LAURENS COUNTY SCHOOL DISTRICT #55
BOARD OF TRUSTEES MONTHLY MEETING MINUTES
LCSD 55 ADMINISTRATIVE OFFICE
APRIL 27, 2026

Present: Trustees Cathy Little (Chair), Mike Hughes, Tabitha Keitt (Vice-Chair), Heather Elders, Chip Jenkins, Anthony Carpenter, Peggy Nance, Superintendent Dr. Jody Penland

OPENING BUSINESS

1. **Call to Order -** Mrs. Cathy Little called the meeting to order at 6:30 p.m. in the District Administrative Office training room.

2. **Confirmation of Notice to Media -** Mrs. Candice Branim confirmed that the media were notified of the date, time, agenda, and location.

3. **Declaration of a Quorum -** Mrs. Cathy Little confirmed a quorum with all board members in attendance.

4. **Approval of Agenda—** Mrs. Cathy Little requested a motion to approve the agenda. Dr. Penland requested that line 5, Budget Amendment (SPED Funding), under "Finance and Operations" be removed. Mr. Carpenter motioned, and Mr. Mike Hughes seconded. All were in favor of the agenda with changes.

5. **Welcome -** Mrs. Little welcomed everyone to the meeting.

6. **Pledge of Allegiance -** Mr. Lewis Compton, LDHS principal, led the audience in the Pledge of Allegiance.

7. **Prayer -** Mrs. Peggy Nance led the meeting in prayer.

8. **Approval of Minutes for March 23, 2026, Monthly Board Meeting -** Mrs. Little asked if there was a motion to approve the minutes of the board meeting and work session from March 23, 2026. Mr. Anthony Carpenter made a motion, and Mr. Mike Hughes seconded. All were in favor.

LAURENS DISTRICT 55 HIGH SCHOOL REPORT - Mr. Lewis Compton presented the LDHS Report. He stated the goals: Create a positive school culture and climate, 10% growth on EOC, 10% growth in CCR, and positive culture growth. He shared EOC Trend Data, Longitudinal Growth, Performance Momentum, Strategic Instructional Action Plans, and Leader In Me. He also shared videos of the school and noted events that were happening.

PUBLIC PARTICIPATION - Christina Miller, Frank Hitt, and Teresa Noble, individually, discussed the importance of Montessori.

SUPERINTENDENT'S REPORT

1. **District Updates -** Dr. Jody Penland read over district updates:
    - He discussed the Strategic Compensation Pilot Program for 2025-2026 and stated that all schools were submitted for the program, but only FES was selected.
    - He noted that the district had been chosen as one of 78 nationwide to become a National Beta District of Distinction.
    - He went over the 27-28 Calendar Committee Meeting and the survey that would be going out to parents and staff

2. **Department of Federal Programs, Accountability, Assessment, & PD Report -** Mrs. Amanda Lecaroz presented the Federal Programs, Accountability, Assessment, and PD Report. She read over the Mission/Vision Statements and explained Federal Entitlement Grants and ESSA (Every Student Succeeds Act). She discussed teacher retention and school climate goals and how the district would like to see 90% teacher retention and 100% school climate on the state report card.

3. **2026 - 2027 Federal Program Filings Report -** Mrs. Lecaroz presented the 2026-2027 Federal Programs Filing Report. She asked the board to vote on approval of the filings. Mr. Chip Jenkins made a motion to approve, and Mrs. Heather Elders seconded. All were in favor.

4. **Fine Arts Strategic Plan -** Mrs. Lecaroz presented the Laurens 55 Fine Arts Strategic Plan. She noted that Mrs. Cindy Wright will present the board with the plan at the May meeting, where they will be asked to approve the plan.

5. **Facilities Report -** Dr. Rhett Harris presented the Facilities Report. He listed a few things happening in the district, such as: Anderson Drive work, LDHS athletic upgrades, LMS gym area upgrades, playground shades at WES and FES, upcoming summer work, Centegix ID/call button systems alerts, and issues with the Budd Group.

BOARD OPERATIONS

1. **Policy GCK Professional Staff Assignments and Transfers - 2nd Reading -** Dr. Penland requested additional changes since last month's meeting. The board will vote at the May 18th meeting.

2. **Policy GCC Professional Leaves and Absences - 2nd Reading -** Dr. Penland requested additional changes since last month's meeting. The board will vote at the May 18th meeting.

3. **Policy GDC Support Staff Leaves and Absences - 1st Reading**
   Request to Wave 2nd Reading and Vote on 1st Reading - The board will vote at the May 18th meeting.

4. **AR GDC-R(2) COVID-19 Related Leave (Support Staff) - Removal -** Dr. Penland discussed the removal of this policy.

5. **SMS & LMS Grade Configuration -** Dr. Penland presented the SMS & LMS Grade Configuration. He proposed making SMS a 6th-grade campus and adding 5th grade for the 2027-2028 school year. LMS would be 7th and 8th grade. Montessori would remain for the 6th grade at SMS. He stated that the reconfiguration would provide immediate enrollment relief for LES, FES, and EBM schools. The schools would be renamed as Sanders Intermediate School and Laurens Junior High School. Dr. Penland shared results of a survey from Friday showing that 75% were in favor of the configuration. Mr. Anthony Carpenter questioned what happened to the mailed-in letters stating they were not in favor. He made a motion not to approve the configuration, and Ms. Peggy Nance seconded. Mr. Chip Jenkins asked about the number of people who were given the survey. Dr. Penland stated that the survey went out on March 30th to the parents of students who would be directly impacted, with 75 people responding to that survey. He opened the survey back up on Friday, April 24th, to the district. A total of 350 responded to all surveys combined. Ms. Nance read the AI-generated summary of the survey that stated that the transition felt rushed and should be delayed to the 2027-2028 school year. Mrs. Little stated that she believes the district should focus on the academics, instead of making changes. The board voted 6 to 1 in favor of not approving the configuration, with Mr. Chip Jenkins voting against the motion.

FINANCE AND OPERATIONS

1. **Monthly Financial Report** - Mrs. Leann London presented the Monthly Financial Report through March, 2026. She noted the difference in the balance of treasure from last year to this year was due to the timing of payroll. The board discussed the budget for SROs and issues with billing. Mrs. London also shared the Budget to Actual Revenue Comparison.

CASH FLOW

As of

3/31/2026

Balance with Treasurer	3/31/2026	3/31/2025
	$9,484,440	$13,055,862

General Fund Revenue and Expenditures Year-to-Date		
	3/31/2026	3/31/2025
Revenues	$46,413,832	$45,876,713
Expenditures	$40,802,973	$41,754,032
Difference	$5,610,859	$4,122,681

March 2026 Tax Collections	3/31/2026	3/31/2025
Current/Delinquent/Refund Taxes - Local	$354,106	$456,858
Motor Carrier - Vehicles	$0	$0
Motor Carrier - BMW	$36,680	$39,159
Manufacturers Reimbursement - State	$0	$0
Tier III Sales Taxes - State	$643,996	$608,532
Tier II Homestead Rollback - State	$0	$0
Tier I Property Tax Exemption - State	$0	$0
Fee - In - Lieu - State	$185,588	$0
Merchandise Inventory - State	$0	$0
Interest Income	$16,413	$15,339
Total Tax Collections	$1,236,784	$1,119,888

Laurens County School District 55

Budget to Actual Revenue Comparison
As of 3/31/2026

ACCOUNT NUMBER/DESCRIPTION	25-26 BUDGET	Actual thru 3/31/2026	Difference	PCT Received
LOCAL REVENUE				
100-001-110-1000-00 AD-VALOREM TAXES	14,000,000.00	14,544,523.52	-544,523.52	104%
100-001-280-1000-00 REVENUE IN LIEU OF TAXES	1,650,000.00	2,017,724.61	-367,724.61	122%
100-001-410-1000-00 ACTIVITY BUS FEES	30,000.00	18,685.15	11,314.85	62%
100-001-510-1000-00 INTEREST	190,000.00	67,944.29	122,055.71	36%
100-001-511-1000-00 INTEREST ON BANK ACCOUNTS	35,000.00	19,219.28	15,780.72	55%
100-001-910-1000-00 RENTAL / LEASE OF SCHOOL PROPERTY	12,000.00	140.00	11,860.00	1%
100-001-920-1000-00 CONTRIBUTIONS/DONATIONS	0	600.00	-600.00	#DIV/0!
100-001-930-1000-00 MEDICAID (REGULAR)	200,000.00	138,118.83	61,881.17	69%
100-001-931-1000-00 ADMIN CLAIMING	80,000.00	15,275.17	64,724.83	19%
100-001-950-1000-00 REFUND PREVIOUS YEAR'S EXPS.	0	0.00	0.00	#DIV/0!
100-001-990-1000-00 REIMB FROM LCSD #56 - ADAIR CTR	60,000.00	0	60,000.00	0%
100-001-990-1500-00 L56 LAURENS PREP REIMB	100,000.00	0	100,000.00	0%
100-001-992-1000-00 AD ED DIST 56 MILL	60,000.00	0	60,000.00	0%
100-001-993-1000-00 INSURANCE PROCEEDS	0	276,484.59	-276,484.59	#DIV/0!
100-001-999-1000-00 OTHER LOCAL REVENUE	15,000.00	900.00	14,100.00	6%
100-001-999-1023-00 PURCHASE CARD REBATES	0	20,032.17	-20,032.17	#DIV/0!
	16,432,000.00	**17,119,647.61**	**-687,647.61**	104%
100-002-100-1000-00 VOC REHAB REIMB	15,000.00	15,900.00	15,900.00	106%
	15,000.00	**15,900.00**	**15,900.00**	106%
STATE REVENUE				
100-003-103-1000-00 STATE AID TO CLASSROOMS	24,000,000.00	17,890,657.80	6,109,342.20	75%
100-003-103-H000-00 HEALTH INSURANCE	600,000.00	590,527.60	9,472.40	98%
100-003-131-1000-00 HANDICAP TRANSPORTATION	30,000.00	0.00	30,000.00	0%
100-003-160-1000-00 SCHOOL BUS DRIVERS' SALARY	1,020,000.00	604,532.79	415,467.21	59%
100-003-162-1000-00 TRANSP WORKERS COMP	30,000.00	0.00	30,000.00	0%
100-003-181-1000-00 RETIREE INSURANCE	2,250,000.00	1,741,005.87	508,994.13	77%
100-003-810-1000-00 PROPERTY TAX RELIEF	1,824,000.00	0.00	1,824,000.00	0%
100-003-820-1000-00 HOMESTEAD	804,000.00	0.00	804,000.00	0%
100-003-825-1000-00 PROPERTY TAX RELIEF TIER 3	6,450,000.00	3,863,976.60	2,586,023.40	60%
100-003-830-1000-00 MERCHANTS INVENTORY	82,000.00	41,429.70	40,570.30	51%
100-003-890-1000-00 MOTOR CARRIER / BMW	460,000.00	261,226.16	198,773.84	57%
100-003-993-1000-00 PEBA ON BEHALF PAYMENTS REVENUE	327,000.00	327,629.99	-629.99	100%
	37,877,000.00	**25,320,986.51**	**12,556,013.49**	67%
FEDERAL REVENUE				
100-004-999-1000-00 REVENUE FROM OTHER FEDERAL	92,000.00	72,677.94	19,322.06	79%
	92,000.00	**72,677.94**	**19,322.06**	79%
OTHER REVENUE				
100-005-220-1000-00 TRANSFER FROM SP REV STATE/FED	5,050,000.00	3,766,537.77	1,283,462.23	75%
100-005-280-1000-00 TRANSFER INDIRECT COST	285,000.00	108,857.19	176,142.81	38%
100-005-300-1000-00 SALE OF FIXED ASSETS	20,000.00	9,224.60	10,775.40	46%
	5,355,000.00	**3,884,619.56**	**1,470,380.44**	73%
	59,771,000.00	**46,413,831.62**	**13,373,968.38**	78%

Laurens County School District 55

Budget to Actual Comparison

As of 3/31/2026

			Goal Remaining	25.00%
ACCOUNT	New Budget 11/17/25	Actual thru 3/31/26	Remaining	Percentage Remaining
100 Salaries	33,835,000	22,962,518.19	10,872,481.81	32%
210 Group Health & Life Ins	4,685,000	3,662,451.67	1,022,548.33	22%
220 Employee Retirement	8,469,000	5,614,568.13	2,854,431.87	34%
230 Social Security	2,241,000	1,565,305.61	675,694.39	30%
260 Unemployment Comp	10,000.00	-	10,000.00	100%
270 Worker's Comp Insurance	300,000.00	301,147.00	(1,147.00)	0%
311 Instructional Services	725,000.00	649,986.52	75,013.48	10%
312 Inst Improvement Services	80,000	43,618.71	36,381.29	45%
313 Student Services	2,132,000	1,682,773.86	449,226.14	21%
316 Data Processing Services	10,000	3,410.55	6,589.45	66%
318 Audit Services	40,000	-	40,000.00	100%
319 Legal Services	55,000	9,335.90	45,664.10	83%
321 Public Utility Services	70,000	55,017.62	14,982.38	21%
322 Cleaning Services	1,920,000	1,357,627.88	562,372.12	29%
323 Repairs & Maint Services	870,000	626,705.34	243,294.66	28%
325 Rentals	180,000	128,561.06	51,438.94	29%
331 Student Transportation	25,000	(4,705.61)	29,705.61	119%
332 Travel	125,000	55,296.55	69,703.45	56%
340 Communications	225,000	164,898.86	60,101.14	27%
350 Advertising	10,000	3,854.00	6,146.00	61%
360 Printing & Binding	4,000	1,534.95	2,465.05	62%
390 Other Purchase Services	100,000	70,906.43	29,093.57	29%
395 Other Prof/Tech Services	1,140,000	124,506.00	1,015,494.00	89%
399 Misc Purchased Services	0	30.00	(30.00)	#DIV/0!
410 Supplies	700,000	326,657.64	373,342.36	53%
411 Other Supplies	65,000	36,159.48	28,840.52	44%
430 Library Books/Materials	30,000	22,075.71	7,924.29	26%
440 Periodicals	1,000	214.77	785.23	79%
445 Technology/Software Supplies	4,000	-	4,000.00	100%
470 Energy	950,000	813,966.77	136,033.23	14%
545 Technology Equipment	10,000	4,045.53	5,954.47	60%
610 Principal Payment	70,000	-	70,000.00	100%
620 Interest Expense	10,000	-	10,000.00	100%
640 Org Mbship,Dues & Fees	50,000	37,874.21	12,125.79	24%
650 Liability/Tort Insurance	409,000	408,236.00	764.00	0%
690 Other Objects	221,000	74,393.92	146,606.08	66%
	59,771,000.00	40,802,973.25	18,968,026.75	32%

2. **Financial Audit Update -** Mrs. London stated that the district received a draft audit, but not the actual audit. The board and Mrs. London discussed issues with the auditor and the fact that the district has had to submit the same items to the auditor numerous times. The board discussed hiring a new auditor. The board also questioned why things had become so late and issues with submitting items on time.

3. **Fiscal Watch -** Dr. Penland stated that the district was on Fiscal Watch due to the audit not being submitted by January 30, 2026. He stated the board could appeal the watch even if the audit is not ready, and submit reasons why the audit had not been done yet. He stated that even if the district chooses not to appeal, that they still must have a response to the watch status. He stated the board would have to come up with an improvement plan within 60 days of receiving the letter if they decide to appeal the status. Mrs. Keitt stated that she did not believe the board could appeal since it was past the deadline. Mrs. Little stated the district was notified on April 14th and asked if there had been any communication with the State Department. She stated she had asked for a copy of the letter, and Dr. Penland stated he had not responded to the State. He stated he had not responded because it had to come from the board. Mr. Carpenter asked if the watch was due to the auditor or the district not turning it in. Dr. Penland stated the audit was due December 1st and if it was not turned in by January 30th, the district would go on Fiscal Watch. Mr. Carpenter asked who does the audit, and Dr. Penland responded that the auditing company does the audits. Dr. Penland stated that the district was submitting information to the auditor, but it was during the time that the district did not have a CFO. He stated that the auditor requested information that the district office supplied, but there were gaps where no communication was received from the auditor. He stated the auditor kept requesting items that had previously been sent to him. He stated that Mrs. London came in and realized there were additional things that needed to be closed. He stated that Mrs. London supplied the auditor with the information, and the auditor was asked to come in on several occasions to explain exactly what was needed, but the auditor did not respond to offering that type of assistance. Mr. Carpenter suggested getting a different auditor. Dr. Penland stated there will be a proposal to hire a new auditor next year. Mrs. Heather Elders asked if this was the same auditor that had been used for several years and if the district had ever been late before. Dr. Penland stated it was the same auditor, and the audit was late before, but never two months late. She stated that she thought the reason the previous CFO was allowed to stay on board was so that he could finish up things for the audit so it could be submitted. Dr. Penland stated that was correct. Mrs. Little stated that Dr. Penland told the board that he and the procurement officer “would be in charge of this.” She stated that the board suggested hiring an interim CFO, and that Dr. Penland stated that he and the procurement officer could handle it. Dr. Penland stated that he did say that, and that it did not happen. He noted that when Mrs. London came aboard, she realized that there were items that had not been closed for years, and she had been working on closing those. He noted that the district had had the same auditor since 2017. He stated that during that time, there were multiple CFOs, but the same auditor. He stated he will take the level of responsibility that was his, but noted that there were many levels of responsibility there, noting the auditor stated everything

had been closed and clear, but had not been that way for years. Mr. Mike Hughes asked if the district would still be on watch for 12 months even after the audit was turned in. Mrs. London stated she believed that was correct. Dr. Penland stated that the letter said that the district cannot come off watch in the same fiscal year, so they could possibly come off watch on July 1, 2026. Dr. Penland stated that Mrs. London has been sending and resending the same information over and over to the auditor. Mr. Chip Jenkins asked if it was possible to get another auditor now, and Mrs. Little responded that it was too late now. Mr. Jenkins stated that the district is basically at the mercy of the auditor. Mrs. Little replied that enough blame has gone around and that it wasn't all on the auditor, noting that if things had been sent to the auditor and the district had not pushed into his tax season, the auditor would have had more time. She said there was a "balance of blame." Mr. Hughes asked Mr. Carpenter if he remembered the district ever being on watch before. He had not. Mr. Carpenter suggested forming a committee to oversee the finances to avoid such issues in the future. Mrs. Keitt discussed the committee being part of the financial recovery plan that the district needs to submit to the State because the district is past the 10-day deadline of appealing. Mr. Jenkins asked what being on Fiscal Watch meant. Dr. Penland explained Fiscal Watch is the lowest level, with Mrs. London discussing the levels of risk. Mr. Jenkins asked if the state would send an auditor to declare that the district is off watch. Dr. Penland stated that he would help create the appeal letter, but the appeal or plan has to come from the board, not himself or Mrs. London. Mrs. Keitt asked if the plan had to be submitted within 60 days of the April 14th letter. Dr. Penland stated that it would need to be voted on during the May board meeting. Mr. Carpenter asked what happens if the plan is not accepted. Dr. Penland stated they had not been told that information. Mrs. Keitt asked if the board needed to take a vote. Mrs. Little explained that they do not have a plan to vote on yet. Dr. Penland asked if the board needed to do anything during the meeting concerning creating a financial oversight committee. Mrs. Little stated that they did not have to do anything during the meeting, but a committee will be created.

4. **Performance Contract -** Dr. Rhett Harris discussed the Performance Contract. He stated this contract would make the district more efficient by reducing deferred maintenance, addressing financial facility needs, providing funding for large projects, positively impacting general fund expenditures, allowing payback with 512 capital funds, and providing an audit of all building systems and identifies biggest needs and savings possibilities. He discussed possible energy saving projects such as: LED lighting, HVAC replacements district-wide, automated HVAC controls, and savings positively affecting the general fund. He discussed other possible projects, such as updated locker rooms and office renovations in the LDHS gym, all-purpose rooms for several schools, and GCO gym improvements. Dr. Harris explained the financial benefits of the contract: capital funds growing as the district pays down the LEAD debt, projects leading to savings to help the General Fund, and postponed paybacks for the 1st year, with years 2 and 3 being partial payments. He asked the board to vote so the district could move forward with an audit of the facilities. Mrs. Little asked if there was a motion to approve

the Performance Contract. Mr. Anthony Carpenter motioned, and Mr. Chip Jenkins seconded. All were in favor.

MOTION TO ENTER EXECUTIVE SESSION - Mrs. Little asked if there was a motion to enter into Executive Session. Mr. Mike Hughes made a motion, and Mrs. Heather Elders seconded. All were in favor. Dr. Penland asked Mrs. Renee Madden to join.

EXECUTIVE SESSION - The board entered into Executive Session at 8:56 p.m. to discuss:

1. **Updates for Certified Employee Contracts and Retired Employment Lists for the 2025-2026 School Year**

2. **Certified Employee Contracts 2026-2027**

3. **Legal Updates**

4. **Letters of Agreement**

RECONVENE IN OPEN SESSION - Mrs. Cathy Little called the meeting back to order in open session at 9:18 p.m.

ACTION ON EXECUTIVE SESSION - Mrs. Little stated there needed to be action on issues discussed in Executive Session. Mr. Chip Jenkins made a motion to approve certified employee contracts and resignations. Mr. Chip Jenkins made a motion to approve both, and Mr. Mike Hughes seconded. All were in favor.

ADJOURNMENT - Mrs. Little stated the meeting was adjourned at 9:18 p.m.

Candice Branim
Recorder
cdb 6/01/26

Chip Jenkins
Board Secretary