

<joannorischak@hotmail.com <mailto:joannorischak@hotmail.com> >, "Gwozdz, Christina S" <Christina.Gwozdz@beaufort.k12.sc.us <mailto:Christina.Gwozdz@beaufort.k12.sc.us> >, "Berg, Herbert M" <Herbert.Berg@beaufort.k12.sc.us <mailto:Herbert.Berg@beaufort.k12.sc.us> >  
Subject: Re: BCSD Organization Chart Changes

Thank you, Jim. Much appreciated. ....

JoAnn Orischak  
Beaufort County Board of Education  
District 11  
Hilton Head Island  
C. (843) 338-1737

---

From: Foster, James H  
Sent: Wednesday, May 8, 2019 11:25:32 AM  
To: Orischak, Josephine A  
Cc: Walton, Alice W; jim; JoAnn Orischak; Gwozdz, Christina S; Berg, Herbert M  
Subject: RE: BCSD Organization Chart Changes

Again, JoAnn, sorry about the delay in responding. Robert was making \$107,971 in his old position, and his new salary as COO is \$114,449. His previous position was eliminated.

From: Orischak, Josephine A  
Sent: Tuesday, May 7, 2019 8:25 PM  
To: Foster, James H <James.Foster@beaufort.k12.sc.us <mailto:James.Foster@beaufort.k12.sc.us> >  
Cc: Walton, Alice W <Alice.Walton@beaufort.k12.sc.us <mailto:Alice.Walton@beaufort.k12.sc.us> >; jim <foster@beaufortsd.onmicrosoft.com <mailto:foster@beaufortsd.onmicrosoft.com> >; JoAnn Orischak <joannorischak@hotmail.com <mailto:joannorischak@hotmail.com> >; Gwozdz, Christina S

<Christina.Gwozdz@beaufort.k12.sc.us <mailto:Christina.Gwozdz@beaufort.k12.sc.us> >;  
Berg, Herbert M <Herbert.Berg@beaufort.k12.sc.us  
<mailto:Herbert.Berg@beaufort.k12.sc.us> >  
Subject: Re: BCSD Organization Chart Changes

Jim,

Just circling back on the below request. . . .

Thank you,

JoAnn Orischak

Beaufort County Board of Education

District 11 (29928)

Hilton Head Island

C. (843) 338-1737

Sent from my iPad

On May 3, 2019, at 12:28 PM, Berg, Herbert M <Herbert.Berg@beaufort.k12.sc.us  
<mailto:Herbert.Berg@beaufort.k12.sc.us> > wrote:

Jim: will u take the lead on this? My voice back to SB Thx HMB

From: "Orischak, Josephine A" <Josephine.Orischak@beaufort.k12.sc.us  
mailto:Josephine.Orischak@beaufort.k12.sc.us> >  
Date: Thursday, May 2, 2019 at 7:20 AM  
To: "Berg, Herbert M" <Herbert.Berg@beaufort.k12.sc.us  
<mailto:Herbert.Berg@beaufort.k12.sc.us> >, Alice Walton <Alice.Walton@beaufort.k12.sc.us  
<mailto:Alice.Walton@beaufort.k12.sc.us> >  
Subject: BCSD Organization Chart Changes

Herb and Alice,

Our BCSD org chart has changed considerably over the past five years or so. We went from Phyllis White as our Chief Financial and Operations Officer (CFOO) to Tonya Crosby as CFO. In doing this, we elevated our Facilities and Planning Construction Officer (Robert Oetting) to Chief Operations Officer.

Question: When Robert Oetting was elevated to COO, what was his salary change (if any)?

Thank you,

JoAnn Orischak

Beaufort County Board of Education

District 11

Hilton Head Island

C. (843) 338-1737

Sent from my iPad

---

**From:** Berg, Herbert M <Herbert.Berg@beaufort.k12.sc.us>  
**Sent:** Friday, May 10, 2019 12:22 PM  
**To:** Orischak, Josephine A  
**Subject:** Re: Board members question attorney's performance and to whom his loyalty lies | Hilton Head Island Packet

U R the BEST!!!!

From: "Orischak, Josephine A" <Josephine.Orischak@beaufort.k12.sc.us>  
Date: Friday, May 10, 2019 at 12:01 PM  
To: "Cartledge, Wendy B" <Wendy.Cartledge@beaufort.k12.sc.us>  
Cc: "Berg, Herbert M" <Herbert.Berg@beaufort.k12.sc.us>  
Subject: Board members question attorney's performance and to whom his loyalty lies | Hilton Head Island Packet

Hi Wendy,

Thought you might appreciate this article. We've come a long way, thanks to you and Herb.

TGIF,

JoAnn Orischak

Beaufort County Board of Education

District 11 (29928)

Hilton Head Island



<https://www.islandpacket.com/news/local/community/beaufort-news/article146293849.html>

Board members question attorney's performance and to whom his loyalty lies

April 23, 2017 02:05 PM, Updated April 28, 2017 10:01 AM

Beaufort County School Board attorney Drew Davis informs board member Geri Kinton on the proper steps she must take to add policies that board members must follow - including her charge at the Sept. 6, 2016 board of education meeting of disallowin By McClatchy

If Beaufort County School District Superintendent Jeff Moss has an issue with his employer, the Beaufort County school board, or if the board finds itself at odds with the superintendent, how would the district's lawyer represent both parties?

It's a question recently inducted board member Cynthia Gregory-Small asked school district attorney Drew Davis at a Saturday board work session.

Her question encapsulates the sometimes inherent contradiction in Davis' job description, which states in his contract that he "reports to the Superintendent and the Board of Education."

The discussion came at the request of at least three board members, some of whom have questioned Davis' performance and to whom his loyalty lies.

Some instances of when board members have contended Davis misinformed or failed to inform the board:

- When Davis and Moss presented the board with the hire of Moss's wife to a \$90,000 district job in 2015, board member JoAnn Orischak said board members asked whether the hire would violate district rules and were told no by both. She also maintains that neither mentioned that

Moss changed the nepotism policy shortly before the hire. Moss later pleaded guilty  
<<http://www.islandpacket.com/news/local/community/beaufort-news/article94286377.html>>  
to two ethics violations.

- Last August, board member David Striebinger said the board “never got a solid answer”  
<<http://www.islandpacket.com/news/local/community/beaufort-news/article94497872.html>>  
on what specific exemption board Davis cited to justify a closed session under the Freedom of Information Act.
- At the April 4 board meeting, Orischak said Davis misinformed Striebinger during a policy committee meeting that Striebinger, as committee chairman, cannot second a motion. The motion died.

At the work session, Davis noted how hiring him as the in-house attorney instead of relying on outside counsel has saved the district hundreds of thousands of dollars. For example, the district spent close to \$520,000 in the 2010 fiscal year. With Davis’ salary of \$125,000 and \$90,000 in outside legal fees, the district spent close to half of what average legal fees accounted for before his hire, he said.

On Saturday, he answered Gregory-Small’s question of whom he would represent if the board and superintendent are at odds.

“There are two ways that can be handled,” he said. “One is I don’t represent either side. I don’t represent the superintendent. I don’t represent the board. The other, and I’m a little uncomfortable with that situation sometimes, is I go with the higher authority.”

In that case, he said he would represent the board, adding that, “This, what you’re describing, comes up very, very rarely.”

University of Central Florida education professor Dr. Kenneth Murray disagreed.

“Conflicts are common with the superintendent and board,” he said.

Based on his experience as a former teacher, principal and superintendent, Murray said having an attorney beholden only to the board is preferable.

Board member Christina Gwozdz echoed Gregory-Small’s concern for potential conflicts of interest.

“I find it very uncomfortable ... that he can be representing the employer — the school board — and the employee — the superintendent,” Gwozdz said.



"And never can I do that," Davis said. "I can't. As long as the interests are the same, meaning they're the district's interests, there's no separate representation."

He said Saturday that the board has, and should, seek outside counsel for issues involving discipline, evaluation of the superintendent and the superintendent's contract. He also noted that he has never sat in on Moss' evaluations.

Striebinger asked the board if they're relying on their outside counsel — typically Duff and Childs, a Columbia law firm — enough.

"Do we use (Duff) as much as we should?" he asked. "And do we go there first instead of turning to Drew for board issues?"

Davis pointed out that when the board calls Duff, they will be charged for his time. But when Davis does, he said that's not the case.

The increased cost of using outside counsel more often worried some board members, such as Geri Kinton and Evva Anderson.

"I don't want to be calling another attorney," Kinton said.

The board's annual budget for outside counsel is \$97,600, district spokesman Jim Foster said. As of Friday, with a little more than two months left in the fiscal year, the board has spent \$57,622.

Immediate accounting for past years was unavailable, Foster said, so it is unclear whether the board has historically stayed under budget.

Chairwoman Patricia Felton-Montgomery, a former New Jersey superintendent who was elected to the board in November and immediately installed as its leader, repeatedly stated her position Saturday that the board use outside counsel as frequently as possible. She voiced that same opinion to Hilton Head Monthly <http://www.hiltonheadmonthly.com/people/3973-q-a-with-patricia-felton-montgomery> in December, shortly before her induction.

At least three board members — Orischak, Striebinger and Gwozdz — requested the Saturday discussion of the board seeking separate counsel.

Orischak, who was unavailable to attend the Saturday discussion, initiated the request through email in early February, she said.



Felton-Montgomery waited more than two months to fulfill Orischak's request for discussion. Asked to explain the delay, she said the reason the item had not appeared on a regular meeting agenda is because it will be added to the work session agenda.

"You have work sessions so you can discuss things more in-depth," she said earlier this month.

The discussion on separate counsel had no motions and ended without a vote. Instead, the board agreed to another discussion of the issue when all 11 members are present, likely at the next regular board meeting.

Superintendent Jeff Moss and school district attorney Drew Davis listen during a 2015 meeting of the Beaufort County School District board, shortly after the fallout of the hiring of the superintendent's wife. Delayna Earley [dearley@islandpacket.com](mailto:dearley@islandpacket.com)  
<<mailto:dearley@islandpacket.com>>

Sent from my iPad

---

**From:** Orischak, Josephine A <Josephine.Orischak@beaufort.k12.sc.us>  
**Sent:** Saturday, May 11, 2019 12:37 PM  
**To:** Dowling, John R  
**Subject:** Re: 2177\_001.pdf

I too noticed the improper motion to go into executive session. The subpoena is certainly interesting, isn't it?

JoAnn Orischak  
Beaufort County Board of Education  
District 11 (29928)  
Hilton Head Island  
C. (843) 338-1737

Sent from my iPad

On May 11, 2019, at 9:45 AM, Dowling, John R <John.Dowling@beaufort.k12.sc.us  
<mailto:John.Dowling@beaufort.k12.sc.us> > wrote:

Finished 2018 and 2017..... Still not sure what they actually do. What they DON'T do is to specify what they are going to receive legal advice about in their motion to go into exec session.

More importantly, it looks like they got a subpoena around the same time that we did last August asking for some info for the FBI. Wonder what there's was about?

More comments later.....thanks for sharing.

JOHN DOWLING  
DISTRICT 6 REPRESENTATIVE  
BEAUFORT COUNTY BOE

Sent from my iPad

On May 11, 2019, at 9:16 AM, Orischak, Josephine A  
<Josephine.Orischak@beaufort.k12.sc.us <mailto:Josephine.Orischak@beaufort.k12.sc.us> >  
wrote:

John,

Attached are the SCAGO minutes for the past five years. I requested them from  
Frannie Heizer. Take a look and tell me what you think.

JoAnn Orischak  
Beaufort County Board of Education  
District 11 (29928)  
Hilton Head Island  
C. (843) 338-1737

<2177\_001.pdf>

Sent from my iPad



---

**From:** info@windrunnerstables.com  
**Sent:** Thursday, May 16, 2019 10:28 PM  
**To:** Orischak, Josephine A  
**Subject:** Re: Jay Bender.pdf

Why do you think that is?

Sent from my Verizon LG Smartphone

----- Original message-----

**From:** Orischak, Josephine A  
**Date:** Thu, May 16, 2019 9:58 PM  
**To:** info@windrunnerstables.com <mailto:info@windrunnerstables.com> ;  
**Cc:**  
**Subject:** Re: Jay Bender.pdf

Ken Childs sucked this district dry with his excessive billing practices over the years. And this Board can't bring themselves to listen (free of charge) to one of the most noteworthy speakers on open government?

JoAnn Orischak  
Beaufort County Board of Education  
District 11 (29928)  
Hilton Head Island  
C. (843) 338-1737 <tel:(843) 338-1737>

Sent from my iPad

On May 16, 2019, at 9:40 PM, "info@windrunnerstables.com  
<mailto:info@windrunnerstables.com> " <info@windrunnerstables.com  
<mailto:info@windrunnerstables.com> > wrote:

I would ask the school district attorneys interpretation of this letter from Mr Bender, and other letters received from other counsels representing clients.

Does the attorney representing Jeff Moss automatically become a villain? If so why does this board still do business with Child's, and why is Child recommending a marriage counselor to the board, remember 12/17 at MRHS?

What hypocrisy by the biggest sandbagger, BS artist, and Uncle Tom than the infamous athletic supporter, aka "jock strap" Earl "Lying" Camp-bell.

My apology for the descriptive analysis. 🤔🤔

Sent from my Verizon LG Smartphone

----- Original message-----

From: Oris chak, Josephine A

Date: Thu, May 16, 2019 8:40 PM

To: info@windrunnerstables.com <mailto:info@windrunnerstables.com> ;

Cc:

Subject:Re: Jay Bender.pdf

Difficult indeed. There was widespread panic over the letter! Hahaah!

JoAnn Orischak

Beaufort County Board of Education

District 11 (29928)

Hilton Head Island

C. (843) 338-1737 <tel:(843) 338-1737>

Sent from my iPad

On May 16, 2019, at 8:23 PM, "info@windrunnerstables.com  
<mailto:info@windrunnerstables.com>" <info@windrunnerstables.com  
<mailto:info@windrunnerstables.com> > wrote:

**\*\* WARNING:** This email originated from outside of Beaufort County School District's email system. Do not click links or open attachments unless you recognize the sender and know the content is safe. **\*\***

This letter has no threatening overtone other than to state what is the normal legal protocol if the district chooses not to comply... some might consider it a courtesy as well as a statement that clearly says the ways of your past will no longer be tolerated.

I feel it's a bogus argument to combine the two issues of a committee's chair to develop agenda topics and Mr Bender's past history and or how he is perceived by individual members.

Jo, stupidly is difficult to cure.

Sent from my Verizon LG Smartphone

----- Original message-----

From: Orischak, Josephine A

< b>Date: Thu, May 16, 2019 6:40 PM

To: info@windrunnerstables.com <mailto:info@windrunnerstables.com> ;

Cc:

Subject:Jay Bender.pdf

Here's the "threatening letter" from Jay Bender that prompted all this discussion tonight.



---

**From:** Dowling, John R <John.Dowling@beaufort.k12.sc.us>  
**ent:** Friday, May 17, 2019 9:01 AM  
**To:** Striebinger, David R  
**Cc:** Orischak, Josephine A; Cartledge, Wendy B; Berg, Herbert M; BOEOnly  
**Subject:** Re: berkeley-school-complaint-against-advisors-030619.pdf

David, It's an MOA. An MOA is not a Contract. It is missing the elements that every single contract has to have.

Let's waste some more money on legal fees to understand what some simple research answers.

I know some good lawyers who taught me Business Law in college. I can refer you to one of them if you wish.

JOHN DOWLING  
DISTRICT 6 REPRESENTATIVE  
BEAUFORT COUNTY BOE

Sent from my iPad

On May 17, 2019, at 7:57 AM, Striebinger, David R <David.Striebinger@beaufort.k12.sc.us  
<mailto:David.Striebinger@beaufort.k12.sc.us> > wrote:

I think the agreement with Compass is not an MOU but an MOA which is a contract.

david striebinger

Beaufort County Board of Education

District 2 representative

From: Dowling, John R  
Sent: Wednesday, May 15, 2019 3:52:30 PM  
To: Orischak, Josephine A  
Cc: Striebinger, David R; Cartledge, Wendy B; Berg, Herbert M; BOEOnly  
Subject: Re: berkeley-school-complaint-against-advisors-030619.pdf

Chapter 30-4-70 of the FOIA allows executive session for the negotiation of a Contract. A Memorandum of Understanding is not a legally binding document as it does not satisfy the six required elements of a Contract...such as Term, Offer, Acceptance and Remuneration. It is essentially a document of Goodwill and is not legally enforceable.

Due to the fact that the MOU is not a Contract, there would be no protection of confidentiality under the FOIA, therefore no Executive Session would be allowed. A public discussion would be required.

Hope this helps.

JOHN DOWLING  
DISTRICT 6 REPRESENTATIVE  
BEAUFORT COUNTY BOE

Sent from my iPad

On May 15, 2019, at 3:09 PM, Orischak, Josephine A  
<Josephine.Orischak@beaufort.k12.sc.us <mailto:Josephine.Orischak@beaufort.k12.sc.us> >  
wrote:

David,

Board action = vote. The officers would need to add this to an agenda for a discussion and action to take place. If we discuss our MOA with Compass, I would assume that would fall under executive session (contract?). We don't have a contract with Frannie, so any discussion of Frannie's services would have to take place in open session.

John, do you concur???

JoAnn Orischak

Beaufort County Board of Education  
District 11 (29928)  
Hilton Head Island  
C. (843) 338-1737

Sent from my iPad

On May 15, 2019, at 2:39 PM, Striebinger, David R  
<David.Striebinger@beaufort.k12.sc.us <mailto:David.Striebinger@beaufort.k12.sc.us> >  
wrote:

is there an action item in all this for the Board?

david striebinger

Beaufort County Board of Education

District 2 representative

---

From: Orischak, Josephine A  
Sent: Wednesday, May 15, 2019 2:23:37 PM  
To: Cartledge, Wendy B  
Cc: Berg, Herbert M; BOEOnly  
Subject: Re: berkeley-school-complaint-against-advisors-030619.pdf

Wendy/All,

FYI: Here is a link to the SCAGO website. I am providing this for you, because the complaint references SCAGO. As you are probably aware, we have been working with SCAGO for several years now. SCAGO website contact information includes Frannie Heizer (Burr Forman McNair) and Brian Nurick (Compass Municipal Advisors, LLC).



The SCAGO Board of Directors Chairman was formerly Brantley Thomas (imprisoned CFO of the BCSD). Our Beaufort County School District Financial Services Officer, William H. Saunders (Billy), served alongside Mr. Thomas on the SCAGO Board as its Secretary Treasurer. According to the website, William Saunders still serves as the SCAGO Secretary Treasurer. It is my understanding that Mr. Saunders was hired by Dr. Moss somewhere around 2018.

<http://www.scago.org/contactus.html>

I requested the SCAGO minutes from Frannie Heizer. She emailed them to me but said they are not on the SCAGO website. Let me know if anyone would like to review them, and I'd be happy to send them your way if you don't already have them.

JoAnn Orischak  
Beaufort County Board of Education  
District 11 (29928)  
Hilton Head Island  
C. (843) 338-1737

Sent from my iPad

On May 15, 2019, at 1:44 PM, Cartledge, Wendy B  
<Wendy.Cartledge@beaufort.k12.sc.us <mailto:Wendy.Cartledge@beaufort.k12.sc.us> >  
wrote:

Hello Board Members:

Dr. Berg asked me to forward the Compass Municipal Advisors Agreement to you.

Thank you,

Wendy

Wendy Bergfeldt Cartledge

General Counsel

Beaufort County School District

Post Office Box 309

Beaufort, South Carolina 29901-0309

Telephone: 843-322-2414

CONFIDENTIALITY NOTICE: This electronic mail message, including any attachments, contains information which is or may be privileged pursuant to applicable attorney/client and/or other legal privilege, the Family Educational Rights & Privacy Act (FERPA), 20 U.S.C. 1232g, and/or other relevant state or federal law. It is intended only for the use of the individual or entity named above. If the reader of this message is not the intended recipient, you are hereby notified that any dissemination, distribution and/or reproduction of this communication is strictly prohibited. If you have erroneously received this communication, please notify the sender by replying to this message immediately by telephone and by e-mail and destroy all copies of this message and all attachments.

All e-mail correspondence to and from this address may be subject to South Carolina public records laws, which may result in monitoring and disclosure to third parties, including law enforcement

From: Murphy, Reggie D

Sent: Tuesday, May 14, 2019 6:41 AM

To: Cartledge, Wendy B <Wendy.Cartledge@beaufort.k12.sc.us  
<mailto:Wendy.Cartledge@beaufort.k12.sc.us> >; Cushingberry, Robyn L  
<Robyn.Cushingberry@beaufort.k12.sc.us <mailto:Robyn.Cushingberry@beaufort.k12.sc.us>  
>; Crosby, Tonya V <Tonya.Crosby@beaufort.k12.sc.us  
<mailto:Tonya.Crosby@beaufort.k12.sc.us> >

Subject: RE: berkeley-school-complaint-against-advisors-030619.pdf

Attached is the contract with Compass Municipal Advisors. We do not have a separate contract with McNair Law Firm or any other law firm to my knowledge

From: Cartledge, Wendy B

Sent: Tuesday, May 14, 2019 5:39 AM

To: Cushingberry, Robyn L <Robyn.Cushingberry@beaufort.k12.sc.us  
<mailto:Robyn.Cushingberry@beaufort.k12.sc.us> >; Murphy, Reggie D  
<Reggie.Murphy@beaufort.k12.sc.us <mailto:Reggie.Murphy@beaufort.k12.sc.us> >; Crosby,  
Tonya V <Tonya.Crosby@beaufort.k12.sc.us <mailto:Tonya.Crosby@beaufort.k12.sc.us> >

Subject: Fwd: berkeley-school-complaint-against-advisors-  
030619.pdf

Please help locate these contracts. Thanks for your help.

Sent from my iPhone

Begin forwarded message:

From: "Orischak, Josephine A"  
<Josephine.Orischak@beaufort.k12.sc.us <mailto:Josephine.Orischak@beaufort.k12.sc.us> >  
Date: May 13, 2019 at 11:28:13 PM EDT  
To: "Berg, Herbert M" <Herbert.Berg@beaufort.k12.sc.us  
<mailto:Herbert.Berg@beaufort.k12.sc.us> >, "Cartledge, Wendy B"  
<Wendy.Cartledge@beaufort.k12.sc.us <mailto:Wendy.Cartledge@beaufort.k12.sc.us> >,  
"Crosby, Tonya V" <Tonya.Crosby@beaufort.k12.sc.us  
<mailto:Tonya.Crosby@beaufort.k12.sc.us> >



Cc: "Wisniewski, Rachel K"

<Rachel.Wisniewski@beaufort.k12.sc.us <mailto:Rachel.Wisniewski@beaufort.k12.sc.us> >, "Geier, Richard P" <Richard.Geier@beaufort.k12.sc.us <mailto:Richard.Geier@beaufort.k12.sc.us> >

Subject: Fw: berkeley-school-complaint-against-advisors-030619.pdf

All,

Please find the attached for your review.

Wendy, may I have both Brian Nurick's (Compass) and Frannie Heizer's (McNair) contracts with our district?

Thank you,

JoAnn Orischak  
Beaufort County Board of Education  
District 11  
Hilton Head Island  
C. (843) 338-1737

---

From: JoAnn Orischak <joannorischak@hotmail.com <mailto:joannorischak@hotmail.com> >

Sent: Monday, May 13, 2019 11:18:31 PM

To: Orischak, Josephine A

Subject: berkeley-school-complaint-against-advisors-030619.pdf

**\*\* WARNING:** This email originated from outside of Beaufort County School District's email system. Do not click links or open attachments unless you recognize the sender and know the content is safe. **\*\***

Sent from my Verizon, Samsung Galaxy smartphone

<Municipal Advisory (Financial) Services - Compass Municipal

Advisors.pdf>

---

**From:** Orischak, Josephine A <Josephine.Orischak@beaufort.k12.sc.us>  
**ent:** Friday, May 17, 2019 1:34 PM  
**To:** williambowman@colleton.k12.sc.us  
**Subject:** Leading South Carolina School Officials handling millions in School Facility Municipal Bonds, several Districts lost Tax-Exemptions for failure to file Taxes | Frederica Cade's Blog

Hi William,

Please read the attached blog. I have not been able to verify this information. I am unable to locate any old Board minutes and/or news articles that would corroborate.

I look forward to speaking with you about this matter and some other topics of interest.

Regards,

JoAnn Orischak  
Beaufort County Board of Education  
District 11 (29928)  
Hilton Head Island  
C. (843) 338-1737

<https://fredericacade.wordpress.com/2016/01/10/leading-south-carolina-school-officials-handling-millions-in-school-facility-municipal-bonds-several-districts-lost-tax-exemptions-for-failure-to-file-taxes/>

Leading South Carolina School Officials handling millions in School Facility Municipal Bonds, several Districts lost Tax-Exemptions for failure to file Taxes

Posted by FREDERICA CADE <<https://fredericacade.wordpress.com/author/fredericacade/>> · January 10, 2016

South Carolina Association of Governmental Organizations (SCAGO), a non-profit program created in 2002 to fund the building of school facilities through municipal bonds; handles well over a \$100 million. It is ran by leading school officials. SCAGO is ran by a eight board



members appointed by the South Carolina Association of School Administrators (SCASA) and the South Carolina Association of School Business Officials (SCASBO). SCASA and SCASBO is also ran by leading school officials. List of board and position included below for the SCAGO, SCASA and SCASBO

The following SCAGO organizations had their tax-exemption automatically revoked for failing to file taxes for three consecutive years. The Colleton County School District, Beaufort County School District, and Sumter in 2015 had bond sales of several millions, and yet somehow with all those millions for three consecutive years no taxes were filed. The SCAGO PUBLIC FACILITIES CORPORATION itself has continued in its failure to file taxes even after having its tax-exempt status reinstated for prior failing to file taxes for three consecutive years.

2/17/2015 \$10,000,000 Colleton County School District, South Carolina General Obligation Bonds, Series 2015A

1/22/2015 \$101,180,000 Beaufort County School District, South Carolina General Obligation Refunding & Improvement Bonds, Series 2015A

9/14/2015 \$30,455,000 Sumter County, South Carolina General Obligation Bond Anticipation Notes, Series 2015

#### DEFINITION of 'Tax Anticipation Note – TAN'

A short-term debt security issued by a state or local government to finance an immediate project that will be repaid with future tax collections. State and local governments use tax anticipation notes to borrow money, typically for one year or less and at a low interest rate, in order to finance a capital expenditure such as the construction of a road or school. The government then uses the following year's tax revenue to repay the TANs.

Tax anticipation note financing helps governments smooth out the ups and downs in their revenue cycles, if the timing of their receipts does not match the timing of their expenditures. TANs are one of several types of anticipation note that state and local governments can use; others include revenue anticipation notes, tax and revenue anticipation notes and bond anticipation notes. Tax anticipation notes are a type of municipal bond, so the interest earned from TANs is generally tax exempt for investors.

South Carolina Association of Governmental Organizations (SCAGO) was formed with the primary objective of promoting financing and investment opportunities to benefit South Carolina's Public School Districts.

Board of Directors