district five
OF LEXINGTON & RICHLAND COUNTIES

AGENDA
BOARD OF TRUSTEES
REGULAR MEETING
DUTCH FORK ELEMENTARY SCHOOL'S MINI-THEATER
FEBRUARY 26, 2018

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. A briefing on the status of legal claims for services related to facilities improvements/additions at Chapin High School

4. Call to order at 7:00 p.m.

5. Welcoming remarks

6. Invocation – Beth Hutchison, Board of Trustees

7. Pledge of Allegiance – Cally Stillinger, a fifth grade student at Dutch Fork Elementary School

8. School Board Spotlight

9. Approval of the minutes of the February 12, 2018 board meeting

10. Welcome and brief overview of Dutch Fork Elementary School by Julius Scott, Principal

11. Superintendent's Report

    a. Office of Finance and Operations
       1. Monthly Financial Reports (Exhibit B)

    b. Update: Magnet Programs

    c. Update: School Safety

12. Public participation*

ACTION AGENDA

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

14. Second and final reading approval of the proposed Capital Budget for 2018-2019 (Exhibit C)

15. Approval of Resolution FY19 Capital Budget (Exhibit D)

DISCUSSION AGENDA

16. Adjourn

INFORMATION AGENDA

17. The next board meeting will be March 12, 2018 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 that are placed in writing will receive a written response in a timely manner.

district five
OF LEXINGTON & RICHLAND COUNTIES

Minutes/February 12, 2018

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

Mr. Robert Gantt, Chairman
Mr. Larry Haltiwanger, Vice Chairman
Mrs. Ellen Baumgardner, Secretary
Mr. Michael Cates
Mrs. Jan Hammond
Ms. Beth Hutchison
Dr. Stephen Hefner, District Superintendent
Dr. Christina Melton, District Superintendent-Elect

The following staff were in attendance:

Ms. Katrina Goggins, Director, Office of Communications
Dr. Michael Harris, Chief Student Services Officer
Dr. Allison Jacques, Chief Human Resources Officer

Chairman Gantt gave welcoming remarks.

The Invocation was given by Jan Hammond, Board of Trustees. The Pledge of Allegiance was led by Clare Kerwin and Armani Moses, students at Harbison West Elementary School.

The Board conducted the School Board Spotlight.

A welcome and brief overview of Harbison West Elementary School was given by Ed Davis, Principal.

During the Superintendent's Report, Dr. Allison Jacques gave a Human Resources Update; and Cindy Richards gave a Student Health Update.

During the public participation time, James Burns, Tim Slice and Richard Ouzts spoke regarding Chapin High School; and Kim Murphy spoke regarding fiscal responsibility.

Dr. Christina Melton presented proposed new board policy IKADD "Content and Credit Recovery", IKADD-E "Credit Recovery Application" and new Administrative Rule IKADD-R "Content and Credit Recovery" (Exhibit D).

SCHOOL DISTRICT FIVE
OF
LEXINGTON AND RICHLAND COUNTIES

Meeting of February 12, 2018

	BAUMGARDNER	CATES	GANTT	HALTIWANGER	HAMMOND	HUTCHISON	WHITE
1. M. Baumgardner S. Hutchison Approve the agenda	X	X	X	X	X	X	A
2. M. Hutchison S. Hammond Enter executive session to consider the following : a) selected employment items (Exhibit A) ; b) matter of contract involving potential source selection methods for design services	X	X	X	X	X	X	A
3. M. Baumgardner S. Cates Approve the minutes of the January 22, 2018 board meeting	X	X	X	X	X	X	A
4. M. Baumgardner S. Hammond Approve the selected employment items (Exhibit A)	X	X	X	X	X	X	A
5. M. Cates S. Hutchison Authorize the Administration to issue a request for proposals for professional design services for a new elementary school with the solicitation to be conducted under Section 3220 of the District 5 Procurement Code. I further move that upon completion of the Procurement, the Administration shall present the Board with a proposed contract for these services to be approved by the Board	X	X	X	X	X	X	A
6. M. Haltiwanger S. Baumgardner First reading approval of the proposed Capital Budget for 2018-2019 (Exhibit B)	X	X	X	X	X	X	A
7. M. Hammond S. Cates Approve the Memorandum of Understanding with the District Five Foundation (Exhibit C)	X	X	X	X	X	X	A

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

SCHOOL DISTRICT FIVE
OF
LEXINGTON AND RICHLAND COUNTIES

Meeting of February 12, 2018

	BAUMGARDNER	CATES	GANTT	HALTIWANGER	HAMMOND	HUTCHISON	WHITE
8. M. Baumgardner S. Cates Adjourn @ 8:44 p.m.	X	X	X	X	X	X	A

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

Exhibit B

EXHIBIT B

district five
OF LEXINGTON & RICHLAND COUNTIES

MEMORANDUM

To: Members of the Board of Trustees

Through: Stephen Hefner, Ed.D.
Superintendent

From: A. Len Richardson
Chief Finance & Operations Officer

Date: February 20, 2018

Re: Monthly Financial Reports – January 2018

Attached for your information are the revenue and expenditure reports for January 2018.

ALR:tl

Attachment

School District Five of Lexington and Richland

Board Report Revenue

From Date: 1/1/2018 To Date: 1/31/2018

Fiscal Year: 2017-2018

☐ 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	($35,105,448.00)	($23,808,831.66)	($36,038,021.55)	$932,573.55	$0.00	$932,573.55	-2.66%
100.000.0111002.0000.000	Ad Valorem Taxes - Richland	($14,449,550.00)	$0.00	($5,091,583.77)	($9,357,966.23)	$0.00	($9,357,966.23)	64.76%
100.000.0112001.0000.000	Vehicle Taxes - Lexington	($7,060,447.00)	($557,360.71)	($4,147,550.72)	($2,912,896.28)	$0.00	($2,912,896.28)	41.26%
100.000.0112002.0000.000	Vehicle Taxes - Richland	($6,734,549.00)	$0.00	($3,258,582.71)	($3,475,966.29)	$0.00	($3,475,966.29)	51.61%
100.000.0113001.0000.000	Delinquent Taxes - Lexington	($965,065.00)	($2,856.61)	($398,203.96)	($566,861.04)	$0.00	($566,861.04)	58.74%
100.000.0113002.0000.000	Delinquent Taxes - Richland	($843,264.00)	$0.00	($255,036.20)	($588,227.80)	$0.00	($588,227.80)	69.76%
100.000.0114001.0000.000	Penalties & Interest on Taxes	($159,680.00)	($6,456.28)	($65,761.97)	($93,918.03)	$0.00	($93,918.03)	58.82%
100.000.0114002.0000.000	Penalties & Interest on Taxes	($117,320.00)	$0.00	($49,241.31)	($68,078.69)	$0.00	($68,078.69)	58.03%
100.000.0128001.0000.000	Revenue in Lieu of Taxes - Lex	($1,281,484.00)	$0.00	$0.00	($1,281,484.00)	$0.00	($1,281,484.00)	100.00%
100.000.0131000.0000.000	Student Tuition Out of Distric	($50,000.00)	$0.00	($1,735.00)	($48,265.00)	$0.00	($48,265.00)	96.53%
100.000.0151000.0000.000	Interest on Investments	($100,000.00)	$0.00	($59,823.59)	($40,176.41)	$0.00	($40,176.41)	40.18%
100.000.0190000.0000.000	Other Revenues from Local Sour	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0191000.0000.000	Rentals	($120,000.00)	($5,175.00)	($72,170.00)	($47,830.00)	$0.00	($47,830.00)	39.86%
100.000.0193000.0000.000	Medicaid	($120,000.00)	$0.00	($47,568.18)	($72,431.82)	$0.00	($72,431.82)	60.36%
100.000.0195000.0000.000	Refund of Prior Year	($15,000.00)	$0.00	($2,959.14)	($12,040.86)	$0.00	($12,040.86)	80.27%
100.000.0199300.0000.000	Insurance Proceeds	($20,000.00)	($7,120.62)	($9,275.85)	($10,724.15)	$0.00	($10,724.15)	53.62%
100.000.0199900.0000.000	Other Local Revenue	($300,000.00)	($565.50)	($311,692.52)	$11,692.52	$0.00	$11,692.52	-3.90%
100.000.0199901.0000.000	Other Local Revenue - Lexingto	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0199902.0000.000	Other Local Revenue - Richland	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0199999.0000.000	Operational Balance	($176,603.00)	($10.56)	($10.56)	($176,592.44)	$0.00	($176,592.44)	99.99%
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	($1,133,005.00)	($88,916.60)	($622,416.16)	($510,588.84)	$0.00	($510,588.84)	45.07%
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	($58,632.00)	$0.00	($61,739.78)	$3,107.78	$0.00	$3,107.78	-5.30%
100.000.0318000.0000.000	State Fringe Benefits	($18,880,243.00)	($1,476,790.00)	($10,264,811.99)	($8,615,431.01)	$0.00	($8,615,431.01)	45.63%
100.000.0318100.0000.000	Retiree Health Insurance	($4,306,644.00)	($393,402.42)	($2,537,357.34)	($1,769,286.66)	$0.00	($1,769,286.66)	41.08%
100.000.0319900.0000.000	State Other Scources	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0331000.0000.000	EFA Full Time Programs	($41,764,910.00)	$0.00	$0.00	($41,764,910.00)	$0.00	($41,764,910.00)	100.00%
100.000.0331100.0000.000	EFA - Kindergarten	$0.00	$0.00	($947,736.72)	$947,736.72	$0.00	$947,736.72	0.00%
100.000.0331200.0000.000	EFA - Primary	$0.00	$0.00	($2,700,176.28)	$2,700,176.28	$0.00	$2,700,176.28	0.00%
100.000.0331300.0000.000	EFA - Elementary	$0.00	$0.00	($5,260,354.98)	$5,260,354.98	$0.00	$5,260,354.98	0.00%
100.000.0331400.0000.000	EFA - High School	$0.00	$0.00	($1,297,538.75)	$1,297,538.75	$0.00	$1,297,538.75	0.00%
100.000.0331500.0000.000	EFA - Trainable Mentally Handi	$0.00	$0.00	($56,527.66)	$56,527.66	$0.00	$56,527.66	0.00%
100.000.0331600.0000.000	EFA - Speech Handicapped	$0.00	$0.00	($1,546,083.00)	$1,546,083.00	$0.00	$1,546,083.00	0.00%
100.000.0331700.0000.000	EFA - Homebound	$0.00	$0.00	($11,450.04)	$11,450.04	$0.00	$11,450.04	0.00%
100.000.0332100.0000.000	EFA - Emotionally Handicapped	$0.00	$0.00	($77,333.40)	$77,333.40	$0.00	$77,333.40	0.00%
100.000.0332200.0000.000	EFA - Educable Mentally Handic	$0.00	$0.00	($46,943.28)	$46,943.28	$0.00	$46,943.28	0.00%
100.000.0332300.0000.000	EFA - Learning Disabilities	$0.00	$0.00	($1,377,679.80)	$1,377,679.80	$0.00	$1,377,679.80	0.00%
100.000.0332400.0000.000	EFA - Hearing Handicapped	$0.00	$0.00	($40,358.60)	$40,358.60	$0.00	$40,358.60	0.00%
100.000.0332500.0000.000	EFA - Visually Handicapped	$0.00	$0.00	($74,791.00)	$74,791.00	$0.00	$74,791.00	0.00%
100.000.0332600.0000.000	EFA - Orthopedically Handicapp	$0.00	$0.00	($20,238.74)	$20,238.74	$0.00	$20,238.74	0.00%
100.000.0332700.0000.000	EFA - Vocational	$0.00	$0.00	($4,158,829.38)	$4,158,829.38	$0.00	$4,158,829.38	0.00%
100.000.0333100.0000.000	EFA - Autism	$0.00	$0.00	($486,269.52)	$486,269.52	$0.00	$486,269.52	0.00%
100.000.0333200.0000.000	EFA - Gifted and Talented Educ	$0.00	$0.00	($668,098.14)	$668,098.14	$0.00	$668,098.14	0.00%
100.000.0333400.0000.000	EFA - Limited English Proficie	$0.00	$0.00	($81,174.48)	$81,174.48	$0.00	$81,174.48	0.00%
100.000.0335100.0000.000	EFA - Academic Assistance	$0.00	$0.00	($598,648.07)	$598,648.07	$0.00	$598,648.07	0.00%
100.000.0335200.0000.000	EFA - Pupils in Poverty	$0.00	$0.00	($1,413,694.32)	$1,413,694.32	$0.00	$1,413,694.32	0.00%
100.000.0337500.0000.000	EFA Education Foundation Suppl	$0.00	$0.00	($455,769.00)	$455,769.00	$0.00	$455,769.00	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%

Board Report Revenue

From Date: 1/1/2018 To Date: 1/31/2018

Fiscal Year: 2017-2018

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

☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
100.000.0381002.0000.000	Local Property Tax Relief (Tie	$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	($30,521,426.00)	($3,052,142.60)	($12,208,570.40)	($18,312,855.60)	$0.00	($18,312,855.60)	60.00%
100.000.0383001.0000.000	Merchants Inventory Tax - Lexi	($195,003.00)	$0.00	($98,440.40)	($96,562.60)	$0.00	($96,562.60)	49.52%
100.000.0383002.0000.000	Merchants Inventory Tax - Rich	($18,952.00)	$0.00	($8,537.16)	($10,414.84)	$0.00	($10,414.84)	54.95%
100.000.0384001.0000.000	Manufacturers Depr. Reimbursem	($286,058.00)	$0.00	$0.00	($286,058.00)	$0.00	($286,058.00)	100.00%
100.000.0384002.0000.000	Manufacturers Depr. Reimbursem	($3,315.00)	$0.00	$0.00	($3,315.00)	$0.00	($3,315.00)	100.00%
100.000.0389001.0000.000	Motor Carrier Vehicle Tax - L	($132,161.00)	($21,067.99)	($133,746.97)	$1,585.97	$0.00	$1,585.97	-1.20%
100.000.0389002.0000.000	Motor Carrier Vehicle Tax - Ri	($47,419.00)	$0.00	($42,019.67)	($5,399.33)	$0.00	($5,399.33)	11.39%
100.000.0399000.0000.000	Revenue from Other State Sourc	($10,000.00)	$0.00	$0.00	($10,000.00)	$0.00	($10,000.00)	100.00%
100.000.0399200.0000.000	State Forest Commission Revenu	$0.00	$0.00	($12,741.95)	$12,741.95	$0.00	$12,741.95	0.00%
100.000.0399300.0000.000	PEBA On-behalf Payments	$0.00	$0.00	($1,190,409.80)	$1,190,409.80	$0.00	$1,190,409.80	0.00%
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	($4,311,909.00)	$0.00	$0.00	($4,311,909.00)	$0.00	($4,311,909.00)	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	($265,000.00)	$0.00	($83,284.88)	($181,715.12)	$0.00	($181,715.12)	68.57%
100.000.0530000.0000.000	Sale of Fixed Assets	$0.00	($2,281.00)	($63,676.45)	$63,676.45	$0.00	$63,676.45	0.00%
	FUND: General Fund - 100	($181,891,358.00)	($29,422,977.55)	($107,978,729.08)	($73,912,628.92)	$0.00	($73,912,628.92)	40.64%
	Grand Total:	($181,891,358.00)	($29,422,977.55)	($107,978,729.08)	($73,912,628.92)	$0.00	($73,912,628.92)	40.64%

End of Report

School District Five of Lexington and Richland

Board Report Expenditures

Fiscal Year: 2017-2018

From Date: 1/1/2018 To Date: 1/31/2018

☐ 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	$4,548,184.61	$0.00	$4,548,184.61	$368,569.48	$2,004,343.26	$2,543,841.35	$2,359,437.38	$184,403.97	4.05%
100.111.2000000.0000.000	Employee Benefits	$2,065,398.45	$0.00	$2,065,398.45	$164,184.71	$881,451.37	$1,183,947.08	$1,053,708.94	$130,238.14	6.31%
100.111.3000000.0000.000	Purchased Services	$2,720.00	$276.87	$2,996.87	$0.00	$1,448.81	$1,548.06	$0.00	$1,548.06	51.66%
100.111.4000000.0000.000	Supplies and Materials	$67,487.00	($276.87)	$67,210.13	$325.00	$40,793.16	$26,416.97	$0.00	$26,416.97	39.31%
	FUNCTION: Kindergarten Programs - 111	$6,683,790.06	$0.00	$6,683,790.06	$533,079.19	$2,928,036.60	$3,755,753.46	$3,413,146.32	$342,607.14	5.13%
100.112.1000000.0000.000	Salaries	$11,715,736.04	$0.00	$11,715,736.04	$961,654.26	$5,290,336.23	$6,425,399.81	$6,127,734.37	$297,665.44	2.54%
100.112.2000000.0000.000	Employee Benefits	$4,928,335.66	$0.00	$4,928,335.66	$396,938.04	$2,162,590.49	$2,765,745.17	$2,546,898.65	$218,846.52	4.44%
100.112.3000000.0000.000	Purchased Services	$7,701.00	$3,275.00	$10,976.00	$0.00	$9,992.17	$983.83	$190.00	$793.83	7.23%
100.112.4000000.0000.000	Supplies and Materials	$263,575.00	($3,275.00)	$260,300.00	$202.35	$155,700.14	$104,599.86	$3,680.80	$100,919.06	38.77%
	FUNCTION: Primary Programs - 112	$16,915,347.70	$0.00	$16,915,347.70	$1,358,794.65	$7,618,619.03	$9,296,728.67	$8,678,503.82	$618,224.85	3.65%
100.113.1000000.0000.000	Salaries	$21,414,335.19	$0.00	$21,414,335.19	$1,762,104.30	$9,672,789.40	$11,741,545.79	$11,320,391.98	$421,153.81	1.97%
100.113.2000000.0000.000	Employee Benefits	$8,862,472.90	$0.00	$8,862,472.90	$712,737.81	$3,867,214.49	$4,995,258.41	$4,582,723.90	$412,534.51	4.65%
100.113.3000000.0000.000	Purchased Services	$19,272.00	$4,327.11	$23,599.11	$0.00	$14,470.89	$9,128.22	$34.20	$9,094.02	38.54%
100.113.4000000.0000.000	Supplies and Materials	$468,770.00	($3,967.11)	$464,802.89	$9,509.53	$254,544.79	$210,258.10	$3,658.13	$206,599.97	44.45%
	FUNCTION: Elementary Programs - 113	$30,764,850.09	$360.00	$30,765,210.09	$2,484,351.64	$13,809,019.57	$16,956,190.52	$15,906,808.21	$1,049,382.31	3.41%
100.114.1000000.0000.000	Salaries	$17,550,712.92	$0.00	$17,550,712.92	$1,412,819.11	$7,849,421.93	$9,701,290.99	$9,017,901.09	$683,389.90	3.89%
100.114.2000000.0000.000	Employee Benefits	$6,946,794.03	$0.00	$6,946,794.03	$545,598.04	$3,012,913.45	$3,933,880.58	$3,483,699.70	$450,180.88	6.48%
100.114.3000000.0000.000	Purchased Services	$192,092.00	$21,380.00	$213,472.00	$897.20	$95,368.50	$118,103.50	$150,560.00	($32,456.50)	-15.20%
100.114.4000000.0000.000	Supplies and Materials	$754,337.00	($36,380.00)	$717,957.00	$9,130.99	$270,962.50	$446,994.50	$15,906.71	$431,087.79	60.04%
100.114.6000000.0000.000	Other Objects	$6,000.00	$0.00	$6,000.00	$0.00	$1,100.78	$4,899.22	$0.00	$4,899.22	81.65%
	FUNCTION: High School Programs - 114	$25,449,935.95	($15,000.00)	$25,434,935.95	$1,968,445.34	$11,229,767.16	$14,205,168.79	$12,668,067.50	$1,537,101.29	6.04%
100.115.1000000.0000.000	Salaries	$2,501,686.64	$0.00	$2,501,686.64	$205,164.31	$1,175,744.16	$1,325,942.48	$1,273,701.96	$52,240.52	2.09%
100.115.2000000.0000.000	Employee Benefits	$991,194.70	$0.00	$991,194.70	$79,369.59	$452,021.82	$539,172.88	$494,754.44	$44,418.44	4.48%
100.115.3000000.0000.000	Purchased Services	$600.00	$17,000.00	$17,600.00	$2,895.92	$10,534.45	$7,065.55	$7,045.34	$20.21	0.11%
100.115.4000000.0000.000	Supplies and Materials	$125,000.00	($17,000.00)	$108,000.00	$6,869.08	$56,152.40	$51,847.60	$8,705.18	$43,142.42	39.95%
JNCTION: Career and Technology Education (Vocational) Prog - 115		$3,618,481.34	$0.00	$3,618,481.34	$294,298.90	$1,694,452.83	$1,924,028.51	$1,784,206.92	$139,821.59	3.86%
100.120.4000000.0000.000	Supplies and Materials	$212,037.00	($4,156.92)	$207,880.08	$0.00	$11,847.05	$196,033.03	$0.00	$196,033.03	94.30%
	FUNCTION: Exceptional Programs - 120	$212,037.00	($4,156.92)	$207,880.08	$0.00	$11,847.05	$196,033.03	$0.00	$196,033.03	94.30%
100.121.1000000.0000.000	Salaries	$276,137.04	($90,440.00)	$185,697.04	$67,443.66	$384,004.09	($198,307.05)	$450,794.85	($649,101.90)	-349.55%
100.121.2000000.0000.000	Employee Benefits	$114,381.68	$0.00	$114,381.68	$28,066.44	$164,741.28	($50,359.60)	$185,194.74	($235,554.34)	-205.94%
100.121.3000000.0000.000	Purchased Services	$0.00	$90,440.00	$90,440.00	$7,154.88	$43,687.89	$46,752.11	$46,752.11	$0.00	0.00%
100.121.4000000.0000.000	Supplies and Materials	$0.00	$0.00	$0.00	$1,076.91	$11,241.61	($11,241.61)	$55.12	($11,296.73)	0.00%
	FUNCTION: Educable Mentally Handicapped - 121	$390,518.72	$0.00	$390,518.72	$103,741.89	$603,674.87	($213,156.15)	$682,796.82	($895,952.97)	-229.43%

Board Report Expenditures

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From Date: 1/1/2018 To Date: 1/31/2018

☐ 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
100.122.1000000.0000.000	Salaries	$188,702.77	$0.00	$188,702.77	$35,727.27	$186,187.21	$2,515.56	$220,039.47	($217,523.91)	-115.27%
100.122.2000000.0000.000	Employee Benefits	$79,529.44	$0.00	$79,529.44	$14,651.51	$78,174.95	$1,354.49	$91,884.52	($90,530.03)	-113.83%
100.122.4000000.0000.000	Supplies and Materials	$0.00	$0.00	$0.00	$0.00	$2,338.30	($2,338.30)	$0.00	($2,338.30)	0.00%
FUNCTION: Trainable Mentally Handicapped - 122		$268,232.21	$0.00	$268,232.21	$50,378.78	$266,700.46	$1,531.75	$311,923.99	($310,392.24)	-115.72%
100.123.1000000.0000.000	Salaries	$64,983.00	$0.00	$64,983.00	$0.00	$0.00	$64,983.00	$0.00	$64,983.00	100.00%
100.123.2000000.0000.000	Employee Benefits	$27,760.69	$0.00	$27,760.69	$0.00	$0.00	$27,760.69	$0.00	$27,760.69	100.00%
FUNCTION: Orthopedically Handicapped - 123		$92,743.69	$0.00	$92,743.69	$0.00	$0.00	$92,743.69	$0.00	$92,743.69	100.00%
100.124.1000000.0000.000	Salaries	$190,578.00	$0.00	$190,578.00	$8,819.42	$48,506.86	$142,071.14	$57,326.30	$84,744.84	44.47%
100.124.2000000.0000.000	Employee Benefits	$81,417.00	$0.00	$81,417.00	$3,708.57	$20,250.99	$61,166.01	$24,103.84	$37,062.17	45.52%
100.124.4000000.0000.000	Supplies and Materials	$0.00	$0.00	$0.00	$0.00	$252.34	($252.34)	$0.00	($252.34)	0.00%
FUNCTION: Visually Handicapped - 124		$271,995.00	$0.00	$271,995.00	$12,527.99	$69,010.19	$202,984.81	$81,430.14	$121,554.67	44.69%
100.125.1000000.0000.000	Salaries	$115,694.68	$0.00	$115,694.68	$26,974.16	$133,553.18	($17,858.50)	$160,715.00	($178,573.50)	-154.35%
100.125.2000000.0000.000	Employee Benefits	$47,493.10	$0.00	$47,493.10	$9,872.79	$48,963.49	($1,470.39)	$60,172.87	($61,643.26)	-129.79%
100.125.3000000.0000.000	Purchased Services	$0.00	$0.00	$0.00	$0.00	$325.00	($325.00)	$0.00	($325.00)	0.00%
FUNCTION: Hearing Handicapped - 125		$163,187.78	$0.00	$163,187.78	$36,846.95	$182,841.67	($19,653.89)	$220,887.87	($240,541.76)	-147.40%
100.126.1000000.0000.000	Salaries	$1,726,115.09	($87,750.00)	$1,638,365.09	$140,494.66	$751,681.47	$886,683.62	$885,077.83	$1,605.79	0.10%
100.126.2000000.0000.000	Employee Benefits	$699,189.55	$0.00	$699,189.55	$56,266.90	$299,403.09	$399,786.46	$355,564.10	$44,222.36	6.32%
100.126.3000000.0000.000	Purchased Services	$0.00	$87,856.92	$87,856.92	$4,019.17	$35,436.46	$52,420.46	$62,305.63	($9,885.17)	-11.25%
100.126.4000000.0000.000	Supplies and Materials	$0.00	$0.00	$0.00	$0.00	$4,608.34	($4,608.34)	$50.14	($4,658.48)	0.00%
FUNCTION: Speech Handicapped - 126		$2,425,304.64	$106.92	$2,425,411.56	$200,780.73	$1,091,129.36	$1,334,282.20	$1,302,997.70	$31,284.50	1.29%
100.127.1000000.0000.000	Salaries	$5,293,629.26	$0.00	$5,293,629.26	$331,830.85	$1,834,423.26	$3,459,206.00	$2,128,438.43	$1,330,767.57	25.14%
100.127.2000000.0000.000	Employee Benefits	$2,256,560.89	$0.00	$2,256,560.89	$137,689.35	$741,674.22	$1,514,886.67	$866,298.50	$648,588.17	28.74%
100.127.3000000.0000.000	Purchased Services	$750.00	$4,050.00	$4,800.00	$0.00	$4,150.53	$649.47	$0.00	$649.47	13.53%
100.127.4000000.0000.000	Supplies and Materials	$0.00	$0.00	$0.00	$355.13	$23,255.96	($23,255.96)	$0.00	($23,255.96)	0.00%
FUNCTION: Learning Disabilities - 127		$7,550,940.15	$4,050.00	$7,554,990.15	$469,875.33	$2,603,503.97	$4,951,486.18	$2,994,736.93	$1,956,749.25	25.90%
100.128.1000000.0000.000	Salaries	$248,254.00	$0.00	$248,254.00	$61,797.78	$334,472.01	($86,218.01)	$401,685.63	($487,903.64)	-196.53%
100.128.2000000.0000.000	Employee Benefits	$106,056.50	$0.00	$106,056.50	$26,727.96	$146,419.71	($40,363.21)	$173,718.94	($214,082.15)	-201.86%
100.128.4000000.0000.000	Supplies and Materials	$0.00	$0.00	$0.00	$0.00	$1,922.89	($1,922.89)	$0.00	($1,922.89)	0.00%
FUNCTION: Emotionally Handicapped - 128		$354,310.50	$0.00	$354,310.50	$88,525.74	$482,814.61	($128,504.11)	$575,404.57	($703,908.68)	-198.67%
100.129.1000000.0000.000	Salaries	$758,745.21	$0.00	$758,745.21	$25,854.52	$147,187.02	$611,558.19	$168,054.61	$443,503.58	58.45%
100.129.2000000.0000.000	Employee Benefits	$340,774.27	$0.00	$340,774.27	$10,077.44	$57,824.00	$282,950.27	$65,503.43	$217,446.84	63.81%
FUNCTION: Coordinated Early Intervening Services (CEIS) - 129		$1,099,519.48	$0.00	$1,099,519.48	$35,931.96	$205,011.02	$894,508.46	$233,558.04	$660,950.42	60.11%

Board Report Expenditures

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Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.135.1000000.0000.000	Salaries	$5,000.00	$0.00	$5,000.00	$416.66	$2,291.63	$2,708.37	$2,708.37	$0.00	0.00%
100.135.2000000.0000.000	Employee Benefits	$1,384.50	$0.00	$1,384.50	$110.50	$607.67	$776.83	$718.27	$58.56	4.23%
100.135.4000000.0000.000	Supplies and Materials	$90.00	$0.00	$90.00	$0.00	$85.54	$4.46	$0.00	$4.46	4.96%
JNCTION: Preschool Handicapped Speech (3 and 4 year olds) - 135		$6,474.50	$0.00	$6,474.50	$527.16	$2,984.84	$3,489.66	$3,426.64	$63.02	0.97%
100.136.1000000.0000.000	Salaries	$11,962.49	$0.00	$11,962.49	$942.54	$5,421.09	$6,541.40	$6,126.53	$414.87	3.47%
100.136.2000000.0000.000	Employee Benefits	$4,258.54	$0.00	$4,258.54	$333.92	$1,892.71	$2,365.83	$2,170.48	$195.35	4.59%
FUNCTION: Preschool Handicapped Itinerant (3 and 4 yr olds) - 136		$16,221.03	$0.00	$16,221.03	$1,276.46	$7,313.80	$8,907.23	$8,297.01	$610.22	3.76%
100.137.1000000.0000.000	Salaries	$993,476.49	$0.00	$993,476.49	$79,070.59	$470,524.29	$522,952.20	$533,545.70	($10,593.50)	-1.07%
100.137.2000000.0000.000	Employee Benefits	$439,608.05	$0.00	$439,608.05	$34,247.59	$204,706.03	$234,902.02	$232,793.04	$2,108.98	0.48%
100.137.4000000.0000.000	Supplies and Materials	$540.00	$0.00	$540.00	$0.00	$509.32	$30.68	$0.00	$30.68	5.68%
INCTION: Preschool Handicapped Self Contained (3 &4 yr old) - 137		$1,433,624.54	$0.00	$1,433,624.54	$113,318.18	$675,739.64	$757,884.90	$766,338.74	($8,453.84)	-0.59%
100.138.1000000.0000.000	Salaries	$6,326.09	$0.00	$6,326.09	$527.16	$2,899.38	$3,426.71	$3,426.55	$0.16	0.00%
100.138.2000000.0000.000	Employee Benefits	$2,342.36	$0.00	$2,342.36	$191.96	$1,050.70	$1,291.66	$1,247.74	$43.92	1.88%
UNCTION: Preschool Handicapped Homebased (3 & 4 yr olds) - 138		$8,668.45	$0.00	$8,668.45	$719.12	$3,950.08	$4,718.37	$4,674.29	$44.08	0.51%
100.139.1000000.0000.000	Salaries	$957,904.98	$0.00	$957,904.98	$78,718.45	$444,198.61	$513,706.37	$512,278.84	$1,427.53	0.15%
100.139.2000000.0000.000	Employee Benefits	$425,514.78	$0.00	$425,514.78	$35,324.18	$193,698.10	$231,816.68	$231,197.87	$618.81	0.15%
100.139.3000000.0000.000	Purchased Services	$13,150.00	$300.00	$13,450.00	$455.39	$2,090.67	$11,359.33	$0.00	$11,359.33	84.46%
100.139.4000000.0000.000	Supplies and Materials	$51,147.00	($300.00)	$50,847.00	$323.87	$9,763.92	$41,083.08	$6,669.43	$34,413.65	67.68%
100.139.6000000.0000.000	Other Objects	$500.00	$0.00	$500.00	$0.00	$69.00	$431.00	$0.00	$431.00	86.20%
FUNCTION: Early Childhood Programs - 139		$1,448,216.76	$0.00	$1,448,216.76	$114,821.89	$649,820.30	$798,396.46	$750,146.14	$48,250.32	3.33%
100.141.1000000.0000.000	Salaries	$993,274.39	$0.00	$993,274.39	$82,440.04	$448,134.11	$545,140.28	$531,197.68	$13,942.60	1.40%
100.141.2000000.0000.000	Employee Benefits	$413,038.27	$0.00	$413,038.27	$33,355.59	$181,121.37	$231,916.90	$214,212.90	$17,704.00	4.29%
100.141.3000000.0000.000	Purchased Services	$3,376.00	$0.00	$3,376.00	$257.40	$2,483.42	$892.58	$0.00	$892.58	26.44%
100.141.4000000.0000.000	Supplies and Materials	$17,100.00	($275.50)	$16,824.50	$0.00	$2,045.52	$14,778.98	$0.00	$14,778.98	87.84%
100.141.6000000.0000.000	Other Objects	$0.00	$275.50	$275.50	$0.00	$100.00	$175.50	$0.00	$175.50	63.70%
FUNCTION: Gifted and Talented Academic - 141		$1,426,788.66	$0.00	$1,426,788.66	$116,053.03	$633,884.42	$792,904.24	$745,410.58	$47,493.66	3.33%
100.143.1000000.0000.000	Salaries	$356,442.93	$0.00	$356,442.93	$28,220.00	$165,084.74	$191,358.19	$183,430.14	$7,928.05	2.22%
100.143.2000000.0000.000	Employee Benefits	$135,807.08	$0.00	$135,807.08	$10,913.51	$62,346.91	$73,460.17	$70,918.61	$2,541.56	1.87%
FUNCTION: Advanced Placement - 143		$492,250.01	$0.00	$492,250.01	$39,133.51	$227,431.65	$264,818.36	$254,348.75	$10,469.61	2.13%
100.144.3000000.0000.000	Purchased Services	$0.00	$15,000.00	$15,000.00	$0.00	$8,175.61	$6,824.39	$0.00	$6,824.39	45.50%
100.144.4000000.0000.000	Supplies and Materials	$50,000.00	$0.00	$50,000.00	$0.00	$48,572.35	$1,427.65	$0.00	$1,427.65	2.86%
FUNCTION: International Baccalaureate - 144		$50,000.00	$15,000.00	$65,000.00	$0.00	$56,747.96	$8,252.04	$0.00	$8,252.04	12.70%

Board Report Expenditures

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100.145.1000000.0000.000	Salaries	$193,937.00	$0.00	$193,937.00	$14,688.21	$43,485.33	$150,451.67	$7,754.80	$142,696.87	73.58%
100.145.2000000.0000.000	Employee Benefits	$53,701.15	$0.00	$53,701.15	$3,981.30	$11,834.10	$41,867.05	$2,102.66	$39,764.39	74.05%
100.145.3000000.0000.000	Purchased Services	$16,000.00	$0.00	$16,000.00	$350.00	$1,175.00	$14,825.00	$0.00	$14,825.00	92.66%
	FUNCTION: Homebound - 145	$263,638.15	$0.00	$263,638.15	$19,019.51	$56,494.43	$207,143.72	$9,857.46	$197,286.26	74.83%
100.148.1000000.0000.000	Salaries	$147,319.93	$0.00	$147,319.93	$12,315.42	$66,627.69	$80,692.24	$76,757.35	$3,934.89	2.67%
100.148.2000000.0000.000	Employee Benefits	$56,799.77	$0.00	$56,799.77	$4,527.45	$24,285.31	$32,514.46	$28,442.19	$4,072.27	7.17%
100.148.3000000.0000.000	Purchased Services	$3,945.00	$0.00	$3,945.00	$0.00	$888.75	$3,056.25	$0.00	$3,056.25	77.47%
100.148.4000000.0000.000	Supplies and Materials	$5,900.00	$0.00	$5,900.00	$0.00	$124.05	$5,775.95	$0.00	$5,775.95	97.90%
	FUNCTION: Gifted and Talented Artistic - 148	$213,964.70	$0.00	$213,964.70	$16,842.87	$91,925.80	$122,038.90	$105,199.54	$16,839.36	7.87%
100.149.1000000.0000.000	Salaries	$2,712,321.10	$0.00	$2,712,321.10	$527,340.05	$834,730.07	$1,877,591.03	$309,224.14	$1,568,366.89	57.82%
100.149.2000000.0000.000	Employee Benefits	$846,351.10	$0.00	$846,351.10	$128,963.92	$231,466.43	$614,884.67	$131,402.54	$483,482.13	57.13%
100.149.3000000.0000.000	Purchased Services	$2,000,000.00	$0.00	$2,000,000.00	$213,629.50	$1,021,857.59	$978,142.41	$0.00	$978,142.41	48.91%
	FUNCTION: Other Special Programs - 149	$5,558,672.20	$0.00	$5,558,672.20	$869,933.47	$2,088,054.09	$3,470,618.11	$440,626.68	$3,029,991.43	54.51%
100.161.1000000.0000.000	Salaries	$1,251,531.60	$0.00	$1,251,531.60	$64,505.00	$361,275.17	$890,256.43	$428,816.30	$461,440.13	36.87%
100.161.2000000.0000.000	Employee Benefits	$532,800.00	$0.00	$532,800.00	$30,812.94	$170,460.35	$362,339.65	$200,476.17	$161,863.48	30.38%
100.161.4000000.0000.000	Supplies and Materials	$0.00	$0.00	$0.00	$0.00	$8,217.31	($8,217.31)	$0.00	($8,217.31)	0.00%
	FUNCTION: Other Exceptional Programs - 161	$1,784,331.60	$0.00	$1,784,331.60	$95,317.94	$539,952.83	$1,244,378.77	$629,292.47	$615,086.30	34.47%
100.172.1000000.0000.000	Salaries	$18,000.00	$0.00	$18,000.00	$0.00	$0.00	$18,000.00	$0.00	$18,000.00	100.00%
100.172.2000000.0000.000	Employee Benefits	$4,984.20	$0.00	$4,984.20	$0.00	$0.00	$4,984.20	$0.00	$4,984.20	100.00%
	FUNCTION: Elementary Summer School - 172	$22,984.20	$0.00	$22,984.20	$0.00	$0.00	$22,984.20	$0.00	$22,984.20	100.00%
100.173.1000000.0000.000	Salaries	$65,000.00	$0.00	$65,000.00	$0.00	$33,516.00	$31,484.00	$0.00	$31,484.00	48.44%
100.173.2000000.0000.000	Employee Benefits	$17,998.50	$0.00	$17,998.50	$0.00	$9,172.31	$8,826.19	$0.00	$8,826.19	49.04%
	FUNCTION: High School Summer School - 173	$82,998.50	$0.00	$82,998.50	$0.00	$42,688.31	$40,310.19	$0.00	$40,310.19	48.57%
100.181.1000000.0000.000	Salaries	$225,020.16	$0.00	$225,020.16	$16,573.06	$121,611.98	$103,408.18	$82,865.35	$20,542.83	9.13%
100.181.2000000.0000.000	Employee Benefits	$78,533.89	$0.00	$78,533.89	$5,644.24	$41,700.11	$36,833.78	$28,221.22	$8,612.56	10.97%
100.181.3000000.0000.000	Purchased Services	$4,547.00	$0.00	$4,547.00	$0.00	$1,553.92	$2,993.08	$0.00	$2,993.08	65.83%
100.181.4000000.0000.000	Supplies and Materials	$800.00	($62.00)	$738.00	$0.00	$704.89	$33.11	$0.00	$33.11	4.49%
100.181.6000000.0000.000	Other Objects	$0.00	$62.00	$62.00	$0.00	$62.00	$0.00	$0.00	$0.00	0.00%
	FUNCTION: Adult Basic Education Programs - 181	$308,901.05	$0.00	$308,901.05	$22,217.30	$165,632.90	$143,268.15	$111,086.57	$32,181.58	10.42%
100.182.3000000.0000.000	Purchased Services	$500.00	$25.68	$525.68	$0.00	$25.68	$500.00	$0.00	$500.00	95.11%
100.182.4000000.0000.000	Supplies and Materials	$5,130.00	($25.68)	$5,104.32	$0.00	$2,815.09	$2,289.23	$124.30	$2,164.93	42.41%
	FUNCTION: Adult Secondary Education Programs - 182	$5,630.00	$0.00	$5,630.00	$0.00	$2,840.77	$2,789.23	$124.30	$2,664.93	47.33%

Board Report Expenditures

Fiscal Year: 2017-2018

From Date: 1/1/2018 To Date: 1/31/2018

☐ 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
100.188.1000000.0000.000	Salaries	$34,914.60	$0.00	$34,914.60	$2,909.56	$17,457.36	$17,457.24	$17,457.24	$0.00	0.00%
100.188.2000000.0000.000	Employee Benefits	$21,030.24	$0.00	$21,030.24	$1,710.12	$10,129.05	$10,901.19	$10,260.68	$640.51	3.05%
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	$56,194.84	$0.00	$56,194.84	$4,619.68	$27,586.41	$28,608.43	$27,717.92	$890.51	1.58%
100.190.1000000.0000.000	Salaries	$615,665.02	$0.00	$615,665.02	$51,705.86	$288,731.88	$326,933.14	$316,739.85	$10,193.29	1.66%
100.190.2000000.0000.000	Employee Benefits	$169,941.09	$0.00	$169,941.09	$13,993.44	$77,722.24	$92,218.85	$85,669.97	$6,548.88	3.85%
100.190.6000000.0000.000	Other Objects	$20,800.00	$0.00	$20,800.00	$0.00	$3,661.83	$17,138.17	$0.00	$17,138.17	82.40%
FUNCTION:	Instructional Pupil Activity - 190	$806,406.11	$0.00	$806,406.11	$65,699.30	$370,115.95	$436,290.16	$402,409.82	$33,880.34	4.20%
100.211.1000000.0000.000	Salaries	$1,118,774.93	$0.00	$1,118,774.93	$72,479.37	$460,732.76	$658,042.17	$454,137.44	$203,904.73	18.23%
100.211.2000000.0000.000	Employee Benefits	$536,378.12	$0.00	$536,378.12	$34,427.29	$211,889.43	$324,488.69	$212,487.63	$112,001.06	20.88%
100.211.3000000.0000.000	Purchased Services	$25,000.00	$0.00	$25,000.00	$3,230.74	$22,777.04	$2,222.96	$6,950.00	($4,727.04)	-18.91%
100.211.4000000.0000.000	Supplies and Materials	$1,890.00	$0.00	$1,890.00	$0.00	$291.87	$1,598.13	$424.41	$1,173.72	62.10%
FUNCTION:	Attendance and Social Work Services - 211	$1,682,043.05	$0.00	$1,682,043.05	$110,137.40	$695,691.10	$986,351.95	$673,999.48	$312,352.47	18.57%
100.212.1000000.0000.000	Salaries	$2,971,316.45	$0.00	$2,971,316.45	$257,894.00	$1,572,718.13	$1,398,598.32	$1,548,268.67	($149,670.35)	-5.04%
100.212.2000000.0000.000	Employee Benefits	$1,182,425.67	$0.00	$1,182,425.67	$101,259.06	$606,958.66	$575,467.01	$603,563.15	($28,096.14)	-2.38%
100.212.3000000.0000.000	Purchased Services	$2,088.00	$1,200.00	$3,288.00	$0.00	$463.47	$2,824.53	$220.00	$2,604.53	79.21%
100.212.4000000.0000.000	Supplies and Materials	$34,145.00	($1,200.00)	$32,945.00	$274.51	$8,789.32	$24,155.68	$290.52	$23,865.16	72.44%
FUNCTION:	Guidance Services - 212	$4,189,975.12	$0.00	$4,189,975.12	$359,427.57	$2,188,929.58	$2,001,045.54	$2,152,342.34	($151,296.80)	-3.61%
100.213.1000000.0000.000	Salaries	$1,744,168.22	$0.00	$1,744,168.22	$142,451.07	$790,133.14	$954,035.08	$899,328.06	$54,707.02	3.14%
100.213.2000000.0000.000	Employee Benefits	$724,716.65	$0.00	$724,716.65	$55,595.58	$306,615.98	$418,100.67	$354,819.31	$63,281.36	8.73%
100.213.3000000.0000.000	Purchased Services	$1,600.00	$10.00	$1,610.00	$0.00	$310.00	$1,300.00	$0.00	$1,300.00	80.75%
100.213.4000000.0000.000	Supplies and Materials	$33,645.00	$1,641.38	$35,286.38	$0.00	$15,078.87	$20,207.51	$0.00	$20,207.51	57.27%
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	$2,504,574.87	$1,651.38	$2,506,226.25	$198,046.65	$1,112,137.99	$1,394,088.26	$1,254,147.37	$139,940.89	5.58%
100.214.1000000.0000.000	Salaries	$1,267,728.44	$0.00	$1,267,728.44	$96,831.64	$579,050.88	$688,677.56	$563,335.26	$125,342.30	9.89%
100.214.2000000.0000.000	Employee Benefits	$453,013.10	$0.00	$453,013.10	$35,568.23	$205,681.38	$247,331.72	$211,026.81	$36,304.91	8.01%
100.214.3000000.0000.000	Purchased Services	$6,000.00	$0.00	$6,000.00	$0.00	$429.00	$5,571.00	$0.00	$5,571.00	92.85%
100.214.4000000.0000.000	Supplies and Materials	$5,850.00	$0.00	$5,850.00	$0.00	$5,791.88	$58.12	$56.38	$1.74	0.03%
FUNCTION:	Psychological Services - 214	$1,732,591.54	$0.00	$1,732,591.54	$132,399.87	$790,953.14	$941,638.40	$774,418.45	$167,219.95	9.65%
100.217.1000000.0000.000	Salaries	$79,235.32	$0.00	$79,235.32	$6,602.94	$46,220.58	$33,014.74	$33,014.74	$0.00	0.00%
100.217.2000000.0000.000	Employee Benefits	$31,056.50	$0.00	$31,056.50	$2,540.62	$17,656.19	$13,400.31	$12,703.11	$697.20	2.24%
100.217.3000000.0000.000	Purchased Services	$0.00	$0.00	$0.00	$0.00	$90.00	($90.00)	$0.00	($90.00)	0.00%

Board Report Expenditures

From Date: 1/1/2018 To Date: 1/31/2018

Fiscal Year: 2017-2018

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Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.217.4000000.0000.000	Supplies and Materials	$1,260.00	($360.00)	$900.00	$0.00	$80.68	$819.32	$0.00	$819.32	91.04%
FUNCTION:	Career Specialist Services - 217	$111,551.82	($360.00)	$111,191.82	$9,143.56	$64,047.45	$47,144.37	$45,717.85	$1,426.52	1.28%
100.221.1000000.0000.000	Salaries	$2,034,866.52	$0.00	$2,034,866.52	$163,798.39	$1,032,651.87	$1,002,214.65	$925,612.03	$76,602.62	3.76%
100.221.2000000.0000.000	Employee Benefits	$717,154.40	$0.00	$717,154.40	$58,325.73	$364,202.21	$352,952.19	$327,607.65	$25,344.54	3.53%
100.221.3000000.0000.000	Purchased Services	$501,370.00	$0.00	$501,370.00	$24,269.15	$382,491.40	$118,878.60	$63,142.50	$55,736.10	11.12%
100.221.4000000.0000.000	Supplies and Materials	$142,440.00	$725.00	$143,165.00	$0.00	$21,732.43	$121,432.57	$0.00	$121,432.57	84.82%
100.221.6000000.0000.000	Other Objects	$2,500.00	$0.00	$2,500.00	$0.00	$2,714.00	($214.00)	$0.00	($214.00)	-8.56%
JNCTION: Improvement of Instruction	Curriculum Development - 221	$3,398,330.92	$725.00	$3,399,055.92	$246,393.27	$1,803,791.91	$1,595,264.01	$1,316,362.18	$278,901.83	8.21%
100.222.1000000.0000.000	Salaries	$1,776,756.06	$0.00	$1,776,756.06	$139,466.30	$774,623.98	$1,002,132.08	$907,595.20	$94,536.88	5.32%
100.222.2000000.0000.000	Employee Benefits	$786,619.15	$0.00	$786,619.15	$61,059.70	$336,014.14	$450,605.01	$396,149.64	$54,455.37	6.92%
100.222.3000000.0000.000	Purchased Services	$1,500.00	$1,774.85	$3,274.85	$0.00	$1,817.73	$1,457.12	$0.00	$1,457.12	44.49%
100.222.4000000.0000.000	Supplies and Materials	$336,465.00	($1,774.85)	$334,690.15	$15,743.32	$162,184.73	$172,505.42	$7,737.47	$164,767.95	49.23%
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	$2,901,340.21	$0.00	$2,901,340.21	$216,269.32	$1,274,815.58	$1,626,524.63	$1,311,482.31	$315,042.32	10.86%
100.223.1000000.0000.000	Salaries	$557,178.84	$0.00	$557,178.84	$62,604.17	$421,675.71	$135,503.13	$314,597.04	($179,093.91)	-32.14%
100.223.2000000.0000.000	Employee Benefits	$210,039.36	$0.00	$210,039.36	$22,628.19	$152,562.73	$57,476.63	$114,102.58	($56,625.95)	-26.96%
100.223.3000000.0000.000	Purchased Services	$13,500.00	$0.00	$13,500.00	$0.00	$0.00	$13,500.00	$0.00	$13,500.00	100.00%
100.223.4000000.0000.000	Supplies and Materials	$540.00	$0.00	$540.00	$0.00	$0.00	$540.00	$0.00	$540.00	100.00%
FUNCTION:	Supervision of Special Programs - 223	$781,258.20	$0.00	$781,258.20	$85,232.36	$574,238.44	$207,019.76	$428,699.62	($221,679.86)	-28.37%
100.224.1000000.0000.000	Salaries	$1,956.88	$0.00	$1,956.88	$0.00	$0.00	$1,956.88	$0.00	$1,956.88	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	($1,588.00)	$74,445.00	$4,171.06	$36,188.48	$38,256.52	$0.00	$38,256.52	51.39%
100.224.4000000.0000.000	Supplies and Materials	$9,022.00	$1,272.00	$10,294.00	$0.00	$2,210.19	$8,083.81	$0.00	$8,083.81	78.53%
100.224.6000000.0000.000	Other Objects	$0.00	$140.00	$140.00	$0.00	$140.00	$0.00	$0.00	$0.00	0.00%
FUNCTION: Improvement of Instruction	Inservice & Staff Train - 224	$87,553.88	($176.00)	$87,377.88	$4,171.06	$38,538.67	$48,839.21	$0.00	$48,839.21	55.89%
100.231.1000000.0000.000	Salaries	$68,128.41	$0.00	$68,128.41	$5,606.72	$39,247.04	$28,881.37	$28,033.60	$847.77	1.24%
100.231.2000000.0000.000	Employee Benefits	$18,524.11	$0.00	$18,524.11	$1,534.82	$10,743.74	$7,780.37	$7,674.10	$106.27	0.57%
100.231.3000000.0000.000	Purchased Services	$342,151.00	$0.00	$342,151.00	$53,773.47	$226,760.69	$115,390.31	$8,125.00	$107,265.31	31.35%
100.231.6000000.0000.000	Other Objects	$376,335.00	$0.00	$376,335.00	$0.00	$374,478.00	$1,857.00	$0.00	$1,857.00	0.49%
FUNCTION:	Board of Education - 231	$805,138.52	$0.00	$805,138.52	$60,915.01	$651,229.47	$153,909.05	$43,832.70	$110,076.35	13.67%
100.232.1000000.0000.000	Salaries	$284,564.19	$0.00	$284,564.19	$37,802.37	$179,366.37	$105,197.82	$182,553.33	($77,355.51)	-27.18%
100.232.2000000.0000.000	Employee Benefits	$92,615.06	$0.00	$92,615.06	$11,502.40	$55,517.29	$37,097.77	$57,249.60	($20,151.83)	-21.76%

Board Report Expenditures

Fiscal Year: 2017-2018

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Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.232.3000000.0000.000	Purchased Services	$43,419.00	$0.00	$43,419.00	$2,098.73	$14,969.99	$28,449.01	$13,395.67	$15,053.34	34.67%
100.232.4000000.0000.000	Supplies and Materials	$6,723.00	$0.00	$6,723.00	($37.33)	$4,559.19	$2,163.81	$0.00	$2,163.81	32.19%
100.232.6000000.0000.000	Other Objects	$7,100.00	$0.00	$7,100.00	$0.00	$2,384.74	$4,715.26	$0.00	$4,715.26	66.41%
FUNCTION: Office of Superintendent - 232		$434,421.25	$0.00	$434,421.25	$51,366.17	$256,797.58	$177,623.67	$253,198.60	($75,574.93)	-17.40%
100.233.1000000.0000.000	Salaries	$10,441,537.11	$0.00	$10,441,537.11	$838,412.92	$5,575,661.79	$4,865,875.32	$4,515,373.45	$350,501.87	3.36%
100.233.2000000.0000.000	Employee Benefits	$4,125,777.63	$0.00	$4,125,777.63	$323,875.38	$2,125,926.19	$1,999,851.44	$1,752,132.27	$247,719.17	6.00%
100.233.3000000.0000.000	Purchased Services	$186,005.00	$9,592.50	$195,597.50	$5,762.89	$71,037.22	$124,560.28	$7,231.76	$117,328.52	59.98%
100.233.4000000.0000.000	Supplies and Materials	$268,348.00	($13,591.88)	$254,756.12	$2,813.31	$131,475.85	$123,280.27	$3,172.59	$120,107.68	47.15%
100.233.6000000.0000.000	Other Objects	$16,069.00	$1,799.00	$17,868.00	$400.00	$33,565.55	($15,697.55)	$534.05	($16,231.60)	-90.84%
FUNCTION: School Administration - 233		$15,037,736.74	($2,200.38)	$15,035,536.36	$1,171,264.50	$7,937,666.60	$7,097,869.76	$6,278,444.12	$819,425.64	5.45%
100.251.3000000.0000.000	Purchased Services	$359,000.00	$0.00	$359,000.00	$8,548.87	$51,717.62	$307,282.38	$222,477.46	$84,804.92	23.62%
UNCTION: Student Transportation (Federal/District Mandated) - 251		$359,000.00	$0.00	$359,000.00	$8,548.87	$51,717.62	$307,282.38	$222,477.46	$84,804.92	23.62%
100.252.1000000.0000.000	Salaries	$862,782.66	$0.00	$862,782.66	$70,157.08	$491,382.74	$371,399.92	$350,785.09	$20,614.83	2.39%
100.252.2000000.0000.000	Employee Benefits	$337,914.41	$0.00	$337,914.41	$27,260.70	$188,559.42	$149,354.99	$136,303.42	$13,051.57	3.86%
100.252.3000000.0000.000	Purchased Services	$182,692.00	$0.00	$182,692.00	$21,193.60	$214,126.29	($31,434.29)	$4,636.86	($36,071.15)	-19.74%
100.252.4000000.0000.000	Supplies and Materials	$53,955.00	$0.00	$53,955.00	$1,129.35	$5,613.10	$48,341.90	$3,030.27	$45,311.63	83.98%
100.252.6000000.0000.000	Other Objects	$3,600.00	$0.00	$3,600.00	$0.00	$838.50	$2,761.50	$0.00	$2,761.50	76.71%
FUNCTION: Fiscal Services - 252		$1,440,944.07	$0.00	$1,440,944.07	$119,740.73	$900,520.05	$540,424.02	$494,755.64	$45,668.38	3.17%
100.254.1000000.0000.000	Salaries	$6,486,239.46	$0.00	$6,486,239.46	$520,687.25	$3,671,902.89	$2,814,336.57	$2,539,932.71	$274,403.86	4.23%
100.254.2000000.0000.000	Employee Benefits	$3,026,753.97	$0.00	$3,026,753.97	$240,356.65	$1,669,598.96	$1,357,155.01	$1,175,717.04	$181,437.97	5.99%
100.254.3000000.0000.000	Purchased Services	$4,662,551.00	($63,000.00)	$4,599,551.00	$551,818.18	$2,988,600.43	$1,610,950.57	$1,050,446.67	$560,503.90	12.19%
100.254.4000000.0000.000	Supplies and Materials	$5,539,156.00	$0.00	$5,539,156.00	$712,160.98	$2,976,151.35	$2,563,004.65	$54,381.91	$2,508,622.74	45.29%
100.254.5000000.0000.000	Capital Outlay	$0.00	$63,000.00	$63,000.00	$0.00	$55,926.13	$7,073.87	$384.81	$6,689.06	10.62%
100.254.6000000.0000.000	Other Objects	$3,556.00	$0.00	$3,556.00	$0.00	$1,270.80	$2,285.20	$0.00	$2,285.20	64.26%
FUNCTION: Operation and Maintenance of Plant - 254		$19,718,256.43	$0.00	$19,718,256.43	$2,025,023.06	$11,363,450.56	$8,354,805.87	$4,820,863.14	$3,533,942.73	17.92%
100.255.1000000.0000.000	Salaries	$3,518,992.80	$0.00	$3,518,992.80	$274,577.75	$1,717,916.48	$1,801,076.32	$1,619,499.00	$181,577.32	5.16%
100.255.2000000.0000.000	Employee Benefits	$1,527,688.07	$0.00	$1,527,688.07	$120,481.69	$713,416.61	$814,271.46	$726,272.37	$87,999.09	5.76%
100.255.3000000.0000.000	Purchased Services	$172,130.00	$0.00	$172,130.00	$54,367.55	$103,656.99	$68,473.01	$52,431.35	$16,041.66	9.32%
100.255.4000000.0000.000	Supplies and Materials	$56,500.00	$0.00	$56,500.00	$230.54	$21,316.54	$35,183.46	$7,874.32	$27,309.14	48.33%
100.255.6000000.0000.000	Other Objects	$1,000.00	$0.00	$1,000.00	$0.00	$365.38	$634.62	$0.00	$634.62	63.46%
FUNCTION: Student Transportation (State Mandated) - 255		$5,276,310.87	$0.00	$5,276,310.87	$449,657.53	$2,556,672.00	$2,719,638.87	$2,406,077.04	$313,561.83	5.94%
100.257.1000000.0000.000	Salaries	$236,436.00	$0.00	$236,436.00	$19,883.60	$139,185.20	$97,250.80	$99,417.57	($2,166.77)	-0.92%

Board Report Expenditures

From Date: 1/1/2018 To Date: 1/31/2018

Fiscal Year: 2017-2018

☐ 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
100.257.2000000.0000.000	Employee Benefits	$97,521.10	$0.00	$97,521.10	$8,203.15	$55,954.32	$41,566.78	$41,002.26	$564.52	0.58%
100.257.3000000.0000.000	Purchased Services	$734,184.00	$0.00	$734,184.00	$11,201.63	$299,243.39	$434,940.61	$30,695.96	$404,244.65	55.06%
100.257.4000000.0000.000	Supplies and Materials	$52,639.00	$0.00	$52,639.00	$0.00	$11,645.45	$40,993.55	$0.00	$40,993.55	77.88%
	FUNCTION: Internal Services - 257	$1,120,780.10	$0.00	$1,120,780.10	$39,288.38	$506,028.36	$614,751.74	$171,115.79	$443,635.95	39.58%
100.258.1000000.0000.000	Salaries	$165,241.29	$0.00	$165,241.29	$13,520.12	$84,487.58	$80,753.71	$51,828.40	$28,925.31	17.50%
100.258.2000000.0000.000	Employee Benefits	$73,182.69	$0.00	$73,182.69	$4,854.96	$30,710.55	$42,472.14	$20,176.61	$22,295.53	30.47%
100.258.3000000.0000.000	Purchased Services	$1,606,131.00	($1,021.60)	$1,605,109.40	$163,525.72	$627,824.66	$977,284.74	$544,104.91	$433,179.83	26.99%
100.258.4000000.0000.000	Supplies and Materials	$5,000.00	$1,021.60	$6,021.60	$0.00	$810.36	$5,211.24	$892.78	$4,318.46	71.72%
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	$1,849,964.98	$0.00	$1,849,964.98	$181,900.80	$743,833.15	$1,106,131.83	$617,002.70	$489,129.13	26.44%
100.261.1000000.0000.000	Salaries	$0.00	$0.00	$0.00	($1,100.00)	$64,900.00	($64,900.00)	$0.00	($64,900.00)	0.00%
100.261.2000000.0000.000	Employee Benefits	$0.00	$0.00	$0.00	$0.00	$20,847.69	($20,847.69)	$0.00	($20,847.69)	0.00%
	FUNCTION: Head of Component Unit - 261	$0.00	$0.00	$0.00	($1,100.00)	$85,747.69	($85,747.69)	$0.00	($85,747.69)	0.00%
100.262.1000000.0000.000	Salaries	$0.00	$0.00	$0.00	$51,058.85	$385,757.37	($385,757.37)	$237,677.83	($623,435.20)	0.00%
100.262.2000000.0000.000	Employee Benefits	$0.00	$0.00	$0.00	$17,911.90	$128,792.52	($128,792.52)	$86,021.32	($214,813.84)	0.00%
100.262.3000000.0000.000	Purchased Services	$0.00	$25,000.00	$25,000.00	$0.00	$0.00	$25,000.00	$0.00	$25,000.00	100.00%
	FUNCTION: Planning - 262	$0.00	$25,000.00	$25,000.00	$68,970.75	$514,549.89	($489,549.89)	$323,699.15	($813,249.04)	-3253.00%
100.263.1000000.0000.000	Salaries	$881,068.44	$0.00	$881,068.44	$28,474.62	$193,773.23	$687,295.21	$137,438.02	$549,857.19	62.41%
100.263.2000000.0000.000	Employee Benefits	$341,244.33	$0.00	$341,244.33	$11,488.34	$79,614.41	$261,629.92	$57,031.33	$204,598.59	59.96%
100.263.3000000.0000.000	Purchased Services	$81,000.00	$25,000.00	$106,000.00	$347.51	$74,473.96	$31,526.04	$0.00	$31,526.04	29.74%
100.263.4000000.0000.000	Supplies and Materials	$30,000.00	$0.00	$30,000.00	$728.55	$22,976.90	$7,023.10	$2,288.90	$4,734.20	15.78%
100.263.6000000.0000.000	Other Objects	$12,000.00	$0.00	$12,000.00	$0.00	($3,246.70)	$15,246.70	$0.00	$15,246.70	127.06%
	FUNCTION: Information Services - 263	$1,345,312.77	$25,000.00	$1,370,312.77	$41,039.02	$367,591.80	$1,002,720.97	$196,758.25	$805,962.72	58.82%
100.264.1000000.0000.000	Salaries	$799,794.38	$0.00	$799,794.38	$66,388.89	$467,875.86	$331,918.52	$312,978.80	$18,939.72	2.37%
100.264.2000000.0000.000	Employee Benefits	$289,176.61	$0.00	$289,176.61	$24,188.99	$164,844.31	$124,332.30	$111,210.09	$13,122.21	4.54%
100.264.3000000.0000.000	Purchased Services	$28,744.00	$0.00	$28,744.00	$1,007.56	$11,610.96	$17,133.04	$4,567.50	$12,565.54	43.72%
100.264.4000000.0000.000	Supplies and Materials	$19,527.00	$0.00	$19,527.00	$0.00	$10,142.04	$9,384.96	$162.00	$9,222.96	47.23%
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	$1,137,241.99	$0.00	$1,137,241.99	$91,585.44	$655,175.17	$482,066.82	$428,918.39	$53,148.43	4.67%
100.266.1000000.0000.000	Salaries	$1,646,578.37	$0.00	$1,646,578.37	$150,281.12	$977,119.09	$669,459.28	$749,785.27	($80,325.99)	-4.88%
100.266.2000000.0000.000	Employee Benefits	$635,165.97	$0.00	$635,165.97	$56,108.62	$360,770.76	$274,395.21	$285,331.42	($10,936.21)	-1.72%
100.266.3000000.0000.000	Purchased Services	$824,723.00	($65,500.00)	$759,223.00	$723.64	$213,605.01	$545,617.99	$2,320.00	$543,297.99	71.56%

Board Report Expenditures

From Date: 1/1/2018 To Date: 1/31/2018

Fiscal Year: 2017-2018

☐ 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
100.266.4000000.0000.000	Supplies and Materials	$10,520.00	$15,000.00	$25,520.00	$714.80	$13,633.90	$11,886.10	$7,020.90	$4,865.20	19.06%
100.266.6000000.0000.000	Other Objects	$0.00	$500.00	$500.00	$0.00	$175.50	$324.50	$0.00	$324.50	64.90%
FUNCTION: Technology and Data Processing Services - 266		$3,116,987.34	($50,000.00)	$3,066,987.34	$207,828.18	$1,565,304.26	$1,501,683.08	$1,044,457.59	$457,225.49	14.91%
100.271.1000000.0000.000	Salaries	$1,488,962.84	$0.00	$1,488,962.84	$108,969.71	$769,489.93	$719,472.91	$671,949.95	$47,522.96	3.19%
100.271.2000000.0000.000	Employee Benefits	$426,010.88	$0.00	$426,010.88	$32,450.47	$223,773.58	$202,237.30	$186,809.00	$15,428.30	3.62%
100.271.3000000.0000.000	Purchased Services	$56,024.00	$0.00	$56,024.00	$0.00	$215,303.80	($159,279.80)	$474.02	($159,753.82)	-285.15%
100.271.6000000.0000.000	Other Objects	$581,928.00	$0.00	$581,928.00	$0.00	$315,000.00	$266,928.00	$0.00	$266,928.00	45.87%
FUNCTION: Pupil Service Activities - 271		$2,552,925.72	$0.00	$2,552,925.72	$141,420.18	$1,523,567.31	$1,029,358.41	$859,232.97	$170,125.44	6.66%
100.390.3000000.0000.000	Purchased Services	$15,000.00	$0.00	$15,000.00	$2,250.00	$8,250.00	$6,750.00	$6,750.00	$0.00	0.00%
100.390.4000000.0000.000	Supplies and Materials	$5,850.00	$0.00	$5,850.00	$0.00	$0.00	$5,850.00	$0.00	$5,850.00	100.00%
FUNCTION: Other Community Services - 390		$20,850.00	$0.00	$20,850.00	$2,250.00	$8,250.00	$12,600.00	$6,750.00	$5,850.00	28.06%
100.412.7000000.0000.000	Transfers	$20,000.00	$0.00	$20,000.00	$4,600.00	$44,707.19	($24,707.19)	$0.00	($24,707.19)	-123.54%
FUNCTION: Payments to Other Governmental Units - 412		$20,000.00	$0.00	$20,000.00	$4,600.00	$44,707.19	($24,707.19)	$0.00	($24,707.19)	-123.54%
100.424.7000000.0000.000	Transfers	$19,108.00	($19,108.00)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
FUNCTION: Transfer to School Building Fund - 424		$19,108.00	($19,108.00)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.425.7000000.0000.000	Transfers	$0.00	$19,108.00	$19,108.00	$0.00	$0.00	$19,108.00	$0.00	$19,108.00	100.00%
FUNCTION: Transfer to Food Service Fund - 425		$0.00	$19,108.00	$19,108.00	$0.00	$0.00	$19,108.00	$0.00	$19,108.00	100.00%
Grand Total:		**$181,891,358.00**	**$0.00**	**$181,891,358.00**	**$15,142,598.19**	**$86,715,545.13**	**$95,175,812.87**	**$79,238,178.88**	**$15,937,633.99**	**8.76%**

End of Report

Exhibit C

EXHIBIT C

district five
OF LEXINGTON & RICHLAND COUNTIES

MEMORANDUM

To: Members of the Board of Trustees

Through: Stephen W. Hefner, Ed. D.
Superintendent

From: A. Len Richardson
Chief Finance & Operations Officer

Date: February 21, 2018

Re: Proposed FY2019 Five (5) Year Capital Budget Plan

The proposed Five (5) Year Capital Budget Plan for FY2019 has been developed for consideration. This plan is designed to insure the district maintains the physical plants, while addressing other necessary equipment priorities. The established priorities include necessary roof replacements, Heating, Ventilation, and Air Conditioning (HVAC) system replacements, technology, activity bus replacement, curriculum related renovations, and funds for contingencies.

Administrative Consideration: The five year proposal is based on the projected amount of funds available at the current millage rate. Although this is a five year plan, an updated proposal will be presented annually for Board approval. However, approval of the proposed Five (5) Year Capital Plan is requested, so staff can continue to allocate labor and effort towards the accomplishment of the overall plan.

Recommendation: The administration recommends second reading approval of the proposed Five (5) Year Capital Budget Plan and funding for FY2019.

School District 5 of Lexington and Richland Counties
Five (5) Year Capital Budget Plan Proposal
2nd Reading Approval 02.26.2018

	A	B	C	D	E	F	G
		Proposed	Planning	Planning	Planning	Planning	
		FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	Total
	Projected Revenue	**10,000,000**	**10,000,000**	**10,000,000**	**10,000,000**	**10,000,000**	**50,000,000**
		Maintenance and New Initiatives					
1	**048 Harbison West Elementary**						
2	Replace HVAC Phase I, Ceilings & Lighting			1,901,250			1,901,250
3	Replace HVAC Phase II, Ceilings & Lighting				1,901,250		1,901,250
4	Replace HVAC Phase III, Ceilings & Lighting					1,370,150	1,370,150
5	**052 Lake Murray Elementary**						
6	Replace HVAC Phase III, Ceilings & Lighting	2,115,780					2,115,780
7	**047 Nursery Road Elementary**						
8	Replace HVAC Phase I, Ceilings & Lighting			1,901,250			1,901,250
9	Replace HVAC Phase II, Ceilings & Lighting				1,901,250		1,901,250
10	Replace HVAC Phase III, Ceilings & Lighting					1,370,150	1,370,150
11	**050 Chapin Intermediate**						
12	Replace Roof, Phase II, Original Building	1,191,829					1,191,829
13	**054 Dutch Fork Middle**						
14	Replace HVAC, Phase III, Ceilings & Lighting		2,572,300				2,572,300
15	**040 Irmo Middle**						
16	Replace HVAC, Phase IV, Ceilings & Lighting				1,776,000		1,776,000
17	Replace Roof, Buildings R & M, Phase I					1,326,210	1,326,210
18	**051 Dutch Fork High**						
19	Replace Roof, Phase I, Main Building, Metal Towers	1,330,800					1,330,800
20	Replace Roof, Phase II, Main Building		1,251,700				1,251,700
21	Replace Roof, Phase III, Main Building			1,251,700			1,251,700
22	**039 Irmo High**						
23	Replace HVAC, Fresh Air, 2 Units, West Wing			303,000			303,000
24	Rpl. HVAC, Choral, Arts, Locker Rm., Ceilings & Lighting		1,303,000				1,303,000
25	Replace HVAC, West Wing, Ceilings & Lighting		785,000				785,000
26	Replace HVAC, Phase I Main Bldg., Ceilings & Lighting					1,816,500	1,816,500
27	Construct Softball Pressbox/Concessions	600,612					600,612
28	Remodel Training Room, Activities Building	613,000					613,000
29	**009 District Office**						
30	Replace Roof, District Office				503,750		503,750
31	Replace HVAC, District Office			487,500			487,500

School District 5 of Lexington and Richland Counties
Five (5) Year Capital Budget Plan Proposal
2nd Reading Approval 02.26.2018

	A	B	C	D	E	F	G
		Proposed	Planning	Planning	Planning	Planning	
		FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	Total
	Projected Revenue	**10,000,000**	**10,000,000**	**10,000,000**	**10,000,000**	**10,000,000**	**50,000,000**
32	**009 District**						
33	Issuance Costs (includes interest expense)	65,000	65,000	65,000	65,000	65,000	325,000
34	Activity Bus Replacement	200,000	200,000	200,000	200,000	200,000	1,000,000
35	Maintenance Equipment & Vehicles	75,000	75,000	75,000	75,000	75,000	375,000
36	School-Identified Needs	307,979	248,000	315,300	77,750	276,990	1,226,019
37	Contingency	500,000	500,000	500,000	500,000	500,000	2,500,000
38	**Sub Total - Maintenance and New Initiatives**	**7,000,000**	**7,000,000**	**7,000,000**	**7,000,000**	**7,000,000**	**35,000,000**
39							
40			**Technology**				
41	**Technology Plan**	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	15,000,000
42	**Sub Total - Technology**	**3,000,000**	**3,000,000**	**3,000,000**	**3,000,000**	**3,000,000**	**15,000,000**
43							
44	**Grand Total**	**10,000,000**	**10,000,000**	**10,000,000**	**10,000,000**	**10,000,000**	**50,000,000**

Exhibit D

EXHIBIT D

district five
OF LEXINGTON & RICHLAND COUNTIES

MEMORANDUM

To: Members of the Board of Trustees

Through: Stephen Hefner, Ed.D.
Superintendent

From: A. Len Richardson
Chief Finance & Operations Officer

Date: February 21, 2018

Re: Approval of Resolution for FY2019 Capital Budget

Attached is the Resolution authorizing the issuance and sale of a not exceeding $11,000,000 general obligation bond, Series 2018, or such other appropriate series designation of School District No. 5 of Lexington County and Richland County, South Carolina, authorizing the South Carolina Association of Governmental Organizations to facilitate the sale of the bond under its general obligation debt program; prescribing the terms and conditions under which the bond may be issued; authorizing the chair or vice chair of the Board of Trustees or the district superintendent of the school district to determine certain matters relating to the bonds; providing for the payment of the bonds and the disposition of the proceeds thereof; and other matters relating thereto.

RECOMMENDATION:
The administration recommends approval of the Resolution.

ALR:tl

Attachment

SCHOOL DISTRICT NO. 5 OF LEXINGTON COUNTY AND
RICHLAND COUNTY, SOUTH CAROLINA

A RESOLUTION

AUTHORIZING THE ISSUANCE AND SALE OF A NOT EXCEEDING $11,000,000 GENERAL OBLIGATION BOND, SERIES 2018, OR SUCH OTHER APPROPRIATE SERIES DESIGNATION OF SCHOOL DISTRICT NO. 5 OF LEXINGTON COUNTY AND RICHLAND COUNTY, SOUTH CAROLINA, AUTHORIZING THE SOUTH CAROLINA ASSOCIATION OF GOVERNMENTAL ORGANIZATIONS TO FACILITATE THE SALE OF THE BOND UNDER ITS GENERAL OBLIGATION DEBT PROGRAM; PRESCRIBING THE TERMS AND CONDITIONS UNDER WHICH THE BOND MAY BE ISSUED; AUTHORIZING THE CHAIR OR VICE CHAIR OF THE BOARD OF TRUSTEES OR THE DISTRICT SUPERINTENDENT OF THE SCHOOL DISTRICT TO DETERMINE CERTAIN MATTERS RELATING TO THE BONDS; PROVIDING FOR THE PAYMENT OF THE BONDS AND THE DISPOSITION OF THE PROCEEDS THEREOF; AND OTHER MATTERS RELATING THERETO.

Adopted: February 26, 2018

BE IT RESOLVED, BY THE BOARD OF TRUSTEES OF SCHOOL DISTRICT NO. 5 OF LEXINGTON COUNTY AND RICHLAND COUNTY, SOUTH CAROLINA, AS FOLLOWS:

SECTION 1. Definitions. Unless the context shall clearly indicate some other meaning, the terms defined in this Section shall have, for all purposes of this Resolution, the meanings hereinafter specified, with the definitions equally applicable to both the singular and plural forms and vice versa. The term:

"Board" shall mean the Board of Trustees of School District No. 5 of Lexington County and Richland County, South Carolina.

"Bondholder" or the term "Holder" or any similar term shall mean the registered owner of the Bond.

"Bond" shall mean the principal amount of bonds authorized and issued pursuant to this Resolution.

"Books of Registry" shall mean the registration books maintained by the Registrar for the Bond in accordance with Section 6 hereof.

"IRC" shall mean the Internal Revenue Code of 1986, as amended.

"Paying Agent for the Bond" shall mean the School District, unless otherwise determined by the Superintendent.

"Paying Agent for the SCAGO Certificates" shall mean Wells Fargo Bank, N.A., in Atlanta, Georgia, unless otherwise determined by the Superintendent.

"Registrar for the Bond" shall mean the School District, unless otherwise determined by the Superintendent.

"Registrar for the SCAGO Certificates" shall mean Wells Fargo Bank, N.A., in Atlanta, Georgia, unless otherwise determined by the Superintendent.

"Resolution" shall mean this Resolution.

"SCAGO" shall mean the South Carolina Association of Governmental Organizations.

"SCAGO Certificates" shall mean certificates of participation evidencing undivided proportionate interests in the GO Debt of the participating school districts issued by SCAGO pursuant to the SCAGO Trust Agreement.

"SCAGO Trust Agreement" shall mean the Trust Agreement by and between SCAGO and Wells Fargo Bank, N.A., or such other bank named therein, as trustee, dated as of a date to be determined by the parties thereto pursuant to which the SCAGO Certificates will be issued.

"S.C. Code" shall mean the Code of Laws of South Carolina, 1976, as amended.

"School Bond Act" shall mean Title 59, Chapter 71, Article 1, and Section 11-27-50 of the S. C. Code.

"School District" shall mean School District No. 5 of Lexington County and Richland County, South Carolina.

"School District Representative" shall mean the person or persons at the time designated to act on behalf of the School District in matters relating to the Bond as evidenced by a written certificate furnished to SCAGO and the trustee thereunder containing the specimen signature of such person or persons and signed on behalf of the School District by the Chair or Vice Chair of the Board or the District Superintendent. Such certificate may designate an alternate or alternates each of whom shall be entitled to perform all duties of the School District Representative.

"State" shall mean the State of South Carolina.

"Trustee" shall mean Wells Fargo Bank, N.A., or such other bank or trust company named by SCAGO.

SECTION 2. Findings and Determinations. The Board hereby finds and determines:

(a) The School District was organized by action of the Lexington County Board of Education in 1951 and the Richland County Board of Education in 1952. The School District is also known as Richland-Lexington School District No. 5. The Board is the governing body of the School District.

(b) Article X, Section 15, of the Constitution of the State of South Carolina, 1895, as amended (the "Constitution"), provides that after November 30, 1982, the governing body of any school district may incur general obligation debt in an amount not exceeding eight percent (8%) of the assessed value of all taxable property of such school district and upon such terms and conditions as the General Assembly may prescribe.

(c) The School Bond Act provides that the board of trustees of any school district may issue general obligation bonds of such school district for the purpose of defraying the cost of "capital improvements" (as defined therein) to any amount not exceeding the constitutional debt limitation applicable to such school district. The School Bond Act requires the county board of education wherein the school district is located, if there is such, to approve the issuance of such bonds.

(d) Section 11-27-50(2) of the School Bond Act further provides that if an election be prescribed by the provisions of the School Bond Act but is not required by the provisions of Article X of the Constitution, then in every such instance, no election need be held and the remaining provisions of the School Bond Act shall constitute a full and complete authorization to issue bonds in accordance with such remaining provisions. Section 11-27-90 of the S.C. Code further provides that any school district of the State may issue bonds in fully registered form.

(e) The School District's Financial Advisor, Compass Municipal Advisors, LLC ("Compass") has advised the School District that SCAGO has been formed to facilitate one or more pooled borrowing programs including a pooled general obligation debt program (the "SCAGO GO Program") for school districts in the State. Each participating school district in the SCAGO GO Program will have its general obligation debt ("GO Debt") sold together with GO Debt issued by the other participating school districts in order to achieve a lower net interest cost and lower issuance costs associated with its GO Debt. Pursuant to the terms of the SCAGO GO Program, SCAGO will cause the execution and delivery of the SCAGO Certificates pursuant to the SCAGO Trust Agreement.

(f) The assessed value of all taxable property in the School District, for purposes of computation of the School District's constitutional debt limit, in Richland County as of June 30, 2017, is $193,776,320 and in Lexington County as of June 30, 2017, is $307,430,170 for a total of $501,206,490. Eight percent (8%) of such sum is $40,096,519. As of the date hereof, the School District has $9,819,000 in outstanding general obligation debt subject to the limitation imposed by Article X, Section 14(6) of the Constitution. Thus, the School District may incur $30,277,519 of general obligation debt within its applicable constitutional debt limitation. The Bonds authorized herein will not be issued until after March 1, 2018, at which time the School District will have no outstanding general obligation debt subject to the limitation imposed by Article X, Section 14(6) of the Constitution.

(g) Pursuant to a Resolution adopted by the Board on August 13, 2012, the School District has adopted Written Procedures related to Tax-Exempt Debt.

(h) It is in the best interest of the School District to participate in the SCAGO GO Program and to provide for the issuance and sale of the Bond of the School District pursuant to the aforesaid provisions of the Constitution and laws of the State in the principal amount of not exceeding $11,000,000 for the purpose of providing funds to be applied for any of the following purposes: (i) to fund capital improvements; (ii) any other purposes permitted by the School Bond Act; and (iii) paying costs of issuance of the Bond.

SECTION 3. Authorization and Details of Bond. Pursuant to the aforesaid provisions of the Constitution and laws of the State, there is hereby authorized to be issued a not exceeding $11,000,000 general obligation bond of the School District to obtain funds for any of the purposes mentioned in Section 2(h) above, including any financial and legal fees relating thereto and other incidental costs of issuing the Bond.

The Bond shall be issued as a single fully-registered bond; shall be dated as of the date on which the Bond is delivered to the initial purchaser thereof or such other date as the Superintendent determines; shall be in a denomination of not exceeding $11,000,000; shall bear interest (calculated on the basis of a 360-day year comprising twelve 30-day months) from its date payable on the maturity date thereof, at such rate as may be determined by the Superintendent at the time of the sale thereof; and shall mature on such date as determined by the Superintendent.

Both the principal of and interest on the Bond shall be payable in any coin or currency of the United States of America which is, at the time of payment, legal tender for public and private debts. The School District shall serve as Registrar and Paying Agent for the Bond.

SECTION 4. Redemption Provisions. The Bond shall not be subject to redemption prior to maturity.

SECTION 5. Authority to Determine Certain Matters. Without further authorization, the Board hereby delegates to the Superintendent the authority to: (a) determine the par amount of the Bond; (b) determine the original issue date of the Bond; (c) determine the Interest Payment Date and Principal Payment Date if different from that set forth herein; (d) designate a Paying Agent for the Bond and Registrar for the Bond if different from that set forth herein; (e) determine the date and time of sale of the Bond; (f) receive bids on behalf of the School District and award the sale of the Bond in accordance with the terms of the Notice of Sale for the Bond; and (g) execute all other agreements, certificates and documents as may be necessary or required in connection with the issuance the Bond.

SECTION 6. Registration, Transfer and Exchange of Bond. The School District shall cause the Books of Registry to be kept at the offices of the Registrar for the Bond for the registration and transfer of the Bond. Upon presentation at its office for such purpose, the Registrar for the Bond shall register or transfer, or cause to be registered or transferred, on such Books of Registry, the Bond under such reasonable regulations as the Registrar for the Bond may prescribe.

The Bond shall be transferable only upon the Books of Registry of the School District, which shall be kept for such purpose at the principal office of the Registrar for the Bond, by the registered owner thereof in person or by his duly authorized attorney upon surrender thereof together with a written instrument of transfer satisfactory to the Registrar for the Bond duly executed by the registered owner or his duly authorized attorney. Upon the transfer of any such Bond, the Registrar for the Bond on behalf of the School District shall issue in the name of the transferee a new fully-registered Bond of the same aggregate principal amount, interest rate and maturity as the surrendered Bond. Any Bond surrendered in exchange for a new registered Bond pursuant to this Section shall be canceled by the Registrar for the Bond.

The School District, the Registrar for the Bond and the Paying Agent for the Bond may deem or treat the person in whose name any fully-registered Bond shall be registered upon the Books of Registry as the absolute owner of such Bond, whether such Bond shall be overdue or not, for the purpose of receiving payment of the principal of and interest on such Bond and for all other purposes; and all such payments so made to any such registered owner or upon his order and shall be valid and effectual to satisfy and discharge the liability upon such Bond to the extent of the sum or sums so paid, and neither the School District nor the Registrar for the Bond or the Paying Agent for the Bond shall be affected by any notice to the contrary. In all cases in which the privilege of transferring Bond is exercised, the School District shall execute and the Registrar for the Bond shall authenticate and deliver the Bond in accordance with the provisions of this Resolution. Neither the School District nor the Registrar for the Bond or the Paying Agent for the Bond shall be obliged to make any such transfer of the Bond during the fifteen (15) days preceding the maturity date on such Bond.

SECTION 7. Form of Bond. The Bond shall be substantially in the form attached hereto as Exhibit A and incorporated herein by reference, subject to such changes, additions or deletions as may be approved by the Chair or Vice Chair of the Board or the District Superintendent.

SECTION 8. Execution and Delivery of the Bond. The Bond shall be executed in the name of the School District with the manual or facsimile signature of the Chair or Vice Chair of the Board attested by the manual or facsimile signature of the Secretary of the Board under the seal of the School District which shall be impressed, imprinted or reproduced thereon. The Bond shall not be valid or become obligatory for any purpose unless there shall have been endorsed thereon a certificate of authentication. The Bond shall bear a certificate of authentication manually executed by the Registrar for the Bond in substantially the form set forth herein.

The School District Representatives are further authorized and directed to deliver the Bond upon the terms and conditions provided herein and under the SCAGO GO Program, to receive or cause to be received the proceeds of the sale of the Bond, to execute and deliver such certificates and other closing documents and take such other action as may be necessary or appropriate in order to effectuate the proper issuance, sale and delivery of the Bond.

Each participating school district in the SCAGO GO Program will be the issuer of its GO Debt and undivided proportionate interests therein will be evidenced by the SCAGO Certificates executed and delivered under the SCAGO Trust Agreement. The Board approves and consents to the assignment and pledge of the Bond under the provisions of the SCAGO Trust Agreement and approves the execution and

delivery by trustee of the SCAGO Certificates upon payment of the purchase price thereof, all as contemplated by the SCAGO GO Program.

SECTION 9. Sale of Bond; Form of Notice of Sale. The Bond shall be sold at public sale, after advertisement of the sale in a newspaper having general circulation in the State or, as determined by the District Superintendent, upon advice of Compass, in a financial publication published in the City of New York or, in the discretion of the District Superintendent, in both publications. As authorized by Section 11-27-50(7)(b) of the S.C. Code the advertisement must appear not less than seven (7) days prior to the date set as a sale date for such sale.

The Notice of Sale shall be in substantially the form set forth as Exhibit B.

SECTION 10. Deposit and Use of Proceeds. (a) Upon the purchase and delivery of the GO Debt, the proceeds shall be deposited with the Lexington County Treasurer (the "County Treasurer") in a special fund to the credit of the School District and used for the purposes authorized herein including to pay the costs of issuance of the Bond. The portion of the proceeds of the Bond to be applied to costs of issuance may be paid as determined by a School District Representative.

(b) The proceeds derived from the sale of the GO Debt shall be deposited with the County Treasurer in a special fund to the credit of the School District and shall be applied solely to the purposes for which the GO Debt has been issued, including payment of costs of issuance or at the direction of the County Treasurer, the proceeds derived from the sale of the GO Debt, less costs of issuance, shall be deposited into an acquisition fund in the name of the School District to be known as the "School District No. 5 of Lexington County and Richland County, South Carolina, General Obligation Bond, Series 2018, Acquisition Fund" (the "Acquisition Fund"), which shall be established under the SCAGO Trust Agreement. The School District may withdraw amounts from the Acquisition Fund on the date of delivery of the GO Debt and thereafter on any business day. "Business Day" shall mean any day except Saturday, Sunday or a holiday.

(c) The costs of issuance of the Bonds shall, at the direction of the County Treasurer, be deposited in the Costs of Issuance Account of the Expense Fund created pursuant to the SCAGO Trust Agreement or may be paid as determined by a School District Representative. Any remaining proceeds shall be applied for any purposes authorized by the School Bond Act.

(d) Disbursements from the Acquisition Fund and the Expense Fund (as defined in the SCAGO Trust Agreement) shall be made upon the written order of a School District Representative or the County Treasurer, as designated on the appropriate form solely for the purpose for which the GO Debt was issued.

SECTION 11. Security. The full faith, credit, resources and taxing power of the School District are hereby irrevocably pledged for the payment of the principal and interest on the Bond as they respectively mature and for the creation of such sinking fund as may be necessary therefor. There shall be levied annually by the Auditors of Lexington County and Richland County (the "County Auditors") and collected by the County Treasurer and the Richland County Treasurer (the "County Treasurers") in the same manner as county taxes are levied and collected, a tax, without limit, on all taxable property in the School District sufficient to pay the principal and interest of the Bond as they respectively mature and to create such sinking fund as may be necessary therefor.

The County Auditors and County Treasurers shall be notified as to the delivery of and payment for the Bond and are hereby directed to levy and collect, respectively, on all taxable property in the School District, a tax, without limit, on all taxable property in the School District sufficient to pay the principal and interest of the Bond as they respectively mature and to create such sinking fund as may be necessary therefor.

SECTION 12. Sinking Fund; Payment of Bond. The School District covenants that it will deposit or cause to be deposited into the applicable sinking fund, and the County Treasurers are hereby authorized and directed to deposit or cause to be deposited into such sinking fund, payments relating to the Bond on or before their respective maturity dates. The County Treasurers, on behalf of the School District and at the written direction of a School District Representative, shall transfer or cause to be transferred from time to time any moneys then on deposit in the sinking fund to the trustee under the SCAGO Trust Agreement.

SECTION 13. Federal Tax Covenants. The School District hereby covenants and agrees with the holders of the Bond that it will not take any action which will, or fail to take any action which failure will, cause interest on the Bond to become includable in the gross income of the bondholders thereof for federal income tax purposes pursuant to the provisions of the IRC and the regulations promulgated thereunder in effect on the date of original issuance of the Bond and that no use of the proceeds of the Bond shall be made which, if such use had been reasonably expected on the date of issue of the Bond would have caused the Bond to be an "arbitrage bond" as defined in the IRC and to that end the School District shall:

(a) comply with the applicable provisions of Section 103 and Sections 141 through 150 of the IRC so long as the Bond is outstanding;

(b) establish such funds, make such calculations and pay such amounts, in the manner and at the times required in order to comply with the requirements of the IRC relating to required arbitrage rebate of certain amounts to the United States; and

(c) make such reports of information at the time and places required by the IRC.

SECTION 14. Exemption from State Taxes. Both the principal of and interest on the Bond shall in accordance with the provisions of Section 12-2-50 of the S.C. Code be exempt from all State, county, municipal, school district, and all other taxes or assessments, except estate or other transfer taxes, direct or indirect, general or special, whether imposed for the purpose of general revenue or otherwise.

SECTION 15. Events of Default. The School District agrees that each of the following events may be considered an "Event of Default" under the SCAGO Trust Agreement:

(a) If default shall be made in the due and punctual payment of principal of or any interest on the Bond, including failure to make when due a sinking fund payment under Section 12 of this Resolution; or

(b) If the School District shall default in the performance of any covenant, agreement or condition on its part to be performed under the Bond or this Resolution other than a default in payment, and such default shall continue for a period of 30 days after written notice thereof is received by the School District.

SECTION 16. Remedies. The School District agrees that each of the following may be included as remedy for an "Event of Default" under the SCAGO Trust Agreement:

(a) In any case of an Event of Default, the trustee under the SCAGO Trust Agreement may take such action or actions for the enforcement of the rights of the owners as due diligence, prudence and care would require and to pursue the same with like diligence, prudence and care, including commencement of an action for mandamus or other appropriate action to require the School District to comply with the terms of this Resolution.

(b) If the School District shall fail or refuse to make any required deposit on the relevant sinking fund payment date in order to make the transfer to its applicable Sinking Fund Account, the trustee under the SCAGO Trust Agreement, shall take such action as is necessary to invoke the provisions of Section 59-71-155 of the S.C. Code regarding transfers from the State general fund to make payments on bonded indebtedness of South Carolina school districts; and upon being indemnified against cost and expense, exercise any remedy at law or in equity for the benefit of the owners of the SCAGO Certificates, and shall disburse all funds so collected to the holders of the SCAGO Certificates or assignee of the Bond.

SECTION 17. SCAGO. The School District hereby authorizes SCAGO to facilitate the sale of the Bond together with other GO Debt issued by other participating school districts in the SCAGO GO Program as determined by SCAGO.

SECTION 18. Acknowledgement of SCAGO Certificates; Registered Owner; Limitation of Liability. The School District, by participating in the SCAGO GO Program, recognizes the rights of the owners of the SCAGO Certificates, acting directly or through the trustee under the SCAGO Trust Agreement, to enforce the obligations and covenants contained in the Bond and this Resolution; provided that in no event shall the School District be liable for any obligations, covenants or damages except those which arise out of the Bond authorized by this Resolution, and, in particular, the School District shall not be liable for any obligations, liabilities, acts or omissions of SCAGO or any other participating school district in the SCAGO GO Program.

SECTION 19. Discharge of Resolution. If the School District shall pay or cause to be paid, or there shall otherwise be paid, to the owner or owners of a SCAGO Certificate, the total principal and interest due or to become due thereon through maturity (as determined in accordance with the Trust Agreement), in the manner stipulated therein and in this Resolution, then the pledge of the full faith, credit and taxing power of the School District under this Resolution, and all covenants, agreements and other obligations of the School District hereunder, shall thereupon cease, terminate and become void and be discharged and satisfied with respect to the Bond for which such payment was made.

SECTION 21. Filings with Central Repository. In compliance with Section 11-1-85 of the S.C. Code, the School District covenants that it will file or cause to be filed with a central repository for further availability in the secondary bond market when requested: (a) a copy of the annual audit of the School District within thirty (30) days of the School District's receipt thereof; and (b) within thirty (30) days of the occurrence thereof, relevant information of an event which, in the opinion of the School District, adversely affects more than five percent (5%) of the School District's revenue or its tax base.

SECTION 22. Declaration of Intent to Reimburse Certain Expenditures. This Resolution shall constitute the School District's declaration of official intent pursuant to Regulation §1.150-2 of the IRC to reimburse the School District from a portion of the proceeds of the Bond for expenditures it anticipates incurring (the "Expenditures") with respect to the projects set forth in Section 2(h) hereof prior to the issuance of the Bond. The Expenditures which are reimbursed are limited to Expenditures which are: (a)

properly chargeable to a capital account (or would be so chargeable with a proper election or with the application of the definition of placed in service under Regulation §1.150-2 of the IRC) under general federal income tax principals; or (2) certain de minimis or preliminary Expenditures satisfying the requirements of Regulation §1.150-2(f) of the IRC. The source of funds for the Expenditures with respect to these projects will be the School District's reserve funds. To be eligible for reimbursement of the Expenditures, the reimbursement allocation must be made not later than 18 months after the later of (a) the date on which the Expenditures were paid; or (b) the date such projects were placed in service, but in no event more than three (3) years after the original Expenditures.

SECTION 23. Authorization. The Chair of the Board, the Vice Chair of the Board, the Secretary of the Board, the District Superintendent and the Chief Financial Officer of the School District, are fully empowered and authorized to take such further action and to execute and deliver such additional documents and certificates as may be necessary to effect the issuance of the Bond. The District Superintendent is hereby authorized to retain the McNair Law Firm, P.A., as bond counsel, and Compass Municipal Advisors, LLC, as Financial Advisor, with respect to the issuance of the Bond. The Superintendent is authorized to execute such contracts, documents or engagement letters as may be necessary and appropriate to effectuate these engagements.

SECTION 24. Repeal of Conflicting Resolutions. All rules, policies, regulations, resolutions and parts thereof, procedural or otherwise, in conflict herewith or the proceedings authorizing the issuance of the Bond is, to the extent of such conflict, hereby repealed, and this Resolution shall take effect and be in full force from and after its adoption.

Adopted this 26th day of February, 2018.

SCHOOL DISTRICT NO. 5 OF LEXINGTON COUNTY AND RICHLAND COUNTY, SOUTH CAROLINA

_____
Chair, Board of Trustees

(SEAL)

ATTEST:

_____
Secretary, Board of Trustees

EXHIBIT A

FORM OF BOND

UNITED STATES OF AMERICA
STATE OF SOUTH CAROLINA
SCHOOL DISTRICT NO. 5 OF LEXINTON COUNTY AND RICHLAND COUNTY
GENERAL OBLIGATION BOND, SERIES 2018

No. R-1

INTEREST RATE	MATURITY DATE	ORIGINAL ISSUE DATE	CUSIP

PRINCIPAL AMOUNT:

REGISTERED HOLDER: South Carolina Association of Governmental Organizations

KNOW ALL MEN BY THESE PRESENTS, that the School District identified above (the "School District"), is justly indebted and, for value received, hereby promises to pay to the registered holder named above, or registered assigns, the principal amount shown above on the maturity date shown above and to pay interest on such principal sum from the date hereof at the interest rate per annum shown above until this Bond matures. Interest on this Bond is payable at maturity, and shall be payable by check or draft mailed to the person in whose name this Bond is registered on the registration books of the School District maintained by the registrar, presently the School District (the "Registrar"). The principal and interest on this Bond are payable in any coin or currency of the United States of America which is, at the time of payment, legal tender for public and private debts; provided, however, that principal and interest on this fully registered Bond shall be paid by check, draft or transfer of funds.

This Bond shall not be entitled to any benefit under the Resolution of the School District authorizing this Bond (the "Resolution"), nor become valid or obligatory for any purpose, until the Certificate of Authentication hereon shall have been duly executed by the Registrar.

For the payment of the principal and interest on this Bond as they respectively mature and for the creation of such sinking fund as may be necessary therefor the full faith, credit, resources and taxing power of the School District are hereby irrevocably pledged, and there shall be levied annually by the Auditors of the Counties in which the School District is located (the "Counties") and collected by the Treasurers of the Counties, in the same manner as County taxes are levied and collected, a tax, without limit, on all taxable property in the School District sufficient to pay the principal and interest of this Bond as they respectively mature and to create such sinking fund as may be necessary therefor.

This Bond is issued pursuant to and in accordance with the Constitution and laws of the State of South Carolina (the "State"), including Article X, Section 15 of the Constitution of the State of South Carolina, 1895, as amended; Title 59, Chapter 71, Article 1, Code of Laws of South Carolina, 1976, as amended; Title 11, Chapter 27, Code of Laws of South Carolina, 1976, as amended; and the Resolution.

This Bond is not subject to redemption prior to maturity.

Except for the initial assignment of this Bond to the Trustee under the SCAGO Trust Agreement (as defined in the Resolution), this Bond is transferable, only upon the books of the School District kept for that purpose at the principal office of the Registrar by the registered holder in person or by his duly authorized attorney upon surrender of this Bond together with a written instrument of transfer satisfactory to the Registrar duly executed by the registered holder or his duly authorized attorney. Thereupon a new fully registered Bond of the same aggregate principal amount, interest rate, and maturity shall be issued to the transferee in exchange therefor as provided in the Resolution. The School District, the Registrar and the Paying Agent may deem and treat the person in whose name this Bond is registered as the absolute owner hereof for the purpose of receiving payment of or on account of the principal hereof and interest due hereon and for all other purposes.

Under the laws of the State, this Bond and the interest hereon are exempt from all State, county, municipal, school district and other taxes or assessments, except estate or other transfer taxes, direct or indirect, general or special, whether imposed for the purpose of general revenue or otherwise.

It is hereby certified and recited that all acts, conditions and things required by the Constitution and laws of the State to exist, to happen and to be performed precedent to or in the issuance of this Bond exist, have happened and have been performed in regular and due time, form and manner as required by law; that the amount of this Bond, together with all other indebtedness of the School District does not exceed the applicable limitation of indebtedness under the laws of the State; and, that provision has been made for the levy and collection of a tax, without limit, on all taxable property in the School District sufficient to pay the principal and interest of this Bond as they respectively mature and to create such sinking fund as may be necessary therefor.

IN WITNESS WHEREOF, the aforesaid School District has caused this Bond to be signed with the manual or facsimile signature of the Chair of the Board of Trustees of the School District, attested by the manual or facsimile signature of the Secretary of the Board of Trustees of the School District and the seal of the School District impressed, imprinted or reproduced hereon.

SCHOOL DISTRICT NO. 5 OF LEXINGTON
COUNTY AND RICHLAND COUNTY,
SOUTH CAROLINA

_____
Chair, Board of Trustees

(SEAL)

ATTEST:

_____
Secretary, Board of Trustees

REGISTRAR'S CERTIFICATE OF AUTHENTICATION

Date of Authentication:

This Bond is the bond described in the within mentioned Resolution of School District No. 5 of Lexington County and Richland County, South Carolina.

School District No. 5 of Lexington County and
Richland County, South Carolina, as Registrar

By: _____
Authorized Officer

The following abbreviations, when used in the inscription on the face of this Bond, shall be construed as though they were written out in full according to applicable laws or regulations.

TEN COM - as tenants in common	UNIF GIFT MIN ACT -
TEN NET - as tenants by the entireties	_____ Custodian _____ (Cust) (Minor) under Uniform Gifts to Minors Act _____ (state)
JT TEN - as joint tenants with right of survivorship and not as tenants in common	

Additional abbreviations may also be used though not in above list.

EXHIBIT B

FORM OF SUMMARY NOTICE OF SALE

NOTICE IS HEREBY GIVEN that each of the following school districts (the "School Districts") shall offer collectively for public sale its general obligation bond (the "Bonds") in the amounts indicated on _____, _____, 2018.

[PRINCIPAL AMOUNTS AND NAMES OF PARTICIPATING SCHOOL DISTRICTS]

The Bonds will be collectively sold with other participating school districts as the South Carolina Association of Governmental Organizations Certificates of Participation, Series 2018__ (Evidencing Undivided Proportionate Interests in General Obligation Debt of Certain South Carolina School Districts) (the "Certificates").

Sale Date:	_____, 2018
Sale Time:	_____ a.m., South Carolina time
Bonds Dated:	_____, 2018
Interest Payment:	March ___, 2019
Maturity:	March ___, 2019
Redemption provisions:	The Bonds are not subject to redemption.
Book-Entry-Only:	The Bonds will be book-entry-only.
Legal Opinion:	McNair Law Firm, P.A., Columbia, South Carolina
Financial Advisor:	Compass Municipal Advisors, LLC, Columbia, South Carolina

Proposals will be received by Compass Municipal Advisors, LLC, on behalf of the South Carolina Association of Governmental Organizations and the School Districts. The Certificates will be issued in book-entry only form in the denomination of $5,000 or any integral multiple thereof. A copy of the Preliminary Offering Circular in deemed final form and the Official Terms and Conditions of Sale are available via the internet at officialstatements.compassmuni.com.

For additional information, please contact the School Districts' Bond Counsel, Francenia B. Heizer, Esquire, McNair Law Firm, P.A., telephone (803) 799-9800; e-mail: fheizer@mcnair.net or the School Districts' financial advisor, Brian Nurick, Managing Director, Compass Municipal Advisors, LLC, telephone (859) 368-9616, e-mail: brian.nurick@compassmuni.com.

*Preliminary, subject to change.