,434.51	55.07%
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	\$0.00	\$175.50	(\$175.50)	\$0.00	(\$175.50)	0.00%
	FUNCTION: Supervision of Special Programs - 223	\$690,204.28	\$62,699.15	\$639,551.97	\$50,652.31	\$66,674.47	(\$16,022.16)	-2.32%
100.224.1000000.0000.000	Salaries	\$0.00	\$0.00	\$1,615.59	(\$1,615.59)	\$0.00	(\$1,615.59)	0.00%
100.224.2000000.0000.000	Employee Benefits	\$0.00	\$0.00	\$388.40	(\$388.40)	\$0.00	(\$388.40)	0.00%
100.224.3000000.0000.000	Purchased Services	\$82,838.42	\$2,018.83	\$53,996.09	\$28,842.33	\$270.00	\$28,572.33	34.49%
100.224.4000000.0000.000	Supplies and Materials	\$7,626.50	\$26.16	\$2,719.44	\$4,907.06	\$0.00	\$4,907.06	64.34%
	FUNCTION: Improvement of Instruction Inservice & Staff Train - 224	\$90,464.92	\$2,044.99	\$58,719.52	\$31,745.40	\$270.00	\$31,475.40	34.79%
100.231.1000000.0000.000	Salaries	\$67,200.00	\$4,800.00	\$52,800.00	\$14,400.00	\$4,800.00	\$9,600.00	14.29%
100.231.2000000.0000.000	Employee Benefits	\$15,933.12	\$1,153.92	\$12,693.12	\$3,240.00	\$1,153.92	\$2,086.08	13.09%
100.231.3000000.0000.000	Purchased Services	\$336,775.00	\$26,218.08	\$304,846.09	\$31,928.91	\$3,315.00	\$28,613.91	8.50%
100.231.6000000.0000.000	Other Objects	\$368,185.00	\$375.00	\$368,510.00	(\$325.00)	\$0.00	(\$325.00)	-0.09%
	FUNCTION: Board of Education - 231	\$788,093.12	\$32,547.00	\$738,849.21	\$49,243.91	\$9,268.92	\$39,974.99	5.07%
100.232.1000000.0000.000	Salaries	\$265,594.00	\$22,033.20	\$243,558.60	\$22,035.40	\$22,033.20	\$2.20	0.00%
100.232.2000000.0000.000	Employee Benefits	\$78,195.38	\$6,338.60	\$66,637.42	\$11,557.96	\$6,338.60	\$5,219.36	6.67%
100.232.3000000.0000.000	Purchased Services	\$29,520.65	\$6,570.48	\$25,510.16	\$4,010.49	\$223.67	\$3,786.82	12.83%
100.232.4000000.0000.000	Supplies and Materials	\$4,452.62	\$1,397.34	\$4,507.84	(\$55.22)	\$100.44	(\$155.66)	-3.50%
100.232.6000000.0000.000	Other Objects	\$6,300.17	\$0.00	\$2,292.06	\$4,008.11	\$0.00	\$4,008.11	63.62%
	FUNCTION: Office of Superintendent - 232	\$384,062.82	\$36,339.62	\$342,506.08	\$41,556.74	\$28,695.91	\$12,860.83	3.35%
100.233.1000000.0000.000	Salaries	\$9,384,605.18	\$712,273.80	\$7,520,280.99	\$1,864,324.19	\$963,212.07	\$901,112.12	9.60%
100.233.2000000.0000.000	Employee Benefits	\$3,376,930.92	\$251,542.83	\$2,614,040.22	\$762,890.70	\$347,511.60	\$415,379.10	12.30%
100.233.3000000.0000.000	Purchased Services	\$182,796.80	\$3,920.42	\$80,561.02	\$102,235.78	\$67,200.12	\$35,035.66	19.17%
100.233.4000000.0000.000	Supplies and Materials	\$222,452.38	\$14,683.85	\$165,486.14	\$56,966.24	\$32,096.90	\$24,869.34	11.18%
100.233.6000000.0000.000	Other Objects	\$20,049.22	\$503.97	\$16,687.18	\$3,362.04	\$1,566.10	\$1,795.94	8.96%
	FUNCTION: School Administration - 233	\$13,186,834.50	\$982,924.87	\$10,397,055.55	\$2,789,778.95	\$1,411,586.79	\$1,378,192.16	10.45%
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	\$422,089.00	\$99,494.57	\$266,198.00	\$155,891.00	\$3,570.97	\$152,320.03	36.09%
	FUNCTION: Student Transportation (Federal/District Mandated) - 251	\$422,089.00	\$99,494.57	\$266,198.00	\$155,891.00	\$3,570.97	\$152,320.03	36.09%
100.252.1000000.0000.000	Salaries	\$773,981.00	\$67,006.74	\$745,260.79	\$28,720.21	\$65,956.86	(\$37,236.65)	-4.81%
100.252.2000000.0000.000	Employee Benefits	\$280,957.52	\$23,142.52	\$258,350.15	\$22,607.37	\$22,802.81	(\$195.44)	-0.07%
100.252.3000000.0000.000	Purchased Services	\$136,680.00	\$5,783.83	\$101,266.63	\$35,413.37	\$6,891.91	\$28,521.46	20.87%
100.252.4000000.0000.000	Supplies and Materials	\$53,955.00	\$27,771.59	\$48,874.38	\$5,080.62	\$1,269.43	\$3,811.19	7.06%
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	\$2,145.00	\$5,372.00	(\$1,772.00)	\$0.00	(\$1,772.00)	-49.22%
	FUNCTION: Fiscal Services - 252	\$1,255,423.52	\$125,849.68	\$1,159,123.95	\$96,299.57	\$96,921.01	(\$621.44)	-0.05%
100.254.1000000.0000.000	Salaries	\$6,220,461.99	\$512,372.81	\$5,597,289.94	\$623,172.05	\$514,344.40	\$108,827.65	1.75%
100.254.2000000.0000.000	Employee Benefits	\$3,542,712.92	\$205,408.73	\$3,204,967.93	\$337,744.99	\$204,788.08	\$132,956.91	3.75%
100.254.3000000.0000.000	Purchased Services	\$4,719,923.70	\$263,581.73	\$4,173,566.91	\$546,356.79	\$407,541.75	\$138,815.04	2.94%
100.254.4000000.0000.000	Supplies and Materials	\$5,308,156.00	\$407,970.58	\$4,534,863.59	\$773,292.41	\$86,043.82	\$687,248.59	12.95%
100.254.5000000.0000.000	Capital Outlay	\$134,023.10	\$51,792.65	\$134,015.75	\$7.35	\$0.00	\$7.35	0.01%

School District Five of Lexington and Richland

Board Report Expenditures

Fiscal Year: 2015-2016

☐ Subtotal by Collapse Mask

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☐ Exclude Inactive Accounts with zero balance

From Date: 5/1/2016

To Date: 5/31/2016

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
100.254.6000000.0000.000	Other Objects	\$3,556.00	\$0.00	\$3,177.16	\$378.84	\$519.00	(\$140.16)	-3.94%
	FUNCTION: Operation and Maintenance of Plant - 254	\$19,928,833.71	\$1,441,126.50	\$17,647,881.28	\$2,280,952.43	\$1,213,237.05	\$1,067,715.38	5.36%
100.255.1000000.0000.000	Salaries	\$3,133,318.23	\$272,847.04	\$2,643,917.10	\$489,401.13	\$546,461.52	(\$57,060.39)	-1.82%
100.255.2000000.0000.000	Employee Benefits	\$903,845.78	\$100,952.57	\$984,725.12	(\$80,879.34)	\$211,896.31	(\$292,775.65)	-32.39%
100.255.3000000.0000.000	Purchased Services	\$90,843.40	\$1,954.80	\$64,957.08	\$25,886.32	\$8,573.70	\$17,312.62	19.06%
100.255.4000000.0000.000	Supplies and Materials	\$70,030.00	\$4,809.56	\$46,716.20	\$23,313.80	\$10,644.25	\$12,669.55	18.09%
100.255.6000000.0000.000	Other Objects	\$500.00	\$56.00	\$320.00	\$180.00	\$24.00	\$156.00	31.20%
	FUNCTION: Student Transportation (State Mandated) - 255	\$4,198,537.41	\$380,619.97	\$3,740,635.50	\$457,901.91	\$777,599.78	(\$319,697.87)	-7.61%
100.257.1000000.0000.000	Salaries	\$251,822.40	\$22,556.36	\$226,731.00	\$25,091.40	\$22,470.88	\$2,620.52	1.04%
100.257.2000000.0000.000	Employee Benefits	\$94,460.36	\$8,104.94	\$80,483.96	\$13,976.40	\$8,084.31	\$5,892.09	6.24%
100.257.3000000.0000.000	Purchased Services	\$646,365.91	\$44,669.07	\$534,387.27	\$111,978.64	\$117,802.40	(\$5,823.76)	-0.90%
100.257.4000000.0000.000	Supplies and Materials	\$52,639.00	\$2,124.85	\$34,947.99	\$17,691.01	\$4,204.54	\$13,486.47	25.62%
	FUNCTION: Internal Services - 257	\$1,045,287.67	\$77,455.22	\$876,550.22	\$168,737.45	\$152,562.13	\$16,175.32	1.55%
100.258.1000000.0000.000	Salaries	\$70,906.00	\$6,250.66	\$67,807.16	\$3,098.84	\$6,334.88	(\$3,236.04)	-4.56%
100.258.2000000.0000.000	Employee Benefits	\$25,369.22	\$2,204.84	\$23,850.19	\$1,519.03	\$2,205.48	(\$686.45)	-2.71%
100.258.3000000.0000.000	Purchased Services	\$1,234,545.29	\$2,303.61	\$1,001,370.46	\$233,174.83	\$329,067.55	(\$95,892.72)	-7.77%
100.258.4000000.0000.000	Supplies and Materials	\$1,327.42	\$1,237.61	\$1,261.61	\$65.81	\$0.00	\$65.81	4.96%
100.258.5000000.0000.000	Capital Outlay	\$410.00	\$0.00	\$34.22	\$375.78	\$0.00	\$375.78	91.65%
	FUNCTION: Security - 258	\$1,332,557.93	\$11,996.72	\$1,094,323.64	\$238,234.29	\$337,607.91	(\$99,373.62)	-7.46%
100.261.2000000.0000.000	Employee Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	FUNCTION: Head of Component Unit - 261	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.263.1000000.0000.000	Salaries	\$846,763.61	\$74,852.72	\$774,063.66	\$72,699.95	\$63,576.24	\$9,123.71	1.08%
100.263.2000000.0000.000	Employee Benefits	\$281,878.80	\$21,472.44	\$238,962.87	\$42,915.93	\$19,128.73	\$23,787.20	8.44%
100.263.3000000.0000.000	Purchased Services	\$80,309.00	\$1,209.97	\$61,304.67	\$19,004.33	\$2,320.70	\$16,683.63	20.77%
100.263.4000000.0000.000	Supplies and Materials	\$33,146.00	\$5,873.03	\$21,754.97	\$11,391.03	\$10,197.38	\$1,193.65	3.60%
100.263.6000000.0000.000	Other Objects	\$12,700.00	(\$4,468.34)	(\$5,664.45)	\$18,364.45	\$10,323.85	\$8,040.60	63.31%
	FUNCTION: Information Services - 263	\$1,254,797.41	\$98,939.82	\$1,090,421.72	\$164,375.69	\$105,546.90	\$58,828.79	4.69%
100.264.1000000.0000.000	Salaries	\$609,751.48	\$59,070.12	\$624,912.62	(\$15,161.14)	\$58,251.92	(\$73,413.06)	-12.04%
100.264.2000000.0000.000	Employee Benefits	\$216,889.52	\$27,912.20	\$215,867.21	\$1,022.31	\$18,952.63	(\$17,930.32)	-8.27%
100.264.3000000.0000.000	Purchased Services	\$78,744.00	\$452.78	\$11,385.82	\$67,358.18	\$3,300.50	\$64,057.68	81.35%
100.264.4000000.0000.000	Supplies and Materials	\$59,527.00	\$5,658.01	\$18,005.25	\$41,521.75	\$981.70	\$40,540.05	68.10%
100.264.6000000.0000.000	Other Objects	\$0.00	\$0.00	\$526.50	(\$526.50)	\$0.00	(\$526.50)	0.00%
	FUNCTION: Staff Services - 264	\$964,912.00	\$93,093.11	\$870,697.40	\$94,214.60	\$81,486.75	\$12,727.85	1.32%
100.266.1000000.0000.000	Salaries	\$1,477,028.48	\$118,731.28	\$1,375,785.58	\$101,242.90	\$152,380.96	(\$51,138.06)	-3.46%
100.266.2000000.0000.000	Employee Benefits	\$580,847.52	\$39,251.65	\$449,690.31	\$131,157.21	\$52,209.29	\$78,947.92	13.59%
100.266.3000000.0000.000	Purchased Services	\$207,459.19	\$258.01	\$128,311.47	\$79,147.72	\$25,318.21	\$53,829.51	25.95%
100.266.4000000.0000.000	Supplies and Materials	\$26,419.31	\$2,376.54	\$16,827.96	\$9,591.35	\$369.86	\$9,221.49	34.90%
100.266.6000000.0000.000	Other Objects	\$175.50	\$0.00	\$175.50	\$0.00	\$0.00	\$0.00	0.00%
	FUNCTION: Technology and Data Processing Services - 266	\$2,291,930.00	\$160,617.48	\$1,970,790.82	\$321,139.18	\$230,278.32	\$90,860.86	3.96%
100.271.1000000.0000.000	Salaries	\$1,357,263.67	\$135,278.63	\$1,319,765.50	\$37,498.17	\$189,533.33	(\$152,035.16)	-11.20%
100.271.2000000.0000.000	Employee Benefits	\$354,915.54	\$32,597.02	\$320,505.26	\$34,410.28	\$50,940.86	(\$16,530.58)	-4.66%
100.271.3000000.0000.000	Purchased Services	\$55,824.00	\$11,554.84	\$206,395.90	(\$150,571.90)	\$0.00	(\$150,571.90)	-269.73%
100.271.4000000.0000.000	Supplies and Materials	\$30,100.00	\$14,883.65	\$14,883.65	\$15,216.35	\$15,190.00	\$26.35	0.09%

School District Five of Lexington and Richland

Board Report Expenditures

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☐ Subtotal by Collapse Mask

☐ Include pre encumbrance

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Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
100.271.6000000.0000.000	Other Objects	\$364,400.00	\$0.00	\$307,000.00	\$57,400.00	\$0.00	\$57,400.00	15.75%
	FUNCTION: Pupil Service Activities - 271	\$2,162,503.21	\$194,314.14	\$2,168,550.31	(\$6,047.10)	\$255,664.19	(\$261,711.29)	-12.10%
100.390.3000000.0000.000	Purchased Services	\$17,500.00	\$1,500.00	\$15,600.00	\$1,900.00	\$1,700.00	\$200.00	1.14%
100.390.4000000.0000.000	Supplies and Materials	\$2,450.00	\$957.02	\$989.02	\$1,460.98	\$0.00	\$1,460.98	59.63%
	FUNCTION: Other Community Services - 390	\$19,950.00	\$2,457.02	\$16,589.02	\$3,360.98	\$1,700.00	\$1,660.98	8.33%
100.412.7000000.0000.000	Transfers	\$20,000.00	\$0.00	\$44,528.76	(\$24,528.76)	\$0.00	(\$24,528.76)	-122.64%
	FUNCTION: Payments to Other Governmental Units - 412	\$20,000.00	\$0.00	\$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	\$13,330,209.87	\$134,215,085.61	\$32,235,935.39	\$27,285,266.01	\$4,950,669.38	2.97%

End of Report



MEMORANDUM

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

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

Date: June 27, 2016

Re: July 18, 2016 Board Meeting,
Second Reading: 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 Second 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"

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

SCHOOL DISTRICT FIVE OF LEXINGTON AND RICHLAND COUNTIES

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

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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.

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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.
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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:

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- An AP course can carry only one quality point.
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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, and distinguished honor graduates, 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.

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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 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.

Issued ^



MEMORANDUM

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

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

Date: June 27, 2016

Re: July 18, 2016 Board Meeting,
First Reading: Approval of Proposed Revision
Board Policy Exhibit IJOA-E(1) "Field Trip Request"

Item: A proposed revision to Board Policy Exhibit IJOA-E(1) "Field Trip Request" is attached in DRAFT form, along with the current Board Policy Exhibit.

Recommendation: The administration recommends the revision to Board Policy Exhibit IJOA-E(1) "Field Trip Request" move to First Reading approval.

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

Attachments: Proposed revision to Board Policy Exhibit IJOA-E(1) "Field Trip Request"
Current Board Policy Exhibit IJOA-E(1) "Field Trip Request"

Proposed Revision
FIELD TRIP REQUEST

Name of sponsor: _____

Date of trip: _____ Number of students involved: _____

Trip description: _____

Method of transportation (see ** below): _____

Time of departure: _____ Time of return: _____

Chaperones: _____

Instructional objective(s): _____

Financial arrangements: _____ Total cost: \$ _____

Budget: \$ _____ Students pay: \$ _____ Other: \$ _____

To be completed by sponsor

- () Transportation arrangements made with district transportation.
 () Transportation arrangements made with private carrier (when appropriate).
 () Permission slips collected.
 () Cafeteria notified.
 () Attendance office notified.
 () Teachers notified.

Signature of sponsor: _____ Date submitted: _____

Principal approval: _____ Date: _____

Nurse signature: _____ **Date:** _____

Chief Instructional Officer approval: _____ Date: _____

Superintendent/designee approval (overnight trips only): _____

Date: _____

Follow-up report (utilize reverse side of page)

**** Method of transportation:** When it is possible based on availability, school bus transportation will be used to transport students on field trips. In cases where school bus transportation is not possible due to availability and/or not practicable based on the number of students who are going on the field trip, private automobiles driven by parents, teachers or students may be used on field trips, subject to written approval from the principal/director. All drivers must be at least 18 years old and must provide proof of insurance coverage to the district. In no case will students be transported in any vehicle (including vehicle rentals/charters) designed or used to transport more than 10 passengers, including the driver, unless that vehicle meets the definition of a school bus under federal law.

FIELD TRIP REQUEST

Name of sponsor: _____

Date of trip: _____ Number of students involved: _____

Trip description: _____

Method of transportation (see ** below): _____

Time of departure: _____ Time of return: _____

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Superintendent/designee approval (overnight trips only): _____
Date: _____**Follow-up report (utilize reverse side of page)**

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School District Five of Lexington and Richland Counties