Charleston County SCHOOL DISTRICT excellence is our standard

CCSD BOARD OF TRUSTEES
Board Meeting
September 26, 2016
75 Calhoun St., Charleston, SC 29401
Agenda

EXECUTIVE SESSION 4:00 p.m.			
I.	**1.1:**	**Legal Update – Mr. John Emerson** *General Counsel will brief the Board on legal matters.*	**Information**
	1.2:	**Personnel Matters** *The board will discuss personnel matters.*	**Information/ Action**
	1.3:	**Voluntary Transfer Appeals** *The board will discuss voluntary transfer appeals.*	**Action**
II.	**CALL TO ORDER, INVOCATION/MOMENT OF SILENCE, & PLEDGE OF ALLEGIANCE**		
III.	**ADOPTION OF AGENDA/APPROVAL OF CONSENT AGENDA ITEMS** Note: 1. Agenda Item #9.4B - Audit & Finance Charter revisions have been shared with the board. 2. Agenda Item #9.2B – the words "at Garden Street Campus" were inserted.		**Action**
IV.	**APPROVAL OF MINUTES**		
	4.1:	**A. Open Session Minutes – Board Meeting – August 22, 2016** *The board will consider a recommendation to approve the August 22, 2016 minutes, including financial impact statement.*	**Action**
	4.2:	**Approval of Executive Session Items**	**Action**
V.	**Special Recognitions**		
	5.1:	A. CCSD's Nurse of the Year B. Presidential Award for Excellence C. Jump Rope for Heart Awards D. Superintendent Character Counts Award –Recognition for Moultrie MS Student	**Information**
VI.	**VISITORS/PUBLIC COMMENTS**		
VII.	**SUPERINTENDENT'S REPORT – Dr. Gerrita Postlewait – Superintendent of Schools**		
	7.1:	**September Updates** A. Financial Report – Mr. Glenn Stiegman B. ACT Results – Dr. Laura Donnelly C. CCSD System of Quality Assurance (Local Accountability) D. Other	**Information**
VIII.	**COMMITTEE REPORT(S)**		
Audit & Finance Committee			
	8.1:	**Revised 2016-2017 Budget – Mr. Glenn Stiegman** *The board will consider a recommendation coming from the Audit & Finance Committee*	**Action**

		to approve the Revised 2016-2017 budget. *9/8/16 Audit & Finance Committee vote 6-0.*	
Policy & Personnel Committee			
	8.2:	**Update – Board Governance Process**	**Information**
CONSENT AGENDA ITEMS			
IX. **Strategic Education Committee**	**9.1:**	**A. Voluntary Student Transfer Appeals** *The board will consider a recommendation coming from the Strategic Education Committee to approve the Voluntary Student Transfer Appeals.* *9/12/16 Committee Vote 8-0 (Miller was absent).*	**Action**
Strategic Education Committee		**B. Home School Applications – Dr. Valerie Harrison** *The board will consider a recommendation coming from the Strategic Education Committee to approve Home School Applications.* *9/12/16 Committee Vote 8-0 (Miller was absent).*	**Action**
Operations Committee	**9.2:**	**A. Lincoln Middle School Design – Mr. Jeff Borowy** *The board will consider a recommendation coming from the Operations Committee to prepare the advanced design for Lincoln Middle School and the advanced design for Lincoln High School at the same time, since $200,000 is available from the FY17 Fixed Cost of Operations funds for the Middle School.* *9/12/16 Committee Vote 9-0. (Note: Miller called in to discuss and vote on this item.)*	**Action**
Operations Committee		**B. Stono Park Elementary School – Mr. Jeff Borowy** *The board will consider a recommendation coming from the Operations Committee to construct a new 500 student Stono Park Elementary School at the Garden Street campus with a $24.8M budget contingent upon attendance zone of 667 students with no reduction in the number of students in Oakland and Springfield attendance zones; and $1.3M for the D4 bus lot project.* *9/12/16 Committee Vote 9-0. (Note: Miller called in to discuss and vote on this item.)*	**Action**
Policy and Personnel Committee	**9.3:**	**Policy IKA – Grading/Assessment Systems – Dr. Valerie Harrison** *The board will consider a recommendation coming from the Policy and Personnel Committee to approve the first reading of revisions to Policy IKA to include language specific to the recent changes to the Statewide uniform grading scale.* *9/12/16 Committee Vote 8-0 (Miller was absent).*	**Action**
Audit & Finance Committee	**9.4:**	**A. FY2017-2018 Budget Calendar – Mr. Glenn Stiegman** *The board will consider a recommendation coming from the Audit & Finance Committee to approve the FY2017-2018 Budget Calendar.* *9/8/16 Audit & Finance Committee vote 6-0.*	**Action**
Audit & Finance Committee		**B. Audit & Finance Committee Charter – Mr. Glenn Stiegman** *The board will consider a recommendation coming from the Audit & Finance Committee to approve the Audit & Finance Committee Charter.*	**Action**

		9/8/16 Audit & Finance Committee vote 6-0.	
X.	**Upcoming Meetings** • October 10 – Committee of the Whole Meeting		**Information**
XI.	**Adjournment**		

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BOARD AGENDA ACTION FORM
September 26, 2016 Board Meeting

Section:	Strategic Education Committee	
Subject:	ACT Results for 2016 Graduating Seniors and for 2016 11th Grade Students	
Name/Department:	Laura Donnelly, Assessment and Evaluation	
Agenda Item Number:	7.1B	
Background:	ACT results for the 2016 graduating class as well as those for the 11th grade students were recently released, though the results for the 11th grade students are currently embargoed until September 22, 2016. The presentation will share both sets of results, as well as discuss implications.	
Discussion:	Due to mandatory testing of all students in their third year of high school, participation in ACT testing is very high. Results will be shared relating to test results for the graduating senior class and for the 11th grade testing in spring 2016.	
Goals & Budget:		
This recommendation supports CCSD goal #:	5: College and Career Readiness	
Overall budget for implementing CCSD goal:		
Request approval for funds within that budget in the amount of $:		**Funding Source** (GOF, IDEA, Title I, Capital, etc.)
Resulting positive impact for students in our District will be:		
Potential impact of this decision on other budget areas will be:		
Future Fiscal Impact:		
Recommendation:	☐ **Action**	☒ **Information**
	☒ **Open Session**	☐ **Executive Session**

Draft Motion: **This item is received as information.**

Person(s) Responsible for Implementation:		
Superintendent's Approval:	Gerrita Postlewait	
Board Member(s) Approval:		
Attachment(s):	☒ **Yes**	☐ **No**

Charleston County SCHOOL DISTRICT — excellence is our standard

BOARD AGENDA ACTION FORM			
September 8, 2016 Committee Meeting		**September 26, 2016 Board Meeting**	
Section:	Audit & Finance		
Subject:	2016-17 Budget Revision		
Name/Department:	Glenn A. Stiegman, Jr., Chief Financial Officer		
Agenda Item Number:	8.1		
Background:	The original 2016-17 budget was approved in May.		
Discussion:	Because of changing projections and more accurate numbers received in June, a revision is recommended for the 2016-17 budget.		
Goals & Budget:			
This recommendation supports CCSD goal #:			
Overall budget for implementing CCSD goal:			
Request approval for funds within that budget in the amount of $:		**Funding Source** (GOF, IDEA, Title I, Capital, etc.)	
Resulting positive impact for students in our District will be:			
Potential impact of this decision on other budget areas will be:			
Future Fiscal Impact:			
Recommendation:	☒ **Action**	☐ **Information**	
	☒ **Open Session**	☐ **Executive Session**	
It is hereby recommended that the Board of Trustees adopt the 2016-17 revised budget.			
Person(s) Responsible for Implementation:	Glenn A. Stiegman, Jr.		
Superintendent's Approval:	Gerrita Postlewait		
Board Member(s) Approval:			
Attachment(s):	☒ **Yes**	☐ **No**	

CHARLESTON COUNTY SCHOOL DISTRICT
GENERAL FUND
FY2017 Revised Budget

	FY2017 APPROVED BUDGET	FY2017 BUDGET CHANGES	FY2017 REVISED BUDGET
REVENUES			
1000 Revenue from Local Sources:			
1100 Taxes Levied/Assessed by the LEA:			
1110 Ad Valorem Taxes	233,908,000	10,457,943	244,365,943
1140 Delinquent Taxes	7,000,000	1,600,000	8,600,000
1200 Revenue From Local Governmental Units Other Than LEAs:			
1280 Revenue in Lieu of Taxes	7,702,100	0	7,702,100
1300 Tuition:			
1310 From Patrons for Regular Day School	70,000	0	70,000
1500 Earnings on Investments:			
1510 Interest on Investments	75,000	0	75,000
1900 Other Revenue from Local Sources:		0	
1910 Rentals	0	200,000	200,000
1950 Refund of Prior Year's Expenditures	50,000	0	50,000
1990 Miscellaneous Local Revenue:		0	
1993 Receipt of Insurance Proceeds	50,000	0	50,000
1999 Revenue from Other Local Sources	75,000	0	75,000
Total Local Sources	$248,930,100	$12,257,943	$261,188,043
2000 Intergovernmental Revenue:			
2200 Payments from Public Charter Schools	5,000	0	5,000
Total Intergovernmental Revenues	$5,000	$0	$5,000
3000 Revenue from State Sources:			
3100 Restricted State Funding:			
3130 Special Programs:			
3131 Handicapped Transportation	9,000	0	9,000
3160 School Bus Driver Salary	1,779,210	0	1,779,210
3162 Transportation Workers' Compensation	150,000	0	150,000
3180 Fringe Benefits Employer Contributions	18,735,475	0	18,735,475
3181 Retiree Insurance	8,776,206	0	8,776,206
3300 Education Finance Act:			
3310 Full-Time Programs:			
3311 Kindergarten	3,024,982	0	3,024,982
3312 Primary	9,654,961	0	9,654,961
3313 Elementary	11,164,802	0	11,164,802
3314 High School	4,876,720	0	4,876,720
3315 Trainable Mentally Handicapped	191,339	0	191,339
3316 Speech Handicapped	1,005,676	0	1,005,676
3317 Homebound	81,129	0	81,129

CHARLESTON COUNTY SCHOOL DISTRICT
GENERAL FUND
FY2017 Revised Budget

	FY2017 APPROVED BUDGET	FY2017 BUDGET CHANGES	FY2017 REVISED BUDGET
3320 Part-Time Programs:			
3321 Emotionally Handicapped	216,502	0	216,502
3322 Educable Mentally Handicapped	311,424	0	311,424
3323 Learning Disabilities	1,932,216	0	1,932,216
3324 Hearing Handicapped	75,387	0	75,387
3325 Visually Handicapped	34,625	0	34,625
3326 Orthopedically Handicapped	937,362	0	937,362
3327 Vocational	5,092,938	0	5,092,938
3330 Miscellaneous EFA Programs:			
3331 Autism	800,766	0	800,766
3332 High Achieving Students	1,183,140	0	1,183,140
3334 Limited English Proficiency	439,514	0	439,514
3351 Academic Assistance	1,165,962	0	1,165,962
3352 Pupils in Poverty	4,360,411	0	4,360,411
3375 Education Foundation Supplement	85,216	0	85,216
3800 State Revenue in Lieu of Taxes:			
3810 Local Residential Property Tax Relief	16,955,781	0	16,955,781
3820 Homestead Exemption (Tier 2)	3,557,362	0	3,557,362
3825 Reimbursement for Property Tax Relief	69,182,445	0	69,182,445
3830 Merchant's Inventory Tax	1,948,337	0	1,948,337
3840 Manufacturer's Depreciation Reimb.	740,000	0	740,000
Total State Sources	$168,468,887	$0	$168,468,887
4000 Revenue from Federal Sources:			
4100 Federally Impacted Areas:			
4110 Maintenance and Operations, P.L. 81-874	106,861	0	106,861
Total Federal Sources	$106,861	$0	$106,861
OTHER FINANCING SOURCES (USES)			
Interfund Transfers, From (To) Other Funds:			
5230 Transfer from Special Revenue EIA Fund	8,686,031	0	8,686,031
5280 Transfer from Spec Rev Indirect Cost	1,573,119	0	1,573,119
5280 Transfer from Fd Serv Indirect Cost	1,432,002	0	1,432,002
Total Transfers & Other Sources	$11,691,152	$0	$11,691,152
TOTAL REVENUE ALL SOURCES	$429,202,000	$12,257,943	$441,459,943

CHARLESTON COUNTY SCHOOL DISTRICT
GENERAL FUND
FY2017 Revised Budget

	FY2017 APPROVED BUDGET	FY2017 BUDGET CHANGES	FY2017 REVISED BUDGET
EXPENDITURES			
100 INSTRUCTION:			
110 General Instruction:			
111 Kindergarten Programs:			
100 Salaries	11,226,328	349,083	11,575,411
200 Employee Benefits	4,597,597	89,156	4,686,753
300 Purchased Services	17,791	(1,411)	16,380
400 Supplies and Materials	119,573	(2,661)	116,912
112 Primary Programs:			
100 Salaries	26,961,662	(157,586)	26,804,076
200 Employee Benefits	10,304,148	(67,608)	10,236,540
300 Purchased Services	595,466	901,140	1,496,606
400 Supplies and Materials	359,178	16,187	375,365
113 Elementary Programs:			
100 Salaries	44,658,802	663,981	45,322,783
200 Employee Benefits	16,896,466	246,002	17,142,468
300 Purchased Services	3,622,676	(876,369)	2,746,307
400 Supplies and Materials	733,893	37,181	771,074
600 Other Objects	35,970	(16,095)	19,875
114 High School Programs:			
100 Salaries	27,766,042	(174,687)	27,591,355
200 Employee Benefits	10,665,176	(32,066)	10,633,110
300 Purchased Services	1,023,923	33,908	1,057,831
400 Supplies and Materials	417,140	(33,953)	383,187
600 Other Objects	0	45	45
115 Career and Technology Education Programs:			
100 Salaries	6,613,758	122,131	6,735,889
200 Employee Benefits	2,508,411	58,070	2,566,481
300 Purchased Services	79,560	(67,522)	12,038
400 Supplies and Materials	232,694	106,944	339,638
118 Montessori Programs:			
100 Salaries	3,983,371	122,728	4,106,099
200 Employee Benefits	1,684,019	31,345	1,715,364
300 Purchased Services	22,671	0	22,671
400 Supplies and Materials	21,000	0	21,000
120 Exceptional Programs:			
121 Educable Mentally Handicapped:			
100 Salaries	3,390,720	191,053	3,581,773
200 Employee Benefits	1,344,708	42,036	1,386,744

CHARLESTON COUNTY SCHOOL DISTRICT
GENERAL FUND
FY2017 Revised Budget

	FY2017 APPROVED BUDGET	FY2017 BUDGET CHANGES	FY2017 REVISED BUDGET
122 Trainable Mentally Handicapped:			
100 Salaries	1,648,269	200,278	1,848,547
200 Employee Benefits	729,036	85,115	814,151
123 Orthopedically Handicapped:			
100 Salaries	68,063	2,353	70,416
200 Employee Benefits	21,992	760	22,752
124 Visually Handicapped:			
100 Salaries	91,583	3,167	94,750
200 Employee Benefits	27,681	957	28,638
125 Hearing Handicapped:			
100 Salaries	546,883	37,543	584,426
200 Employee Benefits	208,579	11,971	220,550
126 Speech Handicapped:			
100 Salaries	2,338,075	80,843	2,418,918
200 Employee Benefits	885,654	30,623	916,277
127 Learning Disabilities:			
100 Salaries	8,014,742	468,566	8,483,308
200 Employee Benefits	2,989,692	172,654	3,162,346
128 Emotionally Handicapped:			
100 Salaries	1,736,725	91,889	1,828,614
200 Employee Benefits	685,736	31,843	717,579
132 Preschool Handicapped Itinerant (5-yr.-Olds):			
100 Salaries	1,550,127	80,246	1,630,373
200 Employee Benefits	622,275	28,322	650,597
400 Supplies and Materials	250	0	250
137 Preschool Handicapped Self-Contained (3- and 4-yr.-Olds):			
100 Salaries	291,956	38,954	330,910
200 Employee Benefits	126,579	11,748	138,327
139 Early Childhood Programs:			
100 Salaries	5,246,389	169,157	5,415,546
200 Employee Benefits	2,091,309	43,203	2,134,512
300 Purchased Services	0	11,507	11,507
400 Supplies and Materials	5,450	0	5,450
600 Other Objects	250,000	(11,507)	238,493
140 Special Programs:			
141 Gifted and Talented Academic:			
100 Salaries	2,450,307	0	2,450,307
200 Employee Benefits	905,426	0	905,426
300 Purchased Services	50,000	0	50,000

CHARLESTON COUNTY SCHOOL DISTRICT
GENERAL FUND
FY2017 Revised Budget

	FY2017 APPROVED BUDGET	FY2017 BUDGET CHANGES	FY2017 REVISED BUDGET
145 Homebound:			
100 Salaries	425,000	0	425,000
200 Employee Benefits	108,546	0	108,546
300 Purchased Services	500,000	0	500,000
148 Gifted and Talented Artistic:			
300 Purchased Services	79,189	0	79,189
400 Supplies and Materials	12,800	0	12,800
600 Other Objects	120,366	0	120,366
160 Other Exceptional Programs:			
161 Autism:			
100 Salaries	1,139,018	51,319	1,190,337
200 Employee Benefits	463,012	21,454	484,466
162 Limited English Proficiency:			
100 Salaries	2,557,857	7,240	2,565,097
200 Employee Benefits	937,643	1,849	939,492
400 Supplies and Materials	16,120	0	16,120
170 Summer School Programs:			
173 High School Summer School:			
100 Salaries	84,942	0	84,942
200 Employee Benefits	21,694	0	21,694
180 Adult/Continuing Education Programs:			
181 Adult Basic Education Programs:			
100 Salaries	30,845	0	30,845
200 Employee Benefits	7,945	0	7,945
300 Purchased Services	3,905	0	3,905
188 Parenting/Family Literacy:			
100 Salaries	54,889	5,426	60,315
200 Employee Benefits	19,482	1,386	20,868
190 Instructional Pupil Activity:			
100 Salaries	775,000	0	775,000
200 Employee Benefits	197,935	0	197,935
TOTAL INSTRUCTION	$221,021,710	$3,259,898	$224,281,608

CHARLESTON COUNTY SCHOOL DISTRICT
GENERAL FUND
FY2017 Revised Budget

	FY2017 APPROVED BUDGET	FY2017 BUDGET CHANGES	FY2017 REVISED BUDGET
200 SUPPORT SERVICES:			
210 Pupil Services:			
211 Attendance and Social Work Services:			
100 Salaries	527,641	(16,236)	511,405
200 Employee Benefits	187,125	(12,907)	174,218
300 Purchased Services	176,595	0	176,595
400 Supplies and Materials	5,598	0	5,598
212 Guidance Services:			
100 Salaries	7,384,245	327,211	7,711,456
200 Employee Benefits	2,787,400	91,606	2,879,006
300 Purchased Services	160,950	0	160,950
400 Supplies and Materials	950	166,066	167,016
213 Health Services:			
100 Salaries	2,871,433	313,725	3,185,158
200 Employee Benefits	1,065,898	84,815	1,150,713
300 Purchased Services	58,300	(3,800)	54,500
400 Supplies and Materials	87,783	(14,000)	73,783
214 Psychological Services:			
100 Salaries	788,070	39,235	827,305
200 Employee Benefits	301,072	6,945	308,017
300 Purchased Services	60,000	0	60,000
215 Exceptional Program Services:			
100 Salaries	0	441,047	441,047
200 Employee Benefits	0	158,194	158,194
300 Purchased Services	24,000	3,800	27,800
400 Supplies and Materials	25,000	14,000	39,000
220 Instructional Staff Services:			
221 Improvement of Instruction Curriculum Development			
100 Salaries	5,938,586	1,605,746	7,544,332
200 Employee Benefits	2,090,858	487,386	2,578,244
300 Purchased Services	1,021,710	332,135	1,353,845
400 Supplies and Materials	465,446	(203,065)	262,381
600 Other Objects	127,311	653,065	780,376
222 Library and Media Services:			
100 Salaries	3,871,740	76,199	3,947,939
200 Employee Benefits	1,458,912	17,934	1,476,846
400 Supplies and Materials	139,350	(162)	139,188
223 Supervision of Special Programs:			
100 Salaries	530,646	988,421	1,519,067
200 Employee Benefits	187,493	350,694	538,187
300 Purchased Services	55,743	51,648	107,391
400 Supplies and Materials	10,400	40,738	51,138
600 Other Objects	1,000	351	1,351

CHARLESTON COUNTY SCHOOL DISTRICT
GENERAL FUND
FY2017 Revised Budget

	FY2017 APPROVED BUDGET	FY2017 BUDGET CHANGES	FY2017 REVISED BUDGET
224 Improvement of Instruction Inservice and Staff Training:			
100 Salaries	168,696	14,065	182,761
200 Employee Benefits	55,796	3,592	59,388
300 Purchased Services	83,566	157,501	241,067
400 Supplies and Materials	6,000	160,000	166,000
600 Other Objects	1,500	0	1,500
230 General Administration Services:			
231 Board of Education:			
100 Salaries	266,388	25,739	292,127
200 Employee Benefits	271,824	6,574	278,398
300 Purchased Services	544,348	(25,000)	519,348
400 Supplies and Materials	32,185	0	32,185
500 Capital Outlay	0	0	0
600 Other Objects	1,170,600	(120,382)	1,050,218
232 Office of Superintendent:			
100 Salaries	1,979,328	(1,618,109)	361,219
200 Employee Benefits	695,021	(562,569)	132,452
300 Purchased Services	242,874	(195,093)	47,781
400 Supplies and Materials	54,025	(33,779)	20,246
600 Other Objects	662,190	(659,209)	2,981
233 School Administration:			
100 Salaries	21,351,279	2,412,173	23,763,452
200 Employee Benefits	7,995,971	635,654	8,631,625
300 Purchased Services	1,221,637	(28,141)	1,193,496
400 Supplies and Materials	501,475	(17,383)	484,092
600 Other Objects	8,170	30,303	38,473
250 Finance and Operations Services:			
252 Fiscal Services:			
100 Salaries	2,791,294	131,240	2,922,534
200 Employee Benefits	975,468	20,190	995,658
300 Purchased Services	604,261	(471,417)	132,844
400 Supplies and Materials	160,541	(101,350)	59,191
600 Other Objects	170,123	(32,818)	137,305
253 Facilities Acquisition and Construction:			
100 Salaries	0	40,370	40,370
200 Employee Benefits	0	10,452	10,452
300 Purchased Services	45,000	0	45,000
600 Other Objects	0	175	175

CHARLESTON COUNTY SCHOOL DISTRICT
GENERAL FUND
FY2017 Revised Budget

	FY2017 APPROVED BUDGET	FY2017 BUDGET CHANGES	FY2017 REVISED BUDGET
254 Operation and Maintenance of Plant:			
100 Salaries	5,373,110	427,849	5,800,959
200 Employee Benefits	2,046,852	105,938	2,152,790
300 Purchased Services	28,996,196	(6,888,717)	22,107,479
324 Property Insurance	0	4,918,785	4,918,785
321 Water & Sewer	0	1,659,589	1,659,589
400 Supplies and Materials	13,410,422	(13,382,764)	27,658
470 Energy	0	13,399,900	13,399,900
500 Capital Outlay	0	134,584	134,584
600 Other Objects	554,762	(250,300)	304,462
255 Student Transportation (State Mandated):			
100 Salaries	110,231	10,896	121,127
200 Employee Benefits	47,224	2,783	50,007
300 Purchased Services	17,767,149	(3,561)	17,763,588
400 Supplies and Materials	148,620	0	148,620
257 Internal Services:			
100 Salaries	923,915	105,363	1,029,278
200 Employee Benefits	321,191	33,222	354,413
300 Purchased Services	1,408,732	526,551	1,935,283
400 Supplies and Materials	51,941	0	51,941
600 Other Objects	5,050	300	5,350
258 Security:			
100 Salaries	493,139	32,483	525,622
200 Employee Benefits	190,694	7,893	198,587
300 Purchased Services	1,448,283	1,182	1,449,465
400 Supplies and Materials	93,566	0	93,566
259 Internal Auditing Services:			
100 Salaries	398,819	39,423	438,242
200 Employee Benefits	129,182	10,069	139,251
300 Purchased Services	274,840	0	274,840
400 Supplies and Materials	2,180	0	2,180
600 Other Objects	625	0	625
260 Central Support Services:			
262 Planning:			
100 Salaries	1,127,676	110,416	1,238,092
200 Employee Benefits	386,457	28,200	414,657
300 Purchased Services	163,203	(550)	162,653
400 Supplies and Materials	24,322	750	25,072
600 Other Objects	0	50	50
263 Information Services:			
100 Salaries	646,437	48,964	695,401
200 Employee Benefits	224,815	11,974	236,789
300 Purchased Services	731,950	15,094	747,044
400 Supplies and Materials	56,809	0	56,809
500 Capital Outlay	1,500	0	1,500
600 Other Objects	91,676	176	91,852

CHARLESTON COUNTY SCHOOL DISTRICT
GENERAL FUND
FY2017 Revised Budget

	FY2017 APPROVED BUDGET	FY2017 BUDGET CHANGES	FY2017 REVISED BUDGET
264 Staff Services:			
100 Salaries	2,726,213	280,406	3,006,619
200 Employee Benefits	1,024,142	66,718	1,090,860
300 Purchased Services	952,809	(4,410)	948,399
400 Supplies and Materials	95,554	(1,035)	94,519
500 Capital Outlay	1,152	0	1,152
600 Other Objects	580	4,702	5,282
266 Technology and Data Processing Services:			
100 Salaries	2,853,569	182,684	3,036,253
200 Employee Benefits	1,020,353	42,203	1,062,556
300 Purchased Services	1,552,937	(24,952)	1,527,985
400 Supplies and Materials	206,073	17,043	223,116
500 Capital Outlay	6,000	0	6,000
600 Other Objects	36,175	175	36,350
270 Support Services - Pupil Activity:			
271 Pupil Service Activities:			
100 Salaries (optional)	1,609,652	6,172	1,615,824
200 Employee Benefits (optional)	409,117	1,576	410,693
300 Purchased Services (optional)	0	3,561	3,561
400 Supplies and Materials (optional)	315,967	0	315,967
600 Other Objects (optional)	60,000	0	60,000
TOTAL SUPPORT SERVICES	$164,992,679	$7,464,954	$172,457,633
300 COMMUNITY SERVICES:			
330 Civic Services:			
100 Salaries	292,041	(165,732)	126,309
200 Employee Benefits	127,646	(67,325)	60,321
390 Other Community Services:			
100 Salaries	0	326,080	326,080
200 Employee Benefits	0	97,068	97,068
TOTAL COMMUNITY SERVICES	$419,687	$190,091	$609,778

CHARLESTON COUNTY SCHOOL DISTRICT
GENERAL FUND
FY2017 Revised Budget

	FY2017 APPROVED BUDGET	FY2017 BUDGET CHANGES	FY2017 REVISED BUDGET
400 Other Charges:			
410 Intergovernmental Expenditures:			
412 - 720 Payments to Other Governmental Units	138,200	175,000	313,200
416 - 720 LEA Payments to Public Charter Schools	33,769,724	1,168,000	34,937,724
417 - 720 Payments to Nonprofit Entities (other than	2,700,000	0	2,700,000
420 Transfers to Other Funds:			
421 - 710 Transfer to Special Revenue Fund	235,000	0	235,000
425 - 710 Transfer to Food Service Fund	825,000	0	825,000
Total Intergovernmental Expenditures & Transfers	$37,667,924	$1,343,000	$39,010,924
500 DEBT SERVICES:			
620 Interest	100,000	0	100,000
TOTAL DEBT SERVICE	$100,000	$0	$100,000
TOTAL EXPENDITURES	$424,202,000	$12,257,943	$436,459,943
REVENUES OVER EXPENDITURES	**$5,000,000**	**($0)**	**$5,000,000**

Charleston County SCHOOL DISTRICT — excellence is our standard

BOARD AGENDA ACTION FORM September 12, 2016 Committee Meeting — September 26, 2016 Board Meeting	
Section:	Operations
Subject:	Stono Park Update and Recommendation
Name/Department:	Jeffrey Borowy / Operations
Agenda Item Number:	9.2B
Background:	The Sales Tax referendum for the 2011-2016 Capital Program included the project, "Construction and Equipping of Stono Park." The budgeted project amount was $26.6 million although it was below the projected funding available. On November 10, 2014, the Board of Trustees approved an action to execute "Stono Park Elementary School Upfit" at a cost of $6 million. On March 21, 2016, the Board of Trustees placed a hold on further work on the Stono Park project and directed a reassessment of revenues related to this project in September 2016. On April 25, 2016, the Board of Trustees vote to hold the District 4 bus lot project as well.
Discussion:	Attachment 1 provides an update on funding, enrollment, options and a recommendation. Below is a summary: • There are currently $18.5 million in funds available for Stono Park and the District 4 bus lot. • In District 10, Springfield, Oakland and Stono Park are currently under-capacity, while Drayton Hall and St. Andrews Math & Science are over-capacity. • Options for Stono Park include: new construction at Stono Park; new construction at the St. Andrews campus; new construction at the C.E. Williams campus; upfit at the Stono Park. • Staff recommendation is a qualified option for new construction of a 500 student capacity facility at Stono Park. This option would require borrowing $6.6 million on the District 8% capacity. • The qualification is that construction would not begin until the Stono Park attendance zone is established at 667 CCSD students, thus providing an expectation that attendance could reach 400 students in the foreseeable future. An additional qualification is that the attendance zones for Oakland and Springfield will not be reduced in order to maintain similar enrollment numbers consistent with capacity. • D4 Bus Lot Project: reduce $1.3M to correct highest priority deficiencies. Attachment 2 aligns original budgets, amount expended and final allocation of funds.
Goals & Budget:	
This recommendation supports CCSD goal #:	#8 (College and Career Readiness)

Overall budget for implementing CCSD goal:		
Request approval for funds within that budget in the amount of $:	$6.6M	**Funding Source** 8% capacity
Resulting positive impact for students in our District will be:	A quality learning environment for our students in the Stono Park attendance without creating excess capacity at other schools.	
Potential impact of this decision on other budget areas will be:	N/A	
Future Fiscal Impact:	By underfunding the D4 bus lot project, maintenance funding will be required to provide a safe and serviceable operation.	
Recommendation:	☒ **Action**	☐ **Information**
	☒ **Open Session**	☐ **Executive Session**

Draft Motion:	Approve the recommendation to construct a new 500 student Stono Park Elementary School on Gordon St. with a $24.8M budget contingent upon an attendance of 667 students with no reduction in the number of students in the Oakland and Springfield attendance zones; and $1.3M for the D4 bus lot project.
Person(s) Responsible for Implementation:	Jeffrey Borowy, Chief Operating Officer
Superintendent's Approval:	Gerrita Postlewait Gerrita Postlewait
Board Member(s) Approval:	

Attachment(s): 1. **Stono Park Update and Recommendation Brief** 2. **Resolution Requesting Reallocation Of Funding 2010-2016 Capital Building Program (Phase III) - Sales Tax**	☒ **Yes**	☐ **No**

STONO PARK
Update and Recommendation

September 12, 2016

Outline

- Phase III (2011-2016) Capital Building Program Funding Balance
- Enrollment vs Capacity
- Options
- Recommendation: Qualified Option for Construction at Stono Park

Phase III (2011-2016) Capital Building Program Funding Balance

BALANCE	AMOUNT	NOTES
From Stono Park ES and D4 Bus Lot	$11,910,867	Remaining balance
Program Contingency	$4,200,132	Includes interest earned
Excess Projected Revenues	$2,389,133	Conservatively available
TOTAL	$18,500,132	

Enrollment vs Capacity

St.Andrews ES	New Capacity	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Total	750	699	745	734	748	818	813	815	811	810	820	824

Stono Park ES	Current Capacity	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2022
Total	400	310	333	320	311	301	315	313	300	304	301	322

Oakland ES	Current Capacity	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2022
Total	623	575	545	542	574	533	552	558	560	580	613	625

Springfield ES	New Capacity	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2022
Total	750	689	640	672	636	623	676	706	729	756	756	759

Drayton Hall	Current Capacity	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2022
Total	750	850	843	847	807	829	815	797	833	866	925	947

TOTAL CAPACITY	3388											
TOTAL ENROLLMENT		3123	3106	3115	3076	3104	3171	3189	3233	3316	3415	3477

Options

LOCATION	CONSTRAINTS
New Construction at Stono Park	Funding; parking and stacking lane waivers; attendance zone too small
New Construction at St. Andrews Campus	Funding; parking and stacking lane waivers; loss of stadium and gym; attendance zone too small
New Construction at CE Williams Campus	Funding; significant attendance zone changes
Upfit at Stono Park	Change from expectation of new construction

Recommendation: Qualified Option for New Construction at Stono Park

- New 500 student capacity facility at Stono Park
- Funding: Add $18.8M (includes borrowing $6.6M on 8% District capacity)
- Qualification: begin construction when Stono Park attendance zone is at least 667 students while maintaining Oakland and Springfield attendance zone number of students (894 and 1,118 respectively)
  - Constituent Board 10 approved zones by March 2017 will allow a planned new Stono Park facility opening in August 2019
- Reduce D4 bus lot project to $1.3M

RESOLUTION REQUESTING REALLOCATION OF FUNDING
2010-2016 CAPITAL BUILDING PROGRAM (Phase III) - SALES TAX

2010-2016 CAPITAL BUILDING PROGRAM (Phase III)- SALES TAX - TOTAL BUDGETS AND ADJUSTMENTS				
PROJECT #	PROJECT	APPROVED BUDGET	PROPOSED BUDGET	VARIANCE
5178	Stono Park Elementarty School	$6,000,000.00	$24,830,983.00	$18,830,983.00
5174	District 4 Bus Lot	$7,500,000.00	$1,358,150.00	($6,141,850.00)
9989	Program Contingency	$4,200,132.00	$500,132.00	($3,700,000.00)
	Excess Projected Revenues	$0.00	$0.00	($2,389,133.00)
	TOTAL	$17,700,132.00	$26,689,265.00	$6,600,000.00

5178	Stono Park Elementary School Proposed Budget	$24,830,983
	Funding Sources:	
	Sales Tax - original budget	$6,000,000
	Sales Tax - 9/12/16 Reallocation	$9,841,850
	Excess Projected Revenues	$2,389,133
	District 6% Capacity towards proposed budget	$6,600,000
		$24,830,983

Resolved this 12th day of September 2016

By: _____ 8-31-16
Glenn A. Stiegman, Jr.
Chief Financial Officer
Date

By: _____ 8/31/2016
Jeffrey Borowy
Chief Operating Officer
Date

Charleston County SCHOOL DISTRICT — excellence is our standard

BOARD AGENDA ACTION FORM

Sept. 12, 2016 Committee Meeting **Sept.26, 2016 Board Meeting**

Section:	Policy and Personnel Committee	
Subject:	**Policy IKA – Grading/Assessment Systems**	
Name/Department:	John F. Emerson, Office of General Counsel	
Agenda Item Number:	9.3A	
Background:	Policy IKA has been updated to include language specific to the recent change to the Statewide uniform grading scale. It further speaks to the district's efforts to keep parents informed of their child's academic performance by promoting a process of continuous evaluation of student performance.	
Discussion:	The State Department of Education has adopted a regulation requiring school districts to convert to 10-point grading scale for high school courses. The proposed revision to Policy IKA reflects a change in the district's grading policy to conform. In conformity with state law and state department of education policy, the district adopts a uniform grading scale for students in grades 3-12. In addition, the grading scale will be used to calculate grade point ration (GPA) and class rank for students earning Carnegie units.	
Goals & Budget:		
This recommendation supports CCSD goal #:	Priority Goal # 8- College and Career Readiness	
Overall budget for implementing CCSD goal:	N/A	
Request approval for funds within that budget in the amount of $:	N/A	**Funding Source**
Resulting positive impact for students in our District will be:	N/A	
Potential impact of this decision on other budget areas will be:	N/A	
Future Fiscal Impact:	N/A	
Recommendation:	☒ **Action**	☐ **Information**
	☒ **Open Session**	☐ **Executive Session**

Draft Motion: Approve the **first reading** of revisions to Policy IKA to include language specific to the recent changes to the Statewide uniform grading scale.

Person(s) Responsible for Implementation:	John F. Emerson, Office of General Counsel	
Superintendent's Approval:	Nerita Postlewait	
Board Member(s) Approval:		
Attachment(s):	☒ **Yes**	☐ **No**

GRADING/ASSESSMENT SYSTEMS

Code **IKA** *Issued* **9/05**

Purpose: To establish the board's vision for grading and assessment of student academic progress.

The superintendent shall establish a report card system that provides parents/legal guardians and students a meaningful process of continuous evaluation for the student's achievement, including information regarding the requirements for promotion and graduation. The superintendent may not permit grading which does not comply with the state uniform grading scale.

Regularly issued report cards, combined with scheduled parent-teacher conferences, serve to promote a process of continuous evaluation of student performance. This process informs students and their parents/legal guardians and provides a basis for bringing about improvement in student performance.

Statewide uniform grading scale

In conformity with state law and state department of education policy, the district adopts a 10-point uniform grading scale for grades 9-12, as well as courses earning Carnegie units. To provide consistent grading practices across all grades, the 10-point uniform grading scale will also apply to grades 3-8. In addition, the grading scale will be used to calculate grade point ratio (GPA) and class rank for students earning Carnegie units.

The 10-point uniform grading scale is as follows:

A	90 – 100
B	80-89
C	70-79
D	60-69
F	59 and below

All report cards and transcripts will use numerical grades for course carrying Carnegie units.

See administrative regulations for additional implementation information.

Adopted 5/10/99; Revised 4/26/04, 9/12/05

Legal references:

A. S.C. Code of Laws, 1976, as amended:
1. Section 59-18-310(B) - Development or adoption of statewide assessment program to measure student performance.
2. Section 59-18-320(C) - Review of field test; general administration of test; accommodations for students with disabilities; adoption of new standards.

B. State Board of Education Regulations:
1. R43-262 - Assessment programs.
2. R43-262.4 - End of course tests.
3. R43-274 - Student attendance.

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Sponsor: Dr. Valerie Harrison

Grading scales

Kindergarten through grade two

Student progress in kindergarten and grades one and two are reported on a checklist including South Carolina curriculum standards in core curricular areas, related arts and work habits/social development. Report card formats in kindergarten, grade one and grade two must be approved by the Board.

Grades three through five

Student progress in grades three through five for related arts and work habits are reported by letter grades as follows.

Letter Grade		**Numerical Average**
S+	Excellent	90-100
S	Good	80-89
S-	Satisfactory	70-79
N	Needs Improvement	60-69
U	Unsatisfactory	Below 60

For the core academic subjects, **numerical averages** are reported as follows.

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

F	Below 60

Grades six through twelve

Student progress in grades six through twelve for all subjects will be reported as **numerical averages** as follows.

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

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State Uniform Grading Scale (Grades Nine through 12)

Grades nine through twelve

The District will follow the South Carolina uniform grading policy, as approved by the State Board of Education for the calculation of grade point averages (GPA), the weighting of courses and computation of class rank in grades nine through twelve. The State-mandated grade point conversion table below will be used to define letter grades and convert numerical course grades into quality points in order to calculate grade point averages and determine class rank.

10 Point Grading Scale

South Carolina Uniform Grading Scale Conversions				
Numerical Average	**Letter Grade**	**College Prep Weighting**	**Honors Weighting**	**AP/IB/Dual Credit Weighting**
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
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
WF	F	0.000	0.000	0.000
WP	-	0.000	0.000	0.000
FA	F	0.000	0.000	0.000

Reporting/Recording course grades/Conversion process

All report cards and transcripts will use numerical grades for courses carrying Carnegie units. Transcripts and report cards will show course title and level/type of course taken. The grading scale must be printed on the report card. When transcripts are received from accredited, out of State schools (or in State from accredited sources other than the 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 following equivalents will be used to transfer the grades into the student's record:

A = 95
B = 85
C = 75
D = 65
F = 51

If the transcript indicates that the student has earned a passing grade in any course with a numerical average lower than 60, the average will be converted to a 63 numerical grade.

If the transcript shows that the student has earned a grade of "P" (passing), 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." If no numerical average can be obtained from the sending institution, the receiving school will calculate the student's cumulative transfer GPA and the corresponding number equivalent will be assigned to replace the "P."

Weighting and definition of Honors, dual-credit and advanced placement courses

Dual Credit Courses

Under the State uniform grading policy, dual credit courses that are applicable to Baccalaureate degrees or to Associate Degrees offered by an accredited institution will carry an additional weight of 1.0 quality point added to the CP weight.

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 home school principal to earn both Carnegie units and credit for those particular courses.

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

Advanced placement and International Baccalaureate courses

The following State-defined criteria apply to the College Board's Advanced Placement (AP) courses and to the International Baccalaureate (IB) courses including those courses when offered online and in other nontraditional settings as well as those recorded on transcripts from accredited out-of-State schools and in State from sources other than the public schools, provided such schools are accredited *by the six regional accrediting agencies identified in the State Board regulation 43-273, Transfers and Withdrawals.*

- Only the specifically defined AP or IB courses can be awarded a full quality point above the CP weighting. Seminar or support courses for AP or IB courses may be weighted as honors course, but not as AP or IB courses.

- An AP course can carry only one quality point.

- A standard-level (SL) IB course can carry only one quality point. However, two quality points of IB credit can be granted for higher-level (HL) courses in the IB program that require a minimum of 240 hours of instruction.

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.

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

- An honors course must have a published syllabus that verifies rigor that is sufficiently beyond the College Preparatory (CP) requirements.

- Textbooks and/or other course materials will be differentiated and more rigorous than those used in CP courses.

- Honors courses may be offered in the disciplines of English, mathematics, science and social studies or in other content areas for which a third or fourth Carnegie unit is offered, provided the above standards are met. Honors weighting may not be designated in any physical education course.

One-half of a quality point (.5) is added to the CP weighting for honors courses that meet the 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.

Calculation of the grade point average (GPA) and class ranking procedure

The State-mandated uniform grading scale and method for calculating GPA_and determining class rank will apply to all courses taken by a student carrying Carnegie units, including units earned at the middle/junior high school.

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 average will be computed uniformly in all schools using the following formula. The

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formula will yield each student's GPA and all grade point averages are then ranked from highest to lowest in the class. Computations will not be rounded to a higher number. 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 determine the criteria for determining honor graduates, to include valedictorian or salutatorian, 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 unilaterally withdraw from a course after these time limitations will be assigned a course grade of "WF" (withdrawn failing) and the "F" (numerical grade of 51) 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. The district will establish withdrawal limitations for distance learning courses.

The following are criteria and special circumstances for the award of a "withdrawn passing" (WP) grade.

- A student who drops out of school or is expelled before the end of the grading period will receive a final grade of WP if the student 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. If a student was failing a course at the time the student dropped out or was expelled, the student will receive a grade "withdrawn failing" (WF) for the course. The grade of WF will be factored into the student's GPA as a numerical grade of 51.

- Students who are classified as medical homebound students and are unable to complete coursework during the regular duration of a course, as determined by the school administration, will be assigned a final grade of WP for classes not completed if the student was passing at the time of the medical homebound classification.

- Students who are evaluated for special education services during a semester and must drop a course with a passing average, a WP will be awarded as a final grade in the course.

If a student fails a course due to excessive absences, a grade of "Failing due to Absences" (FA) will be recorded on the student's transcript. The grade of FA will carry no Carnegie units but will be factored into the student's GPA as a 51.

Retaking courses

Students may retake the same course at the same difficulty level under the following conditions.

- Only a course in which a D or F was earned may be retaken.
- The course in which a D or F was earned may only be retaken during the current academic year or no later than the next academic year. Failed courses may be taken during summer school or during the regular school year. A request form is not required to retake a failed course.
- A student attempting to improve their grade in a previously passed course may do so by filling out a request form signed by the principal.
- A passed course may only be retaken during the regular school year and may only be retaken once at the same level.
- If the course is one of a sequence of courses offered, the retaken course must be taken in the proper sequence, unless the student is expressly permitted by the school administration not to do so.

The student's record will reflect all courses taken and the grade earned with the following exception.

Students taking courses for a Carnegie unit prior to the 9th grade year may retake any such course during their 9th grade year. In this case, only the 9th grade retake grade will be used in computing the student's GPA and only the 9th grade attempt will show on the transcript. This rule will apply whether the retake grade earned is higher or lower than the pre-ninth grade attempt.

End of course examination program (EOCEP) courses 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. Students will be allowed to take the examination only once during the completion of a course. The student must take the EOCEP test at the end of the regular course duration and not at the end of an extended period that may be granted through the credit recovery option. Students who repeat the course must be treated as though they are taking the course for the first time and all requirements apply.

Audits

The audit of any course will be allowed if space is available and if permission is granted by the principal and the teacher involved.

The student will be required to adhere to all rules and expectations of the audited class and will

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be expected to complete all assignments required by the teacher.

Audits will be recorded on the students' transcript as an AU. The AU will not count against a students GPA or class rank and will carry a point value of 0%.

Adopted

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Charleston County SCHOOL DISTRICT excellence is our standard

MEMORANDUM

To: All Principals

From: Valerie Harrison, Interim Chief Academic Officer; Mary Runyon, Interim Associate Superintendent for Learning Services; Terri Nichols, Associate Superintendent of Schools

Topic: South Carolina Uniform Grading Policy

Date: September 14, 2016

Chief Academic Office

Gerrita Postlewait, Ed.D.
Superintendent of Schools

Valerie E. Harrison, Ed.D.
Interim Chief Academic Officer

As a follow-up to the memorandum dated August 19, 2016, in which was stated "…changes to the grading policies for grades 3-8, beyond Middle School Carnegie credit courses, will not take effect until after Board approval", we have permission from the Board to move forward with the 10-point grading scale conversion for grades 3-12 immediately. This change will be reflected in the interim report cards for the current progress reports for students in grades 3- 12.

Attached is a copy of the information that went to the Board. Though the Board's final approval is scheduled during the September 26, 2016 Board meeting, we have been given permission to notify you to implement the 10-point grading scale.

Thank you for the investment you make each day in our students, our families, and our teachers.

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2016

JULY

S	M	Tu	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

AUGUST

S	M	Tu	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

SEPTEMBER

S	M	Tu	W	Th	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

OCTOBER

S	M	Tu	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

NOVEMBER

S	M	Tu	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

DECEMBER

S	M	Tu	W	Th	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

Month	Event/Activity
Standing Items	**Audit & Finance:** • Monthly Financial Report • Audit Plan Status Update • Audit Recommendations Status • Audit Reports • Regulator Reviews (if needed and as received) • Capital Projects Report
September	**Audit & Finance:** • External Audit Kickoff • Discussion of 7-day enrollment counts • Present FY17 Budget Revision **Board** • Present FY 17 Budget Revision for approval
October	**Audit & Finance** • Report FY 18 Budget Calendar. • Give Budget assumptions. **Board** • Present Budget Calendar and Assumptions.
November	**Audit & Finance** • Update on Allocations Committee and budget process. • Draft External Audit Results • Risk Assessment & discussion of audit plan (A&F input in plan development) • Discussion of 45-day enrollment counts (45th day is October 17, 2016) **Board** • Present FY16 Audit
December	**Audit & Finance** • Update on multi-year budget development. **Board** • Present estimate of 2017-2018 expenditure budget

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DRAFT

2017

JANUARY

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FEBRUARY

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JUNE

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Month	Event/Activity
January	**Audit & Finance** • Update on progress toward finalizing the 2017-18 budget. • Audit Plan submitted for approval • Annual Review of Audit & Finance Committee Charter • Annual Review of Internal Audit Department Charter **Board** • Update on budget process. • Have required public hearing meeting
February	**Audit & Finance** • Present 2017-18 Budget **Board** • **First Reading of 2017-18 Budget**
March	**Audit & Finance** • Present adjusted 2017-18 Budget. • Discussion of 90-day enrollment count (90th day is January 12, 2017) **Board** • **Second Reading of 2017-18 Budget**
April	**TEACHER CONTRACTS DUE APRIL 15, 2017**
May	**Audit & Finance** • Discussion of 135-day enrollment counts (135th day is March 22, 2017)
June	

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BOARD AGENDA ACTION FORM September 8, 2016 Committee Meeting — September 26, 2016 Board Meeting		
Section:	Audit & Finance Committee	
Subject:	Audit & Finance Committee Charter	
Name/Department:	Cathleen Milne / Internal Audit	
Agenda Item Number:	9.4B	
Background:	On August 22, 2016, the Board approved having the Audit & Finance Committee separate from the Committee of the Whole. The revision will provide a meeting format conducive to full and effective participation of the community members that serve on the Committee. The efforts of the Audit & Finance Committee will focus on restoring and sustaining financial stability; engaging in longer-term planning, including scenario planning; and developing multi-year budgets. The Audit & Finance Committee will have a more structured and intensely focused agenda and more time to study options and bring recommendations for the full Board's consideration.	
Discussion:	The revised Audit & Finance Committee Charter is attached in both a highlighted and clean draft form.	
Goals & Budget:		
This recommendation supports CCSD goal #:	Goals for Standard 2 and 4 – Governance & Leadership and Resources & Support Systems	
Overall budget for implementing CCSD goal:		
Request approval for funds within that budget in the amount of $:	n/a	**Funding Source**
Resulting positive impact for students in our District will be:		
Potential impact of this decision on other budget areas will be:		
Future Fiscal Impact:		
Recommendation:	☒**Action**	☐**Information**
	☒**Open Session**	☐**Executive Session**
It is hereby recommended that the Board of Trustees approve the Audit & Finance Committee Charter.		
Person(s) Responsible for Implementation:	Cathleen Milne	
Superintendent's Approval:	Gerrita Postlewait	

Board Member(s) Approval:		
Attachment(s):	☒**Yes**	☐**No**

CHARLESTON COUNTY SCHOOL DISTRICT
AUDIT AND FINANCE COMMITTEE CHARTER

Purpose and Authority of the Committee

The Charleston County School District ("District") Audit and Finance Committee ("Committee") is established in accordance with Policy. The purpose of the Committee is to provide independent advice, assistance, and recommendations to the District's Board of Trustees ("Board") in the oversight of financial reporting, the system of internal control, internal and external audit functions, and the District's process for monitoring compliance with laws and regulations.

The Committee serves solely in an advisory capacity making recommendations to the Board on financial and audit related matters... The Committee's scope of responsibility will not include oversight of transactional matters (i.e., specific operating and capital expenditures, disposals of assets, etc.) requiring Board approval. This approach will allow the Committee more capacity to focus on the responsibilities outlined below.

Committee Membership

Members of the Committee are appointed by the Chairman of the Board and affirmed by a majority of the Board. The Committee shall be comprised of at least six (6) independent voting members, to include a minimum of two (2) Board members and an individual with information technology expertise. A Board member will be appointed the committee's chair by the Chairman of the Board. The vice chair will be elected by a majority vote from among the committee members and will assume the duties of the chair in his/her absence.

Board members serving on the Committee shall be appointed annually in November. The term of service for non-Board members is two (2) years. For continuity purposes, non-Board member terms should be staggered and overlapping if possible. A member's term may be extended beyond the two-year term if recommended by the Chairman of the Board and affirmed by a vote of the Board. Voting members serve at the pleasure of the Board and are expected to attend each meeting

The Committee members collectively should possess the knowledge in accounting, auditing, information technology, financial reporting and school district finances needed to understand and evaluate the District's financial statements, external and internal audit activities, and compliance with laws and regulations. Accordingly, the Audit and Finance Committee's members, collectively, should:

- Possess the requisite knowledge necessary to understand technical and complex financial reporting issues;
- Be knowledgeable about internal controls, financial statement audits, and management/operational audits;
- Be knowledgeable of laws and regulations pertinent to the operations of the District;
- Have the ability to communicate with auditors, public finance officers, and the Board.

Committee Meetings

Meetings shall be held bi-monthly, or as business and requirements of the Committee dictate. Meeting agendas will be prepared and provided in advance to members, along with appropriate briefing materials. Minutes will be prepared. The Committee shall meet or communicate separately with representatives of the external auditors at least annually, and periodically with members of management or others as the Committee determines appropriate. The Board may assemble the committee to consider matters as required.

The committee charter includes the attached exhibit of recurring agenda topics to ensure the Committee meets its obligations under this Charter.

The District will provide dedicated administrative support to this committee.

Duties and Responsibilities

The duties and responsibilities of the Audit and Finance Committee include the following:

- **Finance Focus:**
  - Recommend policies that maintain and improve the financial health and integrity of the organization (i.e., balance sheet strength, use of debt, fund balance targets, maintain and improve credit ratings, revenue generation from taxation, etc.);
  - Review and recommend a long range financial plan for the organization;
  - Review and recommend an annual operation budget and annual capital budget consistent with the long-range financial plan and financial policies;
  - At the Board's request, review the financial aspects of major proposed transactions, new programs and services, as well as proposals to discontinue programs or services, and make action recommendations to the Board;
  - Monitor the financial performance of the organization as a whole against approved budgets, long-term trends and any District established benchmarks;
  - Require and monitor corrective actions to bring the organization into compliance with its budget and other financial targets;
  - Review the selection of and work product of independent financial advisers, bond counsel and managers, as needed;
  - Review significant accounting and reporting issues, including complex or unusual transactions and highly judgmental areas, and recent professional and regulatory pronouncements, and understand their impact on the financial statements.

- **External Audit Focus**:
  - Review the performance of the external auditors, and recommend to the Board the appointment or discharge of the auditors;
  - Meet with the external auditor prior to commencement of the audit to review the engagement letter and understand the scope and approach to the audit;

- Review and discuss with the external auditor any risk assessment of the District's fiscal operations as part of the auditor's responsibilities under governmental auditing standards;
- Receive and review the draft annual audit report and accompanying draft management letter, including the external auditor's assessment of the District's system of internal controls;
- Review significant changes in accounting principles, and any significant disagreements between management and the external auditors;
- Make a recommendation to the Board on accepting the annual audit report;
- Review corrective action plans developed by the District to correct deficiencies identified by the external auditor.

- **Internal Audit Focus:**
  - Review and recommend changes to the internal audit charter.
  - Make recommendations to the Board regarding the appointment of the internal auditor;
  - Review the annual internal audit plan to ensure that high risk areas and key control activities are periodically evaluated and tested;
  - Review significant recommendations and findings of the internal auditor;
  - Monitor management's implementation of the internal auditor's recommendations;
  - Participate in the evaluation of the performance of the internal audit function.

- **Compliance Focus:**
  - Review the effectiveness of the system for monitoring compliance with laws and regulations and the results of management's investigation and follow-up of any instances of noncompliance;
  - Review the findings of any examinations by regulatory agencies, and any auditor observations;
  - Obtain regular updates from management and District legal counsel regarding compliance matters.

- **Other Responsibilities:**
  - Perform other activities related to the charter as requested by the Board;
  - Institute and oversee special investigations as needed;
  - Regularly report to the Board about Committee activities, issues and related recommendations;
  - Evaluate the Committee's performance on an annual basis.

Review of the Charter

The Committee shall assess and report to the Board on the adequacy of this Charter no less than an annual basis or as necessary. Charter modifications, as recommended by the Committee, should be presented to the Board in writing for their review and action.

The Board may revise or terminate this charter by a majority vote of the Board members

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