



AGENDA
BOARD OF TRUSTEES
REGULAR MEETING
HARBISON WEST ELEMENTARY SCHOOL'S THEATER
APRIL 29, 2019

1. Call to order at 5:30 p.m.
2. Approval of the agenda
3. Enter executive session to consider the following:
 - a. Selected employment items (Exhibit A)
 - b. Receipt of legal advice regarding options for bond issuance and debt service repayment (Exhibit B)
 - c. Update from counsel and receipt of legal advice regarding Case No. 2013-CP-40-01897
4. Call to order at 7:00 p.m.
5. Welcoming remarks
6. Invocation – Ken Loveless, Board of Trustees
7. Pledge of Allegiance – Charlotte Soura and Armani Moses, co-student body presidents, Harbison West Elementary School
8. School Board Spotlight
9. Approval of the minutes of the April 8, 2019 board meeting
10. Welcome and brief overview of Harbison West Elementary School by Ed Davis, Principal

11. Superintendent's Report

Office of Human Resources

1. TIP Report

Office of Instruction

1. PDS-D Report

Office of Finance and Operations

1. Monthly Financial Reports (Exhibit C)

12. Public participation*

ACTION AGENDA

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

14. Second and final reading of proposed revisions to board policy GBEC "Drug and Alcohol Free Schools/Workplace" and GBEC-E "Notice to Employees" (Exhibit D)

15. First reading of proposed revisions to board policy IHAE "Physical Education" (Exhibit E)

16. First reading of proposed revisions to board policy IKF "Graduation Requirements" (Exhibit F)

17. First reading of proposed General Fund Budget FY 2019-2020 (Exhibit G)

DISCUSSION AGENDA

18. Proposed revisions to board policy JHCB "Released Time for Religious Instruction" (Exhibit H)

19. Proposed revisions to board policy EBCB "Safety Drills" (Exhibit I)

20. Adjourn

INFORMATION AGENDA

21. Administrative Rule IKF-R "Graduation Requirements" (Exhibit J)
22. The next regular scheduled board meeting will be May 20, 2019 at Spring Hill High School.

*The Board welcomes and encourages public participation. We respectfully ask that you adhere to the procedures and the decorum provided in board policy BEDH "Public Participation at Meetings". Your comments should be limited to three minutes. Questions asked during public participation will be handled in accordance with board policy BEDH.



Minutes/April 8, 2019

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

Mr. Robert Gantt, Chairman
Ms. Beth Hutchison, Vice Chairman
Mr. Michael Cates, Secretary
Mrs. Nikki Gardner
Mrs. Jan Hammond
Mr. Ken Loveless
Mr. Ed White
Dr. Christina Melton, District Superintendent

The following staff were in attendance:

Mrs. Katrina Goggins, Director, Office of Communications
Mr. Michael Guliano, Chief Instructional Officer
Dr. Michael Harris, Chief Planning and Administrative Officer
Dr. Allison Jacques, Chief Human Resources Officer
Mr. Len Richardson, Chief Finance Officer

Chairman Gantt called the meeting to order and gave welcoming remarks.

The Invocation was given by Beth Hutchison, Board of Trustees. The Pledge of Allegiance was led by Amelia Price, BETA Club President, Ballentine Elementary School.

The Board conducted the School Board Spotlight.

A welcome and brief overview of Ballentine Elementary School was given by Robin Bright, Principal.

During the Superintendent's Report, Katrina Goggins presented a Communications Report and a District Teacher of the Year Finalist presentation.

During the public participation, Liesha Huffstetler spoke regarding the lawsuit.

Len Richardson presented the General Fund Budget (Exhibit G).

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

SCHOOL DISTRICT FIVE
OF
LEXINGTON AND RICHLAND COUNTIES

Meeting of April 8, 2019

	C A T E S	G A N T T	G A R D N 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. Hutchison S. Cates Approve the agenda	X	X	X	X	X	X	A
2. M. Cates S. Loveless Enter executive session to consider the following : a) selected employment items (Exhibit A) ; b) 2019-2020 reappointments (Exhibit B) ; and c) legal briefing, legal advice and an update on Civil Action No. 2013-CP-40-1897. This may include a discussion of recommendations of counsel as to case status and additional actions (Exhibit C)	X	X	X	X	X	X	A
3. M. Cates S. Hutchison Approve the minutes of the March 18, 2019 board meeting	X	X	X	X	X	AB	X
4. M. Cates S. Hutchison Approve the selected employment items (Exhibit A)	X	X	X	X	X	X	X
5. M. Cates S. Hutchison Approve the 2019-2020 Reappointments (Exhibit B)	X	X	X	X	X	X	X
6. M. White S. Hutchison I would move that the Board make the following offer to Ms. Murphy to resolve this matter, with the offer remaining open until April 18, 2019, at 5:00 PM. The District will agree to dismiss its counterclaims against Ms. Murphy with PREJUDICE upon approval of the Court, on the following conditions: The parties will execute a Consent Order that provides: For a period of five (5) years from the date of entry of this Order, Ms. Murphy shall not file any legal action, including, but not limited to any petition, motion, complaint, appeal, extraordinary writ or other matter against School District Five of Lexington and Richland Counties ("School District") or any of its officials, agents or employees in any state or federal court, including any Administrative Law Court or Administrative Agency, without complying with the following	X	X	X	X	X	X	X

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SCHOOL DISTRICT FIVE
OF
LEXINGTON AND RICHLAND COUNTIES

Meeting of April 8, 2019

	C A T E S	G A N T T	G A R D N E R	H A M M O N D	H U T C H I S S O N	L O V E L E S S	W H I T E
<p>prefiling procedures:</p> <ol style="list-style-type: none"> Ms. Murphy shall provide written notice to School District of her intent to file an action or proceeding by serving the District with such notice and the pleading, petition, motion or other papers she proposes to file. Service shall be in the manner provided by Rule 4 of the South Carolina Rules of Civil Procedure. Following such service, Plaintiff shall request a conference the Chief Administrative Judge for Administrative Purposes for the Fifth Judicial Circuit and notify the District of her request ("prefiling conference"). The request shall include a copy of this Consent Order and proposed filing and shall be served on the District. Upon receipt of notice that a prefiling conference has been scheduled, the Plaintiff shall immediately notify Defendant in writing of the date and time of the Conference. The submission of such a request shall toll the statute of limitations as to any proposed underlying claim. At the prefiling conference, the Court may inquire into the proposed pleading or paper's compliance with Rules 11 and 12 of the South Carolina Rules of Civil Procedure. Based on that inquiry the Court may allow Ms. Murphy to proceed to file the action as presented or may direct Ms. Murphy to address identified deficiencies or may reject the proposed filing because it does not comply with Rule 11 or 12. Only after the Chief Administrative Judge approves a requested filing may Ms. Murphy file the pleading or document with the clerk of court or another official. Should Ms. Murphy file any action without the approval of the Court, she agrees that the Court may enter a judgment against her in the amount of Two Million and no/100 (\$2,000,000.00). The judgment shall also provide that Ms. Murphy is liable for prejudgment interest from the date of any unapproved filing together with costs and attorney fees incurred in collecting the said judgment. For the purposes of the proposed Order, Ms. Murphy 							

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C A T E S	G A N T T	G A R D N E R	H A M M O N D	H U T C H I S S O N	L O V E L E S S	W H I T E
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Whereas, Kim Murphy has previously initiated multiple lawsuits against School District Five, including a suit seeking to prevent the District's approved development of Chapin High School around June 2010. Shortly after filing that suit, in November 2010, Ms. Murphy was elected to a Richland County seat on the School Board; and,

Whereas, even after she was sworn in as a member of the Board of Trustees, she continued to pursue her legal appeals and challenges to the students' new and renovated facilities at Chapin High School. The taxpayers decided to move forward on the expansion of Chapin High School through the democratic process and reasonably expected that the school board of Trustees would protect and preserve the District's property and assets, including the protection of its property rights against abusive litigation, construction delays, wasteful cost increases, and a trustee's efforts to pursue personal interests with school property to the detriment of the school district's students and taxpayers; and,

Whereas, as trustees of public property and servants of the public interest, school board members are bound in the management of all school district affairs to act in good faith and with due diligence and prudence for the benefit of the school district and its students without regard for their own personal interests; and,

Whereas, the voters of the district approved a bond referendum in 2008 that provided for improvements to and construction of facilities in the district including renovations and student facility upgrades to Chapin High School; and,

Whereas, it appears that Ms. Murphy, who opposed the bond referendum, in an effort to stop development of the approved improvements at Chapin High School and in order to further her own personal interests with the school district's property at Chapin High School, filed and prosecuted three administrative law actions, including appeals, opposing the permitting for aspects of the new Chapin High School student facilities; and,

Whereas, all three of the legal actions that Ms. Murphy instituted involving Chapin High School were unsuccessful, and DHEC granted the necessary permits. The permits were received by the School District after Ms. Murphy's legal actions significantly delayed the development of the student

facilities at Chapin High School; deprived the students at Chapin High School of the benefits of the upgraded facilities for two years; and based upon the District's 2012 determination, imposed more than \$10 million in unnecessary additional costs on the school district and its taxpayers; and,

Whereas, after being advised by State Authorities that while elected to a Richland County Seat, Ms. Murphy did not reside in Richland County, a determination subsequently approved by the South Carolina Supreme Court, Ms. Murphy was removed from the Board because she was ineligible to run for the seat, be elected to the seat or to serve as a member of the Board elected from Richland County; and,

Whereas, Ms. Murphy instituted the lawsuit in question, captioned Kim Murphy v. Richland Lexington School District No. 5 by and through its Board of Trustees and through Counsel to the Board of Trustees, Civil Action No. 2013-CP-40-01897; and,

Whereas, in response to this action and to protect the taxpayers who will bear the expense of the unnecessary additional \$10 million in costs, the School District instituted a compulsory counterclaim for the losses sustained because of her actions; and,

Whereas, after the Court granted summary judgment to the School District on Ms. Murphy's claim, she wished to appeal, and as an accommodation to her, the District waited to proceed on the compulsory counterclaim until after her appeals were resolved; and,

Whereas, the school district's compulsory counterclaim against its former trustee, Ms. Murphy, is a conscientious effort to protect school property and legal interests; and,

Whereas, Ms. Murphy alleged that she had a direct and personal interest in the matter opposing the renovations and new student facilities at Chapin High School. Her appeals and legal actions, opposing the school district's approved use of its property for Chapin High School students in pursuit of her private and personal interests, cost the district's taxpayers amounts estimated to be more than \$10 million; and

Whereas, her actions deprived the students of the timely use of new and improved facilities at Chapin High School. Just as the school district would seek to hold anyone accountable for damages to school property caused

by their improper and disruptive acts; here, the school district is not bullying or punitively attacking Ms. Murphy. Rather, it is our obligation as stewards of the school district's resources and assets to protect its students' and taxpayers' interests to hold Ms. Murphy accountable for the consequences of her abusive appeals and lawsuits in pursuit of her personal interests; and,

Whereas, the matter is nearing trial and in an effort to promote a resolution to this matter, taking into account a resolution that protects the District, students, and taxpayers from further wasteful and unnecessary litigation as well as protecting Ms. Murphy's constitutional rights,

I would move that the Board make the following offer to Ms. Murphy to resolve this matter, with the offer remaining open until April 18, 2019, at 5:00 PM.

The District will agree to dismiss its counterclaims against Ms. Murphy with PREJUDICE upon approval of the Court, on the following conditions:

The parties will execute a Consent Order that provides:

For a period of five (5) years from the date of entry of this Order, Ms. Murphy shall not file any legal action, including, but not limited to any petition, motion, complaint, appeal, extraordinary writ or other matter against School District Five of Lexington and Richland Counties ("School District") or any of its officials, agents or employees in any state or federal court, including any Administrative Law Court or Administrative Agency, without complying with the following prefiling procedures:

1. Ms. Murphy shall provide written notice to School District of her intent to file an action or proceeding by serving the District with such notice and the pleading, petition, motion or other papers she proposes to file. Service shall be in the manner provided by Rule 4 of the South Carolina Rules of Civil Procedure. Following such service, Plaintiff shall request a conference the Chief Administrative Judge for Administrative Purposes for the Fifth Judicial Circuit and notify the District of her request ("prefiling conference"). The request shall include a copy of this Consent Order and proposed filing and shall be served on the District. Upon receipt of notice that a prefiling conference has been

scheduled, the Plaintiff shall immediately notify Defendant in writing of the date and time of the Conference. The submission of such a request shall toll the statute of limitations as to any proposed underlying claim.

2. At the prefiling conference, the Court may inquire into the proposed pleading or paper's compliance with Rules 11 and 12 of the South Carolina Rules of Civil Procedure. Based on that inquiry the Court may allow Ms. Murphy to proceed to file the action as presented or may direct Ms. Murphy to address identified deficiencies or may reject the proposed filing because it does not comply with Rule 11 or 12.
3. Only after the Chief Administrative Judge approves a requested filing may Ms. Murphy file the pleading or document with the clerk of court or another official.
4. Should Ms. Murphy file any action without the approval of the Court, she agrees that the Court may enter a judgment against her in the amount of Two Million and no/100 (\$2,000,000.00). The judgment shall also provide that Ms. Murphy is liable for prejudgment interest from the date of any unapproved filing together with costs and attorney fees incurred in collecting the said judgment.
5. For the purposes of the proposed Order, Ms. Murphy includes Kim Murphy individually as well as any entity or organization organized, incorporated, assembled by her or in her control.



MEMORANDUM

To: Members of the Board of Trustees

Through: Christina S. Melton, Ed.D.
Superintendent

From: A. Len Richardson 
Chief Finance & Operations Officer

Date: April 22, 2019

Re: Monthly Financial Reports – February 2019 & March 2019

Attached for your information are the revenue and expenditure reports for February 2019 & March 2019.

ALR:tl

Attachment

School District Five of Lexington and Richland

Board Report Revenue

From Date: 2/1/2019

To Date: 3/31/2019

Fiscal Year: 2018-2019

☐ 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	(\$36,388,715.00)	(\$481,042.26)	(\$36,585,174.77)	\$196,459.77	\$0.00	\$196,459.77	-0.54%
100.000.0111002.0000.000	Ad Valorem Taxes - Richland	(\$14,654,510.00)	\$0.00	(\$14,665,482.63)	\$10,972.63	\$0.00	\$10,972.63	-0.07%
100.000.0112001.0000.000	Vehicle Taxes - Lexington	(\$7,013,376.00)	(\$1,122,082.41)	(\$5,302,038.70)	(\$1,711,337.30)	\$0.00	(\$1,711,337.30)	24.40%
100.000.0112002.0000.000	Vehicle Taxes - Richland	(\$6,781,620.00)	\$0.00	(\$3,824,242.86)	(\$2,957,377.14)	\$0.00	(\$2,957,377.14)	43.61%
100.000.0113001.0000.000	Delinquent Taxes - Lexington	(\$963,839.00)	(\$40,870.70)	(\$470,511.99)	(\$493,327.01)	\$0.00	(\$493,327.01)	51.18%
100.000.0113002.0000.000	Delinquent Taxes - Richland	(\$844,490.00)	\$0.00	(\$498,135.02)	(\$346,354.98)	\$0.00	(\$346,354.98)	41.01%
100.000.0114001.0000.000	Penalties & Interest on Taxes	(\$159,552.00)	(\$53,447.26)	(\$126,178.95)	(\$33,373.05)	\$0.00	(\$33,373.05)	20.92%
100.000.0114002.0000.000	Penalties & Interest on Taxes	(\$117,448.00)	\$0.00	(\$80,179.98)	(\$37,268.02)	\$0.00	(\$37,268.02)	31.73%
100.000.0115001.0000.000	Sales & Use Tax Credit - Lexin	\$0.00	(\$50.36)	(\$1,291.24)	\$1,291.24	\$0.00	\$1,291.24	0.00%
100.000.0115002.0000.000	Sales & Use Tax Credit - Richl	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0128001.0000.000	Revenue in Lieu of Taxes - Lex	(\$1,320,000.00)	(\$1,424,706.93)	(\$1,424,706.93)	\$104,706.93	\$0.00	\$104,706.93	-7.93%
100.000.0131000.0000.000	Student Tuition Out of Distric	(\$50,000.00)	\$0.00	(\$1,647.50)	(\$48,352.50)	\$0.00	(\$48,352.50)	96.71%
100.000.0151000.0000.000	Interest on Investments	(\$205,000.00)	(\$57,717.09)	(\$361,666.33)	\$156,666.33	\$0.00	\$156,666.33	-76.42%
100.000.0190000.0000.000	Other Revenues from Local Sour	\$0.00	\$6,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0191000.0000.000	Rentals	(\$120,000.00)	(\$20,600.00)	(\$131,379.58)	\$11,379.58	\$0.00	\$11,379.58	-9.48%
100.000.0192000.0000.000	Private Donations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0193000.0000.000	Medicaid	(\$120,000.00)	(\$32,731.47)	(\$67,321.46)	(\$52,678.54)	\$0.00	(\$52,678.54)	43.90%
100.000.0195000.0000.000	Refund of Prior Year	(\$15,000.00)	\$0.00	(\$6,783.55)	(\$8,216.45)	\$0.00	(\$8,216.45)	54.78%
100.000.0199200.0000.000	E-Rate Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0199300.0000.000	Insurance Proceeds	(\$20,000.00)	\$0.00	(\$23,968.07)	\$3,968.07	\$0.00	\$3,968.07	-19.84%
100.000.0199400.0000.000	Receipt of Legal Settlements	\$0.00	\$0.00	(\$2,607.62)	\$2,607.62	\$0.00	\$2,607.62	0.00%
100.000.0199900.0000.000	Other Local Revenue	(\$200,000.00)	(\$24,781.73)	(\$66,380.09)	(\$133,619.91)	\$0.00	(\$133,619.91)	66.81%
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%
100.000.0199999.0000.000	Operational Balance	(\$898,273.00)	\$0.00	\$0.00	(\$898,273.00)	\$0.00	(\$898,273.00)	100.00%
100.000.0313100.0000.000	SP Contracts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0313200.0000.000	Home Schooling	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0316000.0000.000	School Bus Driver Salary	(\$1,200,000.00)	(\$187,084.31)	(\$748,337.27)	(\$451,662.73)	\$0.00	(\$451,662.73)	37.64%
100.000.0316100.0000.000	EAA Bus Driver Salary and Frin	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0316200.0000.000	Workers Compensation School Bu	(\$61,740.00)	\$0.00	(\$62,269.59)	\$529.59	\$0.00	\$529.59	-0.86%
100.000.0318000.0000.000	State Fringe Benefits	(\$19,319,340.00)	(\$3,424,587.27)	(\$13,969,497.10)	(\$5,349,842.90)	\$0.00	(\$5,349,842.90)	27.69%
100.000.0318100.0000.000	Retiree Health Insurance	(\$4,957,657.00)	(\$1,001,854.88)	(\$3,458,113.29)	(\$1,499,543.71)	\$0.00	(\$1,499,543.71)	30.25%
100.000.0319900.0000.000	State Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0331000.0000.000	EFA Full Time Programs	(\$42,080,149.00)	\$0.00	\$0.00	(\$42,080,149.00)	\$0.00	(\$42,080,149.00)	100.00%
100.000.0331100.0000.000	EFA - Kindergarten	\$0.00	(\$305,001.78)	(\$1,302,300.79)	\$1,302,300.79	\$0.00	\$1,302,300.79	0.00%
100.000.0331200.0000.000	EFA - Primary	\$0.00	(\$939,334.60)	(\$4,155,425.81)	\$4,155,425.81	\$0.00	\$4,155,425.81	0.00%
100.000.0331300.0000.000	EFA - Elementary	\$0.00	(\$1,802,319.86)	(\$8,066,908.89)	\$8,066,908.89	\$0.00	\$8,066,908.89	0.00%
100.000.0331400.0000.000	EFA - High School	\$0.00	(\$552,967.62)	(\$2,354,152.35)	\$2,354,152.35	\$0.00	\$2,354,152.35	0.00%
100.000.0331500.0000.000	EFA - Trainable Mentally Handi	\$0.00	(\$22,425.35)	(\$72,695.87)	\$72,695.87	\$0.00	\$72,695.87	0.00%
100.000.0331600.0000.000	EFA - Speech Handicapped	\$0.00	(\$524,050.68)	(\$2,379,034.90)	\$2,379,034.90	\$0.00	\$2,379,034.90	0.00%
100.000.0331700.0000.000	EFA - Homebound	\$0.00	(\$1,287.34)	(\$13,187.66)	\$13,187.66	\$0.00	\$13,187.66	0.00%
100.000.0332100.0000.000	EFA - Emotionally Handicapped	\$0.00	(\$25,383.89)	(\$124,202.66)	\$124,202.66	\$0.00	\$124,202.66	0.00%
100.000.0332200.0000.000	EFA - Educable Mentally Handic	\$0.00	(\$4,534.22)	(\$51,585.39)	\$51,585.39	\$0.00	\$51,585.39	0.00%
100.000.0332300.0000.000	EFA - Learning Disabilities	\$0.00	(\$521,416.92)	(\$2,234,464.86)	\$2,234,464.86	\$0.00	\$2,234,464.86	0.00%
100.000.0332400.0000.000	EFA - Hearing Handicapped	\$0.00	(\$26,178.52)	(\$95,737.50)	\$95,737.50	\$0.00	\$95,737.50	0.00%
100.000.0332500.0000.000	EFA - Visually Handicapped	\$0.00	(\$12,939.95)	(\$57,059.51)	\$57,059.51	\$0.00	\$57,059.51	0.00%
100.000.0332600.0000.000	EFA - Orthopedically Handicapp	\$0.00	(\$5,678.64)	(\$30,686.16)	\$30,686.16	\$0.00	\$30,686.16	0.00%
100.000.0332700.0000.000	EFA - Vocational	\$0.00	(\$1,280,569.07)	(\$5,890,474.01)	\$5,890,474.01	\$0.00	\$5,890,474.01	0.00%
100.000.0333100.0000.000	EFA - Autism	\$0.00	(\$196,596.24)	(\$865,047.30)	\$865,047.30	\$0.00	\$865,047.30	0.00%
100.000.0333200.0000.000	EFA - Gifted and Talented Educ	\$0.00	(\$205,938.68)	(\$999,162.84)	\$999,162.84	\$0.00	\$999,162.84	0.00%

School District Five of Lexington and Richland

Board Report Revenue

From Date: 2/1/2019

To Date: 3/31/2019

Fiscal Year: 2018-2019

☐ 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
100.000.0333400.0000.000	EFA - Limited English Proficie	\$0.00	(\$27,315.64)	(\$131,502.19)	\$131,502.19	\$0.00	\$131,502.19	0.00%
100.000.0335100.0000.000	EFA - Academic Assistance	\$0.00	(\$227,041.58)	(\$945,249.95)	\$945,249.95	\$0.00	\$945,249.95	0.00%
100.000.0335200.0000.000	EFA - Pupils in Poverty	\$0.00	(\$478,461.62)	(\$1,989,589.96)	\$1,989,589.96	\$0.00	\$1,989,589.96	0.00%
100.000.0335300.0000.000	EFA - DUAL	\$0.00	(\$5,790.74)	(\$29,455.41)	\$29,455.41	\$0.00	\$29,455.41	0.00%
100.000.0337500.0000.000	EFA Education Foundation Suppl	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0339200.0000.000	EFA - NBC Excess EFA Formula	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0381001.0000.000	Local Property Tax Relief (Tie	(\$10,580,071.00)	\$0.00	(\$9,522,063.94)	(\$1,058,007.06)	\$0.00	(\$1,058,007.06)	10.00%
100.000.0381002.0000.000	Local Property Tax Relief (Tie	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0382001.0000.000	Homestead Exemption (Tier 2) -	(\$1,758,200.00)	\$0.00	\$0.00	(\$1,758,200.00)	\$0.00	(\$1,758,200.00)	100.00%
100.000.0382002.0000.000	Homestead Exemption (Tier 2) -	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0382500.0000.000	Property Tax Relief - Tier 3	(\$31,062,365.00)	(\$6,214,480.20)	(\$18,643,440.60)	(\$12,418,924.40)	\$0.00	(\$12,418,924.40)	39.98%
100.000.0383001.0000.000	Merchants Inventory Tax - Lexi	(\$194,013.00)	\$0.00	(\$147,660.60)	(\$46,352.40)	\$0.00	(\$46,352.40)	23.89%
100.000.0383002.0000.000	Merchants Inventory Tax - Rich	(\$19,942.00)	\$0.00	(\$12,805.74)	(\$7,136.26)	\$0.00	(\$7,136.26)	35.79%
100.000.0384001.0000.000	Manufacturers Depr. Reimburse	(\$289,373.00)	\$0.00	\$0.00	(\$289,373.00)	\$0.00	(\$289,373.00)	100.00%
100.000.0384002.0000.000	Manufacturers Depr. Reimburse	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0389001.0000.000	Motor Carrier Vehicle Tax - L	(\$152,068.00)	(\$24,758.02)	(\$172,447.21)	\$20,379.21	\$0.00	\$20,379.21	-13.40%
100.000.0389002.0000.000	Motor Carrier Vehicle Tax - Ri	(\$52,932.00)	\$0.00	(\$58,254.48)	\$5,322.48	\$0.00	\$5,322.48	-10.06%
100.000.0399000.0000.000	Revenue from Other State Sourc	(\$20,000.00)	\$0.00	\$0.00	(\$20,000.00)	\$0.00	(\$20,000.00)	100.00%
100.000.0399200.0000.000	State Forest Commission Revenu	\$0.00	\$0.00	(\$26,477.29)	\$26,477.29	\$0.00	\$26,477.29	0.00%
100.000.0399300.0000.000	PEBA On-behalf Payments	(\$1,190,410.00)	\$0.00	\$0.00	(\$1,190,410.00)	\$0.00	(\$1,190,410.00)	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%
100.000.0520000.0000.000	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	(\$5,621,487.00)	\$0.00	\$0.00	(\$5,621,487.00)	\$0.00	(\$5,621,487.00)	100.00%
100.000.0527000.0000.000	Transfer from Pupil Activity	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0528000.0000.000	Transfer of Indirect Cost	(\$290,000.00)	(\$80.60)	(\$208,641.97)	(\$81,358.03)	\$0.00	(\$81,358.03)	28.05%
100.000.0530000.0000.000	Sale of Fixed Assets	\$0.00	(\$9,179.79)	(\$34,707.01)	\$34,707.01	\$0.00	\$34,707.01	0.00%
FUND: General Fund - 100		(\$188,721,570.00)	(\$21,279,288.22)	(\$142,492,337.37)	(\$46,229,232.63)	\$0.00	(\$46,229,232.63)	24.50%
Grand Total:								
		(\$188,721,570.00)	(\$21,279,288.22)	(\$142,492,337.37)	(\$46,229,232.63)	\$0.00	(\$46,229,232.63)	24.50%

End of Report

School District Five of Lexington and Richland

Board Report Expenditures

Fiscal Year: 2018-2019

From Date: 2/1/2019

To Date: 3/31/2019

☐ Include pre encumbrance

☐ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.111.1000000.0000.000	Salaries	\$4,663,731.81	\$0.00	\$4,663,731.81	\$724,682.63	\$2,762,331.76	\$1,901,400.05	\$1,639,987.39	\$261,412.66	5.61%
100.111.2000000.0000.000	Employee Benefits	\$2,205,978.21	\$0.00	\$2,205,978.21	\$341,270.13	\$1,263,655.13	\$942,323.08	\$395,048.11	\$547,274.97	24.81%
100.111.3000000.0000.000	Purchased Services	\$2,720.00	\$0.00	\$2,720.00	\$1,844.93	\$1,854.26	\$865.74	\$0.00	\$865.74	31.83%
100.111.4000000.0000.000	Supplies and Materials	\$59,129.00	\$0.00	\$59,129.00	\$7,822.86	\$47,699.60	\$11,429.40	\$1,811.81	\$9,617.59	16.27%
	FUNCTION: Kindergarten Programs - 111	\$6,931,559.02	\$0.00	\$6,931,559.02	\$1,075,620.55	\$4,075,540.75	\$2,856,018.27	\$2,036,847.31	\$819,170.96	11.82%
100.112.1000000.0000.000	Salaries	\$13,314,456.89	\$0.00	\$13,314,456.89	\$2,018,120.45	\$7,696,926.01	\$5,617,530.88	\$4,503,445.00	\$1,114,085.88	8.37%
100.112.2000000.0000.000	Employee Benefits	\$5,758,446.43	\$0.00	\$5,758,446.43	\$891,198.49	\$3,303,793.65	\$2,454,652.78	\$1,002,416.45	\$1,452,236.33	25.22%
100.112.3000000.0000.000	Purchased Services	\$7,701.00	(\$989.77)	\$6,711.23	\$2,173.32	\$4,443.55	\$2,267.68	\$218.00	\$2,049.68	30.54%
100.112.4000000.0000.000	Supplies and Materials	\$262,610.00	\$989.77	\$263,599.77	\$45,790.44	\$203,592.85	\$60,006.92	\$5,837.53	\$54,169.39	20.55%
	FUNCTION: Primary Programs - 112	\$19,343,214.32	\$0.00	\$19,343,214.32	\$2,957,282.70	\$11,208,756.06	\$8,134,458.26	\$5,511,916.98	\$2,622,541.28	13.56%
100.113.1000000.0000.000	Salaries	\$22,569,563.09	\$0.00	\$22,569,563.09	\$3,550,240.73	\$13,641,364.25	\$8,928,198.84	\$7,987,185.94	\$941,012.90	4.17%
100.113.2000000.0000.000	Employee Benefits	\$9,581,415.34	\$0.00	\$9,581,415.34	\$1,508,488.23	\$5,635,945.92	\$3,945,469.42	\$1,722,678.69	\$2,222,790.73	23.20%
100.113.3000000.0000.000	Purchased Services	\$19,272.45	\$500.00	\$19,772.45	\$1,656.54	\$4,595.99	\$15,176.46	\$1,001.73	\$14,174.73	71.69%
100.113.4000000.0000.000	Supplies and Materials	\$468,744.00	(\$10,350.00)	\$458,394.00	\$68,190.27	\$329,332.68	\$129,061.32	\$13,939.33	\$115,121.99	25.11%
100.113.5000000.0000.000	Capital Outlay	\$0.00	\$9,850.00	\$9,850.00	\$0.00	\$0.00	\$9,850.00	\$0.00	\$9,850.00	100.00%
100.113.6000000.0000.000	Other Objects	\$16,200.00	(\$16,200.00)	\$0.00	\$0.00	\$702.00	(\$702.00)	\$0.00	(\$702.00)	0.00%
	FUNCTION: Elementary Programs - 113	\$32,655,194.88	(\$16,200.00)	\$32,638,994.88	\$5,128,575.77	\$19,611,940.84	\$13,027,054.04	\$9,724,805.69	\$3,302,248.35	10.12%
100.114.1000000.0000.000	Salaries	\$18,302,706.97	(\$101,887.50)	\$18,200,819.47	\$2,895,794.79	\$11,108,263.88	\$7,092,555.59	\$6,387,643.14	\$704,912.45	3.87%
100.114.2000000.0000.000	Employee Benefits	\$7,426,616.28	\$0.00	\$7,426,616.28	\$1,186,662.53	\$4,435,208.11	\$2,991,408.17	\$1,327,684.71	\$1,663,723.46	22.40%
100.114.3000000.0000.000	Purchased Services	\$292,092.00	(\$675.00)	\$291,417.00	\$68,231.79	\$186,700.58	\$104,716.42	\$75,692.80	\$29,023.62	9.96%
100.114.4000000.0000.000	Supplies and Materials	\$752,788.00	(\$9,545.00)	\$743,243.00	\$61,162.11	\$409,843.35	\$333,399.65	\$60,216.36	\$273,183.29	36.76%
100.114.6000000.0000.000	Other Objects	\$9,600.00	(\$9,415.00)	\$185.00	\$0.00	\$885.00	(\$700.00)	\$0.00	(\$700.00)	-378.38%
	FUNCTION: High School Programs - 114	\$26,783,803.25	(\$121,522.50)	\$26,662,280.75	\$4,211,851.22	\$16,140,900.92	\$10,521,379.83	\$7,851,237.01	\$2,670,142.82	10.01%
100.115.1000000.0000.000	Salaries	\$2,683,817.84	\$0.00	\$2,683,817.84	\$411,023.97	\$1,619,712.32	\$1,064,105.52	\$873,084.75	\$191,020.77	7.12%
100.115.2000000.0000.000	Employee Benefits	\$1,097,955.37	\$0.00	\$1,097,955.37	\$172,467.17	\$665,821.21	\$432,134.16	\$199,838.10	\$232,296.06	21.16%
100.115.3000000.0000.000	Purchased Services	\$600.00	\$9,000.00	\$9,600.00	\$563.89	\$4,039.25	\$5,560.75	\$4,545.54	\$1,015.21	10.58%
100.115.4000000.0000.000	Supplies and Materials	\$125,000.00	(\$9,000.00)	\$116,000.00	\$17,686.15	\$78,583.43	\$37,416.57	\$22,123.83	\$15,292.74	13.18%
100.115.6000000.0000.000	Other Objects	\$900.00	(\$900.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	FUNCTION: Career and Technology Education (Vocational) Prog - 115	\$3,908,273.21	(\$900.00)	\$3,907,373.21	\$601,741.18	\$2,368,156.21	\$1,539,217.00	\$1,099,592.22	\$439,624.78	11.25%
100.121.1000000.0000.000	Salaries	\$1,030,837.30	(\$46,800.00)	\$984,037.30	\$145,821.54	\$593,914.76	\$390,122.54	\$330,437.07	\$59,685.47	6.07%
100.121.2000000.0000.000	Employee Benefits	\$439,478.16	\$0.00	\$439,478.16	\$65,669.56	\$247,588.43	\$191,889.73	\$66,301.83	\$125,587.90	28.58%
100.121.3000000.0000.000	Purchased Services	\$0.00	\$46,800.00	\$46,800.00	\$15,762.50	\$15,762.50	\$31,037.50	\$31,037.50	\$0.00	0.00%
100.121.4000000.0000.000	Supplies and Materials	\$4,049.00	\$0.00	\$4,049.00	\$2,041.54	\$6,317.47	(\$2,268.47)	\$365.65	(\$2,634.12)	-65.06%

School District Five of Lexington and Richland

Board Report Expenditures

Fiscal Year: 2018-2019

From Date: 2/1/2019

To Date: 3/31/2019

☐ Include pre encumbrance

☐ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
FUNCTION: Educable Mentally Handicapped - 121		\$1,474,364.46	\$0.00	\$1,474,364.46	\$229,295.14	\$863,583.16	\$610,781.30	\$428,142.05	\$182,639.25	12.39%
100.122.1000000.0000.000	Salaries	\$436,998.06	\$0.00	\$436,998.06	\$58,801.16	\$242,028.24	\$194,969.82	\$120,973.62	\$73,996.20	16.93%
100.122.2000000.0000.000	Employee Benefits	\$187,398.42	\$0.00	\$187,398.42	\$25,165.67	\$99,823.19	\$87,575.23	\$26,432.70	\$61,142.53	32.63%
100.122.4000000.0000.000	Supplies and Materials	\$2,715.00	\$0.00	\$2,715.00	\$1,501.70	\$5,528.62	(\$2,813.62)	\$0.00	(\$2,813.62)	-103.63%
FUNCTION: Trainable Mentally Handicapped - 122		\$627,111.48	\$0.00	\$627,111.48	\$85,468.53	\$347,380.05	\$279,731.43	\$147,406.32	\$132,325.11	21.10%
100.123.4000000.0000.000	Supplies and Materials	\$1,771.00	\$0.00	\$1,771.00	\$0.00	\$576.93	\$1,194.07	\$0.00	\$1,194.07	67.42%
FUNCTION: Orthopedically Handicapped - 123		\$1,771.00	\$0.00	\$1,771.00	\$0.00	\$576.93	\$1,194.07	\$0.00	\$1,194.07	67.42%
100.124.1000000.0000.000	Salaries	\$110,804.87	\$0.00	\$110,804.87	\$9,473.52	\$36,025.70	\$74,779.17	\$21,315.51	\$53,463.66	48.25%
100.124.2000000.0000.000	Employee Benefits	\$49,044.39	\$0.00	\$49,044.39	\$3,552.24	\$13,251.68	\$35,792.71	\$3,510.69	\$32,282.02	65.82%
100.124.4000000.0000.000	Supplies and Materials	\$1,757.00	\$0.00	\$1,757.00	\$47.72	\$380.26	\$1,376.74	\$0.00	\$1,376.74	78.36%
FUNCTION: Visually Handicapped - 124		\$161,606.26	\$0.00	\$161,606.26	\$13,073.48	\$49,657.64	\$111,948.62	\$24,826.20	\$87,122.42	53.91%
100.125.1000000.0000.000	Salaries	\$319,788.53	\$0.00	\$319,788.53	\$46,208.30	\$171,252.12	\$148,536.41	\$98,670.28	\$49,866.13	15.59%
100.125.2000000.0000.000	Employee Benefits	\$124,997.30	\$0.00	\$124,997.30	\$18,297.44	\$66,583.71	\$58,413.59	\$20,967.63	\$37,445.96	29.96%
100.125.3000000.0000.000	Purchased Services	\$0.00	\$0.00	\$0.00	\$0.00	\$162.50	(\$162.50)	\$0.00	(\$162.50)	0.00%
100.125.4000000.0000.000	Supplies and Materials	\$1,726.00	\$0.00	\$1,726.00	\$0.00	\$2,741.59	(\$1,015.59)	\$0.00	(\$1,015.59)	-58.84%
FUNCTION: Hearing Handicapped - 125		\$446,511.83	\$0.00	\$446,511.83	\$64,505.74	\$240,739.92	\$205,771.91	\$119,637.91	\$86,134.00	19.29%
100.126.1000000.0000.000	Salaries	\$1,791,916.91	(\$46,875.00)	\$1,745,041.91	\$260,842.57	\$1,006,512.63	\$738,529.28	\$601,627.37	\$136,901.91	7.85%
100.126.2000000.0000.000	Employee Benefits	\$749,092.77	\$0.00	\$749,092.77	\$109,930.85	\$408,934.56	\$340,158.21	\$122,852.63	\$217,305.58	29.01%
100.126.3000000.0000.000	Purchased Services	\$0.00	\$46,875.00	\$46,875.00	\$32,347.50	\$106,349.17	(\$59,474.17)	\$46,893.33	(\$106,367.50)	-226.92%
100.126.4000000.0000.000	Supplies and Materials	\$77,044.00	\$0.00	\$77,044.00	\$6,914.97	\$24,018.70	\$53,025.30	\$965.71	\$52,059.59	67.57%
FUNCTION: Speech Handicapped - 126		\$2,618,053.68	\$0.00	\$2,618,053.68	\$410,035.89	\$1,545,815.06	\$1,072,238.62	\$772,339.04	\$299,899.58	11.46%
100.127.1000000.0000.000	Salaries	\$4,443,784.49	(\$23,400.00)	\$4,420,384.49	\$662,023.58	\$2,542,249.63	\$1,878,134.86	\$1,435,524.27	\$442,610.59	10.01%
100.127.2000000.0000.000	Employee Benefits	\$1,913,610.52	\$0.00	\$1,913,610.52	\$289,372.54	\$1,075,767.04	\$837,843.48	\$314,129.61	\$523,713.87	27.37%
100.127.3000000.0000.000	Purchased Services	\$750.00	\$23,400.00	\$24,150.00	\$8,401.25	\$8,401.25	\$15,748.75	\$14,998.75	\$750.00	3.11%
100.127.4000000.0000.000	Supplies and Materials	\$96,589.00	\$0.00	\$96,589.00	\$11,497.36	\$77,474.99	\$19,114.01	\$1,481.65	\$17,632.36	18.26%
FUNCTION: Learning Disabilities - 127		\$6,454,734.01	\$0.00	\$6,454,734.01	\$971,294.73	\$3,703,892.91	\$2,750,841.10	\$1,766,134.28	\$984,706.82	15.26%
100.128.1000000.0000.000	Salaries	\$781,906.60	\$0.00	\$781,906.60	\$119,588.48	\$453,048.47	\$328,858.13	\$269,245.26	\$59,612.87	7.62%
100.128.2000000.0000.000	Employee Benefits	\$354,505.60	\$0.00	\$354,505.60	\$52,543.84	\$197,318.12	\$157,187.48	\$58,127.52	\$99,059.96	27.94%
100.128.3000000.0000.000	Purchased Services	\$0.00	\$70,200.00	\$70,200.00	\$14,495.01	\$35,571.26	\$34,628.74	\$34,628.74	\$0.00	0.00%
100.128.4000000.0000.000	Supplies and Materials	\$4,474.00	\$0.00	\$4,474.00	\$700.71	\$3,284.40	\$1,189.60	\$0.00	\$1,189.60	26.59%
FUNCTION: Emotionally Handicapped - 128		\$1,140,886.20	\$70,200.00	\$1,211,086.20	\$187,328.04	\$689,222.25	\$521,863.95	\$362,001.52	\$159,862.43	13.20%
100.129.1000000.0000.000	Salaries	\$6,000.00	\$0.00	\$6,000.00	\$123,609.46	\$468,583.67	(\$462,583.67)	\$252,159.86	(\$714,743.53)	11912.39%

School District Five of Lexington and Richland

Board Report Expenditures

From Date: 2/1/2019

To Date: 3/31/2019

Fiscal Year: 2018-2019

☐ Include pre encumbrance

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Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.129.2000000.0000.000	Employee Benefits	\$459.00	\$0.00	\$459.00	\$49,352.20	\$178,208.57	(\$177,749.57)	\$52,816.25	(\$230,565.82)	50232.20%
	FUNCTION: Coordinated Early Intervening Services (CEIS) - 129	\$6,459.00	\$0.00	\$6,459.00	\$172,961.66	\$646,792.24	(\$640,333.24)	\$304,976.11	(\$945,309.35)	14635.54%
100.135.1000000.0000.000	Salaries	\$5,600.00	\$0.00	\$5,600.00	\$0.00	\$650.00	\$4,950.00	\$0.00	\$4,950.00	88.39%
100.135.2000000.0000.000	Employee Benefits	\$1,490.00	\$0.00	\$1,490.00	\$0.00	\$54.05	\$1,435.95	\$0.00	\$1,435.95	96.37%
100.135.4000000.0000.000	Supplies and Materials	\$90.00	\$0.00	\$90.00	\$86.69	\$86.69	\$3.31	\$0.00	\$3.31	3.68%
	JUNCTION: Preschool Handicapped Speech (3 and 4 year olds) - 135	\$7,180.00	\$0.00	\$7,180.00	\$86.69	\$790.74	\$6,389.26	\$0.00	\$6,389.26	88.99%
100.136.1000000.0000.000	Salaries	\$12,273.96	\$0.00	\$12,273.96	\$2,018.20	\$7,684.50	\$4,589.46	\$4,574.74	\$14.72	0.12%
100.136.2000000.0000.000	Employee Benefits	\$4,893.63	\$0.00	\$4,893.63	\$746.93	\$2,796.63	\$2,097.00	\$876.66	\$1,220.34	24.94%
	FUNCTION: Preschool Handicapped Itinerant (3 and 4 yr olds) - 136	\$17,167.59	\$0.00	\$17,167.59	\$2,765.13	\$10,481.13	\$6,686.46	\$5,451.40	\$1,235.06	7.19%
100.137.1000000.0000.000	Salaries	\$1,038,632.44	\$0.00	\$1,038,632.44	\$183,285.30	\$701,733.98	\$336,898.46	\$405,976.03	(\$69,077.57)	-6.65%
100.137.2000000.0000.000	Employee Benefits	\$478,102.05	\$0.00	\$478,102.05	\$81,626.60	\$302,063.97	\$176,038.08	\$91,972.24	\$84,065.84	17.58%
100.137.4000000.0000.000	Supplies and Materials	\$540.00	\$0.00	\$540.00	\$19.57	\$517.58	\$22.42	\$0.00	\$22.42	4.15%
	JUNCTION: Preschool Handicapped Self Contained (3 & 4 yr old) - 137	\$1,517,274.49	\$0.00	\$1,517,274.49	\$264,931.47	\$1,004,315.53	\$512,958.96	\$497,948.27	\$15,010.69	0.99%
100.138.1000000.0000.000	Salaries	\$6,549.84	\$0.00	\$6,549.84	\$1,083.28	\$4,112.30	\$2,437.54	\$2,437.39	\$0.15	0.00%
100.138.2000000.0000.000	Employee Benefits	\$2,863.92	\$0.00	\$2,863.92	\$415.80	\$1,549.23	\$1,314.69	\$461.51	\$853.18	29.79%
	JUNCTION: Preschool Handicapped Homebased (3 & 4 yr olds) - 138	\$9,413.76	\$0.00	\$9,413.76	\$1,499.08	\$5,661.53	\$3,752.23	\$2,898.90	\$853.33	9.06%
100.139.1000000.0000.000	Salaries	\$1,009,851.23	\$0.00	\$1,009,851.23	\$152,086.09	\$619,923.16	\$389,928.07	\$330,853.54	\$59,074.53	5.85%
100.139.2000000.0000.000	Employee Benefits	\$469,239.16	\$0.00	\$469,239.16	\$70,085.44	\$270,912.21	\$198,326.95	\$80,080.13	\$118,246.82	25.20%
100.139.3000000.0000.000	Purchased Services	\$12,613.00	\$15,710.04	\$28,323.04	\$4,971.13	\$13,928.66	\$14,394.38	\$625.00	\$13,769.38	48.62%
100.139.4000000.0000.000	Supplies and Materials	\$52,498.00	(\$15,710.04)	\$36,787.96	\$8,222.92	\$26,688.41	\$10,099.55	\$1,991.62	\$8,107.93	22.04%
100.139.6000000.0000.000	Other Objects	\$1,500.00	\$0.00	\$1,500.00	\$55.00	\$829.50	\$670.50	\$0.00	\$670.50	44.70%
	FUNCTION: Early Childhood Programs - 139	\$1,545,701.39	\$0.00	\$1,545,701.39	\$235,420.58	\$932,281.94	\$613,419.45	\$413,550.29	\$199,869.16	12.93%
100.141.1000000.0000.000	Salaries	\$1,027,032.60	\$0.00	\$1,027,032.60	\$205,720.28	\$783,104.16	\$243,928.44	\$460,980.72	(\$217,052.28)	-21.13%
100.141.2000000.0000.000	Employee Benefits	\$437,193.73	\$0.00	\$437,193.73	\$88,017.25	\$326,998.67	\$110,195.06	\$94,474.01	\$15,721.05	3.60%
100.141.3000000.0000.000	Purchased Services	\$3,376.00	\$1,300.00	\$4,676.00	\$517.46	\$2,867.46	\$1,808.54	\$0.00	\$1,808.54	38.68%
100.141.4000000.0000.000	Supplies and Materials	\$17,100.00	(\$4,375.00)	\$12,725.00	\$77.14	\$6,061.91	\$6,663.09	\$0.00	\$6,663.09	52.36%
	FUNCTION: Gifted and Talented Academic - 141	\$1,484,702.33	(\$3,075.00)	\$1,481,627.33	\$294,332.13	\$1,119,032.20	\$362,595.13	\$555,454.73	(\$192,859.60)	-13.02%
100.143.1000000.0000.000	Salaries	\$366,439.92	\$0.00	\$366,439.92	\$54,487.48	\$206,903.00	\$159,536.92	\$122,596.96	\$36,939.96	10.08%
100.143.2000000.0000.000	Employee Benefits	\$151,319.83	\$0.00	\$151,319.83	\$21,716.04	\$80,927.67	\$70,392.16	\$24,517.69	\$45,874.47	30.32%
	FUNCTION: Advanced Placement - 143	\$517,759.75	\$0.00	\$517,759.75	\$76,203.52	\$287,830.67	\$229,929.08	\$147,114.65	\$82,814.43	15.99%
100.144.1000000.0000.000	Salaries	\$51,392.00	\$0.00	\$51,392.00	\$0.00	\$500.00	\$50,892.00	\$0.00	\$50,892.00	99.03%
100.144.2000000.0000.000	Employee Benefits	\$21,922.00	\$0.00	\$21,922.00	\$0.00	\$41.58	\$21,880.42	\$0.00	\$21,880.42	99.81%

School District Five of Lexington and Richland

Board Report Expenditures

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☐ Include pre encumbrance

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☒ Filter Encumbrance Detail by Date Range

☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.144.3000000.0000.000	Purchased Services	\$8,300.00	\$0.00	\$8,300.00	\$925.00	\$13,939.25	(\$5,639.25)	\$0.00	(\$5,639.25)	-67.94%
100.144.4000000.0000.000	Supplies and Materials	\$50,000.00	\$0.00	\$50,000.00	\$405.06	\$4,189.10	\$45,810.90	\$300.00	\$45,510.90	91.02%
100.144.6000000.0000.000	Other Objects	\$0.00	\$0.00	\$0.00	\$0.00	\$11,775.00	(\$11,775.00)	\$0.00	(\$11,775.00)	0.00%
	FUNCTION: International Baccalaureate - 144	\$131,614.00	\$0.00	\$131,614.00	\$1,330.06	\$30,444.93	\$101,169.07	\$300.00	\$100,869.07	76.64%
100.145.1000000.0000.000	Salaries	\$193,937.00	\$0.00	\$193,937.00	\$26,142.80	\$62,763.64	\$131,173.36	\$12,802.47	\$118,370.89	61.04%
100.145.2000000.0000.000	Employee Benefits	\$53,701.00	\$0.00	\$53,701.00	\$8,311.24	\$20,160.73	\$33,540.27	\$2,325.75	\$31,214.52	58.13%
100.145.3000000.0000.000	Purchased Services	\$16,000.00	\$0.00	\$16,000.00	\$175.00	\$1,500.00	\$14,500.00	\$0.00	\$14,500.00	90.63%
	FUNCTION: Homebound - 145	\$263,638.00	\$0.00	\$263,638.00	\$34,629.04	\$84,424.37	\$179,213.63	\$15,128.22	\$164,085.41	62.24%
100.148.1000000.0000.000	Salaries	\$149,855.95	\$0.00	\$149,855.95	\$24,787.36	\$95,370.18	\$54,485.77	\$55,069.09	(\$583.32)	-0.39%
100.148.2000000.0000.000	Employee Benefits	\$58,454.06	\$0.00	\$58,454.06	\$9,829.96	\$37,145.86	\$21,308.20	\$12,105.21	\$9,202.99	15.74%
100.148.3000000.0000.000	Purchased Services	\$3,945.00	\$3,075.00	\$7,020.00	\$200.00	\$1,698.66	\$5,321.34	\$2,425.00	\$2,896.34	41.26%
100.148.4000000.0000.000	Supplies and Materials	\$5,900.00	\$0.00	\$5,900.00	\$190.89	\$217.86	\$5,682.14	\$0.00	\$5,682.14	96.31%
	FUNCTION: Gifted and Talented Artistic - 148	\$218,155.01	\$3,075.00	\$221,230.01	\$35,008.21	\$134,432.56	\$86,797.45	\$69,599.30	\$17,198.15	7.77%
100.149.1000000.0000.000	Salaries	\$600,546.92	\$0.00	\$600,546.92	\$139,417.42	\$439,432.75	\$161,114.17	\$241,732.85	(\$80,618.68)	-13.42%
100.149.2000000.0000.000	Employee Benefits	\$260,469.54	\$0.00	\$260,469.54	\$54,009.64	\$176,706.33	\$83,763.21	\$54,722.91	\$29,040.30	11.15%
100.149.3000000.0000.000	Purchased Services	\$2,054,331.00	\$0.00	\$2,054,331.00	\$494,156.65	\$1,554,207.50	\$500,123.50	\$0.00	\$500,123.50	24.34%
	FUNCTION: Other Special Programs - 149	\$2,915,347.46	\$0.00	\$2,915,347.46	\$687,583.71	\$2,170,346.58	\$745,000.88	\$296,455.76	\$448,545.12	15.39%
100.161.1000000.0000.000	Salaries	\$846,722.35	\$0.00	\$846,722.35	\$139,735.07	\$545,007.95	\$301,714.40	\$314,183.56	(\$12,469.16)	-1.47%
100.161.2000000.0000.000	Employee Benefits	\$420,845.06	\$0.00	\$420,845.06	\$69,740.23	\$260,550.47	\$160,294.59	\$75,782.55	\$84,512.04	20.08%
100.161.4000000.0000.000	Supplies and Materials	\$24,402.00	\$0.00	\$24,402.00	\$6,262.05	\$18,650.34	\$5,751.66	\$770.00	\$4,981.66	20.41%
	FUNCTION: Other Exceptional Programs - 161	\$1,291,969.41	\$0.00	\$1,291,969.41	\$215,737.35	\$824,208.76	\$467,760.65	\$390,736.11	\$77,024.54	5.96%
100.172.1000000.0000.000	Salaries	\$40,000.00	\$0.00	\$40,000.00	\$0.00	\$3,240.00	\$36,760.00	\$0.00	\$36,760.00	91.90%
100.172.2000000.0000.000	Employee Benefits	\$11,552.00	\$0.00	\$11,552.00	\$0.00	\$937.14	\$10,614.86	\$0.00	\$10,614.86	91.89%
	FUNCTION: Elementary Summer School - 172	\$51,552.00	\$0.00	\$51,552.00	\$0.00	\$4,177.14	\$47,374.86	\$0.00	\$47,374.86	91.90%
100.173.1000000.0000.000	Salaries	\$65,000.00	\$0.00	\$65,000.00	\$0.00	\$28,995.00	\$36,005.00	\$0.00	\$36,005.00	55.39%
100.173.2000000.0000.000	Employee Benefits	\$17,999.00	\$0.00	\$17,999.00	\$0.00	\$8,386.92	\$9,612.08	\$0.00	\$9,612.08	53.40%
	FUNCTION: High School Summer School - 173	\$82,999.00	\$0.00	\$82,999.00	\$0.00	\$37,381.92	\$45,617.08	\$0.00	\$45,617.08	54.96%
100.181.1000000.0000.000	Salaries	\$112,012.52	\$0.00	\$112,012.52	\$18,418.76	\$83,384.42	\$28,628.10	\$27,628.09	\$1,000.01	0.89%
100.181.2000000.0000.000	Employee Benefits	\$37,082.85	\$0.00	\$37,082.85	\$6,129.52	\$27,471.37	\$9,611.48	\$7,606.26	\$2,005.22	5.41%
100.181.3000000.0000.000	Purchased Services	\$4,547.00	(\$691.00)	\$3,856.00	\$585.00	\$972.50	\$2,883.50	\$915.00	\$1,968.50	51.05%
100.181.4000000.0000.000	Supplies and Materials	\$800.00	\$0.00	\$800.00	\$145.53	\$231.87	\$568.13	\$0.00	\$568.13	71.02%
100.181.6000000.0000.000	Other Objects	\$0.00	\$691.00	\$691.00	\$0.00	\$691.00	\$0.00	\$0.00	\$0.00	0.00%

School District Five of Lexington and Richland

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Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
FUNCTION: Adult Basic Education Programs - 181		\$154,442.37	\$0.00	\$154,442.37	\$25,278.81	\$112,751.16	\$41,691.21	\$36,149.35	\$5,541.86	3.59%
100.182.1000000.0000.000	Salaries	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00	0.00%
100.182.2000000.0000.000	Employee Benefits	\$77.00	\$0.00	\$77.00	\$0.00	\$83.16	(\$6.16)	\$0.00	(\$6.16)	-8.00%
100.182.3000000.0000.000	Purchased Services	\$500.00	\$0.00	\$500.00	\$60.00	\$60.00	\$440.00	\$0.00	\$440.00	88.00%
100.182.4000000.0000.000	Supplies and Materials	\$5,130.00	\$0.00	\$5,130.00	\$826.99	\$2,392.90	\$2,737.10	\$0.00	\$2,737.10	53.35%
FUNCTION: Adult Secondary Education Programs - 182		\$6,707.00	\$0.00	\$6,707.00	\$886.99	\$3,536.06	\$3,170.94	\$0.00	\$3,170.94	47.28%
100.188.1000000.0000.000	Salaries	\$37,627.90	\$0.00	\$37,627.90	\$6,020.00	\$25,580.00	\$12,047.90	\$12,040.00	\$7.90	0.02%
100.188.2000000.0000.000	Employee Benefits	\$22,752.64	\$0.00	\$22,752.64	\$3,706.20	\$14,639.76	\$8,112.88	\$4,495.07	\$3,617.81	15.90%
100.188.4000000.0000.000	Supplies and Materials	\$250.00	\$0.00	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00	100.00%
FUNCTION: Parenting/Family Literacy - 188		\$60,630.54	\$0.00	\$60,630.54	\$9,726.20	\$40,219.76	\$20,410.78	\$16,535.07	\$3,875.71	6.39%
100.190.1000000.0000.000	Salaries	\$625,880.75	\$0.00	\$625,880.75	\$106,620.26	\$401,004.29	\$224,876.46	\$220,753.32	\$4,123.14	0.66%
100.190.2000000.0000.000	Employee Benefits	\$179,637.32	\$0.00	\$179,637.32	\$30,684.48	\$115,066.81	\$64,570.51	\$33,057.37	\$31,513.14	17.54%
100.190.6000000.0000.000	Other Objects	\$20,800.00	\$0.00	\$20,800.00	\$3,380.25	\$12,161.80	\$8,638.20	\$4,542.69	\$4,095.51	19.69%
FUNCTION: Instructional Pupil Activity - 190		\$826,318.07	\$0.00	\$826,318.07	\$140,684.99	\$528,232.90	\$298,085.17	\$258,353.38	\$39,731.79	4.81%
100.211.1000000.0000.000	Salaries	\$1,024,049.10	\$0.00	\$1,024,049.10	\$153,438.30	\$620,793.40	\$403,255.70	\$315,521.96	\$87,733.74	8.57%
100.211.2000000.0000.000	Employee Benefits	\$495,578.26	\$0.00	\$495,578.26	\$73,996.34	\$289,345.23	\$206,233.03	\$86,486.45	\$119,746.58	24.16%
100.211.3000000.0000.000	Purchased Services	\$81,000.00	\$0.00	\$81,000.00	\$5,406.98	\$29,733.20	\$51,266.80	\$0.00	\$51,266.80	63.29%
100.211.4000000.0000.000	Supplies and Materials	\$4,000.00	\$0.00	\$4,000.00	\$245.81	\$741.36	\$3,258.64	\$258.64	\$3,000.00	75.00%
FUNCTION: Attendance and Social Work Services - 211		\$1,604,627.36	\$0.00	\$1,604,627.36	\$233,087.43	\$940,613.19	\$664,014.17	\$402,267.05	\$261,747.12	16.31%
100.212.1000000.0000.000	Salaries	\$3,339,539.01	\$0.00	\$3,339,539.01	\$530,267.60	\$2,149,718.08	\$1,189,820.93	\$1,068,830.59	\$120,990.34	3.62%
100.212.2000000.0000.000	Employee Benefits	\$1,371,062.50	\$0.00	\$1,371,062.50	\$223,523.43	\$882,251.19	\$488,811.31	\$266,654.84	\$222,156.47	16.20%
100.212.3000000.0000.000	Purchased Services	\$2,088.00	\$1,355.00	\$3,443.00	\$981.96	\$2,302.06	\$1,140.94	\$0.00	\$1,140.94	33.14%
100.212.4000000.0000.000	Supplies and Materials	\$33,914.00	(\$1,355.00)	\$32,559.00	\$5,625.21	\$17,564.84	\$14,994.16	\$367.09	\$14,627.07	44.92%
FUNCTION: Guidance Services - 212		\$4,746,603.51	\$0.00	\$4,746,603.51	\$760,398.20	\$3,051,836.17	\$1,694,767.34	\$1,335,852.52	\$358,914.82	7.56%
100.213.1000000.0000.000	Salaries	\$1,837,012.56	\$0.00	\$1,837,012.56	\$302,688.40	\$1,151,091.68	\$685,920.88	\$667,627.63	\$18,293.25	1.00%
100.213.2000000.0000.000	Employee Benefits	\$766,342.24	\$0.00	\$766,342.24	\$127,132.28	\$468,930.68	\$297,411.56	\$135,920.61	\$161,490.95	21.07%
100.213.3000000.0000.000	Purchased Services	\$1,600.00	\$31,717.50	\$33,317.50	\$11,502.91	\$29,642.59	\$3,674.91	\$0.00	\$3,674.91	11.03%
100.213.4000000.0000.000	Supplies and Materials	\$33,414.00	\$470.00	\$33,884.00	\$5,143.61	\$21,045.79	\$12,838.21	\$0.00	\$12,838.21	37.89%
100.213.6000000.0000.000	Other Objects	\$445.00	\$0.00	\$445.00	\$0.00	\$0.00	\$445.00	\$0.00	\$445.00	100.00%
FUNCTION: Health Services - 213		\$2,638,813.80	\$32,187.50	\$2,671,001.30	\$446,467.20	\$1,670,710.74	\$1,000,290.56	\$803,548.24	\$196,742.32	7.37%
100.214.1000000.0000.000	Salaries	\$1,182,766.20	\$0.00	\$1,182,766.20	\$183,077.48	\$754,118.52	\$428,647.68	\$366,771.98	\$61,875.70	5.23%
100.214.2000000.0000.000	Employee Benefits	\$442,068.20	\$0.00	\$442,068.20	\$72,170.78	\$288,647.63	\$153,420.57	\$80,510.83	\$72,909.74	16.49%

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100.214.3000000.0000.000	Purchased Services	\$6,000.00	\$0.00	\$6,000.00	\$0.00	\$1,748.24	\$4,251.76	\$0.00	\$4,251.76	70.86%
100.214.4000000.0000.000	Supplies and Materials	\$5,850.00	\$0.00	\$5,850.00	\$0.00	\$5,807.66	\$42.34	\$0.00	\$42.34	0.72%
	FUNCTION: Psychological Services - 214	\$1,636,684.40	\$0.00	\$1,636,684.40	\$255,248.26	\$1,050,322.05	\$586,362.35	\$447,282.81	\$139,079.54	8.50%
100.217.1000000.0000.000	Salaries	\$160,862.02	\$0.00	\$160,862.02	\$13,470.00	\$65,365.00	\$95,497.02	\$20,205.03	\$75,291.99	46.81%
100.217.2000000.0000.000	Employee Benefits	\$66,613.35	\$0.00	\$66,613.35	\$5,470.28	\$24,714.37	\$41,898.98	\$6,729.89	\$35,169.09	52.80%
100.217.4000000.0000.000	Supplies and Materials	\$1,260.00	\$0.00	\$1,260.00	\$0.00	\$580.20	\$679.80	\$0.00	\$679.80	53.95%
	FUNCTION: Career Specialist Services - 217	\$228,735.37	\$0.00	\$228,735.37	\$18,940.28	\$90,659.57	\$138,075.80	\$26,934.92	\$111,140.88	48.59%
100.221.1000000.0000.000	Salaries	\$1,948,791.53	(\$41,500.00)	\$1,907,291.53	\$269,512.35	\$1,224,317.65	\$682,973.88	\$472,269.86	\$210,704.02	11.05%
100.221.2000000.0000.000	Employee Benefits	\$712,961.99	\$0.00	\$712,961.99	\$101,737.31	\$449,015.44	\$263,946.55	\$117,920.70	\$146,025.85	20.48%
100.221.3000000.0000.000	Purchased Services	\$501,370.00	\$105,833.00	\$607,203.00	\$38,995.41	\$608,310.08	(\$1,107.08)	\$49,350.00	(\$50,457.08)	-8.31%
100.221.4000000.0000.000	Supplies and Materials	\$142,440.00	(\$48,000.00)	\$94,440.00	\$4,121.03	\$20,462.53	\$73,977.47	\$0.00	\$73,977.47	78.33%
100.221.6000000.0000.000	Other Objects	\$2,400.00	\$1,452.00	\$3,852.00	(\$938.00)	\$2,128.00	\$1,724.00	\$0.00	\$1,724.00	44.76%
	INCTION: Improvement of Instruction Curriculum Development - 221	\$3,307,963.52	\$17,785.00	\$3,325,748.52	\$413,428.10	\$2,304,233.70	\$1,021,514.82	\$639,540.56	\$381,974.26	11.49%
100.222.1000000.0000.000	Salaries	\$1,943,136.72	\$0.00	\$1,943,136.72	\$289,418.56	\$1,095,838.41	\$847,298.31	\$645,913.48	\$201,384.83	10.36%
100.222.2000000.0000.000	Employee Benefits	\$907,105.01	\$0.00	\$907,105.01	\$134,879.54	\$497,362.65	\$409,742.36	\$152,848.75	\$256,893.61	28.32%
100.222.3000000.0000.000	Purchased Services	\$1,500.00	\$0.00	\$1,500.00	\$100.00	\$230.00	\$1,270.00	\$0.00	\$1,270.00	84.67%
100.222.4000000.0000.000	Supplies and Materials	\$334,146.00	\$0.00	\$334,146.00	\$43,020.60	\$224,779.37	\$109,366.63	\$31,096.99	\$78,269.64	23.42%
100.222.6000000.0000.000	Other Objects	\$0.00	\$0.00	\$0.00	\$0.00	\$175.00	(\$175.00)	\$0.00	(\$175.00)	0.00%
	FUNCTION: Library and Media Services - 222	\$3,185,887.73	\$0.00	\$3,185,887.73	\$467,418.70	\$1,818,385.43	\$1,367,502.30	\$829,859.22	\$537,643.08	16.88%
100.223.1000000.0000.000	Salaries	\$883,448.67	\$0.00	\$883,448.67	\$147,213.66	\$644,681.85	\$238,766.82	\$236,591.34	\$2,175.48	0.25%
100.223.2000000.0000.000	Employee Benefits	\$337,233.33	\$0.00	\$337,233.33	\$53,790.91	\$263,747.68	\$73,485.65	\$58,964.78	\$14,520.87	4.31%
100.223.3000000.0000.000	Purchased Services	\$13,500.00	(\$351.00)	\$13,149.00	\$0.00	\$0.00	\$13,149.00	\$0.00	\$13,149.00	100.00%
100.223.4000000.0000.000	Supplies and Materials	\$540.00	\$0.00	\$540.00	\$180.00	\$180.00	\$360.00	\$0.00	\$360.00	66.67%
100.223.6000000.0000.000	Other Objects	\$0.00	\$351.00	\$351.00	\$0.00	\$351.00	\$0.00	\$0.00	\$0.00	0.00%
	FUNCTION: Supervision of Special Programs - 223	\$1,234,722.00	\$0.00	\$1,234,722.00	\$201,184.57	\$908,960.53	\$325,761.47	\$295,556.12	\$30,205.35	2.45%
100.224.1000000.0000.000	Salaries	\$1,957.00	\$0.00	\$1,957.00	\$0.00	\$0.00	\$1,957.00	\$0.00	\$1,957.00	100.00%
100.224.2000000.0000.000	Employee Benefits	\$542.00	\$0.00	\$542.00	\$0.00	\$0.00	\$542.00	\$0.00	\$542.00	100.00%
100.224.3000000.0000.000	Purchased Services	\$76,033.00	\$3,500.00	\$79,533.00	\$27,024.34	\$62,691.20	\$16,841.80	\$3,546.24	\$13,295.56	16.72%
100.224.4000000.0000.000	Supplies and Materials	\$9,022.00	\$1,000.00	\$10,022.00	\$932.18	\$4,189.75	\$5,832.25	\$0.00	\$5,832.25	58.19%
	FUNCTION: Improvement of Instruction Inservice & Staff Train - 224	\$87,554.00	\$4,500.00	\$92,054.00	\$27,956.52	\$66,880.95	\$25,173.05	\$3,546.24	\$21,626.81	23.49%
100.231.1000000.0000.000	Salaries	\$68,713.75	\$0.00	\$68,713.75	\$9,611.52	\$47,256.64	\$21,457.11	\$14,417.24	\$7,039.87	10.25%
100.231.2000000.0000.000	Employee Benefits	\$19,844.53	\$0.00	\$19,844.53	\$2,780.04	\$13,668.58	\$6,175.95	\$2,895.90	\$3,280.05	16.53%

School District Five of Lexington and Richland

Board Report Expenditures

Fiscal Year: 2018-2019

From Date: 2/1/2019

To Date: 3/31/2019

☐ Include pre encumbrance

☐ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.231.3000000.0000.000	Purchased Services	\$342,151.00	\$0.00	\$342,151.00	\$55,405.28	\$340,021.19	\$2,129.81	\$45,488.00	(\$43,358.19)	-12.67%
100.231.6000000.0000.000	Other Objects	\$376,335.00	\$0.00	\$376,335.00	\$0.00	\$386,429.00	(\$10,094.00)	\$0.00	(\$10,094.00)	-2.68%
	FUNCTION: Board of Education - 231	\$807,044.28	\$0.00	\$807,044.28	\$67,796.84	\$787,375.41	\$19,668.87	\$62,801.14	(\$43,132.27)	-5.34%
100.232.1000000.0000.000	Salaries	\$267,970.23	\$0.00	\$267,970.23	\$56,527.44	\$264,248.57	\$3,721.66	\$82,477.63	(\$78,755.97)	-29.39%
100.232.2000000.0000.000	Employee Benefits	\$91,976.68	\$0.00	\$91,976.68	\$20,279.32	\$88,337.53	\$3,639.15	\$19,020.59	(\$15,381.44)	-16.72%
100.232.3000000.0000.000	Purchased Services	\$43,419.00	\$0.00	\$43,419.00	\$4,524.73	\$12,037.43	\$31,381.57	\$394.92	\$30,986.65	71.37%
100.232.4000000.0000.000	Supplies and Materials	\$6,723.00	\$0.00	\$6,723.00	\$1,530.52	\$7,039.79	(\$316.79)	\$0.00	(\$316.79)	-4.71%
100.232.6000000.0000.000	Other Objects	\$7,100.00	\$0.00	\$7,100.00	\$0.00	\$2,278.00	\$4,822.00	\$167.00	\$4,655.00	65.56%
	FUNCTION: Office of Superintendent - 232	\$417,188.91	\$0.00	\$417,188.91	\$82,862.01	\$373,941.32	\$43,247.59	\$102,060.14	(\$58,812.55)	-14.10%
100.233.1000000.0000.000	Salaries	\$10,596,219.77	\$0.00	\$10,596,219.77	\$1,747,159.88	\$7,544,841.03	\$3,051,378.74	\$2,920,094.22	\$131,284.52	1.24%
100.233.2000000.0000.000	Employee Benefits	\$4,311,682.58	\$0.00	\$4,311,682.58	\$709,337.08	\$2,990,802.24	\$1,320,880.34	\$811,484.75	\$509,395.59	11.81%
100.233.3000000.0000.000	Purchased Services	\$186,005.00	(\$1,991.07)	\$184,013.93	\$9,501.67	\$60,910.84	\$123,103.09	\$3,921.38	\$119,181.71	64.77%
100.233.4000000.0000.000	Supplies and Materials	\$266,610.00	(\$15,498.93)	\$251,111.07	\$26,181.37	\$189,725.66	\$61,385.41	\$6,549.27	\$54,836.14	21.84%
100.233.6000000.0000.000	Other Objects	\$16,069.00	\$24,310.00	\$40,379.00	\$828.00	\$36,763.82	\$3,615.18	\$640.00	\$2,975.18	7.37%
	FUNCTION: School Administration - 233	\$15,376,586.35	\$6,820.00	\$15,383,406.35	\$2,493,008.00	\$10,823,043.59	\$4,560,362.76	\$3,742,689.62	\$817,673.14	5.32%
100.251.1000000.0000.000	Salaries	\$0.00	\$0.00	\$0.00	\$6,372.65	\$29,734.51	(\$29,734.51)	\$11,021.94	(\$40,756.45)	0.00%
100.251.2000000.0000.000	Employee Benefits	\$0.00	\$0.00	\$0.00	\$3,139.26	\$13,076.38	(\$13,076.38)	\$1,544.69	(\$14,621.07)	0.00%
100.251.3000000.0000.000	Purchased Services	\$359,000.00	\$0.00	\$359,000.00	\$55,171.76	\$134,127.53	\$224,872.47	\$108,118.18	\$116,754.29	32.52%
	FUNCTION: Student Transportation (Federal/District Mandated) - 251	\$359,000.00	\$0.00	\$359,000.00	\$64,683.67	\$176,938.42	\$182,061.58	\$120,684.81	\$61,376.77	17.10%
100.252.1000000.0000.000	Salaries	\$888,120.36	\$0.00	\$888,120.36	\$140,427.50	\$646,120.52	\$241,999.84	\$176,473.63	\$65,526.21	7.38%
100.252.2000000.0000.000	Employee Benefits	\$363,621.89	\$0.00	\$363,621.89	\$58,686.75	\$259,501.29	\$104,120.60	\$56,959.80	\$47,160.80	12.97%
100.252.3000000.0000.000	Purchased Services	\$202,691.00	\$0.00	\$202,691.00	\$7,266.27	\$63,593.12	\$139,097.88	\$4,744.39	\$134,353.49	66.28%
100.252.4000000.0000.000	Supplies and Materials	\$53,955.00	\$0.00	\$53,955.00	\$14,623.32	\$19,126.66	\$34,828.34	\$1,407.02	\$33,421.32	61.94%
100.252.6000000.0000.000	Other Objects	\$3,600.00	\$0.00	\$3,600.00	\$0.00	\$3,188.50	\$411.50	\$0.00	\$411.50	11.43%
	FUNCTION: Fiscal Services - 252	\$1,511,988.25	\$0.00	\$1,511,988.25	\$221,003.84	\$991,530.09	\$520,458.16	\$239,584.84	\$280,873.32	18.58%
100.254.1000000.0000.000	Salaries	\$6,789,023.12	\$0.00	\$6,789,023.12	\$1,064,782.37	\$4,843,278.95	\$1,945,744.17	\$1,606,559.85	\$339,184.32	5.00%
100.254.2000000.0000.000	Employee Benefits	\$3,263,754.80	\$0.00	\$3,263,754.80	\$517,695.09	\$2,282,411.51	\$981,343.29	\$553,019.55	\$428,323.74	13.12%
100.254.3000000.0000.000	Purchased Services	\$4,662,551.00	\$52,000.00	\$4,714,551.00	\$642,678.22	\$3,673,869.90	\$1,040,681.10	\$702,063.51	\$338,617.59	7.18%
100.254.4000000.0000.000	Supplies and Materials	\$5,539,156.00	(\$58,000.00)	\$5,481,156.00	\$810,154.71	\$3,464,425.66	\$2,016,730.34	\$50,253.52	\$1,966,476.82	35.88%
100.254.5000000.0000.000	Capital Outlay	\$0.00	\$13,545.00	\$13,545.00	\$0.00	\$13,094.84	\$450.16	\$0.00	\$450.16	3.32%
100.254.6000000.0000.000	Other Objects	\$3,556.00	\$0.00	\$3,556.00	\$0.00	\$106.00	\$3,450.00	\$0.00	\$3,450.00	97.02%
	FUNCTION: Operation and Maintenance of Plant - 254	\$20,258,040.92	\$7,545.00	\$20,265,585.92	\$3,035,310.39	\$14,277,186.86	\$5,988,399.06	\$2,911,896.43	\$3,076,502.63	15.18%

School District Five of Lexington and Richland

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To Date: 3/31/2019

☐ Include pre encumbrance

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☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.255.1000000.0000.000	Salaries	\$3,656,206.81	\$0.00	\$3,656,206.81	\$570,582.98	\$2,338,059.85	\$1,318,146.96	\$1,066,860.28	\$251,286.68	6.87%
100.255.2000000.0000.000	Employee Benefits	\$1,661,104.65	\$0.00	\$1,661,104.65	\$255,764.19	\$988,489.56	\$672,615.09	\$228,878.95	\$443,736.14	26.71%
100.255.3000000.0000.000	Purchased Services	\$172,130.00	\$0.00	\$172,130.00	\$18,420.32	\$65,413.92	\$106,716.08	\$97,266.76	\$9,449.32	5.49%
100.255.4000000.0000.000	Supplies and Materials	\$56,500.00	\$0.00	\$56,500.00	\$14,394.86	\$39,905.25	\$16,594.75	\$5,140.09	\$11,454.66	20.27%
100.255.6000000.0000.000	Other Objects	\$1,000.00	\$0.00	\$1,000.00	\$187.25	\$857.55	\$142.45	\$0.00	\$142.45	14.25%
FUNCTION: Student Transportation (State Mandated) - 255		\$5,546,941.46	\$0.00	\$5,546,941.46	\$859,349.60	\$3,432,726.13	\$2,114,215.33	\$1,398,146.08	\$716,069.25	12.91%
100.256.1000000.0000.000	Salaries	\$85,000.00	\$0.00	\$85,000.00	\$0.00	\$65,500.00	\$19,500.00	\$0.00	\$19,500.00	22.94%
100.256.2000000.0000.000	Employee Benefits	\$6,503.00	\$0.00	\$6,503.00	\$0.00	\$6,754.88	(\$251.88)	\$0.00	(\$251.88)	-3.87%
FUNCTION: Food Services - 256		\$91,503.00	\$0.00	\$91,503.00	\$0.00	\$72,254.88	\$19,248.12	\$0.00	\$19,248.12	21.04%
100.257.1000000.0000.000	Salaries	\$245,374.82	\$0.00	\$245,374.82	\$33,825.60	\$166,701.83	\$78,672.99	\$50,738.32	\$27,934.67	11.38%
100.257.2000000.0000.000	Employee Benefits	\$107,278.44	\$0.00	\$107,278.44	\$13,732.40	\$67,560.47	\$39,717.97	\$14,944.88	\$24,773.09	23.09%
100.257.3000000.0000.000	Purchased Services	\$734,184.00	\$0.00	\$734,184.00	\$90,236.79	\$452,816.78	\$281,367.22	\$15,671.46	\$265,695.76	36.19%
100.257.4000000.0000.000	Supplies and Materials	\$52,639.00	(\$9,666.00)	\$42,973.00	\$7,493.84	\$21,680.60	\$21,292.40	\$0.00	\$21,292.40	49.55%
100.257.5000000.0000.000	Capital Outlay	\$0.00	\$9,666.00	\$9,666.00	\$9,666.00	\$9,666.00	\$0.00	\$0.00	\$0.00	0.00%
FUNCTION: Internal Services - 257		\$1,139,476.26	\$0.00	\$1,139,476.26	\$154,954.63	\$718,425.68	\$421,050.58	\$81,354.66	\$339,695.92	29.81%
100.258.1000000.0000.000	Salaries	\$183,774.79	\$0.00	\$183,774.79	\$28,874.88	\$129,284.56	\$54,490.23	\$43,312.32	\$11,177.91	6.08%
100.258.2000000.0000.000	Employee Benefits	\$71,854.08	\$0.00	\$71,854.08	\$11,250.06	\$45,362.86	\$26,491.22	\$9,805.47	\$16,685.75	23.22%
100.258.3000000.0000.000	Purchased Services	\$1,754,262.00	(\$93,837.30)	\$1,660,424.70	\$9,968.18	\$1,142,910.60	\$517,514.10	\$758,600.97	(\$241,086.87)	-14.52%
100.258.4000000.0000.000	Supplies and Materials	\$5,000.00	\$11,000.00	\$16,000.00	\$204.86	\$13,098.19	\$2,901.81	\$0.00	\$2,901.81	18.14%
100.258.5000000.0000.000	Capital Outlay	\$0.00	\$6,922.30	\$6,922.30	\$0.00	\$6,734.50	\$187.80	\$406.56	(\$218.76)	-3.16%
100.258.6000000.0000.000	Other Objects	\$410.00	\$0.00	\$410.00	\$0.00	\$0.00	\$410.00	\$0.00	\$410.00	100.00%
FUNCTION: Security - 258		\$2,015,300.87	(\$75,915.00)	\$1,939,385.87	\$50,297.98	\$1,337,390.71	\$601,995.16	\$812,125.32	(\$210,130.16)	-10.83%
100.261.1000000.0000.000	Salaries	\$500.00	(\$500.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
FUNCTION: Head of Component Unit - 261		\$500.00	(\$500.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.262.1000000.0000.000	Salaries	\$695,229.02	\$0.00	\$695,229.02	\$115,307.11	\$525,233.27	\$169,995.75	\$169,704.39	\$291.36	0.04%
100.262.2000000.0000.000	Employee Benefits	\$260,583.75	\$0.00	\$260,583.75	\$45,177.87	\$194,034.07	\$66,549.68	\$49,997.35	\$16,552.33	6.35%
FUNCTION: Planning - 262		\$955,812.77	\$0.00	\$955,812.77	\$160,484.98	\$719,267.34	\$236,545.43	\$219,701.74	\$16,843.69	1.76%
100.263.1000000.0000.000	Salaries	\$356,503.51	\$0.00	\$356,503.51	\$61,479.32	\$263,582.51	\$92,921.00	\$94,934.01	(\$2,013.01)	-0.56%
100.263.2000000.0000.000	Employee Benefits	\$154,408.05	\$0.00	\$154,408.05	\$25,818.72	\$105,504.16	\$48,903.89	\$28,107.38	\$20,796.51	13.47%
100.263.3000000.0000.000	Purchased Services	\$101,000.00	\$0.00	\$101,000.00	\$5,038.16	\$93,401.00	\$7,599.00	\$0.00	\$7,599.00	7.52%
100.263.4000000.0000.000	Supplies and Materials	\$30,000.00	\$0.00	\$30,000.00	\$1,500.78	\$22,098.14	\$7,901.86	\$2,588.79	\$5,313.07	17.71%
100.263.6000000.0000.000	Other Objects	\$12,000.00	\$0.00	\$12,000.00	\$441.34	\$9,041.13	\$2,958.87	\$0.00	\$2,958.87	24.66%
FUNCTION: Information Services - 263		\$653,911.56	\$0.00	\$653,911.56	\$94,278.32	\$493,626.94	\$160,284.62	\$125,630.18	\$34,654.44	5.30%

School District Five of Lexington and Richland

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☐ Include pre encumbrance

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☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.264.1000000.0000.000	Salaries	\$801,056.45	\$0.00	\$801,056.45	\$137,916.56	\$617,074.83	\$183,981.62	\$199,250.12	(\$15,268.50)	-1.91%
100.264.2000000.0000.000	Employee Benefits	\$304,072.10	\$0.00	\$304,072.10	\$74,981.56	\$253,138.50	\$50,933.60	\$56,137.81	(\$5,204.21)	-1.71%
100.264.3000000.0000.000	Purchased Services	\$28,744.00	\$0.00	\$28,744.00	\$10,139.47	\$21,408.73	\$7,335.27	\$10,461.15	(\$3,125.88)	-10.87%
100.264.4000000.0000.000	Supplies and Materials	\$19,527.00	\$11,000.00	\$30,527.00	\$1,676.54	\$20,107.92	\$10,419.08	\$11,959.00	(\$1,539.92)	-5.04%
100.264.6000000.0000.000	Other Objects	\$0.00	\$0.00	\$0.00	\$0.00	\$702.00	(\$702.00)	\$0.00	(\$702.00)	0.00%
	FUNCTION: Staff Services - 264	\$1,153,399.55	\$11,000.00	\$1,164,399.55	\$224,714.13	\$912,431.98	\$251,967.57	\$277,808.08	(\$25,840.51)	-2.22%
100.266.1000000.0000.000	Salaries	\$1,701,400.02	\$0.00	\$1,701,400.02	\$258,461.80	\$1,194,442.57	\$506,957.45	\$392,880.14	\$114,077.31	6.70%
100.266.2000000.0000.000	Employee Benefits	\$657,835.38	\$0.00	\$657,835.38	\$104,027.53	\$461,733.71	\$196,101.67	\$117,832.11	\$78,269.56	11.90%
100.266.3000000.0000.000	Purchased Services	\$886,647.00	(\$85,175.50)	\$801,471.50	\$129,476.70	\$641,939.49	\$159,532.01	\$172,420.09	(\$12,888.08)	-1.61%
100.266.4000000.0000.000	Supplies and Materials	\$10,520.00	\$150,000.00	\$160,520.00	\$123,277.97	\$153,623.22	\$6,896.78	\$0.00	\$6,896.78	4.30%
100.266.6000000.0000.000	Other Objects	\$0.00	\$175.50	\$175.50	\$0.00	\$175.50	\$0.00	\$0.00	\$0.00	0.00%
	FUNCTION: Technology and Data Processing Services - 266	\$3,256,402.40	\$65,000.00	\$3,321,402.40	\$615,244.00	\$2,451,914.49	\$869,487.91	\$683,132.34	\$186,355.57	5.61%
100.271.1000000.0000.000	Salaries	\$1,489,052.87	\$0.00	\$1,489,052.87	\$265,926.19	\$1,042,322.29	\$446,730.58	\$405,117.52	\$41,613.06	2.79%
100.271.2000000.0000.000	Employee Benefits	\$448,615.09	\$0.00	\$448,615.09	\$76,755.67	\$313,765.83	\$134,849.26	\$75,713.47	\$59,135.79	13.18%
100.271.3000000.0000.000	Purchased Services	\$22,424.00	\$99,700.00	\$122,124.00	\$2,677.35	\$112,183.56	\$9,940.44	\$5,759.70	\$4,180.74	3.42%
100.271.6000000.0000.000	Other Objects	\$581,928.00	(\$99,700.00)	\$482,228.00	\$63,000.00	\$378,000.00	\$104,228.00	\$0.00	\$104,228.00	21.61%
	FUNCTION: Pupil Service Activities - 271	\$2,542,019.96	\$0.00	\$2,542,019.96	\$408,359.21	\$1,846,271.68	\$695,748.28	\$486,590.69	\$209,157.59	8.23%
100.390.3000000.0000.000	Purchased Services	\$15,000.00	\$0.00	\$15,000.00	\$3,528.00	\$12,216.00	\$2,784.00	\$2,784.00	\$0.00	0.00%
100.390.4000000.0000.000	Supplies and Materials	\$5,850.00	\$0.00	\$5,850.00	\$149.43	\$149.43	\$5,700.57	\$0.00	\$5,700.57	97.45%
	FUNCTION: Other Community Services - 390	\$20,850.00	\$0.00	\$20,850.00	\$3,677.43	\$12,365.43	\$8,484.57	\$2,784.00	\$5,700.57	27.34%
100.412.7000000.0000.000	Transfers	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$15,182.90	\$4,817.10	\$0.00	\$4,817.10	24.09%
	FUNCTION: Payments to Other Governmental Units - 412	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$15,182.90	\$4,817.10	\$0.00	\$4,817.10	24.09%
100.425.7000000.0000.000	Transfers	\$267,897.00	\$0.00	\$267,897.00	\$0.00	\$0.00	\$267,897.00	\$0.00	\$267,897.00	100.00%
	FUNCTION: Transfer to Food Service Fund - 425	\$267,897.00	\$0.00	\$267,897.00	\$0.00	\$0.00	\$267,897.00	\$0.00	\$267,897.00	100.00%
Grand Total:		\$188,721,570.00	\$0.00	\$188,721,570.00	\$29,495,292.88	\$120,167,981.00	\$68,553,589.00	\$48,906,915.82	\$19,646,673.18	10.41%

End of Report



Memorandum

To: Members of the Board of Trustees

Through: Christina S. Melton, Ed.D.
Superintendent

From: Allison Jacques, Ph.D. *AJ*
Chief Human Resources Officer

Date: April 25, 2019

Re: Board Policy and Board Exhibit – Section G

Issue: Proposed revisions to Board Policy and Board Exhibit as listed below:

- a. Proposed revisions to Board Policy GBEC “Drug and Alcohol Free Schools/Workplace”
- b. Proposed revisions to Board Exhibit GBEC-E “Notice To Employees”

Recommendation: The administration recommends second and final reading approval of the proposed revisions to Board Policy GBEC and Board Exhibit GBEC-E.

AJ/aw

Attachments - Proposed/Current Board Policy GBEC “Drug and Alcohol Free Schools/Workplace”
Proposed/Current Board Exhibit GBEC-E “Notice To Employees”

RECOMMENDED REVISIONS – SECOND AND FINAL READING: APRIL 29, 2019

Policy

DRUG AND ALCOHOL FREE SCHOOLS/WORKPLACE

Code GBEC Issued _____

Purpose: To establish the basic structure to ensure the board's vision of a school environment free of drugs and alcohol.

The school district is committed to providing a drug and alcohol free learning environment and workplace. Drug and alcohol abuse at school or in connection with school-sponsored activities on or off school grounds threatens the health and safety of our students and our employees and adversely affects the educational mission of the schools.

Employees

No employee will unlawfully manufacture, distribute, dispense, possess, use, or be under the influence of any drug on or in the workplace. "Drug" means any narcotic drug, hallucinogenic drug, amphetamine, barbiturate, marijuana, any counterfeit drug, imitation controlled substance, "lookalike" substance, synthetic drug or designer drug (bath salts and synthetic marijuana), or any other controlled substance as defined by the act and regulation cited below. No employee will manufacture, distribute, dispense, possess, use, or be under the influence of alcohol on or in the workplace.

"Workplace" means the site for the performance of work. That includes any District or school building or premises and any school-owned vehicle or any other school-approved vehicle used to transport students to and from school or school activities. It also includes off-school property during any school-sponsored or school-approved activity, event or function such as a field trip, or athletic event where students are under the jurisdiction of the school district.

~~No employee will unlawfully manufacture, distribute, dispense, possess or use any drug on or in the workplace. "Drug" means any of, but not limited to, the following:~~

- ~~• narcotic drug~~
- ~~• hallucinogenic drug~~
- ~~• amphetamine~~
- ~~• barbiturate~~
- ~~• marijuana~~

- ~~• any other controlled substance as defined by the act and regulation cited below, other than a valid prescription in an employee's possession for personal use only~~

~~"Workplace" means the site for the performance of work including, but not limited to, the following:~~

- ~~• any school building~~
- ~~• any school premises~~
- ~~• any school-owned vehicle~~
- ~~• any other school-approved vehicle used to transport students to and from school or school activities~~

~~It also includes off-school property during any school-sponsored or school-approved activity, event or function such as a field trip or athletic event where students are under the jurisdiction of the school district or where work on a federal grant is performed.~~

As a condition of employment, each employee will notify his/her supervisor immediately of his/her arrest or conviction of any criminal drug or alcohol statute. ~~for a violation occurring in the workplace as defined above. The employee must notify the supervisor no later than five days after such conviction.~~

As a condition of employment, each employee must abide by the terms of the school district policy respecting a drug-free and alcohol-free workplace.

An employee who violates the terms of this policy may be subject to ~~a requirement of satisfactory participation in a drug abuse assistance program. An employee who violates the terms of this policy may be subject to~~ disciplinary action including, but not limited to, nonrenewal administrative leave, suspension or termination at the discretion of the board.

The Board will take such action in accordance with District policies and regulations as well as applicable State and federal law.

The Board directs the administration to establish a drug-free awareness program in the District to include information on the dangers of drug and alcohol abuse in the workplace, the District's policy on a drug-free and alcohol-free workplace and any drug or alcohol counseling available to employees as well as any available rehabilitation and employee assistance programs.

Employee Drug Testing

Any employee who appears to be under the influence of drugs or alcohol in such a way that would adversely affect the performance of his or her duties or the image of the District will be immediately placed on administrative leave, with pay, pending an investigation. Consistent with the Board's intent to discover, prevent, and prohibit the illicit possession, use, sale, and influence of drugs or alcohol, the Board adopts the following employee drug

and alcohol testing policy.

This policy applies to employees on District or school premises, at District or school-related activities, while on or about District business, or in off-duty hours where such off-duty usage affects the employee's on-the-job conduct or activities.

An employee may be required to submit to drug and alcohol testing as the law permits and the needs of the school and District if a supervisor has “reasonable suspicion” to suspect an employee may be under the influence of alcohol or drugs. “Reasonable suspicion” exists if the employee’s supervisor believes the actions or appearance or conduct of an employee are indicative of the use of drugs or alcohol. Such determination shall be made on a case by case basis.

Any employee who, when requested by his/her supervisor to do so, refuses to submit as herein prescribed to an established drug and/or alcohol test for, or who shows a positive result from, such test will be subject to dismissal from employment with the District.

All District employees who drive school buses and/or other District vehicles that require a commercial driver’s license (CDL) will undergo alcohol and controlled substance testing in compliance with the Omnibus Transportation Employee Testing Act of 1991, as provided in Policy EEAE/EEAE-R (Bus Safety Program).

Students

No student, regardless of age, will possess, use, sell, purchase, barter, distribute or be under the influence of alcoholic beverages or other controlled substances in the following situations.

- on school property (including buildings, grounds, vehicles)
- at any school-sponsored activity, function or event whether on or off school grounds (including any place where an interscholastic athletic contest is taking place)
- during any field trip
- during any trip or activity sponsored by the board or under the supervision of the board or its authorized agents

No student will aid, abet, assist or conceal the possession, consumption, purchase or distribution of any alcoholic beverage by any other student or students in any of the circumstances listed above.

No student will market or distribute any substance which is represented to be or is substantially similar in color, shape, size or markings of a controlled substance in any of the circumstances listed above.

All principals will cooperate fully with law enforcement agencies and will report to them all

PAGE 4 – GBEC – DRUG AND ALCOHOL FREE SCHOOLS/WORKPLACE

information that would be considered pertinent or beneficial in their efforts to stop the sale, possession and use of controlled substances.

The administration will suspend students who violate this policy and the board may expel them. The board intends to expel all students who distribute any controlled substance on school grounds.

Adopted 1973; Revised 3/29/82, 4/26/86, 11/12/90, 1/21/91, 4/26/92, 2/1/93, 12/6/93, 5/22/95, 9/22/97, 9/23/02, 4/27/09, __/__/19

Legal references:

- A. Federal Statutes:
 - 1. Drug-Free Workplace Act 102 Stat. 4305-4308.
 - 2. Controlled Substances Act (21 U.S.C. 812) - Schedules I through V of Section 202.
- B. Federal Regulations
 - 1. 54 F.R. 4946 (1/31/89) - Relating to the Drug-Free Workplace Act.
 - 2. 21 CFR 1300.11 through 1300.15 - Defining controlled substances.
- C. S.C. Code of Laws, 1976, as amended:
 - (Alcohol)
 - 1. S.C. Constitution Article XVII, Section 14 - Must be over 21 to possess distilled liquors.
 - 2. Section 16-17-530 - Students who come to school in an intoxicated condition or conduct themselves in a disorderly or boisterous manner could be arrested for a misdemeanor.
 - 3. Section 59-67-150 - Drinking alcoholic liquors on a school bus is prohibited.
 - (Drugs)
 - 1. Section 44-53-110, et seq. - Lists of illicit drugs.
 - 2. Section 44-53-140 - Student addicted or dependent upon a drug may seek counseling concerning treatment or therapy from a guidance counselor or teacher without fear of legal action.
 - 3. Section 44-53-370 - Unlawful for any person to possess scheduled drug unless obtained by valid prescription.
 - 4. Section 44-53-440 - Person over 18 who distributes a controlled substance to person under 18 shall be guilty of felony and sentenced to no more than 20 years with no suspension or probation.

Policy GBEC Drug and Alcohol Free Schools/Workplace

Issued 4/09

Purpose: To establish the basic structure to ensure the board's vision of a school environment free of drugs and alcohol.

The school district is committed to providing a drug and alcohol free learning environment and workplace. Drug and alcohol abuse at school or in connection with school-sponsored activities on or off school grounds threatens the health and safety of our students and our employees and adversely affects the educational mission of the schools.

Employees

No employee will unlawfully manufacture, distribute, dispense, possess or use any drug on or in the workplace. "Drug" means any of, but not limited to, the following.

- narcotic drug
- hallucinogenic drug
- amphetamine
- barbiturate
- marijuana
- any other controlled substance as defined by the act and regulation cited below, other than a valid prescription in an employee's possession for personal use only

"Workplace" means the site for the performance of work including, but not limited to, the following.

- any school building
- any school premises
- any school-owned vehicle
- any other school-approved vehicle used to transport students to and from school or school activities

It also includes off-school property during any school-sponsored or school-approved activity, event or function such as a field trip or athletic event where students are under the jurisdiction of the school district or where work on a federal grant is performed.

As a condition of employment, each employee will notify his/her supervisor of his/her conviction of any criminal drug statute for a violation occurring in the workplace as defined above. The employee must notify the supervisor no later than five days after such conviction.

As a condition of employment, each employee must abide by the terms of the school district policy respecting a drug-free workplace.

An employee who violates the terms of this policy may be subject to a requirement of satisfactory participation in a drug abuse assistance program. An employee who violates the terms of this policy may be subject to disciplinary action including, but not limited to, nonrenewal, suspension or termination at the discretion of the board.

The board will take such action in accordance with district policies and regulations as well as applicable state and federal law.

The board directs the administration to establish a drug-free awareness program in the district to include information on the dangers of drug abuse in the workplace, the district's policy on a drug-free workplace and any drug counseling available to employees as well as any available rehabilitation and employee assistance programs.

Students

No student, regardless of age, will possess, use, sell, purchase, barter, distribute or be under the influence of alcoholic beverages or other controlled substances in the following situations.

- on school property (including buildings, grounds, vehicles)
- at any school-sponsored activity, function or event whether on or off school grounds (including any place where an interscholastic athletic contest is taking place)
- during any field trip
- during any trip or activity sponsored by the board or under the supervision of the board or its authorized agents

No student will aid, abet, assist or conceal the possession, consumption, purchase or distribution of any alcoholic beverage by any other student or students in any of the circumstances listed above.

No student will market or distribute any substance which is represented to be or is substantially similar in color, shape, size or markings of a controlled substance in any of the circumstances listed above.

All principals will cooperate fully with law enforcement agencies and will report to them all information that would be considered pertinent or beneficial in their efforts to stop the sale, possession and use of controlled substances.

The administration will suspend students who violate this policy and the board may expel them. The board intends to expel all students who distribute any controlled substance on school grounds.

(Cf. [JICH](#); also [ADB](#))

Adopted 1973; Revised 3/29/82, 4/26/86, 11/12/90, 1/21/91, 4/26/92, 2/1/93, 12/6/93, 5/22/95, 9/22/97, 9/23/02, 4/27/09

Legal references:

Federal statutes:

Drug-Free Workplace Act 102 Stat. 4305-4308.

Controlled Substances Act ([21 U.S.C. 812](#)) - Schedules I through V of Section 202.

Federal regulations:

54 F.R. 4946 (1/31/89) - Relating to the Drug-Free Workplace Act.

[21 CFR 1300.11 through 1300.15](#) - Defining controlled substances.

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

([Alcohol](#))

[S.C. Constitution Article XVII](#), Section 14 - Must be over 21 to possess distilled liquors.

[Section 16-17-530](#) - Students who come to school in an intoxicated condition or conduct themselves in a disorderly or boisterous manner could be arrested for a misdemeanor.

Section 59-67-150 - Drinking alcoholic liquors on a school bus is prohibited.

(Drugs)

Section 44-53-110, *et seq.* - Lists of illicit drugs.

Section 44-53-140 - Student addicted or dependent upon a drug may seek counseling concerning treatment or therapy from a guidance counselor or teacher without fear of legal action.

Section 44-53-370 - Unlawful for any person to possess scheduled drug unless obtained by valid prescription.

Section 44-53-440 - Person over 18 who distributes a controlled substance to person under 18 shall be guilty of felony and sentenced to no more than 20 years with no suspension or probation.

School District Five of Lexington and Richland Counties

RECOMMENDED REVISIONS – SECOND AND FINAL READING: APRIL 29, 2019

Exhibit

NOTICE TO EMPLOYEES

Code GBEC-E Issued _____

You are hereby notified that it is a violation of the policy of this District for any employee to unlawfully manufacture, distribute, dispense, possess or use, or be under the influence of, on or in the workplace any narcotic drug, hallucinogenic drug, amphetamine, barbiturate, marijuana, alcohol or any other controlled substance as defined in Schedules I through V of Section 2020 of the Controlled Substances Act (21 U.S. C. 812) and as further defined by Regulations 21 CFR 1300.11 through 1300.15.

"Workplace" means the site for the performance of work. ~~done in connection with a federal grant.~~ That includes any District or school building or ~~any school~~ premises and any school-owned vehicle or any other school-approved vehicle used to transport students to and from school or school activities. It also includes off-school property during any school-sponsored or school-approved activity, event or function such as a field trip or athletic event where students are under the jurisdiction of the school district.

You are further notified that it is a condition of your continued employment ~~on any federal grant~~ that you will comply with the above policy of the school District and will notify your supervisor immediately of your arrest or conviction of any criminal drug or alcohol statute. ~~for a violation occurring in the workplace. You must notify your supervisor no later than five days after such conviction.~~

An employee who violates the terms of this policy ~~may be subject to a requirement of satisfactory participation in a drug abuse assistance program. An employee who violates the terms of this policy~~ may be subject to disciplinary action including, but not limited to, ~~nonrenewal~~ administrative leave, suspension or termination at the discretion of the board.

Adopted 4/27/09; Revised __/19

File GBEC-E Notice to Employees

You are hereby notified that it is a violation of the policy of this district for any employee to unlawfully manufacture, distribute, dispense, possess or use on or in the workplace any narcotic drug, hallucinogenic drug, amphetamine, barbiturate, marijuana or any other controlled substance as defined in Schedules I through V of Section 2020 of the Controlled Substances Act ([21 U.S. C. 812](#)) and as further defined by [Regulations 21 CFR 1300.11 through 1300.15](#).

"Workplace" means the site for the performance of work done in connection with a federal grant. That includes any school building or any school premises and any school-owned vehicle or any other school-approved vehicle used to transport students to and from school or school activities. It also includes off-school property during any school-sponsored or school-approved activity, event or function such as a field trip or athletic event where students are under the jurisdiction of the school district.

You are further notified that it is a condition of your continued employment on any federal grant that you will comply with the above policy of the school district and will notify your supervisor of your conviction of any criminal drug statute for a violation occurring in the workplace. You must notify your supervisor no later than five days after such conviction.

An employee who violates the terms of this policy may be subject to a requirement of satisfactory participation in a drug abuse assistance program. An employee who violates the terms of this policy may be subject to disciplinary action including, but not limited to, nonrenewal, suspension or termination at the discretion of the board.

Adopted 4/27/09

School District Five of Lexington and Richland Counties



MEMORANDUM

To: Members of the Board of Trustees

Through: Dr. Christina S. Melton, Superintendent

From: Michael Guliano *MG*
Chief Instructional Officer

Date: April 23, 2019

Re: April 29, 2019 Board Meeting
First Reading: Recommended Revised Policy
• Board Policy IHAE "Physical Education"

Item: Proposed revised Board Policy IHAE "Physical Education".

Recommendation: The administration recommends the proposed revised Board Policy (IHAE "Physical Education") move to Second Reading.

I will be present to answer any questions you may have regarding the revision of this policy.

Attachments: Revised Board Policy IHAE "Physical Education"

PHYSICAL EDUCATION

Code **IHAЕ DRAFT**

Purpose: To establish the board's vision for physical education in the schools.

The board believes that one goal of public education is to assist all students in reaching their full academic potential and that a student's health impacts his/her school attendance, readiness to learn, potential learning and achievement.

Therefore, the school district is committed to a sound, comprehensive health education program that is an integral part of each student's general education. One component of health education is physical education.

The district will do the following.

- Provide students in grades K through five with the appropriate amount of physical activity and physical education as required by law and based on the South Carolina Physical Education Curriculum Standards including an appropriate student-to-PE physical education teacher ratio.
- Ensure that each school designates a physical education teacher as the physical education activity director to plan and coordinate opportunities for additional physical activity for students to exceed the designated weekly PE physical education instruction.
- Provide professional development to teachers and volunteers on the importance of physical activity for young children and the relationship of activity and good nutrition to academic performance and healthy lifestyles.
- Report an individual student's fitness status to his/her parent/legal guardian during the student's fifth grade, eighth grade and high school physical education courses.

One unit of high school physical education is required for high school graduation. The district will offer the required unit of physical education that meets statutory requirements including the personal fitness and wellness component and the lifetime fitness component.

Exemptions

The superintendent or his/her designee may grant a waiver to a student exempting him/her from physical education requirements based on one of the following criteria.

- The student presents a physician's statement indicating that participation in physical education will jeopardize the student's health and well-being.
- The parent/legal guardian or student must be a member of a recognized religious faith that objects to physical education as part of its official doctrine or creed. Further, the parent/legal guardian and student must show that attending these classes would violate their religious beliefs and not be merely a matter of personal objection.
- JROTC may be substituted for physical education.
- Marching band may be substituted for physical education if the instruction incorporates the South Carolina Academic Standards for physical education.

Adopted 9/12/11

School District of Lexington and Richland Counties

(see next page)

PAGE 2 - IHAE - PHYSICAL EDUCATION

Legal references:

A. Federal Law:

1. Healthy, Hunger-Free Kids Act of 2010, Pub. L. No. 111-296, 124 Stat. 3183.

B. S.C. Code, 1976, as amended:

1. Sections 59-10-10 through 60 - Physical education standards.
2. Section 59-29-100 - Supervision of administration of physical education program.

a. State Board of Education Regulations:

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



MEMORANDUM

To: Members of the Board of Trustees

Through: Dr. Christina S. Melton, Superintendent

From: Michael Guliano *MG*
Chief Instructional Officer

Date: April 23, 2019

Re: April 29, 2019 Board Meeting
First Reading: Recommended Revised Policy
• Board Policy IKF "Graduation Requirements"

Item: Proposed revised Board Policy IKF "Graduation Requirements".

Recommendation: The administration recommends the proposed revised Board Policy (IKF "Graduation Requirements") move to Second Reading.

I will be present to answer any questions you may have regarding the revision of this policy.

Attachments: Revised Board Policy IKF "Graduation Requirements"

GRADUATION REQUIREMENTS

Code **IKF DRAFT**

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

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

Endorsements

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

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

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

- SC High School Diploma
- district certificate

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

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

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

Legal references:

- A. S.C. Code, 1976, as amended:
1. Section 50-29-110 - Accelerated program of study.
 2. Section 59-17-130 - American sign language as world language credit.
 3. Section 59-26-70 - No commission or agency to require foreign language as a prerequisite to receive a regular high school diploma.
 4. Section 59-29-80 - Courses in physical education; ROTC program.
 5. Section 59-29-190 - Advanced placement courses for academically talented students.
 6. Section 59-38-10 - South Carolina Education Bill of Rights for Children in Foster Care.
 7. Section 59-39-100 - Diplomas to be uniform in every respect; units required to earn a diploma.

- B. State Board of Education Regulations:
1. R43-234 - Defined program, grades 9-12.
 2. R43-259 - Graduation requirements.


School District Five of Lexington and Richland Counties



MEMORANDUM

To: Members of the Board of Trustees

Through: Christina S. Melton, Ed.D., Superintendent

From: A. Len Richardson
Chief Finance & Operations Officer 

Date: April 22, 2019

Re: Board Meeting – April 29, 2019
First Reading - Proposed 2019-2020 General Fund Budget

The proposed FY 2019-2020 General Fund Budget will be presented for the first reading.

RECOMMENDATION:

The administration recommends for approval the first reading of the FY 2019-2020 General Fund Budget by the Board.

ALR:tl

Attachment



MEMORANDUM

TO: Members of the Board of Trustees
Christina S. Melton, Ed.D., Superintendent

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

DATE: April 23, 2019

RE: April 29, 2019 Board Meeting, Discussion.
Proposed Revisions to Board Policy JHCB "Released Time For Religious Instruction"

Recommendation:

The administration recommends that proposed revisions to Policy JHCB "Released Time For Religious Instruction" proceed to First Reading approval.

Attachments: Revised Policy JHCB "Released Time For Religious Instruction"
Current Policy JHCB "Released Time For Religious Instruction"

RELEASED TIME FOR RELIGIOUS INSTRUCTION

Code **JHCB** Issued

The board will release students in grades six through twelve from school, at the written request of their parent/legal guardian, for the purpose of religious instruction for a portion of the day. The school will consider this a lawful absence.

The board will not allow the student to miss required instructional time for the purpose of religious instruction. Any absences for this purpose must be during non-instructional periods of the school day.

When approving the release of students for religious instruction, the board assumes no responsibility for the program or liability for the students involved.

The sponsoring group or the student's parent/legal guardian is completely responsible for transportation to and from the place of instruction. The district assumes no responsibility or liability for such transportation.

Religious instruction must take place away from school property and at a regularly designated location.

District officials will ensure that no public funds will be expended to support a released-time program and that district staff and faculty will not promote or discourage participation by district students in a released-time program. District faculty and staff may not promote program attendance through encouragement, coercion, or other means. Specifically, employees of the district may not be instructors for a released-time program.

Elective Credit

The district may award high school students no more than two elective Carnegie unit credits for classes in religious instruction taken during the school day in accordance with this policy. The district will evaluate the classes on the basis of purely secular criteria prior to awarding credit.

Transfer Credit

The district may accept released-time transfer of credits without individually assessing the quality or subject matter of the class when the transfer is from an accredited private school.

Adopted ^

Legal References:

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

1. Section 59-1-460 - South Carolina Released Time for Religious Education Act.
2. Section 59-39-112 - South Carolina Released Time Credit Act.

B. Federal Cases:

1. *Moss v. Spartanburg Cnty. Sch. Dist. Seven*, 683 F.3d 599 (4th Cir. 2012).

Policy JHCB Released Time For Religious Instruction

Issued 5/11

Purpose: To establish the basic structure for released time for students for religious instruction.

In order to accommodate the wishes of district parents/legal guardians, the board authorizes the administration to establish released time program procedures which will allow students an opportunity to participate in religious instruction during school hours and away from school grounds. The board assumes no responsibility for religious instruction. The purpose of this policy and its accompanying administrative rule is to accommodate the requests of parents/legal guardians with respect to the education of their children, as well as to accommodate community organizations.

All recognized religious organizations that are interested in offering religious instruction will submit a request in accordance with the provisions of administrative rule JHCB-R. Students may only be released for participation in such instruction based upon the written request of parents/legal guardians in accordance with JHCB-R.

The board will not allow students to miss required instructional time for the purpose of participating in religious instruction programs.

District officials will ensure that no public funds will be expended to support a released time program, and that district faculty and staff will not promote or discourage participation by district students in a released time program.

Elective credit

The district may award high school students no more than two elective Carnegie unit credits for classes in religious instruction taken during the school day in accordance with this policy. The district will evaluate the classes on the basis of purely secular criteria prior to awarding credit.

Adopted 1/12/04; Revised 5/23/11

Legal references:

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

Section 59-1-460 - South Carolina Released Time for Religious Education Act.

Section 59-39-112 - South Carolina Released Time Credit Act.

State Board of Education Regulations:

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

School District Five of Lexington and Richland Counties



MEMORANDUM

TO: Members of the Board of Trustees
Christina S. Melton, Ed.D., Superintendent

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

DATE: April 23, 2019

RE: April 29, 2019 Board Meeting, Discussion.
Proposed Revisions to Board Policy EBCB "Safety Drills"

Recommendation:

The administration recommends that proposed revisions to Policy EBCB "Safety Drills" proceed to First Reading approval.

Attachments: Revised Policy EBCB "Safety Drills"
Current Policy EBCB "Safety Drills"

SAFETY DRILLS

Code **EBCB** Issued

For the safety of students and district staff, safety drills are conducted throughout the school year. District staff will fully cooperate to carry out all drills and will train students in prompt and orderly evacuation.

Fire Drills

Schools will conduct, at a minimum, monthly fire drills. Each drill will be conducted in accordance with guidelines developed by the South Carolina Department of Education (SCDE) and the State Fire Marshal.

Active Shooter/Intruder Drills

Schools will conduct, at a minimum, two active shooter/intruder drills each school year, one during each semester. Each drill will be conducted in accordance with guidelines developed by the SCDE and the South Carolina Law Enforcement Division (SLED).

The district will utilize a nationally recognized training method that will be conducted in a manner that is developmentally appropriate for all participants. All drills will be inclusive and necessary accommodations for participants with disabilities will be provided. To the extent possible, all school personnel will participate in active shooter/intruder drills. All personnel will receive active shooter/intruder and security training, at a minimum, twice per year.

Severe Weather/Earthquake Drills

Schools will conduct, at a minimum, two severe weather/earthquake drills each school year, one during each semester. Each drill will be conducted in accordance with guidelines developed by the SCDE.

Adopted ^

Legal References:

- A. S.C. Code of Laws, 1976, as amended:
 - 1. Section 59-17-160 - Model fire and safety policy and program guidelines; posting requirement.
 - 2. Section 59-63-910, *et seq.* - Required public school drills.
- B. S.C. State Board of Education Regulations:
 - 1. R43-166 - Student and school safety; emergency and disaster plans.

Policy EBCB Safety Drills

Issued 10/13

Purpose: To establish the basic structure for the conduct of school safety drills.

Fire evacuation drills

Schools will conduct fire evacuation drills at least once each month as required by law. The staff will fully cooperate to carry out this legal requirement and will train students in prompt and orderly evacuations. All staff must participate in fire evacuation drills.

Natural disaster drills

To provide for the protection of students in the event of multi-hazards that may threaten the school and surrounding community, the district will develop school emergency guidelines and a mandatory drill list for review annually. Each school will conduct a minimum of one tornado and one earthquake drill beginning August of each school year. The district will further ensure that each school will provide an overview of these drill procedures for new students and staff.

Adopted 2/24/69: Revised 11/16/81, 5/3/93, 10/28/13

Legal references:

S.C. Code, 1976, as amended:

Section 59-23-210, *et. seq.* - School building codes, specifications and inspections.

Sections 59-63-910 through 59-63-930 - Fire drills.

State Board of Education Regulations:

R-43-166 - Student and school safety.

School District Five of Lexington and Richland Counties



MEMORANDUM

To: Members of the Board of Trustees

Through: Dr. Christina S. Melton, Superintendent

From: Michael Guliano *MG*
Chief Instructional Officer

Date: April 3, 2019

Re: April 8, 2019 Board Meeting
Information: Revised Administrative Rule

- Administrative Rule IKF-R "Graduation Requirements"

Information: Revised Administrative Rule IKF-R "Graduation Requirements".

Attachments: Revised Administrative Rule IKF-R "Graduation Requirements"

GRADUATION REQUIREMENTS

Code **IKF-R DRAFT**

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

The unit requirements are distributed as follows.

Subject	Credit units
English language arts	4
Mathematics	4
Science	3
U.S. History and Constitution	1
Economics	½
U.S. Government	½
Other social studies	1
PE, or Junior ROTC, or Marching Band	1
Computer science (including keyboarding)	1
Foreign language or Career and technology education	1
Electives	7
Total	24

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

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

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

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

The student must earn the required number of prescribed units.

Awarding of high school credit

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

- in units of one-fourth, one-half and a whole; for example, an academic standards-based course that required a minimum of 120 hours of instruction (one unit), 60 hours of instruction (one-

half unit) and 30 hours of instruction (one-fourth unit)

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

Adult education

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

Subject	Credit units
English language arts	4
Mathematics	4
Science	3
U.S. History and Constitution	1
Economics	½
U.S. Government	½
Other social studies	1
Computer science (including keyboarding*)	1
Electives	9
Total	24

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

A student may transfer credit earned in the adult education program to a secondary school to count

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

High school credit for college work

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

The following conditions apply.

- Courses may be offered through distance learning and cooperative agreements with institutions of higher education. One quality point will be added to the CP weighting for dual credit courses that are applicable.
- Only courses applicable to baccalaureate degrees or to associate degrees offered by institutions accredited by the board of education of that state or the appropriate regional accrediting agency [the New England Association of Colleges and Schools, Middle States Association of Colleges and Schools, Southern Association of Colleges and Schools Council on Accreditation and School Improvement (AdvancED/SACS CASI), North Central Association of Colleges and Schools, Western Association of Colleges and Schools or Northwest Association of Colleges and Schools] qualify.
- Tuition costs and any other fees will be the responsibility of the student or his/her parent/legal guardian unless otherwise indicated by the district.

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

[Related Policies](#)

[IJNDAA Distance, Online, and Virtual Education](#)

[IKA Grading/Assessment Systems](#)

[IKA-R Grading/Assessment Systems Administrative Rule](#)

[IKADD Content and Credit Recovery](#)

[IKADD-R Content and Credit Recovery Administrative Rule](#)

[IKE Promotion and Retention of Students](#)

[IKE-R Promotion and Retention of Students Administrative Rule](#)