



### ***Agenda***

Board of Trustees

Regular Meeting

Location: The Center for Advanced Technical Studies, Multipurpose Room

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

April 26, 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. Selected employment items (*Exhibit B*) (Information Only)
  - c. Attorney-Client Privileged Discussion Related to Invoices from Law Firms (Action as necessary)
  - d. Update on Legal Matters in which the District is involved including Case No. 2020-CP-40-00161
  - e. Investigation Regarding Sewer Taps Purchased 2013-2014 (Action as necessary)
4. Call to order at 7:00 p.m.
5. Welcoming remarks – Jan Hammond, Board Chair
6. Invocation – Jan Hammond, Board Chair
7. Pledge of Allegiance – Jan Hammond, Board Chair
8. School Board Spotlight
  - Dick and Tunky Riley Award Presentation (Chapin Middle School SIC)
9. Superintendent's Report (Action as necessary)
  - 2020-2021 School Reentry Overview: Part XV
  - Human Resources Report – Update and Information Regarding Kelly Service's Contract (Substitute Teachers)
  - Cenergistic Report: Energy Conservation Program
  - Monthly Financial Reports (*Exhibit C*)
  - 2021-2022 General Fund Budget Update
10. Approval of the minutes of the March 22, 2021 board meeting
11. Public Participation\*

### **ACTION AGENDA**

12. Action as Necessary or Appropriate on Matters Discussed in Executive Session
13. Approval of Proposed Engineering Firm (*Exhibit D*)
14. Second Reading Approval 2021-2022 Board Meeting Schedule (*Exhibit E*)
15. Second Reading Approval of Proposed new Board Policy DE “ESSER Funds” (*Exhibit F*)
16. Resolution Adoption: Refunding Bonds to Refund the Series 2012B bonds (*Exhibit G*)
17. Provisional Approval of the 2020-2021 District Strategic Plan (*Exhibit H*)

### **DISCUSSION AGENDA**

18. Adjourn

### **INFORMATION AGENDA**

19. Information Only: New Administrative Rule GCC-R2 “COVID-19-Related Leave (Professional and Support Staff)”
20. Information Only: Revisions to Administrative Rule, IKA-R “Grading / Assessment Systems”
21. Information Only: Board Committees
22. The next regular scheduled board meeting will be May 10, 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. Masks will be required. The district will live stream board meetings to provide virtual viewing options.



**Minutes**  
**Board Meeting – March 22, 2021**

The Board of Trustees of School District Five of Lexington and Richland Counties conducted an in-person meeting at Irmo Middle 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  
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 7:10 p.m. and offered welcoming remarks. Board member, Mrs. Nikki Gardner, gave the invocation and also led the Pledge of Allegiance.

During the Superintendent's Report, Dr. Melton presented the 2020-2021 School Reentry Overview, Part XIV, as an update only. Chief Financial Officer, Mrs. Marty Rawls, presented Monthly Financial Reports.

During public participation, Kim Murphy spoke regarding capital projects and redistricting.

**Action Agenda**

- Action as necessary or appropriate on matters discussed in Executive Session
- Second and Final Reading Proposed FY 2021-2022 Capital Budget
- Resolution Adoption: 2021 Spring South Carolina Association of Government Organizations (SCAGO) General Obligation Bond Program
- Implementation Process of 2020-2021 Step Increase for District Five Staff
- First Reading approval 2021-2022 Board Meeting Schedule
- Full Review of School of Choice Program

**Discussion Agenda**

- Discussion and First Reading of Proposed new Board Policy DE "ESSER Funds"
- Discussion of Parameters for the FY2022 General Fund Budget

### Information Only

- New Administrative Rule DE-R “ESSER Funding Allocation”

The meeting adjourned at 9:17 p.m.

### Record of Voting



### School District Five of Lexington and Richland Counties

Meeting of March 22, 2021

	Blackburn Hines	Gardner	Hammond	Hogan	Huddle	Loveless	White
1. M. Hogan S. Loveless Approve the agenda	X	A	X	X	X	X	A
2. M. Loveless S. Hogan Enter Executive Session to consider the following: a. Selected employment items ( <i>Exhibit A</i> ) (Action) b. 2021 -2022 Reappointments ( <i>Exhibit B</i> ) (Action) c. Selected employment items ( <i>Exhibit C</i> ) (Information Only) d. Receipt of Legal Advice Regarding Class Action Lawsuit ( <i>Exhibit D</i> ) e. Receipt of Legal Advice Regarding Matters Covered by the Attorney-Client Privilege	X	X	X	X	X	X	A
3. M. Huddle S. Loveless Approve the minutes of the March 8, 2021 board meeting.	X	X	X	X	X	X	X
4. M. Loveless S. Blackburn Hines I move that we approve the selected employment items as discussed in Executive Session shown under Exhibit A (Action) and 2021-2022 Reappointments shown under Exhibit B (Action).	X	X	X	X	X	X	X
5. M. Gardner S. Blackburn Hines I move that we give Second and Final Reading Approval of the Proposed FY 2021-2022 Capital Budget as shown in Exhibit F.	X	X	X	X	X	AB	X

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

6. M. Gardner	S. Blackburn Hines	-	-	-	-	-	-
I move that we approve the Resolution Adoption: 2021 Spring South Carolina Association of Government Organizations (SCAGO) General Obligation Bond Program as shown in Exhibit G.							
M. Huddle	S. Gardner	N	X	X	N	X	X
Amend the motion to authorize the administration to change the amount of the bond from \$12.5 million to \$10 million.							
M. Huddle	S. Blackburn Hines	X	X	X	X	X	X
Vote on original motion as amended.							
7. M. Loveless	S. Gardner	X	X	X	X	X	X
I move that we approve the Implementation Process of 2020-2021 Step Increases for all District Five Staff as shown in Exhibit H.							
8. M. Gardner	S. Huddle	X	X	X	X	X	X
I move that we give First Reading approval to the 2021-2022 Board Meeting Schedule as shown in Exhibit I.							
9. M. Gardner	S. Huddle	X	X	X	X	X	X
I move that we approve the Discussion and First Reading of Proposed new Board Policy DE "ESSER Funds" shown in Exhibit K with the addition of a sentence to give the Board a purpose.							
10. M. Blackburn Hines	S. Gardner	X	X	X	X	X	X
Adjourn at 9:17 p.m.							
		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: April 21, 2021

Re: April 26, 2021 Board Meeting  
Superintendent's Report  
Monthly Financial Reports – February 2021

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

MR:tl

Attachments

**LEXINGTON RICHLAND SCHOOL DISTRICT 5**  
**GENERAL FUND**  
**MONTHLY REVENUE SUMMARY**  
**FOR THE PERIOD ENDING FEBRUARY 28, 2021**

	<b>BUDGET</b>	<b>ACTUAL YEAR TO DATE</b>	<b>% Received</b>
<b><u>LOCAL SOURCES</u></b>			
Property Taxes - Operations & Delinquent	67,831,629	62,711,356	92.45%
Property Taxes - Penalties & Interest	415,633	173,954	41.85%
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	33,744	28.12%
Medicaid	105,000	60,883	57.98%
Interest on Investments	350,000	56,153	16.04%
Other Local Revenue	240,000	829,070	345.45%
<b>TOTAL - LOCAL SOURCES</b>	<b>70,619,602</b>	<b>63,910,770</b>	<b>90.50%</b>
<b><u>STATE SOURCES</u></b>			
Education Finance Act (EFA)	42,289,607	28,569,150	67.56%
State Fringe Benefits	20,097,971	13,353,622	66.44%
Retiree Health Insurance	5,440,985	3,632,368	66.76%
State Aid to Classrooms - Teacher Salary	4,124,175	815,729	19.78%
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	16,072,543	50.00%
Merchant's Inventory Tax	213,955	156,198	73.00%
School Bus Drivers' Salaries/Fringes	1,275,060	794,038	62.27%
Manufacturer's Depr. Reimbursement & Motor Carrier	572,460	232,903	40.68%
PEBA Credits	1,190,410	1,190,410	100.00%
Other State Revenue	20,000	12,385	61.93%
<b>TOTAL - STATE SOURCES</b>	<b>119,707,980</b>	<b>74,351,409</b>	<b>62.11%</b>
<b><u>OTHER FINANCING SOURCES</u></b>			
E I A-Teacher Salary Supplement & Fringe	5,717,090	3,565,108	62.36%
Indirect Cost - Special Revenue Funds	480,000	190,488	39.68%
Sale of Fixed Assets	-	37,237	
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>6,197,090</b>	<b>3,792,833</b>	<b>61.20%</b>
<b><u>OPERATIONAL BALANCE TRANSFER</u></b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>100.00%</b>
<b>TOTAL REVENUES THROUGH 2/28/2021 *</b>	<b>\$ 199,524,672</b>	<b>\$ 145,055,012</b>	<b>72.70%</b>
<b>TOTAL REVENUES THROUGH 2/28/2020 **</b>	<b>\$ 200,073,496</b>	<b>\$ 136,204,362</b>	<b>68.08%</b>

\* 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 FEBRUARY 28, 2021**

	ORIGINAL BUDGET	ADJUSTED BUDGET	ACTUAL YEAR TO DATE	% Expended
<b>SALARIES AND FRINGE</b>				
Instructional	\$ 113,638,253	\$ 113,664,686	\$ 62,057,437	54.60%
Support & Community Services	58,401,278	58,752,570	37,134,951	63.21%
<b>Subtotal</b>	<b>172,039,531</b>	<b>172,417,256</b>	<b>99,192,388</b>	<b>57.53%</b>
<b>CONTRACTUAL SERVICES &amp; Oth. Obj.</b>				
Instructional	2,612,901	2,917,971	1,246,921	42.73%
Support & Community Services	12,506,496	12,436,623	7,264,899	58.42%
<b>Subtotal</b>	<b>15,119,396</b>	<b>15,354,594</b>	<b>8,511,820</b>	<b>55.44%</b>
<b>SUPPLIES AND MATERIALS</b>				
Instructional	2,024,325	2,080,032	824,630	39.65%
Support & Community Services	6,239,719	6,374,578	3,603,532	56.53%
<b>Subtotal</b>	<b>8,264,044</b>	<b>8,454,610</b>	<b>4,428,162</b>	<b>52.38%</b>
<b>EQUIPMENT</b>				
Instructional	-	3,700	9,627	260.18%
Support & Community Services	83,685	6,615	8,677	131.17%
<b>Subtotal</b>	<b>83,685</b>	<b>10,315</b>	<b>18,304</b>	<b>177.44%</b>
<b>TRANSFERS</b>				
Pmts to Other Govt Entities-Per Proviso	20,000	20,000	20,180	100.90%
Food Service	-	267,897	-	0.00%
	<b>20,000</b>	<b>287,897</b>	<b>20,180</b>	<b>7.01%</b>
<b>OPERATIONAL BALANCE **</b>		3,000,000		0.00%
<b>TOTAL EXPENDITURES THROUGH 2/28/2021</b>	<b>\$ 195,526,656</b>	<b>\$ 199,524,672</b>	<b>\$ 112,170,854</b>	<b>56.22%</b>
<b>TOTAL EXPENDITURES THROUGH 2/28/2020</b>	<b>\$ 195,794,553</b>	<b>\$ 200,073,496</b>	<b>\$ 113,747,631</b>	<b>56.85%</b>

\*\* \$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

From Date: 2/1/2021

To Date: 2/28/2021

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

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)	(\$11,917,107.21)	(\$36,940,870.70)	(\$292,687.12)	\$0.00	(\$292,687.12)	0.79%
100.000.0111002.0000.000	Ad Valorem Taxes - Richland	(\$14,994,746.18)	\$0.00	(\$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)	(\$573,694.72)	(\$5,030,836.95)	(\$1,982,539.05)	\$0.00	(\$1,982,539.05)	28.27%
100.000.0112002.0000.000	Vehicle Taxes - Richland	(\$6,781,620.00)	\$0.00	(\$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)	(\$1,433.51)	(\$507,586.92)	(\$456,252.08)	\$0.00	(\$456,252.08)	47.34%
100.000.0113002.0000.000	Delinquent Taxes - Richland	(\$844,490.00)	\$0.00	(\$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)	(\$23,087.50)	(\$102,781.07)	(\$195,403.93)	\$0.00	(\$195,403.93)	65.53%
100.000.0114002.0000.000	Penalties & Interest on Taxes	(\$117,448.00)	\$0.00	(\$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	\$0.00	(\$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)	\$0.00	(\$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)	\$0.00	(\$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)	(\$3,613.32)	(\$51,638.62)	(\$298,361.38)	\$0.00	(\$298,361.38)	85.25%
100.000.0151001.0000.000	Interest - Lexington	\$0.00	(\$1,294.27)	(\$3,857.54)	\$3,857.54	\$0.00	\$3,857.54	0.00%
100.000.0151002.0000.000	Interest - Richland County	\$0.00	\$0.00	(\$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)	(\$6,607.00)	(\$33,744.21)	(\$86,255.79)	\$0.00	(\$86,255.79)	71.88%
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)	\$0.00	(\$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)	(\$77.51)	(\$217,484.66)	\$202,484.66	\$0.00	\$202,484.66	-1349.90%
100.000.0196000.0000.000	Printing Revenue	\$0.00	(\$879.47)	(\$11,857.61)	\$11,857.61	\$0.00	\$11,857.61	0.00%
100.000.0199200.0000.000	E-Rate Revenue	\$0.00	\$0.00	(\$252,648.81)	\$252,648.81	\$0.00	\$252,648.81	0.00%
100.000.0199300.0000.000	Insurance Proceeds	(\$25,000.00)	(\$111,737.48)	(\$187,743.06)	\$162,743.06	\$0.00	\$162,743.06	-650.97%
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)	(\$4,344.28)	(\$158,816.05)	(\$41,183.95)	\$0.00	(\$41,183.95)	20.59%
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	\$0.00	(\$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)	(\$145,907.63)	(\$729,538.15)	(\$483,794.85)	\$0.00	(\$483,794.85)	39.87%
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)	\$0.00	(\$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)	(\$1,618,695.00)	(\$13,353,622.01)	(\$6,744,348.99)	\$0.00	(\$6,744,348.99)	33.56%
100.000.0318100.0000.000	Retiree Health Insurance	(\$5,440,985.00)	(\$455,937.50)	(\$3,632,367.51)	(\$1,808,617.49)	\$0.00	(\$1,808,617.49)	33.24%
100.000.0318600.0000.000	State Aid to Classroom - Teach	(\$4,124,175.00)	(\$815,729.27)	(\$815,729.27)	(\$3,308,445.73)	\$0.00	(\$3,308,445.73)	80.22%
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	(\$140,880.49)	(\$1,164,987.22)	\$1,164,987.22	\$0.00	\$1,164,987.22	0.00%
100.000.0331200.0000.000	EFA - Primary	\$0.00	(\$384,049.84)	(\$3,577,076.33)	\$3,577,076.33	\$0.00	\$3,577,076.33	0.00%
100.000.0331300.0000.000	EFA - Elementary	\$0.00	(\$852,883.28)	(\$7,231,617.75)	\$7,231,617.75	\$0.00	\$7,231,617.75	0.00%
100.000.0331400.0000.000	EFA - High School	\$0.00	(\$206,762.46)	(\$1,982,818.56)	\$1,982,818.56	\$0.00	\$1,982,818.56	0.00%
100.000.0331500.0000.000	EFA - Trainable Mentally Handi	\$0.00	(\$6,613.26)	(\$50,595.38)	\$50,595.38	\$0.00	\$50,595.38	0.00%
100.000.0331600.0000.000	EFA - Speech Handicapped	\$0.00	(\$244,925.82)	(\$2,168,517.11)	\$2,168,517.11	\$0.00	\$2,168,517.11	0.00%
100.000.0331700.0000.000	EFA - Homebound	\$0.00	\$0.00	(\$8,715.30)	\$8,715.30	\$0.00	\$8,715.30	0.00%
100.000.0332100.0000.000	EFA - Emotionally Handicapped	\$0.00	(\$11,310.21)	(\$80,225.63)	\$80,225.63	\$0.00	\$80,225.63	0.00%

# School District Five of Lexington and Richland

## Board Report Revenue

Fiscal Year: 2020-2021

From Date: 2/1/2021

To Date: 2/28/2021

☐ 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	(\$4,665.65)	(\$44,959.00)	\$44,959.00	\$0.00	\$44,959.00	0.00%
100.000.0332300.0000.000	EFA - Learning Disabilities	\$0.00	(\$230,426.56)	(\$2,011,873.94)	\$2,011,873.94	\$0.00	\$2,011,873.94	0.00%
100.000.0332400.0000.000	EFA - Hearing Handicapped	\$0.00	(\$13,311.76)	(\$133,766.85)	\$133,766.85	\$0.00	\$133,766.85	0.00%
100.000.0332500.0000.000	EFA - Visually Handicapped	\$0.00	(\$5,426.90)	(\$56,285.02)	\$56,285.02	\$0.00	\$56,285.02	0.00%
100.000.0332600.0000.000	EFA - Orthopedically Handicapp	\$0.00	(\$3,826.59)	(\$31,073.77)	\$31,073.77	\$0.00	\$31,073.77	0.00%
100.000.0332700.0000.000	EFA - Vocational	\$0.00	(\$741,580.78)	(\$5,515,327.46)	\$5,515,327.46	\$0.00	\$5,515,327.46	0.00%
100.000.0333100.0000.000	EFA - Autism	\$0.00	(\$89,330.69)	(\$772,323.89)	\$772,323.89	\$0.00	\$772,323.89	0.00%
100.000.0333200.0000.000	EFA - Gifted and Talented Educ	\$0.00	(\$113,332.70)	(\$881,098.42)	\$881,098.42	\$0.00	\$881,098.42	0.00%
100.000.0333400.0000.000	EFA - Limited English Proficie	\$0.00	(\$12,625.72)	(\$116,303.16)	\$116,303.16	\$0.00	\$116,303.16	0.00%
100.000.0335100.0000.000	EFA - Academic Assistance	\$0.00	(\$101,106.01)	(\$862,625.59)	\$862,625.59	\$0.00	\$862,625.59	0.00%
100.000.0335200.0000.000	EFA - Pupils in Poverty	\$0.00	(\$204,364.89)	(\$1,850,549.11)	\$1,850,549.11	\$0.00	\$1,850,549.11	0.00%
100.000.0335300.0000.000	EFA - DUAL	\$0.00	(\$4,846.48)	(\$28,410.51)	\$28,410.51	\$0.00	\$28,410.51	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)	\$0.00	(\$9,522,063.94)	(\$1,058,007.06)	\$0.00	(\$1,058,007.06)	10.00%
100.000.0381002.0000.000	Local Property Tax Relief (Tie	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0382000.0000.000	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)	(\$3,214,508.60)	(\$16,072,543.00)	(\$16,072,543.00)	\$0.00	(\$16,072,543.00)	50.00%
100.000.0383001.0000.000	Merchants Inventory Tax - Lexi	(\$194,013.00)	\$0.00	(\$147,660.60)	(\$46,352.40)	\$0.00	(\$46,352.40)	23.89%
100.000.0383002.0000.000	Merchants Inventory Tax - Rich	(\$19,942.00)	\$0.00	(\$8,537.16)	(\$11,404.84)	\$0.00	(\$11,404.84)	57.19%
100.000.0384001.0000.000	Manufacturers Depr. Reimbursem	(\$296,231.00)	\$0.00	\$0.00	(\$296,231.00)	\$0.00	(\$296,231.00)	100.00%
100.000.0384002.0000.000	Manufacturers Depr. Reimbursem	\$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)	(\$20,762.71)	(\$167,039.05)	(\$44,485.95)	\$0.00	(\$44,485.95)	21.03%
100.000.0389002.0000.000	Motor Carrier Vehicle Tax - Ri	(\$64,704.00)	\$0.00	(\$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	\$0.00	(\$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)	(\$1,190,409.80)	(\$1,190,409.80)	(\$0.20)	\$0.00	(\$0.20)	0.00%
100.000.0399900.0000.000	Revenue from Other State Agenc	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
100.000.0499000.0000.000	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)	(\$522,217.00)	(\$3,565,108.39)	(\$2,151,981.61)	\$0.00	(\$2,151,981.61)	37.64%
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)	(\$41,748.03)	(\$190,487.52)	(\$289,512.48)	\$0.00	(\$289,512.48)	60.32%
100.000.0530000.0000.000	Sale of Fixed Assets	\$0.00	(\$7,322.00)	(\$37,237.04)	\$37,237.04	\$0.00	\$37,237.04	0.00%
FUND: General Fund - 100		(\$196,524,672.00)	(\$24,049,383.90)	(\$142,055,011.91)	(\$54,469,660.09)	\$0.00	(\$54,469,660.09)	27.72%
<b>Grand Total:</b>		(\$196,524,672.00)	(\$24,049,383.90)	(\$142,055,011.91)	(\$54,469,660.09)	\$0.00	(\$54,469,660.09)	27.72%

End of Report

# School District Five of Lexington and Richland

## Board Report Expenditures

Fiscal Year: 2020-2021

From Date: 2/1/2021

To Date: 2/28/2021

☐ 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	\$386,471.46	\$2,686,440.25	\$1,934,882.06	\$2,146,396.17	(\$211,514.11)	-4.58%
100.111.2000000.0000.000	Employee Benefits	\$2,334,649.47	(\$138,468.32)	\$2,196,181.15	\$184,427.62	\$1,216,258.75	\$979,922.40	\$278,697.43	\$701,224.97	31.93%
100.111.3000000.0000.000	Purchased Services	\$2,363.83	\$262.64	\$2,626.47	\$1,339.46	\$10,016.86	(\$7,390.39)	\$0.00	(\$7,390.39)	-281.38%
100.111.4000000.0000.000	Supplies and Materials	\$55,568.70	\$5,099.30	\$60,668.00	\$5,610.64	\$31,951.24	\$28,716.76	(\$3,839.60)	\$32,556.36	53.68%
	FUNCTION: Kindergarten Programs - 111	\$7,334,426.69	(\$453,628.76)	\$6,880,797.93	\$577,849.18	\$3,944,667.10	\$2,936,130.83	\$2,421,254.00	\$514,876.83	7.48%
100.112.1000000.0000.000	Salaries	\$13,144,363.30	(\$111,342.53)	\$13,033,020.77	\$1,063,363.65	\$7,162,357.04	\$5,870,663.73	\$5,825,279.61	\$45,384.12	0.35%
100.112.2000000.0000.000	Employee Benefits	\$5,839,260.30	(\$2,701.49)	\$5,836,558.81	\$474,360.21	\$3,082,329.84	\$2,754,228.97	\$711,388.55	\$2,042,840.42	35.00%
100.112.3000000.0000.000	Purchased Services	\$5,833.16	(\$212.16)	\$5,621.00	\$33,377.82	\$204,512.29	(\$198,891.29)	(\$35.00)	(\$198,856.29)	-3537.74%
100.112.4000000.0000.000	Supplies and Materials	\$266,217.30	\$30,914.70	\$297,132.00	\$25,086.00	\$135,484.88	\$161,647.12	\$14,572.22	\$147,074.90	49.50%
	FUNCTION: Primary Programs - 112	\$19,255,674.06	(\$83,341.48)	\$19,172,332.58	\$1,596,187.68	\$10,584,684.05	\$8,587,648.53	\$6,551,205.38	\$2,036,443.15	10.62%
100.113.1000000.0000.000	Salaries	\$23,261,823.28	\$224,357.56	\$23,486,180.84	\$1,883,261.88	\$12,696,958.76	\$10,789,222.08	\$10,323,148.30	\$466,073.78	1.98%
100.113.2000000.0000.000	Employee Benefits	\$10,046,657.65	\$97,095.99	\$10,143,753.64	\$815,369.29	\$5,337,053.81	\$4,806,699.83	\$1,237,875.35	\$3,568,824.48	35.18%
100.113.3000000.0000.000	Purchased Services	\$15,931.80	\$1,793.60	\$17,725.40	\$63,532.50	\$402,584.32	(\$384,858.92)	\$0.00	(\$384,858.92)	-2171.23%
100.113.4000000.0000.000	Supplies and Materials	\$456,234.30	\$47,907.30	\$504,141.60	\$33,810.74	\$169,662.67	\$334,478.93	(\$6,816.85)	\$341,295.78	67.70%
100.113.5000000.0000.000	Capital Outlay	\$0.00	\$3,700.00	\$3,700.00	\$0.00	\$3,697.88	\$2.12	\$0.00	\$2.12	0.06%
100.113.6000000.0000.000	Other Objects	\$0.00	\$0.00	\$0.00	\$0.00	\$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	\$2,795,974.41	\$18,610,603.28	\$15,544,898.20	\$11,554,206.80	\$3,990,691.40	11.68%
100.114.1000000.0000.000	Salaries	\$18,928,869.68	\$6,883.22	\$18,935,752.90	\$1,547,789.15	\$10,364,662.27	\$8,571,090.63	\$8,358,078.70	\$213,011.93	1.12%
100.114.2000000.0000.000	Employee Benefits	\$7,881,345.35	\$88,706.71	\$7,970,052.06	\$650,229.54	\$4,230,489.72	\$3,739,562.34	\$973,506.69	\$2,766,055.65	34.71%
100.114.3000000.0000.000	Purchased Services	\$388,688.09	(\$1,621.09)	\$387,067.00	\$67,752.73	\$373,775.10	\$13,291.90	\$180,229.51	(\$166,937.61)	-43.13%
100.114.4000000.0000.000	Supplies and Materials	\$648,574.11	\$117,267.89	\$765,842.00	\$24,728.27	\$309,208.67	\$456,633.33	\$21,909.33	\$434,724.00	56.76%
100.114.5000000.0000.000	Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$5,928.72	(\$5,928.72)	\$0.00	(\$5,928.72)	0.00%
100.114.6000000.0000.000	Other Objects	\$885.00	\$0.00	\$885.00	\$0.00	\$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	\$2,290,499.69	\$15,284,249.48	\$12,775,349.48	\$9,533,724.23	\$3,241,625.25	11.55%
100.115.1000000.0000.000	Salaries	\$2,681,887.09	(\$100,417.85)	\$2,581,469.24	\$207,572.17	\$1,464,118.31	\$1,117,350.93	\$1,105,456.48	\$11,894.45	0.46%
100.115.2000000.0000.000	Employee Benefits	\$1,144,571.34	(\$37,916.44)	\$1,106,654.90	\$89,283.22	\$611,263.48	\$495,391.42	\$135,320.62	\$360,070.80	32.54%
100.115.3000000.0000.000	Purchased Services	\$9,540.00	\$1,060.00	\$10,600.00	\$2,798.90	\$11,983.76	(\$1,383.76)	\$3,462.19	(\$4,845.95)	-45.72%
100.115.4000000.0000.000	Supplies and Materials	\$103,500.00	\$21,500.00	\$125,000.00	\$6,471.44	\$32,059.99	\$92,940.01	\$1,068.08	\$91,871.93	73.50%
	FUNCTION: Career and Technology Education (Vocational) Prog - 115	\$3,939,498.43	(\$115,774.29)	\$3,823,724.14	\$306,125.73	\$2,119,425.54	\$1,704,298.60	\$1,245,307.37	\$458,991.23	12.00%

# School District Five of Lexington and Richland

## Board Report Expenditures

Fiscal Year: 2020-2021

From Date: 2/1/2021

To Date: 2/28/2021

☐ 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	\$24,484.54	\$167,728.18	\$50,231.64	\$134,664.79	(\$84,433.15)	-38.74%
100.118.2000000.0000.000	Employee Benefits	\$36,948.06	\$83,155.97	\$120,104.03	\$12,985.82	\$84,616.80	\$35,487.23	\$19,478.73	\$16,008.50	13.33%
100.118.3000000.0000.000	Purchased Services	\$0.00	\$0.00	\$0.00	\$151.64	\$404.83	(\$404.83)	\$0.00	(\$404.83)	0.00%
	FUNCTION: Montessori Programs - 118	\$118,105.64	\$219,958.21	\$338,063.85	\$37,622.00	\$252,749.81	\$85,314.04	\$154,143.52	(\$68,829.48)	-20.36%
100.121.1000000.0000.000	Salaries	\$1,006,352.64	\$62,345.32	\$1,068,697.96	\$78,724.90	\$555,267.62	\$513,430.34	\$681,743.83	(\$168,313.49)	-15.75%
100.121.2000000.0000.000	Employee Benefits	\$456,020.20	\$37,011.79	\$493,031.99	\$37,355.32	\$239,312.06	\$253,719.93	\$82,137.64	\$171,582.29	34.80%
100.121.3000000.0000.000	Purchased Services	\$0.00	\$0.00	\$0.00	\$433.82	\$2,319.62	(\$2,319.62)	\$0.00	(\$2,319.62)	0.00%
100.121.4000000.0000.000	Supplies and Materials	\$2,270.70	\$583.30	\$2,854.00	\$340.72	\$4,385.15	(\$1,531.15)	(\$123.83)	(\$1,407.32)	-49.31%
	FUNCTION: Educable Mentally Handicapped - 121	\$1,464,643.54	\$99,940.41	\$1,564,583.95	\$116,854.76	\$801,284.45	\$763,299.50	\$763,757.64	(\$458.14)	-0.03%
100.122.1000000.0000.000	Salaries	\$439,787.08	(\$1,999.88)	\$437,787.20	\$33,903.62	\$234,373.53	\$203,413.67	\$186,469.70	\$16,943.97	3.87%
100.122.2000000.0000.000	Employee Benefits	\$184,841.23	\$4,620.56	\$189,461.79	\$15,253.18	\$95,923.37	\$93,538.42	\$22,481.01	\$71,057.41	37.50%
100.122.3000000.0000.000	Purchased Services	\$0.00	\$0.00	\$0.00	\$76.20	\$1,022.51	(\$1,022.51)	\$0.00	(\$1,022.51)	0.00%
100.122.4000000.0000.000	Supplies and Materials	\$2,935.80	(\$629.80)	\$2,306.00	\$347.52	\$1,428.45	\$877.55	(\$347.52)	\$1,225.07	53.13%
	FUNCTION: Trainable Mentally Handicapped - 122	\$627,564.11	\$1,990.88	\$629,554.99	\$49,580.52	\$332,747.86	\$296,807.13	\$208,603.19	\$88,203.94	14.01%
100.123.4000000.0000.000	Supplies and Materials	\$1,068.30	\$590.70	\$1,659.00	\$0.00	\$295.69	\$1,363.31	\$0.00	\$1,363.31	82.18%
	FUNCTION: Orthopedically Handicapped - 123	\$1,068.30	\$590.70	\$1,659.00	\$0.00	\$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	\$5,016.68	\$33,608.42	\$81,006.28	\$27,591.70	\$53,414.58	46.60%
100.124.2000000.0000.000	Employee Benefits	\$47,348.04	(\$1,405.61)	\$45,942.43	\$1,918.78	\$12,547.36	\$33,395.07	\$2,878.17	\$30,516.90	66.42%
100.124.4000000.0000.000	Supplies and Materials	\$1,656.90	\$372.10	\$2,029.00	\$105.59	\$407.57	\$1,621.43	(\$105.59)	\$1,727.02	85.12%
	FUNCTION: Visually Handicapped - 124	\$163,619.64	(\$1,033.51)	\$162,586.13	\$7,041.05	\$46,563.35	\$116,022.78	\$30,364.28	\$85,658.50	52.68%
100.125.1000000.0000.000	Salaries	\$288,134.66	(\$0.03)	\$288,134.63	\$19,150.62	\$129,479.04	\$158,655.59	\$105,328.18	\$53,327.41	18.51%
100.125.2000000.0000.000	Employee Benefits	\$116,464.29	\$864.34	\$117,328.63	\$7,632.32	\$49,414.24	\$67,914.39	\$11,448.48	\$56,465.91	48.13%
100.125.3000000.0000.000	Purchased Services	\$0.00	\$0.00	\$0.00	\$6,356.75	\$6,431.75	(\$6,431.75)	\$52,863.25	(\$59,295.00)	0.00%
100.125.4000000.0000.000	Supplies and Materials	\$2,563.20	\$1,197.80	\$3,761.00	\$117.00	\$432.04	\$3,328.96	(\$117.00)	\$3,445.96	91.62%
	FUNCTION: Hearing Handicapped - 125	\$407,162.15	\$2,062.11	\$409,224.26	\$33,256.69	\$185,757.07	\$223,467.19	\$169,522.91	\$53,944.28	13.18%
100.126.1000000.0000.000	Salaries	\$1,756,296.51	\$42,904.03	\$1,799,200.54	\$148,691.16	\$997,044.84	\$802,155.70	\$817,800.46	(\$15,644.76)	-0.87%
100.126.2000000.0000.000	Employee Benefits	\$741,541.86	\$56,859.57	\$798,401.43	\$64,552.24	\$421,653.01	\$376,748.42	\$96,828.36	\$279,920.06	35.06%
100.126.3000000.0000.000	Purchased Services	\$0.00	\$81,900.00	\$81,900.00	\$4,452.50	\$57,407.55	\$24,492.45	\$40,851.20	(\$16,358.75)	-19.97%
100.126.4000000.0000.000	Supplies and Materials	\$70,362.90	\$11,572.10	\$81,935.00	\$5,804.64	\$20,049.06	\$61,885.94	(\$2,612.48)	\$64,498.42	78.72%
	FUNCTION: Speech Handicapped - 126	\$2,568,201.27	\$193,235.70	\$2,761,436.97	\$223,500.54	\$1,496,154.46	\$1,265,282.51	\$952,867.54	\$312,414.97	11.31%
100.127.1000000.0000.000	Salaries	\$4,237,857.40	\$220,576.95	\$4,458,434.35	\$368,885.27	\$2,496,870.70	\$1,961,563.65	\$1,890,008.41	\$71,555.24	1.60%
100.127.2000000.0000.000	Employee Benefits	\$1,891,767.98	\$65,641.69	\$1,957,409.67	\$161,905.15	\$1,053,355.41	\$904,054.26	\$229,597.50	\$674,456.76	34.46%

# School District Five of Lexington and Richland

## Board Report Expenditures

Fiscal Year: 2020-2021

From Date: 2/1/2021

To Date: 2/28/2021

☐ Include pre encumbrance

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☒ Filter Encumbrance Detail by Date Range

☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.127.3000000.0000.000	Purchased Services	\$0.00	\$0.00	\$0.00	\$1,788.37	\$30,718.44	(\$30,718.44)	\$0.00	(\$30,718.44)	0.00%
100.127.4000000.0000.000	Supplies and Materials	\$89,937.90	\$10,280.10	\$100,218.00	\$3,235.94	\$86,743.95	\$13,474.05	(\$969.74)	\$14,443.79	14.41%
	FUNCTION: Learning Disabilities - 127	\$6,219,563.28	\$296,498.74	\$6,516,062.02	\$535,814.73	\$3,667,688.50	\$2,848,373.52	\$2,118,636.17	\$729,737.35	11.20%
100.128.1000000.0000.000	Salaries	\$850,373.01	(\$45,731.44)	\$804,641.57	\$63,943.07	\$432,187.07	\$372,454.50	\$275,453.00	\$97,001.50	12.06%
100.128.2000000.0000.000	Employee Benefits	\$378,924.31	(\$11,459.98)	\$367,464.33	\$28,458.84	\$187,914.97	\$179,549.36	\$35,471.71	\$144,077.65	39.21%
100.128.3000000.0000.000	Purchased Services	\$0.00	\$0.00	\$0.00	(\$196.35)	\$324.40	(\$324.40)	\$0.00	(\$324.40)	0.00%
100.128.4000000.0000.000	Supplies and Materials	\$4,000.50	(\$276.50)	\$3,724.00	\$535.66	\$1,864.40	\$1,859.60	(\$218.03)	\$2,077.63	55.79%
	FUNCTION: Emotionally Handicapped - 128	\$1,233,297.82	(\$57,467.92)	\$1,175,829.90	\$92,741.22	\$622,290.84	\$553,539.06	\$310,706.68	\$242,832.38	20.65%
100.129.1000000.0000.000	Salaries	\$782,856.22	\$11,823.78	\$794,680.00	\$55,536.80	\$395,909.16	\$398,770.84	\$290,169.61	\$108,601.23	13.67%
100.129.2000000.0000.000	Employee Benefits	\$318,957.82	\$12,536.01	\$331,493.83	\$23,979.10	\$166,034.65	\$165,459.18	\$35,968.65	\$129,490.53	39.06%
100.129.3000000.0000.000	Purchased Services	\$0.00	\$0.00	\$0.00	\$0.00	\$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	\$79,515.90	\$562,027.66	\$564,146.17	\$326,138.26	\$238,007.91	21.13%
100.135.1000000.0000.000	Salaries	\$0.00	\$0.00	\$0.00	\$0.00	\$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	\$0.00	\$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	\$0.00	\$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	\$633.06	\$7,110.76	\$1,084.00	\$12,361.14	(\$11,277.14)	-137.61%
100.136.2000000.0000.000	Employee Benefits	\$4,791.17	(\$1,208.98)	\$3,582.19	\$310.24	\$2,264.37	\$1,317.82	\$1,194.84	\$122.98	3.43%
100.136.3000000.0000.000	Purchased Services	\$0.00	\$0.00	\$0.00	\$0.00	\$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	\$943.30	\$12,421.83	(\$644.88)	\$13,555.98	(\$14,200.86)	-120.58%
100.137.1000000.0000.000	Salaries	\$1,229,993.07	(\$107,577.79)	\$1,122,415.28	\$92,728.40	\$647,515.82	\$474,899.46	\$476,780.46	(\$1,881.00)	-0.17%
100.137.2000000.0000.000	Employee Benefits	\$549,103.08	(\$46,341.49)	\$502,761.59	\$42,613.84	\$278,997.97	\$223,763.62	\$63,212.90	\$160,550.72	31.93%
100.137.3000000.0000.000	Purchased Services	\$0.00	\$0.00	\$0.00	\$345.81	\$4,210.70	(\$4,210.70)	\$0.00	(\$4,210.70)	0.00%
100.137.4000000.0000.000	Supplies and Materials	\$486.00	\$54.00	\$540.00	\$0.00	\$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	\$135,688.05	\$931,230.93	\$694,485.94	\$539,993.36	\$154,492.58	9.50%
100.138.1000000.0000.000	Salaries	\$6,793.17	(\$1,156.46)	\$5,636.71	\$397.28	\$2,578.20	\$3,058.51	\$2,185.04	\$873.47	15.50%
100.138.2000000.0000.000	Employee Benefits	\$2,666.08	(\$464.07)	\$2,202.01	\$189.76	\$1,231.81	\$970.20	\$284.64	\$685.56	31.13%
	JUNCTION: Preschool Handicapped Homebased (3 & 4 yr olds) - 138	\$9,459.25	(\$1,620.53)	\$7,838.72	\$587.04	\$3,810.01	\$4,028.71	\$2,469.68	\$1,559.03	19.89%
100.139.1000000.0000.000	Salaries	\$1,055,959.83	(\$291.14)	\$1,055,668.69	\$85,098.68	\$581,200.77	\$474,467.92	\$481,102.16	(\$6,634.24)	-0.63%
100.139.2000000.0000.000	Employee Benefits	\$488,307.66	\$12,241.51	\$500,549.17	\$41,317.89	\$264,439.59	\$236,109.58	\$62,747.85	\$173,361.73	34.63%
100.139.3000000.0000.000	Purchased Services	\$11,407.95	\$8,168.05	\$19,576.00	\$1,683.60	\$15,594.51	\$3,981.49	\$205.80	\$3,775.69	19.29%
100.139.4000000.0000.000	Supplies and Materials	\$31,361.40	(\$415.40)	\$30,946.00	\$4,059.91	\$11,537.04	\$19,408.96	\$3,787.46	\$15,621.50	50.48%

# School District Five of Lexington and Richland

## Board Report Expenditures

Fiscal Year: 2020-2021

From Date: 2/1/2021

To Date: 2/28/2021

☐ 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
100.139.6000000.0000.000	Other Objects	\$3,500.00	(\$2,000.00)	\$1,500.00	\$0.00	\$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	\$132,160.08	\$873,096.41	\$735,143.45	\$547,843.27	\$187,300.18	11.65%
100.141.1000000.0000.000	Salaries	\$1,298,378.92	\$137,428.45	\$1,435,807.37	\$108,071.66	\$724,494.42	\$711,312.95	\$596,214.07	\$115,098.88	8.02%
100.141.2000000.0000.000	Employee Benefits	\$565,074.84	\$61,707.23	\$626,782.07	\$45,377.84	\$298,065.09	\$328,716.98	\$68,963.48	\$259,753.50	41.44%
100.141.3000000.0000.000	Purchased Services	\$2,819.07	(\$1,431.07)	\$1,388.00	\$213.34	\$802.92	\$585.08	\$0.00	\$585.08	42.15%
100.141.4000000.0000.000	Supplies and Materials	\$9,747.63	\$2,977.37	\$12,725.00	\$0.00	\$1,232.50	\$11,492.50	\$25.00	\$11,467.50	90.12%
100.141.6000000.0000.000	Other Objects	\$150.00	(\$150.00)	\$0.00	\$0.00	\$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	\$153,662.84	\$1,024,770.43	\$1,051,932.01	\$665,202.55	\$386,729.46	18.62%
100.143.1000000.0000.000	Salaries	\$343,669.23	(\$20,681.08)	\$322,988.15	\$25,661.56	\$166,868.89	\$156,119.26	\$141,138.51	\$14,980.75	4.64%
100.143.2000000.0000.000	Employee Benefits	\$139,757.25	(\$7,394.37)	\$132,362.88	\$10,615.92	\$69,216.82	\$63,146.06	\$15,923.88	\$47,222.18	35.68%
100.143.3000000.0000.000	Purchased Services	\$0.00	\$0.00	\$0.00	\$189.13	\$510.73	(\$510.73)	\$0.00	(\$510.73)	0.00%
	FUNCTION: Advanced Placement - 143	\$483,426.48	(\$28,075.45)	\$455,351.03	\$36,466.61	\$236,596.44	\$218,754.59	\$157,062.39	\$61,692.20	13.55%
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	\$343.64	\$9,607.24	\$40,392.76	(\$343.64)	\$40,736.40	81.47%
100.144.6000000.0000.000	Other Objects	\$11,775.00	\$0.00	\$11,775.00	\$0.00	\$11,749.00	\$26.00	\$0.00	\$26.00	0.22%
	FUNCTION: International Baccalaureate - 144	\$64,245.00	\$5,830.00	\$70,075.00	\$343.64	\$21,356.24	\$48,718.76	(\$343.64)	\$49,062.40	70.01%
100.145.1000000.0000.000	Salaries	\$193,937.00	\$0.00	\$193,937.00	\$9,899.74	\$32,179.74	\$161,757.26	\$13,864.20	\$147,893.06	76.26%
100.145.2000000.0000.000	Employee Benefits	\$58,045.34	(\$8,612.12)	\$49,433.22	\$3,392.22	\$11,533.68	\$37,899.54	\$4,791.44	\$33,108.10	66.98%
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	\$13,291.96	\$43,713.42	\$215,656.80	\$18,655.64	\$197,001.16	75.95%
100.148.1000000.0000.000	Salaries	\$157,649.71	(\$8,000.56)	\$149,649.15	\$13,357.18	\$88,555.33	\$61,093.82	\$71,615.49	(\$10,521.67)	-7.03%
100.148.2000000.0000.000	Employee Benefits	\$63,816.79	(\$4,505.53)	\$59,311.26	\$5,180.28	\$34,013.78	\$25,297.48	\$7,690.93	\$17,606.55	29.69%
100.148.3000000.0000.000	Purchased Services	\$6,318.00	\$702.00	\$7,020.00	\$0.00	(\$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	\$18,537.46	\$120,994.65	\$97,860.76	\$79,506.42	\$18,354.34	8.39%
100.149.1000000.0000.000	Salaries	\$622,264.43	(\$40,543.35)	\$581,721.08	\$52,373.06	\$758,600.39	(\$176,879.31)	\$245,943.32	(\$422,822.63)	-72.68%
100.149.2000000.0000.000	Employee Benefits	\$270,393.62	\$5,881.27	\$276,274.89	\$21,927.12	\$244,951.85	\$31,323.04	\$31,385.80	(\$62.76)	-0.02%
100.149.3000000.0000.000	Purchased Services	\$1,848,897.36	\$471,973.04	\$2,320,870.40	\$71,296.58	\$99,662.53	\$2,221,207.87	\$0.00	\$2,221,207.87	95.71%
	FUNCTION: Other Special Programs - 149	\$2,741,555.41	\$437,310.96	\$3,178,866.37	\$145,596.76	\$1,103,214.77	\$2,075,651.60	\$277,329.12	\$1,798,322.48	56.57%
100.161.1000000.0000.000	Salaries	\$967,238.73	(\$162,080.40)	\$805,158.33	\$64,930.84	\$437,119.94	\$368,038.39	\$304,225.97	\$63,812.42	7.93%
100.161.2000000.0000.000	Employee Benefits	\$477,172.44	(\$79,550.93)	\$397,621.51	\$33,069.81	\$206,858.42	\$190,763.09	\$43,403.24	\$147,359.85	37.06%
100.161.3000000.0000.000	Purchased Services	\$0.00	\$0.00	\$0.00	\$282.83	\$2,801.65	(\$2,801.65)	\$0.00	(\$2,801.65)	0.00%

# School District Five of Lexington and Richland

## Board Report Expenditures

Fiscal Year: 2020-2021

From Date: 2/1/2021

To Date: 2/28/2021

☐ 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
100.161.4000000.0000.000	Supplies and Materials	\$22,841.10	\$2,707.90	\$25,549.00	\$832.28	\$6,819.95	\$18,729.05	\$195.88	\$18,533.17	72.54%
	FUNCTION: Other Exceptional Programs - 161	\$1,467,252.27	(\$238,923.43)	\$1,228,328.84	\$99,115.76	\$653,599.96	\$574,728.88	\$347,825.09	\$226,903.79	18.47%
100.172.1000000.0000.000	Salaries	\$40,000.00	\$0.00	\$40,000.00	\$0.00	\$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	\$0.00	\$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	\$0.00	\$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	\$0.00	\$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	\$0.00	\$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	\$0.00	\$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	\$0.00	\$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	\$0.00	\$131.88	(\$131.88)	\$0.00	(\$131.88)	0.00%
	JUNCTION: Instructional Programs Beyond Regular School Day - 175	\$0.00	\$0.00	\$0.00	\$0.00	\$131.88	(\$131.88)	\$0.00	(\$131.88)	0.00%
100.181.1000000.0000.000	Salaries	\$114,933.01	\$0.00	\$114,933.01	\$9,577.74	\$77,622.06	\$37,310.95	\$38,310.95	(\$1,000.00)	-0.87%
100.181.2000000.0000.000	Employee Benefits	\$39,436.09	\$229.87	\$39,665.96	\$3,286.38	\$26,374.19	\$13,291.77	\$4,929.57	\$8,362.20	21.08%
100.181.3000000.0000.000	Purchased Services	\$3,470.40	\$445.60	\$3,916.00	\$0.00	\$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	\$0.00	\$351.00	\$0.00	\$0.00	\$0.00	0.00%
	FUNCTION: Adult Basic Education Programs - 181	\$159,250.50	\$190.47	\$159,440.97	\$12,864.12	\$104,572.25	\$54,868.72	\$43,240.52	\$11,628.20	7.29%
100.182.1000000.0000.000	Salaries	\$0.00	\$0.00	\$0.00	\$0.00	\$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	\$0.00	\$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	\$796.80	\$4,974.06	\$0.00	\$821.65	\$4,152.41	\$300.00	\$3,852.41	77.45%
	FUNCTION: Adult Secondary Education Programs - 182	\$4,627.26	\$396.80	\$5,024.06	\$0.00	\$2,987.95	\$2,036.11	\$300.00	\$1,736.11	34.56%
100.188.1000000.0000.000	Salaries	\$38,142.00	\$0.00	\$38,142.00	\$3,178.50	\$25,249.50	\$12,892.50	\$15,892.50	(\$3,000.00)	-7.87%
100.188.2000000.0000.000	Employee Benefits	\$23,604.78	(\$4,491.64)	\$19,113.14	\$1,574.96	\$11,274.17	\$7,838.97	\$2,362.44	\$5,476.53	28.65%
	FUNCTION: Parenting/Family Literacy - 188	\$61,746.78	(\$4,491.64)	\$57,255.14	\$4,753.46	\$36,523.67	\$20,731.47	\$18,254.94	\$2,476.53	4.33%
100.190.1000000.0000.000	Salaries	\$652,010.13	\$3,478.29	\$655,488.42	\$57,304.06	\$370,089.07	\$285,399.35	\$292,723.63	(\$7,324.28)	-1.12%
100.190.2000000.0000.000	Employee Benefits	\$192,428.00	\$5,070.66	\$197,498.66	\$16,793.44	\$109,385.99	\$88,112.67	\$24,422.17	\$63,690.50	32.25%
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	\$74,097.50	\$479,475.06	\$394,312.02	\$317,145.80	\$77,166.22	8.83%
100.211.1000000.0000.000	Salaries	\$1,007,805.76	\$5,958.69	\$1,013,764.45	\$80,972.98	\$572,121.55	\$441,642.90	\$412,828.09	\$28,814.81	2.84%
100.211.2000000.0000.000	Employee Benefits	\$497,789.14	\$19,673.27	\$517,462.41	\$39,256.95	\$261,630.57	\$255,831.84	\$59,445.62	\$196,386.22	37.95%
100.211.3000000.0000.000	Purchased Services	\$108,900.00	\$11,100.00	\$120,000.00	\$2,228.24	\$2,588.78	\$117,411.22	(\$2,094.00)	\$119,505.22	99.59%

# School District Five of Lexington and Richland

## Board Report Expenditures

Fiscal Year: 2020-2021

From Date: 2/1/2021

To Date: 2/28/2021

☐ 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
100.211.4000000.0000.000	Supplies and Materials	\$2,700.00	\$1,300.00	\$4,000.00	\$0.00	\$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	\$122,458.17	\$860,847.90	\$794,378.96	\$470,179.71	\$324,199.25	19.59%
100.212.1000000.0000.000	Salaries	\$3,397,041.78	\$29,303.12	\$3,426,344.90	\$284,939.64	\$2,045,363.30	\$1,380,981.60	\$1,422,955.57	(\$41,973.97)	-1.23%
100.212.2000000.0000.000	Employee Benefits	\$1,449,979.56	\$27,281.98	\$1,477,261.54	\$122,029.70	\$848,270.31	\$628,991.23	\$184,486.82	\$444,504.41	30.09%
100.212.3000000.0000.000	Purchased Services	\$3,098.70	\$367.70	\$3,466.40	\$0.00	\$21,798.55	(\$18,332.15)	\$0.00	(\$18,332.15)	-528.85%
100.212.4000000.0000.000	Supplies and Materials	\$30,385.54	\$4,054.46	\$34,440.00	\$1,063.29	\$9,222.39	\$25,217.61	(\$214.71)	\$25,432.32	73.85%
	FUNCTION: Guidance Services - 212	\$4,880,505.58	\$61,007.26	\$4,941,512.84	\$408,032.63	\$2,924,654.55	\$2,016,858.29	\$1,607,227.68	\$409,630.61	8.29%
100.213.1000000.0000.000	Salaries	\$1,860,392.86	(\$50,205.11)	\$1,810,187.75	\$160,209.90	\$1,084,781.42	\$725,406.33	\$863,529.65	(\$138,123.32)	-7.63%
100.213.2000000.0000.000	Employee Benefits	\$808,664.27	(\$1,684.99)	\$806,979.28	\$70,048.20	\$458,933.70	\$348,045.58	\$103,376.36	\$244,669.22	30.32%
100.213.3000000.0000.000	Purchased Services	\$55,531.80	(\$54,001.80)	\$1,530.00	\$180.00	\$22,678.00	(\$21,148.00)	\$1,510.00	(\$22,658.00)	-1480.92%
100.213.4000000.0000.000	Supplies and Materials	\$32,131.80	\$1,808.20	\$33,940.00	\$1,468.20	\$14,423.41	\$19,516.59	\$3,281.29	\$16,235.30	47.84%
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	\$231,906.30	\$1,580,816.53	\$1,071,936.50	\$971,697.30	\$100,239.20	3.78%
100.214.1000000.0000.000	Salaries	\$1,184,873.53	\$13,426.58	\$1,198,300.11	\$105,768.46	\$751,484.22	\$446,815.89	\$510,817.24	(\$64,001.35)	-5.34%
100.214.2000000.0000.000	Employee Benefits	\$466,692.08	\$14,401.72	\$481,093.80	\$41,602.62	\$291,270.85	\$189,822.95	\$62,403.93	\$127,419.02	26.49%
100.214.3000000.0000.000	Purchased Services	\$5,400.00	\$600.00	\$6,000.00	\$0.00	\$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	\$0.00	\$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	\$147,371.08	\$1,046,573.46	\$644,670.45	\$574,477.02	\$70,193.43	4.15%
100.217.1000000.0000.000	Salaries	\$84,052.83	\$0.00	\$84,052.83	\$7,004.40	\$66,035.20	\$18,017.63	\$28,017.63	(\$10,000.00)	-11.90%
100.217.2000000.0000.000	Employee Benefits	\$34,933.41	\$168.10	\$35,101.51	\$2,897.62	\$24,012.46	\$11,089.05	\$4,346.43	\$6,742.62	19.21%
100.217.4000000.0000.000	Supplies and Materials	\$931.50	\$103.50	\$1,035.00	\$0.00	\$194.51	\$840.49	\$0.00	\$840.49	81.21%
	FUNCTION: Career Specialist Services - 217	\$119,917.74	\$271.60	\$120,189.34	\$9,902.02	\$90,242.17	\$29,947.17	\$32,364.06	(\$2,416.89)	-2.01%
100.221.1000000.0000.000	Salaries	\$1,927,861.64	(\$51,503.91)	\$1,876,357.73	\$156,956.75	\$1,190,973.72	\$685,384.01	\$695,857.74	(\$10,473.73)	-0.56%
100.221.2000000.0000.000	Employee Benefits	\$742,992.81	(\$19,091.82)	\$723,900.99	\$60,685.43	\$452,967.20	\$270,933.79	\$89,924.77	\$181,009.02	25.00%
100.221.3000000.0000.000	Purchased Services	\$550,576.80	\$56,626.20	\$607,203.00	\$1,981.88	\$389,607.15	\$217,595.85	\$46,915.55	\$170,680.30	28.11%
100.221.4000000.0000.000	Supplies and Materials	\$83,115.00	\$9,235.00	\$92,350.00	\$409.50	\$22,269.71	\$70,080.29	\$3,423.28	\$66,657.01	72.18%
100.221.6000000.0000.000	Other Objects	\$31,929.50	(\$467.00)	\$31,462.50	\$0.00	\$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	\$220,033.56	\$2,085,617.78	\$1,245,656.44	\$836,121.34	\$409,535.10	12.29%
100.222.1000000.0000.000	Salaries	\$1,891,428.61	(\$24,618.15)	\$1,866,810.46	\$152,690.96	\$1,031,948.53	\$834,861.93	\$837,849.72	(\$2,987.79)	-0.16%
100.222.2000000.0000.000	Employee Benefits	\$892,802.83	\$2,269.15	\$895,071.98	\$68,706.34	\$449,676.85	\$445,395.13	\$103,817.91	\$341,577.22	38.16%
100.222.3000000.0000.000	Purchased Services	\$3,005.10	(\$2,083.39)	\$921.71	\$351.56	\$1,992.56	(\$1,070.85)	\$0.00	(\$1,070.85)	-116.18%
100.222.4000000.0000.000	Supplies and Materials	\$302,013.90	\$37,655.39	\$339,669.29	\$22,998.18	\$181,995.65	\$157,673.64	\$51,778.38	\$105,895.26	31.18%



# School District Five of Lexington and Richland

## Board Report Expenditures

Fiscal Year: 2020-2021

From Date: 2/1/2021

To Date: 2/28/2021

☐ 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	\$0.00	\$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	\$244,747.04	\$1,665,788.59	\$1,436,859.85	\$993,446.01	\$443,413.84	14.29%
100.223.1000000.0000.000	Salaries	\$898,068.03	(\$2,609.13)	\$895,458.90	\$65,228.08	\$600,618.08	\$294,840.82	\$277,234.54	\$17,606.28	1.97%
100.223.2000000.0000.000	Employee Benefits	\$338,712.18	\$1,009.96	\$339,722.14	\$24,444.34	\$215,518.15	\$124,203.99	\$35,887.84	\$88,316.15	26.00%
100.223.3000000.0000.000	Purchased Services	\$3,323.70	\$10,425.30	\$13,749.00	\$43.12	\$212.87	\$13,536.13	\$0.00	\$13,536.13	98.45%
100.223.4000000.0000.000	Supplies and Materials	\$925.74	\$220.20	\$1,145.94	\$445.12	\$605.94	\$540.00	\$0.00	\$540.00	47.12%
100.223.6000000.0000.000	Other Objects	\$351.00	(\$71.00)	\$280.00	\$0.00	\$280.00	\$0.00	\$0.00	\$0.00	0.00%
	FUNCTION: Supervision of Special Programs - 223	\$1,241,380.65	\$8,975.33	\$1,250,355.98	\$90,160.66	\$817,235.04	\$433,120.94	\$313,122.38	\$119,998.56	9.60%
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	\$1,416.10	\$8,859.57	\$81,762.43	(\$465.91)	\$82,228.34	90.74%
100.224.4000000.0000.000	Supplies and Materials	\$8,815.50	\$1,526.50	\$10,342.00	\$0.00	\$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	\$1,416.10	\$12,729.66	\$91,131.83	(\$84.65)	\$91,216.48	87.83%
100.231.1000000.0000.000	Salaries	\$59,076.00	\$0.00	\$59,076.00	\$4,923.00	\$39,384.00	\$19,692.00	\$19,691.98	\$0.02	0.00%
100.231.2000000.0000.000	Employee Benefits	\$17,682.00	\$0.00	\$17,682.00	\$1,483.14	\$11,865.10	\$5,816.90	\$2,224.71	\$3,592.19	20.32%
100.231.3000000.0000.000	Purchased Services	\$387,450.00	\$43,050.00	\$430,500.00	\$24,210.47	\$252,675.57	\$177,824.43	(\$220.00)	\$178,044.43	41.36%
100.231.6000000.0000.000	Other Objects	\$395,000.00	\$108,370.00	\$503,370.00	\$0.00	\$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	\$30,616.61	\$792,583.67	\$218,044.33	\$21,696.69	\$196,347.64	19.43%
100.232.1000000.0000.000	Salaries	\$362,518.89	(\$92,845.74)	\$269,673.15	\$23,552.30	\$192,143.29	\$77,529.86	\$94,209.25	(\$16,679.39)	-6.19%
100.232.2000000.0000.000	Employee Benefits	\$133,058.96	(\$36,993.40)	\$96,065.56	\$8,280.38	\$62,532.16	\$33,533.40	\$12,420.57	\$21,112.83	21.98%
100.232.3000000.0000.000	Purchased Services	\$39,077.10	\$4,341.90	\$43,419.00	\$113.15	\$2,620.43	\$40,798.57	\$1,325.53	\$39,473.04	90.91%
100.232.4000000.0000.000	Supplies and Materials	\$6,050.70	\$672.30	\$6,723.00	\$1,197.57	\$3,469.32	\$3,253.68	(\$1,003.07)	\$4,256.75	63.32%
100.232.6000000.0000.000	Other Objects	\$7,100.00	\$0.00	\$7,100.00	\$0.00	\$2,321.30	\$4,778.70	\$0.00	\$4,778.70	67.31%
	FUNCTION: Office of Superintendent - 232	\$547,805.65	(\$124,824.94)	\$422,980.71	\$33,143.40	\$263,086.50	\$159,894.21	\$106,952.28	\$52,941.93	12.52%
100.233.1000000.0000.000	Salaries	\$10,977,054.56	(\$62,086.66)	\$10,914,967.90	\$912,798.68	\$7,063,650.57	\$3,851,317.33	\$4,022,317.72	(\$171,000.39)	-1.57%
100.233.2000000.0000.000	Employee Benefits	\$4,550,969.42	\$27,181.90	\$4,578,151.32	\$379,059.98	\$2,865,173.09	\$1,712,978.23	\$572,548.16	\$1,140,430.07	24.91%
100.233.3000000.0000.000	Purchased Services	\$169,267.89	\$18,797.71	\$188,065.60	\$15,986.66	\$80,293.62	\$107,771.98	\$868.61	\$106,903.37	56.84%
100.233.4000000.0000.000	Supplies and Materials	\$244,615.95	\$26,372.10	\$270,988.05	\$26,203.81	\$178,258.53	\$92,729.52	\$15,426.31	\$77,303.21	28.53%
100.233.5000000.0000.000	Capital Outlay	\$0.00	\$3,700.00	\$3,700.00	\$0.00	\$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	\$0.96	\$14,956.40	\$6,630.10	\$495.20	\$6,134.90	28.42%
	FUNCTION: School Administration - 233	\$15,965,409.82	\$12,049.55	\$15,977,459.37	\$1,334,050.09	\$10,206,029.09	\$5,771,430.28	\$4,611,656.00	\$1,159,774.28	7.26%

# School District Five of Lexington and Richland

## Board Report Expenditures

Fiscal Year: 2020-2021

From Date: 2/1/2021

To Date: 2/28/2021

☐ 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
100.251.1000000.0000.000	Salaries	\$56,628.37	\$44,533.06	\$101,161.43	\$5,340.20	\$43,567.97	\$57,593.46	\$29,765.12	\$27,828.34	27.51%
100.251.2000000.0000.000	Employee Benefits	\$32,317.99	\$24,977.47	\$57,295.46	\$2,818.21	\$22,214.95	\$35,080.51	\$4,235.84	\$30,844.67	53.83%
100.251.3000000.0000.000	Purchased Services	\$338,175.00	\$35,825.00	\$374,000.00	\$3,333.00	\$25,299.67	\$348,700.33	\$186,005.50	\$162,694.83	43.50%
100.251.4000000.0000.000	Supplies and Materials	\$0.00	\$0.00	\$0.00	\$0.00	\$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	\$11,491.41	\$142,142.83	\$390,314.06	\$220,006.46	\$170,307.60	31.99%
100.252.1000000.0000.000	Salaries	\$924,543.59	\$15,916.53	\$940,460.12	\$67,033.52	\$602,875.30	\$337,584.82	\$319,292.60	\$18,292.22	1.95%
100.252.2000000.0000.000	Employee Benefits	\$384,875.49	(\$6,100.19)	\$378,775.30	\$28,450.28	\$243,082.53	\$135,692.77	\$54,079.19	\$81,613.58	21.55%
100.252.3000000.0000.000	Purchased Services	\$180,846.90	\$21,844.10	\$202,691.00	\$5,135.95	\$52,588.71	\$150,102.29	\$5,292.87	\$144,809.42	71.44%
100.252.4000000.0000.000	Supplies and Materials	\$48,559.50	\$5,395.50	\$53,955.00	\$405.99	\$13,289.08	\$40,665.92	\$399.86	\$40,266.06	74.63%
100.252.6000000.0000.000	Other Objects	\$5,938.00	\$0.00	\$5,938.00	\$1,820.00	\$3,205.12	\$2,732.88	(\$1,820.00)	\$4,552.88	76.67%
FUNCTION: Fiscal Services - 252		\$1,544,763.48	\$37,055.94	\$1,581,819.42	\$102,845.74	\$915,040.74	\$666,778.68	\$377,244.53	\$289,534.15	18.30%
100.254.1000000.0000.000	Salaries	\$6,872,350.66	\$76,104.34	\$6,948,455.00	\$546,894.04	\$4,593,391.81	\$2,355,063.19	\$2,175,305.87	\$179,757.32	2.59%
100.254.2000000.0000.000	Employee Benefits	\$3,379,415.74	\$9,980.97	\$3,389,396.71	\$266,444.57	\$2,180,056.60	\$1,209,320.11	\$421,076.44	\$788,243.67	23.26%
100.254.3000000.0000.000	Purchased Services	\$4,700,379.39	\$364,763.67	\$5,065,143.06	\$315,611.42	\$3,006,860.73	\$2,058,282.33	\$1,212,507.24	\$845,775.09	16.70%
100.254.4000000.0000.000	Supplies and Materials	\$4,494,075.40	\$684,307.45	\$5,178,382.85	\$455,004.45	\$3,013,503.19	\$2,164,879.66	\$150,919.51	\$2,013,960.15	38.89%
100.254.5000000.0000.000	Capital Outlay	\$83,684.89	(\$56,403.56)	\$27,281.33	\$0.00	\$0.00	\$27,281.33	\$13,110.81	\$14,170.52	51.94%
FUNCTION: Operation and Maintenance of Plant - 254		\$19,529,906.08	\$1,078,732.87	\$20,608,638.95	\$1,583,954.48	\$12,793,812.33	\$7,814,826.62	\$3,972,919.87	\$3,841,906.75	18.64%
100.255.1000000.0000.000	Salaries	\$3,698,345.90	\$62,258.95	\$3,760,604.85	\$288,959.65	\$2,152,238.09	\$1,608,366.76	\$1,374,099.35	\$234,267.41	6.23%
100.255.2000000.0000.000	Employee Benefits	\$1,689,060.24	\$71,471.79	\$1,760,532.03	\$132,656.62	\$921,829.13	\$838,702.90	\$200,397.38	\$638,305.52	36.26%
100.255.3000000.0000.000	Purchased Services	\$159,417.00	\$17,713.00	\$177,130.00	\$2,647.22	\$57,122.71	\$120,007.29	\$36,453.31	\$83,553.98	47.17%
100.255.4000000.0000.000	Supplies and Materials	\$50,850.00	\$5,650.00	\$56,500.00	\$1,359.95	\$23,176.37	\$33,323.63	\$14,788.13	\$18,535.50	32.81%
100.255.6000000.0000.000	Other Objects	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$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	\$425,623.44	\$3,154,746.30	\$2,601,020.58	\$1,625,738.17	\$975,282.41	16.94%
100.256.1000000.0000.000	Salaries	\$0.00	\$0.00	\$0.00	\$0.00	\$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	\$0.00	\$12,303.70	(\$12,303.70)	\$0.00	(\$12,303.70)	0.00%
FUNCTION: Food Services - 256		\$0.00	\$0.00	\$0.00	\$0.00	\$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	\$21,336.70	\$170,696.30	\$116,193.04	\$85,346.86	\$30,846.18	10.75%
100.257.2000000.0000.000	Employee Benefits	\$106,824.90	\$18,197.62	\$125,022.52	\$8,864.34	\$69,324.50	\$55,698.02	\$13,296.51	\$42,401.51	33.92%
100.257.3000000.0000.000	Purchased Services	\$661,112.10	(\$3,647.60)	\$657,464.50	\$25,755.53	\$219,766.20	\$437,698.30	\$5,377.16	\$432,321.14	65.76%
100.257.4000000.0000.000	Supplies and Materials	\$38,675.70	\$4,297.30	\$42,973.00	\$1,646.38	\$7,918.08	\$35,054.92	\$20,319.01	\$14,735.91	34.29%
100.257.5000000.0000.000	Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,312.36	(\$7,312.36)	0.00%
FUNCTION: Internal Services - 257		\$1,060,380.29	\$51,969.07	\$1,112,349.36	\$57,602.95	\$467,705.08	\$644,644.28	\$131,651.90	\$512,992.38	46.12%

# School District Five of Lexington and Richland

## Board Report Expenditures

Fiscal Year: 2020-2021

From Date: 2/1/2021

To Date: 2/28/2021

☐ 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
100.258.1000000.0000.000	Salaries	\$185,057.61	\$0.00	\$185,057.61	\$15,182.34	\$124,458.72	\$60,598.89	\$60,729.31	(\$130.42)	-0.07%
100.258.2000000.0000.000	Employee Benefits	\$68,103.70	\$476.87	\$68,580.57	\$5,989.58	\$47,236.77	\$21,343.80	\$8,984.37	\$12,359.43	18.02%
100.258.3000000.0000.000	Purchased Services	\$1,787,044.23	\$177,680.77	\$1,964,725.00	\$244,200.55	\$1,035,804.00	\$928,921.00	\$1,003,286.93	(\$74,365.93)	-3.79%
100.258.4000000.0000.000	Supplies and Materials	\$30,186.32	(\$14,186.32)	\$16,000.00	\$48.59	\$1,118.09	\$14,881.91	(\$48.59)	\$14,930.50	93.32%
100.258.5000000.0000.000	Capital Outlay	\$0.00	\$0.00	\$0.00	\$4,980.00	\$4,980.00	(\$4,980.00)	\$0.00	(\$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	\$270,401.06	\$1,213,597.58	\$1,021,175.60	\$1,072,952.02	(\$51,776.42)	-2.32%
100.262.1000000.0000.000	Salaries	\$705,842.76	\$3,354.97	\$709,197.73	\$62,436.12	\$520,774.83	\$188,422.90	\$247,038.84	(\$58,615.94)	-8.27%
100.262.2000000.0000.000	Employee Benefits	\$277,631.52	\$2,422.53	\$280,054.05	\$24,496.01	\$201,610.35	\$78,443.70	\$36,820.63	\$41,623.07	14.86%
100.262.3000000.0000.000	Purchased Services	\$8,550.00	(\$8,550.00)	\$0.00	\$269.88	\$40,857.94	(\$40,857.94)	\$20,522.50	(\$61,380.44)	0.00%
	FUNCTION: Planning - 262	\$992,024.28	(\$2,772.50)	\$989,251.78	\$87,202.01	\$763,243.12	\$226,008.66	\$304,381.97	(\$78,373.31)	-7.92%
100.263.1000000.0000.000	Salaries	\$392,722.42	\$16,757.93	\$409,480.35	\$33,112.80	\$271,340.26	\$138,140.09	\$131,651.02	\$6,489.07	1.58%
100.263.2000000.0000.000	Employee Benefits	\$166,855.61	\$6,385.60	\$173,241.21	\$14,004.12	\$112,445.73	\$60,795.48	\$21,066.43	\$39,729.05	22.93%
100.263.3000000.0000.000	Purchased Services	\$161,550.00	\$17,950.00	\$179,500.00	\$101.64	\$64,908.29	\$114,591.71	\$77.44	\$114,514.27	63.80%
100.263.4000000.0000.000	Supplies and Materials	\$27,000.00	\$3,000.00	\$30,000.00	\$1,289.24	\$10,147.13	\$19,852.87	(\$909.32)	\$20,762.19	69.21%
100.263.6000000.0000.000	Other Objects	\$12,000.00	\$0.00	\$12,000.00	\$801.12	\$5,005.86	\$6,994.14	(\$31.12)	\$7,025.26	58.54%
	FUNCTION: Information Services - 263	\$760,128.03	\$44,093.53	\$804,221.56	\$49,308.92	\$463,847.27	\$340,374.29	\$151,854.45	\$188,519.84	23.44%
100.264.1000000.0000.000	Salaries	\$826,520.04	(\$42,318.85)	\$784,201.19	\$67,369.93	\$489,041.70	\$295,159.49	\$251,985.61	\$43,173.88	5.51%
100.264.2000000.0000.000	Employee Benefits	\$319,429.24	(\$18,790.14)	\$300,639.10	\$43,106.28	\$371,931.76	(\$71,292.66)	\$37,499.26	(\$108,791.92)	-36.19%
100.264.3000000.0000.000	Purchased Services	\$25,013.25	\$3,730.75	\$28,744.00	\$1,100.60	\$22,588.42	\$6,155.58	\$9,117.26	(\$2,961.68)	-10.30%
100.264.4000000.0000.000	Supplies and Materials	\$27,474.30	\$2,927.70	\$30,402.00	\$894.25	\$17,048.56	\$13,353.44	\$746.16	\$12,607.28	41.47%
100.264.6000000.0000.000	Other Objects	\$951.50	(\$826.50)	\$125.00	\$0.00	\$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	\$112,471.06	\$901,686.94	\$242,424.35	\$299,348.29	(\$56,923.94)	-4.98%
100.266.1000000.0000.000	Salaries	\$1,772,640.27	(\$29,086.69)	\$1,743,553.58	\$145,234.32	\$1,183,988.57	\$559,565.01	\$589,058.48	(\$29,493.47)	-1.69%
100.266.2000000.0000.000	Employee Benefits	\$709,516.01	(\$9,669.76)	\$699,846.25	\$58,007.30	\$461,335.60	\$238,510.65	\$87,461.21	\$151,049.44	21.58%
100.266.3000000.0000.000	Purchased Services	\$865,560.36	\$135,910.64	\$1,001,471.00	\$106,371.43	\$858,397.74	\$143,073.26	\$174,513.35	(\$31,440.09)	-3.14%
100.266.4000000.0000.000	Supplies and Materials	\$144,310.05	\$16,209.95	\$160,520.00	\$1,088.93	\$13,303.65	\$147,216.35	\$674.32	\$146,542.03	91.29%
100.266.6000000.0000.000	Other Objects	\$175.50	(\$175.50)	\$0.00	\$0.00	\$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	\$310,701.98	\$2,517,201.06	\$1,088,189.77	\$851,707.36	\$236,482.41	6.56%
100.271.1000000.0000.000	Salaries	\$1,518,127.09	\$152,136.18	\$1,670,263.27	\$186,094.03	\$1,150,488.18	\$519,775.09	\$716,720.87	(\$196,945.78)	-11.79%
100.271.2000000.0000.000	Employee Benefits	\$473,751.00	\$120,098.00	\$593,849.00	\$57,964.64	\$378,977.22	\$214,871.78	\$80,543.19	\$134,328.59	22.62%
100.271.3000000.0000.000	Purchased Services	\$165,284.19	\$72,485.26	\$237,769.45	\$0.00	\$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	\$0.00	\$10,921.17	(\$10,921.17)	\$0.00	(\$10,921.17)	0.00%

# School District Five of Lexington and Richland

## Board Report Expenditures

Fiscal Year: 2020-2021

From Date: 2/1/2021

To Date: 2/28/2021

☐ 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
100.271.6000000.0000.000	Other Objects	\$383,228.00	\$36,000.00	\$419,228.00	\$0.00	\$405,693.86	\$13,534.14	\$0.00	\$13,534.14	3.23%
	FUNCTION: Pupil Service Activities - 271	\$2,572,790.28	\$348,319.44	\$2,921,109.72	\$244,058.67	\$2,091,141.28	\$829,968.44	\$797,264.06	\$32,704.38	1.12%
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	\$0.00	\$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	\$0.00	\$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%
<b>Grand Total:</b>		<b>\$194,008,204.21</b>	<b>\$2,516,467.79</b>	<b>\$196,524,672.00</b>	<b>\$15,700,172.06</b>	<b>\$112,170,854.29</b>	<b>\$84,353,817.71</b>	<b>\$59,712,403.99</b>	<b>\$24,641,413.72</b>	<b>12.54%</b>

End of Report



## EXHIBIT D

### MEMORANDUM

To: Members of the Board of Trustees

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

From: Todd A. Bedenbaugh *TB*  
Executive Director of Operations

Date: April 13, 2021

Re: March 8, 2021 Board Meeting  
Action Item  
Approval of Proposed Engineering Firm

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The purpose of this memo is to address the motion made at the March 8, 2021 Board meeting. "I make the motion that the administration contract with an engineering firm or firms to 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."

The administration recommends approval of WM Building Envelope Consultants, LLC to respond to the above motion.

Exhibit: WM Building Envelope Consultants, LLC Qualifications and References

# Ability of Personnel

WM Building Envelope Consultants, LLC is composed of 2 offices that are solely dedicated to roofing, the exterior walls and below grade waterproofing to better support our clients. The Columbia area office is located in Chapin, SC and will be the office that administers and performs any work with District Five of Lexington & Richland Counties. Both offices have the certifications and registrations necessary to handle any building envelope projects that District Five of Lexington & Richland Counties may have. Also, Joe Baker, a Professional Engineer, heads up our Charleston Office should any need for engineering services be required.

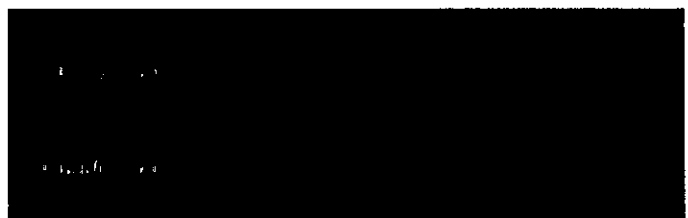
## 1. Qualifications of Key Staff:

- a. Please see attached resumes for Chris Waites, Daniel Atwell, and Joe Baker which better outline our qualifications.

## 2. Summary of Qualifications

Mr. Chris Waites – Columbia Area Office

- a. RCI, Inc. Professional Member
- b. Registered Waterproofing Consultant (RWC)
- c. Registered Roofing Consultant (RRC)
- d. Registered Roof Observer (RRO)
- e. Certified Documents Technologist (CDT)
- f. Accredited South Carolina Energy Manager (ASCEM)
- g. Exterior Design Institute Level I EIFS Inspector
- h. Exterior Design Institute Level II Building Envelope Inspector
- i. SCDHEC Asbestos Building Inspector
- j. Exterior Design Institute Member
- k. RRO Exam Committee 2000 – 2014
- l. RCI Regions II Carolinas Chapter President – 2007
- m. RCI Regions II Carolinas Chapter Vice President – 2006
- n. RCI Regions II Carolinas Chapter Treasurer – 2005
- o. RCI Regions II Carolinas Chapter Secretary – 2004
- p. Recipient of 7 RCI Document Awards with 6 of the 7 being projects for state agencies.



# Special Qualifications

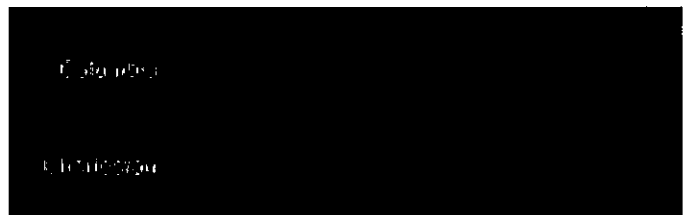
As previously indicated, WM Building Envelope Consultants is composed of 2 offices that are solely dedicated to roofing, the exterior walls and below grade waterproofing to better support our clients. Although certifications and registrations are important in our industry, we feel that in our line of work experience is a necessity. One of the things that make us stand out from our competitors is that we put qualified and experienced people on all our projects. It is important to note that we also do all our own field work, asbestos samples, and IR scans. We do not rely on other companies to perform this work for us. Inaccurate information can be easily transferred.

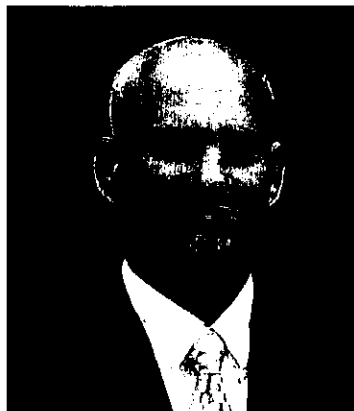
## 1. Special Qualifications in House:

- a. SCDHEC Asbestos Building Inspectors
- b. Accredited South Carolina Energy Manager

## 2. Qualifications in House:

- a. Professional Engineer (PE)
- b. Registered Building Envelope Consultants (RBEC)
- c. Registered Exterior Wall Consultants (REWC)
- d. Registered Waterproofing Consultants (RWC)
- e. Registered Roofing Consultants (RRC)
- f. Registered Roof Observers (RRO)
- g. Registered Exterior Wall Observers (REWO)
- h. Certified Documents Technologists (CDT)
- i. Accredited South Carolina Energy Manager (ASCEM)
- j. Exterior Design Institute Level I EIFS Inspector
- k. Exterior Design Institute Level II Building Envelope Inspector





**Christopher Waites**  
RWC, RRC, RRO, CDT, ASCEM  
Partner/Project Manager –  
Columbia Office

**Education**

B. S. Economics Francis Marion  
University

**Professional Registrations**

Registered Waterproofing Consultant  
(RWC) #0079  
Registered Roof Consultant (RRC) #328  
Registered Roof Observer (RRO) #129  
Certified Document Technologist (CDT)  
Accredited South Carolina Energy  
Manager (ASCEM)  
EDI Level I EIFS Inspector  
EDI Level II BE Inspector  
SCDHEC Asbestos Building Inspector

**Relevant Experience**

ADC Engineering – 20 yrs.  
Robert M. Stafford – 1 year  
Davis Roofing – 1 year  
Waites Roofing & SM – 5 yrs.  
Other Local Contractors – 4 yrs.

**Total Relevant Experience**

30 plus years

**Professional Affiliations**

RCI, Inc. Professional Member  
RRO Exam Committee 2000 - 2014  
RCI Region II Carolinas Chapter  
Secretary – 2004  
RCI Region II Carolinas Chapter  
Treasurer – 2005  
RCI Region II Carolinas Chapter Vice  
President – 2006  
RCI Region II Carolinas Chapter  
President – 2007  
Exterior Design Institute (EDI) Member

Columbia Area Office  
1501 Chapin Road, Chapin SC  
(803) 260-4532

[chris@wmbeconsultants.com](mailto:chris@wmbeconsultants.com)

[daniel@wmbeconsultants.com](mailto:daniel@wmbeconsultants.com)

**Christopher Waites**  
**RWC, RRC, RRO, CDT, ASCEM**

Chris has 30+ years of experience in the roofing and waterproofing industry. Chris started in the industry as a teenager working during the summers and weekends for a family roofing business and other Columbia area construction contractors as a mechanic's helper, a mechanic, and a roofing and sheet metal foreman. After graduating from Francis Marion University in 1993, Chris joined Davis Roofing in Charleston, SC as a project manager and estimator. After time spent on the Contractor side, Chris joined ADC Engineering, Inc. in 1994 and continued with ADC Engineering, Inc. for 5 years before joining Robert M. Stafford Consulting Engineers for 1 year. Chris rejoined ADC Engineering, Inc. in 1999 and was with ADC Engineering, Inc. for 15 years where he served as the Columbia Branch Manager for 7 years until April of 2015. In May of 2015 Chris partnered with Jeff Martin, RRC, RRO, CDT, CIT to form WM Building Envelope Consultants, LLC.

While at ADC Engineering, Inc. and Robert M. Stafford Consulting Engineers, Chris provided a full range of building envelope consulting services for private, commercial, industrial, institutional and government agencies. Chris is a Registered Waterproofing Consultant (RWC), Registered Roof Consultant (RRC), Registered Roof Observer (RRO), Certified Document Technologist (CDT), Accredited South Carolina Energy Manager (ASCEM), Level I EIFS Inspector and Level II Building Envelope Inspector.

Chris has won several RCI Document Awards over the years:

**2012** - Building Envelope Investigation and Report of the First Baptist Church in St. Matthews, SC

**2011** - Building Envelope Design of the Medical University of South Carolina Institute of Psychiatry in Charleston, SC

**2010** - Small Roof Design of the College of Charleston in Charleston, SC.

**2008** - Small Roof Design of the Citadel Alumni House in Charleston, SC.

**2007** - Building Envelope Investigation and Report of the Medical University of South Carolina Institute of Psychiatry in Charleston, SC.

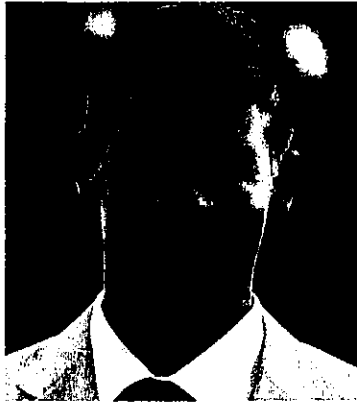
**2006** - Small Roof Design of the South Carolina Department of Mental Health Chapel of Faith in Columbia, SC.

**2004** - Investigation and Report of the College of Charleston Sottile House in Charleston, SC.

Chris has been and continues to be extremely involved in the industry by serving as the RCI Region II Carolinas Chapter Secretary, Treasurer, Vice President and President, serving on the RRO Exam Committee for 14 years, and serving on the RRO Exam Development Committee for 9 years. Chris has also continued his education in the building envelope industry by attending numerous seminars over the past 25 years.

Charleston Area Office  
3049 Old U.S. 52, Suite A-106  
Moncks Corner, SC  
(843) 499-2756  
[joe@wmbeconsultants.com](mailto:joe@wmbeconsultants.com)





**Joe Baker**  
P.E., RBEC, RRC, REWC, RWC, RRO, CDT  
Partner/Project Manager –  
Charleston Office

**Education**

B. S. Civil and Environmental  
Engineering, 2010  
The Citadel, S.C.

**Professional Registrations**

Professional Engineer (PE)  
Registered Roof Observer (RRO) #1270  
Registered Roof Consultant (RRC) #0702  
Registered Waterproofing Consultant  
(RWC) #0059  
Registered Exterior Wall Consultant  
(REWC) #0051  
Registered Building Envelope Consultant  
(RBEC) #0030  
Certified Document Technologist (CDT)

**Relevant Experience**

ADC Engineering – 10 ½ yrs.  
JBE Engineering – 1 year

**Total Relevant Experience**

15 plus years

**Professional Affiliations**

RCI Region II Carolinas Chapter  
President - 2015  
RCI Region II Carolinas Chapter  
Vice President - 2014  
RCI Region II Carolinas Chapter  
Treasurer – 2013  
RCI Region II Carolinas Chapter  
Secretary – 2012

Columbia Area Office  
1501 Chapin Road, Chapin SC  
(803) 260-4532  
[chris@wmbeconsultants.com](mailto:chris@wmbeconsultants.com)  
[daniel@wmbeconsultants.com](mailto:daniel@wmbeconsultants.com)

**Joe Baker**  
**P.E., RBEC, RRC, REWC, RWC, RRO, CDT**

Joe has 15+ years of experience in the roofing and waterproofing industry. Joe began his career in Building Envelope directly out of high school in 2005. While working summers and during breaks in college, he interned in the Building Envelope field. After graduation in 2010, Joe began his career at ADC Engineering, Inc. where he began specializing in the Building Envelope Industry. He has been involved in roof/exterior wall investigations, roof replacement/repair designs, exterior wall testing, exterior wall repair designs, quality assurance inspections during construction, project management, and construction administration. Joe was with ADC Engineering, Inc. until December of 2015 and in December 2015, he formed JBE Engineering, LLC. In December 2016, Joe partnered with Chris Waites, RWC, RRC, RRO, CDT, ASCEM and Jeff Martin, RRC, RRO, CDT, CIT at WM Building Envelope Consultants, LLC.

While at ADC Engineering, Inc. and as the President of JBE Engineering, LLC, Joe provided a full range of building envelope consulting services for private, commercial, industrial, institutional and government agencies. Joe is a Licensed Professional Engineer, Registered Roof Observer (RRO), Registered Roof Consultant (RRC), Registered Waterproofing Consultant (RWC), Registered Exterior Wall Consultant (REWC), Registered Building Envelope Consultant (RBEC), and a Certified Document Technologist (CDT).

In 2013, Joe won 1<sup>st</sup> place for excellence in Small Roofing/Waterproofing/Exterior Wall Construction in RCI's Annual Document Awards Competition.

Joe has been and continues to be extremely involved in the industry by serving as the RCI Region II Carolinas Chapter Secretary, Treasurer, Vice President and President. Joe has also continued his education in the building envelope industry by attending numerous seminars over the past 11 years.

Charleston Area Office  
3049 Old U.S. 52, Suite A-106  
Moncks Corner, SC  
(843) 499-2756  
[joe@wmbeconsultants.com](mailto:joe@wmbeconsultants.com)



Daniel Atwell  
RBEC, RRC, REWC, RWC, RRO,  
REWO, CDT  
Partner/Project Manager –  
Columbia Office

**Education**

Associates in Applied Science in  
Architectural Engineering Technology,  
Midlands Technical College, 2011

**Professional Registrations**

Registered Roof Observer (RRO) #1501  
Registered Roof Consultant (RRC) #0797  
Registered Waterproofing Consultant  
(RWC)  
Registered Exterior Wall Consultant  
(REWC)  
Registered Building Envelope Consultant  
(RBEC)  
Registered Exterior Wall Observer  
(REWO) #0016  
Certified Document Technologist (CDT)

**Relevant Experience**

ADC Engineering – 10+ yrs.

**Total Relevant Experience**

10 plus years

**Professional Affiliations**

RCI Member – ID #37647  
RCI Carolina's Chapter, Member

**RBEC, RRC, REWC, RWC, RRO, REWO, CDT**

Daniel has 10+ years of experience in the roofing and waterproofing industry. Daniel began his career in Building Envelope industry in January 2010. While working full time in college, he interned in the Building Envelope field. After graduation in 2011, Daniel continued his career at ADC Engineering, Inc. where he began specializing in the Building Envelope Industry. He has been involved in roof/exterior wall investigations, roof replacement/repair designs, exterior wall testing, exterior wall repair designs, quality assurance inspections during construction, project management, and construction administration. Daniel was with ADC Engineering, Inc. until May of 2019. In May 2019, Daniel joined WM Building Envelope Consultants, LLC.

While at ADC Engineering, Inc., Daniel provided a full range of building envelope consulting services for private, commercial, industrial, institutional and government agencies. Daniel is a Registered Roof Observer (RRO), Registered Roof Consultant (RRC), Registered Waterproofing Consultant (RWC), Registered Exterior Wall Consultant (REWC), Registered Building Envelope Consultant (RBEC), Registered Exterior Wall Observer (REWO), and a Certified Document Technologist (CDT).

Daniel has also continued his education in the building envelope industry by attending numerous seminars over the past 9 years.

Columbia Area Office  
1501 Chapin Road, Chapin SC  
(803) 260-4532  
[chris@wmbeconsultants.com](mailto:chris@wmbeconsultants.com)  
[daniel@wmbeconsultants.com](mailto:daniel@wmbeconsultants.com)

Charleston Area Office  
1704 Redwood Drive, Moncks Corner, SC  
(843) 499-2756  
[joe@wmbeconsultants.com](mailto:joe@wmbeconsultants.com)



## Professional References

- Lexington School District One – Mr. Jim Jett (803) 206-2860 or [jejett@lexington1.net](mailto:jejett@lexington1.net)
- Aiken County Public Schools - Mr. Kevin Chipman (803) 270-0488 or [KChipman@acpsd.net](mailto:KChipman@acpsd.net)
- Charleston County School District – Mr. Eric Cook (843) 296-3984 or [eric\\_cook@charleston.k12.sc.us](mailto:eric_cook@charleston.k12.sc.us)
- Beaufort County Schools - Mr. Robert Oetting (803) 935-5621 or [Robert.Oetting@beaufort.k12.sc.us](mailto:Robert.Oetting@beaufort.k12.sc.us)
- Sumter County School District – Ms. Dee Cook (803) 469-6900, ext. 310 [dee.cook@sumterschools.net](mailto:dee.cook@sumterschools.net)
- Newberry Schools – Mr. Bryan Gresham (803) 321-2600 or [bgresham@newberry.k12.sc.us](mailto:bgresham@newberry.k12.sc.us)
- Anderson School District One – Mr. Andy Finley (864) 982-2438 or [finleya@apps.anderson1.org](mailto:finleya@apps.anderson1.org)
- Spartanburg District 7 – Mr. Steve Russell (864) 327-7546 or [SMRussell@spart7.org](mailto:SMRussell@spart7.org)
- Berkeley School District - Mr. David Hemstrought (843) 200-4265 or [HemstroughD@bcstdschools.net](mailto:HemstroughD@bcstdschools.net)
- Tri-County Technical College – Mr. Ken Kopera (864) 313-7668 or [kkopera@tctc.edu](mailto:kkopera@tctc.edu)
- Anderson County – Ms. Rhonda White 864-232-8200, ext. 1020 or [rwhite@dp3architects.com](mailto:rwhite@dp3architects.com)
- AnMed Health – Mr. Perry McFall (864) 512-1018 or [perry.mcfall@anmedhealth.org](mailto:perry.mcfall@anmedhealth.org)
- Lander University – Mr. Jeff Beaver – (864) 388-8208 or [jbeaver@lander.edu](mailto:jbeaver@lander.edu)
- Orangeburg Technical College – Mr. James Bryant – (803) 682-1934 or [BryantJ@octech.edu](mailto:BryantJ@octech.edu)
- SC Department of Public Safety – Ms. Tricia Kuna (803) 896-8056 or [PatriciaKuna@scdps.gov](mailto:PatriciaKuna@scdps.gov)
- SC Department of Mental Health – Mr. Randy Carver (803) 935-5621 or [david.carver@scdmh.org](mailto:david.carver@scdmh.org)
- SC Law Enforcement Division – Mr. Randy Bradley (803) 667-1360 or [rbradley@sled.sc.gov](mailto:rbradley@sled.sc.gov)
- University of South Carolina Upstate – Mr. Fred Scott (864) 542-4789 or [FSCOTT@uscupstate.edu](mailto:FSCOTT@uscupstate.edu)

Additional references can be provided if needed.

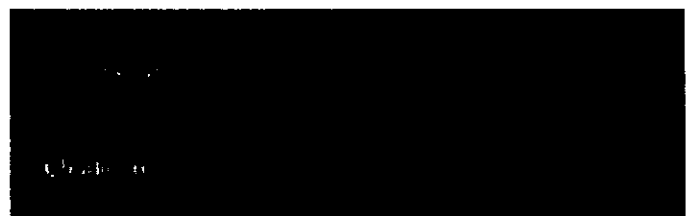


# Past Performance

We feel that our past performance, past relationships, our willingness to listen and our commitment to our clients is the reason for our success. Since our inception in 2015, we have accumulated various IDC contracts with state agencies, school districts, hospitals and industrial clients within a relatively short period of time. We feel that this is the best indicator of past performance and our commitment to our clients. This list however, does not encompass all of our clients that have joined in a partnership with us. We can provide a list of additional clients as requested.

We value and are committed to a long-term relationship with all our clients regardless of size.

## State Agencies



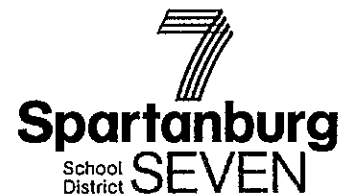
## School Districts



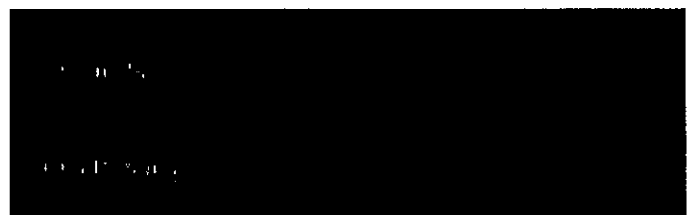
Charleston > excellence is our standard  
County SCHOOL DISTRICT



SUMTER SCHOOL DISTRICT



## Hospitals





## EXHIBIT E

### Memorandum

To: Members of the Board of Trustees

From: Katrina Goggins   
Director, Office of Communications

Date: April 20, 2021

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

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#### **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**

<b>Date</b>	<b>Location*</b>
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.*





## EXHIBIT F

### 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

*Tamara Turner, Ed.D.*

*Marty Rawls*

Date: April 22, 2021

Re: April 26, 2021 Board Meeting

**Action Item**

Second Reading Approval of Proposed New Board Policy DE "ESSER FUNDS"

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**Item:** Second Reading approval 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 Second and Final Reading approval for the proposed new Board Policy DE "ESSER Funds."

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 – SECOND READING APPROVAL – APRIL 26, 2021

*Policy*

**ESSER Funds**

*Code DE Issued* \_\_\_\_\_

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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. **The Board, in conjunction with the administration, will review this information as it is brought to the Board, in compliance with the administrative rule attached hereto (DE-R).**

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.

Adopted 4/XX/21

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

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## EXHIBIT G

### MEMORANDUM

To: Members of the Board of Trustees

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

From: Marty Rawls,  
Chief Financial Officer 

Date: April 21, 2021

Re: Resolution Adoption – Refunding Bonds to Refund the Series 2012B Bonds  
Action Agenda  
Board Meeting – April 26, 2021

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Attached is the Resolution authorizing the issuance and sale of not exceeding \$75,000,000 taxable or tax-exempt general obligation refunding bonds, series 2021b, or such other appropriate series designation, of School District No. 5 of Lexington County and Richland County, South Carolina; fixing the form and details of the bonds; authorizing the superintendent to determine certain matters relating to the bonds; providing for the payment of the bonds and the disposition of the proceeds thereof; and other matters relating thereto.

#### RECOMMENDATION:

The administration recommends approval of the Resolution.

MR:tl

Attachments

## A RESOLUTION

AUTHORIZING THE ISSUANCE AND SALE OF NOT EXCEEDING \$75,000,000 TAXABLE OR TAX-EXEMPT GENERAL OBLIGATION REFUNDING BONDS, SERIES 2021B, OR SUCH OTHER APPROPRIATE SERIES DESIGNATION, OF SCHOOL DISTRICT NO. 5 OF LEXINGTON COUNTY AND RICHLAND COUNTY, SOUTH CAROLINA; FIXING THE FORM AND DETAILS OF THE BONDS; AUTHORIZING THE SUPERINTENDENT TO DETERMINE CERTAIN MATTERS RELATING TO THE BONDS; PROVIDING FOR THE PAYMENT OF THE BONDS AND THE DISPOSITION OF THE PROCEEDS THEREOF; AND OTHER MATTERS RELATING THERETO.

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. Findings and Determinations. The Board of Trustees (the "Board"), as the governing body of School District No. 5 of Lexington County and Richland County, South Carolina (the "School District"), 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 of the assessed value of all taxable property of such school district upon such terms and conditions as the General Assembly may prescribe. Such Article further provides that if general obligation debt is authorized by a majority vote of the qualified electors of the school district voting in a referendum authorized by law, there shall be no conditions or restrictions limiting the incurring of such indebtedness except as specified in such Article.

(c) Title 59, Chapter 71, Article 1, Code of Laws of South Carolina 1976, as amended (the "School Bond Act"), provides that the board of trustees of any school district may issue general obligation bonds of such school district for the purpose of defraying the cost of capital improvements to any amount not exceeding the constitutional debt limitation applicable to such school district. The School Bond Act requires the county board of education wherein the School District is located, if there is such, to approve the issuance of such bonds.

(d) Title 11, Chapter 27, Code of Laws of South Carolina 1976, as amended ("Title 11, Chapter 27"), provides that if an election be prescribed by the provisions of the School Bond Act but is not required by the provisions of Article X of the Constitution, then in every such instance, no election need be held and the remaining provisions of the School Bond Act shall constitute a full and complete authorization to issue bonds in accordance with such remaining provisions. Title 11, Chapter 27 further provides that any school district of the state may issue bonds in fully-registered form.

(e) In a referendum (the "Referendum") held in the School District on November 4, 2008, the following question was submitted to the qualified electors of the School District:

Shall the Board of Trustees of School District No. 5 of Lexington County and Richland County, South Carolina (the "School District") be empowered to issue, at one time or from time to time, general obligation bonds of the School District, in the principal amount of not exceeding \$243,665,000, the proceeds of which shall be used to finance the costs (including architectural, engineering, legal and related fees) of acquiring land, constructing, improving, equipping, expanding, renovating and repairing school facilities within the School District as follows:

***Constructing and equipping (including technology) the following schools:***

A new high school, a new career and technical education facility, a new middle school and a new elementary school

***Additions, renovations, improvements and modifications, including technology and other equipment for the following schools:***

Leaphart Elementary School, Seven Oaks Elementary School, Irmo Elementary School, Chapin Elementary School, Irmo High School, Dutch Fork High School and Chapin High School?

The Referendum was duly conducted and a majority of the qualified electors of the School District voted in favor of the issuance of the general obligation bonds.

(f) Pursuant to constitutional and statutory authorizations, the Referendum, and a resolution adopted by the Board, the School District issued its \$115,655,000 General Obligation Bonds, Series 2012B dated September 11, 2012 (the "2012 Bonds").

(g) Title 11, Chapter 21 of the Code of Laws of South Carolina 1976, as amended (the "S.C. Code"), empowers any "public agency" to utilize the provisions of Article 5, Chapter 15, Title of the S.C. Code (the "Refunding Act"), to effect the refunding of any outstanding general obligation bonds.

(h) The 2012 Bonds (the "Bonds to be Refunded") are subject to optional redemption as follows: "The Bonds maturing on or prior to March 1, 2022, shall not be subject to redemption prior to their stated maturities. The Bonds maturing on or after March 1, 2023, shall be subject to redemption at the option of the School District on or after March 1, 2022, as a whole or in part at any time, in such order of redemption as the School District may determine, at par, plus accrued interest to the date fixed for redemption."

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

(j) Based on projected interest savings, it is now in the best interest of the School District for the Board to provide for the issuance and sale of general obligation refunding bonds of the School District pursuant to the Constitution and laws of the State of South Carolina (the "State") in the principal amount of not exceeding \$75,000,000, the proceeds of which will be used for the purposes of refunding the Bonds to be Refunded, paying the costs of issuance of the Refunding Bonds (hereinafter defined) and such other lawful purposes as the Board may determine.

Section 2. Authorizations and Details of Refunding Bonds. Pursuant to the aforesaid provisions of the Constitution and laws of the State there is hereby authorized to be issued general obligation refunding bonds of the School District in the amount of not exceeding \$75,000,000 to obtain funds for any one or more of the purposes mentioned in Section 1(j) above, including any financial and legal fees relating thereto and other incidental costs of issuing the Refunding Bonds. The Refunding Bonds shall be designated "\$75,000,000 (or such lesser amount issued) [Taxable] General Obligation Refunding Bonds, Series 2021B (or such other appropriate series designation) of School District No. 5 of Lexington County and Richland County, South Carolina" (the "Refunding Bonds").

The refunding of the Bonds to be Refunded shall be effected with a portion of the proceeds of the Refunding Bonds which proceeds shall be used for the payment of the principal of such Bonds to be Refunded as and when such Bonds to be Refunded mature and are called for redemption in accordance with the provisions of the Resolution authorizing the Bonds to be Refunded, the redemption premium thereon, if any, and interest on such Bonds to be Refunded as and when the same becomes due. If necessary, notice of the aforesaid refunding for which a portion of the proceeds of the Refunding Bonds will be used shall be given in a financial paper published in the City of New York, State of New York.

If necessary, upon the delivery of the Refunding Bonds, the principal proceeds thereof, less any issuance expenses, shall be deposited with Wells Fargo Bank, N.A. (the "Escrow Agent") and held by it under a Refunding Trust Agreement (the "Refunding Trust Agreement") in a special trust account until the redemption of the Bonds to be Refunded.

The Superintendent is hereby authorized and directed for and on behalf of the School District to execute such agreements and give such directions as shall be necessary to carry out the provisions of this Resolution, including the execution and delivery of the Refunding Trust Agreement. The Refunding Trust Agreement shall be dated the date of delivery of the Refunding Bonds to the initial purchasers thereof.

Upon the award of the Refunding Bonds, the School District shall designate the Bonds to be Refunded for redemption on a date determined by the Superintendent in accordance with the Resolution authorizing the Bonds to be Refunded.

If the Refunding Bonds are delivered within three days prior to the redemption date of the Bonds to be Refunded, the proceeds will be deposited with Wells Fargo Bank, N.A., as the Paying Agent for the Bonds to be Refunded and held uninvested until the redemption date of the Bonds to be Refunded.

The Refunding Bonds shall be issued as fully-registered bonds; shall be dated as of their date of delivery; shall be in denominations of \$5,000 or any integral multiple thereof not exceeding the principal amount of the Refunding Bonds maturing in each year; shall be numbered from R-1 upward; shall bear interest at such times as hereafter designated by the Superintendent of the School District (the "Superintendent") at such rate or rates as may be determined at the time of the sale thereof; and shall mature serially in successive annual installments as determined by the Superintendent.

Both the principal of and interest on the Refunding Bonds 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. Regions Bank shall serve as Registrar/Paying Agent for the Refunding Bonds.

Section 3. Delegation of Authority to Determine Certain Matters Relating to the Refunding Bonds. The Board hereby delegates to the Superintendent the authority to determine (a) the par amount of the Refunding Bonds; (b) the maturity dates of the Refunding Bonds and the respective principal amounts

maturing on such dates; (c) the interest payment dates of the Refunding Bonds; (d) redemption provisions, if any, for the Refunding Bonds; (e) with advice of the School District's Financial Advisor and Bond Counsel, whether the Refunding Bonds will be issued as taxable or tax-exempt bonds; and (f) the date, time and manner of sale of the Refunding Bonds. At the time of the sale, the School District reserves the right, in its sole discretion, either to decrease or increase the principal amount of the Refunding Bonds maturing in any year (all calculations to be rounded to the near \$5,000), provided that any such decrease or increase shall not exceed 15% of the par amount of the Refunding Bonds maturing in any year.

The Board hereby delegates to the Superintendent or her lawfully authorized designee the authority to receive bids on behalf of the Board and the authority to award the sale of the Refunding Bonds to the lowest bidder therefor in accordance with the terms of the Official Notice of Sale for the Refunding Bonds, provided the true interest cost of the Refunding Bonds does not exceed four percent (4%) per annum. After the sale of the Refunding Bonds, the Superintendent or her lawfully authorized designee shall submit a written report to the Board setting forth the results of the sale of the Refunding Bonds.

In addition to the authority delegated above, the Superintendent or her lawfully authorized designee has the authority, upon recommendation from the School District's Financial Advisor and Bond Counsel, to sell the Refunding Bonds through a bank placement if it is determined to be in the best interest of the School District.

Section 4. Registration, Transfer and Exchange of Refunding Bonds. The School District shall cause books (herein referred to as the "registry books") to be kept at the offices of the Registrar/Paying Agent, for the registration and transfer of the Refunding Bonds. Upon presentation at its office for such purpose the Registrar/Paying Agent shall register or transfer, or cause to be registered or transferred, on such registry books, the Refunding Bonds under such reasonable regulations as the Registrar/Paying Agent may prescribe.

Each Refunding Bond shall be transferable only upon the registry books of the School District, which shall be kept for such purpose at the principal office of the Registrar/Paying Agent, 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/Paying Agent duly executed by the registered owner or his or her duly authorized attorney. Upon the transfer of any such Refunding Bond, the Registrar/Paying Agent on behalf of the School District shall issue in the name of the transferee a new fully-registered Refunding Bond or Refunding Bonds of the same aggregate principal amount, interest rate and maturity as the surrendered Refunding Bond. Any Refunding Bond surrendered in exchange for a new registered Refunding Bond pursuant to this Section shall be canceled by the Registrar/Paying Agent.

The School District and the Registrar/Paying Agent may deem or treat the person in whose name any fully-registered Refunding Bond shall be registered upon the registry books as the absolute owner of such Refunding Bond, whether such Refunding Bond shall be overdue or not, for the purpose of receiving payment of the principal of and interest on such Refunding 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 Refunding Bond to the extent of the sum or sums so paid, and neither the School District nor the Registrar/Paying Agent shall be affected by any notice to the contrary. In all cases in which the privilege of transferring Refunding Bonds is exercised, the School District shall execute and the Registrar/Paying Agent shall authenticate and deliver Refunding Bonds in accordance with the provisions of this Resolution. Neither the School District nor the Registrar/Paying Agent shall be obliged to make any such transfer of Refunding Bonds during the fifteen (15) days preceding an interest payment date on such Refunding Bonds.

Section 5. Record Date. The School District hereby establishes a record date for the payment of interest or for the giving of notice of any proposed redemption of Refunding Bonds, and such record date shall be the fifteenth (15th) day (whether or not a business day) preceding an interest payment date on such Refunding Bond or, in the case of any proposed redemption of Refunding Bonds, such record date shall be the fifteenth (15th) day (whether or not a business day) prior to the mailing of notice of redemption of Refunding Bonds.

Section 6. Mutilation, Loss, Theft or Destruction of Refunding Bonds. In case any Refunding Bond shall at any time become mutilated in whole or in part, or be lost, stolen or destroyed, or be so defaced as to impair the value thereof to the owner, the School District shall execute and the Registrar shall authenticate and deliver at the principal office of the Registrar, or send by registered mail to the owner thereof at his request, risk and expense a new Refunding Bond of the same series, interest rate and maturity and of like tenor and effect in exchange or substitution for and upon the surrender for cancellation of such defaced, mutilated or partly destroyed Refunding Bond, or in lieu of or in substitution for such lost, stolen or destroyed Refunding Bond. In any such event the applicant for the issuance of a substitute Refunding Bond shall furnish the School District and the Registrar evidence or proof satisfactory to the School District and the Registrar of the loss, destruction, mutilation, defacement or theft of the original Refunding Bond, and of the ownership thereof, and also such security and indemnity as may be required by the laws of the State or such greater amount as may be required by the School District and the Registrar. Any duplicate Refunding Bond issued under the provisions of this Section in exchange and substitution for any defaced, mutilated or partly destroyed Refunding Bond or in substitution for any allegedly lost, stolen or wholly-destroyed Refunding Bond shall be entitled to the identical benefits under this Resolution as was the original Refunding Bond in lieu of which such duplicate Refunding Bond is issued, and shall be entitled to equal and proportionate benefits with all the other Refunding Bonds of the same series issued hereunder.

All expenses necessary for the providing of any duplicate Refunding Bond shall be borne by the applicant therefor.

Section 7. Execution of Refunding Bonds. The Refunding Bonds shall be executed in the name of the School District with the manual or facsimile signature of the Chair of the Board attested by the manual or facsimile signature of the Secretary of the Board under a facsimile of the seal of the School District which shall be impressed, imprinted or reproduced thereon. The Refunding Bonds shall not be valid or become obligatory for any purpose unless there shall have been endorsed thereon a certificate of authentication. Each Refunding Bond shall bear a certificate of authentication manually executed by the Registrar/Paying Agent in substantially the form set forth herein.

Section 8. Form of Refunding Bonds. The Refunding Bonds shall be in substantially the form set forth as Appendix A attached hereto.

Section 9. Eligible Securities. The Refunding Bonds initially issued (the "Initial Refunding Bonds") will be eligible securities for the purposes of the book-entry system of transfer maintained by The Depository Trust Company, New York, New York ("DTC"), and transfers of beneficial ownership of the Initial Refunding Bonds shall be made only through DTC and its participants in accordance with rules specified by DTC. Such beneficial ownership must be of \$5,000 principal amount of Refunding Bonds of the same maturity or any integral multiple of \$5,000.

The Initial Refunding Bonds shall be issued in fully-registered form, one Refunding Bond for each of the maturities of the Refunding Bonds, in the name of Cede & Co., as the nominee of DTC. When any principal of or interest on the Initial Refunding Bonds becomes due, the School District shall transmit to



DTC an amount equal to such installment of principal and interest. DTC shall remit such payments to the beneficial owners of the Refunding Bonds or their nominees in accordance with its rules and regulations.

Notices of redemption of the Initial Refunding Bonds or any portion thereof shall be sent to DTC in accordance with the provisions of this Resolution.

If (a) DTC determines not to continue to act as securities depository for the Refunding Bonds, or (b) the School District has advised DTC of its determination that DTC is incapable of discharging its duties, the School District shall attempt to retain another qualified securities depository to replace DTC. Upon receipt by the School District of the Initial Refunding Bonds together with an assignment duly executed by DTC, the School District shall execute and deliver to the successor securities depository Refunding Bonds of the same principal amount, interest rate and maturity registered in the name of such successor.

If the School District is unable to retain a qualified successor to DTC or the School District has determined that it is in its best interest not to continue the book-entry system of transfer or that interests of the beneficial owners of the Refunding Bonds might be adversely affected if the book-entry system of transfer is continued (the School District undertakes no obligation to make any investigation to determine the occurrence of any events that would permit it to make any such determination), and has made provision to so notify beneficial owners of the Refunding Bonds by mailing an appropriate notice to DTC, upon receipt by the School District of the Initial Refunding Bonds together with an assignment duly executed by DTC, the School District shall execute, authenticate and deliver to the DTC participants Refunding Bonds in fully-registered form, in substantially the form set forth in Section 8 of this Resolution in the denomination of \$5,000 or any integral multiple thereof.

Section 10. Security for the Refunding Bonds. 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 Refunding Bonds as they respectively mature and to create such sinking fund as may be necessary to provide for the prompt payment thereof. There shall be levied annually by the Auditors of Lexington County and Richland County (the "Auditors") and collected by the Treasurers of Lexington County and Richland County (the "Treasurers") in the same manner as county taxes are levied and collected, a tax, without limit, on all taxable property in the School District sufficient to pay the principal and interest of the Refunding Bonds as they respectively mature and to create such sinking fund as may be necessary to provide for the prompt payment thereof.

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

Section 11. Defeasance. The obligations of the School District under this Resolution and the pledges, covenants and agreements of the School District herein made or provided for, shall be fully discharged and satisfied as to any portion of the Refunding Bonds, and such Refunding Bond or Refunding Bonds shall no longer be deemed to be outstanding hereunder when:

(a) such Refunding Bond or Refunding Bonds shall have been purchased by the School District and surrendered to the School District for cancellation or otherwise surrendered to the School District or the Paying Agent and is canceled or subject to cancellation by the School District or the Paying Agent; or



(b) payment of the principal of and interest on such Refunding Bonds either (i) shall have been made or caused to be made in accordance with the terms thereof, or (ii) shall have been provided for by irrevocably depositing with a corporate trustee in trust and irrevocably set aside exclusively for such payment (1) moneys sufficient to make such payment or (2) Government Obligations (hereinafter defined) maturing as to principal and interest in such amounts and at such times as will ensure the availability of sufficient moneys to make such payment and all necessary and proper fees, compensation and expenses of the corporate trustee. At such time as the Refunding Bonds shall no longer be deemed to be outstanding hereunder, such Refunding Bonds shall cease to draw interest from the due date thereof and, except for the purposes of any such payment from such moneys or Government Obligations as set forth in (ii) above, shall no longer be secured by or entitled to the benefits of this Resolution.

“Government Obligations” shall mean any of the following:

(i) direct obligations of the United States of America or agencies thereof or obligations, the payment of principal or interest on which, in the opinion of the Attorney General of the United States, is fully and unconditionally guaranteed by the United States of America; and

(ii) non-callable, U.S. Treasury Securities - State and Local Government Series (“SLGS”).

Section 12. Exemption from State Taxes. Both the principal of and interest on the Refunding Bonds shall be exempt, in accordance with the provisions of Section 12-2-50 of the S.C. Code, 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 13. Sale of Refunding Bonds; Form of Notice of Sale. The Refunding Bonds shall be sold at public sale. A Notice of Sale shall be distributed to prospective bidders and a summary of such Notice of Sale shall be published in a newspaper having general circulation in the State, not less than seven (7) days prior to the date set for such sale. The Notice of Sale shall be in substantially the form set forth as Appendix B attached hereto.

Section 14. Preliminary and Official Statement, If Any. The Board hereby authorizes and directs the Superintendent to prepare, or cause to be prepared, a Preliminary Official Statement to be distributed to prospective purchasers of the Refunding Bonds together with the Notice of Sale. The Board authorizes the Superintendent to designate the Preliminary Official Statement as “near final” for purposes of Rule 15c2-12 promulgated by the Securities and Exchange Commission (the “Rule”). The Superintendent is further authorized to see to the completion of the final form of the Official Statement upon the sale of the Refunding Bonds so that it may be provided to the purchaser of the Refunding Bonds.

Section 15. 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 16. Continuing Disclosure. In compliance with the Rule, the School District covenants and agrees for the benefit of the holders from time to time of the Refunding Bonds to execute and deliver prior to closing, and to thereafter comply with the terms of, a Continuing Disclosure Certificate in substantially the form appearing as Appendix C to this Resolution. In the event of a failure of the School District to comply with any of the provisions of the Continuing Disclosure Certificate, an event of default under this Resolution shall not be deemed to have occurred. In such event, the sole remedy of any bondholder or beneficial owner shall be an action to compel performance by the School District.

Section 17. Deposit and Use of Proceeds. The proceeds derived from the sale of the Refunding Bonds necessary to refund the Bonds to be Refunded shall be deposited with the Escrow Agent pursuant to the terms of the Refunding Trust Agreement or deposited with the Escrow Agent, as Paying Agent, for the Bonds to be Refunded and used to refund the Bonds to be Refunded within three days of the delivery date of the Refunding Bonds. The remaining proceeds, if any, shall be deposited with the Treasurer of Lexington County in a special fund to the credit of the School District and shall be applied solely to the purposes for which the Refunding Bonds have been issued, including payment of costs of issuance of the Refunding Bonds.

Section 18. Tax Covenants (Tax-Exempt Bonds Only). The School District hereby covenants and agrees with the holders of the Refunding Bonds that it will not take any action which will, or fail to take any action which failure will, cause interest on the Refunding Bonds to become includable in the gross income of the bondholders for federal income tax purposes pursuant to the provisions of the Internal Revenue Code of 1986, as amended (the "Code"), and regulations promulgated thereunder in effect on the date of original issuance of the Refunding Bonds. The School District further covenants and agrees with the holders of the Refunding Bonds that no use of the proceeds of the Refunding Bonds shall be made which, if such use had been reasonably expected on the date of issue of the Refunding Bonds would have caused the Refunding Bonds to be "arbitrage bonds," as defined in Section 148 of the Code, and to that end the School District hereby shall:

- (a) comply with the applicable provisions of Sections 103 and 141 through 150 of the Code and any regulations promulgated thereunder so long as the Refunding Bonds are 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 Code relating to required rebates of certain amounts to the United States; and
- (c) make such reports of such information at the time and places required by the Code.

Section 19. Miscellaneous. The Board hereby authorizes the Chair of the Board, the Secretary of the Board, the Superintendent and the Chief Financial Officer (or the equivalent thereto) to execute such documents and instruments as may be necessary to effect the issuance of the Refunding Bonds.

The Board hereby retains Burr & Forman LLP, as Bond Counsel, Compass Municipal Advisors, Inc., as Financial Advisor, and Amtec Compliance as Verification Agent, if same is required, in connection with the issuance of the Refunding Bonds. The Superintendent is authorized to execute such contracts, documents or engagement letters as may be necessary and appropriate to effectuate said engagements.

All rules, regulations, resolutions and parts thereof, procedural or otherwise, in conflict herewith or the proceedings authorizing the issuance of the Refunding Bonds 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 26th day of April, 2021.

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

---

Chair, Board of Trustees

(SEAL)

ATTEST:

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Secretary, Board of Trustees

## FORM OF BOND

UNITED STATES OF AMERICA  
 STATE OF SOUTH CAROLINA  
 SCHOOL DISTRICT NO. 5 OF LEXINGTON COUNTY AND RICHLAND COUNTY  
 [TAXABLE] GENERAL OBLIGATION REFUNDING BONDS, SERIES 2021B

No. R-

INTEREST  
RATE

MATURITY  
DATE

ORIGINAL  
ISSUE DATE

CUSIP

%

REGISTERED HOLDER:

PRINCIPAL AMOUNT:

DOLLARS

KNOW ALL MEN BY THESE PRESENTS, that School District No. 5 of Lexington County and Richland County, South Carolina (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, upon presentation and surrender of this Bond at the principal office of Regions Bank in Atlanta, Georgia (the "Paying Agent"), 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 \_\_\_\_\_ 1, \_\_\_\_\_ and semiannually thereafter on \_\_\_\_\_ 1 and \_\_\_\_\_ 1 of each year, until this Bond matures, and shall be payable by check or draft mailed to the person in whose name this Bond is registered on the registration books of the School District maintained by the registrar, presently Regions Bank in Atlanta, Georgia (the "Registrar"), at the close of business on the fifteenth (15th) day of the calendar month preceding each semiannual interest payment date. 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 interest on this fully-registered Bond shall be paid by check or draft as set forth above.

This Bond shall not be entitled to any benefit under the Resolution of the School District authorizing the Bonds, 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 it respectively matures and for the creation of such sinking fund as may be necessary to provide for the prompt payment thereof, the full faith, credit, resources and taxing power of the School District are hereby irrevocably pledged, and there shall be levied annually by the Auditors of Lexington County and Richland County and collected by the Treasurers of Lexington County and Richland 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 it respectively matures and to create such sinking fund as may be necessary to provide for the prompt payment thereof.

The Bonds are being issued by means of a book-entry system with no physical distribution of bond certificates to be made except as provided in the Resolution. One bond certificate with respect to each date

on which the Bonds are stated to mature, registered in the name of the securities depository nominee, is being issued and required to be deposited with the securities depository and immobilized in its custody. The book-entry system will evidence positions held in the Bonds by the securities depository's participants, beneficial ownership of the Bonds in the principal amount of \$5,000 or any multiple thereof being evidenced in the records of such participants. Transfers of ownership shall be effected on the records of the securities depository and its participants pursuant to rules and procedures established by the securities depository and its participants. The School District and the Registrar/Paying Agent will recognize the securities depository nominee, while the registered owner of this bond, as the owner of this bond for all purposes, including payments of principal of and redemption premium, if any, and interest on this bond, notices and voting. Transfer of principal and interest payments to participants of the securities depository will be the responsibility of the securities depository, and transfer of principal, redemption premium, if any, and interest payments to beneficial owners of the Bonds by participants of the securities depository will be the responsibility of such participants and other nominees of such beneficial owners. The School District will not be responsible or liable for such transfers of payments or for maintaining, supervision or reviewing the records maintained by the securities depository, the securities depository nominee, its participants or persons acting through such participants. While the securities depository nominee is the owner of this bond, notwithstanding, the provision hereinabove contained, payments of principal of, redemption premium, if any, and interest on this bond shall be made in accordance with existing arrangements between the Registrar/Paying Agent or its successors under the Resolution and the securities depository.

This Refunding Bond is one of a series of Bonds of like date of original issue, tenor and effect, except as to number, date of maturity, denomination and rate of interest, aggregating \_\_\_\_\_ and no/100 Dollars (\$\_\_\_\_\_), 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, Chapters 15, [21] and 27, Code of Laws of South Carolina 1976, as amended; the favorable results of a referendum, and a Resolution duly adopted by the Board of Trustees of the School District.

#### [Redemption Provisions]

This Bond is transferable as provided in the Resolution, 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 or Bonds 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 it respectively matures and to create such sinking fund as may be necessary therefor.

IN WITNESS WHEREOF, SCHOOL DISTRICT NO. 5 OF LEXINGTON COUNTY AND RICHLAND COUNTY, SOUTH CAROLINA, has caused this Bond to be signed with the facsimile signature of the Chair of the Board of Trustees of the School District, attested by the 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

ATTEST:

\_\_\_\_\_  
Secretary, Board of Trustees

[FORM OF REGISTRAR'S CERTIFICATE OF AUTHENTICATION]

Date of Authentication:

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

\_\_\_\_\_  
as Registrar

By: \_\_\_\_\_  
Authorized Officer

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

TEN COM - as tenants in common

UNIF GIFT MIN ACT -

TEN ENT - 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.

(FORM OF ASSIGNMENT)

FOR VALUE RECEIVED, the undersigned sells, assigns and transfers unto \_\_\_\_\_ (Name and Address of Transferee)  
\_\_\_\_\_ the within Bond and does hereby irrevocably constitute and appoint  
\_\_\_\_\_ attorney to transfer the within Bond on the books kept for registration  
thereof, with full power of substitution in the premises.

Dated: \_\_\_\_\_

\_\_\_\_\_  
Signature Guaranteed

\_\_\_\_\_  
(Authorized Officer)

Notice: Signature(s) must be  
guaranteed by an institution  
which is a participant in the  
Securities Transfer Agents Medallion  
Program ("STAMP") or similar program.

Notice: The signature to this assignment must  
correspond with the name of the registered  
holder as it appears upon the face  
of the within Bond in every particular,  
without alteration or enlargement or any change  
whatever.

A copy of the final approving legal opinion to be rendered shall accompany each Refunding Bond and preceding the same a certificate shall appear, which shall be signed on behalf of the School District with a facsimile signature of the Secretary of the Board of Trustees of the School District. Said certificate shall be in substantially the following form:

IT IS HEREBY CERTIFIED that the following is a true and correct copy of the final legal opinion (except for date and letterhead) of Burr & Forman LLP, Columbia, South Carolina, approving the issue of Bonds of which the within bond is one, the original of which opinion was manually executed, dated and issued as of the date of delivery of and payment for the Bonds, and a copy of which is on file with School District No. 5 of Lexington County and Richland County, South Carolina.

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

By: \_\_\_\_\_  
Secretary, Board of Trustees

## FORM OF OFFICIAL NOTICE OF SALE

\$\_\_\_\_\_ [TAXABLE] GENERAL OBLIGATION REFUNDING BONDS, SERIES 2021B,  
SCHOOL DISTRICT NO. 5 OF LEXINGTON COUNTY AND RICHLAND COUNTY,  
SOUTH CAROLINA

Time and Place of Sale: NOTICE IS HEREBY GIVEN that electronic bids will be received by the Superintendent or her designee of School District No. 5 of Lexington County and Richland County, South Carolina (the "School District") on \_\_\_\_\_, \_\_\_\_\_, 2021, until 11:00 a.m. (South Carolina time) for the purchase of \$\_\_\_\_\_ \* [Taxable] General Obligation Refunding Bonds, Series 2021B (the "Bonds").

Bids: Electronic proposals must be submitted through i-Deal's Parity Electronic Bid Submission System ("Parity"). No electronic bids from any other providers of electronic bidding services will be accepted. Information about the electronic bidding services of Parity may be obtained from i-Deal, 1359 Broadway, 2nd Floor, New York, New York 10018, Customer Support, telephone (212) 849-5021.

Book-Entry-Only Bonds: The Bonds will be issued in fully-registered form. One Bond representing each maturity will be issued to and registered in the name of Cede & Co., as nominee of The Depository Trust Company, New York, New York ("DTC"), as registered owner of the Bonds and each such Bond will be immobilized in the custody of DTC. DTC will act as securities depository for the Bonds. Individual purchases will be made in book-entry-only form in the principal amount of \$5,000 or any integral multiple thereof not exceeding the principal amount of Bonds maturing each year; Purchasers will not receive physical delivery of certificates representing their interest in the Bonds purchased. The winning bidder, as a condition to delivery of the Bonds, will be required to deposit the Bond certificates representing each maturity with DTC.

The Bonds will bear interest from the date thereof payable semiannually on March 1 and September 1 of each year, commencing March 1, \_\_\_\_\_. The Bonds will be dated their date of delivery, and will mature serially on March 1 in each of the years and in the principal amounts as follows:

Year (March 1)	Principal Amount*
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\*Preliminary, subject to adjustment.

Adjustment of Maturity Schedule. The schedule of maturities set forth above (the "Maturity Schedules") represents an estimate of the principal amounts and maturities of the Bonds which will be sold. If, after final computation of the bids, the School District determines that the maturities of the Bonds should be adjusted in order to maintain a specific millage rate for debt service on all of its outstanding bonds, the School District reserves the right either to increase or decrease the principal amount of any maturity of the Bonds.



In the event of any such adjustment of the Maturity Schedules for the Bonds as described herein, no rebidding or recalculation of the bids submitted will be required or permitted. Nevertheless, the award of the Bonds will be made to the bidder whose proposal produces the lowest true interest cost solely on the basis of the Bonds offered, without taking into account any adjustment in the amount of the Bonds pursuant to this paragraph.

Redemption Provisions: [TO BE PROVIDED IN ACTUAL OFFICIAL NOTICE OF SALE.]

Registrar/Paying Agent: Regions Bank, Atlanta, Georgia, will serve as registrar/paying agent for the Bonds.

Bid Requirements: Bidders shall specify the rate or rates of interest per annum which the Bonds are to bear, to be expressed in multiples of 1/20 or 1/8 of 1% with no greater difference than three percent (3%) between the highest and lowest rates of interest and with the highest rate being five percent (5%). Bidders are not limited as to the number of rates of interest named, but the rate of interest on each separate maturity must be the same single rate for all Bonds of that maturity from their date to such maturity date. **A BID FOR LESS THAN ALL OF THE BONDS OR A BID LESS THAN PAR WILL NOT BE ACCEPTED.**

Good Faith Deposit: No good faith deposit is required.

Official Statement: Upon the award of the Bonds, the School District will prepare an official statement (the "Official Statement") in substantially the same form as the preliminary official statement subject to minor additions, deletions and revisions as required to complete the Official Statement. Within seven (7) business days after the award of the Bonds, the School District will deliver the Official Statement to the successful bidder in sufficient quantity to comply with Rule G-32 of the Municipal Securities Rulemaking Board. The successful bidder agrees to supply to the School District all necessary pricing information and any Underwriter identification necessary to complete the Official Statement within 24 hours after the award of the Bonds.

Security: The Bonds shall constitute binding general obligations of the School District, and the full faith, credit, resources and taxing power of the School District are irrevocably pledged for the payment of the principal and interest on the Bonds as they respectively mature and to create such sinking fund as may be necessary to provide for the prompt payment thereof. There shall be levied and collected annually upon all taxable property of the School District a tax, without limitation as to rate or amount, sufficient for such purposes.

Continuing Disclosure: In order to assist the bidders in complying with Rule 15c2-12 provided by the Securities and Exchange Commission, the School District will undertake, pursuant to a resolution and a Continuing Disclosure Certificate, to provide certain annual financial information and notices of the occurrence of certain events. A description of this undertaking is set forth in the Preliminary Official Statement and will also be set forth in the final Official Statement.

Legal Opinion: The School District shall furnish upon delivery of the Bonds the final approving opinion of Burr & Forman LLP, Columbia, South Carolina, which opinion shall accompany each Bond, together with the usual closing documents, including a certificate that no litigation is pending affecting the Bonds.

[Issue Price Certificate: [TO BE PROVIDED IN ACTUAL OFFICIAL NOTICE OF SALE]]

Financial Advisor: Compass Municipal Advisors, LLC has acted as Financial Advisor to the School District in connection with the issuance of the Bonds. In this capacity, Compass Municipal Advisors, LLC provided technical assistance in the preparation of the offering documents and assisted the School District in preparing for this financing.

Delivery: The Bonds will be delivered on or about \_\_\_\_\_, 2021, in New York, New York, at the expense of the School District or at such other place as may be agreed upon with the purchaser at the expense of the purchaser. The balance of the purchase price then due (including the amount of accrued interest) must be paid in federal funds or other immediately available funds.

Award of Bid. The Bonds will be awarded to the bidder or bidders offering to purchase the Bonds at the lowest true interest cost (TIC) to the School District. The TIC will be the nominal interest rate which, when compounded semiannually and used to discount all debt service payments on the Bonds (computed at the interest rates specified in the bid and on the basis of a 360-day year of twelve 30-day months) to the dated date of the Bonds, results in an amount equal to the price bid for the Bonds. In the case of a tie bid, the winning bid will be awarded based on time received with the bid received earliest being the determining factor. The School District reserves the right to reject any and all bids or to waive irregularities in any bid. Bids will be accepted or rejected no later than 3:00 p.m., South Carolina time, on the date of the sale.

CUSIP Numbers: It is anticipated that CUSIP identification numbers will be set forth on the Bonds, but neither the failure to print such numbers on any Bond nor any error with respect thereto shall constitute cause for failure or refusal by the purchaser thereof to accept delivery of and pay for the Bonds in accordance with the terms of its proposal. The CUSIP Service Bureau charge for the assignment of such numbers shall be the responsibility of and shall be paid by the successful bidder.

Additional Information: The Preliminary Official Statement, Official Notice of Sale and Official Bid Form of the School District with respect to the Bonds are available via the internet at [officialstatements.compassmuni.com](http://officialstatements.compassmuni.com) and will be furnished to any person interested in bidding for the Bonds upon request to Bond Counsel, Burr & Forman LLP, attention: Francenia B. Heizer, Esquire, telephone (803) 799-9800, e-mail: [fheizer@burr.com](mailto:fheizer@burr.com). The Preliminary Official Statement shall be reviewed by bidders prior to submitting a bid. Bidders may not rely on this Official Notice of Sale as to the complete information concerning the Bonds. For additional information, please contact the School District's Financial Advisor, R. Michael Gallagher Director, Compass Municipal Advisors LLC, telephone (803) 765-1004, e-mail: [mike.gallagher@compassmuni.com](mailto:mike.gallagher@compassmuni.com).

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

**FORM OF CONTINUING DISCLOSURE CERTIFICATE**

This Continuing Disclosure Certificate (the “Disclosure Certificate”) is executed and delivered by School District No. 5 of Lexington County and Richland County, South Carolina (the “School District”) in connection with the issuance of \$\_\_\_\_\_ [Taxable] General Obligation Refunding Bonds, Series 2021B, School District No. 5 of Lexington County and Richland County, South Carolina (the “Bonds”). The Bonds are being issued pursuant to a Resolution adopted by the Board of Trustees of the School District (the “Resolution”). The School District covenants and agrees as follows:

**SECTION 1. Purpose of the Disclosure Certificate.** This Disclosure Certificate is being executed and delivered by the School District for the benefit of the holders of the Bonds and in order to assist the Participating Underwriter (defined below) in complying with the Rule (defined below).

**SECTION 2. Definitions.** The following capitalized terms shall have the following meanings:

“**Annual Report**” shall mean any Annual Report provided by the School District pursuant to, and as described in, Sections 3 and 4 of this Disclosure Certificate.

“**Dissemination Agent**” shall mean the School District or any successor Dissemination Agent designated in writing by the School District and which has filed with the School District a written acceptance of such designation.

“**Financial Obligation**” is defined by the Rule as and for purposes of this Disclosure Certificate shall mean (1) a debt obligation, (2) a derivative instrument entered into in connection with, or pledged as security or a source of payment for, an existing or planned debt obligation, or (3) a guarantee of either of the foregoing; provided, however, that a “Financial Obligation” shall not include municipal securities as to which a final official statement has been provided to the Municipal Securities Rulemaking Board consistent with the Rule.

“**Listed Events**” shall mean any of the events listed in Section 5(a) of this Disclosure Certificate.

“**National Repository**” shall mean for purposes of the Rule, the Electronic Municipal Market Access (EMMA) system created by the Municipal Securities Rulemaking Board.

“**Repository**” shall mean each National Repository and each State Depository, if any.

“**Participating Underwriter**” shall mean \_\_\_\_\_ and any other original underwriter of the Bonds required to comply with the Rule in connection with offering of the Bonds.

“**Rule**” shall mean Rule 15c2-12(b)(5) promulgated by the Securities and Exchange Commission under the Securities Exchange Act of 1934, as the same may be amended from time to time.

“**State Depository**” shall mean any public or private repository or entity designated by the State of South Carolina as a state depository for the purpose of the Rule. As of the date of this Certificate, there is no State Depository.

### SECTION 3. Provision of Annual Reports.

(a) The School District shall, or shall cause the Dissemination Agent to provide, not later than February 1 of each year, commencing in 2022, to the Repository an Annual Report which is consistent with the requirements of Section 4 of this Disclosure Certificate. Not later than fifteen (15) business days prior to such date the School District shall provide the Annual Report to the Dissemination Agent, if other than the School District; provided, that if the audited financial statements required pursuant to Section 4 hereof to be included in the Annual Report are not available for inclusion in the Annual Report as of such date, unaudited financial statements of the School District may be included in such Annual Report in lieu thereof, and the School District shall replace such unaudited financial statements with audited financial statements within fifteen (15) days after such audited financial statements become available for distribution. The Annual Report may be submitted as a single document or as separate documents comprising a package, and may cross-reference other information as provided in Section 4 of this Disclosure Certificate; provided that the audited financial statements of the School District may be submitted separately from the balance of the Annual Report.

(b) If the School District is unable to provide to the Repository an Annual Report by the date required in subsection (a), the School District shall send a notice to the Repository, in substantially the form attached hereto as Exhibit A.

(c) The Dissemination Agent shall:

(1) determine each year prior to the date for providing the Annual Report the name and address of the Repository; and

(2) if the Dissemination Agent is other than the School District, file a report with the School District and (if the Dissemination Agent is not the Registrar) the Registrar certifying whether the Annual Report has been provided pursuant to this Disclosure Certificate, and, if provided, stating the date it was provided, and listing the Repository to which it was provided.

SECTION 4. Content of Annual Reports. The School District's Annual Report shall contain or incorporate by reference the most recent audited financial statements, which shall be prepared in conformity with generally accepted accounting principles (or, if not in such conformity, to be accompanied by a qualitative discussion of the differences in the accounting principles and the impact of the change in the accounting principles on the presentation of the financial information) applicable to governmental entities such as the School District, and shall, in addition, contain or incorporate by reference the following information for the most recently completed fiscal year:

- (a) School District enrollment;
- (b) Total state appropriations subject to withholding under Article X, Sec. 15, South Carolina Constitution;
- (c) Funding under Education Finance Act, Education Improvement Act;
- (d) Outstanding General Obligation Indebtedness of the School District;
- (e) Market Value/Assessment Summary of taxable property in School District;
- (f) Tax rate for School District;
- (g) Tax collections for School District; and
- (h) Ten largest taxpayers (including fee-in-lieu-of-tax) for School District.

Any or all of the items listed above may be incorporated by reference from other documents, including official statements of debt issues with respect to which the School District is an "obligated

person” (as defined by the Rule), which have been filed with the Repository or the Securities and Exchange Commission. If the document incorporated by reference is a final official statement, it must be available from the Municipal Securities Rulemaking Board. The School District shall clearly identify each such other document so incorporated by reference.

SECTION 5. Reporting of Significant Events.

(a) Pursuant to the provisions of this Section 5, the School District shall give, or cause to be given, notice of the occurrence of any of the following events (the “Listed Events”):

- (1) Principal and interest payment delinquencies;
- (2) Non-payment related defaults;
- (3) Unscheduled draws on debt service reserves reflecting financial difficulties;
- (4) Unscheduled draws on credit enhancements reflecting financial difficulties;
- (5) Substitution of credit or liquidity providers, or their failure to perform;
- (6) Adverse tax opinions, the issuance by the Internal Revenue Service of proposed or final determinations of taxability, Notices of Proposed Issue (IRS Form 5701-TEB) or other material notices or determinations with respect to the tax status of the security, or other material events affecting the tax status of the security;
- (7) Modifications to rights of security holders;
- (8) Bond calls;
- (9) Tender offers;
- (10) Defeasances;
- (11) Release, substitution, or sale of property securing repayment of the securities;
- (12) Rating changes;
- (13) Bankruptcy, insolvency, receivership or similar event of the School District;
- (14) The consummation of a merger, consolidation, or acquisition involving the School District or the sale of all or substantially all of the assets of the School District other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms;
- (15) Appointment of a successor or additional trustee or the change of name of a trustee.
- (16) Incurrence of a Financial Obligation of the School District; or agreement to covenants, events of default, remedies, priority rights, or other similar terms of a Financial Obligation of the School District, any of which affect security holders;
- (17) Default, event of acceleration, termination event, modification of terms, or other similar events under the terms of a Financial Obligation of the School District, any of which reflect financial difficulties.

(b) Whenever the School District obtains knowledge of the occurrence of a Listed Event described in subsections (a)(2), (7), (8), (11), (14), (15) or (16) above, the School District shall as soon as possible determine if such event would be material under applicable federal securities laws. If the School District determines that knowledge of the occurrence of such event would be material under applicable federal securities laws, the School District shall promptly, and no later than ten business days after the occurrence of the event, file a notice of such occurrence with the Repository.

(c) Whenever the School District obtains knowledge of the occurrence of a Listed Event described in subsections (a)(1), (3), (4), (5), (6), (9), (10), (12), (13) or (17) above, the School District shall promptly, and no later than ten business days after the occurrence of the event, file a notice of such occurrence with the Repository.

(d) Notwithstanding the foregoing, notice of Listed Events described in subsections (a)(8), (9), and (10) above need not be given under this subsection any earlier than the notice (if any) of the underlying event is given to owners of affected Bonds. For the purposes of the event identified in (a)(13) above, the event is considered to occur when any of the following occur: the appointment of a receiver, fiscal agent or similar officer for the School District in a proceeding under the U.S. Bankruptcy Code or in any other proceeding under state or federal law in which a court or governmental authority has assumed jurisdiction over substantially all of the assets or business of the School District, or if such jurisdiction has been assumed by leaving the existing governing body and officials or officers in possession but subject to the supervision and orders of a court or governmental authority, or the entry of an order confirming a plan of reorganization, arrangement or liquidation by a court or governmental authority having supervision or jurisdiction over substantially all of the assets or business of the School District.

SECTION 6. Termination of Reporting Obligation. The School District's obligations under this Disclosure Certificate shall terminate upon the defeasance, prior redemption or payment in full of the Bond.

SECTION 7. Dissemination Agent. The School District may, from time to time, appoint or engage a Dissemination Agent to assist it in carrying out its obligations under this Disclosure Certificate, and may discharge any such Agent, with or without appointing a successor Dissemination Agent. The initial Dissemination Agent shall be the School District.

SECTION 8. Amendment; Waiver. Notwithstanding any other provision of this Disclosure Certificate, the School District may amend this Disclosure Certificate and any provision of this Disclosure Certificate may be waived, if such amendment or waiver is supported by an opinion of counsel expert in federal securities laws acceptable to the School District, to the effect that such amendment or waiver would not, in and of itself, cause the undertakings herein to violate the Rule if such amendment or waiver had been effective on the date hereof but taking into account any subsequent change in or official interpretation of the Rule.

SECTION 9. Additional Information. Nothing in this Disclosure Certificate shall be deemed to prevent the School District from disseminating any other information, using the means of dissemination set forth in this Disclosure Certificate or any other means of communication, or including any other information in any Annual Report or notice of occurrence of a Listed Event, in addition to that which is required by this Disclosure Certificate. If the School District chooses to include any information in any Annual Report or notice of occurrence of a Listed Event, in addition to that which is specifically required by this Disclosure Certificate, the School District shall have no obligation under this Certificate to update such information or include it in any future Annual Report or notice of occurrence of a Listed Event.

SECTION 10. Default. In the event of a failure of the School District, or the Dissemination Agent to comply with any provision of this Disclosure Certificate, any beneficial owner may take such actions as may be necessary and appropriate, including seeking injunctive relief or specific performance by court order, to cause the School District, or the Dissemination Agent, as the case may be, to comply with its obligations under this Disclosure Certificate. A default under this Disclosure Certificate shall not be deemed an event of default under the Resolution, and the sole remedy under this Disclosure Certificate in the event of any failure of the School District, or the Dissemination Agent to comply with this Disclosure Certificate shall be an action to compel performance.

SECTION 11. Duties, Immunities and Liabilities of Dissemination Agent. The provisions of this Section 11 shall apply if the School District is not the Dissemination Agent. The Dissemination Agent shall have only such duties as are specifically set forth in this Disclosure Certificate, and the School District agrees to indemnify and save the Dissemination Agent, its officers, directors, employees and agents, harmless against any loss, expense and liabilities which they may incur arising out of or in the exercise or performance of their powers and duties hereunder, including the costs and expenses (including attorneys' fees) of defending against any claim of liability, but excluding liabilities due to the Dissemination Agent's negligence or willful misconduct. The obligations of the School District under this Section shall survive resignation or removal of the Dissemination Agent and payment of the Bond.

SECTION 12. Beneficiaries. This Disclosure Certificate shall inure solely to the benefit of the School District, the Dissemination Agent, the Participating Underwriter, and holders from time to time of the Bonds and shall create no rights in any other person or entity.

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

By: \_\_\_\_\_  
District Superintendent

Dated: \_\_\_\_\_, 2021

NOTICE TO REPOSITORY OF FAILURE TO FILE ANNUAL REPORT

Name of School District: School District No. 5 of Lexington County and Richland County,  
South Carolina

Name of Bond Issue: \$\_\_\_\_\_ [Taxable] General Obligation Refunding Bonds,  
Series 2021B, School District No. 5 of Lexington County and  
Richland County, South Carolina

Date of Issuance: \_\_\_\_\_, 2021

NOTICE IS HEREBY GIVEN that School District No. 5 of Lexington County and Richland  
County, South Carolina (the "School District") has not provided an Annual Report with respect to the  
above-named Bonds as required by Sections 3 and 4 of the Continuing Disclosure Certificate executed  
and delivered by the School District as Dissemination Agent. The School District has notified us in  
writing that the Annual Report will be filed by \_\_\_\_\_.

Dated: \_\_\_\_\_

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





## EXHIBIT H

### 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: April 21, 2021

Re: April 26, 2021  
Board Meeting  
Action Item

Purpose: Review Provisional Approval of the 2020-2021 District Strategic Plan.

Attached: Power Point Presentation

MRH:lm



Memorandum

To: Members of the Board of Trustees

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

From: Tamara D. Turner, Ed.D. *Tamara Turner, Ed.D.*  
Chief Human Resources Officer

Date: April 22, 2021

Re: April 26, 2021 Board Meeting  
**Information ONLY Item**  
New Administrative Rule GCC-R2 "COVID-19 Related Leave (Professional and Support Staff)"

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**Item:** New Administrative Rule GCC-R2 "COVID-19 Related Leave (Professional and Support Staff)."

**Background:** In light of the expiration on December 31, 2020, of the Employee Paid Sick Leave Act ("EPSLA") of the Families First Coronavirus Act ("FFCRA"), and consistent with the Board's actions at its meetings on February 3, 2021, and March 1, 2021, the District will continue to grant eligible employees emergency paid sick leave for up to two (2) weeks, for the reasons set forth below, beginning January 1, 2021, and ending June 30, 2021. This leave option will expire on June 30, 2021. Employees are limited to taking a total of two weeks for the 2020-21 school year for such purposes. Therefore, this policy only applies to eligible employees who have not exhausted their two weeks of emergency paid sick leave provided by the FFCRA prior to December 31, 2020.

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

TDT:aw

Attachment – AR GCC-R2 "COVID-19 Related Leave (Professional and Support Staff)"

*Administrative Rule*

COVID-19-RELATED LEAVE (PROFESSIONAL AND SUPPORT STAFF)

Code AR GCC-R2 Issued \_\_\_\_\_

In light of the expiration on December 31, 2020, of the Employee Paid Sick Leave Act ("EPSLA") of the Families First Coronavirus Act ("FFCRA"), and consistent with the Board's actions at its meetings on February 3, 2021, and March 1, 2021, the District will continue to grant eligible employees emergency paid sick leave for up to two (2) weeks, for the reasons set forth below, beginning January 1, 2021, and ending June 30, 2021. This leave option will expire on June 30, 2021. Employees are limited to taking a total of two weeks for the 2020-21 school year for such purposes. Therefore, this policy only applies to eligible employees who have not exhausted their two weeks of emergency paid sick leave provided by the FFCRA prior to December 31, 2020.

Emergency paid sick leave for up to two weeks will be available to all eligible full and part-time professional and support staff if the staff member is unable to work or telework for one of the qualifying COVID-19-related reasons listed below:

1. The staff member is subject to a federal, state, or local quarantine or isolation order related to COVID-19;
2. The staff member has been advised by a healthcare provider to self-quarantine due to concerns related to COVID-19;
3. The staff member is experiencing COVID-19 symptoms and seeking a medical diagnosis;
4. The staff member is caring for an individual subject to a federal, state or local quarantine or isolation order relevant to COVID-19, or who has been advised by a healthcare provider to self-quarantine due to concerns related to COVID-19.
5. The staff member is caring for his/her child whose school or place of care is closed (or child care provider is unavailable) due to COVID-19 related reasons.

For purposes of this policy, "two-week period" is interpreted as follows:

- Full-time staff members may receive up to eighty (80) hours of emergency paid sick leave (the equivalent of two weeks).
- Part-time staff members may receive paid sick leave up to the number of hours equal to the number of hours they work, on average, over a two-week period.

Amount of pay

- For emergency paid sick leave taken for reasons 1, 2 or 3 above, the staff member is due 100% of their regular rate of pay capped at \$511.00 per day, or \$5,110.00 total.
- For emergency paid sick leave taken for reasons number 4 or 5 above, the staff member is due two-thirds of their regular rate of pay capped at \$200.00 per day, or \$2,000.00 total.

Staff will be required to provide documentation of quarantine orders or COVID medical testing/diagnosis to receive emergency paid sick leave.

The emergency paid sick leave for up to two weeks will be paid from the Elementary and Secondary Schools Emergency Relief (ESSER) program funds.

Adopted 4/xx/21





## MEMORANDUM

To: Members of the Board of Trustees

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

From: Michael Guliano   
Chief Instructional Officer

Date: April 14, 2021

Re: April 26, 2021 Board Meeting  
Information Only  
Administrative Rule IKA-R "Grading/Assessment Systems"

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The purpose of this memorandum is to inform the Board of Trustees that the following statement has been added to Administrative Rule IKA-R "Grading/Assessment Systems".

*Based on Montessori philosophy, the students in grades PK-5 in the Montessori Magnet Program at H.E. Corley Elementary School will utilize the standards-based grading as described above.*

The Montessori Method of education, developed by Dr. Maria Montessori, is a child-centered, multi-age educational approach based on scientific observations of children from birth to adulthood. It is an approach that values the human spirit and the development of the whole child—physical, social, emotional, and cognitive. Montessori students typically do not receive letter or number grades for their work. The Montessori approach nurtures the motivation that comes from within, kindling the child's natural desire to learn. Montessori assessment may not look like "traditional" school assessment, but it is a detailed, rigorous, and personalized process for each student. Utilizing a standards-based reporting allows for teachers, parents, and students to know exactly what the student has mastered and which areas continue to need assistance. As students age, they are faced with more rigid structures, and eventually take part in the same standardized tests that their peers in traditional classes complete.

Exhibits: Administrative Rule IKA-R "Grading/Assessment Systems"

## GRADING/ASSESSMENT SYSTEMS

Code **IKA-R** Issued **8/19**

### Grading Scales

#### *Grades kindergarten through two*

Student progress in grades kindergarten through two is reported for language arts, mathematics, science, social studies, art, music, physical education, and world language through a standards-based progress report using the following key:

- M - meets the grade level expectations at this time (independent achievement consistently meets grade level expectations (standards) at this time)
- P - progressing satisfactorily towards grade level expectations at this time (independent achievement shows inconsistent application of skills but is making progress at this time)
- U - unable to meet grade level expectations at this time (little or no evidence of meeting grade level expectations (standards) at this time)
- \* - not assessed at this time

Based on Montessori philosophy, the students in grades PK–5 in the Montessori Magnet Program at H.E. Corley Elementary School will utilize the standards-based grading as described above.

#### *Grades third through fifth*

Student progress in grades third through fifth is reported for language arts, mathematics, science, and social studies as follows:

Letter Grade	Numerical Average
A	90 - 100
B	80 - 89
C	70 - 79
D	60 - 69
F	Below 60

Student progress in grades third through fifth is reported for art, music, physical education, and world language through a standards-based progress report using the following key:

- M - meets the grade level expectations at this time (independent achievement consistently meets grade level expectations (standards) at this time)
- P - progressing satisfactorily towards grade level expectations at this time (independent achievement shows inconsistent application of skills but is making progress at this time)
- U - unable to meet grade level expectations at this time (little or no evidence of meeting grade level expectations (standards) at this time)
- \* - not assessed at this time

## PAGE 2 - IKA-R - GRADING/ASSESSMENT SYSTEMS

### *Grades six through 12*

Student progress in grades six through 12 is reported for all subjects as follows:

<b>Letter Grade</b>	<b>Numerical Average</b>
A	90 - 100
B	80 - 89
C	70 - 79
D	60 - 69
F	Below 60

### **State Uniform Grading Scale (Grades nine through 12)**

Numerical breaks for letter grades, weightings for specified courses, and a conversion chart for computing grade point ratios are listed below.

<b>South Carolina Uniform Grading Scale Conversions</b>				
<b>Numerical Average</b>	<b>Letter Grade</b>	<b>College Prep</b>	<b>Honors</b>	<b>AP/IB/Dual Credit</b>
100	A	5.000	5.500	6.000
99	A	4.900	5.400	5.900
98	A	4.800	5.300	5.800
97	A	4.700	5.200	5.700
96	A	4.600	5.100	5.600
95	A	4.500	5.000	5.500
94	A	4.400	4.900	5.400
93	A	4.300	4.800	5.300
92	A	4.200	4.700	5.200
91	A	4.100	4.600	5.100
90	A	4.000	4.500	5.000
89	B	3.900	4.400	4.900
88	B	3.800	4.300	4.800
87	B	3.700	4.200	4.700
86	B	3.600	4.100	4.600
85	B	3.500	4.000	4.500
84	B	3.400	3.900	4.400
83	B	3.300	3.800	4.300
82	B	3.200	3.700	4.200
81	B	3.100	3.600	4.100
80	B	3.000	3.500	4.000
79	C	2.900	3.400	3.900
78	C	2.800	3.300	3.800
77	C	2.700	3.200	3.700
76	C	2.600	3.100	3.600
75	C	2.500	3.000	3.500
74	C	2.400	2.900	3.400
73	C	2.300	2.800	3.300
72	C	2.200	2.700	3.200
71	C	2.100	2.600	3.100
70	C	2.000	2.500	3.000
69	D	1.900	2.400	2.900

## PAGE 3 - IKA-R - GRADING/ASSESSMENT SYSTEMS

South Carolina Uniform Grading Scale Conversions				
Numerical Average	Letter Grade	College Prep	Honors	AP/IB/Dual Credit
68	D	1.800	2.300	2.800
67	D	1.700	2.200	2.700
66	D	1.600	2.100	2.600
65	D	1.500	2.000	2.500
64	D	1.400	1.900	2.400
63	D	1.300	1.800	2.300
62	D	1.200	1.700	2.200
61	D	1.100	1.600	2.100
60	D	1.000	1.500	2.000
59	F	0.900	1.400	1.900
58	F	0.800	1.300	1.800
57	F	0.700	1.200	1.700
56	F	0.600	1.100	1.600
55	F	0.500	1.000	1.500
54	F	0.400	0.900	1.400
53	F	0.300	0.800	1.300
52	F	0.200	0.700	1.200
51	F	0.100	0.600	1.100
0-50	F	0.000	0.000	0.000
50	WF	0.000	0.000	0.000
50	FA	0.000	0.000	0.000
-	WP	0.000	0.000	0.000
-	P	0.000	0.000	0.000
-	NP	0.000	0.000	0.000
-	AU	0.000	0.000	0.000

When a student successfully recovers the credit for a failed course with a 60 or higher, a “P” will be recorded as the letter grade. When a student fails to recover the credit for a failed course with a grade below a 60, an “NP” will be entered as the letter grade. When a student is allowed to audit a course, an “AU” will be recorded for the letter grade. The course and grade information will display on the student’s transcript.

### Conversion Process

All report cards and transcripts will use numerical grades for courses carrying Carnegie units. Transcripts and report cards will show the course title and the level/type of course taken. The grading scale will be printed on the report card.

When transcripts are received from accredited out-of-state schools (or in-state from accredited sources other than public schools) and numerical averages are provided, those averages must be used in transferring the grades to the student’s record. If letter grades with no numerical averages are provided, the conversion scale effective during the year the course was completed will be used. For courses completed during the 2015-16 school year and prior, the following equivalents will be used to transfer the grades into the student’s record:

A = 96  
B = 88  
C = 80  
D = 73  
F = 61

## **PAGE 4 - IKA-R - GRADING/ASSESSMENT SYSTEMS**

For courses completed in 2016-17 and thereafter, the following conversion will apply:

A = 95  
B = 85  
C = 75  
D = 65  
F = 50

If the transcript indicates that the student has earned a passing grade in any course with a numerical average lower than 60, the grade will be recorded as a "P" on the transcript.

If the transcript indicates that the student has earned a failing grade in any course in which he or she has a numerical average of 60 or above, the grade will be recorded as an "NP" on the transcript.

If the transcript shows that the student has earned a grade of "P" or "F," that grade will be converted to a numerical grade based upon information secured from the sending institution as to the approximate numerical value of the "P" or the "F."

If no numerical average can be obtained from the sending institution, an earned credit will be awarded, and the receiving school will enter a "P" on the transcript.

If no numerical average can be obtained from the sending institution on the "F," the receiving school will enter an "NP" on the transcript.

The district will consider a student's transcript, along with additional supporting evidence such as course syllabi, lesson plans, schedules, textbooks, or other instructional resources, to validate course credits from home schools and non-accredited schools. The district can award an elective transfer credit in a content area for a course that does not match those approved by the state.

For international students, the district will attempt to gather as much course information from the sending school, including course syllabi, standards, end-of-course assessment results, or other instructional resources to determine the course credits that are the best match.

The district will allow a student to audit a course for no grade. The student must obtain permission before taking the class and must agree to follow all school and classroom attendance, behavior, participation, and course requirements. The course will be marked for "no credit" and "not included in GPA" at the student level. Students should not take the end-of-course examination in an audited class.

### **End-of-Course Testing and the Credit Recovery Option**

In courses requiring state end-of-course testing, the district will apply the mandatory 20 percent weighting of the end-of-course test to the student's final grade. The student will be allowed to take the examination only once at the end of the regular course duration and not at the end of an extended period granted through the credit recovery option. The school will treat students who repeat the course as though they were taking the course for the first time, and all requirements will apply.

### **Honors Courses**

Honors courses are intended for students exhibiting superior abilities in the particular course content area. The honors curriculum places emphasis on critical and analytical thinking, rational decision-making, and inductive and deductive reasoning. Honors courses should not encourage a student to graduate early but should extend course opportunities at the high school level.

**School District Five of Lexington and Richland Counties** (see next page)



## PAGE 5 - IKA-R - GRADING/ASSESSMENT SYSTEMS

The district may designate honors courses and give the assigned weighting under the following conditions:

- An honors course must have a curriculum that extends, accelerates, and enriches the College Preparatory (CP) course study in rigor, complexity, challenges, and creativity as outlined in the *Profile of the South Carolina Graduate*.
- Instructional practices for advanced learners must demonstrate appropriate differentiation that will enhance the delivery of instruction while strengthening the components outlined in the *Profile of the South Carolina Graduate*.
- Assessments must align with the honors level curriculum and instructional best practices to include pre-assessment, formative assessment, and summative assessment.

One-half of a quality point (.5) will be added to the CP weighting for honors courses that meet all three criteria listed above. These criteria apply to all courses, including those offered online and in other nontraditional settings, as well as those recorded on a transcript from an out-of-state school accredited under the board of education of that state or the appropriate regional accrediting agency. This is applicable even if the district does not offer the course being transferred.

Physical Education I, or any course that can be substituted for Physical Education I (e.g. Marching Band or ROTC), is not eligible to receive honors weight.

### **Transfer courses**

Students transferring from schools not accredited under the regulations of the appropriate board of education of a state, regional accrediting agency, or by the U.S. Department of Education, including, but not limited to home school, private school, or out-of-state non-public school students, will have the opportunity to provide evidence of work to be considered for honors weighting when transferring to a public school. The district will evaluate evidence provided by the parent/legal guardian or student before transcribing the course at honors weight. The receiving school may use the South Carolina Honors Framework criteria to evaluate such evidence and will make the final decision on whether to award the honors weighting.

### **Advanced Learning Opportunities (ALO): Advanced Placement (AP), International Baccalaureate (IB), and Advanced International Certificate of Education Courses**

The following criteria apply to the all ALO courses, including those offered online and in other nontraditional settings, as well as those recorded on a transcript from an out-of-state school accredited under the board of education of that state or the appropriate regional accrediting agency:

- Only ALO courses can be awarded a full quality point above the CP weighting. Seminar or support courses for ALOs may be weighted as honors but not as ALO courses. Quality points awarded to ALO courses cannot be changed based on participation or non-participation in an ALO standardized final examination (i.e. AP examination).
- An ALO course can carry only one quality point above the CP weighting.
- An ALO course that requires a minimum of 240 hours of instruction may receive one quality point of weighting per course (i.e. two weighted credits).

## **PAGE 6 - IKA-R - GRADING/ASSESSMENT SYSTEMS**

### **Dual Credit Courses**

Dual credit courses, whether the course is taken at the school site where the student is enrolled or at a post-secondary institution, are defined as those courses for which the student has received permission from his/her principal or his/her designee to earn both Carnegie units and credit for those particular courses. One quality point will be added to the CP weighting for dual credit courses that are applicable to baccalaureate degrees, associate degrees, or certification programs that lead to an industry credential offered by accredited institutions. Dual credit courses are not to exceed four per year. Courses must be taken during the regular school day (8:00 a.m. - 3:30 p.m.) during the academic year (August - May). Tuition and other costs are the responsibility of the individual student or his/her parent/legal guardian. Dual credit courses will be counted in the term the course is completed.

College remediation and orientation classes for dual credit will be weighted as CP.

All dual credit courses earned in South Carolina should be transcribed with the 1.0 quality point weight when the student transfers to a new school. Dual credit courses earned out of state may or may not carry quality point weightings. When a student transfers, the weight applied at the sending institution according to that state's regulations will be applied to the student's transcript. The district will not change the weight of a dual credit course to match South Carolina's process.

### **Grade Point Averages (GPA)**

The uniform grading scale and system for figuring GPA and class rank will apply to all courses carrying Carnegie units, including units earned at the middle/junior high school level.

As applicable, the district will recalculate GPAs already earned by students based on the three-decimal-point scale as outlined in this administrative rule.

Grade point averages will be figured uniformly in all schools using the formula below. The formula will yield each student's GPA, which can then be ranked from highest to lowest rank in a class. Computations will be rounded to the third decimal place as outlined in the state's uniform grading policy. All diploma candidates are included in the ranking.

$$\text{GPA} = \frac{\text{sum (quality points x units)}}{\text{sum of units attempted}}$$

The board will establish the criteria for determining honor graduates and distinguished honor graduates and may establish earlier cutoffs (e.g. the seventh semester of high school, the third nine weeks of the senior year) when determining a rank for any local purpose. However, class rank for LIFE Scholarships is determined at the conclusion of the spring semester of the senior year.

### **Course Withdrawals**

With the first day of enrollment as the baseline, students who withdraw from a course within three days in a 45-day course, five days in a 90-day course, or 10 days in a 180-day course will do so without penalty.

Students who withdraw from a course after the specified time of three days in a 45-day course, five days in a 90-day course, or 10 days in a 180-day course will be assigned a "WF" (as a 50), and the "WF" will be calculated in the student's overall grade point average.

The three, five, and 10-day limitations for withdrawing from a course without penalty do not apply to course or course level changes approved by the administration of a school. Students who

## **PAGE 7 - IKA-R - GRADING/ASSESSMENT SYSTEMS**

withdraw with administrative approval will be given a “WP.” The district will establish withdrawal limitations for distance learning courses.

Students who drop out of school or are expelled after the allowed period for withdrawal but before the end of the grading period, will be assigned grades in accordance with the following:

- The student will receive a “WP” if he/she was passing the course. The grade of “WP” will carry no Carnegie units and no quality points to be factored into the student’s GPA.
- The student will receive a “WF” if he/she was failing the course. The grade of “WF” will carry no Carnegie units but will be factored into the student’s GPA as a 50.

If a student fails a course due to excessive absences and is unable to successfully make up the work or demonstrate proficiency in the course, the school will record an “FA” (failure due to absences) on his/her transcript. The grade of “FA” will carry no Carnegie units but will be factored into the student’s GPA as a 50.

### **Retaking Courses**

Students in grades nine through 12 may retake a course at the same level of difficulty if they earned a “D,” “P,” “NO,” “WP,” “FA,” or “F” in that course. If the same level course is not accessible, the course may be retaken at a different level of rigor. The student’s transcript will reflect all courses taken and the grades earned. However, only one course attempt and the highest grade earned for the course will be calculated in the GPA.

The student may retake the course either during the current school year or during the next school year but no later than the next school year. In addition, the student must retake the course before he/she has enrolled in the next sequential course (unless granted approval by the school administration to do so).

A student who has taken a course for a Carnegie unit prior to his/her ninth-grade year may retake that course at the same level of difficulty regardless of the grade earned. A student who retakes a high school credit course from middle school must complete it before the beginning of the second year of high school. In this case, although all attempts for credit must remain on the transcript, only the highest grade will be used in figuring the student’s GPA.

Issued 5/2/84; Revised 5/3/93, 5/4/98, 3/13/00, 3/27/00, 5/19/03, 6/17/13, 7/18/16, 8/19/19