



Agenda

Board of Trustees

Regular Meeting

Location: Irmo Middle School, Cafeteria

Video Livestream: <https://lexrich5.rev.vbrick.com/#/webcasts/boardmeeting>

March 22, 2021

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*) (Action)
 - b. 2021 -2022 Reappointments (*Exhibit B*) (Action)
 - c. Selected employment items (*Exhibit C*) (Information Only)
 - d. Receipt of Legal Advice Regarding Class Action Lawsuit (*Exhibit D*)
 - e. Receipt of Legal Advice Regarding Matters Covered by the Attorney-Client Privilege
4. Call to order at 7:00 p.m.
5. Welcoming remarks – Jan Hammond, Board Chair
6. Invocation – Nikki Gardner, Board of Trustees
7. Pledge of Allegiance – Nikki Gardner, Board of Trustees
8. Superintendent's Report (Action as necessary)
 - 2020-2021 School Reentry Overview: Part XIV
 - Monthly Financial Reports (*Exhibit E*)
9. Approval of the minutes of the March 8, 2021 board meeting
10. Public Participation*

ACTION AGENDA

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

12. Second and Final Reading Proposed FY 2021-2022 Capital Budget (*Exhibit F*)
13. Resolution Adoption: 2021 Spring South Carolina Association of Government Organizations (SCAGO) General Obligation Bond Program (*Exhibit G*)
14. Implementation Process of 2020-2021 Step Increase for District Five Staff (*Exhibit H*)
15. First Reading approval 2021-2022 Board Meeting Schedule (*Exhibit I*)
16. Full Review of School of Choice Program (*Exhibit J*)

DISCUSSION AGENDA

17. Discussion and First Reading of Proposed new Board Policy DE "ESSER Funds" (*Exhibit K*)
18. Discussion of Parameters for the FY2022 General Fund Budget
19. Adjourn

INFORMATION AGENDA

20. Information Item: New Administrative Rule DE-R "ESSER Funding Allocation"
21. The next regular scheduled board meeting will be April 26, 2021 at The Center for Advanced Technical Studies.

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

COVID-19 NOTICE: Due to federal and state social distancing guidelines, seating capacity at our school board meeting will be limited. The district will live stream board meetings to provide virtual viewing options. Masks will be required.



Minutes
Board Meeting – March 8, 2021

The Board of Trustees of School District Five of Lexington and Richland Counties conducted an in-person meeting at Spring Hill High School with the following members present:

Mrs. Rebecca Blackburn Hines
Mrs. Nikki Gardner, Secretary
Mrs. Jan Hammond, Chair
Mr. Matt Hogan
Mrs. Catherine Huddle
Mr. Ken Loveless, Vice Chair
Mr. Ed White (*Absent*)
Dr. Christina Melton, District Superintendent

The following staff members attended:

Mr. Todd Bedenbaugh, Executive Director of Operations
Mrs. Katrina Goggins, Director, Office of Communications
Mr. Michael Guliano, Chief Instructional Officer
Dr. Michael Harris, Chief Planning and Administrative Officer
Mrs. Marty Rawls, Chief Finance Officer
Dr. Tamara Turner, Chief Human Resources Officer

A livestream video link was provided to the public as a viewing option for the meeting.

Mrs. Hammond called the meeting to order at 7:08 p.m. and offered welcoming remarks. Board member, Mrs. Rebecca Blackburn Hines, gave the invocation and also led the Pledge of Allegiance.

During the Board Spotlight, a SkillsUSA presentation was provided.

During the Superintendent's Report, Dr. Melton presented the 2020-2021 School Reentry Overview, Part XIII, with a recommendation regarding hardship requests. Dr. Melton recognized National Social Workers Month and our District Five social workers.

During public participation, Kim Murphy spoke regarding capital projects, and Bill Zobel shared his appreciation of district staff.

Action Agenda

Action as necessary or appropriate on matters discussed in Executive Session.
COVID-19 Related Sick Leave (FFCRA / EPSLA).
First Reading Proposed FY 2021-2022 Capital Budget.

Discussion Agenda

Discussion and First Reading approval of proposed revisions to Board Policy GBAA "Sexual Discrimination and Harassment", and new Board Exhibit GBAA-E "Sex/Gender Discrimination or Harassment Complaint Form".
Discussion and First Reading approval 2021-2022 Board Meeting Schedule.

Information Only

Revisions to Board Policy GBAA-R.

The meeting adjourned at 8:26 p.m.

Record of Voting



**School District Five
of
Lexington and Richland Counties**

Meeting of March 8, 2021

	Blackburn Hines	Gardner	Hammond	Hogan	Huddle	Loveless	White
1. M. Huddle S. Loveless Approve the agenda	X	X	X	X	X	X	A
2. M. Loveless S. Hogan Enter Executive Session to discuss: a. Selected employment items (<i>Exhibit A</i>) (Action) b. Selected employment items (<i>Exhibit B</i>) (Information Only) c. Receipt of Legal Advice Regarding One Construction Contract d. Receipt of Legal Advice Regarding Outstanding Sewer Tap Issues e. Receipt of Legal Advice Regarding Financial Information Related to Capital Financing	X	X	X	X	X	X	A
3. M. Loveless S. Gardner I make the motion to affirm the administration's plan to suspend the re-entry hardship requests for the remainder of the 2020-2021 school year with the exception of hardships created by extreme cases.	X	X	X	X	X	X	A
4. M. Gardner S. Huddle Approve the minutes of the March 1, 2021 board meeting.	X	X	X	X	X	X	A
5. M. Loveless S. Blackburn Hines I move that we approve the selected employment items as discussed in Executive Session under Exhibit A.	X	X	X	X	X	X	A
6. M. Loveless S. Gardner I make the motion that the administration contract with an engineering firm or firms to investigate and advise as to a course of action concerning possible latent construction defects at the Chapin High School 2008 Bond Referendum Project. Selection of the engineering firm(s) shall be subject to board approval as is indicated in District Procurement Code Section 710.	X	X	X	X	X	X	A

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

7. M. Huddle S. Blackburn Hines I move that we ask the superintendent to turn over the information we have on sewer taps purchased in 2013 and 2014 to the proper authorities for their review and determination and report the results of that meeting to the board.	X	X	X	X	X	X	A
8. M. Blackburn Hines S. Loveless I move that the Board approve the emergency plan presented by the Administration to ensure that employees who need to take time off for their own illness related to COVID-19 or for the quarantine or illness of their children related to COVID-19 may take such leave through June 30, 2021.	X	X	X	X	X	X	A
9. M. Gardner S. Huddle I move that we recommend approval of the First Reading of Proposed FY 2021-2022 Capital Budget as shown in Exhibit D.	X	X	X	X	X	X	A
10. M. S. Discussion and First Reading approval of proposed revisions to Board Policy GBAA "Sexual Discrimination and Harassment", and new Board Exhibit GBAA-E "Sex/Gender Discrimination or Harassment Complaint Form" <i>No Action Taken</i>	-	-	-	-	-	-	A
11. M. S. Discussion and First Reading approval 2021-2022 Board Meeting Schedule <i>No Action Taken</i>	-	-	-	-	-	-	A
12. M. Blackburn Hines S. Hogan Adjourn at 8:26 p.m.	X	X	X	X	X	X	A
	Blackburn Hines	Gardner	Hammond	Hogan	Huddle	Loveless	White

A = Absent
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 N = No
 X = Yes
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MEMORANDUM

To: Members of the Board of Trustees

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

From: Marty Rawls,
Chief Financial Officer 

Date: March 17, 2021

Re: March 22, 2021 Board Meeting
Superintendent's Report
Monthly Financial Reports – January 2021

Attached for your information are the revenue and expenditure reports through January 2021.

MR:tl

Attachments

LEXINGTON RICHLAND SCHOOL DISTRICT 5
GENERAL FUND
MONTHLY REVENUE SUMMARY
FOR THE PERIOD ENDING JANUARY 31, 2021

	BUDGET	ACTUAL YEAR TO DATE	% Received
<u>LOCAL SOURCES</u>			
Property Taxes - Operations & Delinquent	67,831,629	50,219,120	74.03%
Property Taxes - Penalties & Interest	415,633	150,867	36.30%
Revenue in Lieu of Taxes (FILOT)	1,552,340	44,231	2.85%
Tuition - Out of District	5,000	1,379	27.57%
Rentals	120,000	27,137	22.61%
Medicaid	105,000	60,883	57.98%
Interest on Investments	350,000	51,245	14.64%
Other Local Revenue	240,000	712,031	296.68%
TOTAL - LOCAL SOURCES	70,619,602	51,266,893	72.60%
<u>STATE SOURCES</u>			
Education Finance Act (EFA)	42,289,607	25,196,880	59.58%
State Fringe Benefits	20,097,971	11,734,927	58.39%
Retiree Health Insurance	5,440,985	3,176,430	58.38%
State Aid to Classrooms - Teacher Salary	4,124,175	-	0.00%
Property Tax Relief - Tier I (1996: \$100,000)	10,580,071	9,522,064	90.00%
Homestead Exemption - Tier II (Seniors Age 65+)	1,758,200	-	0.00%
Homestead Exemption - Tier III - (Act 388)	32,145,086	12,858,034	40.00%
Merchant's Inventory Tax	213,955	156,198	73.00%
School Bus Drivers' Salaries/Fringes	1,275,060	648,130	50.83%
Manufacturer's Depr. Reimbursement & Motor Carrier	572,460	212,140	37.06%
PEBA Credits	1,190,410	1,190,410	100.00%
Other State Revenue	20,000	12,385	61.93%
TOTAL - STATE SOURCES	119,707,980	64,707,598	54.05%
<u>OTHER FINANCING SOURCES</u>			
E I A-Teacher Salary Supplement & Fringe	5,717,090	3,042,891	53.22%
Indirect Cost - Special Revenue Funds	480,000	108,310	22.56%
Sale of Fixed Assets	-	29,915	
TOTAL OTHER FINANCING SOURCES	6,197,090	3,181,117	51.33%
<u>OPERATIONAL BALANCE TRANSFER</u>	3,000,000	3,000,000	100.00%
TOTAL REVENUES THROUGH 1/31/2021 *	\$ 199,524,672	\$ 122,155,609	61.22%
TOTAL REVENUES THROUGH 1/31/2020 **	\$ 200,073,496	\$ 126,225,774	63.09%

* Use of \$3,000,000 from Fund Balance was approved for use in FY 2020-2021 on 12-14-2020

** Use of \$4,278,943 from Fund Balance was approved for use in FY 2019-2020 on 1-27-2020

LEXINGTON RICHLAND SCHOOL DISTRICT 5
GENERAL FUND
MONTHLY EXPENDITURE ANALYSIS
FOR THE PERIOD ENDING JANUARY 31, 2021

	ORIGINAL BUDGET	ADJUSTED BUDGET	ACTUAL YEAR TO DATE	% Expended
SALARIES AND FRINGE				
Instructional	\$ 113,638,253	\$ 113,664,686	\$ 52,963,456	46.60%
Support & Community Services	58,401,278	58,752,570	32,170,369	54.76%
Subtotal	172,039,531	172,417,256	85,133,825	49.38%
CONTRACTUAL SERVICES & Oth. Obj.				
Instructional	2,612,901	2,917,971	1,006,949	34.51%
Support & Community Services	12,506,496	12,436,623	6,435,638	51.75%
Subtotal	15,119,396	15,354,594	7,442,586	48.47%
SUPPLIES AND MATERIALS				
Instructional	2,024,325	2,080,032	713,200	34.29%
Support & Community Services	6,239,719	6,374,578	3,088,008	48.44%
Subtotal	8,264,044	8,454,610	3,801,209	44.96%
EQUIPMENT				
Instructional	-	3,700	9,627	260.18%
Support & Community Services	83,685	6,615	3,697	55.88%
Subtotal	83,685	10,315	13,323	129.16%
TRANSFERS				
Pmts to Other Govt Entities-Per Proviso	20,000	20,000	20,180	100.90%
Food Service	-	267,897	-	0.00%
	20,000	287,897	20,180	7.01%
OPERATIONAL BALANCE **		3,000,000		0.00%
TOTAL EXPENDITURES THROUGH 1/31/2021	\$ 195,526,656	\$ 199,524,672	\$ 96,411,123	48.32%
TOTAL EXPENDITURES THROUGH 1/31/2020	\$ 195,794,553	\$ 200,073,496	\$ 95,518,751	47.74%

** \$2,843,370.67 was paid to employees as a Bonus in December 2020 and is reflected in the salaries/fringe above

School District Five of Lexington and Richland

Board Report Revenue

Fiscal Year: 2020-2021

☐ Subtotal by Collapse Mask

☐ Include pre encumbrance

☒ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

☐ Exclude Inactive Accounts with zero balance

From Date: 7/1/2020

To Date: 1/31/2021

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
100.000.0111001.0000.000	Ad Valorem Taxes - Lexington	(\$37,233,557.82)	(\$25,023,763.49)	(\$25,023,763.49)	(\$12,209,794.33)	\$0.00	(\$12,209,794.33)	32.79%
100.000.0111002.0000.000	Ad Valorem Taxes - Richland	(\$14,994,746.18)	(\$15,939,389.58)	(\$15,939,389.58)	\$944,643.40	\$0.00	\$944,643.40	-6.30%
100.000.0112001.0000.000	Vehicle Taxes - Lexington	(\$7,013,376.00)	(\$4,457,142.23)	(\$4,457,142.23)	(\$2,556,233.77)	\$0.00	(\$2,556,233.77)	36.45%
100.000.0112002.0000.000	Vehicle Taxes - Richland	(\$6,781,620.00)	(\$3,966,034.75)	(\$3,966,034.75)	(\$2,815,585.25)	\$0.00	(\$2,815,585.25)	41.52%
100.000.0113001.0000.000	Delinquent Taxes - Lexington	(\$963,839.00)	(\$506,153.41)	(\$506,153.41)	(\$457,685.59)	\$0.00	(\$457,685.59)	47.49%
100.000.0113002.0000.000	Delinquent Taxes - Richland	(\$844,490.00)	(\$326,636.74)	(\$326,636.74)	(\$517,853.26)	\$0.00	(\$517,853.26)	61.32%
100.000.0114001.0000.000	Penalties & Interest on Taxes	(\$298,185.00)	(\$79,693.57)	(\$79,693.57)	(\$218,491.43)	\$0.00	(\$218,491.43)	73.27%
100.000.0114002.0000.000	Penalties & Interest on Taxes	(\$117,448.00)	(\$71,173.18)	(\$71,173.18)	(\$46,274.82)	\$0.00	(\$46,274.82)	39.40%
100.000.0115001.0000.000	Sales & Use Tax Credit - Lexin	\$0.00	(\$499.69)	(\$499.69)	\$499.69	\$0.00	\$499.69	0.00%
100.000.0115002.0000.000	Sales & Use Tax Credit - Richl	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0128001.0000.000	Revenue in Lieu of Taxes - Lex	(\$1,552,340.00)	(\$44,231.45)	(\$44,231.45)	(\$1,508,108.55)	\$0.00	(\$1,508,108.55)	97.15%
100.000.0128002.0000.000	Revenue in Lieu of Taxes - Ric	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0131000.0000.000	Student Tuition Out of Distric	(\$5,000.00)	(\$1,378.50)	(\$1,378.50)	(\$3,621.50)	\$0.00	(\$3,621.50)	72.43%
100.000.0132000.0000.000	Tuition from Other LEAs for Re	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0151000.0000.000	Interest on Investments	(\$350,000.00)	(\$48,025.30)	(\$48,025.30)	(\$301,974.70)	\$0.00	(\$301,974.70)	86.28%
100.000.0151001.0000.000	Interest - Lexington	\$0.00	(\$2,563.27)	(\$2,563.27)	\$2,563.27	\$0.00	\$2,563.27	0.00%
100.000.0151002.0000.000	Interest - Richland County	\$0.00	(\$656.60)	(\$656.60)	\$656.60	\$0.00	\$656.60	0.00%
100.000.0174000.0000.000	Student Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
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)	(\$27,137.21)	(\$27,137.21)	(\$92,862.79)	\$0.00	(\$92,862.79)	77.39%
100.000.0192000.0000.000	Private Donations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0193000.0000.000	Medicaid	(\$105,000.00)	(\$60,883.00)	(\$60,883.00)	(\$44,117.00)	\$0.00	(\$44,117.00)	42.02%
100.000.0195000.0000.000	Refund of Prior Year	(\$15,000.00)	(\$217,407.15)	(\$217,407.15)	\$202,407.15	\$0.00	\$202,407.15	-1349.38%
100.000.0196000.0000.000	Printing Revenue	\$0.00	(\$10,978.14)	(\$10,978.14)	\$10,978.14	\$0.00	\$10,978.14	0.00%
100.000.0199200.0000.000	E-Rate Revenue	\$0.00	(\$252,648.81)	(\$252,648.81)	\$252,648.81	\$0.00	\$252,648.81	0.00%
100.000.0199300.0000.000	Insurance Proceeds	(\$25,000.00)	(\$76,005.58)	(\$76,005.58)	\$51,005.58	\$0.00	\$51,005.58	-204.02%
100.000.0199400.0000.000	Receipt of Legal Settlements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0199900.0000.000	Other Local Revenue	(\$200,000.00)	(\$154,471.77)	(\$154,471.77)	(\$45,528.23)	\$0.00	(\$45,528.23)	22.76%
100.000.0199901.0000.000	Other Local Revenue - Lexington	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0199902.0000.000	Other Local Revenue - Richland	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0199990.0000.000	Operational Balance	\$0.00	(\$20.00)	(\$20.00)	\$20.00	\$0.00	\$20.00	0.00%
100.000.0199999.0000.000	Operational Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0313100.0000.000	SP Contracts	\$0.00	\$0.00	\$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	(\$1,213,333.00)	(\$583,630.52)	(\$583,630.52)	(\$629,702.48)	\$0.00	(\$629,702.48)	51.90%
100.000.0316100.0000.000	EAA Bus Driver Salary and Frin	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0316200.0000.000	Workers Compensation School Bu	(\$61,727.00)	(\$64,499.73)	(\$64,499.73)	\$2,772.73	\$0.00	\$2,772.73	-4.49%
100.000.0318000.0000.000	State Fringe Benefits	(\$20,097,971.00)	(\$11,734,927.01)	(\$11,734,927.01)	(\$8,363,043.99)	\$0.00	(\$8,363,043.99)	41.61%
100.000.0318100.0000.000	Retiree Health Insurance	(\$5,440,985.00)	(\$3,176,430.01)	(\$3,176,430.01)	(\$2,264,554.99)	\$0.00	(\$2,264,554.99)	41.62%
100.000.0318600.0000.000	State Aid to Classroom - Teach	(\$4,124,175.00)	\$0.00	\$0.00	(\$4,124,175.00)	\$0.00	(\$4,124,175.00)	100.00%
100.000.0319900.0000.000	State Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0331000.0000.000	EFA Full Time Programs	(\$42,289,607.00)	\$0.00	\$0.00	(\$42,289,607.00)	\$0.00	(\$42,289,607.00)	100.00%
100.000.0331100.0000.000	EFA - Kindergarten	\$0.00	(\$1,024,106.73)	(\$1,024,106.73)	\$1,024,106.73	\$0.00	\$1,024,106.73	0.00%
100.000.0331200.0000.000	EFA - Primary	\$0.00	(\$3,193,026.49)	(\$3,193,026.49)	\$3,193,026.49	\$0.00	\$3,193,026.49	0.00%
100.000.0331300.0000.000	EFA - Elementary	\$0.00	(\$6,378,734.47)	(\$6,378,734.47)	\$6,378,734.47	\$0.00	\$6,378,734.47	0.00%
100.000.0331400.0000.000	EFA - High School	\$0.00	(\$1,776,056.10)	(\$1,776,056.10)	\$1,776,056.10	\$0.00	\$1,776,056.10	0.00%
100.000.0331500.0000.000	EFA - Trainable Mentally Handi	\$0.00	(\$43,982.12)	(\$43,982.12)	\$43,982.12	\$0.00	\$43,982.12	0.00%
100.000.0331600.0000.000	EFA - Speech Handicapped	\$0.00	(\$1,923,591.29)	(\$1,923,591.29)	\$1,923,591.29	\$0.00	\$1,923,591.29	0.00%
100.000.0331700.0000.000	EFA - Homebound	\$0.00	(\$8,715.30)	(\$8,715.30)	\$8,715.30	\$0.00	\$8,715.30	0.00%
100.000.0332100.0000.000	EFA - Emotionally Handicapped	\$0.00	(\$68,915.42)	(\$68,915.42)	\$68,915.42	\$0.00	\$68,915.42	0.00%

School District Five of Lexington and Richland

Board Report Revenue

Fiscal Year: 2020-2021

From Date: 7/1/2020

To Date: 1/31/2021

☐ 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
100.000.0332200.0000.000	EFA - Educable Mentally Handic	\$0.00	(\$40,293.35)	(\$40,293.35)	\$40,293.35	\$0.00	\$40,293.35	0.00%
100.000.0332300.0000.000	EFA - Learning Disabilities	\$0.00	(\$1,781,447.38)	(\$1,781,447.38)	\$1,781,447.38	\$0.00	\$1,781,447.38	0.00%
100.000.0332400.0000.000	EFA - Hearing Handicapped	\$0.00	(\$120,455.09)	(\$120,455.09)	\$120,455.09	\$0.00	\$120,455.09	0.00%
100.000.0332500.0000.000	EFA - Visually Handicapped	\$0.00	(\$50,858.12)	(\$50,858.12)	\$50,858.12	\$0.00	\$50,858.12	0.00%
100.000.0332600.0000.000	EFA - Orthopedically Handicapp	\$0.00	(\$27,247.18)	(\$27,247.18)	\$27,247.18	\$0.00	\$27,247.18	0.00%
100.000.0332700.0000.000	EFA - Vocational	\$0.00	(\$4,773,746.68)	(\$4,773,746.68)	\$4,773,746.68	\$0.00	\$4,773,746.68	0.00%
100.000.0333100.0000.000	EFA - Autism	\$0.00	(\$682,993.20)	(\$682,993.20)	\$682,993.20	\$0.00	\$682,993.20	0.00%
100.000.0333200.0000.000	EFA - Gifted and Talented Educ	\$0.00	(\$767,765.72)	(\$767,765.72)	\$767,765.72	\$0.00	\$767,765.72	0.00%
100.000.0333400.0000.000	EFA - Limited English Proficie	\$0.00	(\$103,677.44)	(\$103,677.44)	\$103,677.44	\$0.00	\$103,677.44	0.00%
100.000.0335100.0000.000	EFA - Academic Assistance	\$0.00	(\$761,519.58)	(\$761,519.58)	\$761,519.58	\$0.00	\$761,519.58	0.00%
100.000.0335200.0000.000	EFA - Pupils in Poverty	\$0.00	(\$1,646,184.22)	(\$1,646,184.22)	\$1,646,184.22	\$0.00	\$1,646,184.22	0.00%
100.000.0335300.0000.000	EFA - DUAL	\$0.00	(\$23,564.03)	(\$23,564.03)	\$23,564.03	\$0.00	\$23,564.03	0.00%
100.000.0337500.0000.000	EFA Education Foundation Suppl	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0339200.0000.000	EFA - NBC Excess EFA Formula	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0381000.0000.000	Local Property Tax Relief (Tie	(\$10,580,071.00)	(\$9,522,063.94)	(\$9,522,063.94)	(\$1,058,007.06)	\$0.00	(\$1,058,007.06)	10.00%
100.000.0381002.0000.000	Local Property Tax Relief (Tie	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0382000.0000.000	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	(\$32,145,086.00)	(\$12,858,034.40)	(\$12,858,034.40)	(\$19,287,051.60)	\$0.00	(\$19,287,051.60)	60.00%
100.000.0383001.0000.000	Merchants Inventory Tax - Lexi	(\$194,013.00)	(\$147,660.60)	(\$147,660.60)	(\$46,352.40)	\$0.00	(\$46,352.40)	23.89%
100.000.0383002.0000.000	Merchants Inventory Tax - Rich	(\$19,942.00)	(\$8,537.16)	(\$8,537.16)	(\$11,404.84)	\$0.00	(\$11,404.84)	57.19%
100.000.0384001.0000.000	Manufacturers Depr. Reimburse	(\$296,231.00)	\$0.00	\$0.00	(\$296,231.00)	\$0.00	(\$296,231.00)	100.00%
100.000.0384002.0000.000	Manufacturers Depr. Reimburse	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0389001.0000.000	Motor Carrier Vehicle Tax - L	(\$211,525.00)	(\$146,276.34)	(\$146,276.34)	(\$65,248.66)	\$0.00	(\$65,248.66)	30.85%
100.000.0389002.0000.000	Motor Carrier Vehicle Tax - Ri	(\$64,704.00)	(\$65,863.97)	(\$65,863.97)	\$1,159.97	\$0.00	\$1,159.97	-1.79%
100.000.0390000.0000.000	Other State Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0399000.0000.000	Revenue from Other State Sourc	(\$20,000.00)	\$0.00	\$0.00	(\$20,000.00)	\$0.00	(\$20,000.00)	100.00%
100.000.0399200.0000.000	State Forest Commission Revenu	\$0.00	(\$12,385.08)	(\$12,385.08)	\$12,385.08	\$0.00	\$12,385.08	0.00%
100.000.0399300.0000.000	PEBA On-behalf Payments	(\$1,190,410.00)	\$0.00	\$0.00	(\$1,190,410.00)	\$0.00	(\$1,190,410.00)	100.00%
100.000.0399900.0000.000	Revenue from Other State Agenc	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0499000.0000.000	Other Federal Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0500000.0000.000	Other Sources	\$0.00	\$0.00	\$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%
100.000.0521000.0000.000	Transfer from General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0522000.0000.000	Transfer from Special Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0523000.0000.000	Transfer from EIA	(\$5,717,090.00)	(\$3,042,891.39)	(\$3,042,891.39)	(\$2,674,198.61)	\$0.00	(\$2,674,198.61)	46.78%
100.000.0525000.0000.000	Transfer from Building Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0527000.0000.000	Transfer from Pupil Activity	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0528000.0000.000	Transfer of Indirect Cost	(\$480,000.00)	(\$108,310.48)	(\$108,310.48)	(\$371,689.52)	\$0.00	(\$371,689.52)	77.44%
100.000.0530000.0000.000	Sale of Fixed Assets	\$0.00	(\$29,915.04)	(\$29,915.04)	\$29,915.04	\$0.00	\$29,915.04	0.00%
FUND: General Fund - 100		(\$196,524,672.00)	(\$117,965,199.00)	(\$117,965,199.00)	(\$78,559,473.00)	\$0.00	(\$78,559,473.00)	39.97%
Grand Total:		(\$196,524,672.00)	(\$117,965,199.00)	(\$117,965,199.00)	(\$78,559,473.00)	\$0.00	(\$78,559,473.00)	39.97%

End of Report

School District Five of Lexington and Richland

Board Report Expenditures

Fiscal Year: 2020-2021

From Date: 7/1/2020

To Date: 1/31/2021

☐ 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
100.100.3000000.0000.000	Purchased Services	\$257,509.95	(\$257,509.95)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.100.4000000.0000.000	Supplies and Materials	\$202,432.50	(\$202,432.50)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	FUNCTION: Instruction - 100	\$459,942.45	(\$459,942.45)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.111.1000000.0000.000	Salaries	\$4,941,844.69	(\$320,522.38)	\$4,621,322.31	\$2,299,968.79	\$2,299,968.79	\$2,321,353.52	\$2,512,117.90	(\$190,764.38)	-4.13%
100.111.2000000.0000.000	Employee Benefits	\$2,334,649.47	(\$138,468.32)	\$2,196,181.15	\$1,031,831.13	\$1,031,831.13	\$1,164,350.02	\$276,555.35	\$887,794.67	40.42%
100.111.3000000.0000.000	Purchased Services	\$2,363.83	\$262.64	\$2,626.47	\$7,170.13	\$7,170.13	(\$4,543.66)	\$0.00	(\$4,543.66)	-172.99%
100.111.4000000.0000.000	Supplies and Materials	\$55,568.70	\$5,099.30	\$60,668.00	\$26,340.60	\$26,340.60	\$34,327.40	(\$2,442.96)	\$36,770.36	60.61%
	FUNCTION: Kindergarten Programs - 111	\$7,334,426.69	(\$453,628.76)	\$6,880,797.93	\$3,365,310.65	\$3,365,310.65	\$3,515,487.28	\$2,786,230.29	\$729,256.99	10.60%
100.112.1000000.0000.000	Salaries	\$13,144,363.30	(\$111,342.53)	\$13,033,020.77	\$6,098,993.39	\$6,098,993.39	\$6,934,027.38	\$6,917,446.37	\$16,581.01	0.13%
100.112.2000000.0000.000	Employee Benefits	\$5,839,260.30	(\$2,701.49)	\$5,836,558.81	\$2,607,969.63	\$2,607,969.63	\$3,228,589.18	\$711,847.76	\$2,516,741.42	43.12%
100.112.3000000.0000.000	Purchased Services	\$5,833.16	(\$212.16)	\$5,621.00	\$150,200.55	\$150,200.55	(\$144,579.55)	\$0.00	(\$144,579.55)	-2572.13%
100.112.4000000.0000.000	Supplies and Materials	\$266,217.30	\$30,914.70	\$297,132.00	\$110,398.88	\$110,398.88	\$186,733.12	(\$3,909.62)	\$190,642.74	64.16%
	FUNCTION: Primary Programs - 112	\$19,255,674.06	(\$83,341.48)	\$19,172,332.58	\$8,967,562.45	\$8,967,562.45	\$10,204,770.13	\$7,625,384.51	\$2,579,385.62	13.45%
100.113.1000000.0000.000	Salaries	\$23,261,823.28	\$224,357.56	\$23,486,180.84	\$10,813,696.88	\$10,813,696.88	\$12,672,483.96	\$12,199,281.47	\$473,202.49	2.01%
100.113.2000000.0000.000	Employee Benefits	\$10,046,657.65	\$97,095.99	\$10,143,753.64	\$4,521,684.52	\$4,521,684.52	\$5,622,069.12	\$1,233,745.21	\$4,388,323.91	43.26%
100.113.3000000.0000.000	Purchased Services	\$15,931.80	\$1,793.60	\$17,725.40	\$285,090.84	\$285,090.84	(\$267,365.44)	\$0.00	(\$267,365.44)	-1508.37%
100.113.4000000.0000.000	Supplies and Materials	\$456,234.30	\$47,907.30	\$504,141.60	\$135,851.93	\$135,851.93	\$368,289.67	(\$2,096.02)	\$370,385.69	73.47%
100.113.5000000.0000.000	Capital Outlay	\$0.00	\$3,700.00	\$3,700.00	\$3,697.88	\$3,697.88	\$2.12	\$0.00	\$2.12	0.06%
100.113.6000000.0000.000	Other Objects	\$0.00	\$0.00	\$0.00	\$645.84	\$645.84	(\$645.84)	\$0.00	(\$645.84)	0.00%
	FUNCTION: Elementary Programs - 113	\$33,780,647.03	\$374,854.45	\$34,155,501.48	\$15,760,667.89	\$15,760,667.89	\$18,394,833.59	\$13,430,930.66	\$4,963,902.93	14.53%
100.114.1000000.0000.000	Salaries	\$18,928,869.68	\$6,883.22	\$18,935,752.90	\$8,816,873.12	\$8,816,873.12	\$10,118,879.78	\$9,934,188.21	\$184,691.57	0.98%
100.114.2000000.0000.000	Employee Benefits	\$7,881,345.35	\$88,706.71	\$7,970,052.06	\$3,580,260.18	\$3,580,260.18	\$4,389,791.88	\$975,571.63	\$3,414,220.25	42.84%
100.114.3000000.0000.000	Purchased Services	\$388,688.09	(\$1,621.09)	\$387,067.00	\$273,376.65	\$273,376.65	\$113,690.35	\$74,572.06	\$39,118.29	10.11%
100.114.4000000.0000.000	Supplies and Materials	\$648,574.11	\$117,267.89	\$765,842.00	\$284,480.40	\$284,480.40	\$481,361.60	\$10,914.24	\$470,447.36	61.43%
100.114.5000000.0000.000	Capital Outlay	\$0.00	\$0.00	\$0.00	\$5,928.72	\$5,928.72	(\$5,928.72)	\$364.00	(\$6,292.72)	0.00%
100.114.6000000.0000.000	Other Objects	\$885.00	\$0.00	\$885.00	\$185.00	\$185.00	\$700.00	\$0.00	\$700.00	79.10%
	FUNCTION: High School Programs - 114	\$27,848,362.23	\$211,236.73	\$28,059,598.96	\$12,961,104.07	\$12,961,104.07	\$15,098,494.89	\$10,995,610.14	\$4,102,884.75	14.62%
100.115.1000000.0000.000	Salaries	\$2,681,887.09	(\$100,417.85)	\$2,581,469.24	\$1,256,546.14	\$1,256,546.14	\$1,324,923.10	\$1,296,136.41	\$28,786.69	1.12%
100.115.2000000.0000.000	Employee Benefits	\$1,144,571.34	(\$37,916.44)	\$1,106,654.90	\$521,980.26	\$521,980.26	\$584,674.64	\$133,918.55	\$450,756.09	40.73%
100.115.3000000.0000.000	Purchased Services	\$9,540.00	\$1,060.00	\$10,600.00	\$8,395.50	\$8,395.50	\$2,204.50	\$3,439.95	(\$1,235.45)	-11.66%
100.115.4000000.0000.000	Supplies and Materials	\$103,500.00	\$21,500.00	\$125,000.00	\$25,588.55	\$25,588.55	\$99,411.45	\$376.01	\$99,035.44	79.23%
	FUNCTION: Career and Technology Education (Vocational) Prog - 115	\$3,939,498.43	(\$115,774.29)	\$3,823,724.14	\$1,812,510.45	\$1,812,510.45	\$2,011,213.69	\$1,433,870.92	\$577,342.77	15.10%

School District Five of Lexington and Richland

Board Report Expenditures

Fiscal Year: 2020-2021

From Date: 7/1/2020

To Date: 1/31/2021

☐ 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
100.118.1000000.0000.000	Salaries	\$81,157.58	\$136,802.24	\$217,959.82	\$143,243.64	\$143,243.64	\$74,716.18	\$159,149.33	(\$84,433.15)	-38.74%
100.118.2000000.0000.000	Employee Benefits	\$36,948.06	\$83,155.97	\$120,104.03	\$71,630.98	\$71,630.98	\$48,473.05	\$19,478.73	\$28,994.32	24.14%
100.118.3000000.0000.000	Purchased Services	\$0.00	\$0.00	\$0.00	\$107.91	\$107.91	(\$107.91)	\$0.00	(\$107.91)	0.00%
	FUNCTION: Montessori Programs - 118	\$118,105.64	\$219,958.21	\$338,063.85	\$214,982.53	\$214,982.53	\$123,081.32	\$178,628.06	(\$55,546.74)	-16.43%
100.121.1000000.0000.000	Salaries	\$1,006,352.64	\$62,345.32	\$1,068,697.96	\$476,542.72	\$476,542.72	\$592,155.24	\$511,712.07	\$80,443.17	7.53%
100.121.2000000.0000.000	Employee Benefits	\$456,020.20	\$37,011.79	\$493,031.99	\$201,956.74	\$201,956.74	\$291,075.25	\$55,525.66	\$235,549.59	47.78%
100.121.3000000.0000.000	Purchased Services	\$0.00	\$0.00	\$0.00	\$1,718.10	\$1,718.10	(\$1,718.10)	\$0.00	(\$1,718.10)	0.00%
100.121.4000000.0000.000	Supplies and Materials	\$2,270.70	\$583.30	\$2,854.00	\$4,044.43	\$4,044.43	(\$1,190.43)	(\$480.86)	(\$709.57)	-24.86%
	FUNCTION: Educable Mentally Handicapped - 121	\$1,464,643.54	\$99,940.41	\$1,564,583.95	\$684,261.99	\$684,261.99	\$880,321.96	\$566,756.87	\$313,565.09	20.04%
100.122.1000000.0000.000	Salaries	\$439,787.08	(\$1,999.88)	\$437,787.20	\$200,469.91	\$200,469.91	\$237,317.29	\$220,373.32	\$16,943.97	3.87%
100.122.2000000.0000.000	Employee Benefits	\$184,841.23	\$4,620.56	\$189,461.79	\$80,670.19	\$80,670.19	\$108,791.60	\$22,879.77	\$85,911.83	45.35%
100.122.3000000.0000.000	Purchased Services	\$0.00	\$0.00	\$0.00	\$946.31	\$946.31	(\$946.31)	\$0.00	(\$946.31)	0.00%
100.122.4000000.0000.000	Supplies and Materials	\$2,935.80	(\$629.80)	\$2,306.00	\$1,080.93	\$1,080.93	\$1,225.07	(\$210.55)	\$1,435.62	62.26%
	FUNCTION: Trainable Mentally Handicapped - 122	\$627,564.11	\$1,990.88	\$629,554.99	\$283,167.34	\$283,167.34	\$346,387.65	\$243,042.54	\$103,345.11	16.42%
100.123.4000000.0000.000	Supplies and Materials	\$1,068.30	\$590.70	\$1,659.00	\$295.69	\$295.69	\$1,363.31	\$0.00	\$1,363.31	82.18%
	FUNCTION: Orthopedically Handicapped - 123	\$1,068.30	\$590.70	\$1,659.00	\$295.69	\$295.69	\$1,363.31	\$0.00	\$1,363.31	82.18%
100.124.1000000.0000.000	Salaries	\$114,614.70	\$0.00	\$114,614.70	\$28,591.74	\$28,591.74	\$86,022.96	\$32,608.38	\$53,414.58	46.60%
100.124.2000000.0000.000	Employee Benefits	\$47,348.04	(\$1,405.61)	\$45,942.43	\$10,628.58	\$10,628.58	\$35,313.85	\$2,878.17	\$32,435.68	70.60%
100.124.4000000.0000.000	Supplies and Materials	\$1,656.90	\$372.10	\$2,029.00	\$301.98	\$301.98	\$1,727.02	\$0.00	\$1,727.02	85.12%
	FUNCTION: Visually Handicapped - 124	\$163,619.64	(\$1,033.51)	\$162,586.13	\$39,522.30	\$39,522.30	\$123,063.83	\$35,486.55	\$87,577.28	53.87%
100.125.1000000.0000.000	Salaries	\$288,134.66	(\$0.03)	\$288,134.63	\$110,328.42	\$110,328.42	\$177,806.21	\$124,478.80	\$53,327.41	18.51%
100.125.2000000.0000.000	Employee Benefits	\$116,464.29	\$864.34	\$117,328.63	\$41,781.92	\$41,781.92	\$75,546.71	\$11,448.48	\$64,098.23	54.63%
100.125.3000000.0000.000	Purchased Services	\$0.00	\$0.00	\$0.00	\$75.00	\$75.00	(\$75.00)	\$0.00	(\$75.00)	0.00%
100.125.4000000.0000.000	Supplies and Materials	\$2,563.20	\$1,197.80	\$3,761.00	\$315.04	\$315.04	\$3,445.96	\$0.00	\$3,445.96	91.62%
	FUNCTION: Hearing Handicapped - 125	\$407,162.15	\$2,062.11	\$409,224.26	\$152,500.38	\$152,500.38	\$256,723.88	\$135,927.28	\$120,796.60	29.52%
100.126.1000000.0000.000	Salaries	\$1,756,296.51	\$42,904.03	\$1,799,200.54	\$848,353.68	\$848,353.68	\$950,846.86	\$966,491.62	(\$15,644.76)	-0.87%
100.126.2000000.0000.000	Employee Benefits	\$741,541.86	\$56,859.57	\$798,401.43	\$357,100.77	\$357,100.77	\$441,300.66	\$96,828.36	\$344,472.30	43.15%
100.126.3000000.0000.000	Purchased Services	\$0.00	\$81,900.00	\$81,900.00	\$52,955.05	\$52,955.05	\$28,944.95	\$45,303.70	(\$16,358.75)	-19.97%
100.126.4000000.0000.000	Supplies and Materials	\$70,362.90	\$11,572.10	\$81,935.00	\$14,244.42	\$14,244.42	\$67,690.58	(\$1,028.95)	\$68,719.53	83.87%
	FUNCTION: Speech Handicapped - 126	\$2,568,201.27	\$193,235.70	\$2,761,436.97	\$1,272,653.92	\$1,272,653.92	\$1,488,783.05	\$1,107,594.73	\$381,188.32	13.80%
100.127.1000000.0000.000	Salaries	\$4,237,857.40	\$220,576.95	\$4,458,434.35	\$2,127,985.43	\$2,127,985.43	\$2,330,448.92	\$2,398,957.37	(\$68,508.45)	-1.54%
100.127.2000000.0000.000	Employee Benefits	\$1,891,767.98	\$65,641.69	\$1,957,409.67	\$891,450.26	\$891,450.26	\$1,065,959.41	\$245,465.81	\$820,493.60	41.92%

School District Five of Lexington and Richland

Board Report Expenditures

Fiscal Year: 2020-2021

From Date: 7/1/2020

To Date: 1/31/2021

☐ Include pre encumbrance

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Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.127.3000000.0000.000	Purchased Services	\$0.00	\$0.00	\$0.00	\$27,440.63	\$27,440.63	(\$27,440.63)	\$0.00	(\$27,440.63)	0.00%
100.127.4000000.0000.000	Supplies and Materials	\$89,937.90	\$10,280.10	\$100,218.00	\$83,508.01	\$83,508.01	\$16,709.99	(\$126.48)	\$16,836.47	16.80%
	FUNCTION: Learning Disabilities - 127	\$6,219,563.28	\$296,498.74	\$6,516,062.02	\$3,130,384.33	\$3,130,384.33	\$3,385,677.69	\$2,644,296.70	\$741,380.99	11.38%
100.128.1000000.0000.000	Salaries	\$850,373.01	(\$45,731.44)	\$804,641.57	\$368,244.00	\$368,244.00	\$436,397.57	\$406,158.50	\$30,239.07	3.76%
100.128.2000000.0000.000	Employee Benefits	\$378,924.31	(\$11,459.98)	\$367,464.33	\$159,456.13	\$159,456.13	\$208,008.20	\$42,325.93	\$165,682.27	45.09%
100.128.3000000.0000.000	Purchased Services	\$0.00	\$0.00	\$0.00	\$520.75	\$520.75	(\$520.75)	\$0.00	(\$520.75)	0.00%
100.128.4000000.0000.000	Supplies and Materials	\$4,000.50	(\$276.50)	\$3,724.00	\$1,328.74	\$1,328.74	\$2,395.26	(\$25.48)	\$2,420.74	65.00%
	FUNCTION: Emotionally Handicapped - 128	\$1,233,297.82	(\$57,467.92)	\$1,175,829.90	\$529,549.62	\$529,549.62	\$646,280.28	\$448,458.95	\$197,821.33	16.82%
100.129.1000000.0000.000	Salaries	\$782,856.22	\$11,823.78	\$794,680.00	\$340,372.36	\$340,372.36	\$454,307.64	\$345,706.41	\$108,601.23	13.67%
100.129.2000000.0000.000	Employee Benefits	\$318,957.82	\$12,536.01	\$331,493.83	\$142,055.55	\$142,055.55	\$189,438.28	\$35,968.65	\$153,469.63	46.30%
100.129.3000000.0000.000	Purchased Services	\$0.00	\$0.00	\$0.00	\$83.85	\$83.85	(\$83.85)	\$0.00	(\$83.85)	0.00%
	FUNCTION: Coordinated Early Intervening Services (CEIS) - 129	\$1,101,814.04	\$24,359.79	\$1,126,173.83	\$482,511.76	\$482,511.76	\$643,662.07	\$381,675.06	\$261,987.01	23.26%
100.135.1000000.0000.000	Salaries	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	(\$1,000.00)	\$0.00	(\$1,000.00)	0.00%
100.135.2000000.0000.000	Employee Benefits	\$0.00	\$0.00	\$0.00	\$83.15	\$83.15	(\$83.15)	\$0.00	(\$83.15)	0.00%
100.135.4000000.0000.000	Supplies and Materials	\$81.00	\$9.00	\$90.00	\$0.00	\$0.00	\$90.00	\$0.00	\$90.00	100.00%
	JUNCTION: Preschool Handicapped Speech (3 and 4 year olds) - 135	\$81.00	\$9.00	\$90.00	\$1,083.15	\$1,083.15	(\$993.15)	\$0.00	(\$993.15)	-1103.50%
100.136.1000000.0000.000	Salaries	\$12,620.26	(\$4,425.50)	\$8,194.76	\$6,477.70	\$6,477.70	\$1,717.06	\$4,114.89	(\$2,397.83)	-29.26%
100.136.2000000.0000.000	Employee Benefits	\$4,791.17	(\$1,208.98)	\$3,582.19	\$1,954.13	\$1,954.13	\$1,628.06	\$465.36	\$1,162.70	32.46%
100.136.3000000.0000.000	Purchased Services	\$0.00	\$0.00	\$0.00	\$3,046.70	\$3,046.70	(\$3,046.70)	\$0.00	(\$3,046.70)	0.00%
	FUNCTION: Preschool Handicapped Itinerant (3 and 4 yr olds) - 136	\$17,411.43	(\$5,634.48)	\$11,776.95	\$11,478.53	\$11,478.53	\$298.42	\$4,580.25	(\$4,281.83)	-36.36%
100.137.1000000.0000.000	Salaries	\$1,229,993.07	(\$107,577.79)	\$1,122,415.28	\$554,787.42	\$554,787.42	\$567,627.86	\$612,568.40	(\$44,940.54)	-4.00%
100.137.2000000.0000.000	Employee Benefits	\$549,103.08	(\$46,341.49)	\$502,761.59	\$236,384.13	\$236,384.13	\$266,377.46	\$64,194.31	\$202,183.15	40.21%
100.137.3000000.0000.000	Purchased Services	\$0.00	\$0.00	\$0.00	\$3,409.47	\$3,409.47	(\$3,409.47)	\$0.00	(\$3,409.47)	0.00%
100.137.4000000.0000.000	Supplies and Materials	\$486.00	\$54.00	\$540.00	\$506.44	\$506.44	\$33.56	\$0.00	\$33.56	6.21%
	JUNCTION: Preschool Handicapped Self Contained (3 & 4 yr old) - 137	\$1,779,582.15	(\$153,865.28)	\$1,625,716.87	\$795,087.46	\$795,087.46	\$830,629.41	\$676,762.71	\$153,866.70	9.46%
100.138.1000000.0000.000	Salaries	\$6,793.17	(\$1,156.46)	\$5,636.71	\$2,180.92	\$2,180.92	\$3,455.79	\$2,582.32	\$873.47	15.50%
100.138.2000000.0000.000	Employee Benefits	\$2,666.08	(\$464.07)	\$2,202.01	\$1,042.05	\$1,042.05	\$1,159.96	\$284.64	\$875.32	39.75%
	JUNCTION: Preschool Handicapped Homebased (3 & 4 yr olds) - 138	\$9,459.25	(\$1,620.53)	\$7,838.72	\$3,222.97	\$3,222.97	\$4,615.75	\$2,866.96	\$1,748.79	22.31%
100.139.1000000.0000.000	Salaries	\$1,055,959.83	(\$291.14)	\$1,055,668.69	\$496,102.09	\$496,102.09	\$559,566.60	\$536,760.60	\$22,806.00	2.16%
100.139.2000000.0000.000	Employee Benefits	\$488,307.66	\$12,241.51	\$500,549.17	\$223,121.70	\$223,121.70	\$277,427.47	\$62,098.29	\$215,329.18	43.02%
100.139.3000000.0000.000	Purchased Services	\$11,407.95	\$8,168.05	\$19,576.00	\$12,613.79	\$12,613.79	\$6,962.21	\$280.00	\$6,682.21	34.13%
100.139.4000000.0000.000	Supplies and Materials	\$31,361.40	(\$415.40)	\$30,946.00	\$7,477.13	\$7,477.13	\$23,468.87	\$7,238.58	\$16,230.29	52.45%

School District Five of Lexington and Richland

Board Report Expenditures

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Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.139.6000000.0000.000	Other Objects	\$3,500.00	(\$2,000.00)	\$1,500.00	\$324.50	\$324.50	\$1,175.50	\$0.00	\$1,175.50	78.37%
	FUNCTION: Early Childhood Programs - 139	\$1,590,536.84	\$17,703.02	\$1,608,239.86	\$739,639.21	\$739,639.21	\$868,600.65	\$606,377.47	\$262,223.18	16.30%
100.141.1000000.0000.000	Salaries	\$1,298,378.92	\$137,428.45	\$1,435,807.37	\$616,422.76	\$616,422.76	\$819,384.61	\$702,465.73	\$116,918.88	8.14%
100.141.2000000.0000.000	Employee Benefits	\$565,074.84	\$61,707.23	\$626,782.07	\$252,687.25	\$252,687.25	\$374,094.82	\$68,468.35	\$305,626.47	48.76%
100.141.3000000.0000.000	Purchased Services	\$2,819.07	(\$1,431.07)	\$1,388.00	\$451.65	\$451.65	\$936.35	\$0.00	\$936.35	67.46%
100.141.4000000.0000.000	Supplies and Materials	\$9,747.63	\$2,977.37	\$12,725.00	\$1,232.50	\$1,232.50	\$11,492.50	\$123.60	\$11,368.90	89.34%
100.141.6000000.0000.000	Other Objects	\$150.00	(\$150.00)	\$0.00	\$175.50	\$175.50	(\$175.50)	\$0.00	(\$175.50)	0.00%
	FUNCTION: Gifted and Talented Academic - 141	\$1,876,170.46	\$200,531.98	\$2,076,702.44	\$870,969.66	\$870,969.66	\$1,205,732.78	\$771,057.68	\$434,675.10	20.93%
100.143.1000000.0000.000	Salaries	\$343,669.23	(\$20,681.08)	\$322,988.15	\$141,207.33	\$141,207.33	\$181,780.82	\$166,800.06	\$14,980.76	4.64%
100.143.2000000.0000.000	Employee Benefits	\$139,757.25	(\$7,394.37)	\$132,362.88	\$58,600.90	\$58,600.90	\$73,761.98	\$15,923.88	\$57,838.10	43.70%
100.143.3000000.0000.000	Purchased Services	\$0.00	\$0.00	\$0.00	\$321.60	\$321.60	(\$321.60)	\$0.00	(\$321.60)	0.00%
	FUNCTION: Advanced Placement - 143	\$483,426.48	(\$28,075.45)	\$455,351.03	\$200,129.83	\$200,129.83	\$255,221.20	\$182,723.94	\$72,497.26	15.92%
100.144.3000000.0000.000	Purchased Services	\$7,470.00	\$830.00	\$8,300.00	\$0.00	\$0.00	\$8,300.00	\$0.00	\$8,300.00	100.00%
100.144.4000000.0000.000	Supplies and Materials	\$45,000.00	\$5,000.00	\$50,000.00	\$9,263.60	\$9,263.60	\$40,736.40	\$0.00	\$40,736.40	81.47%
100.144.6000000.0000.000	Other Objects	\$11,775.00	\$0.00	\$11,775.00	\$11,749.00	\$11,749.00	\$26.00	\$0.00	\$26.00	0.22%
	FUNCTION: International Baccalaureate - 144	\$64,245.00	\$5,830.00	\$70,075.00	\$21,012.60	\$21,012.60	\$49,062.40	\$0.00	\$49,062.40	70.01%
100.145.1000000.0000.000	Salaries	\$193,937.00	\$0.00	\$193,937.00	\$22,280.00	\$22,280.00	\$171,657.00	\$13,628.49	\$158,028.51	81.48%
100.145.2000000.0000.000	Employee Benefits	\$58,045.34	(\$8,612.12)	\$49,433.22	\$8,141.46	\$8,141.46	\$41,291.76	\$4,720.46	\$36,571.30	73.98%
100.145.3000000.0000.000	Purchased Services	\$14,400.00	\$1,600.00	\$16,000.00	\$0.00	\$0.00	\$16,000.00	\$0.00	\$16,000.00	100.00%
	FUNCTION: Homebound - 145	\$266,382.34	(\$7,012.12)	\$259,370.22	\$30,421.46	\$30,421.46	\$228,948.76	\$18,348.95	\$210,599.81	81.20%
100.148.1000000.0000.000	Salaries	\$157,649.71	(\$8,000.56)	\$149,649.15	\$75,198.15	\$75,198.15	\$74,451.00	\$86,088.10	(\$11,637.10)	-7.78%
100.148.2000000.0000.000	Employee Benefits	\$63,816.79	(\$4,505.53)	\$59,311.26	\$28,833.50	\$28,833.50	\$30,477.76	\$7,770.42	\$22,707.34	38.29%
100.148.3000000.0000.000	Purchased Services	\$6,318.00	\$702.00	\$7,020.00	(\$1,574.46)	(\$1,574.46)	\$8,594.46	\$200.00	\$8,394.46	119.58%
100.148.4000000.0000.000	Supplies and Materials	\$2,587.50	\$287.50	\$2,875.00	\$0.00	\$0.00	\$2,875.00	\$0.00	\$2,875.00	100.00%
	FUNCTION: Gifted and Talented Artistic - 148	\$230,372.00	(\$11,516.59)	\$218,855.41	\$102,457.19	\$102,457.19	\$116,398.22	\$94,058.52	\$22,339.70	10.21%
100.149.1000000.0000.000	Salaries	\$622,264.43	(\$40,543.35)	\$581,721.08	\$706,227.33	\$706,227.33	(\$124,506.25)	\$298,091.38	(\$422,597.63)	-72.65%
100.149.2000000.0000.000	Employee Benefits	\$270,393.62	\$5,881.27	\$276,274.89	\$223,024.73	\$223,024.73	\$53,250.16	\$32,886.59	\$20,363.57	7.37%
100.149.3000000.0000.000	Purchased Services	\$1,848,897.36	\$471,973.04	\$2,320,870.40	\$157,931.08	\$157,931.08	\$2,162,939.32	\$0.00	\$2,162,939.32	93.20%
	FUNCTION: Other Special Programs - 149	\$2,741,555.41	\$437,310.96	\$3,178,866.37	\$1,087,183.14	\$1,087,183.14	\$2,091,683.23	\$330,977.97	\$1,760,705.26	55.39%
100.161.1000000.0000.000	Salaries	\$967,238.73	(\$162,080.40)	\$805,158.33	\$372,189.10	\$372,189.10	\$432,969.23	\$412,657.17	\$20,312.06	2.52%
100.161.2000000.0000.000	Employee Benefits	\$477,172.44	(\$79,550.93)	\$397,621.51	\$173,788.61	\$173,788.61	\$223,832.90	\$49,444.33	\$174,388.57	43.86%
100.161.3000000.0000.000	Purchased Services	\$0.00	\$0.00	\$0.00	\$2,386.60	\$2,386.60	(\$2,386.60)	\$0.00	(\$2,386.60)	0.00%

School District Five of Lexington and Richland

Board Report Expenditures

Fiscal Year: 2020-2021

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100.161.4000000.0000.000	Supplies and Materials	\$22,841.10	\$2,707.90	\$25,549.00	\$5,987.67	\$5,987.67	\$19,561.33	\$63.10	\$19,498.23	76.32%
	FUNCTION: Other Exceptional Programs - 161	\$1,467,252.27	(\$238,923.43)	\$1,228,328.84	\$554,351.98	\$554,351.98	\$673,976.86	\$462,164.60	\$211,812.26	17.24%
100.172.1000000.0000.000	Salaries	\$40,000.00	\$0.00	\$40,000.00	\$9,375.51	\$9,375.51	\$30,624.49	\$0.00	\$30,624.49	76.56%
100.172.2000000.0000.000	Employee Benefits	\$11,552.00	\$500.00	\$12,052.00	\$2,824.38	\$2,824.38	\$9,227.62	\$0.00	\$9,227.62	76.57%
100.172.3000000.0000.000	Purchased Services	\$0.00	\$0.00	\$0.00	\$6,625.00	\$6,625.00	(\$6,625.00)	\$0.00	(\$6,625.00)	0.00%
	FUNCTION: Elementary Summer School - 172	\$51,552.00	\$500.00	\$52,052.00	\$18,824.89	\$18,824.89	\$33,227.11	\$0.00	\$33,227.11	63.83%
100.173.1000000.0000.000	Salaries	\$65,000.00	(\$65,000.00)	\$0.00	\$52,571.25	\$52,571.25	(\$52,571.25)	\$0.00	(\$52,571.25)	0.00%
100.173.2000000.0000.000	Employee Benefits	\$17,999.00	(\$17,999.00)	\$0.00	\$15,837.23	\$15,837.23	(\$15,837.23)	\$0.00	(\$15,837.23)	0.00%
	FUNCTION: High School Summer School - 173	\$82,999.00	(\$82,999.00)	\$0.00	\$68,408.48	\$68,408.48	(\$68,408.48)	\$0.00	(\$68,408.48)	0.00%
100.175.4000000.0000.000	Supplies and Materials	\$0.00	\$0.00	\$0.00	\$131.88	\$131.88	(\$131.88)	\$0.00	(\$131.88)	0.00%
	JUNCTION: Instructional Programs Beyond Regular School Day - 175	\$0.00	\$0.00	\$0.00	\$131.88	\$131.88	(\$131.88)	\$0.00	(\$131.88)	0.00%
100.181.1000000.0000.000	Salaries	\$114,933.01	\$0.00	\$114,933.01	\$68,044.32	\$68,044.32	\$46,888.69	\$47,888.69	(\$1,000.00)	-0.87%
100.181.2000000.0000.000	Employee Benefits	\$39,436.09	\$229.87	\$39,665.96	\$23,087.81	\$23,087.81	\$16,578.15	\$4,929.57	\$11,648.58	29.37%
100.181.3000000.0000.000	Purchased Services	\$3,470.40	\$445.60	\$3,916.00	\$225.00	\$225.00	\$3,691.00	\$0.00	\$3,691.00	94.25%
100.181.4000000.0000.000	Supplies and Materials	\$720.00	(\$145.00)	\$575.00	\$0.00	\$0.00	\$575.00	\$0.00	\$575.00	100.00%
100.181.6000000.0000.000	Other Objects	\$691.00	(\$340.00)	\$351.00	\$351.00	\$351.00	\$0.00	\$0.00	\$0.00	0.00%
	FUNCTION: Adult Basic Education Programs - 181	\$159,250.50	\$190.47	\$159,440.97	\$91,708.13	\$91,708.13	\$67,732.84	\$52,818.26	\$14,914.58	9.35%
100.182.1000000.0000.000	Salaries	\$0.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00	(\$2,000.00)	\$0.00	(\$2,000.00)	0.00%
100.182.2000000.0000.000	Employee Benefits	\$0.00	\$0.00	\$0.00	\$166.30	\$166.30	(\$166.30)	\$0.00	(\$166.30)	0.00%
100.182.3000000.0000.000	Purchased Services	\$450.00	(\$400.00)	\$50.00	\$0.00	\$0.00	\$50.00	\$0.00	\$50.00	100.00%
100.182.4000000.0000.000	Supplies and Materials	\$4,177.26	\$1,285.40	\$5,462.66	\$821.65	\$821.65	\$4,641.01	\$300.00	\$4,341.01	79.47%
	FUNCTION: Adult Secondary Education Programs - 182	\$4,627.26	\$885.40	\$5,512.66	\$2,987.95	\$2,987.95	\$2,524.71	\$300.00	\$2,224.71	40.36%
100.188.1000000.0000.000	Salaries	\$38,142.00	\$0.00	\$38,142.00	\$22,071.00	\$22,071.00	\$16,071.00	\$19,071.00	(\$3,000.00)	-7.87%
100.188.2000000.0000.000	Employee Benefits	\$23,604.78	(\$4,491.64)	\$19,113.14	\$9,699.21	\$9,699.21	\$9,413.93	\$2,362.44	\$7,051.49	36.89%
	FUNCTION: Parenting/Family Literacy - 188	\$61,746.78	(\$4,491.64)	\$57,255.14	\$31,770.21	\$31,770.21	\$25,484.93	\$21,433.44	\$4,051.49	7.08%
100.190.1000000.0000.000	Salaries	\$652,010.13	\$3,478.29	\$655,488.42	\$312,785.01	\$312,785.01	\$342,703.41	\$350,027.69	(\$7,324.28)	-1.12%
100.190.2000000.0000.000	Employee Benefits	\$192,428.00	\$5,070.66	\$197,498.66	\$92,592.55	\$92,592.55	\$104,906.11	\$24,920.52	\$79,985.59	40.50%
100.190.6000000.0000.000	Other Objects	\$20,800.00	\$0.00	\$20,800.00	\$0.00	\$0.00	\$20,800.00	\$0.00	\$20,800.00	100.00%
	FUNCTION: Instructional Pupil Activity - 190	\$865,238.13	\$8,548.95	\$873,787.08	\$405,377.56	\$405,377.56	\$468,409.52	\$374,948.21	\$93,461.31	10.70%
100.211.1000000.0000.000	Salaries	\$1,007,805.76	\$5,958.89	\$1,013,764.45	\$491,148.57	\$491,148.57	\$522,615.88	\$499,954.33	\$22,661.55	2.24%
100.211.2000000.0000.000	Employee Benefits	\$497,789.14	\$19,673.27	\$517,462.41	\$222,373.62	\$222,373.62	\$295,088.79	\$58,782.97	\$236,305.82	45.67%
100.211.3000000.0000.000	Purchased Services	\$108,900.00	\$11,100.00	\$120,000.00	\$360.54	\$360.54	\$119,639.46	\$0.00	\$119,639.46	99.70%

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100.211.4000000.0000.000	Supplies and Materials	\$2,700.00	\$1,300.00	\$4,000.00	\$24,507.00	\$24,507.00	(\$20,507.00)	\$0.00	(\$20,507.00)	-512.68%
	FUNCTION: Attendance and Social Work Services - 211	\$1,617,194.90	\$38,031.96	\$1,655,226.86	\$738,389.73	\$738,389.73	\$916,837.13	\$558,737.30	\$358,099.83	21.63%
100.212.1000000.0000.000	Salaries	\$3,397,041.78	\$29,303.12	\$3,426,344.90	\$1,760,423.66	\$1,760,423.66	\$1,665,921.24	\$1,701,841.88	(\$35,920.64)	-1.05%
100.212.2000000.0000.000	Employee Benefits	\$1,449,979.56	\$27,281.98	\$1,477,261.54	\$726,240.61	\$726,240.61	\$751,020.93	\$182,873.21	\$568,147.72	38.46%
100.212.3000000.0000.000	Purchased Services	\$3,098.70	\$344.30	\$3,443.00	\$21,798.55	\$21,798.55	(\$18,355.55)	(\$99.00)	(\$18,256.55)	-530.25%
100.212.4000000.0000.000	Supplies and Materials	\$30,385.54	\$4,054.46	\$34,440.00	\$8,159.10	\$8,159.10	\$26,280.90	(\$586.21)	\$26,867.11	78.01%
	FUNCTION: Guidance Services - 212	\$4,880,505.58	\$60,983.86	\$4,941,489.44	\$2,516,621.92	\$2,516,621.92	\$2,424,867.52	\$1,884,029.88	\$540,837.64	10.94%
100.213.1000000.0000.000	Salaries	\$1,860,392.86	(\$50,205.11)	\$1,810,187.75	\$924,571.52	\$924,571.52	\$885,616.23	\$1,006,364.73	(\$120,748.50)	-6.67%
100.213.2000000.0000.000	Employee Benefits	\$808,664.27	(\$1,684.99)	\$806,979.28	\$388,885.50	\$388,885.50	\$418,093.78	\$104,399.17	\$313,694.61	38.87%
100.213.3000000.0000.000	Purchased Services	\$55,531.80	(\$54,001.80)	\$1,530.00	\$22,498.00	\$22,498.00	(\$20,968.00)	\$1,690.00	(\$22,658.00)	-1480.92%
100.213.4000000.0000.000	Supplies and Materials	\$32,131.80	\$1,808.20	\$33,940.00	\$12,955.21	\$12,955.21	\$20,984.79	(\$515.92)	\$21,500.71	63.35%
100.213.6000000.0000.000	Other Objects	\$116.00	\$0.00	\$116.00	\$0.00	\$0.00	\$116.00	\$0.00	\$116.00	100.00%
	FUNCTION: Health Services - 213	\$2,756,836.73	(\$104,083.70)	\$2,652,753.03	\$1,348,910.23	\$1,348,910.23	\$1,303,842.80	\$1,111,937.98	\$191,904.82	7.23%
100.214.1000000.0000.000	Salaries	\$1,184,873.53	\$13,426.58	\$1,198,300.11	\$645,715.76	\$645,715.76	\$552,584.35	\$611,435.70	(\$58,851.35)	-4.91%
100.214.2000000.0000.000	Employee Benefits	\$466,692.08	\$14,401.72	\$481,093.80	\$249,668.23	\$249,668.23	\$231,425.57	\$62,403.93	\$169,021.64	35.13%
100.214.3000000.0000.000	Purchased Services	\$5,400.00	\$600.00	\$6,000.00	\$588.56	\$588.56	\$5,411.44	\$0.00	\$5,411.44	90.19%
100.214.4000000.0000.000	Supplies and Materials	\$5,265.00	\$585.00	\$5,850.00	\$3,229.83	\$3,229.83	\$2,620.17	\$1,255.85	\$1,364.32	23.32%
	FUNCTION: Psychological Services - 214	\$1,662,230.61	\$29,013.30	\$1,691,243.91	\$899,202.38	\$899,202.38	\$792,041.53	\$675,095.48	\$116,946.05	6.91%
100.217.1000000.0000.000	Salaries	\$84,052.83	\$0.00	\$84,052.83	\$59,030.80	\$59,030.80	\$25,022.03	\$35,022.03	(\$10,000.00)	-11.90%
100.217.2000000.0000.000	Employee Benefits	\$34,933.41	\$168.10	\$35,101.51	\$21,114.84	\$21,114.84	\$13,986.67	\$4,346.43	\$9,640.24	27.46%
100.217.4000000.0000.000	Supplies and Materials	\$931.50	\$103.50	\$1,035.00	\$194.51	\$194.51	\$840.49	\$0.00	\$840.49	81.21%
	FUNCTION: Career Specialist Services - 217	\$119,917.74	\$271.60	\$120,189.34	\$80,340.15	\$80,340.15	\$39,849.19	\$39,368.46	\$480.73	0.40%
100.221.1000000.0000.000	Salaries	\$1,927,861.64	(\$51,503.91)	\$1,876,357.73	\$1,034,016.97	\$1,034,016.97	\$842,340.76	\$859,214.54	(\$16,873.78)	-0.90%
100.221.2000000.0000.000	Employee Benefits	\$742,992.81	(\$19,091.82)	\$723,900.99	\$392,281.77	\$392,281.77	\$331,619.22	\$91,029.27	\$240,589.95	33.24%
100.221.3000000.0000.000	Purchased Services	\$550,576.80	\$56,626.20	\$607,203.00	\$387,625.27	\$387,625.27	\$219,577.73	\$10,289.81	\$209,287.92	34.47%
100.221.4000000.0000.000	Supplies and Materials	\$83,115.00	\$9,235.00	\$92,350.00	\$21,860.21	\$21,860.21	\$70,489.79	\$3,406.41	\$67,083.38	72.64%
100.221.6000000.0000.000	Other Objects	\$31,929.50	(\$467.00)	\$31,462.50	\$29,800.00	\$29,800.00	\$1,662.50	\$0.00	\$1,662.50	5.28%
	FUNCTION: Improvement of Instruction Curriculum Development - 221	\$3,336,475.75	(\$5,201.53)	\$3,331,274.22	\$1,865,584.22	\$1,865,584.22	\$1,465,690.00	\$963,940.03	\$501,749.97	15.06%
100.222.1000000.0000.000	Salaries	\$1,891,428.61	(\$24,618.15)	\$1,866,810.46	\$879,257.57	\$879,257.57	\$987,552.89	\$980,159.82	\$7,393.07	0.40%
100.222.2000000.0000.000	Employee Benefits	\$892,802.83	\$2,269.15	\$895,071.98	\$380,970.51	\$380,970.51	\$514,101.47	\$102,895.41	\$411,206.06	45.94%
100.222.3000000.0000.000	Purchased Services	\$3,005.10	(\$2,083.39)	\$921.71	\$1,229.11	\$1,229.11	(\$307.40)	\$0.00	(\$307.40)	-33.35%
100.222.4000000.0000.000	Supplies and Materials	\$302,013.90	\$37,655.39	\$339,669.29	\$158,997.47	\$158,997.47	\$180,671.82	\$29,996.82	\$150,675.00	44.36%

School District Five of Lexington and Richland

Board Report Expenditures

Fiscal Year: 2020-2021

From Date: 7/1/2020

To Date: 1/31/2021

☐ 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
100.222.6000000.0000.000	Other Objects	\$175.00	\$0.00	\$175.00	\$175.00	\$175.00	\$0.00	\$0.00	\$0.00	0.00%
	FUNCTION: Library and Media Services - 222	\$3,089,425.44	\$13,223.00	\$3,102,648.44	\$1,420,629.66	\$1,420,629.66	\$1,682,018.78	\$1,113,052.05	\$568,966.73	18.34%
100.223.1000000.0000.000	Salaries	\$898,068.03	(\$2,609.13)	\$895,458.90	\$535,390.00	\$535,390.00	\$360,068.90	\$349,897.80	\$10,171.10	1.14%
100.223.2000000.0000.000	Employee Benefits	\$338,712.18	\$1,009.96	\$339,722.14	\$191,073.81	\$191,073.81	\$148,648.33	\$36,666.51	\$111,981.82	32.96%
100.223.3000000.0000.000	Purchased Services	\$3,323.70	\$10,425.30	\$13,749.00	\$169.75	\$169.75	\$13,579.25	\$0.00	\$13,579.25	98.77%
100.223.4000000.0000.000	Supplies and Materials	\$925.74	(\$268.40)	\$657.34	\$160.82	\$160.82	\$496.52	\$445.12	\$51.40	7.82%
100.223.6000000.0000.000	Other Objects	\$351.00	(\$71.00)	\$280.00	\$280.00	\$280.00	\$0.00	\$0.00	\$0.00	0.00%
	FUNCTION: Supervision of Special Programs - 223	\$1,241,380.65	\$8,486.73	\$1,249,867.38	\$727,074.38	\$727,074.38	\$522,793.00	\$387,009.43	\$135,783.57	10.86%
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	\$541.86	\$47.75	\$589.61	\$0.00	\$0.00	\$589.61	\$0.00	\$589.61	100.00%
100.224.3000000.0000.000	Purchased Services	\$88,093.80	\$2,528.20	\$90,622.00	\$7,443.47	\$7,443.47	\$83,178.53	(\$111.00)	\$83,289.53	91.91%
100.224.4000000.0000.000	Supplies and Materials	\$8,815.50	\$1,526.50	\$10,342.00	\$3,870.09	\$3,870.09	\$6,471.91	\$381.26	\$6,090.65	58.89%
100.224.6000000.0000.000	Other Objects	\$0.00	\$351.00	\$351.00	\$0.00	\$0.00	\$351.00	\$0.00	\$351.00	100.00%
	FUNCTION: Improvement of Instruction Inservice & Staff Train - 224	\$99,408.04	\$4,453.45	\$103,861.49	\$11,313.56	\$11,313.56	\$92,547.93	\$270.26	\$92,277.67	88.85%
100.231.1000000.0000.000	Salaries	\$59,076.00	\$0.00	\$59,076.00	\$34,461.00	\$34,461.00	\$24,615.00	\$24,614.98	\$0.02	0.00%
100.231.2000000.0000.000	Employee Benefits	\$17,682.00	\$0.00	\$17,682.00	\$10,381.96	\$10,381.96	\$7,300.04	\$2,224.71	\$5,075.33	28.70%
100.231.3000000.0000.000	Purchased Services	\$387,450.00	\$43,050.00	\$430,500.00	\$228,465.10	\$228,465.10	\$202,034.90	\$2,805.47	\$199,229.43	46.28%
100.231.6000000.0000.000	Other Objects	\$395,000.00	\$108,370.00	\$503,370.00	\$488,659.00	\$488,659.00	\$14,711.00	\$0.00	\$14,711.00	2.92%
	FUNCTION: Board of Education - 231	\$859,208.00	\$151,420.00	\$1,010,628.00	\$761,967.06	\$761,967.06	\$248,660.94	\$29,645.16	\$219,015.78	21.67%
100.232.1000000.0000.000	Salaries	\$362,518.89	(\$92,845.74)	\$269,673.15	\$168,590.99	\$168,590.99	\$101,082.16	\$117,761.55	(\$16,679.39)	-6.19%
100.232.2000000.0000.000	Employee Benefits	\$133,058.96	(\$36,993.40)	\$96,065.56	\$54,251.78	\$54,251.78	\$41,813.78	\$12,420.57	\$29,393.21	30.60%
100.232.3000000.0000.000	Purchased Services	\$39,077.10	\$4,341.90	\$43,419.00	\$2,507.28	\$2,507.28	\$40,911.72	\$1,438.68	\$39,473.04	90.91%
100.232.4000000.0000.000	Supplies and Materials	\$6,050.70	\$672.30	\$6,723.00	\$2,271.75	\$2,271.75	\$4,451.25	\$16.22	\$4,435.03	65.97%
100.232.6000000.0000.000	Other Objects	\$7,100.00	\$0.00	\$7,100.00	\$2,321.30	\$2,321.30	\$4,778.70	(\$151.70)	\$4,930.40	69.44%
	FUNCTION: Office of Superintendent - 232	\$547,805.65	(\$124,824.94)	\$422,980.71	\$229,943.10	\$229,943.10	\$193,037.61	\$131,485.32	\$61,552.29	14.55%
100.233.1000000.0000.000	Salaries	\$10,977,054.56	(\$62,086.66)	\$10,914,967.90	\$6,150,851.89	\$6,150,851.89	\$4,764,116.01	\$4,903,563.18	(\$139,447.17)	-1.28%
100.233.2000000.0000.000	Employee Benefits	\$4,550,969.42	\$27,181.90	\$4,578,151.32	\$2,486,113.11	\$2,486,113.11	\$2,092,038.21	\$569,050.08	\$1,522,988.13	33.27%
100.233.3000000.0000.000	Purchased Services	\$169,267.89	\$18,821.11	\$188,089.00	\$58,380.26	\$58,380.26	\$129,708.74	\$3,074.72	\$126,634.02	67.33%
100.233.4000000.0000.000	Supplies and Materials	\$244,615.95	\$26,372.10	\$270,988.05	\$152,054.72	\$152,054.72	\$118,933.33	\$2,481.16	\$116,452.17	42.97%
100.233.5000000.0000.000	Capital Outlay	\$0.00	\$3,700.00	\$3,700.00	\$3,696.88	\$3,696.88	\$3.12	\$0.00	\$3.12	0.08%
100.233.6000000.0000.000	Other Objects	\$23,502.00	(\$1,915.50)	\$21,586.50	\$14,955.44	\$14,955.44	\$6,631.06	\$456.16	\$6,174.90	28.61%
	FUNCTION: School Administration - 233	\$15,965,409.82	\$12,072.95	\$15,977,482.77	\$8,866,052.30	\$8,866,052.30	\$7,111,430.47	\$5,478,625.30	\$1,632,805.17	10.22%

School District Five of Lexington and Richland

Board Report Expenditures

Fiscal Year: 2020-2021

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Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.251.1000000.0000.000	Salaries	\$56,628.37	\$44,533.06	\$101,161.43	\$38,227.77	\$38,227.77	\$62,933.66	\$35,119.48	\$27,814.18	27.49%
100.251.2000000.0000.000	Employee Benefits	\$32,317.99	\$24,977.47	\$57,295.46	\$19,396.74	\$19,396.74	\$37,898.72	\$4,231.75	\$33,666.97	58.76%
100.251.3000000.0000.000	Purchased Services	\$338,175.00	\$35,825.00	\$374,000.00	\$21,966.67	\$21,966.67	\$352,033.33	\$188,338.50	\$163,694.83	43.77%
100.251.4000000.0000.000	Supplies and Materials	\$0.00	\$0.00	\$0.00	\$51,060.24	\$51,060.24	(\$51,060.24)	\$0.00	(\$51,060.24)	0.00%
UNCTION: Student Transportation (Federal/District Mandated) - 251		\$427,121.36	\$105,335.53	\$532,456.89	\$130,651.42	\$130,651.42	\$401,805.47	\$227,689.73	\$174,115.74	32.70%
100.252.1000000.0000.000	Salaries	\$924,543.59	\$15,916.53	\$940,460.12	\$535,841.78	\$535,841.78	\$404,618.34	\$386,326.12	\$18,292.22	1.95%
100.252.2000000.0000.000	Employee Benefits	\$384,875.49	(\$6,100.19)	\$378,775.30	\$214,632.25	\$214,632.25	\$164,143.05	\$46,472.96	\$117,670.09	31.07%
100.252.3000000.0000.000	Purchased Services	\$180,846.90	\$21,844.10	\$202,691.00	\$47,452.76	\$47,452.76	\$155,238.24	\$5,296.87	\$149,941.37	73.98%
100.252.4000000.0000.000	Supplies and Materials	\$48,559.50	\$5,395.50	\$53,955.00	\$12,883.09	\$12,883.09	\$41,071.91	\$577.33	\$40,494.58	75.05%
100.252.6000000.0000.000	Other Objects	\$5,938.00	\$0.00	\$5,938.00	\$1,385.12	\$1,385.12	\$4,552.88	\$0.00	\$4,552.88	76.67%
FUNCTION: Fiscal Services - 252		\$1,544,763.48	\$37,055.94	\$1,581,819.42	\$812,195.00	\$812,195.00	\$769,624.42	\$438,673.29	\$330,951.13	20.92%
100.254.1000000.0000.000	Salaries	\$6,872,350.66	\$76,104.34	\$6,948,455.00	\$4,046,636.96	\$4,046,636.96	\$2,901,818.04	\$2,710,596.89	\$191,221.15	2.75%
100.254.2000000.0000.000	Employee Benefits	\$3,379,415.74	\$9,960.97	\$3,389,376.71	\$1,913,612.03	\$1,913,612.03	\$1,475,764.68	\$413,096.23	\$1,062,668.45	31.35%
100.254.3000000.0000.000	Purchased Services	\$4,700,379.39	\$389,129.74	\$5,089,509.13	\$2,682,680.35	\$2,682,680.35	\$2,406,828.78	\$1,386,912.54	\$1,019,916.24	20.04%
100.254.4000000.0000.000	Supplies and Materials	\$4,494,075.40	\$684,307.45	\$5,178,382.85	\$2,558,498.74	\$2,558,498.74	\$2,619,884.11	\$213,474.97	\$2,406,409.14	46.47%
100.254.5000000.0000.000	Capital Outlay	\$83,684.89	(\$80,769.63)	\$2,915.26	\$0.00	\$0.00	\$2,915.26	\$0.00	\$2,915.26	100.00%
FUNCTION: Operation and Maintenance of Plant - 254		\$19,529,906.08	\$1,078,732.87	\$20,608,638.95	\$11,201,428.08	\$11,201,428.08	\$9,407,210.87	\$4,724,080.63	\$4,683,130.24	22.72%
100.255.1000000.0000.000	Salaries	\$3,698,345.90	\$62,258.95	\$3,760,604.85	\$1,863,278.44	\$1,863,278.44	\$1,897,326.41	\$1,619,118.88	\$278,207.53	7.40%
100.255.2000000.0000.000	Employee Benefits	\$1,689,060.24	\$71,471.79	\$1,760,532.03	\$789,172.51	\$789,172.51	\$971,359.52	\$201,403.12	\$769,956.40	43.73%
100.255.3000000.0000.000	Purchased Services	\$159,417.00	\$17,713.00	\$177,130.00	\$54,475.49	\$54,475.49	\$122,654.51	\$35,177.26	\$87,477.25	49.39%
100.255.4000000.0000.000	Supplies and Materials	\$50,850.00	\$5,650.00	\$56,500.00	\$21,816.42	\$21,816.42	\$34,683.58	\$15,283.61	\$19,399.97	34.34%
100.255.6000000.0000.000	Other Objects	\$1,000.00	\$0.00	\$1,000.00	\$380.00	\$380.00	\$620.00	\$0.00	\$620.00	62.00%
FUNCTION: Student Transportation (State Mandated) - 255		\$5,598,673.14	\$157,093.74	\$5,755,766.88	\$2,729,122.86	\$2,729,122.86	\$3,026,644.02	\$1,870,982.87	\$1,155,661.15	20.08%
100.256.1000000.0000.000	Salaries	\$0.00	\$0.00	\$0.00	\$120,000.00	\$120,000.00	(\$120,000.00)	\$0.00	(\$120,000.00)	0.00%
100.256.2000000.0000.000	Employee Benefits	\$0.00	\$0.00	\$0.00	\$12,303.70	\$12,303.70	(\$12,303.70)	\$0.00	(\$12,303.70)	0.00%
FUNCTION: Food Services - 256		\$0.00	\$0.00	\$0.00	\$132,303.70	\$132,303.70	(\$132,303.70)	\$0.00	(\$132,303.70)	0.00%
100.257.1000000.0000.000	Salaries	\$253,767.59	\$33,121.75	\$286,889.34	\$149,359.60	\$149,359.60	\$137,529.74	\$106,683.56	\$30,846.18	10.75%
100.257.2000000.0000.000	Employee Benefits	\$106,824.90	\$18,197.62	\$125,022.52	\$60,460.16	\$60,460.16	\$64,562.36	\$13,296.51	\$51,265.85	41.01%
100.257.3000000.0000.000	Purchased Services	\$661,112.10	(\$3,647.60)	\$657,464.50	\$194,010.67	\$194,010.67	\$463,453.83	\$5,547.40	\$457,906.43	69.65%
100.257.4000000.0000.000	Supplies and Materials	\$38,675.70	\$4,297.30	\$42,973.00	\$6,271.70	\$6,271.70	\$36,701.30	(\$321.76)	\$37,023.06	86.15%
FUNCTION: Internal Services - 257		\$1,060,380.29	\$51,969.07	\$1,112,349.36	\$410,102.13	\$410,102.13	\$702,247.23	\$125,205.71	\$577,041.52	51.88%
100.258.1000000.0000.000	Salaries	\$185,057.61	\$0.00	\$185,057.61	\$109,276.38	\$109,276.38	\$75,781.23	\$75,911.65	(\$130.42)	-0.07%

School District Five of Lexington and Richland

Board Report Expenditures

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Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.258.2000000.0000.000	Employee Benefits	\$68,103.70	\$476.87	\$68,580.57	\$41,247.19	\$41,247.19	\$27,333.38	\$8,984.37	\$18,349.01	26.76%
100.258.3000000.0000.000	Purchased Services	\$1,787,044.23	\$177,680.77	\$1,964,725.00	\$791,603.45	\$791,603.45	\$1,173,121.55	\$1,246,799.97	(\$73,678.42)	-3.75%
100.258.4000000.0000.000	Supplies and Materials	\$30,186.32	(\$14,186.32)	\$16,000.00	\$1,069.50	\$1,069.50	\$14,930.50	\$0.00	\$14,930.50	93.32%
100.258.5000000.0000.000	Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,980.00	(\$4,980.00)	0.00%
100.258.6000000.0000.000	Other Objects	\$410.00	\$0.00	\$410.00	\$0.00	\$0.00	\$410.00	\$0.00	\$410.00	100.00%
	FUNCTION: Security - 258	\$2,070,801.86	\$163,971.32	\$2,234,773.18	\$943,196.52	\$943,196.52	\$1,291,576.66	\$1,336,675.99	(\$45,099.33)	-2.02%
100.262.1000000.0000.000	Salaries	\$705,842.76	\$3,354.97	\$709,197.73	\$458,338.71	\$458,338.71	\$250,859.02	\$308,119.81	(\$57,260.79)	-8.07%
100.262.2000000.0000.000	Employee Benefits	\$277,631.52	\$2,422.53	\$280,054.05	\$177,114.34	\$177,114.34	\$102,939.71	\$36,769.09	\$66,170.62	23.63%
100.262.3000000.0000.000	Purchased Services	\$8,550.00	(\$8,550.00)	\$0.00	\$40,588.06	\$40,588.06	(\$40,588.06)	\$10,522.50	(\$51,110.56)	0.00%
	FUNCTION: Planning - 262	\$992,024.28	(\$2,772.50)	\$989,251.78	\$676,041.11	\$676,041.11	\$313,210.67	\$355,411.40	(\$42,200.73)	-4.27%
100.263.1000000.0000.000	Salaries	\$392,722.42	\$16,757.93	\$409,480.35	\$238,227.46	\$238,227.46	\$171,252.89	\$164,363.82	\$6,889.07	1.68%
100.263.2000000.0000.000	Employee Benefits	\$166,855.61	\$6,385.60	\$173,241.21	\$98,441.61	\$98,441.61	\$74,799.60	\$21,066.43	\$53,733.17	31.02%
100.263.3000000.0000.000	Purchased Services	\$161,550.00	\$17,950.00	\$179,500.00	\$64,806.65	\$64,806.65	\$114,693.35	(\$1,200.00)	\$115,893.35	64.56%
100.263.4000000.0000.000	Supplies and Materials	\$27,000.00	\$3,000.00	\$30,000.00	\$8,857.89	\$8,857.89	\$21,142.11	(\$54.20)	\$21,196.31	70.65%
100.263.6000000.0000.000	Other Objects	\$12,000.00	\$0.00	\$12,000.00	\$4,204.74	\$4,204.74	\$7,795.26	(\$1,123.42)	\$8,918.68	74.32%
	FUNCTION: Information Services - 263	\$760,128.03	\$44,093.53	\$804,221.56	\$414,538.35	\$414,538.35	\$389,683.21	\$183,052.63	\$206,630.58	25.69%
100.264.1000000.0000.000	Salaries	\$826,520.04	(\$42,318.85)	\$784,201.19	\$421,671.77	\$421,671.77	\$362,529.42	\$317,734.82	\$44,794.60	5.71%
100.264.2000000.0000.000	Employee Benefits	\$319,429.24	(\$18,790.14)	\$300,639.10	\$328,825.48	\$328,825.48	(\$28,186.38)	\$38,655.56	(\$66,841.94)	-22.23%
100.264.3000000.0000.000	Purchased Services	\$25,013.25	\$3,730.75	\$28,744.00	\$21,487.82	\$21,487.82	\$7,256.18	\$10,217.86	(\$2,961.68)	-10.30%
100.264.4000000.0000.000	Supplies and Materials	\$27,474.30	\$2,927.70	\$30,402.00	\$16,154.31	\$16,154.31	\$14,247.69	\$1,562.42	\$12,685.27	41.73%
100.264.6000000.0000.000	Other Objects	\$951.50	(\$826.50)	\$125.00	\$1,076.50	\$1,076.50	(\$951.50)	\$0.00	(\$951.50)	-761.20%
	FUNCTION: Staff Services - 264	\$1,199,388.33	(\$55,277.04)	\$1,144,111.29	\$789,215.88	\$789,215.88	\$354,895.41	\$368,170.66	(\$13,275.25)	-1.16%
100.266.1000000.0000.000	Salaries	\$1,772,640.27	(\$29,086.69)	\$1,743,553.58	\$1,038,754.25	\$1,038,754.25	\$704,799.33	\$734,009.30	(\$29,209.97)	-1.68%
100.266.2000000.0000.000	Employee Benefits	\$709,516.01	(\$9,669.76)	\$699,846.25	\$403,328.30	\$403,328.30	\$296,517.95	\$87,388.98	\$209,128.97	29.88%
100.266.3000000.0000.000	Purchased Services	\$865,560.36	\$135,910.64	\$1,001,471.00	\$752,026.31	\$752,026.31	\$249,444.69	\$39,191.11	\$210,253.58	20.99%
100.266.4000000.0000.000	Supplies and Materials	\$144,310.05	\$16,209.95	\$160,520.00	\$12,214.72	\$12,214.72	\$148,305.28	(\$867.09)	\$149,172.37	92.93%
100.266.6000000.0000.000	Other Objects	\$175.50	(\$175.50)	\$0.00	\$175.50	\$175.50	(\$175.50)	\$0.00	(\$175.50)	0.00%
	FUNCTION: Technology and Data Processing Services - 266	\$3,492,202.19	\$113,188.64	\$3,605,390.83	\$2,206,499.08	\$2,206,499.08	\$1,398,891.75	\$859,722.30	\$539,169.45	14.95%
100.271.1000000.0000.000	Salaries	\$1,518,127.09	\$152,136.18	\$1,670,263.27	\$964,394.15	\$964,394.15	\$705,869.12	\$872,454.90	(\$166,585.78)	-9.97%
100.271.2000000.0000.000	Employee Benefits	\$473,751.00	\$120,098.00	\$593,849.00	\$321,012.58	\$321,012.58	\$272,836.42	\$84,706.07	\$188,130.35	31.68%
100.271.3000000.0000.000	Purchased Services	\$165,284.19	\$72,485.26	\$237,769.45	\$145,060.85	\$145,060.85	\$92,708.60	\$0.00	\$92,708.60	38.99%
100.271.4000000.0000.000	Supplies and Materials	\$32,400.00	(\$32,400.00)	\$0.00	\$10,921.17	\$10,921.17	(\$10,921.17)	\$0.00	(\$10,921.17)	0.00%
100.271.6000000.0000.000	Other Objects	\$383,228.00	\$36,000.00	\$419,228.00	\$345,000.00	\$345,000.00	\$74,228.00	\$0.00	\$74,228.00	17.71%

School District Five of Lexington and Richland

Board Report Expenditures

Fiscal Year: 2020-2021

From Date: 7/1/2020

To Date: 1/31/2021

☐ Include pre encumbrance

☐ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
FUNCTION: Pupil Service Activities - 271		\$2,572,790.28	\$348,319.44	\$2,921,109.72	\$1,786,388.75	\$1,786,388.75	\$1,134,720.97	\$957,160.97	\$177,560.00	6.08%
100.390.3000000.0000.000	Purchased Services	\$15,000.00	\$0.00	\$15,000.00	\$0.00	\$0.00	\$15,000.00	\$0.00	\$15,000.00	100.00%
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	\$0.00	\$0.00	\$20,850.00	\$0.00	\$20,850.00	100.00%
100.412.7000000.0000.000	Transfers	\$20,000.00	\$0.00	\$20,000.00	\$20,179.56	\$20,179.56	(\$179.56)	\$0.00	(\$179.56)	-0.90%
FUNCTION: Payments to Other Governmental Units - 412		\$20,000.00	\$0.00	\$20,000.00	\$20,179.56	\$20,179.56	(\$179.56)	\$0.00	(\$179.56)	-0.90%
100.425.7000000.0000.000	Transfers	\$267,897.00	\$0.00	\$267,897.00	\$0.00	\$0.00	\$267,897.00	\$0.00	\$267,897.00	100.00%
FUNCTION: Transfer to Food Service Fund - 425		\$267,897.00	\$0.00	\$267,897.00	\$0.00	\$0.00	\$267,897.00	\$0.00	\$267,897.00	100.00%
Grand Total:		\$194,008,204.21	\$2,516,467.79	\$196,524,672.00	\$96,411,122.78	\$96,411,122.78	\$100,113,549.22	\$69,433,335.05	\$30,680,214.17	15.61%

End of Report



MEMORANDUM

To: Members of the Board of Trustees

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

From: Todd Bedenbaugh, Executive Director of Operations
Clay Cannon, Director of Facilities Operations

Date: March 15, 2021

Re: March 22, 2021 Board Meeting
Action Item
Proposed FY2022 Five (5) Year Capital Budget Plan

Clay Cannon
Todd A. Bedenbaugh

The Proposed Five (5) Year Capital Budget Plan will be presented.

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.

CC/tl

Attachment

**School District 5 of Lexington and Richland Counties
Five (5) Year Capital Budget Plan Proposal**

		Proposed FY 2021-22	Proposed FY 2022-23	Proposed FY 2023-24	Proposed FY 2024-25	Proposed FY 2025-26	Total
	Location /Project						
55	Ballentine Elementary School						
	Replace Ceiling, Lighting, HVAC - Phase 1			1,560,000			1,560,000
	Replace Ceiling, Lighting, HVAC - Phase 2				1,720,000		1,720,000
41	Chapin Elementary School						
38	Chapin High School						
	Replace Celimg, Lighting, HVAC, Roof - Art Room Addition				225,000		225,000
	Field Turf Replacement		480,000				480,000
	Track Replacement			500,000			500,000
	Athletic Training Room Renovation	398,720					398,720
	Main Building - Rear Classroom Wing Roof Replacement				552,000		552,000
50	Chapin Intermediate School						
	Replace Ceiling, Lighting & HVAC Systems (Band, Gym, Kitchen, Café.)				2,124,375		2,124,375
	New Car Line Canopy					250,000	250,000
58	Chapin Middle School						
46	CrossRoads Intermediate School						
	Replace Roof (Gym 1993)		1,019,792				1,019,792
	Replace Roof (Covered Walkways 1996 and Admin Building 1998)			203,830			203,830
	Replace Ceiling, Lighting & HVAC Systems (300-500 Wings)					1,650,000	1,650,000
42	Dutch Fork Elementary School						
	K4 Bathroom Renovation & ADA Ramp Renovation	65,000					65,000
	Replace Ceiling, Lighting & HVAC Systems (Gym, Kitchen, Art)			863,470			863,470
	Replace Ceiling, Lighting & HVAC Systems (Office, Theatre, Media, 3rd-5th)					2,250,000	2,250,000
51	Dutch Fork High School						
	Field Turf Replacement		480,000				480,000
	Track Replacement			500,000			500,000
	Roof - Brick WaterProofing	38,766					38,766
54	Dutch Fork Middle School						
48	Harbison West Elementary School						
	HVAC Replacement (Remaining units)					2,028,000	2,028,000
49	HE Corley Elementary School						
	Replace Roof - (1998)					2,516,250	2,516,250
43	Irmo Elementary School						

	Location/Project (continued)	Proposed FY 2021-22	Proposed FY 2022-23	Proposed FY 2023-24	Proposed FY 2024-25	Proposed FY 2025-26	Total
39	Irmo High School						
	Window Replacement			300,000	300,000		600,000
	Restroom Renovation, HVAC Fan Coil Replacement, Roof Replacement on Two Remaining West Wing Roofs	1,729,687					1,729,687
	Replace Ceiling, Lighting & Identified HVAC Systems, Main Bldg Phase 1		617,155				617,155
	Replace Ceiling, Lighting & Identified HVAC Systems, Main Bldg Phase 2			1,634,640			1,634,640
	Replace Ceiling, Lighting & Identified HVAC Systems, Main & Aux Phase 3				1,920,250		1,920,250
	Field Turf Replacement		480,000				480,000
	Science Lab Renovation	950,000	950,000				1,900,000
	Media Center Roof Replacement				84,000		84,000
	Replace Roof, Main Building (1998)					2,116,000	2,116,000
40	Irmo Middle School						
	Replace Roof and HVAC (Building M - 1994)		1,890,000				1,890,000
	Replace Gymnasium HVAC, Ceiling, Lights, & Roof (1995) & Kitchen Roof	2,511,776					2,511,776
52	Lake Murray Elementary School						
	Replace Roof (1997)				2,375,000		2,375,000
44	Leaphart Elementary School						
47	Nursery Road Elementary School						
	Replace Roof- Rear building (1998) and remaining HVAC			2,903,000			2,903,000
56	Oak Pointe Elementary School						
53	River Springs Elementary School						
	Replace Roof (1997)			2,375,000			2,375,000
45	Seven Oaks Elementary School						
	Replace HVAC - 200 wing, Media Center				127,500		127,500
57	Spring Hill High School						
995	Center for Advanced Technical Studies						
750	Academy For Success						
0	District Office						
	Replace Roof (1990)				619,250		619,250
	Replace Ceiling, Lighting & Identified HVAC Systems				703,593		703,593
	Print Room HVAC, Upfit	150,000					150,000
	District Wide						
	Issuance Cost	65,000	65,000	97,500	97,500	97,500	422,500
	Activity Bus Replacement	200,000	200,000	200,000	200,000	200,000	1,000,000
	Maintenance Equipment & Vehicles	80,000	80,000	85,000	85,000	85,000	415,000
	School Identified Needs	311,051	238,053	277,560	366,532	307,250	1,500,446
	Contingency	500,000	500,000	500,000	500,000	500,000	2,500,000
	Technology	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	15,000,000
	Grand Total Budget Expense	10,000,000	10,000,000	15,000,000	15,000,000	15,000,000	65,000,000



MEMORANDUM

To: Members of the Board of Trustees

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

From: Marty Rawls,
Chief Financial Officer 

Date: March 17, 2021

Re: March 22, 2021 Board Meeting
Action Item
Resolution Adoption: 2021 Spring South Carolina Association of Government
Organizations (SCAGO) General Obligation Bond Program

Attached is the Resolution authorizing the issuance and sale of a not exceeding \$12,500,000 general obligation bond, series 2021, 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 superintendent of the school district to determine certain matters relating to the bond; providing for the payment of the bond and the disposition of the proceeds thereof; and other matters relating thereto.

RECOMMENDATION:

The administration recommends approval of the Resolution.

MR: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 \$12,500,000 GENERAL OBLIGATION BOND, SERIES 2021, 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 SUPERINTENDENT OF THE SCHOOL DISTRICT TO DETERMINE CERTAIN MATTERS RELATING TO THE BOND; PROVIDING FOR THE PAYMENT OF THE BOND AND THE DISPOSITION OF THE PROCEEDS THEREOF; AND OTHER MATTERS RELATING THERETO.

Adopted: March 22, 2021

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.

“Bond” shall mean the general obligation bond authorized and issued pursuant to this Resolution.

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

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

“Books of Registry” shall mean the registration books maintained by the Registrar in accordance with Section 7 hereof.

“District Superintendent” shall mean the Superintendent of the School District.

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

“Paying Agent” shall mean the School District.

“Registrar” shall mean the School District.

“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 (hereinafter defined) 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 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.

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 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 Bond Act requires that the county board of education wherein the school district is located, if there is such, approve the issuance of such general obligation bonds.

(d) Section 11-27-50(2) of the Bond Act further provides that if an election be prescribed by the provisions of the 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 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 (“CMA”) 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 Lexington County as of June 30, 2020, is \$318,655,240 and in Richland County as of June 30, 2020, is \$223,864,045 for a total of \$542,519,285. Eight percent (8%) of such sum is \$42,401,542. As of the date hereof, the School District has \$10,595,000 in outstanding general obligation debt subject to the limitation imposed by Article X, Section 15(6) of the Constitution. Thus, the School District may incur \$32,806,542 of additional general obligation debt within its applicable constitutional debt limitation.

(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 \$12,500,000 for the purposes

of providing funds to defray the costs of capital improvements (the "Projects") and to pay 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 \$12,500,000 general obligation bond of the School District to obtain funds for 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 District Superintendent determines; shall be in a denomination equal to its par amount not exceeding \$12,500,000; 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 District Superintendent at the time of the sale thereof; and shall mature on such date as determined by the District 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 its stated maturity.

SECTION 5. Delegation of Authority. The District Superintendent is hereby authorized and empowered to: (a) determine the par amount of the Bond; (b) determine the original issue date of the Bond; (c) determine the maturity date and principal amount maturing on such date; (d) determine the interest payment date and principal payment date if different from that set forth herein; (e) designate a Paying Agent and Registrar for the Bond if different from that set forth herein; (f) determine the date and time of sale of the Bond; (g) 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 (h) execute all other agreements, certificates and documents as may be necessary or required in connection with the issuance of the Bond.

SECTION 6. Authorization to Sell General Obligation Bond outside the SCAGO GO Program. The Board hereby delegates to the District Superintendent the authority to cause the Bond authorized herein to be sold and issued outside the SCAGO GO Program. The District Superintendent, upon advice from Bond Counsel, is hereby authorized to approve the forms of such documents as shall be necessary to issue the Bond as a separate stand-alone Bond. The Chair, Vice Chair, District Superintendent or other authorized officials of the School District are hereby authorized to execute and delivery the documents as approved by the District Superintendent.

SECTION 7. Registration, Transfer and Exchange of Bond. The School District shall cause the Books of Registry to be kept at the offices of the School District, as Registrar for the registration and transfer of the Bond. Upon presentation at its office for such purpose, the Registrar 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 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 School District, as Registrar, 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 duly executed by the registered owner or his duly authorized attorney. Upon the transfer of any such Bond, the School District, as Registrar 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.

The School District, as the Registrar and the Paying Agent, may deem or treat the person in whose name the 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 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 the School District, as the Registrar and the Paying Agent, shall not be affected by any notice to the contrary. In all cases in which the privilege of transferring the Bond is exercised, the School District shall execute and the School District, as Registrar, shall authenticate and deliver the Bond in accordance with the provisions of this Resolution. The School District, as the Registrar and the Paying Agent, shall not be obliged to make any such transfer of the Bond during the fifteen (15) days preceding the maturity date on the Bond.

SECTION 8. 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 District Superintendent.

SECTION 9. 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 School District, as Registrar, 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 respective 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 10. 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 the advice of CMA, 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 11. Deposit and Use of Proceeds. (a) Upon the purchase and delivery of the GO Debt, the proceeds thereof shall be deposited with the Treasurer of Lexington County (the "Lexington County

Treasurer"). The proceeds derived from the sale of the GO Debt 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 Lexington 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 2021, 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.

(b) The costs of issuance of the Bond shall, at the direction of the Lexington 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 Board.

(c) 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 Lexington County Treasurer, as designated on the appropriate form solely for the purpose for which the GO Debt was issued.

SECTION 12. 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 on 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, a tax, without limit, on all taxable property in the School District sufficient to pay the principal and interest on the Bond as they respectively mature and to create such sinking fund as may be necessary therefor.

SECTION 13. 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 Lexington County Treasurer is hereby authorized and directed to deposit or cause to be deposited into such sinking fund payments relating to the Bond on or before its maturity date. The Lexington County Treasurer, 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 14. 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 rebates of certain amounts to the United States; and

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

SECTION 15. 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 16. 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 13 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 17. Remedies. The School District agrees that each of the following may be included as a 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 the State's 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 18. 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 19. 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 20. 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 SCAGO 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. Continuing Disclosure. If applicable, the School District hereby covenants and agrees that it will comply with and carry out all of the provisions of a Continuing Disclosure Certificate. Notwithstanding any other provisions of this Resolution, failure of the School District to comply with the Continuing Disclosure Certificate shall not be considered an event of default, and no liability for damages shall attach therefor. The sole remedy for such failure to comply shall be that any bondholder may take such actions as may be necessary and appropriate, including seeking mandate or specific performance by court order, to cause the School District to comply with their obligations under this Section.

SECTION 22. 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 23. 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 prior to the issuance of the Bond. The Expenditures which are reimbursed are limited to Expenditures which are: (1) 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 the 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 24. Authorization. The Chair of the Board, the Vice Chair of the Board, the Secretary of the Board, the District Superintendent and the Chief Finance 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 Board hereby retains Burr & Forman LLP, as Bond Counsel, and Compass Municipal Advisors, LLC, as Financial Advisor, with regard to the issuance of the Bond. The District Superintendent is authorized to execute such contracts, documents or engagement letters as may be necessary and appropriate to effectuate these engagements.

SECTION 25. 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 are, 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 ____ day of March, 2021.

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 LEXINGTON COUNTY AND RICHLAND COUNTY
GENERAL OBLIGATION BOND, SERIES 2021

No. R-1

INTEREST RATE MATURITY DATE BOND PAYMENT DATE ORIGINAL ISSUE DATE

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 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.

The principal and interest on this Bond shall be paid to Wells Fargo Bank, N.A. (the "Trustee") under the Master Trust Indenture between the South Carolina Association of Governmental Organizations and the Trustee dated May 1, 2017, as amended (the "SCAGO Trust Agreement"), on or before the Bond Payment Date shown above.

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 Auditor of the county in which the School District is located (the "County") and collected by the Treasurer of the County, 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 on 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 Article X, Section 15 of the Constitution of the State of South Carolina, 1895, as amended (the "Constitution"); 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, 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 of South Carolina (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 on 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: _____
Secretary, Board of Trustees

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 (collectively, the "Bonds") in the amounts indicated on _____, _____, 2021.

[PRINCIPAL AMOUNTS AND NAMES OF
PARTICIPATING SCHOOL DISTRICTS]

The Bonds will be collectively sold as the South Carolina Association of Governmental Organizations Certificates of Participation, Series 2021 (Evidencing Undivided Proportionate Interests in General Obligation Debt of Certain South Carolina School Districts) (the "Certificates").

Sale Date: _____, 2021

Sale Time: _____ a.m., South Carolina time

Certificates and Bonds Dated: _____, 2021

Interest Payment: March ___, 2022

Maturity: March ___, 2022

Redemption provisions: The Certificates and Bonds are not subject to redemption.

Book-Entry-Only: The Certificates will be book-entry-only.

Legal Opinion: Burr & Forman LLP, 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 denominations of \$100,000 and integral multiples of \$1,000 in excess of \$100,000. 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, Burr & Forman LLP, telephone (803) 799-9800; e-mail: fheizer@burr.com or the School District's Financial Advisor, Brian Nurick, Senior Managing Director, Compass Municipal Advisors, LLC, telephone (859) 368-9619, e-mail: brian.nurick@compassmuni.com.

*Preliminary, subject to change.



EXHIBIT H

MEMORANDUM

To: Members of the Board of Trustees

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

From: Marty Rawls, 
Chief Financial Officer

Date: March 17, 2021

Re: March 22, 2021 Board Meeting
Action Agenda Item
Implementation Process of 2020-2021 Step Increase for District Five Staff

The implementation process of the 2020-2021 Step Increase for District Five staff will be presented.

Recommendation:

The administration recommends the approval of the implementation process of the 2020-2021 Step Increase for District Five staff as presented.

MR:tl



Memorandum

To: Members of the Board of Trustees

From: Katrina Goggins 
Director, Office of Communications

Date: March 17, 2021

Re: First Reading Approval
2021-2022 School Board Meeting Schedule

Recommendation:

The administration recommends that the "Proposed 2021-2022 School Board Meeting Schedule" proceed to final approval.

Per Board Policy BE, "The board will normally meet twice monthly, usually on the second and fourth Mondays. The annual meeting schedule must be approved in advance by the board. Meetings will be held at various school locations including the Center for Advanced Technical Studies on a rotational basis at the discretion of the superintendent and board officers. Meetings may also be held at the district office as needed. In unusual circumstances, the superintendent may change the time and place of the regular meeting, or any regular meeting, upon approval by board officers."

Key features of the Proposed 2021-2022 School Board Meeting Schedule include:

- Two meetings a month except for July, November, December & April
- June & July meetings - Typically, scheduled at the Center for Advanced Technical Studies or the District Office (due to construction projects at the schools)

Per input at the March 8 board meeting, the administration has added Piney Woods Elementary School to the 2021-2022 meeting schedule.

Once approved by the board, School District Five's school board meeting schedule will be posted on the website and shared with staff and families directly using the district's automated messaging system.



DRAFT

Please note this is a draft. A final version of the 2021-2022 meeting schedule will be approved by the Board of Trustees.

2021-2022 Meeting Schedule
School District Five of Lexington and Richland Counties
Board of Trustees

Date	Location*
July 12, 2021	Center for Advanced Technical Studies
August 9, 2021	Center for Advanced Technical Studies
August 23, 2021	Spring Hill High
September 13, 2021	Chapin Middle School
September 27, 2021	Irmo High
October 11, 2021	Dutch Fork Middle
October 25, 2021	Spring Hill High
November 15, 2021	Irmo High
December 13, 2021	Chapin Middle
January 10, 2022	Piney Woods Elementary
January 24, 2022	Center for Advanced Technical Studies
February 7, 2022	Dutch Fork Middle
February 28, 2022	Spring Hill High
March 14, 2022	Irmo High
March 28, 2022	Dutch Fork Middle
April 25, 2022	Chapin Middle School
May 9, 2022	Irmo High
May 23, 2022	Dutch Fork Middle
June 13, 2022	Center for Advanced Technical Studies
June 27, 2022	Center for Advanced Technical Studies

**Please note locations are subject to changes, in accordance with School Board Policy BE.*



MEMORANDUM

To: Members of the Board of Trustees

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

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

Date: March 17, 2021

Re: March 22, 2021
Board Meeting
Action Item

Purpose: Review School of Choice Program per Board Request.

Superintendent Priority #2
Identify areas of achievement to improve.

Attached: Power Point Presentation



MRH:lm



Memorandum

To: Members of the Board of Trustees

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

From: Marty D. Rawls
Chief Financial Officer 
Tamara D. Turner, Ed.D. 
Chief Human Resources Officer

Date: March 18, 2021

Re: March 22, 2021 Board Meeting
Discussion Item
Discussion and First Reading of Proposed New Board Policy DE "ESSER FUNDS"

Item: Discussion and First Reading of proposed new Board Policy DE "ESSER Funds."

Background: Under the ESSER Fund, established as part of the Education Stabilization Fund in the CARES Act, State educational agencies (SEAs) will award subgrants to local educational agencies (LEAs) to address the impact that the Novel Coronavirus Disease 2019 (COVID-19) has had, and continues to have, on elementary and secondary schools across the Nation.

Recommendation: The administration recommends that the Board of Trustees approve the new Board Policy DE "ESSER Funds" in order to proceed to Second Reading and Final approval.

We will be present at the Board Meeting to answer any questions you may have regarding this information.

MDR/TDT:aw

Attachment - DE "ESSER Funds"

RECOMMENDED NEW BOARD POLICY – DISCUSSION AND FIRST READING – MARCH 22, 2021

Policy DE ESSER Funds

Purpose: To establish and clarify the purpose of ESSER Funds and spending parameters to promote transparency and enable the District to continue smooth operations during a great time of need for our students, staff, and communities. The District may modify the accompanying administrative rule due to the receipt of additional ESSER funds.

On December 27, 2020, the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA) was signed into law. The US Department of Education is providing an additional \$54.3 billion for the Elementary and Secondary School Emergency Relief Fund (ESSER II Fund). This legislation will award these grants to state educational agencies (SEAs) for the purpose of providing local educational agencies (LEAs) with emergency relief funds to address the impact that COVID-19 has had, and continues to have, on elementary and secondary schools across the nation. The District anticipates receipt of further ESSER funding, referred to as future ESSER Funds (including but not limited to the ESSER III Fund), in the future.

The School District Five of Lexington and Richland Counties expects to be allocated its portion of ESSER II funding; the specific amount will be determined once the District receives its grant award.

Note: ESSER II Funds, including future ESSER Funds, are completely and entirely separate from ESSER Funds received under the Coronavirus Aid, Relief, and Economic Security (CARES) Act (Public Law 116-136). Further, the Administrative Rule to this Policy may be updated to include the provision of future additional ESSER funds.

References:



Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA): Public Law 116-260; enacted December 27, 2020.



Memorandum

To: Members of the Board of Trustees

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

From: Marty D. Rawls
Chief Financial Officer 
Tamara D. Turner, Ed.D. 
Chief Human Resources Officer

Date: March 18, 2021

Re: March 22, 2021 Board Meeting
Information ONLY Item
New Administrative Rule DE-R "ESSER FUNDING ALLOCATION"

Item: New Administrative Rule DE-R "ESSER Funding Allocation."

We will be present at the Board Meeting to answer any questions you may have regarding this information.

MDR/TDT:aw

Attachment – DE-R "ESSER Funding Allocation"

RECOMMENDED NEW ADMINISTRATIVE RULE – INFORMATION ONLY – MARCH 22, 2021

AR DE-R ESSER Funding Allocation

Local Educational Agencies (LEAs) that receive funds under the CRRSA Act may use the funds for the following services:

1. Any activity authorized by the ESEA of 1965, including the following:
 - a. Individuals with Disabilities Education Act (20 U.S.C. 1400, *et seq.*) (IDEA);
 - b. Adult Education and Family Literacy Act (20 U.S.C. 1400, *et seq.*);
 - c. Carl D. Perkins Career and Technical Education Act of 2006 (20 U.S.C. 2301, *et seq.*) (the Perkins Act); and
 - d. Subtitle B of Title VII of the McKinney-Vento Homeless Assistance Act (42 U.S.C. 11431, *et seq.*).
2. Coordination of preparedness and response efforts of LEAs with State, local, Tribal, and territorial public health departments, and other relevant agencies, to improve coordinated responses among such entities to prevent, prepare for, and respond to coronavirus, for example: hand sanitizer; sanitation spray; room and/or desk dividers; any other equipment necessary for the safety of students and staff to slow the spread of COVID-19; providing on-going training on proper protocol for sanitization of facilities pursuant to CDC guidelines.
3. Providing principals and others school leaders with the resources necessary to address the needs of their individual schools, for example: hiring substitutes and long-term substitutes; addressing any staffing needs.
4. Activities to address the unique needs of low-income children or students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and foster care youth, including how outreach and service delivery will meet the needs of each population, for example: providing outreach programs to ensure students are receiving the highest quality education; providing technology to all students as needed.
5. Developing and implementing procedures and systems that improve the preparedness and response efforts of local educational agencies.
6. Training and professional development for staff of the LEA on sanitation and minimizing the spread of infectious diseases, for example: providing on-going training on proper protocol for sanitization of facilities pursuant to CDC guidelines.
7. Purchasing supplies to sanitize and clean the facilities of a LEA, including buildings operated by such agency, for example: hand sanitizer; sanitation spray; room and/or desk dividers; any other equipment necessary for the safety of students and staff to slow the spread of COVID-19.
8. Planning for and coordinating during long-term closures, including for how to provide meals to eligible students, how to provide technology for online learning to all students, how to provide guidance for carrying out requirements under the IDEA, and how to ensure other educational services can continue to be provided consistent with all Federal, State, and local requirements, for example: additional bus drivers to provide meals to all students; additional cafeteria staff to prepare meals; additional devices for students to perform their work.
9. Purchasing educational technology (including hardware, software, and connectivity) for students who are served by the LEA that aids in regular and substantive educational interaction between students and their classroom instructors, including low-income students and students with disabilities, which may include assistive technology or adaptive equipment.
10. Providing mental health services and supports, for example: provide counseling services to students and staff.

11. Planning and implementing activities related to summer learning and supplemental afterschool programs, including providing classroom instruction or online learning during the summer months and addressing the needs of low-income students, students with disabilities, English learners, migrant students, students experiencing homelessness, and children in foster care, for example: educational day camps for students.
12. Addressing learning loss among students, including low-income students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and children and youth in foster care of the local educational agency, including by –
 - a. Administering and using high-quality assessments that are valid and reliable to accurately assess students' academic progress and assist educators in meeting students' academic progress and assist educators in meeting students' academic needs, including through differentiating instructions;
 - b. Implementing evidence-based activities to meet the comprehensive needs of students;
 - c. Providing information and assistance to parents and families on how they can effectively support students in a distance learning environment; and
 - d. Tracking student attendance and proving student engagement in distance education.
13. School facility repairs and improvements to enable operation of schools to reduce risk of virus transmission and exposure to environmental health hazards and to support student health needs, for example: preparing classrooms for compliance with CDC guidelines for social distancing, including any equipment as may be necessary.
14. Inspection, testing, maintenance, repair, replacement, and upgrade projects to improve the indoor air quality in school facilities, including mechanical and non-mechanical heating, ventilation, and air conditioning systems, filtering, purification and other air cleaning, fans, control systems, and window and door repair and replacement.
15. Other activities that are necessary to maintain the operation of and continuity of services in LEAs and continuing to employ existing staff of the LEA, for example: hiring substitutes and long-term substitutes; addressing any staffing needs.

ESSER II Reporting Due Dates:

Reporting Period	Report Due Date
January 1 – March 31, 2021	April 5, 2021
April 1 – June 30, 2021	July 5, 2021
July 1 – September 30, 2021	October 5, 2021
October 1 – December 31, 2021	January 5, 2022
January 1 – March 31, 2022	April 5, 2022
April 1 – June 30, 2022	July 5, 2022

Note: This Administrative Rule may be updated to include the provision of future additional ESSER funds.