Committee of the Whole Meeting Agenda
September 14, 2026 at 5:15 PM

75 Calhoun Street

1. Opening Items

A. Call to Order

2. Special Recognition

A. Special Recognitions

3. Superintendent's Report

A. Superintendent's Report
Superintendent Report COW 09142026 (1).pdf

4. Strategic Education

A. Monitoring Report: SC Climate Survey Results
SEC Monitoring Report SC School Climate Survey COW 09142026.pdf

5. Audit & Finance Committee

A. Internal Audit Presentation - Security & Emergency Management
Security and Emergency Management Internal Audit.pdf
Audit Findings Matrix 8.2026.cleaned.pdf

B. Update on Hiring Independent Qualified Forensic Auditor to Review Next Level Educational Services Invoices and Payments
A&F Charter.pdf
OIG Report.pdf

C. Tax Increment Financing Annual Report
Tax Increment Financing Board Report.pdf

D. Monthly Financial Reports - July 2026
July 2026 Monthly Revenues Report.pdf
July 2026 Monthly Expenditures Report.pdf
2026-2027 Head Start-Early Head Start - July 2026.pdf

YTD Budget Objects Negative - July 2026.pdf

E. Purchases and Contracts Greater than $250,000

F. Capital Projects Report - July 2026
Capital Projects Report July 2026.cleaned.pdf

8. Public Comments

A. Public Comments in Person according to Policy

B. Review of Online Public Comments Submitted

9. Closing Items

A. Closing Items

B. Adjournment of Meeting

Committee of the Whole

SUPERINTENDENT'S REPORT

Anita W. Huggins, Superintendent
September 14, 2026

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BALANCED LEARNING FRAMEWORK

Grade-Level Considerations

PK3–PK4

≤15–20 min

Brief • teacher-directed
exception, not routine

K–1

20–30 min

Short • purposeful
targeted support

2–5

30–60 min

Meaningful value
practice + feedback

6–8

Purposeful

Regular use, balanced
not most of class alone

9–12

Balanced

Varies by course
create + demonstrate

BALANCED LEARNING FRAMEWORK

1. **Balanced Learning Framework** guides purposeful, age-appropriate technology use.
2. **Lightspeed** technology provides visibility into district devices, apps, websites, and any AI-tool use.
3. **Parent Portal in LightSpeed** gives families clearer insight into district-issued device use.
4. **Commitment** to review patterns, share what we learn, and make adjustments where needed.

INVESTMENT IN INSTRUCTIONAL LEADERSHIP

Building a leadership pipeline from the classroom to district leadership







$300,000 State Grant

- Awarded through the SC Department of Education's Instructional Leadership Accelerator Pilot Fund

Leadership at Every Level

- Development and support for teachers, teacher leaders, instructional coaches, assistant principals, principals, and district leaders

High-Quality Development

- Partnership with the University of Virginia's Partnership for Leaders in Education, along with coaching, mentoring, peer learning, classroom observation and feedback, and Leverage Leadership 3.0

EXPANDING DIRECT ADMISSION OPPORTUNITIES

CCSD + Charleston Southern University

A Direct Path to College

- Beginning with the Class of 2027, qualifying seniors at **all** CCSD high schools can receive direct admission offers from Charleston Southern University.

Qualifications

- 3.0+ unweighted GPA, in good standing, and on track for an SC high school diploma

Removing Barriers

- No application fee for students receiving a direct admission offer
- Simplifies the college application process
- Gives students an admission option early in their senior year















COMMITTEE OF THE WHOLE

STRATEGIC EDUCATION

MONITORING REPORT
SC CLIMATE SURVEY

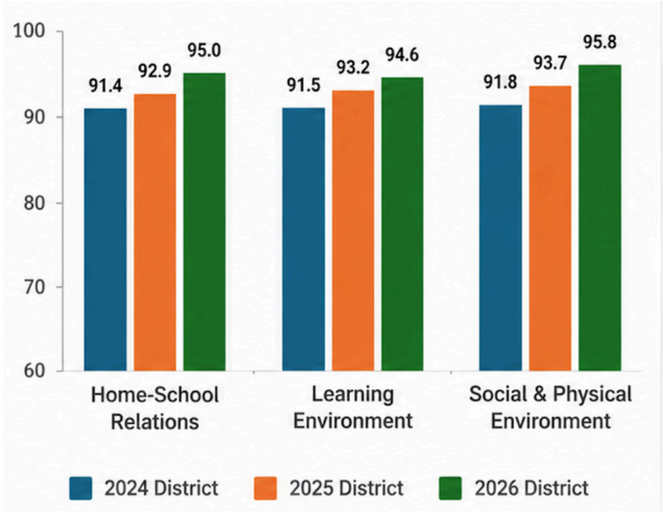
September 14, 2026

Charleston County SCHOOL DISTRICT

Districtwide Improvements

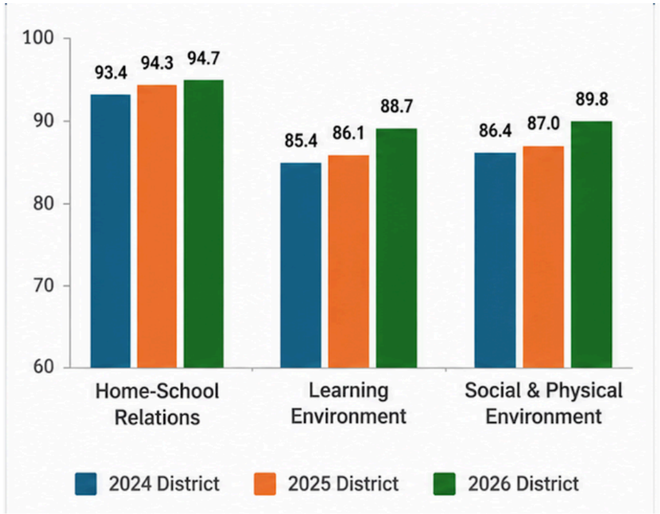
2026 School Climate Survey: Positive Movement Across All Groups

Parents



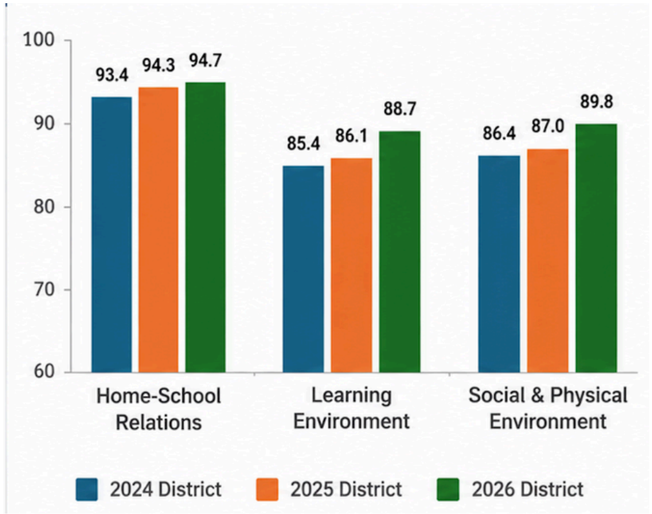
- **All measures improved**
- Average increase of approximately 6.4 percentage points

Students



- **All measures improved**
- Average increase of approximately 2.7 percentage points

Teachers



- **71 of 72 measures improved**
- Gains across student behavior, motivation, family participation, and staff morale

What Is Working

Strong Teaching & Learning

- 95.6% of parents say teachers give assignments that help their child learn
- 95.5% of students say teachers expect them to learn
- 97.8% of teachers say state standards are effectively implemented

Strong Expectations

- 95.1% of parents say their school has high expectations for learning
- 95.2% of students say teachers expect students to behave
- 96.9% of teachers report high expectations for student learning

Safe Schools

- 93.8% of parents say their child feels safe during school
- 91.3% of students feel safe going to or coming from school
- 98.3% of teachers feel safe during the school day







Areas for Continued Improvement

Student Facilities

- 61.6% of students say bathrooms at their school are kept clean.
- *Important context: Bathroom cleanliness was also among the areas showing the largest year-over-year improvement in student perceptions.*

Student Behavior

- 67.0% say students behave well in hallways, the lunchroom, and on school grounds.
- 68.9% say students behave well in class.

Parent Voice

- 67.1% of parents say their child's school considers changes based on parent feedback.

Bullying Prevention

- 79.4% of students say that they can always go to adults at their school if they are being bullied.
- 80.0% parents say teachers and staff prevent or stop bullying.

Building on Progress

Safe & Supportive Schools

- CENTEGIX | 24/7 Mental Health Supports | Student Behavior Supports

Engaged Students & Families

- Family Engagement & Outreach | Student Engagement | Work-Based Learning

Supporting Our Educators

- Teacher Compensation | Central Office Substitute Initiative | C.L.A.S.S.







Make the Mark.

Charleston County School District | June 3, 2026

Security and Emergency Management Internal Audit



plante moran | Audit. Tax. Consulting. Wealth Management.

Contents

Executive Summary 2

- Project Overview 2
- Objective & Scope 2
- Areas of Recognition 3
- Results by Process Area 3
- Methodology 4

Detailed Audit Results 5

- Approach 6
- Summary of Findings and Recommendations 7
- Finding #1 – Emergency Preparedness Training Completion Percentage 9
- Opportunity and Best Practice Recommendation 11

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June 3, 2026

Tiffany Lyman
Director of Financial Operations
Charleston County School District
75 Calhoun Street
Charleston, SC 29401

Dear Tiffany:

Plante Moran has completed an internal audit over the security and emergency management function for Charleston County School District ("CCSD"). This internal audit included testing of four predetermined audit objectives detailed in the following pages of this report.

We were not engaged to, and did not perform, a financial statement audit, the objective of which would be to express an opinion on CCSD's presentation of financial information in accordance with accounting principles as promulgated by the Governmental Accounting Standards Board, or on the internal control environment. Accordingly, we do not express an opinion. If we had performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is solely for the information and use of the management and the Charleston County School District Board of Trustees and is not intended for use by anyone other than these specified parties.

We would like to thank the management and staff of CCSD for their cooperation and courtesy throughout this process.

Sincerely



Matthew Bohdan, CPA, CIA
Engagement Partner

Executive Summary



Project Overview

The Charleston County School District (CCSD or District) Audit & Finance Committee approved an internal audit over the internal controls in the security and emergency management function per the fiscal year 2025 internal audit plan on June 24, 2024. The Security and Emergency Management department is responsible for supporting student and staff safety, safeguarding District facilities, and coordinating communication and execution of emergency response activities. The Safety and Risk Services department oversees Vector Solutions, the District's web-based training management platform used to deliver and track completion of required trainings, including emergency response training. Given the nature of these activities, effective internal controls support compliance with applicable timelines and requirements, promote consistent execution of emergency protocols, and enable timely identification, escalation, and remediation of emergency situations.

Objective & Scope

Plante Moran evaluated the Security and Emergency Management department of CCSD for the period July 1, 2024, through April 30, 2026. The internal audit addressed the following key process areas:

1. **Potential student situation (PSS) reporting:** Processes for identifying, communicating, and resolving student-related incidents initiated through alerts from the District's third-party monitoring vendor, Gaggle.
2. **Emergency response training**: Administration of required training for District employees, including assignment, tracking of completion, and follow-up on outstanding requirements.
3. **Emergency Operations Plan (EOP):** Development, maintenance, and periodic review of the District's emergency response framework including alignment with South Carolina Department of Education guidance.
4. **School safety drills**: Scheduling, execution, and documentation of required drills conducted by schools across the District.

Our audit objectives include the following:

1. Understand the current procedures and practices related to PSS reporting, emergency response training, the EOP, and school safety drills through documentation review and stakeholder inquiry.
2. Assess internal controls supporting these processes within the security and emergency management function.
3. Identify gaps and provide recommendations to mitigate risk to the District.

Plante Moran did not assess, inspect, or validate Gaggle as a software platform, including its system configuration, monitoring or keyword logic, or the effectiveness of its detection functionality. Our audit focused on the District's process for receiving, communicating, documenting, and responding to potential student situation alerts generated through Gaggle.

Further details regarding the audit objectives tested can be found on page 6 of this report.

Areas of Recognition

The areas of recognition below represent practices currently in place that enhance the District's internal control environment. Plante Moran encourages the District to continue to build upon these practices.

Area	Description
EOP Review Process and Completeness	The Security and Emergency Management department performs an annual review of the EOP through completion of the Department of Education's Model Safe Schools Checklist. This process supports timely updates to the plan. Based on our procedures, the EOP incorporates key elements required by the South Carolina Department of Education Model Safe Schools Checklist, including defined roles and responsibilities, escalation and communication protocols, and response procedures for emergency scenarios reviewed during the audit. Collectively, these practices demonstrate that the District maintains a current and comprehensive plan to support effective emergency response and preparedness.
Safety Drill Scheduling and Compliance Oversight	The Security and Emergency Management department established an internal deadline for safety drill completion one week in advance of the state-required deadline. This approach provides additional time to identify schools that have not completed required drills and follow up to support completion prior to state deadlines. As a result, this practice strengthens oversight, reinforces timely compliance, and supports the District's ability to meet state requirements.

Results by Process Area

The table below includes the total number of findings and opportunities to implement best-practice recommendations related to the process are tested. For further details regarding the findings and opportunities, see the Summary of Findings and Recommendations section on page 7 and the Opportunity and Best Practice Recommendation section on page 11.

Findings	Opportunities	Total
1	1	2

Methodology

To evaluate the adequacy of the procedures, practices, and internal controls in place within the security and emergency management function, specifically related to PSS reporting, emergency response training, the EOP, and school safety drills, Plante Moran performed the following:

1. Conducted walkthrough interviews with the Executive Director of Security and Emergency Management to discuss practices and confirm observations.
2. Performed sample-based testing to fulfill our audit objectives, including:
    a. **Objective #1 – Potential student situation (PSS) reporting**: Reviewed potential student situations identified by the District's third-party monitoring vendor, Gaggle, including evidence of initial Gaggle notification, communication of resolution to the Executive Director of Security and Emergency Management and other appropriate personnel by the assigned Security and Emergency Management staff member, and documentation of incident details, responses, and resolution within the Computer-Aided Dispatch (CAD) module.
    b. **Objective #4 – School Safety Drills:** Reviewed safety drill completion and reporting, including evidence of timely completion within established internal and state deadlines and documented follow-up on incomplete or late drills.
3. **Objective #2 - Emergency Response Training:** Evaluated completion of bi-annual training assigned through Vector Solutions, including evidence of training assignment, completion tracking, and the configuration of weekly automated reminder emails issued to District staff with incomplete training.
4. **Objective #3 – Emergency Operations Plan:** Reviewed the District's EOP to validate that key elements outlined in the South Carolina Department of Education Model Safe Schools Checklist were included.
5. Documented internal controls supporting security and emergency management activities, including PSS reporting, emergency response training, the EOP, and school safety drills.

Detailed Audit Results



Approach

Plante Moran evaluated the District's procedures and internal controls related to the security and emergency management function, focusing on PSS reporting, emergency response training, the EOP, and school safety drills. Our approach included inquiry with the Executive Director of Security and Emergency Management, as well as sample-based testing to assess the following audit objectives:

No.	Audit Objective Descriptions	Conclusion
1	Assess whether the District has processes in place designed to monitor student safety, health, and well-being during students' use of District provided technology.	Effective with Recommendation (Opportunity No. 1)
2	Confirm that all staff receive bi-annual emergency response training and that evidence of completion is documented for each required individual.	Ineffective (Finding No. 1)
3	Evaluate the District's process for developing and updating emergency operations plans to confirm alignment with guidance issued by the South Carolina Department of Education.	Effective
4	Verify that safety drills are accurately recorded in the system of record, conducted timely, and documented in accordance with District policies and procedures.	Effective

Each of the above audit objectives was assigned a conclusion of effective, effective with recommendation, or ineffective. The conclusions apply only to the specific audit objectives tested and identified above, rather than the District's overall internal control environment.

1. **Effective** indicates that the audit evidence demonstrates that the controls or processes tested are operating as intended and achieving the desired outcomes.
2. **Effective with Recommendation** indicates that while the audit evidence demonstrated that the controls or processes tested are operating as intended and achieving the desired outcomes, there is room for improvement or best practice recommendations.
3. **Ineffective** indicates that the audit evidence demonstrates that the controls or processes tested are not operating as intended and does not achieve the desired outcomes.

Summary of Findings and Recommendations

Our observation below is based on corroborative inquiry with CCSD personnel and inspection of sample documentation. In response to our observation, a recommendation is included for the District's consideration on how to resolve gaps where internal controls were not in place, internal controls were not designed effectively, or opportunities exist to reduce risk to the District.

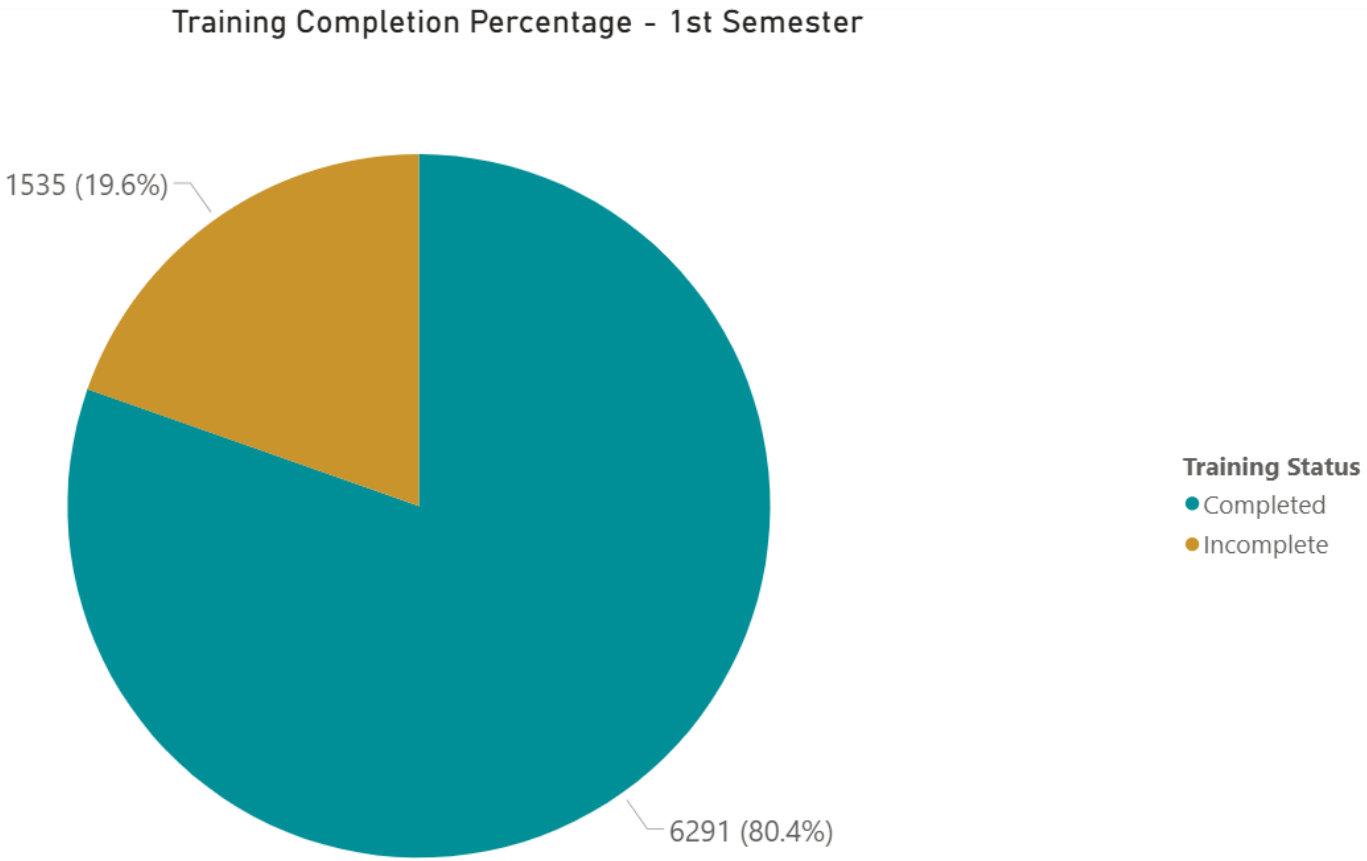
This recommendation has been assigned a **high priority,** reflecting its potential impact on the process, internal controls, and efficiency of operations. A high priority rating indicates that the finding requires immediate attention, and the recommendation may have a significant impact on risk mitigation.

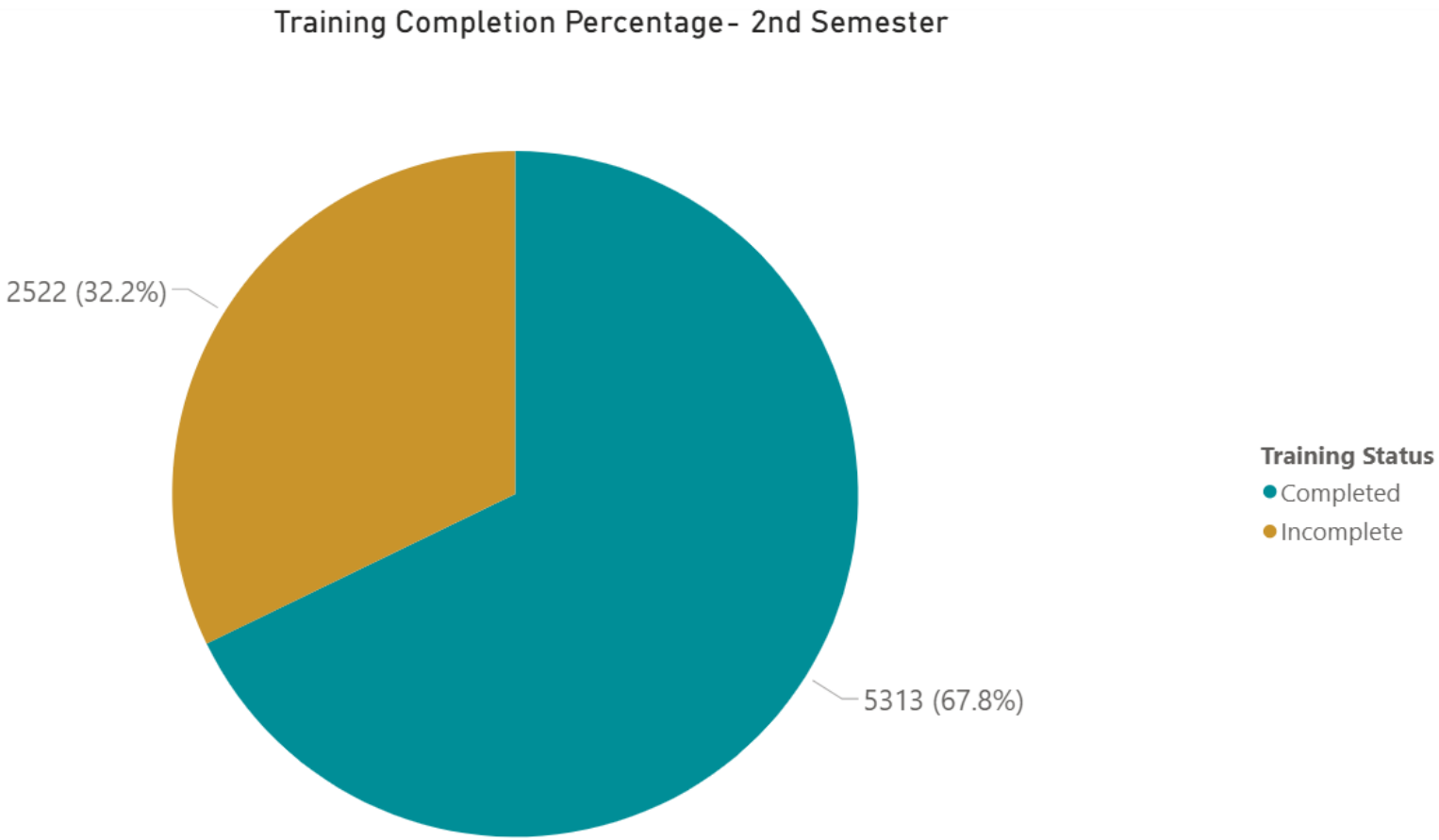
The table below summarizes the findings and related recommendations identified through the audit:

FINDINGS			
1	**Insufficient Follow-up Procedures for Required Training**	**Priority:**	High
	Observation		
	Required bi-annual safety and emergency preparedness training was not completed by all staff assigned to the training. The District primarily relies on Vector Solutions to issue weekly automated reminder emails to employees with overdue training and has not implemented an additional follow-up or escalation process to help ensure overdue training assignments are completed.		
	Criteria		
	District Policy EBC Emergencies states that staff shall receive annual training on emergency responses.		
	Exception Rate		
	20% of all employees did not complete the required safety and emergency preparedness training for the first semester of the 2025-2026 school year. 32% of all employees did not complete the required safety and emergency preparedness training for the second semester of the 2025-2026 school year.		
	Risk		
	Required emergency preparedness training may not be completed by all assigned personnel, which can reduce employee awareness of expected emergency response procedures and contribute to inconsistent execution of response responsibilities during incidents.		
	Recommendation		
	The Security and Emergency Management department should coordinate with the Safety and Risk Services department to establish and document a multi-layer training compliance training monitoring and escalation process that supplements automated reminders. At a minimum, this should include: 1. Monthly compliance training completion reporting generated from Vector Solutions 2. Distribution of overdue training listings to supervisors/department leadership 3. Defined, time-bound expectations for supervisory follow-up and escalation when training remains overdue 4. Centralized oversight to track completion trends and confirm follow-up actions are occurring as designed		
	Management Response		
	Management Response #1: *Pending Management Response* **Proposed Implementation Date:** *Pending Management Response* **Responsible Party for Implementing Recommendation:** *Pending Management Response*		

Finding #1 – Emergency Preparedness Training Completion Percentage

As part of this internal audit, Plante Moran obtained and reviewed the Vector Training Compliance by Person report for the first and second semesters of the 2025–2026 school year. The Vector Training Compliance by Person reports include assigned emergency preparedness training courses, specifically Standard Response Protocol, Armed Assailant, and Fire Safety, including the required completion (due) date and actual completion date for each individual assigned training.. The charts below summarize, by semester, the number of staff assigned to each training within Vector Solutions and their completion status. Training was considered incomplete where the completion date was not populated in the report.




Training Completion Percentage- 2nd Semester
2522 (32.2%)
5313 (67.8%)
Training Status
Completed
Incomplete

Opportunity and Best Practice Recommendation

The following opportunity and best practice recommendation is based on our inspection of documentation and corroborative inquiry with CCSD. While no significant gaps or deficiencies were identified, variability was noted in the timing of Gaggle-issued notifications to the District regarding potential student situations (PSS). This variability presents an opportunity to evaluate the timeliness of notification delivery from Gaggle.

No.	Risk	Opportunity	Best-Practice Recommendation
1	Variability and delays in notifications of a PSS may result in the District not receiving information in a timeframe that supports prompt response to identified incidents.	Automated email notifications and phone calls generated by Gaggle after identification of a PSS are not consistently issued within a defined timeframe following detection. Several notifications reviewed in testing were sent more than one hour after the initial detection.	The Executive Director of Security and Emergency Management should coordinate with Gaggle to investigate the causes of variability between PSS identification and notification delivery to District personnel.

Thank you.



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Matthew Bohdan, CPA, CIA

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'leston County
OOL DISTRICT

Audit Area	Findings ID	Findings	Area of Responsibility	Management Response / Details	Resolution Deadline	Resolved	Comments / Follow Up
Information Technology	001	Per inquiry with CIO and IT team, it has been observed that there is no formal vendor management program in place, presenting significant risks in vendor oversight and potential impacts on operational security and compliance.	IT Network	IT has collaborated with Procurement to include specific SLA language in all contracts going forward. Vendors will be required to provide documentation on how District data is maintained and securely deleted after contract termination. Furthermore, vendors must report any security incidents in theory environment to CCSD within 72 hours of detection. To ensure adherence to these requirements, CCSD will conduct bi-annual compliance audits. Additionally, a robust vendor evaluation process has been introduced to assess the security practices of potential vendors prior to onboarding. Roles and responsibilities of CCSD personnel in vendor management oversight will also be clearly defined to maintain accountability and operational security.	6/30/2025	Yes	This strengthened oversight model delivers consistent security expectations for all vendors and satisfies the audit's recommendations.
Information Technology	002	Per inquiry with the CIO and Information Technology team, removeable media is not blocked by policy.	IT Network	IT has implemented enhanced removable media controls through existing endpoint protection software, automatically scanning and validating all external drives upon connection. This configuration blocks access to any device containing threats while preserving approved instructional and operational use cases. IT has documented monitoring protocols and established periodic audits to verify compliance. This implementation meets the audit's cybersecurity objectives while maintain essential functionality across academic and support environments.	6/30/2025	Yes	As a result, the District now maintains a secure, auditable and instructionally supportive approach to removable media management.
Information Technology	003	The District has established a Business Continuity Plan, Disaster Recovery Plan, and Incident Response Plan, but these plans are either in draft form or require updates to stay effective.	IT Network	The District has finalized and implemented comprehensive Business Continuity, Disaster Recovery, and IT Incident Response Plans to ensure operational resilience and rapid recovery capabilities. These plans define clear roles, coordinated response procedures, and scenario-specific playbooks validated through routine tabletop exercises. A recurring review schedule is in place to maintain alignment with emerging risks and industry best practices, ensuring the District's preparedness remains current and effective.	8/31/2025	Yes	The integrated planning approach ensures the District remains ready to respond effectively to disruptions with a documented, tested and sustainable continuity and recovery framework.
Information Technology	004	Per inquiry with the CIO and Information Technology team, the current verification process for addressing specific helpdesk tickets, such as password resets, may lead to unauthorized access.		The Help Desk has implemented a strengthened authentication process to verify staff identity prior to password resets, effectively mitigating the risk of unauthorized access. Employees are now required to provide three of five predefined verification data elements unique to them and not publicly accessible through external systems. This method ensures a strong identity check while maintaining efficiency for legitimate users. If a caller cannot successfully provide the required information, a fallback verification process engages the employee's supervisor through verified communication channels before any password action is taken. This layered approach aligns with best practices for identity assurance and provides a secure, auditable process for password management.	7/31/2025	Yes	This enhanced process provides a robust safeguard against unauthorized access while preserving an efficient experience for legitimate users.
Information Technology	005	Per inquiry with the IT team, the only security training in place is a mandatory 20-minute email safety session. Staff are required to review acceptable technology use policies, but no additional training or testing is provided. There is no structured curriculum covering key cybersecurity principles such as phishing, business email compromise, data protection, or secure password practices.		District employees complete annual training that includes testing on CCSD Technology Security, Privacy, and Copyright Standards. To reinforce this learning, the District employs the KnowBe4 platform to conduct ongoing phishing simulations and adaptive training. Users who fail a defined number of phishing tests are automatically enrolled in targeted refresher courses, ensuring accountability and sustained cybersecurity awareness across all staff.	9/1/2025		Together, these measures provide a robust and repeatable process that both meets the audit requirement and strengthens our overall security posture.
Capital Programs	001	Certain Capital Procurement and Capital Project Accounting users have the ability to enter a requisition in MUNIS that exceeds the budget. Although Capital Projects Accounting users do not enter requisitions, it was noted those users did have access to override the budget in MUNIS. There were no identified instances of a user utilizing the override access permission, as Plante Moran did not perform such testing	Capital Projects Accounting and Procurement Services	The ability to override requisitions in MUNIS for both the Capital Supervisor and Procurement Officer has been removed or "Disabled".	4/1/2025	Yes	Permissions have been adjusted in MUNIS to remove the authority to override budgets.

Audit Area	Findings ID	Findings	Area of Responsibility	Management Response / Details	Resolution Deadline	Resolved	Comments / Follow Up
Payroll	001	Testing identified two temporary employees who were paid at the prior school year's rates for part of the year. The discrepancy was detected through Human Resources' periodic review and was retroactively corrected.	HR - Compensation	A periodic annual review for all temporary employees are conducted as a part of our regular compensation review. We will ensure reviews are processed prior to the start of work for temporary employees (dates are not dependent upon the start of the fiscal year as are permanent employees). There is not one assigned individual to complete this task as it is a manual process in which each temporary employee has to be reviewed. The reviewer will be a separate individual from the one who applied the rate change. Sign off will occur on an Excel spreadsheet as these are temporary employees and not a part of the standard rate change process	7/1/2025	Yes	Associate of Human Resources has confirmed the finding as resolved.
Payroll	002	Substitute timecards in Red Rover were not approved by the school on time and were auto-approved by the system, increasing the risk that reported hours were not verified before payroll processing.	Human Resources	We will continue to monitor approvals each Wednesday so that we may notify schools of needed corrections by the week's end. We will also continue to follow up the next week to ensure that corrections have, in fact, been made. Repeated violations at the school level will be reported to the appropriate level leader. We have submitted a proposal to conduct the summer training during this year's Charleston Educator Symposium.	Late July	Yes	Trainings were held at CES in July and several online sessions before the beginning of the school year. Quarterly trainings and office hours will be held throughout the year for quality control.
Accounting	001	The District has not established a formal process to monitor, manage and collect past due accounts receivable balances.	Accounting/Staff Attorney	The District agrees that there is no formal process. A/R balances were typically small and were often limited to internal stakeholders. The volume has increased in the past few years, and a formal process is now needed. Past due items are reviewed on a regular basis and decisions regarding individual collections were handled by Finance leadership on a case-by-case basis. Discussions regarding as formal process began with financial leadership and legal services in March 2025 and are ongoing.	12/31/2025	Yes	Accounting will have a draft policy sent to legal by 12/12/25
Accounting	002	Accounting initiated a multi-year Accounts Receivable reconciliation converging FY22-FY25, which was completed in June 2025. Upon review, PM identified reconciling items from FY15 and FY20 that have been carried forward annually.	Accounting - A/R Supervisor	MUNIS has subsidiary ledger that provides reports on balances that run through the AR system. There was staff turnover in the AR Accountant position in 2023-2024 which created a vacancy for several months. Once the new staff was trained, a discrepancy was noted this fiscal year which prompted the manual reconciliation from 2022-2025 to identify the variances. Meetings were held monthly to review AR balances though there has not been a formal sign off process. Beginning August 2025, a formalized monthly review will be completed by the A/R Analyst and reviewed and signed off by the A/R Supervisor. Outstanding items will be noted and escalated as needed.	8/1/2025	Yes	Process was updated and issue is resolved
Accounting	003	Several accounting users have MUNIS access beyond what is required for their job, including ability modify fixed assets records, vendor information, and self-posting of journal entries.	Business Intelligence/Accounting/Procurement	Accounting had no knowledge of users outside of the Accounting office having access beyond what is standard and necessary. Accounting and Procurement will meet with Business Intelligence to collaborate on a process to review system access for Accounting roles and to determine appropriate access and mitigating controls. We do not wish to change the access to self post journal entries as there is a review process in place and changing the access would impact multiple areas within the district.	10/31/2025	Yes	Accounting and Procurement met with BIIM in October and reviewed mitigating controls are in place. Ongoing reviews are being completed by BIIM
Accounting	004	Assets acquired during school construction are not consistently tagged or recorded in the fixed assets ledger.	Fixed Asset Supervisor/Construction Procurement	Accounting met with FF&E team and Capital Projects Accounting on 8/19/25 to review the process for construction related assets. A formal check and balance process was created for new construction to ensure that all new assets are accounted for.	9/30/2025	Yes	Process was updated and issue is resolved
Student Activities	001	Receipt amounts on Breakdown Sheets and deposits do not always match the receipt books. There is no process to actively detect missing deposits.	CE Williams South Middle/Haut Gap Middle/Drayton Hall Elementary	Bookkeepers should reconcile the receipt book, Breakdown Sheet, and actual funds at the time of deposit. Escalate discrepancies to the staff member and principal. Reinforce that staff must prepare a Breakdown Sheet each day funds are received.	Immediate	yes	Accounting staff met with Principals and reviewed findings. Schools put action plans into place.
Student Activities	002	Teachers and staff do not consistently submit collected funds to the bookkeeper on the day received.	Academic Magnet High/Camp Road Middle/C.E. Williams South Middle/Haut Gap Middle/Drayton Hall Elem./Goodwin Elem./Memminger Elem./Mt. Pleasant Academy/Oakland Elem.	Bookkeepers should regularly review receipt books. To support this, adopt one of the following approaches: (1) Transition to pre-numbered triplicate receipt books, and (2) If the District continues using duplicate receipt books, bookkeepers should visually inspect the receipt book at the time of submission.	Immediate	Yes	Accounting staff met with Principals and reviewed findings. Schools put action plans into place.
Student Activities	003	Payment/Refund Request Forms are not consistently used to document purchase authorization, with purchases often occurring before form completion and approval.	Academic Magnet High/Camp Road Middle/C.E. Williams South Middle/Haut Gap Middle/Drayton Hall Elem./Goodwin Elem./Memminger Elem./Mt. Pleasant Academy/Oakland Elem.	Bookkeepers and/or principals should verify that the form is completed and approved prior to any purchase. Reinforce this requirement through targeted training.	Immediate	Yes	Accounting staff met with Principals and reviewed findings. Schools put action plans into place.
Student Activities	004	Invoices and receipts for Student Activity Fund disbursements are not consistently signed or marked as paid	Academic Magnet High/Camp Road Middle/C.E. Williams South Middle/Haut Gap Middle/Drayton Hall Elem./Goodwin Elem./Memminger Elem./Mt. Pleasant Academy/Oakland Elem.	Before issuing a check, bookkeepers should verify that invoices/receipts are signed. If not, return them to the originator. After issuing checks, mark invoices/receipts as paid with a stamp to prevent duplicates/ Reinforce these steps during training to ensure consistency.		Yes	Accounting staff met with Principals and reviewed findings. Schools put action plans into place.

Audit Area	Findings ID	Findings	Area of Responsibility	Management Response / Details	Resolution Deadline	Resolved	Comments / Follow Up
Student Activities	005	Funds are not consistently recorded in MUNIS or deposited on the same day they are receipted.	Camp Road Middle/Drayton Hall Elem./Goodwin Elem.	Bookkeepers should compare the teacher receipt book, Breakdown Sheet, and actual funds at the time of deposit to ensure timely submission. Escalate delays to the principal. During training, reinforce that bookkeepers must enter receipts in MUNIS on the same day funds are receipted.	Immediate	Yes	Accounting staff met with Principals and reviewed findings. Schools put action plans into place.
Expanded Learning	001	There is a lack of consistency in the receipts-to-deposit-to posting process to confirm that what is being receipted in ProCare and deposited at the bank is accurately entered into MUNIS.	Expanded Learning - Budget Specialist	The Budget Specialist will ensure all appropriate backup from ProCare and Bank is submitted with each deposit. The Budget Specialist will send a weekly report to the Director and Executive Director of any unsubmitted or incomplete deposits. The Director/Executive Director will follow up with the Site Coordinator to ensure any this incomplete or missing backup is appropriately submitted.	10/14/2025	Yes	
Expanded Learning	002	Program Officers do not follow a standardized cadence or method for conducting and documenting site visits	Expanded Learning - Executive Director	1. Implementation of Walk Through Tool for site visits 2. Monthly focus areas of Program Officers - October's focus is Safety & Student Engagement. 3. Each Program Officer is required to visit each site once per month and provide feedback directly to the Site Coordinator.	9/23/2025	Yes	
Expanded Learning	003	Site Coordinators currently perform all key cash-handling functions - receiving funds, recording transactions in ProCare, and depositing funds at the bank - creating a segregation of duties conflict.	Expanded Learning - Budget Specialist	Budget Specialist updated the SOP for deposits to include an additional staff member and submission within 24 hours.	10/14/2025	Yes	
Expanded Learning	004	There is a misalignment between documented job descriptions and the responsibilities currently carried out in practice. Several responsibilities are missing, outdated, or informally reassigned without clear role definition, which may lead to ambiguity in accountability and oversight.	Executive Director and Director	With the support of Human Resources and Dr. Clamp, conducted a comprehensive review of the Expanded Learning organizational structure to ensure job responsibilities are properly aligned with the appropriate roles and updated job descriptions to include the position's primary objective, clearly distinguishes core responsibilities from supporting functions, and define the technical skills, competencies, and qualifications required for the role. Pending guidance from Human Resources, the Leadership Team plans to reorganize by the end of the fiscal year.	March 2026	Yes	Reorganization and realignment of job descriptions has been completed.
Expanded Learning	005	Standard operating procedures (SOPs) are missing for certain Expanded Learning processes and insufficiently detailed where they exist.	Director	In the process of drafting SOPs for all key areas.	March 2026	Yes	SOPs have beed drafted and distributed based on all audit findings.
Expanded Learning	006	Many Site Coordinators adjust tuition invoices for student absences, contrary to established guidelines.	Budget Specialist and Executive Director	1. Provided training for Site Coordinators, reinforcing expectations that invoices should not be adjusted based on attendance. 2. Established a weekly requirement for Site Coordinators to pull the tuition report and load into a folder that all leadership can review. 3. Program Officers will follow up weekly with Site Coordinators on outstanding balances and adjustments.	10/18/2025	Yes	
Expanded Learning	007	Despite program guidelines requiring timely payment and suspension after two weeks of non-payment, many sites continue service without collecting balances. Additionally, monitoring past due balances remains challenging due to timing differences in receiving ABC Vouchers from the state. Current reporting does not clearly distinguish between amounts owed by parents and those covered by ABC Vouchers for each student.	Budget Specialist and Executive Director	1. Provided training to Site Coordinators, reinforcing expectations that invoices should bot be adjusted based on attendance. 2. Established a weekly requirement for Site Coordinators to pull the tuition report and load into a folder that all leadership can review. 3. Program Officers will follow up weekly with Site Coordinators on outstanding balances and adjustments.	9/30/25 & 10/18/25	Yes	
Expanded Learning	008	Site Coordinators do not provide parents with a receipt when cash or check is received.	Budget Specialist and Executive Director	Training provided at the all-staff meeting on 10/18/25 to ensure all funds are receipted. Random audits are in place by the Budget Team.	10/18/2025	Yes	
Expanded Learning	009	Tuition fees are not consistently assessed in accordance with the fee schedule. Sibling discounts remain in place after eligibility lapses, and no systematic review catches the errors.	Budget Specialist and Executive Director	1. Provide training to Site Coordinators, reinforcing expectations that invoices should not be adjusted based on attendance. 2. Establish a weekly requirement for Site Coordinators to pull the tuition report and load into a folder that all leadership can review. 3. Program Officers will follow up weekly with Site Coordinators on outstanding balances and adjustments.	10/18/2025	Yes	
Expanded Learning	010	There is no formal approval process for establishing payment plans or adjusting tuition fees.	Director	Creation and implementation of an SOP for this process. All reduced rate applications and/or hardships will be reviewed and approved by the Director. A system will be developed to monitor this process and its fiscal impact.	8/12/2025	Yes	

Audit Area	Findings ID	Findings	Area of Responsibility	Management Response / Details	Resolution Deadline	Resolved	Comments / Follow Up
Exceptional Children	001	Documentation evidencing attendance of all required team members at referral/evacuation planning and IEP meetings is not consistently retained	Executive Director of Exceptional Children, Director of Psychological Services, Compliance Coordinator, Special Education Coordinators, School-Based Administrators, IEP Case Managers, Evaluation Leads	The District acknowledges the need for consistent documentation of IEP team member attendance and evaluation planning procedures. The Exceptional Children Department will reinforce expectations for accurate recording of team participants in EDPlan, including proper use of excusal forms and signatures. Updated guidance documents and procedural checklists will be distributed to all case managers and school-based administrators. Targeted training and monitoring will be implemented to ensure enhanced adherence moving forward.	June 2025	Yes	The Department of Exceptional Children has addressed this finding through training, procedural revisions, and ongoing monitoring. All case managers, evaluation leads, and administrators received targeted coaching on documenting required meeting participants, obtaining signatures, and appropriately utilizing excusal forms. Updated procedural guidance and meeting documentation checklists were developed and distributed district-wide. Compliance reviews of student records have been conducted to verify required attendance documentation is retained within EdPlan. Ongoing file reviews are incorporated into compliance monitoring processes to ensure continued adherence.
Exceptional Children	002	Consent to Evaluate and Consent for Initial Provision of Services form, which are required to be signed by the student's parent(s) or guardian(s), are not consistently retained to evidence informed consent.	Executive Director of Exceptional Children, Director of Psychological Services, Compliance Coordinator, Special Education Coordinators, School-Based Administrators, IEP Case Managers, Evaluation Leads	The District agrees that consent documentation must be consistently completed and maintained. The Exceptional Children Department will review and revise current consent procedures to ensure that parent signatures are obtained and uploaded as required by IDEA and state regulations. Training will emphasize correct consent timelines, documentation standards, and record retention expectations. Compliance monitoring checkpoints will be integrated into reviews.	June 2025	Yes	Corrective actions have been implemented to ensure consent documentation is obtained, uploaded, and maintained in accordance with IDEA and state requirements. Information was provided to case managers, evaluation teams, and administrators regarding consent timelines, parent signature requirements, and document retention procedures. A review of current student files was conducted to verify required consent documentation is maintained. Compliance checks have been incorporated into regular record reviews and supervisory monitoring to ensure continued compliance.
Exceptional Children	003	District and regulatory timelines for evaluations and IEP implementation were not consistently met.	Executive Director of Exceptional Children, Director of Psychological Services, Compliance Coordinator, Special Education Coordinators, School-Based Administrators, IEP Case Managers, Evaluation Leads	The District recognizes the need to strengthen adherence to federal and state regulatory timelines for evaluation, eligibility determinations, and IEP meetings. The Exceptional Children Department will implement a tracking and monitoring system to support timely completion of all required actions. School teams will receive additional training, and compliance monitoring will be conducted to identify and resolve delays proactively.	June 2026	Yes	The district has implemented multiple measures to strengthen compliance with evaluation and IEP timelines. Internal tracking systems and monitoring procedures were established to identify upcoming deadlines and provide proactive support to school teams. Monthly compliance reports are reviewed by district leadership and Special Education Coordinators to monitor evaluation timelines, eligibility determinations, and IEP implementation requirements. Additional training was provided regarding state and federal timelines, and corrective follow-up occurs when concerns are identified. Current monitoring data reflects improved adherence to required timelines.
Exceptional Children	004	Evidence that Prior Written Notice was provided to parent(s)/guardian(s) regarding actions related to their student's IEP is not consistently retained.	Executive Director of Exceptional Children, Director of Psychological Services, Compliance Coordinator, Special Education Coordinators, School-Based Administrators, IEP Case Managers, Evaluation Leads	The District acknowledges the need for consistent and complete Prior Written Notice (PWN) documentation for all required actions. The Exceptional Children Department will include the PWN as a key review item when monitoring student case files and include a link to the instructions for retaining the Prior Written Notice as a required artifact within EDPlan in the quick-access guide.	June 2026	Yes	The district has strengthened procedures regarding the completion and retention of Prior Written Notices. Staff received training on when PWNs are required, documentation expectations, and retention requirements within EdPlan. Guidance documents and examples were developed and shared with school teams. PWN documentation is now included as a component of compliance file reviews, and case managers are required to upload and retain evidence of parent provision. Ongoing monitoring has demonstrated increased compliance with PWN documentation requirements.

Audit Area	Findings ID	Findings	Area of Responsibility	Management Response / Details	Resolution Deadline	Resolved	Comments / Follow Up
Exceptional Children	005	Evidence that referral, evaluation, and IEP meeting notices providing adequate advance notice to parent(s)/guardian(s) is not consistently retained. In some cases, the meeting notice was dated the same day as the scheduled meeting. While parent/guardian attendance was documented in all but one case, the lack of timely notice documentation presents a risk of non-compliance.	Executive Director of Exceptional Children, Director of Psychological Services, Compliance Coordinator, Special Education Coordinators, School-Based Administrators, IEP Case Managers, Evaluation Leads	The District acknowledges that a minimum notice period for referral, evaluation, and IEP meetings should be established as a best practice for teachers to follow when notifying parent(s)/guardian(s). We will review our current Process Guide and ensure that this minimum notice period is accurately reflected and will ensure that targeted training for team leads is provided to reinforce the expectation of documenting the date when the meeting notice was sent to parent(s)/guardian(s).	January 2026	Yes	Procedures regarding meeting notice timelines and documentation requirements have been revised and communicated to all special education staff and administrators. Training emphasized the requirement to provide parents with adequate advance notice and to document the date notices are sent. Updated guidance has been incorporated into district procedures and compliance checklists. Student file reviews have been conducted to verify meeting notices are maintained and appropriately dated. Ongoing monitoring is in place to ensure continued compliance with notice requirements.
Exceptional Children	006	A signed IEP-at-a-Glance Form is not consistently retained in student case files. This form is required to be signed by all teachers to evidence that they have received the student's IEP and have been informed of their responsibilities, including the accommodations, modifications, and supports to be provided. The absence of signatures on this form limits evidence that general education teachers and other relevant personnel were informed of the IEP and their specific duties related to its implementation.	Executive Director of Exceptional Children, Director of Psychological Services, Compliance Coordinator, Special Education Coordinators, School-Based Administrators, IEP Case Managers, Evaluation Leads	The District acknowledges the critical importance of ensuring that all staff members responsible for implementing any component of a student's IEP receive accurate, timely, and accessible information. This includes the expectation that IEP-at-a-Glance documents are completed for all students on a teacher's caseload, shared with relevant staff, signed by staff, reviewed for correct implementation, and uploaded to the student's EDPlan documents page. Training will be provided to case managers and administrators to ensure consistent implementation of these expectations, and ongoing monitoring will be used to support staff and maintain fidelity.	June 2026	Yes	The Department of Exceptional Children has implemented district-wide expectations for completion, dissemination, and retention of IEP-at-a-Glance forms. Training was provided to case managers, school administrators, and instructional staff regarding documentation requirements and staff responsibilities for IEP implementation. Schools were directed to review and obtain signed acknowledgements from staff responsible for implementing IEP accommodations, modifications, and supports. Compliance reviews have been conducted to verify IEP-at-a-Glance forms are completed, signed, and maintained in student records. Ongoing monitoring and administrator oversight have been established to ensure continued fidelity of implementation.
Operations - Planning & Facilities Use	001	Facility rental fee calculations are not consistently assessed in accordance with the Facility Use and Rental Guide	Director of Planning and Facilities Use	CCSD's Business Intelligence helped create an improved invoice calculator template and it is currently in use.	11/14/2025	Yes	
Behavior Support Services	001	Student records have been maintained across multiple systems, some of which have since migrated to new platforms. Because there was no single, consistent system of record for documenting actions taken by the BSS team, a complete log of activities, such as intake, interventions, and outcomes, was not consistently retained.	Behavior Team Coordinator and Specialists	1. Internal Student Folder maintained for every case. 2. Final summary report for each case using internal template maintained in folder and provided to all stakeholders. 3. All documentation will remain within student folders, following the(revised) student case checklist, even if the documentation exists in other district platforms via upload of an item. 4. MTSS Log entries continues to be consistent district platform to capture activities and "timeline" of involvement.	10/30/2025	Yes	New system was in the process of merging data from old system. Everything is in one central location. (where?)
Behavior Support Services	002	Parent permission for behavior support services was not consistently retained, largely due to transitions between District-wide systems.	Behavior Team Coordinator and Specialists	Parent permission is obtained via SSS Behavior Team permission form, or through consent provided and documented during an IEP Meeting (in PWN) prior to involvement from Behavior Specialist. Parent permission has always been obtained for each student's case. Access to the parent-signed form was impacted for 2024-2025 due to district systems platform changes.	10/30/2025	Yes	
Federal Programs	001	Title I time and effort certifications related to supplemental pay did not consistently include all appropriate employees.	Compliance Coordinator and Director of Federal Programs	**30 Days**: 1.Review current add-a-job protocol and identify issues. Inquire about possible approval process or report. 2.Investigate feasibility of pre-approval form for account number and employee name. **60 Days**: 1.Develop SOP for verification process for supplemental pay and train DFP staff. **90 Days**: 1. Amend Time and Effort briefing statement. 2.Provide technical assistance to non-compliant schools. 3.Train bookkeepers on SOP process. 4.Introduce new protocol to principals.	7/1/2026	Yes	DFP is moving into the monitoring phase of all that has been implemented. Initial testing of the process occurred throughout June with the Spring 100% certificate. All forms were cross-referenced between the new report and the actuals in each and every Munis account. Only 2 errors were found and that has been addressed.
Federal Programs	002	A P-Card purchase charged to the Title I grant was made without obtaining Title I Office pre-approval.	Budget Officer and Director of Federal Programs	**30 Days**: 1.Discuss process for expenditure transfers outside of federal funds with finance team and Level Leaders. 2.Implement use and review of FY26 Budget Issue spreadsheet. **60 Days**: 1.Update DFP P-Card approval form for documentation of allowability. 2.Review and update SOP to include steps and follow-through for erroneous charges. 3.Review current audit findings and new processes with Level Leaders. 4.Create agenda for weekly technician meetings. **90 Days**: 1.Create agenda and training materials for expenditure expectations. 2.Train facilitators. 3.Update quarterly bookkeeper training. **Summer 2026** Review and update all SOPs.	7/1/2026	Yes	Testing of this process has been successful and all transactions now contain documentation of allowability approval in Munis, the Crate, and we have also requested that pre-approvals be added to their Wells One uploads as an additional check for allowability as Procurement approves transactions.

Audit Area	Findings ID	Findings	Area of Responsibility	Management Response / Details	Resolution Deadline	Resolved	Comments / Follow Up
Employee Relations	001	Misconduct investigation documentation is not consistently retained in the BI App Portal.	Executive Director of Employee Relations, ER Manager	There are occasions when an administrative leave memo is not generated, so it would not be possible to include one. Likewise, there are occasions when it is not necessary to produce an internal report. Moving forward, the ER Manager will notify the Executive Director of any cases that may be missing documentation at the time the case is closed so they can review the file contents together.	Immediate	Yes	ER Coordinator has begun following up as needed when officially closing cases so documents can be added or notations can be made in the activity log explaining why a document was not included.
Employee Relations	002	Employee grievance and misconduct investigations frequently experience extended periods of time, often exceeding 10 business days, between actions taken and responses received. Further, formal timelines have not been established for completing key case milestones.	All members of the Employee Relations department	1.The five-day resolution timeline is applied to cases involving administrative leave in an effort to return employees to work as soon as possible. 2.Timelines for milestones should be considered as goals due to the multiple factors that contribute to how quickly those milestones can be reached .ER Department anticipates evaluating where timeline goals could be incorporated when work volume for the department slows down in June. Any enhancements determined at that time will be implemented for the 2026-2027 school year.	1. Immediate 2.Prior to the 2026-2027 School Year	Yes	1. ER staff meets weekly to review case status; updates provided to administrators when five-day timeline goal cannot be met. 2. ER continues to evaluate reasonable enhancements to timelines, but the department has established a goal for reporting certified employee dismissals to SCDE within one week after the dismissal process is completed (either by Board order or by expiration of employee's opportunity to request a hearing).
Human Resources	001	Two Munis users who changed roles within the District retained human resources permissions from their prior positions. Munis access was not updated following the role changes to reflect current job responsibilities. Additionally, a regular user access review of Human Resources Munis permissions is not being performed.	Executive Director of Business Services	We understand the importance of maintaining appropriate access in Munis and will collaborate with BIIM to implement a semi annual review process for HR Munis access to ensure user permissions align with their assigned role and responsibilities. Monitoring will be conducted by the HR Project Officer in collaboration with BIIM.	July 2026	Yes	The initial resolution deadline was set for July; however, the timeline has been modified due to the high volume of employee transfers and new hires occurring from June through August. Completing the review in July would have resulted in a significant number of system access discrepancies while employee changes were still being processed. Employee moves are expected to be largely complete by the end of August. As a result, the access reviews will now be conducted in September and March. This schedule allows the reviews to occur after peak hiring and the start of the school year, and again at the beginning of the budget planning and contract issuance cycle.
Human Resources	002	Interview Series Forms, used to document interview outcomes and candidate evaluations, were not consistently retained in Frontline. Expectations for completing this form are not formally documented or communicated via written guidance.	Executive Director of Business Services	Management understands the importance of consistent hiring processes and documentation. We will review the Interview Series SOP to ensure expectations are clearly outlined and will meet with Hiring Specialists to reinforce those expectations. In addition, this topic will be addressed during the HR Division-wide Frontline Refresher Training scheduled in June 2026.	May 2026 and June 2026	Yes	Meetings and one-on-one trainings were completed with hiring specialists, as well as the Divisionwide Frontline Refresher Training.
Human Resources	003	During the 2024-2025 school year, a Frontline user access review, including an independent review of changes made to user access, was not in place. Subsequent to the audit period, in FY 2026, user access review procedures were implemented; however, changes made to user access are not subject to independent review as part of this process.	Executive Director of Business Services	The semi-annual Frontline user access review process has been implemented. During the next review period, an independent formal review process will be added. Requests and access changes will be documented on a Frontline User Access Log. The HR Project Officer will complete and document the initial user access review and any necessary access updates. The Executive Director of HR Business Services will independently review the documented changes, ensure corrections are made if needed, and provide final approval.	October 2026	Yes	A planning meeting for the October review is scheduled for 10/15/2026. The deadline for the review is 10/31/2026.
Business Intelligence	001	The District has not established formal procedures to consistently monitor and follow up on Data Request Portal submissions, including defined response timeframes, escalation criteria, and a structured periodic review to identify and address stale or unresolved requests.		1. To address this, BIIM is already working on adding functionality to the development request portal application that will: a. Flag a request as "stale" if 30 days have gone by without any action (comment, modification, or other action). Stale requests will be reviewed by the development team to determine next steps based on the status of the request. This could include requesting the requester take an action, following up with the requester, or taking some other action that would effectively reset the 30 day counter and promote forward movement of the request. This will also serve as a call to action for the BIIM team to review the status of the request to determine if it should remain open, be closed, or placed in a new "On Hold" state. b. A new status will be introduced allowing a request to be placed "On Hold". The team receives requests for deliverables that cannot always be delivered in the requested timeframe based on bandwidth and prioritization of currently assigned development tasks. These requests currently sit in their "requested" state until they can be entered on our development calendar and action be taken. The "On Hold" state will be used to flag requests that immediate action cannot be taken on or have had development otherwise halted. c. Notifications will be automated to the development support mailbox, developers, and request stakeholders to support forward movement. A request awaiting developer response/acceptance will go to BIIM; a request awaiting requester/tester/approver response will go to the appropriate stakeholder group(s). Any request that is not "On Hold" will have weekly notifications. "On Hold" requests can still become stale and will be included in the stale notification and dashboard. 2. Timeframes related to the above will be built into the BIIM internal SOP and communicated with application users.	7/1/2026. The stale/on-hold functionality is being tested by the development team now.	Business Intelligence Development Team	1. BIIM has added functionality to the development request portal to support: a. Automatically flagging requests as "stale" after 30 days without activity. b. Requests that cannot begin immediate work or have other blockers can be placed in the "On Hold" status and separately identified from active requests. c. Notifications sent to developers weekly outlining assigned tasks. d. Notifications sent to developers weekly outlining stale tasks. 2. BIIM's internal SOP has been updated to include development request review expectations.

Audit Area	Findings ID	Findings	Area of Responsibility	Management Response / Details	Resolution Deadline	Resolved	Comments / Follow Up
Business Intellilgence	002	Lead Developers are not consistently assigned and/or documented for data delivery requests in the department's assignment tracker.		Lead developers are assigned automatically when a development request is accepted by a developer. It's been determined that a system bug has been occasionally encountered when the connection to Jira (legacy, behind the scenes) breaks and the lead developer would not be assigned in the internal database. BIIM will review the assignment logic to correct this and implement a backup notification to the development team of any accepted, open request with no developer assigned to make any missing assignments.	7/1/2026	Business Intelligence Development Team	Developer assignment logic has been reviewed and bugs addressed in the development request portal. Weekly notifications are additionally sent that identify accepted projects that have not been assigned to a developer so that action can be taken.

CHARLESTON COUNTY SCHOOL DISTRICT AUDIT AND FINANCE COMMITTEE CHARTER UPDATED 11/7/2023

Purpose and Authority of the Committee

The Charleston County School District ("District") Audit and Finance Committee ("Committee") is established in accordance with District Policy BDE, Board Committees. 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

Trustee members of the Committee are appointed by the Chairman of the Board of Trustees and affirmed by a majority of the Board. A Board member will be appointed the committee's chair by the Chairman of the Board. The Committee shall be comprised of at least six (6), and no more than nine (9), independent voting members, to include a minimum of two (2) Board members, at least one (1) individual with information technology expertise[1], and one seat on the committee shall be allocated to the chairperson of the Charleston County School District's Citizen's Oversight Steering Committee[2]. 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.

[1] The committee member appointed to the committee with information technology experience will also sit as the chairman of the IT Steering Committee in coordination with the Executive Director of Information Technology for CCSD. The IT Steering Committee comprises experts in various technology areas such as software, hardware, networking, or data center operations. The IT Steering Committee will provide quarterly updates to the Audit and Finance Committee.

[2] This seat has been allocated by the charter of the Citizens Oversight Steering Committee established 19-July-2011 and approved by a 7-2 vote of the Charleston County School District Board of Trustees.

Board members serving on the Committee shall be appointed annually in November. The term of service for non-Board members is two (2) years. In the event of a vacancy, the committee shall direct staff to advertise for the open positions for a minimum of thirty (30) days. Non-board members wishing to serve on the Audit and Finance Committee will be required to submit a resume and letter of interest to District staff. Following submission, the Audit and Finance Committee will make a recommendation to the Board of Trustees for final approval of vacant/renewable slots. 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 Audit and Finance Committee. Upon recommendation from the Chair, the non-board member shall submit a letter of interest in renewal to District Staff. At the subsequent Audit and Finance meeting, the Committee shall vote to send the recommended slate to the Board of Trustees for final approval.

Removal of Committee Membership

Committee members are expected to attend all Audit and Finance Committee meetings. If a member is unable to attend, said member should contact the Chair, Vice-Chair, or Secretary of the Committee. Failure to attend fifty percent (50%) of committee meetings throughout the committee year will lead to a recommendation of removal from the Chair of the Audit and Finance Committee or the Chief Financial Officer of the District. Any committee member up for a removal action should have the opportunity to speak in their defense during the recommendation motion. The motion of recommendation for removal will pass with a supermajority (more than 60% of the committee membership) affirmative vote, then be sent to the Board of Trustees for final approval.

Responsibility of Committee

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;
- Work in good faith with District staff through the direction of the Superintendent and Chief Financial Officer;
- Have the ability to communicate with auditors, public finance officers, and the Board.

Charter Update and Review

In August of each Committee year, the Chair should appoint a subcommittee led by the Vice Chair to review the Audit and Finance Committee Charter. The subcommittee should consist of a third (33.3%), or at least three (3) of the members of the committee. The subcommittee will be charged to review the Charter for any changes or updates, present the changes as information at the September Audit and Finance meeting, and present as an action at the October Audit and Finance Meeting. Following the vote of the committee, the recommended updates shall be sent to the Board of Trustees for final approval. The changes to the Charter will take affect subsequent to the annual appointment of the Chair in November.

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 Focu**s:
    - 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 plan.
  - Make recommendations to the Board regarding the appointment of an external accounting or audit firm to serve as the internal audit function and to conduct periodic risk assessments.

  - The Internal Audit Provider will under contract:
    - Develop flexible annual audit plans using an appropriate risk-based methodology, including any risks or control concerns identified by management, and submit plans to the Audit & Finance Committee for review and approval;
    - Supply professional audit staff with sufficient knowledge, skills, experience, and professional certifications to meet the requirements of this charter;
    - Ensure that high risk areas, identified by audit firms, and key control activities are periodically evaluated and tested;
    - Review significant recommendations and findings of the contracted internal auditor;
    - Monitor management's implementation of the auditors' recommendations;

- **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.

Audit & Finance Committee
Recurring Agenda Topics

Month	Event/Activity
Standing Items	**Audit & Finance:** • Monthly Financial Report • Monthly Capital Projects Report • Regulatory Reviews (if needed and as received)
January	**Audit & Finance** • Update on progress toward annual budget • Audit Plan submitted for approval • Annual Review of Audit & Finance Committee Charter • Discuss multi-year budget **Board** • Update on budget process • Present multi-year budget
February	**Audit & Finance** • Update on progress toward annual budget
March	**Audit & Finance** • Evaluate performance of the Internal Audit function • Discussion of 90-day enrollment count • Discuss multi-year budget • IT Steering Committee Quarterly Report
April	**Audit & Finance** • Update on progress toward annual budget • Update on teacher contracts due date • Approve SWMBE Utilization Plan • Discuss risk assessment & annual audit plan (A&F input in plan development) **Board** • 1st Reading of Annual Budget (April or May)
May	**Audit & Finance** • Present Second Reading of Annual Budget. • Discussion of 135-day enrollment counts • Discuss multi-year budget

	Board ● Public Hearing of the Budget (May or June) ● Second Reading of Annual Budget (May or June)
August	**Audit & Finance** ● Fall Tax Anticipation (TAN) ● Receive SWMBE Report for prior fiscal year
September	**Audit & Finance:** ● IT Steering Committee Quarterly Reports
October	**Audit & Finance** ● Report annual budget calendar. ● Give budget assumptions. ● Discuss upcoming Committee membership renewals **Board** ● Present Budget Calendar and Assumptions
November	**Audit & Finance** ● Update on Budget Committee and budget process ● Receive Draft of External Audit Results **Board** ● Present External Audit
December	**Audit & Finance** ● Discussion of 45-day enrollment counts ● IT Steering Committee Quarterly Reports

Office of the State Inspector General

Brian D. Lamkin

Investigation of the Charleston County School District Board of Trustees for Potential Misconduct, Disclosure of Confidential Information and Adverse Fiscal Impacts

Case# 2026-0007-I

August 2026

I. Introduction

The South Carolina Office of the State Inspector General (SCOIG) was established by the South Carolina General Assembly in 2012 (Act No. 105) for the purpose of investigating and addressing allegations of fraud, waste, abuse, mismanagement and misconduct in agencies, specifically the executive branch of state government.

The SCOIG's authorities are found in S.C. Code § 1-6-10 et seq. In 2022, the South Carolina General Assembly passed S. 202 (Act No. 223) that expanded the SCOIG's authority to investigate public schools and school districts, public charter schools and authorizers, and voluntary associations that establish and enforce bylaws or rules for interscholastic sports competition for public secondary schools.

By letter dated 1/15/2026, South Carolina Governor Henry McMaster requested the SCOIG to initiate an investigation, review, and analysis of the Charleston County School District (District) Board of Trustees (Board) regarding various allegations and concerns of potential mismanagement, misconduct, violations of state or federal law, or wrongdoing. Specifically, the SCOIG was requested to investigate the District's Board and determine if one or more Board members *"willfully commit[ed] or engage[d] in an act of malfeasance, misfeasance, chronic unexcused absenteeism, conflicts of interest, misconduct in office, or persistent neglect of duty in office"* pursuant to S.C. Code § 59-19-60.

This investigation focused on the broader issues confronting the District in the areas of Board misconduct, disclosure of confidential information, interference with District operations and adverse fiscal impacts caused by one or more Board members. The report is not intended to address every individual complaint or issue conveyed to the SCOIG but provides a road map for the Board members and District leadership to improve in its delivery of quality education to its students in a unified effort.

Notwithstanding, this investigation determined sufficient probable cause existed to recommend that Governor McMaster consider the utilization of S.C. Code § 59-19-60 for the removal of a Board member.

The SCOIG extends its appreciation to District superintendent Anita Huggins, Board chair Pamela McKinney, District staff, and Board members for their cooperation and intentionality of seeking solutions to the issues identified by the SCOIG. The SCOIG also extends its appreciation to current and former teachers and administrators, and to the parents and constituents in the District for the candor, courage and valuable input provided to the SCOIG during this investigation.

Contents

I. Introduction 1
II. Background 3
A. Predicate 3
B. Scope and Objectives 3
C. Methodology 3
D. Charleston County School District 3
III. Board of Trustees 4
A. Board Oversight and Roles 4
B. Board Member Procurement (P-card) Purchases and Travel Expenses 5
C. Board – Superintendent Relationship 5
D. Board Decorum and Dysfunction 5
E. Freedom of Information Act Violations – Improper Quorums 6
F. Unnecessary Attorney/Client Consultation Costs 6
IV. Unauthorized Disclosure of Confidential Information 7
A. Disclosure of Executive Session Material by a Board Member 7
B. Unauthorized Disclosure of Confidential Information to News Media Outlets and District Vendor 8
V. Board Member Violations of Law and Board Policies 10
A. Conflict of Interest – Violation of the Ethics Act and Board Policies BCB and BCA 10
B. Failure to File Multiple South Carolina Tax Returns and Report More Than $248,000 of Income 12
C. Fraudulent VA Mortgage Loan or Failure to Maintain District Residence? 12
D. Fraudulent Billing and Potential Misuse of Title I Funds as a District Vendor 13
1. Fraudulent Line Items on Multiple Next Level Invoices 14
2. Effective Annual Rate of 216.9% "Late Fee" Charged by Next Level 17
E. Improper Procurement Process Associated with Board Member – Circle of Life Foundation 18
VI. Findings and Recommendations 19
VII. Summary Justification for Removal of a Board Member 22
A. Summary of Violations of Unauthorized Disclosures, Board Policies, Federal And State Laws 22
B. Misconduct in Office and Persistent Neglect of Duty 23
VIII. Way Forward 25

II. Background

A. Predicate

By letter dated 1/15/2026, South Carolina Governor Henry McMaster requested the South Carolina Office of the State Inspector General (SCOIG) to initiate an investigation, review, and analysis of the Charleston County School District (District) regarding various allegations and concerns of potential mismanagement, misconduct, violations of state or federal law, or wrongdoing. Specifically, the SCOIG was requested to investigate the District's Board of Trustees (Board) and determine if one or more Board members *"willfully commit[ed] or engage[d] in an act of malfeasance, misfeasance, chronic unexcused absenteeism, conflicts of interest, misconduct in office, or persistent neglect of duty in office"* pursuant to S.C. Code § 59-19-60. [1]

B. Scope and Objectives

The scope of the investigation examined the effectiveness and efficiency of the Board with particular focus on intra-Board conduct and relations, District operations, potential Board misconduct and/or interference with District operations particularly in the expenditure of funds and procurement not otherwise budgeted or approved. The investigation focused on the District's Board for leadership related matters that negatively affected the District's ability to conduct, manage, and oversee its affairs in an appropriate and effective manner. The period of review for the Board covered the period of 11/7/2022 through the public release of this report.

C. Methodology

The SCOIG reviewed relevant documentation comprised of Board policies and procedures, District policies and procedures, finance and procurement records, vendor contracts, reports, emails and text messages provided in discovery by the District and other non-District entities.

The SCOIG interviewed Board members (under oath), knowledgeable District staff, members of the public, subject matter experts and people who initiated confidential contact with the SCOIG. In addition, the SCOIG reviewed applicable state and federal laws, regulations and policies.

Reviews and investigations by the SCOIG are conducted in accordance with professional standards set forth by the Association of Inspectors General's *Principles and Standards for Offices of Inspector General*, often referred to as the "Green Book." This investigation used the preponderance of evidence standard.

D. Charleston County School District

The District is the second largest school district in the state and located in Charleston, South Carolina. The District provided a broad range of general and specialized educational services and programs to support academic, career and personal development. The District facilitates instruction for over 51,000 students in 53 Child Development/Head Start facilities, pre-kindergarten through grade twelve in 46 elementary schools, 13 middle schools, 17 high schools and nine charter schools. The District received funding through state appropriations, federal government programs and its local tax base. During the 2025-26 school year, the Day-45 enrollment for the District was 50,538 students, with 23,561 identified as pupils in poverty.

[1] Pursuant to S.C. Code § 1-6-35(A)(1)(B), the Governor may request the SCOIG to investigate a public school district in writing with an articulable basis of any alleged wrongdoing.

Anita Huggins began her tenure as acting superintendent on 9/25/2023 and became District superintendent on 2/6/2024. For the 2025–26 school year, superintendent Huggins supervised 6,804 staff, including 3,826 non-certified teachers, 435 certified teachers and 2,543 administrative and support staff.

III. Board of Trustees

The District was governed by a Board comprised of nine (9) members, each representing a single-member district within Charleston County as defined by South Carolina state law and District policy. Members serve four-year staggered terms to ensure continuity so that not all seats are up for election at one time. During this investigation, Pamela McKinney was Board chair for the 2025-2026 school year, and the Board was constituted as follows:

Board of Trustees	District	Current Term
Keith Grybowski	1	11/2022 - 11/2026
Carolina Jewett	2	11/2024 - 11/2028
Pamela McKinney (Board Chair)	3	11/2022 - 11/2026
Kevin Hollinshead	4	11/2024 - 11/2028*
Craig Logan	4	6/2026 - 11/2028**
Carlotte Bailey (Vice-Chair)	5	11/2022 - 11/2026
Michele Leber	6	11/2024 - 11/2028
Leah Whatley	7	11/2022 - 11/2026
Darlene Dunmeyer-Roberson	8	11/2022 - 11/2028
Dr. Carol Tempel	9	11/2022 - 11/2026

*Kevin Hollinshead resigned on 3/17/2026.
**Craig Logan sworn in on 6/22/2026 following a special election to fill the District 4 vacancy.

The Board operated in accordance with the S.C. Code - Title 59, Chapter 19 - School Trustees as referenced in the Board policy BBA Board Powers and Duties. The Board had fiscal autonomy to approve and administer the District's budget. The Board approved an $868,503,047 budget for the 2025-2026 school year.

A. Board Oversight and Roles

A school board's primary duty is to supervise the public school district in compliance with national and state regulations. The Board functioned as a governance committee and established the District's overarching vision and objectives.[2]

Board members were aligned as to the role of the Board with most of the members in agreement that the most important role of the Board is to hire the superintendent, vote on a balanced budget, and update or create policy as needed. The Board held regularly scheduled meetings to discuss agenda items ranging from evaluation of the superintendent, approval of budgets, acknowledging special recognitions, as well as inviting comments from the public.

[2] See policy BA - Board Purpose.

B. Board Member Procurement (P-card) Purchases and Travel Expenses

A review of the District's procurement (P-card) purchases for the Board and Board travel expenses did not identify any material issues. The District maintains established procurement and travel polices, and the review found no material deviations from those policies.

C. Board – Superintendent Relationship

The SCOIG reviewed numerous email correspondence forwarded to Board members from the superintendent. This email correspondence ranged from policy clarification, strategic planning, event recognition and constituent concerns, among others.

The SCOIG observed that, while most Board members' email communications with the superintendent were professional in nature, one or more Board members' responses on several occasions reflected a more adversarial tone. Among the examples included:

- "Return to Sender,"
- Direct communication with District staff on constituent concerns, and
- Assertions that the superintendent chastised a Board member and that the superintendent accused a Board member of intimidating or harassing District staff.

Superintendent Huggins is the Board secretary. One of the duties of this position is to notify Board members when Board policies may have been violated, such as an email sent by a Board member as "Reply All" that violates the improper quorum provision within the South Carolina Freedom of Information Act (FOIA) or when a Board member contacts the District's outside counsel in an individual capacity. Board policy BB dictates that Board members "*…acting as individuals have no authority over personnel or school affairs, nor may they bind the district in any way.*" In these instances, superintendent Huggins is acting in the capacity as Board secretary, not as the employee of the Board.

D. Board Decorum and Dysfunction

The SCOIG observed significant communication challenges and a lack of trust among Board members. These communication challenges included multiple Board members' failure to follow policy or communication protocols that caused the Board's inconsistent application of policies and procedures established for the District and Board member behavior and decorum.

The Board failed to follow Board policy BC - Board Meeting Protocol," which, *inter alia*, provided the following rules of decorum shall be observed:

> *"Refrain from…*
> - *Irrelevant, repetitive, overly long comments or comments of a personally attacking nature*
> - *Conduct that disrupts or impedes the orderly conduct of the meeting"*

Board member interviews revealed a significant conviction that Board behavior negatively impacted Board governance and operations. Board members showed an apparent lack of respect towards each other that fostered a mutual disregard in making logical board decisions that impact constituents represented by Board members. Some of the Board members accused each other of voting based on political party ties, being bullied, and being criticized for voting against individuals of their own race.

The SCOIG noted that the terms "The Left" and "The Right" were frequently used. It was implied that the Board members made decisions based more on their own political allegiance than on what was best for the students and constituents they represented.

The Board failed to follow Board policy BCA - Board Member Code of Ethics, which, *inter alia*, provided the following rules of decorum shall be observed:

> *"A board member shall honor the high responsibility that his/her membership demands by doing the following…*
>
> - *Placing children's interest above partisan or other political interests."*

E. Freedom of Information Act Violations – Improper Quorums

The SCOIG identified multiple instances in which one or more Board members used the "Reply All" function to communicate with the full Board regarding District business. These communications occurred despite previous warnings that such exchanges could implicate FOIA by involving a quorum of board members outside a properly noticed public meeting. Under S.C. Code § 30-4-20(d), a "meeting" includes the convening of a quorum by means of electronic equipment to discuss or act upon matters within the Board's jurisdiction. Additionally, S.C. Code § 30-4-20(c) states that communication relating to official public business may constitute public records subject to disclosure under FOIA.

The Board had previously been placed on notice regarding its obligations under FOIA. In August 2022, South Carolina Attorney General Alan Wilson issued a formal warning to the District's Board over FOIA compliance. The District acknowledged violating FOIA and took corrective action. More recently, the Board was again challenged in litigation alleging FOIA violations involving private deliberations and actions taken without proper public notice. Collectively, these events demonstrate that the Board had prior notice of its obligations under FOIA and the importance of avoiding communication that could reasonably be perceived as deliberations outside a properly noticed public meeting.

F. Unnecessary Attorney/Client Consultation Costs

The SCOIG received allegations that one or more Board members improperly caused excessive legal fees to the District. Consistent with South Carolina law, Board policy BB clearly states:

> "*All powers of the board lie in its action as a body. Board members acting as individuals have no authority over personnel or school affairs, nor may they bind the district in any way.*"

The SCOIG analyzed billing records regarding the District's outside legal counsel(s). This analysis – for the period of October 2023 through April 2026 – determined that the District was billed $74,384.20 related to legal services initiated by a single Board member who acted unilaterally without the consent of the Board body in violation of Board policy BB.

Despite repeated notifications to all Board members to follow Board policy BB the individual Board member continued to contact outside counsel in an individual capacity and caused the District to expend funds for unauthorized legal services. Most recently, the Board chair instructed outside counsel to accept inquiries only from the Board chair or the superintendent to curtail unauthorized expenditures of District funds.

Board policy BCA states: "*In order to build and maintain productive and effective relationships among themselves and with the superintendent and staff, board members shall maintain a system of communication and interaction that builds upon mutual respect and trust by, among other things: recognizing that authority rests only with the board in official meetings and that the* ***individual board member has no legal status to bind the board outside such meetings****."* **[SCOIG emphasis]**

Board policy BDG refers to "general counsel" and "outside counsel" as distinct roles. The superintendent appears to be the only person "authorized to communicate" with both. Nonetheless, there appears to be no express authority for any individual Board member to direct "general counsel" or "outside counsel" – absent a function of the "Board" via majority consent. Board policy BIE provides personal liability protection when acting within the authority of the Board as a body.

Similarly, the District's legal counsel – when communicating with one or more Board members – regularly included a closing remark welcoming further discussion, e.g., *"please do not hesitate to contact me if there are any questions."*

In the absence of clearly defined contractual terms setting clear boundaries with outside counsel and delineation of responsibilities for in-house counsel and outside counsel, the District incurred unnecessary legal expenses. The services performed by outside and in-house counsel duplicated the scope of work intended for in-house counsel. The District paid more than $6 million to outside counsel for advice to Board members, school personnel, to draft agendas and attend Board meetings from 2022 to June 2026. Nonetheless, the SCOIG recommends certain changes to Board policies to limit any Board member from being able to incur legal expenses when not acting as the Board chair and/or at the consent of the Board as a body.

IV. Unauthorized Disclosure of Confidential Information

A. Disclosure of Executive Session Material by a Board Member

The SCOIG received allegations that one or more Board members improperly shared confidential Board information in violation of Board policy BCA[3] and/or BE[4] that included executive session information. Specifically, the allegation was that one or more Board members forwarded otherwise confidential District emails to external email addresses.

Pursuant to S.C. Code § 1-6-50(A) and § 1-6-20(E), the District provided the SCOIG with substantial documentation consisting of email records of District Board members. The SCOIG reviewed the records for evidence that Board members improperly forwarded otherwise confidential and/or privileged materials to external (personal) email addresses. The SCOIG's analysis identified instances in which confidential and/or privileged information was forwarded to external addresses.

Substantial probable cause existed that the alleged disclosure of confidential executive session information was accurate and factored into a federal grand jury indictment of a District Board member for bribery that disclosed confidential Board information to a District vendor. *See*, Indictment, p. 9, United States v. Kevin Dion Hollinshead, No. 2:26-cr-00174-CRI (D.S.C. March 3, 2026) on the following page.

[3] Board policy BCA stated in part: "*board members shall maintain …. the confidentiality appropriate to sensitive issues and information, especially those matters discussed in executive session.*"
[4] Board policy BE stated in part: "*Board members and other persons attending are duty-bound not to disclose matters discussed in executive session.*"

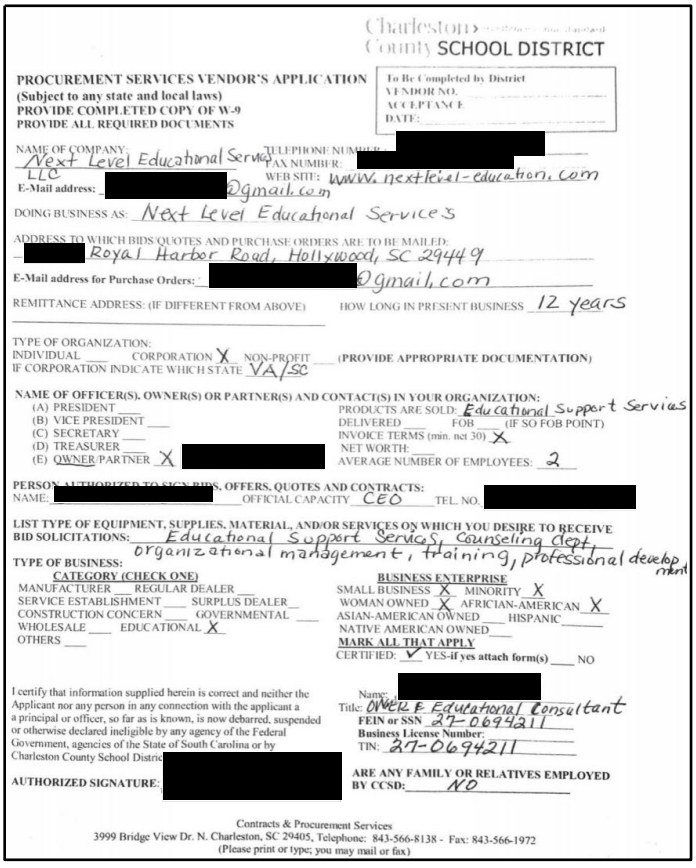
> 34. On or about July 11, 2025, Source 1 and **KEVIN DION HOLLINSHEAD** spoke with Source 1 by telephone about Construction Company's protest. During the call, **KEVIN DION HOLLINSHEAD** revealed that although he was not permitted to participate in a CCSD Board of Trustees executive session about the bid protest, a fellow Board of Trustees member advised **KEVIN DION HOLLINSHEAD** that CCSD intended to offer $15,000 to settle the dispute.

As indicated in paragraph #34 of the indictment, the grand jurors determined that a fellow Board member participated in the disclosure of confidential executive session information. Regardless, the grand jury found that probable cause existed that substantiated the allegation of disclosure of confidential executive session information by a Board member.

B. Unauthorized Disclosure of Confidential Information to News Media Outlets and District Vendor

An SCOIG review of the District Board members' emails revealed only two instances occurred whereby Board members forwarded items to their personal email addresses. By stark contrast, most of the identifiable forwarded emails were to news media outlets and an established District vendor's email address for Next Level Educational Services, LLC (Next Level) by a single Board member.

The SCOIG confirmed the vendor application for Next Level and determined through the South Carolina Enterprise Information System (SCEIS) that Next Level was a state vendor with SCEIS vendor # 7000243768, owned and operated by the current District [redacted] Board member, [redacted] Trustee X (See below)



Charleston County SCHOOL DISTRICT

PROCUREMENT SERVICES VENDOR'S APPLICATION
(Subject to any state and local laws)
PROVIDE COMPLETED COPY OF W-9
PROVIDE ALL REQUIRED DOCUMENTS

To Be Completed by District
VENDOR NO.
ACCEPTANCE
DATE:

NAME OF COMPANY: Next Level Educational Servic LLC
TELEPHONE NUMBER: [redacted]
TAX NUMBER: [redacted]
WEB SITE: www.nextlevel-education.com
E-Mail address: [redacted]@gmail.com
DOING BUSINESS AS: Next Level Educational Services
ADDRESS TO WHICH BIDS/QUOTES AND PURCHASE ORDERS ARE TO BE MAILED: [redacted] Royal Harbor Road, Hollywood, SC 29449
E-Mail address for Purchase Orders: [redacted]@gmail.com
REMITTANCE ADDRESS: (IF DIFFERENT FROM ABOVE)
HOW LONG IN PRESENT BUSINESS 12 years

TYPE OF ORGANIZATION:
INDIVIDUAL ___ CORPORATION X NON-PROFIT ___ (PROVIDE APPROPRIATE DOCUMENTATION)
IF CORPORATION INDICATE WHICH STATE VA/SC

NAME OF OFFICER(S), OWNER(S) OR PARTNER(S) AND CONTACT(S) IN YOUR ORGANIZATION:
(A) PRESIDENT ___
(B) VICE PRESIDENT ___
(C) SECRETARY ___
(D) TREASURER ___
(E) OWNER/PARTNER X [redacted]
PRODUCTS ARE SOLD: Educational Support Servias
DELIVERED ___ FOB ___ (IF SO FOB POINT)
INVOICE TERMS (min. net 30) X
NET WORTH: ___
AVERAGE NUMBER OF EMPLOYEES: 2

PERSON AUTHORIZED TO SIGN BIDS, OFFERS, QUOTES AND CONTRACTS:
NAME: [redacted] OFFICIAL CAPACITY CEO TEL. NO. [redacted]

LIST TYPE OF EQUIPMENT, SUPPLIES, MATERIAL, AND/OR SERVICES ON WHICH YOU DESIRE TO RECEIVE BID SOLICITATIONS: Educational Support Servics, Counseling dept, organizational management, training, professional develop ment

TYPE OF BUSINESS:
CATEGORY (CHECK ONE)
MANUFACTURER ___ REGULAR DEALER ___
SERVICE ESTABLISHMENT ___ SURPLUS DEALER ___
CONSTRUCTION CONCERN ___ GOVERNMENTAL ___
WHOLESALE ___ EDUCATIONAL X
OTHERS ___

BUSINESS ENTERPRISE
SMALL BUSINESS X MINORITY X
WOMAN OWNED X AFRICIAN-AMERICAN X
ASIAN-AMERICAN OWNED ___ HISPANIC ___
NATIVE AMERICAN OWNED ___
MARK ALL THAT APPLY
CERTIFIED: ✓ YES-if yes attach form(s) ___ NO

I certify that information supplied herein is correct and neither the Applicant nor any person in any connection with the applicant a principal or officer, so far as is known, is now debarred, suspended or otherwise declared ineligible by any agency of the Federal Government, agencies of the State of South Carolina or by Charleston County School District
AUTHORIZED SIGNATURE: [redacted]

Name: [redacted]
Title: OWNER & Educational Consultant
FEIN or SSN 27-0694211
Business License Number:
TIN: 27-0694211

ARE ANY FAMILY OR RELATIVES EMPLOYED BY CCSD: NO

Contracts & Procurement Services
3999 Bridge View Dr. N. Charleston, SC 29405, Telephone: 843-566-8138 - Fax: 843-566-1972
(Please print or type; you may mail or fax)

From the District's perspective, "**********@gmail.com" was not a personal email address but was the registered official contact for a District vendor. Trustee Trustee X shared confidential and/or privileged Board information with a vendor (i.e., Next Level), which violated the Board member's fiduciary duties by giving inside information and afforded the vendor an unfair advantage in a contractual matter with the District.[5]

Tables 1 and 2 set forth instances of unauthorized disclosures by Trustee Trustee X involving confidential information and attorney-client privileged communications sent to news media outlets on ten (10) occasions and a District vendor on 28 occasions.

Table 1

	Date	Day	Time	News Outlets Emailed
1	8/4/2023	Friday	4:09:00 AM	Live 5 News: WCSC
2	3/5/2024	Tuesday	9:16:10 AM	The Post and Courier
3	3/5/2024	Tuesday	6:44:53 PM	Live 5 News: WCSC
4	12/5/2025	Friday	12:13:08 PM	Live 5 News: WCSC
5	12/6/2025	Saturday	9:35:20 AM	The Post and Courier
6	12/10/2025	Wednesday	5:18:41 AM	Live 5 News: WCSC
7	12/10/2025	Wednesday	8:00:00 AM	The Post and Courier
8	12/10/2025	Wednesday	4:34:53 PM	The Post and Courier
9	12/10/2025	Wednesday	4:36:53 PM	Live 5 News: WCSC
10	12/10/2025	Wednesday	4:44:32 PM	Live 5 News: WCSC

Table 2

	Date	Day	Time	Email Address
1	2/15/2023	Wednesday	9:30:37 AM	**********@gmail.com
2	2/16/2023	Thursday	9:46:59 PM	**********@gmail.com
3	6/1/2023	Thursday	2:29:39 PM	**********@gmail.com
4	9/21/2023	Thursday	5:52:46 PM	**********@gmail.com
5	1/7/2024	Sunday	4:07:35 PM	**********@gmail.com
6	2/6/2024	Tuesday	4:19:42 PM	**********@gmail.com
7	2/8/2024	Thursday	12:33:55 AM	**********@gmail.com
8	5/16/2024	Thursday	2:17:10 PM	**********@gmail.com
9	5/17/2024	Friday	10:44:02 AM	**********@gmail.com
10	5/19/2024	Sunday	8:17:46 AM	**********@gmail.com
11	5/20/2024	Monday	11:18:20 AM	**********@gmail.com
12	11/20/2024	Wednesday	3:15:17 PM	**********@gmail.com
13	4/22/2025	Tuesday	12:54:34 AM	**********@gmail.com
14	5/14/2025	Wednesday	6:29:38 AM	**********@gmail.com
15	7/29/2025	Tuesday	4:47:50 AM	**********@gmail.com
16	9/8/2025	Monday	11:39:46 PM	**********@gmail.com
17	10/11/2025	Saturday	9:40:32 AM	**********@gmail.com
18	10/22/2025	Wednesday	3:08:48 PM	**********@gmail.com

[5] See also, United States v. Kevin Dion Hollinshead.

19	12/3/2025	Wednesday	8:51:06 AM	**********@gmail.com
20	12/5/2025	Friday	6:28:23 PM	**********@gmail.com
21	12/7/2025	Sunday	2:40:47 PM	**********@gmail.com
22	12/8/2025	Monday	11:55:42 AM	**********@gmail.com
23	12/9/2025	Tuesday	1:20:52 PM	**********@gmail.com
24	12/10/2025	Wednesday	5:24:59 AM	**********@gmail.com
25	12/10/2025	Wednesday	5:46:59 AM	**********@gmail.com
26	12/10/2025	Wednesday	4:52:45 PM	**********@gmail.com
27	12/10/2025	Wednesday	8:39:01 PM	**********@gmail.com
28	12/10/2025	Wednesday	8:39:24 PM	**********@gmail.com

V. Board Member Violations of Law and Board Policies

A. Conflict of Interest – Violation of the Ethics Act and Board Policies BCB and BCA

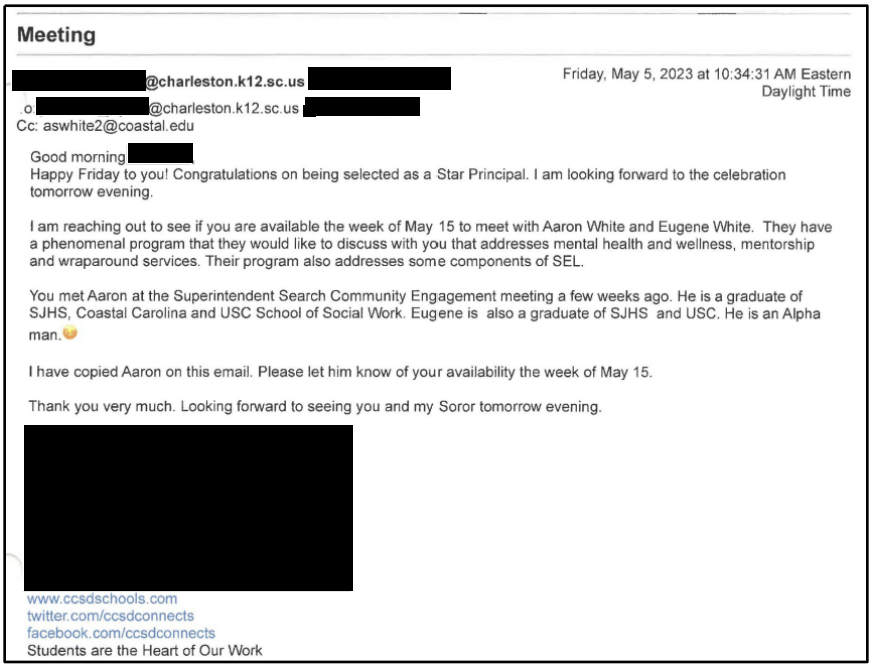
The SCOIG received information that a District Board member violated Board policies BCB[6] and/or BCA[7] and directly sought to have a District school engage the Board member's prior campaign manager in a procurement matter. Similarly, according to S.C. Code § 1-6-30(C), the SCOIG received information alleging violation(s) of a statute or rule relating to the purchase of goods or services by a person who had a business relationship with the District, i.e., District vendor # 54611.

The SCOIG reviewed documents provided by the District regarding vendor # 54611, aka, the Circle of Life Foundation (Circle of Life), which operated as a 501(c)(3) non-profit, but under the professional social worker license of "Aaron S. White, MSW, LISW-CP" that charged the District "$216 per pupil/hour."

By email dated 5/5/2023, Trustee Trustee X utilized [redacted] official District email and directed a District school principal to meet with the vendor and **"*let him know your availability the week of May 15*"** in further violation of Board policies BCB and BCA.

[6] Board policy BCB stated: *"No board member may knowingly use the board member's position to obtain an economic interest for the board member, a family member, an individual with whom the board member is associated, or a business with which the board member is associated."*

[7] Board policy BCA stated: *"[B]oard members shall maintain a system of communication and interaction that builds upon mutual respect and trust by, among other things: … refraining from attempting to personally direct any part of the operational organization."*



Meeting

[redacted]@charleston.k12.sc.us [redacted] Friday, May 5, 2023 at 10:34:31 AM Eastern Daylight Time

o [redacted]@charleston.k12.sc.us [redacted]

Cc: aswhite2@coastal.edu

Good morning [redacted]

Happy Friday to you! Congratulations on being selected as a Star Principal. I am looking forward to the celebration tomorrow evening.

I am reaching out to see if you are available the week of May 15 to meet with Aaron White and Eugene White. They have a phenomenal program that they would like to discuss with you that addresses mental health and wellness, mentorship and wraparound services. Their program also addresses some components of SEL.

You met Aaron at the Superintendent Search Community Engagement meeting a few weeks ago. He is a graduate of SJHS, Coastal Carolina and USC School of Social Work. Eugene is also a graduate of SJHS and USC. He is an Alpha man.

I have copied Aaron on this email. Please let him know of your availability the week of May 15.

Thank you very much. Looking forward to seeing you and my Soror tomorrow evening.

[redacted]

www.ccsdschools.com
twitter.com/ccsdconnects
facebook.com/ccsdconnects
Students are the Heart of Our Work

Records reviewed by the SCOIG demonstrated that Aaron White secured a visit to the school for over five (5) hours because of Trustee Trustee X email directive to a District staff member.[8] The District's visitation logging system [Raptor] captured the below log entry associated with White.



05/16/23 11:14 AM	05/16/23 5:00 PM	St. Johns High School	Main Office

The SCOIG observed official records that Aaron White was associated with and served as the campaign manager for Trustee Trustee X during [redacted] 2022 election campaign for a seat on the District's Board.[9] The SC Ethics Public Reporting data for the Board member identified the following entries:

Nov 22, 2022	Aaron White	$8,000.00	961 Hazelwood Lane Summerville SC, SC 29486	Campaign Management Fee		
Aaron White	Quarter 3 & Pre-Election (General) Report 2022	7/24/2022	$850.00	Expenditure	General - 11/8/2022	Reimbursement for fundraiser catering fee

Trustee Trustee X email not only violated Board policy BCB when as a Board member [redacted] "*is associated*" with the person/vendor seeking an economic benefit from the District, but potentially violated S.C. Code § 8-13-700(B) of the State Ethics Act that states in part…"*No public official, public member…may make, participate in making or in any way attempt to use his office…to influence a governmental decision in which he…an individual with whom he is associated, or a business with which he is associated has an economic interest…*[10]

[8] Per the Raptor system User Guide, p. 55: "*By default, Raptor is configured to automatically sign out all visitors 5:00 PM.*" As such, whenever the visitor sign out time was precisely "5:00 PM" it was likely because the visitor failed to properly sign out when they left.
[9] The SCOIG reviewed available South Carolina Department of Revenue records and confirmed the "*$8,000 Campaign Management Fee*" was not disclosed as 2022 income by Aaron White.
[10] See generally, State Ethics Commission decision and order, C2014-156, Griswold v. Loftis (October 26, 2016).

B. Failure to File Multiple South Carolina Tax Returns and Report More Than $248,000 of Income

In early 2022, Trustee Trustee X dba, Next Level (a District vendor) obtained money under false pretenses via fraudulent invoicing scheme(s) as set forth in Section V, Part D of this report.

The W-9 form submitted to the District on behalf of Next Level indicated that although the "*Business name*" was "*Next Level Educational Services, LLC*," the "*Name (as shown on your income tax return)*" was "[redacted] Trustee X Similarly, the SCOIG observed EFT payment documents from the District indicated that the "*Pay To the Order Of*" field stated: "[redacted] Trustee X *DBA NEXT LEVEL EDUCATIONAL SERVICES LLC*." Accordingly, the payments from the District to the vendor were ultimately personal income to "[redacted] Trustee X

The SCOIG reviewed available South Carolina Department of Revenue (SCDOR) records (as of 8/5/2026) and was unable to conclude that Trustee Trustee X properly reported District payments received by Next Level to SCDOR for tax year 2022. Trustee Trustee X filed [redacted] 2022 tax return (MFJ – married filing joint) with SCDOR on or about 3/28/2024.

Based on a review and comparison of District vendor payments made to Trustee Trustee X dba, Next Level and SCDOR records determined that more than $248,000 in income was not reported to SCDOR based on the following:

- For tax years 2019-2021, Trustee Trustee X as a District vendor, failed to file tax returns and report income of more than $195,400,
- For tax year 2022, Trustee Trustee X as a current District Board member, underreported [redacted] income by more than $43,000 when [redacted] MFJ tax return was filed on or about 3/28/2024, and
- For tax year 2024, Trustee Trustee X as a current District Board member, failed to file a tax return and report income of $9,600 received as a District Board member.

C. Fraudulent VA Mortgage Loan or Failure to Maintain District Residence?

The SCOIG received information that alleged Trustee Trustee X did not reside in Charleston County but in Dorchester County when [redacted] filed for a District Board position and was subsequently elected to the District Board in November 2022.

The SCOIG reviewed South Carolina State Election Commission records for Trustee Trustee X including FRM 1008-200912 aka "*Statement of Intention of Candidacy*" dated "*04/15/2022*" at "*12:28 pm*." The document, under oath, lists Trustee Trustee X address as: "[redacted] *Royal Harbor Rd Hollywood 29449*."

The SCOIG reviewed publicly available records of the Charleston County Register of Deeds and identified Trustee Trustee X current address of "[redacted] *Farm House Rd, Ravenel, South Carolina 29470*." However, this search identified additional mortgage documents dated "*August 18, 2023*" [Book 1199 Page 308] that attested that the legal residence for Trustee Trustee X was elsewhere in the state and not within Charleston County prior to the purchase of the residence in Ravenel, South Carolina:

> **Parties**
>
> **(A) "Borrower"** is [redacted], Husband and Wife, As Joint Tenants with Rights of Survivorship and not Tenants in Common
>
> currently residing at [redacted] Dawnshire Ct., Summerville, South Carolina 29485

According to the Dorchester real property tax records, "[redacted] *Dawnshire Ct., Summerville, South Carolina 29485*" was TMS#:1710601011000: a 2-story 2,161 square foot residential property built in 1976 located in Dorchester County.

Additionally, the SCOIG reviewed official public records that identified Trustee [redacted] was "*a citizen and resident of Charleston County, South Carolina and has been so in excess of one year prior to [9/30/2021]*" and established [redacted] South Carolina residency before 9/30/2020. [11]

The SCOIG analysis determined the mortgage documents related to a VA mortgage loan for Trustee [redacted] current address in Charleston County identified [redacted] residence in Dorchester County for the relevant period leading up to the date of the mortgage, i.e., 8/18/2023.[12] Trustee [redacted] own sworn statement on the VA mortgage loan declared that on or about 8/18/2023, [redacted] resided at "[redacted] *Dawnshire Ct., Summerville, South Carolina 29485*" and therefore was not a qualified elector for the District. The sworn declaration was made in furtherance of a material transaction, i.e., "$790,000.00."

As such, Trustee [redacted] either committed VA mortgage loan fraud by attesting [redacted] resided in Dorchester County on 8/18/2023 when [redacted] actually resided at [redacted] Royal Harbor Road, Hollywood, SC (Charleston County), a violation of 18 U.S.C. §1014 (bank fraud) and 18 U.S.C. §1001 (false statement), or [redacted] vacated [redacted] District Board position when [redacted] moved to [redacted] Dawnshire Ct., Summerville, SC (Dorchester County) between [redacted] November 2022 election to the District's Board and [redacted] purchase of [redacted] Farm House Road, Ravenell, SC (Charleston County) on or about 8/18/2023.

S.C. Att'y Gen. Op. (June 11, 2021) explains: *"It is this Office's opinion that a board member of the School District of Pickens County would likewise vacate or forfeit his office by operation of law if she fails to maintain her residence in the district from which she was elected."* See also, S.C. Code § 7-1-25(A) and § (D)(3). Serving while disqualified constitutes misconduct in office and persistent neglect of the duties of the office.

D. Fraudulent Billing and Potential Misuse of Title I Funds as a District Vendor

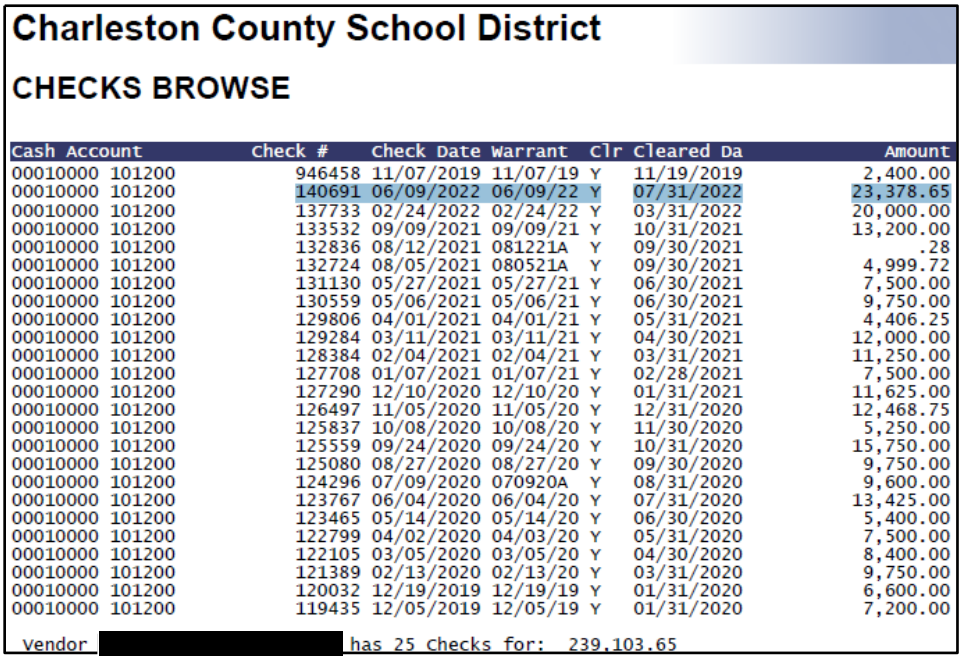
An SCOIG review of the District's transparency reports identified $239,103.65 was paid to Trustee [redacted] through two service agreements as a District vendor prior to [redacted] election to the District's Board. The service agreements provided educational support services through the school counseling department to assist students with at-risk characteristics and behaviors and determine critical needs of potential high school dropouts to become successful in school. The SCOIG identified the following District service agreements with Next Level:

- 02001484, dated 10/25/2019, which stated "*compensation for services during each term or extension thereof, CCSD shall reimburse the Contractor a not-to-exceed fee*" of $43,200.
- 2100680, dated 08/12/2020, which stated "*compensation for services during each term or extension thereof, CCSD shall reimburse the Contractor a not-to-exceed fee*" of $42,000.[13]

[11] Dorchester County Family Court (2021DR181192).

[12] Section (§) 8 of the mortgage documents stated: "*Borrower will be in Default if, during the Loan application process, Borrower or any persons or entities acting at Borrower's direction or with Borrower's knowledge or consent gave materially false, misleading, or inaccurate information or statements to Lender…*" *See also*, § I.

[13] Both Next Level service agreement(s) utilized an address at "*1805 Clemson Road #290148, Suite 120, Columbia, SC 29229*." Suite 120 did not exist and #290148 was a Post Office Box (PO Box) at the Sandhills Post Office located at 1805 Clemson Road.



Charleston County School District

CHECKS BROWSE

Cash Account	Check #	Check Date	Warrant	Clr	Cleared Da	Amount
00010000 101200	946458	11/07/2019	11/07/19	Y	11/19/2019	2,400.00
00010000 101200	140691	06/09/2022	06/09/22	Y	07/31/2022	23,378.65
00010000 101200	137733	02/24/2022	02/24/22	Y	03/31/2022	20,000.00
00010000 101200	133532	09/09/2021	09/09/21	Y	10/31/2021	13,200.00
00010000 101200	132836	08/12/2021	081221A	Y	09/30/2021	.28
00010000 101200	132724	08/05/2021	080521A	Y	09/30/2021	4,999.72
00010000 101200	131130	05/27/2021	05/27/21	Y	06/30/2021	7,500.00
00010000 101200	130559	05/06/2021	05/06/21	Y	06/30/2021	9,750.00
00010000 101200	129806	04/01/2021	04/01/21	Y	05/31/2021	4,406.25
00010000 101200	129284	03/11/2021	03/11/21	Y	04/30/2021	12,000.00
00010000 101200	128384	02/04/2021	02/04/21	Y	03/31/2021	11,250.00
00010000 101200	127708	01/07/2021	01/07/21	Y	02/28/2021	7,500.00
00010000 101200	127290	12/10/2020	12/10/20	Y	01/31/2021	11,625.00
00010000 101200	126497	11/05/2020	11/05/20	Y	12/31/2020	12,468.75
00010000 101200	125837	10/08/2020	10/08/20	Y	11/30/2020	5,250.00
00010000 101200	125559	09/24/2020	09/24/20	Y	10/31/2020	15,750.00
00010000 101200	125080	08/27/2020	08/27/20	Y	09/30/2020	9,750.00
00010000 101200	124296	07/09/2020	070920A	Y	08/31/2020	9,600.00
00010000 101200	123767	06/04/2020	06/04/20	Y	07/31/2020	13,425.00
00010000 101200	123465	05/14/2020	05/14/20	Y	06/30/2020	5,400.00
00010000 101200	122799	04/02/2020	04/03/20	Y	05/31/2020	7,500.00
00010000 101200	122105	03/05/2020	03/05/20	Y	04/30/2020	8,400.00
00010000 101200	121389	02/13/2020	02/13/20	Y	03/31/2020	9,750.00
00010000 101200	120032	12/19/2019	12/19/19	Y	01/31/2020	6,600.00
00010000 101200	119435	12/05/2019	12/05/19	Y	01/31/2020	7,200.00

Vendor [redacted] has 25 Checks for: 239,103.65

The District informed the SCOIG that "Title 1" funds were utilized for payment of Next Level: "PO#2001484" and split funded between Funds 371 and 201 which are EIA Palmetto Priority and Title I, respectively.[14] Title I funds are statutorily authorized to provide additional educational assistance to children from low-income families to help them meet challenging state academic standards.

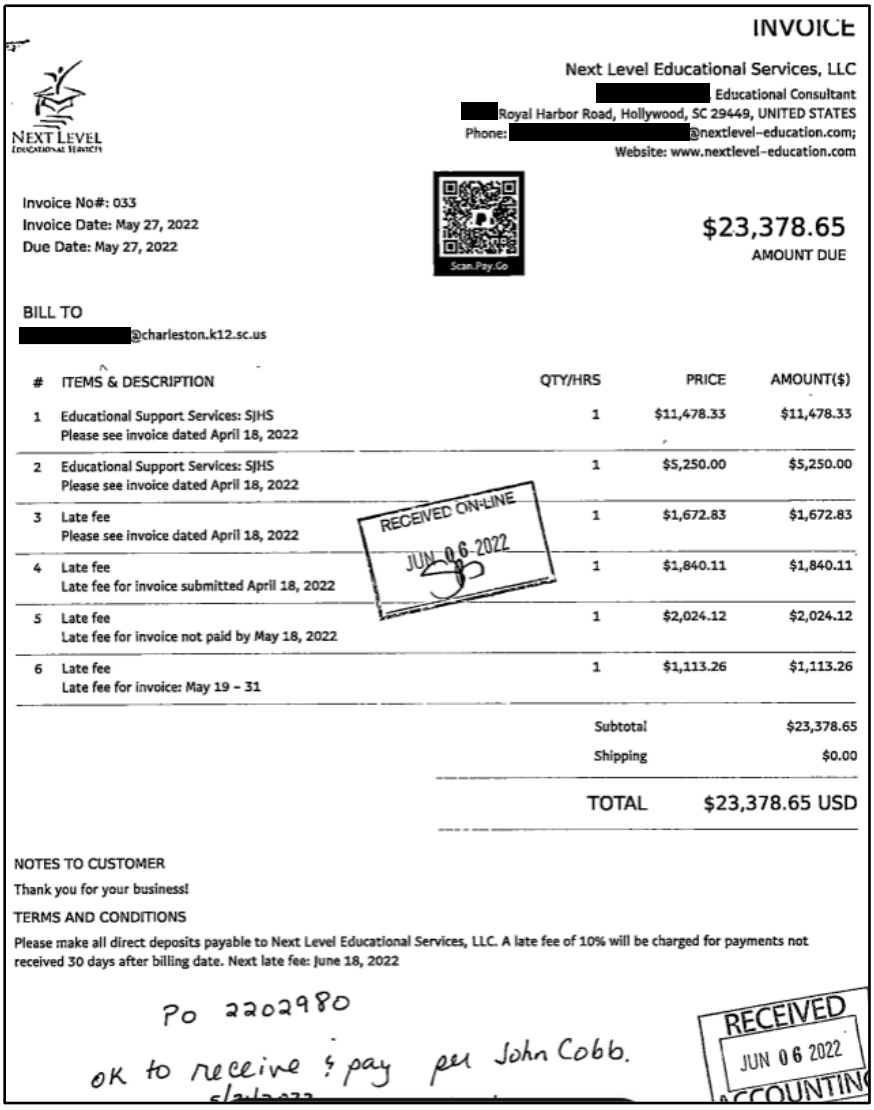
The SCOIG reviewed all available District records for Next Level and immediately identified items of concern. For example, the marketing materials provided to the District by Next Level stated: "*NLES is licensed to conduct business in the State of South Carolina by the South Carolina State Corporation Commission.*" No such entity exists in South Carolina government.

1. **Fraudulent Line Items on Multiple Next Level Invoices**

Invoice #033 dated 5/27/2022, contained multiple late fees related to an "April 18, 2022" invoice(s). Apart from the multiple references for services and/or fees related to "April 18, 2022" on Next Level's invoice #033 - a 10% late fee applied after 30 days was a violation of section (§) 45 of the District Procurement Code and S.C. Code § 11-35-45(B).

A 10% fee compounded monthly equates to an effective annual rate [EAR] of 216.9% in interest [{EAR} = (((1 + 10%)^(365/30)) – 1)]. If only 39 actual days had lapsed, yet three (3) compounded 10% monthly late fees were assessed – then the invoice is potentially fraudulent. Invoice #033 was dated (5/27/2022), a mere 39 days from "April 18, 2022."

[14] The District informed the SCOIG that PO#2202980 used "EIA Priority" funds; PO#2100680 "was Title I funded."



INVOICE

Next Level Educational Services, LLC
[redacted] Educational Consultant
[redacted] Royal Harbor Road, Hollywood, SC 29449, UNITED STATES
Phone: [redacted] @nextlevel-education.com;
Website: www.nextlevel-education.com

NEXT LEVEL EDUCATIONAL SERVICES

Invoice No#: 033
Invoice Date: May 27, 2022
Due Date: May 27, 2022

Scan.Pay.Go

$23,378.65
AMOUNT DUE

BILL TO
[redacted] @charleston.k12.sc.us

#	ITEMS & DESCRIPTION	QTY/HRS	PRICE	AMOUNT($)
1	Educational Support Services: SJHS Please see invoice dated April 18, 2022	1	$11,478.33	$11,478.33
2	Educational Support Services: SJHS Please see invoice dated April 18, 2022	1	$5,250.00	$5,250.00
3	Late fee Please see invoice dated April 18, 2022	1	$1,672.83	$1,672.83
4	Late fee Late fee for invoice submitted April 18, 2022	1	$1,840.11	$1,840.11
5	Late fee Late fee for invoice not paid by May 18, 2022	1	$2,024.12	$2,024.12
6	Late fee Late fee for invoice: May 19 – 31	1	$1,113.26	$1,113.26
		Subtotal		$23,378.65
		Shipping		$0.00
		TOTAL		$23,378.65 USD

RECEIVED ON-LINE
JUN 06 2022

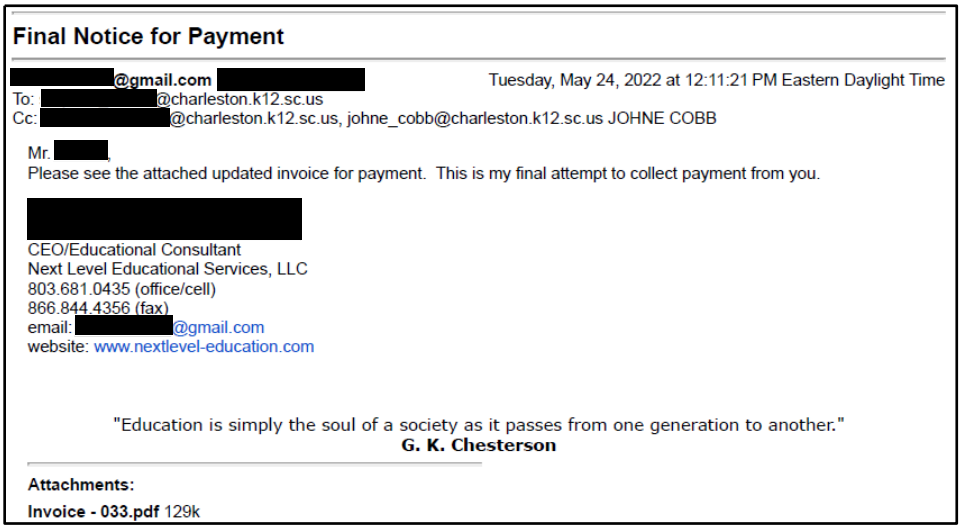
NOTES TO CUSTOMER
Thank you for your business!

TERMS AND CONDITIONS
Please make all direct deposits payable to Next Level Educational Services, LLC. A late fee of 10% will be charged for payments not received 30 days after billing date. Next late fee: June 18, 2022

Po 2202980
ok to receive & pay per John Cobb.

RECEIVED
JUN 06 2022
ACCOUNTING

The District identified an earlier version of Next Level's invoice #033 for the SCOIG's review (dated 5/23/2022 and due 5/23/2022) that was for $22,265.39. There was no item #6 on the earlier version of invoice #033 but was added later. The District provided the following email:



Final Notice for Payment

[redacted] @gmail.com [redacted] Tuesday, May 24, 2022 at 12:11:21 PM Eastern Daylight Time
To: [redacted] @charleston.k12.sc.us
Cc: [redacted] @charleston.k12.sc.us, johne_cobb@charleston.k12.sc.us JOHNE COBB

Mr. [redacted]
Please see the attached updated invoice for payment. This is my final attempt to collect payment from you.

[redacted]
CEO/Educational Consultant
Next Level Educational Services, LLC
803.681.0435 (office/cell)
866.844.4356 (fax)
email: [redacted] @gmail.com
website: www.nextlevel-education.com

"Education is simply the soul of a society as it passes from one generation to another."
G. K. Chesterson

Attachments:
Invoice - 033.pdf 129k

The records reviewed by the SCOIG indicated that the amended version of invoice #033 occurred after the vendor informed the District: "*This is my final attempt to collect payment from you.*" The attachment to the email "*Invoice – 033.pdf*" [size "*129k*"] was the version of invoice #033 that did not list line item #6. The properties of the PDF indicated it was created "*5/23/2022 7:43:44 PM.*"

The amended version of invoice #033 (dated 5/27/2022) added an additional 5% after the vendor's statement: *"This is my final attempt to collect payment from you."* This represented 10% compounding per "*30 days*" late fee calculations for at least three (3) iterations even though there were only 39 days between 5/27/2022 and 4/18/2022.

Next Level exploited the weaknesses in the District's accounts payable processes that allowed illegal late fees stacked into items #3, #4, #5, and #6 on invoice #033 after the successful receipt of an illegal late fee on invoice #022. The SCOIG observed that the processing remarks on invoice #033 stated *"ok to receive and pay per John Cobb."* The District confirmed that Next Level was paid $23,378.65 for invoice #033 via EFT #140691 on 6/9/2022.

The District informed the SCOIG that the District's procurement official was on leave pending an investigation for improperly disclosing procurement information to Trustee Trustee X The SCOIG further observed District records indicated that the District official who gave the "*ok*" to pay the illegal late fees was the executive director for federal programs. [15]

In addition, Next Level invoice #029 dated 2/23/2022, submitted to the District for "*$20,000.00*" claimed to be for "*Educational Support Services: SJHS Educational Support Services SY 2021*" without any dates of service indicated on the invoice. The SCOIG observed the following eight invoices totaled $87,632.00 from this same vendor claiming services rendered over eleven months in 2021:

- #016 - $11,250 – January 2021
- #017 - $12,000 – February 2021
- #018 - $4,406.25 – March 2021
- #019 - $9,750 – Aril 2021
- #020 - $7,500 – May 2021
- #021 - $5,000 – May and June 2021
- #022 - $13,200 – June 2021
- #027 - $24,525.75 – August, September, October, November, and December 2021

Next Level's potential fraudulent submission of the invoice(s) and the resulting payment using Title I funds caused a direct waste of educational funds. Next Level caused the District to improperly disburse these funds and deprived eligible low-income students of critical services such as targeted tutoring, instructional materials, and smaller class sizes. This misuse not only adversely affected student academic outcomes but also undermined the program's core objective of narrowing achievement gaps and exposed education funds to increased risk of waste, fraud, and abuse.

[15] John Cobb, Executive Director for Federal Programs.

2. Effective Annual Rate of 216.9% "Late Fee" Charged by Next Level

The SCOIG analysis identified several areas of concern and questioned the integrity of the vendor's billing practices. According to the District Procurement Code, and consistent with S.C. Code § 11-35-45(B), the maximum allowable late payment fee is 15% APR. (See below)

> **SECTION 45.** Payment for goods and services received by District. (S.C. Code § 11-35-45)
>
> (A) The District is responsible for the payment of all supplies, services, or information technology within thirty work days after the acceptance of the goods or services and proper invoice, whichever is received later, and shall pay an amount not to exceed fifteen percent per annum, as established by the South Carolina Comptroller General for state agencies, on any unpaid balance which exceeds the thirty work-day period, if the vendor specifies on the statement or the invoice submitted to the District that a late penalty is applicable if not paid within thirty work days after the acceptance of goods or services.
>
> (B) The thirty-day period shall not begin until the District certifies its satisfaction with the received goods or services and proper invoice.

The SCOIG reviewed the service agreements and accompanying extensions between the District and Next Level and determined that two Next Level invoices sought illegal late payment fees totaling $7,850.32 as depicted on invoices #022 and #033:

INVOICE

NEXT LEVEL EDUCATIONAL SERVICES

Next Level Educational Services, LLC
[redacted], Educational Consultant
1805 Clemson Road, #290148, Columbia, SC 29229, UNITED STATES
[redacted]@nextlevel-education.com; Website: www.nextlevel-education.com

Invoice No#: 022
Invoice Date: Jul 12, 2021
Reference: Purchase order# 2100680 Vendor# 45482
Due Date: Jul 12, 2021

$13,200.00
AMOUNT DUE

BILL TO
me**********@charleston.k12.sc.us

#	ITEMS & DESCRIPTION	QTY/HRS	PRICE	AMOUNT($)
1	Educational Support Services: NCHS Dates of Services: June 1 – 30, 2021	16	$750.00	$12,000.00
2	Late fee Payment for August 2020 and June 2021	1	$1,200.00	$1,200.00
		Subtotal		$13,200.00
		Shipping		$0.00
		TOTAL		$13,200.00 USD

NOTES TO CUSTOMER
Thank you for your business!

TERMS AND CONDITIONS
Please make all direct deposits payable to Next Level Educational Services, LLC. A 10% late fee will be charged for payments not received 30 days after billing date.

For invoice #22, line item #1, in the amount of $12,000, was for "Dates of Services: June 1 – 30, 2021." This line item claimed 16 days at $750 per day for the period of 6/1-30/2021. However, invoice #021, dated 6/22/2021, included eight days of service for June 2021 (6/3-4, 10-11, 16-19/2021). The SCOIG concluded there is a high risk that the District may have been billed twice for days of alleged service in June 2021 (16 days for invoice #022 and 8 days for invoice #021 for a total of 24 days in June 2021).

For invoice #022, line item #2, a late fee in the amount of $1,200 was assessed for August 2020 and June 2021. The SCOIG determined the $1,200 was simply 10% of the $12,000 for line item #1. The description of line item #2 referenced a payment for "August 2020 and June 2021." The SCOIG determined the following:

- Invoice #010, dated 8/19/2020, was for 13 days of service at $750 per day ($9,750) for the period of 8/3-7, 10-14, 17-19/2020. The District's records show that Next Level was previously paid for invoice #010 in August 2020.
- Invoice #011 dated 9/18/2020, was for eight days of service in August 2020 at $750 per day ($6,000) for the period of 8/20-21, 24-28, 31/2020. The District's records show that Next Level was paid for invoice #011 in September of 2020.[16]

No documentation existed that supports or substantiates the legitimacy of a vendor charging the District a late fee for a payment that was actually paid approximately ten (10) months earlier in August 2020. Additionally, no documentation existed that supports a "late" notice on 7/12/2021 for alleged services rendered in June 2021 when June 2021 was invoiced twice by invoice #021 dated 6/22/2021 and again by invoice #022 dated 7/12/2021 – even assuming a 10% per month late fee was acceptable.

E. Improper Procurement Process Associated with Board Member – Circle of Life Foundation

As previously established in Section V, Part A of this report, the campaign manager for Trustee Trustee X was affiliated with Circle of Life, a District vendor. Circle of Life was a Summerville, South Carolina-based nonprofit organization registered on 3/29/2023. The organization offered mentorship, mental health and wellness, and wraparound services to underserved communities. Aaron White served as the executive director/president, with Eugene White serving as vice-president.

On 1/12/2024, the District advertised solicitation P2419 for *"Student Services for Mentoring, Academic Support and Mental Health Wellness"* for at-risk students for holistic, individualized support plans designed for youths with complex behavioral or mental health challenges.

The SCOIG determined there was no executed contract and therefore no "contractual parameters." The District advised the SCOIG that: *"They issued an intent to award, but no contract was awarded."*[17] As one District employee questioned: *"When I look at this proposal, (20-30 students between St. John's and Haut Gap), I don't see anything unique that Mr. White would be doing that our internal staff couldn't already do? (including direct services). Do you?"*[18]

A summary analysis of the Circle of Life procurement identified the following improper procurement practices:

- **Violation of District procurement code and S.C. Code §§ 11-35-20 and 11-35-30**
  - S.C. Code §§ 11-35-20, 11-35-30 requires good faith, fairness, and ethical conduct.
  - Aaron White visited a District school for several hours on 1/26/2024 (during the open RFP period) and submitted a revised proposal afterward—an opportunity not afforded other offerors in violation of the District's procurement code and RFP non-contact rules.
- **Improper use of public resources – vendor obtained testimonial from a District employee**
  - Aaron White solicited a letter of support from a District employee using District resources and included it in the official RFP response—an improper use of public resources.
- **Invoice payment discrepancies and inflated charges**

[16] The total for invoice #011 was $15,750; 8 days in August and 13 days in September 2020.
[17] The District explained that the "*procurement official resigned in the midst of an investigation partially related to [Circle of Life]*."
[18] Email dated 7/20/2023 @ 4:51:37 AM from District executive director of Student Support Services.

- Circle of Life received a total of $64,584 (299 pupil-hours at $216) for group session services that were billed per student – an effective rate up to nine (9) times the South Carolina Department of Health and Human Services (SCDHHS) group psychotherapy benchmark of $23.78 per person/hour.
- On one verified date (3.8 hours on site), the invoice charged $1,944 versus an SCDHHS group-psychotherapy benchmark of approximately $813—a 139% markup. Arrangement lacked adequate documentation and oversight to prevent inflated charges to public funds.
- Multiple billed dates had no corresponding visitor-log entries.

- **Failure to conduct background checks of all vendor employees in contact with students**
  - Circle of Life (registered only in March 2023) provided no background checks, insurance, and evidence of prior successful implementation as required by the RFP; a failure of compliance with RFP provisions.
  - No evidence existed that the District conducted background checks, obtained parental consent, or executed a formal contract.
- **Public access to student protected information**
  - A Google Drive link was created at the vendor's request that shared a publicly accessible information of full student names, parent contacts, schedules, and sensitive behavioral/family notes that remained accessible to the public through the URL in violation of the Family Educational Rights and Privacy Act (FERPA); links were deactivated only after SCOIG notification.
- **Exploitation of District student photos and student client testimonials**
  - Vendor's performance report contained student photographs and handwritten testimonials that were obtained without documented FERPA releases.
  - Solicitation of testimonials from current minor clients in a school setting violates National Association of Social Workers, American Counseling Association, and South Carolina social-work ethical standards.
  - Vendor met with students alone on District property with no staff present and no background checks on file.
- **Inure to the benefit of any private shareholder or individual**
  - The vendor misrepresented District payments on IRS Form 990 as "*payroll*" contributions rather than invoiced services.
  - Aaron and Eugene White were the sole officers and the individuals that delivered the services to the District.
  - High risk of impermissible private inurement under 501(c)(3) rules.

VI. Findings and Recommendations

Finding #1: The SCOIG identified acts of malfeasance, misfeasance, conflicts of interest, policy violations, misconduct in office, and neglect of duty in office demonstrated by Trustee Trustee X in the following areas:

- Disclosure of executive session information
- Disclosure of confidential and/or privileged Board information to news media outlets and a District vendor
- Violation of the Ethics Act and Board policies/Use of Board position for personal gain
- Failure to report taxable income as a District vendor and Board member
- Failure to participate in the evaluation process of the superintendent
- Fraudulent billing of services as a vendor of the District

- Fraudulent VA mortgage loan and/or violation of the residency requirement for a school board member

Taken together, the actions demonstrate willful misconduct in office and persistent neglect of Trustee Trustee X fundamental obligations of loyalty, confidentiality, and impartial governance. Under S.C. Code § 59-19-60, such conduct furnishes grounds for the Governor to remove Trustee Trustee X after notice and an opportunity to be heard.

Recommendation #1: The SCOIG recommends that pursuant to the provisions of S.C. Code § 59-19-60, the Governor consider removing Trustee Trustee X from the District's Board of Trustees.

Finding #2: The SCOIG identified repeated violations of Board policies by one or more Board members, inadvertent and/or intentional, irrespective of advice given by legal counsel to adhere to Board policies and repeated notifications provided by the Board secretary. Among these policy violations are:

- Direct contact with District staff in operational matters.
- Direct contact with District staff in procurement matters.
- Direct contact with outside legal counsel in an individual capacity that incurred costs to the District in violation of Policy BB.
- Irrelevant or disruptive behavior in Board meetings in violation of policies BCA and BC.
- Improper quorums in violation of S.C. Code § 30-4-20(d) of the FOIA.
- Unauthorized disclosure of confidential information in violation of Policy BE.

Recommendation #2a: The SCOIG recommends that all Board members receive annual training on all Board policies with particular emphasis on their oversight and fiduciary roles, duty of confidentiality and policies BE, BCA and BC.

Recommendation #2b: The SCOIG recommends the District provide members with guidance and caution against Board members directly or indirectly lobbying for vendors or others who seek to do business with the District.

Finding #3: The SCOIG determined the contractual agreement between the District, and its outside legal counsel was ambiguous in its language that allowed one or more Board members to engage the outside counsel in an individual capacity that resulted in the expenditure of more than $74,384 by the District without the consent of the Board body in violation of policies BB and BIE.

Recommendation #3: Based on the review of the current District policies, the SCOIG recommends the following changes to improve District Board policies:

- The SCOIG recommends the District modify its existing contract with outside counsel and Board policy to prohibit any individual Board member from being able to incur legal expenses when not acting as the Board chair and/or at the consent of the Board as a body.
- The SCOIG recommends that the District set clear legal boundaries describing who is primarily responsible for categories of legal work, i.e., internal or outside counsel.
- The SCOIG recommends that the District designate who will advise the Board regarding meetings and any conflicts that may arise, i.e., internal or outside counsel.

Finding #4: The SCOIG determined that confidential and/or attorney-client privileged Board information was disclosed to a vendor and the media by one or more Board members which violated their fiduciary duties. The

integrity of the District's information control was compromised by these disclosures and violated District policies BCA and BE.

Recommendation #4: The SCOIG recommends the Board amend policy BCA to incorporate explicit and binding rules for verified allegations of wrongdoing by Board members.

Finding #5: The SCOIG identified numerous examples of unlawful billing practices by two vendors that maintained a business affiliation with a Board member, i.e., Next Level Educational Services, LLC (Next Level) and Circle of Life Foundation (Circle of Life). A review of the District's procurement records for these two vendors identified double-billing errors, exorbitant late-fee billings, and undue influence by a Board member through direct contact with a District principal, all in violation of the District's procurement code, policy BCA and the State Ethics Act.

Recommendation #5a: The SCOIG recommends that District procurement and finance personnel receive remedial training as to what is acceptable for the District to pay.

Recommendation #5b: The SCOIG recommends that the District engage a qualified forensic auditor to evaluate all the invoices and payments for Next Level to ensure the District's payments were proper. Additionally, the SCOIG recommends that the District pursue all legal remedies that may be available to recoup any improper charges.

Recommendation #5c: The SCOIG recommends that the District consider any applicable debarment procedures relating to any vendor that may have willfully violated the procurement process.

Recommendation #5d: Pursuant to S.C. Code § 1-6-40(B), the SCOIG shall refer this matter to the appropriate law enforcement and prosecuting authority to ascertain whether a violation of S.C. Code 16-13-240 [*Obtaining Signature or Property by False Pretenses*] occurred if the submission of a fraudulent invoice resulted in the improper disbursement of $43,378.65 in public funds.

Finding #6: During the review of the Circle of Life procurement review, the SCOIG identified weaknesses in its vetting process while the vendor was engaged with District students. These weaknesses included:

- Background checks were not conducted of Circle of Life staff.
- District staff did not observe the engagement of Circle of Life staff and District students.

Recommendation #6: The SCOIG recommends that the District consider the following:

- Re-evaluate the District's background check process and procedures for vendors to ensure that background checks are fully conducted both at the outset of engagement and at least annually for outside vendors who enter school grounds during school hours and particularly when engaging with students.
- Adding language to any vendor contract that a vendor confirms it is in full compliance with all applicable licensing and tax reporting.
- Re-evaluate the District's processes and procedures whenever a vendor seeks to meet with students (individually or as a group) alone without any observation by District staff.
- Analyze the implications of this counseling service and – if warranted – report gross violations to the appropriate professional licensing board.

- Pursue a refund from this vendor if the services were not rendered in compliance with applicable ethical standards.
- Notify the parents of the students who may have certain remedies if the services did not comply with applicable ethical standards.
- Require all District employees and Board members to execute an annual attestation that they do NOT have any affiliation or financial benefit from any District vendor/contractor.

VII. Summary Justification for Removal of a Board Member

The suspension or removal of an elected or appointed official from office by the Governor of South Carolina occurs after the individual has been charged with a felony crime. This authority is set forth in Article VI, Section 8 of the South Carolina Constitution. During his tenure in office, Governor McMaster issued 31 suspensions/removals of elected or appointed officials and rescinded seven of these. Two suspension/removals and two reinstatements were attributed to public school board members.

In 2022, S.C. Code § 59-19-60 was amended to provide authority to the Governor for the removal of school district trustees for certain enumerated provisions. S.C. Code § 59-19-60 (Removal of trustees; vacancies) states as follows:

> *Notwithstanding any provision of law to the contrary, school district trustees who wilfully commit or engage in an* ***act of malfeasance, misfeasance, chronic unexcused absenteeism, conflicts of interest, misconduct in office, or persistent neglect of duty in office*** **[SCOIG emphasis]***, or are deemed medically incompetent or medically incapacitated, are subject to removal by the Governor upon any of the foregoing causes being made to appear to the satisfaction of the Governor. Before removing any such officer, the Governor shall inform him in writing of the specific charges brought against him and give him an opportunity on reasonable notice to be heard. Vacancies occurring in the membership of any board of trustees for any cause shall be filled for the unexpired term in the same manner as provided for full-term appointments.*

A. Summary of Violations of Unauthorized Disclosures, Board Policies, Federal And State Laws

Subject: **Trustee X** | Charleston County School District (CCSD) Board of Trustees

#	Allegation	Applicable Law / Policy	Occurrences / Period	Source & Key Evidence
1	**Unauthorized disclosure of confidential / attorney-client privileged information**	• Common Law Misconduct in Office and/or S.C. Code § 8-1-80 (Misconduct of Public Officers) • Board Policy BCA – Board Member Code of Ethics	**38 occurrences** Feb 2023 – Dec 2025	Emails forwarded to news outlets (10) and a vendor email address (28)
2	**Unauthorized disclosure of Executive Session discussions and communications**	• Board Policy BCA – Board Member Code of Ethics • Board Policy BE – Board Meetings Policy	Not separately quantified	Closely related to Allegation 1; specific instance-level detail not provided in source data

3	**Conflict of interest / ethics violation / use of Board position for personal gain**	• S.C. Code § 8-13-700(B) • Board Policy BCA – Board Member Code of Ethics • Board Policy BCB – Board Member Conflict of Interest	May 5, 2023	Email from Trustee X to CCSD principal
4	**Disruptive conduct during Board meetings**	• Board Policy BC – Board Meeting Protocol • Board Policy BE – Board Meetings Policy	Nov 3, 2025 Feb 25, 2026	11/3/2025 Regular & Special Called Meeting video (~4:50) – parliamentarian issue 2/25/2026 Board Meeting video (2:50:36) – Education Foundation Nominee 2/25/2026 Board Meeting Minutes Item 12.B
5	**Failure to file taxes and related tax violations**	• S.C. Code § 12-54-43 (Failure to File) • S.C. Code § 12-54-44 (Willfulness) • S.C. Code § 12-54-155 (Under Reporting) • S.C. Code § 8-1-100 (Removal for Indictment)	**2019–2022:** $238,703.65 **2024:** $9,600.00	Tax records and Vendor invoices (District payments to Trustee X, d/b/a Vendor)
6	**Refusal to participate in Superintendent evaluation**	• Board Policy BBA – Board Powers and Duties • Board Policy CBI – Evaluation of the Superintendent • S.C. Code § 59-19-80 • S.C. Code § 59-19-90	May 23, 2026	Email from Trustee X
7	**Fraudulent billing as a District vendor**	• District Procurement Code • S.C. Code § 11-35-45(B) • S.C. Code § 16-13-240	Invoice #022 – 7/12/2021 Invoice #029 – 2/23/2022 Invoice #033 – 5/27/2022	Invoice #022 Invoice #029 Invoice #033
8-A	**Mortgage Fraud / Conspiracy to Commit Mortgage Fraud - Alternative Residency Issue(s)**	18 U.S.C. §1014 (bank fraud) and 18 U.S.C. §1001 (false statement)	Aug 18, 2023	Charleston County ROD Book 1199 Page 308
8-B	**Violation of the residency requirement for Board membership - Alternative to Mortgage Fraud**	• S.C. Code § 7-1-25(A) and (D)(3) • S.C. Const. art. XVII, § 1 and art. VI	2023 – 2026	Residency status throughout the relevant period - Charleston County ROD Book 1199 Page 308

Additional Observations & Context

• **Allegation 1 tracking:** Detailed occurrence log (Date; Method of Transmission; Recipient; Offense type – ACP / Exec. Sess. / other) available in Report body. Board Members A–H recorded as none based on SCOIG analysis of emails provided by the District.

• **Allegation 5 tax notes:** Subject was possibly a resident of another state for a minor portion of the relevant years. Services underlying the payments were performed in South Carolina; apportionment of that income stream to the South Carolina Department of Revenue is proper.

One or more links to SCOIG source material(s) are encrypted to preclude public disclosure.

B. Misconduct in Office and Persistent Neglect of Duty

A school-district trustee who willfully commits or engages in malfeasance, misfeasance, misconduct in office, or persistent neglect of duty is subject to removal by the Governor. As enumerated in the summary of violations chart in Section A, Trustee Trustee X violated various District Board policies and state law when [redacted]

- Disclosed attorney/client communications and executive session materials to news media outlets on ten occasions and a District vendor on 28 occasions.
- Violated S.C. Code § 8-13-700(B) of the State Ethics Act and Board policy BCB when [redacted] sent an email directive to a District principal to meet with [redacted] former campaign manager that secured

a multi-hour school visit in a procurement matter. The use of [redacted] Board position to influence a governmental decision with an associated individual constitutes misconduct in office and misfeasance.

- Failed to file income tax returns with SCDOR for multiple years as a District vendor and Board member that included the failure to report more than $248,000 in income in violation of Title 12, Chapter 6 of the S.C. Code of Laws.
- Submitted fraudulent invoices to the District as a vendor.
- Submitted a false statement on a VA mortgage loan application in violation of 18 U.S.C. §1014 and §1001, which also established Trustee Trustee X did not live in the District [redacted] for a period of time subsequent to [redacted] election to the Board.
- Violated Board policy CBI [Evaluation of the Superintendent] when on 5/23/2026, Trustee Trustee X stated to the Board chair …*"I will not be participating in this process…"* in the following District email:

On Sat, May 23, 2026 at 8:06 AM [redacted]@charleston.k12.sc.us> wrote:

I will not be participating in this process. I will submit a statement for the record at the appropriate time.

[redacted]
Charleston County School District
75 Calhoun Street
Charleston, SC 29401
[redacted]
email: [redacted]@charleston.k12.sc.us
www.ccsdschools.com
twitter.com/ccsdconnects
facebook.com/ccsdconnects
Students are the Heart of Our Work

On Thu, May 21, 2026 at 6:47 AM Pamela McKinney <pamela_mckinney@charleston.k12.sc.us> wrote:

Trustees:

With the 2026-27 Board meeting calendar unanimously approved on Monday, and in alignment with the Superintendent Evaluation Instrument and Evaluation Process unanimously approved by the Board last year, please reserve the following October 2026 dates.

This year's Superintendent Evaluation will review the even-numbered indicators, as agreed upon by the Superintendent and the Board.

October 2 or October 5
Collect Superintendent Evaluation materials from 75 Calhoun or request delivery from Ms. Bowles.

October 8
State of the Schools, Charleston Music Hall, 10:00 AM-noon

October 12
Superintendent Huggins available for evaluation questions, 4:00–5:00 PM prior to COW.

October 14
Evaluations due to 75 Calhoun by 4:30 PM

October 15
Evaluation scores tabulated by the same team: Tempel, McKinney, Roberts, Gilmore, and Thompson.

October 19
Special Called Meeting at 5:15 PM, or earlier if preferred
In Executive Session, trustees will receive evaluation results first, and then, the Superintendent will join to receive and discuss evaluation results with trustees as a *body*.

October 26
Board of Trustees meeting and public release of results.

Additional procedure reminders and details will be shared later. The purpose of this email is to place these dates on your calendar.

Please DO NOT RESPOND ALL to this email. We are happy to answer any individual emails or phone calls.

Enjoy graduations,
Pam and Carol

The SCOIG notes that Trustee Trustee X is SCSBA Board of Directors for: *"Region 2: Charleston."*[19] Trustee Trustee X collateral duty as the Region 2 SCSBA director was funded by District appropriations. This duty to supervise the superintendent was confirmed by longstanding SCSBA guidance and local board policy.[20] Trustee Trustee X written refusal to participate in the District Board's formal superintendent evaluation process represented a direct abdication of a core statutory duty.

All of the above factors embodied "*fraud, waste, abuse, mismanagement, misconduct, [and] violations of state or federal law*" per S.C. Code § 1-6-20(B). Accordingly, this provides independent grounds for removal of Trustee Trustee X by the Governor under S.C. Code § 59-19-60.

VIII. Way Forward

The SCOIG team observed years of archived District Board meeting videos and attended several Board meetings in person during this investigation. All of which demonstrated countless hours spent on bickering amongst Board members attempting to engage in hyper technical application of Robert's Rules of Order and arguing about whether Board action(s) were legally sufficient despite perceived subjective defects of parliamentarian "order." While Robert's Rules of Order may be a helpful guide for conducting orderly meetings, it has no independent legal effect or binding consequences that would invalidate the actions of a majority of duly elected quorum of school board members lawfully operating in open session under applicable state law.

Picayune, intra-Board squabbling accomplishes nothing but greatly distracts from the District's highest priority – student achievement and preparing the future leaders of our communities. This was no more evident than the dispute over an individual's failed nomination for the District's foundation board that caused the District's expenditure of financial resources in legal representation in court based on a majority Board decision.

Even more important is the District should not be viewed by businesses, non-profit organizations or entrepreneurs as the "pot of gold at the end of the rainbow." It is disturbing when the District's procurement process is manipulated to benefit a few self-interests instead of benefiting the District's goals and its students. The fact that a federal grand jury identified the unlawful disclosure of executive session material by a District Board member to an outside entity regarding a procurement matter underscores the reason that Governor McMaster requested an investigation of the District's Board.

A Board that is unified, focused on academic achievement and supportive of the superintendent can have its greatest impact on the future success of its students. To do anything else is a disservice to the students, parents and taxpayers of the District.

The SCOIG extends its appreciation to District superintendent Anita Huggins, Board chair Pamela McKinney, District staff, and Board members for their cooperation and intentionality of seeking solutions to the issues identified by the SCOIG. The SCOIG also extends its appreciation to current and former teachers and administrators, and to the parents and constituents in the District for the candor, courage and valuable input provided to the SCOIG during this investigation.

[19] https://scsba.org/about-us/board-of-directors/

[20] https://scsba.org/general/roles and responsibilites of a school board member.pdf, https://scsba.org/board member roles and responsibilities/2025/02/.pdf, https://scsba.org/board & superintendent relations-law policy & contract/2023/02/.pdf.

APPENDIX A

CIRCLE OF LIFE PROCUREMENT ANALYSIS

Charleston County School District
Tax Increment Financing History
As of 8/18/2026

Amounts are calculated by the Auditor's Office based on land value increases determined by the Assessor's Office. As revitalization and improvements occur, this generates an increase in property tax revenue which increases the revenue reduction for the school district as shown below.

Tax Incremental Financing Agreements - Operating Fund	Ends	FY19 Actual Reductions	% Change from FY18 to FY19	FY20 Actual Reductions	% Change from FY19 to FY20	FY21 Actual Reductions	% Change from FY20 to FY21	FY22 Actual Reductions	% Change from FY21 to FY22	FY23 Actual Reductions	% Change from FY22 to FY23	FY24 Actual Reductions	% Change from FY23 to FY24	FY25 Actual Reductions	% Change from FY24 to FY25	FY26 Actual Reductions	% Change from FY25 to FY26
CITY OF CHAS UNION PIER TIF - Not Active Yet	2055	-		-		-		-		-		-		-		-	
CITY OF CHAS WEST ASHLEY REDEVELOPMENT	2041	-		-		-		-		-		-		-		736,499.35	
CITY OF CHAS MORRISON DRIVE REDEVELOPMENT[1]	2039	-		-		-		-		-		-		-		1,845,900.83	
CITY OF CHAS NECK REDEVELOPMENT	2039	1,536,539	18.61%	1,962,447	27.72%	2,639,187	34.48%	3,102,648	17.56%	3,976,184.16	28.15%	4,926,699.90	23.91%	6,451,520.90	30.95%	7,821,737.65	21.24%
CITY OF CHAS HORIZON REDEVELOPMENT	2038	381,667	57.53%	1,033,483	170.78%	2,034,077	96.82%	2,618,503	28.73%	2,767,967.80	5.71%	3,157,199.54	14.06%	3,371,721.15	6.79%	3,878,314.20	15.02%
NORTH CHAS NAV BASE TIF	2037	332,926	10.76%	436,488	31.11%	526,063	20.52%	521,612	-0.85%	1,031,893.20	97.83%	1,262,163.14	22.32%	1,432,568.90	13.50%	1,503,370.71	4.94%
CITY OF CHAS COOPER RIVER II REDEVELOPMENT	2032	1,112,900	18.56%	1,603,231	44.06%	2,104,747	31.28%	3,027,746	43.85%	3,786,727.10	25.07%	4,134,502.01	9.18%	4,528,031.51	9.52%	5,072,610.97	12.03%
NORTH CHAS INGLESIDE	2031	-		-		1,369,302		1,467,694	7.19%	2,435,013.10	65.91%	2,907,935.90	19.42%	3,460,217.63	18.99%	5,433,180.14	57.02%
NORTH CHAS NOISETTE TIF	2028	1,305,537	83.70%	1,761,203	34.90%	1,992,448	13.13%	2,515,885	26.27%	3,060,135.00	21.63%	3,993,424.03	30.50%	4,273,127.09	7.00%	5,188,959.35	21.43%
TOTALS		**4,669,569**	**33.89%**	**6,796,853**	**45.56%**	**10,665,823**	**56.92%**	**13,254,088**	**24.27%**	**17,057,920**	**28.70%**	**20,381,925**	**19.49%**	**23,517,187**	**15.38%**	**31,480,573**	**33.86%**

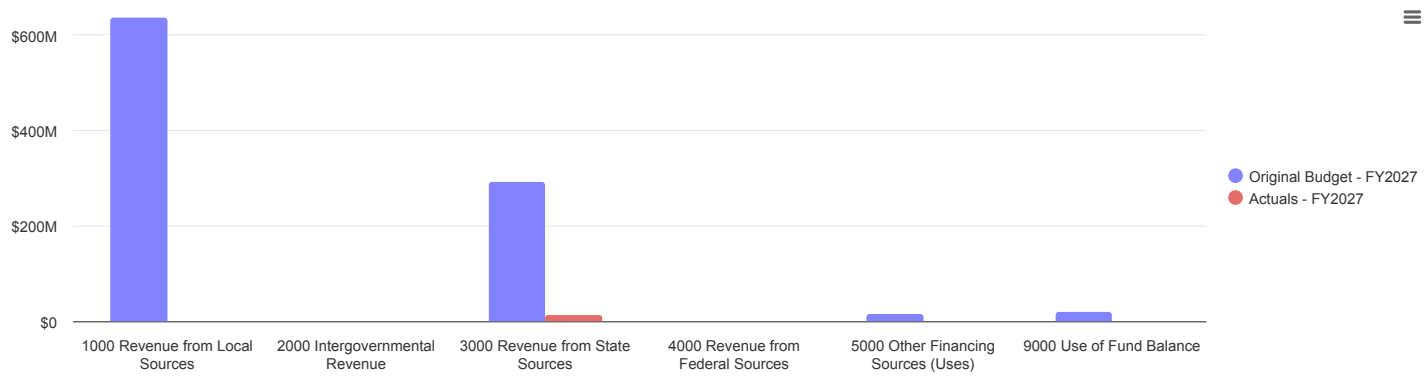
Tax Incremental Financing Agreements - Debt Service Fund	Ends	FY19 Actual Reductions	% Change from FY18 to FY19	FY20 Actual Reductions	% Change from FY19 to FY20	FY21 Actual Reductions	% Change from FY20 to FY21	FY22 Actual Reductions	% Change from FY21 to FY22	FY23 Actual Reductions	% Change from FY22 to FY23	FY24 Actual Reductions	% Change from FY23 to FY24	FY25 Actual Reductions	% Change from FY24 to FY25	FY26 Actual Reductions	% Change from FY25 to FY26
CITY OF CHAS UNION PIER TIF - Not Active Yet	2055	-		-		-		-		-		-		-		-	
CITY OF CHAS WEST ASHLEY REDEVELOPMENT	2041	-		-		-		-		-		-		-		118,873.58	
CITY OF CHAS MORRISON DRIVE REDEVELOPMENT[1]	2039	-		-		-		-		-		-		-		297,934.87	
CITY OF CHAS NECK REDEVELOPMENT	2039	349,213	23.59%	434,835	124.52%	617,600	42.03%	702,297	13.71%	856,408.90	21.94%	926,205.33	8.15%	1,021,935.13	10.34%	1,262,455.90	23.54%
CITY OF CHAS HORIZON REDEVELOPMENT	2038	86,743	64.14%	228,394	263.30%	480,220	110.26%	592,709	23.42%	596,177.68	0.59%	593,544.38	-0.44%	534,088.06	-10.02%	625,973.52	17.20%
NORTH CHAS NAV BASE TIF	2037	75,665	15.41%	96,461	127.48%	124,197	28.75%	118,069	-4.93%	222,253.92	88.24%	237,283.02	6.76%	226,922.07	-4.37%	242,649.31	6.93%
CITY OF CHAS COOPER RIVER II REDEVELOPMENT	2032	252,932	23.53%	354,305	140.08%	496,905	40.25%	685,343	37.92%	815,602.76	19.01%	777,274.42	-4.70%	717,250.17	-7.72%	818,737.21	14.15%
NORTH CHAS INGLESIDE	2031	-		-		323,275		332,219	2.77%	524,464.36	57.87%	546,683.54	4.24%	548,106.10	0.26%	876,934.34	59.99%
NORTH CHAS NOISETTE TIF	2028	296,713	91.41%	389,216	131.18%	471,246	21.08%	569,481	20.85%	659,106.00	15.74%	732,159.22	11.08%	676,872.75	-7.55%	837,516.25	23.73%
TOTAL		**1,061,266**	**39.51%**	**1,503,212**	**141.64%**	**2,513,444**	**67.20%**	**3,000,117**	**19.36%**	**3,674,014**	**22.46%**	**3,813,150**	**3.79%**	**3,725,174**	**-2.31%**	**5,081,075**	**36.40%**

[1] Resolution approved by CCSD Board on October 3, 2019 to include 6 parcels comprising the Laurel Island Prop in Chas Neck TIF District and approve the District's participation in this TIF through 12/21/2039; limited to 6 parcels (10/14/19). Located in the area south of Magnolia Cemetery and northeast of Morrison Drive.

Monthly Revenue Report - July 2026

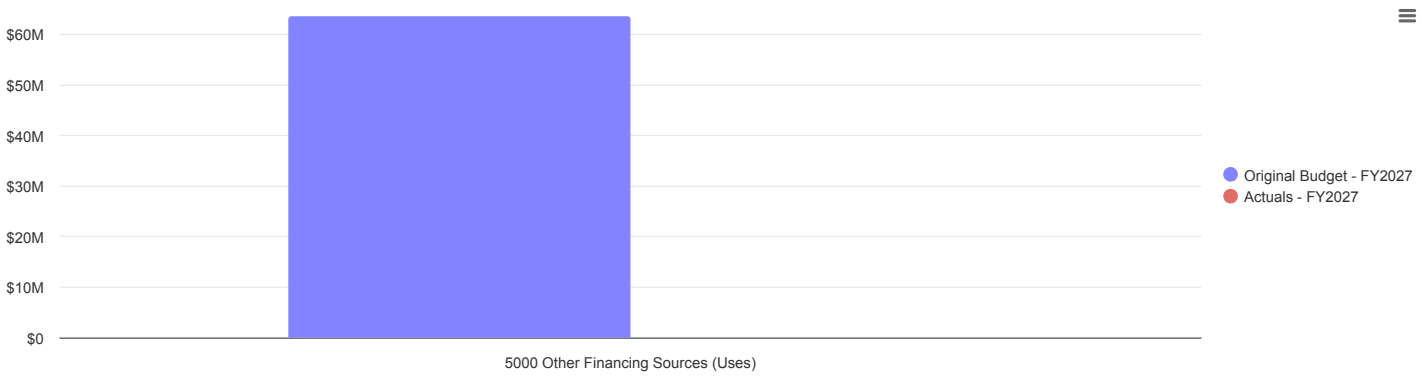
General Operating Fund

	ORIGINAL BUDGET	ACTUALS	
	FY2027	FY2027	OVER BUDGET/(UNDER BUDGET)
REVENUES			
1000 REVENUE FROM LOCAL SOURCES	$637,383,342	$56,369	-$637,326,973
2000 INTERGOVERNMENTAL REVENUE	$300,000	–	-$300,000
3000 REVENUE FROM STATE SOURCES	$292,881,537	$13,136,679	-$279,744,858
4000 REVENUE FROM FEDERAL SOURCES	$115,236	–	-$115,236
5000 OTHER FINANCING SOURCES (USES)	$14,406,542	–	-$14,406,542
9000 USE OF FUND BALANCE	$20,000,000	–	-$20,000,000
REVENUES TOTAL	**$965,086,657**	**$13,193,048**	**-$951,893,609**



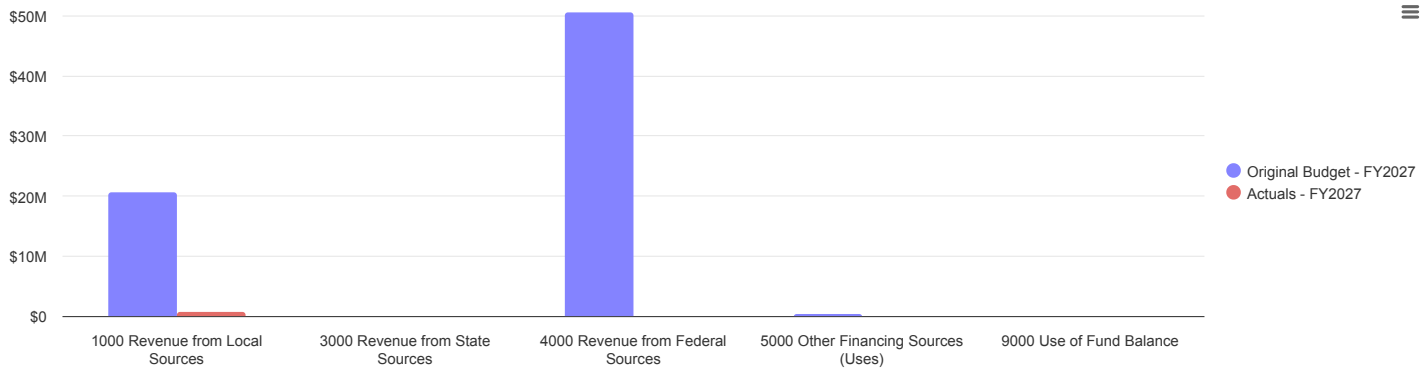
WSF

	ORIGINAL BUDGET	ACTUALS	
	FY2027	FY2027	OVER BUDGET/(UNDER BUDGET)
REVENUES			
5000 OTHER FINANCING SOURCES (USES)	$63,498,831	–	-$63,498,831
REVENUES TOTAL	**$63,498,831**	**–**	**-$63,498,831**



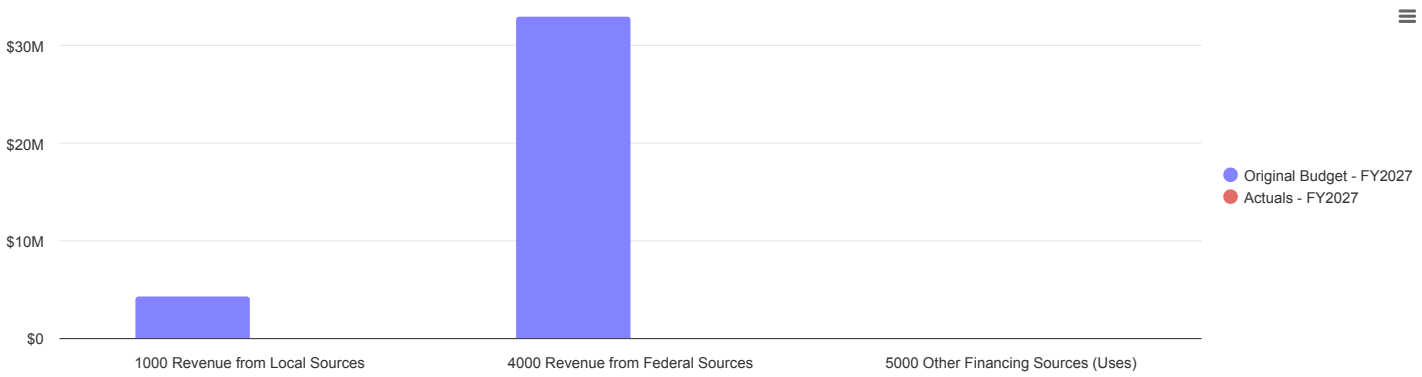
Special Revenue Funds

	ORIGINAL BUDGET	ACTUALS	
	FY2027	FY2027	OVER BUDGET/(UNDER BUDGET)
REVENUES			
1000 REVENUE FROM LOCAL SOURCES	$20,634,886	$771,421	-$19,863,465
3000 REVENUE FROM STATE SOURCES	$70,752	$47,051	-$23,701
4000 REVENUE FROM FEDERAL SOURCES	$50,629,685	–	-$50,629,685
5000 OTHER FINANCING SOURCES (USES)	$294,000	$1,310	-$292,690
9000 USE OF FUND BALANCE	–	–	$0
REVENUES TOTAL	**$71,629,323**	**$819,782**	**-$70,809,541**



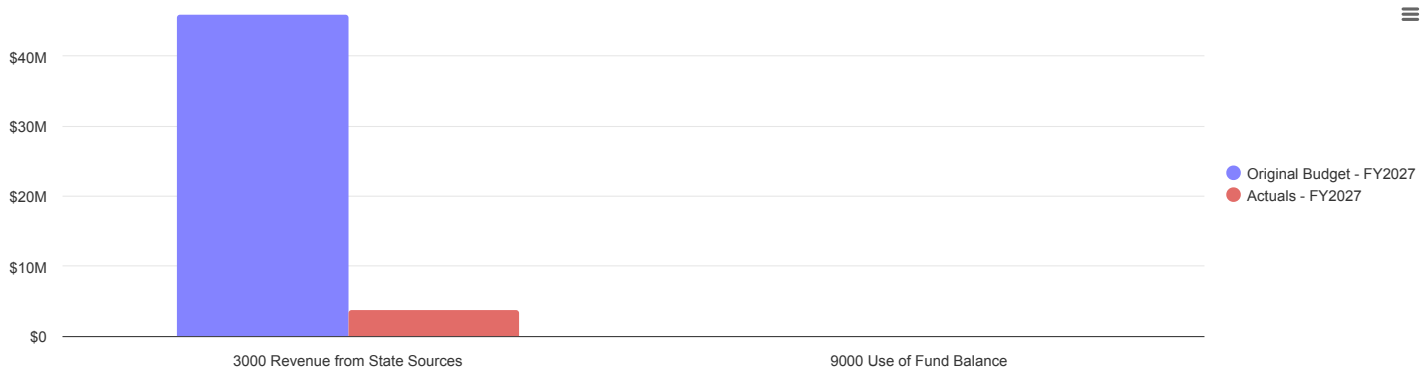
Food Services

	ORIGINAL BUDGET	ACTUALS	
	FY2027	FY2027	OVER BUDGET/(UNDER BUDGET)
REVENUES			
1000 REVENUE FROM LOCAL SOURCES	$4,285,970	$984	-$4,284,986
4000 REVENUE FROM FEDERAL SOURCES	$32,940,099	$20,616	-$32,919,483
5000 OTHER FINANCING SOURCES (USES)	–	–	$0
REVENUES TOTAL	**$37,226,069**	**$21,600**	**-$37,204,469**



EIA

	ORIGINAL BUDGET	ACTUALS	
	FY2027	FY2027	OVER BUDGET/(UNDER BUDGET)
REVENUES			
3000 REVENUE FROM STATE SOURCES	$45,868,003	$3,706,033	-$42,161,970
9000 USE OF FUND BALANCE	–	–	$0
REVENUES TOTAL	**$45,868,003**	**$3,706,033**	**-$42,161,970**



Debt Service

	ORIGINAL BUDGET	ACTUALS	
	FY2027	FY2027	OVER BUDGET/(UNDER BUDGET)
REVENUES			
1000 REVENUE FROM LOCAL SOURCES	$145,401,476	$0	-$145,401,476
3000 REVENUE FROM STATE SOURCES	$2,557,647	$0	-$2,557,647
5000 OTHER FINANCING SOURCES (USES)	–	–	$0
9000 USE OF FUND BALANCE	$52,679,663	–	-$52,679,663
REVENUES TOTAL	**$200,638,786**	**$0**	**-$200,638,786**

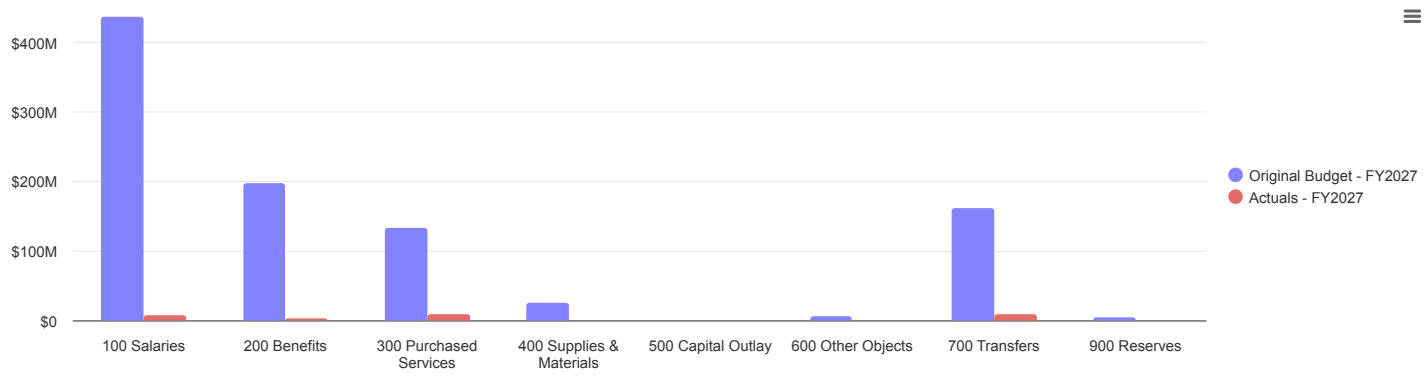


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Monthly Expenditure Report - July 2026

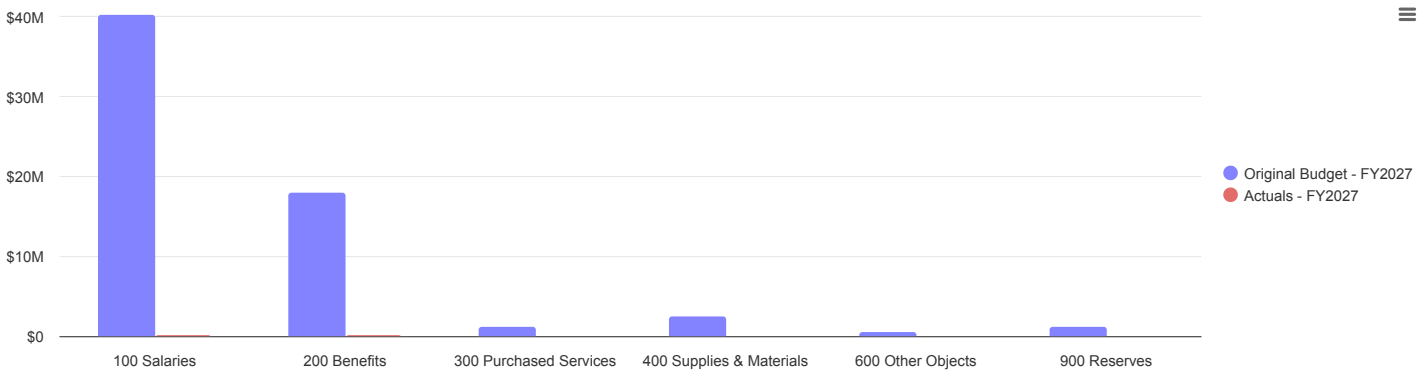
General Operating Fund

	ORIGINAL BUDGET	ACTUALS	
	FY2027	FY2027	OVER BUDGET/(UNDER BUDGET)
EXPENDITURES			
100 SALARIES	$437,208,971	$7,575,231	-$429,633,740
200 BENEFITS	$198,033,902	$3,610,462	-$194,423,440
300 PURCHASED SERVICES	$132,857,590	$9,698,726	-$123,158,864
400 SUPPLIES & MATERIALS	$25,428,960	$589,136	-$24,839,824
500 CAPITAL OUTLAY	$468,500	$8,411	-$460,089
600 OTHER OBJECTS	$5,325,514	$208,489	-$5,117,025
700 TRANSFERS	$161,049,804	$8,234,204	-$152,815,600
900 RESERVES	$4,713,416	–	-$4,713,416
EXPENDITURES TOTAL	**$965,086,657**	**$29,924,661**	**-$935,161,996**



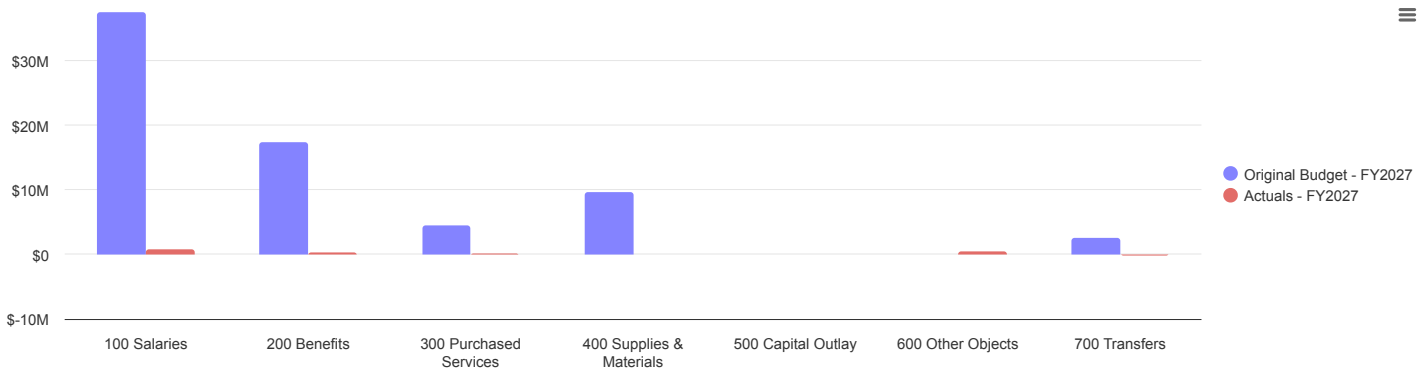
WSF

	ORIGINAL BUDGET	ACTUALS	
	FY2027	FY2027	OVER BUDGET/(UNDER BUDGET)
EXPENDITURES			
100 SALARIES	$40,194,046	$186,707	-$40,007,339
200 BENEFITS	$18,036,317	$78,549	-$17,957,768
300 PURCHASED SERVICES	$1,212,620	$1,295	-$1,211,325
400 SUPPLIES & MATERIALS	$2,439,792	$5,682	-$2,434,110
600 OTHER OBJECTS	$498,537	–	-$498,537
900 RESERVES	$1,117,519	–	-$1,117,519
EXPENDITURES TOTAL	**$63,498,831**	**$272,233**	**-$63,226,598**



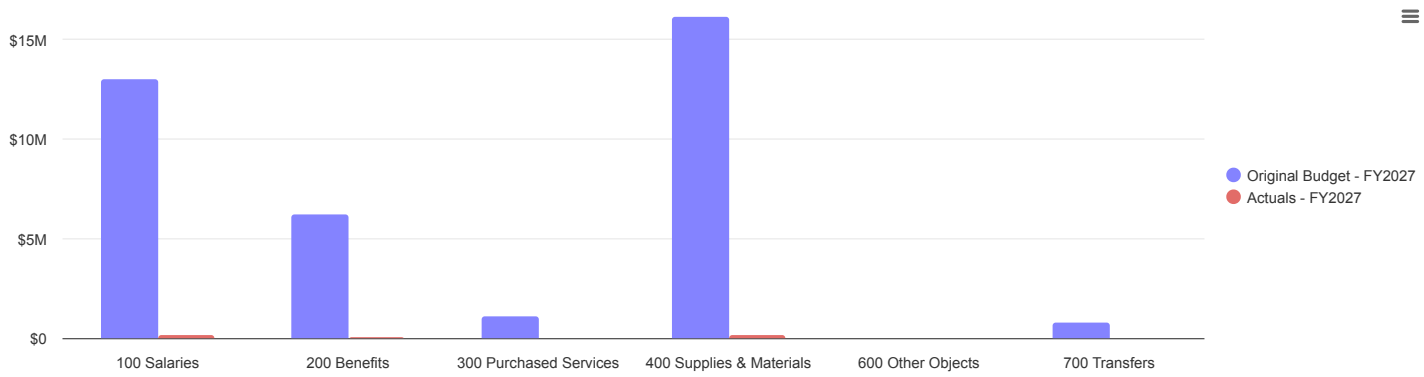
Special Revenue Funds

	ORIGINAL BUDGET	ACTUALS	
	FY2027	FY2027	OVER BUDGET/(UNDER BUDGET)
EXPENDITURES			
100 SALARIES	$37,553,401	$747,095	-$36,806,306
200 BENEFITS	$17,412,991	$312,634	-$17,100,357
300 PURCHASED SERVICES	$4,503,843	$72,940	-$4,430,903
400 SUPPLIES & MATERIALS	$9,600,762	$46,843	-$9,553,919
500 CAPITAL OUTLAY	–	–	$0
600 OTHER OBJECTS	$14,850	$510,096	$495,246
700 TRANSFERS	$2,543,476	-$115,654	-$2,659,130
EXPENDITURES TOTAL	**$71,629,323**	**$1,573,954**	**-$70,055,369**



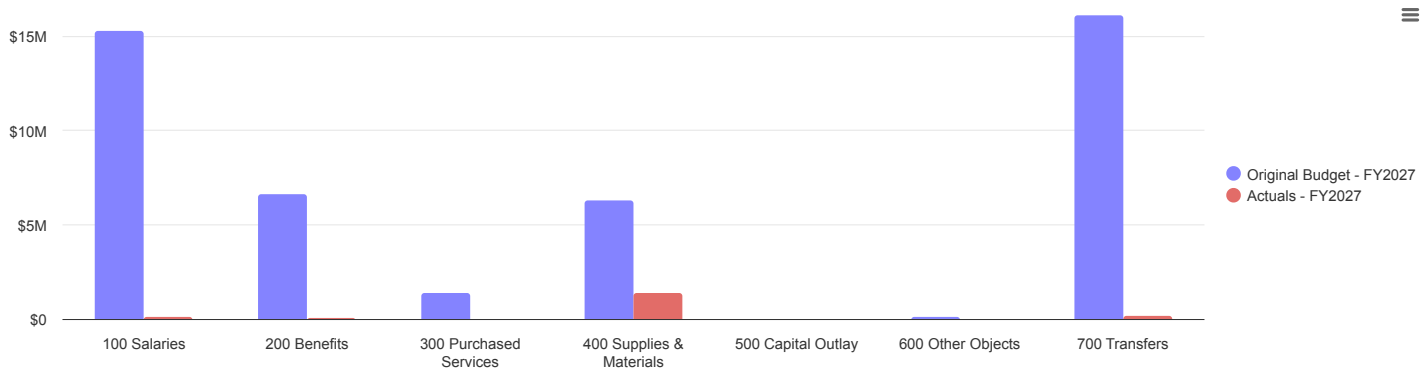
Food Services

	ORIGINAL BUDGET	ACTUALS	
	FY2027	FY2027	OVER BUDGET/(UNDER BUDGET)
EXPENDITURES			
100 SALARIES	$12,989,256	$147,509	-$12,841,747
200 BENEFITS	$6,197,945	$63,656	-$6,134,289
300 PURCHASED SERVICES	$1,116,100	$16,592	-$1,099,508
400 SUPPLIES & MATERIALS	$16,100,768	$146,761	-$15,954,007
600 OTHER OBJECTS	$22,000	–	-$22,000
700 TRANSFERS	$800,000	–	-$800,000
EXPENDITURES TOTAL	**$37,226,069**	**$374,518**	**-$36,851,551**



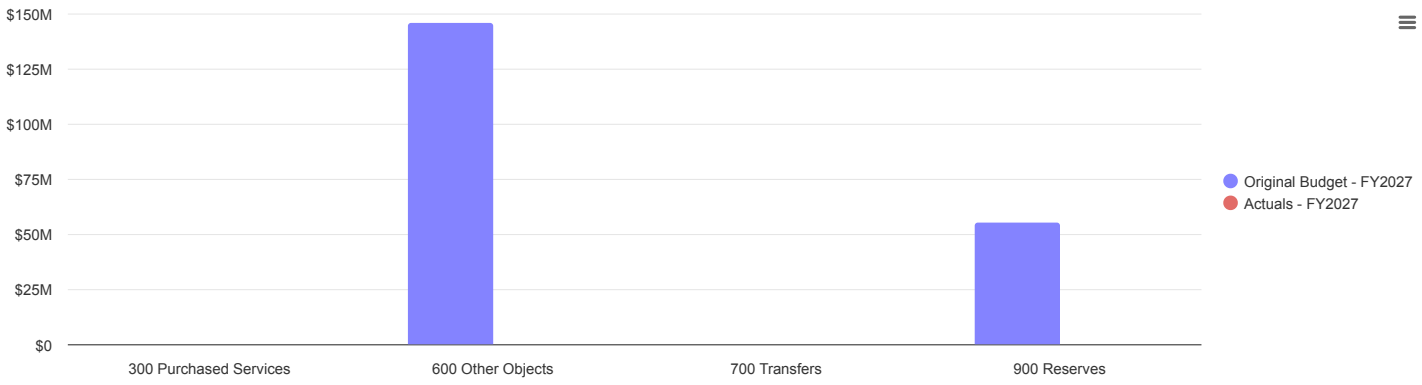
EIA

	ORIGINAL BUDGET	ACTUALS	
	FY2027	FY2027	OVER BUDGET/(UNDER BUDGET)
EXPENDITURES			
100 SALARIES	$15,281,828	$105,262	-$15,176,566
200 BENEFITS	$6,611,572	$43,546	-$6,568,026
300 PURCHASED SERVICES	$1,399,739	$532	-$1,399,207
400 SUPPLIES & MATERIALS	$6,288,221	$1,368,800	-$4,919,421
500 CAPITAL OUTLAY	$3,600	–	-$3,600
600 OTHER OBJECTS	$134,544	–	-$134,544
700 TRANSFERS	$16,148,499	$158,000	-$15,990,499
EXPENDITURES TOTAL	**$45,868,003**	**$1,676,140**	**-$44,191,863**



Debt Service

	ORIGINAL BUDGET	ACTUALS	
	FY2027	FY2027	OVER BUDGET/(UNDER BUDGET)
EXPENDITURES			
300 PURCHASED SERVICES	–	–	$0
600 OTHER OBJECTS	$145,637,973	–	-$145,637,973
700 TRANSFERS	–	–	$0
900 RESERVES	$55,000,813	–	-$55,000,813
EXPENDITURES TOTAL	**$200,638,786**	**–**	**-$200,638,786**



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CHARLESTON COUNTY SCHOOL DISTRICT 04CH013587
07/01/2026 - 07/31/2026
MONTHLY FINANCIAL REPORT

BUDGET CATEGORIES	OFFICE OF HEAD START (OHS) APPROVED BUDGET	FY27 HEAD START ADJUSTED BUDGET	CUMMULATIVE YTD EXPENDITURES	REMAINING BUDGET	PERCENTAGE USED	VARIANCE BETWEEN OHS APPROVED BUDGET AND FY26 HEAD START ADJUSTED BUDGET*	15% ADMINISTRATIVE CAP $58,104	20% NON FEDERAL SHARE TO DATE REQUIRED $96,840
SALARIES AND WAGES	$ 6,723,940.00	$ 7,857,261.00	$ 252,259.61	$ 7,605,001.39	3.21%	$ (1,133,321.00)	$ 54,427	$ -
FRINGE BENEFITS	$ 3,242,420.00	$ 3,705,622.00	$ 113,866.26	$ 3,591,755.74	3.07%	$ (463,202.00)	$ 24,046	$ -
SUPPLIES	$ 388,129.00	$ 147,308.00	$ 1,585.73	$ 9,021.53	1.08%	$ 240,821.00	$ -	$ 101,542
TRAVEL	$ 15,347.00	$ -	$ -	$ -	0.00%	$ 15,347.00	$ -	
OTHER	$ 742,331.00	$ 3,700.00	$ 4,648.15	$ -	125.63%	$ 738,631.00	$ 625	$ -
CONTRACTUAL	$ 408,921.00	$ 234,115.00	$ 15,000.00	$ 106,899.85	6.41%	$ 174,806.00	$ -	
INDIRECT COST	$ 531,122.00	$ 104,204.00	$ -	$ 104,204.00	0.00%	$ 426,918.00	$ -	
EXPENSES TOTAL	$ 12,052,210.00	$ 12,052,210.00	$ 387,359.75	$ 11,664,850.25	3.21%	$ -	$ 79,098	$ 101,542
							16.179%	

In compliance with CAP

*In accordance with Head Start regulations update 10/2024, prior written approval is required is required If a grantee's Head Start program exceeds the cumulative transfer threshold of 10% ($1,205,221) between established budget categories,

WELLS FARGO

Reporting Period : 7/1/2026 - 7/31/2026

Statement Summary

Name	Avis Rock	**Company**	Charleston County School Distr
Account #	XXXX-XXXX-XXXX-9916	**Currency**	US Dollar
Reporting Period	7/1/2026 - 7/31/2026		

	Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Personal	Receipt	Amount
1	7/4/2026	7/6/2026	Paypal 4029357733, CA		✓		✓	-320.00
	Payment rejection of books purchased at the RIVHSA Leadership Summit			GL Code: 15184140 Object: 410 Use Tax: Yes Use Tax Amount: 28.80				
2	7/6/2026	7/7/2026	Shred360 803-2331823, SC		✓		✓	56.87
	Onsite shredding			GL Code: 15184134 Object: 399 Use Tax: No				
3	7/6/2026	7/10/2026	Staples Atlant 8778267755, GA		✓		✓	94.30
	Classroom supplies			GL Code: 43584190 Object: 410 Use Tax: No				
4	7/7/2026	7/8/2026	Walmart.Com 8009256278 800-966-6546, AR		✓		✓	130.69
	Supplies for EHS Pre Service			GL Code: 15184140 Object: 410 Use Tax: No				

	Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Personal	Receipt	Amount
5	7/7/2026	7/8/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	496.62
	Supplies for CD classrooms			GL Code: 15012231 Object: 410 Use Tax: No				
6	7/8/2026	7/8/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	49.02
	Warranty for laptop screen extenders			GL Code: 15184130 Object: 410 Use Tax: No				
7	7/8/2026	7/13/2026	Stapls7683238008000001 8778267755, GA		✓		✓	119.69
	FA Supplies MPK			GL Code: 15184113 Object: 410 Use Tax: No				
8	7/9/2026	7/9/2026	Usc Marketplace Thomps55@mail, SC		✓		✓	4,959.00
	Summer Tuition for J Gibbs			GL Code: 15184140 Object: 399 Use Tax: No				
9	7/9/2026	7/10/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	20.34
	Wireless mouse			GL Code: 15184130 Object: 410 Use Tax: No				

	Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Personal	Receipt	Amount
10	7/9/2026	7/10/2026	Coastalgoods&apparel Www.Coastalgo, SC		✓		✓	448.18
	T-shirts for MPK teachers			GL Code: 42684190 Object: 410 Use Tax: No				
11	7/9/2026	7/10/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	326.97
	Laptop Screen Extender for Education Managers			GL Code: 15184130 Object: 410 Use Tax: No				
12	7/10/2026	7/10/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	7.62
	Warranty for the wireless keyboard and mouse			GL Code: 15184130 Object: 410 Use Tax: No				
13	7/10/2026	7/13/2026	Stapls7682769214001001 877-826-7755, GA		✓		✓	22.46
	Classroom supplies			GL Code: 43584190 Object: 410 Use Tax: No				
14	7/11/2026	7/13/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	99.25
	Supplies for EHS Pre-service			GL Code: 15184140 Object: 410 Use Tax: No				

	Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Personal	Receipt	Amount
15	7/11/2026	7/13/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	9.17
	EXPO Dry Erase Markers - FA Supplies			GL Code: 15184113 Object: 410 Use Tax: No				
16	7/12/2026	7/13/2026	Amazon.Com*fg11w0oj3 Amzn.Com/Bill, WA		✓		✓	5.45
	Spiral notebooks - FA supplies			GL Code: 15184113 Object: 410 Use Tax: No				
17	7/12/2026	7/13/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	539.84
	Supplies for EHS Pre-service Event			GL Code: 15184140 Object: 410 Use Tax: No				
18	7/12/2026	7/13/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	18.63
	Supplies for EHS Pre-service Event			GL Code: 15184140 Object: 410 Use Tax: No				
19	7/12/2026	7/13/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	49.02
	Wireless keyboard & mouse - FA supplies			GL Code: 15184113 Object: 410 Use Tax: No				

	Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Personal	Receipt	Amount
20	7/12/2026	7/13/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	50.33
	Wireless keyboard and mouse			GL Code: 15184130 Object: 410 Use Tax: No				
21	7/12/2026	7/13/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	67.26
	FA supplies - Minnie Hughes			GL Code: 15184113 Object: 410 Use Tax: No				
22	7/12/2026	7/13/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	531.81
	Supplies for EHS Pre-service Event			GL Code: 15184140 Object: 410 Use Tax: No				
23	7/14/2026	7/15/2026	Paypal 402-935-7733, CA		✓		✓	320.00
	Resubmitted payment for book purchased at RIVHSA Leadership Summit			GL Code: 15184140 Object: 410 Use Tax: Yes Use Tax Amount: 28.80				
24	7/14/2026	7/15/2026	Sams Club.Com 800-966-6546, AR		✓		✓	20.34
	Bottled water			GL Code: 15184130 Object: 417 Use Tax: No				

	Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Personal	Receipt	Amount
25	7/14/2026	7/15/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	19.65
	Desk pad			GL Code: 15184130 Object: 410 Use Tax: No				
26	7/14/2026	7/15/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	26.11
	Supplies for Staff Retreat			GL Code: 15112210 Object: 410 Use Tax: No				
27	7/14/2026	7/20/2026	Stapls7683275118001001 8778267755, GA		✓		✓	66.36
	Copy paper			GL Code: 43584190 Object: 410 Use Tax: No				
28	7/15/2026	7/16/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	19.60
	Warranty for portable keyboard							
	Split 1			GL Code: 15012230 Object: 410 Use Tax: No				9.80
	Split 2			GL Code: 15184130 Object: 410 Use Tax: No				9.80
29	7/15/2026	7/16/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	297.49
	Supplies for Staff Retreat			GL Code: 15112210 Object: 410 Use Tax: No				

	Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Personal	Receipt	Amount
30	7/15/2026	7/16/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	7.62
	Warranty for thermal laminator			GL Code: 71484190 Object: 410 Use Tax: No				
31	7/16/2026	7/16/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	130.62
	Portable keyboard							
	Split 1			GL Code: 15184130 Object: 410 Use Tax: No				65.31
	Split 2			GL Code: 15012230 Object: 410 Use Tax: No				65.31
32	7/16/2026	7/17/2026	Amazon.Com*v597w3fi3 Amzn.Com/Bill, WA		✓		✓	38.67
	Thermal Laminator			GL Code: 71484190 Object: 410 Use Tax: No				
33	7/17/2026	7/20/2026	Lakeshore Learning Mater 310-537-8600, CA		✓		✓	1,014.70
	Classroom supplies - Laurel Hill			GL Code: 15113500 Object: 410 Use Tax: No				
34	7/17/2026	7/20/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	20.17
	Supplies for EHS Pre-service Event			GL Code: 15184140 Object: 410 Use Tax: No				

	Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Personal	Receipt	Amount
35	7/19/2026	7/20/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	50.13
	Student Pickup Tags NCES			GL Code: 15113500 Object: 410 Use Tax: No				
36	7/19/2026	7/20/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	63.19
	Supplies for EHS Pre-Service Event			GL Code: 15184140 Object: 410 Use Tax: No				
37	7/20/2026	7/22/2026	Staybridge Suites 8432165400, SC		✓		✓	498.68
	Venue rental for Early Learning Retreat			GL Code: 15112210 Object: 399 Use Tax: No				
38	7/22/2026	7/27/2026	Stapls7683502530001001 8778267755, GA		✓		✓	1,367.97
	Classroom supplies			GL Code: 42684190 Object: 410 Use Tax: No				
39	7/22/2026	7/27/2026	Stapls7683502530001001 8778267755, GA		✓		✓	87.59
	Office supplies for Site Manager			GL Code: 81184130 Object: 410 Use Tax: No				

	Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Personal	Receipt	Amount
40	7/23/2026	7/23/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	156.57
	Small refrigerator for FA office T Hill (moving from Lambs to Hunley Park)			GL Code: 15184113 Object: 410 Use Tax: No				
41	7/23/2026	7/24/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	72.94
	Clorox			GL Code: 81184190 Object: 410 Use Tax: No				
42	7/23/2026	7/24/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	122.76
	Classroom supplies Pre-K			GL Code: 15012230 Object: 410 Use Tax: No				
43	7/23/2026	7/24/2026	Enterprise Rent-A-Car Clayton, MO		✓		✓	523.56
	Rental car			GL Code: 15012230 Object: 338 Use Tax: No				
44	7/25/2026	7/27/2026	Samsclub.Com 888-746-7726, AR		✓		✓	475.67
	Classroom supplies			GL Code: 81184190 Object: 410 Use Tax: No				

	Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Personal	Receipt	Amount
45	7/25/2026	7/27/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	206.53
	FA Office supplies T Hill			GL Code: 15184113 Object: 410 Use Tax: No				
46	7/25/2026	7/27/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	13.07
	FA office supplies - T Hill			GL Code: 15184113 Object: 410 Use Tax: No				
47	7/25/2026	7/27/2026	Samsclub.Com 888-746-7726, AR		✓		✓	997.63
	Classroom supplies			GL Code: 42684190 Object: 410 Use Tax: No				
48	7/26/2026	7/27/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	461.73
	Classroom supplies			GL Code: 42684190 Object: 410 Use Tax: No				
49	7/26/2026	7/28/2026	Samsclub.Com 888-746-7726, AR		✓		✓	52.81
	Batteries			GL Code: 81184190 Object: 410 Use Tax: No				

	Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Personal	Receipt	Amount
50	7/27/2026	7/27/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	175.76
	Classroom supplies			GL Code: 81184190 Object: 410 Use Tax: No				
51	7/27/2026	7/28/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	87.16
	Changing pad			GL Code: 81084190 Object: 410 Use Tax: No				
52	7/27/2026	7/28/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	32.36
	Disposable gloves			GL Code: 15113500 Object: 410 Use Tax: No				
53	7/27/2026	7/28/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	145.88
	Clorox			GL Code: 81084190 Object: 410 Use Tax: No				
54	7/27/2026	7/28/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	70.61
	5 oz Cups Disposable Plastic cups			GL Code: 81084190 Object: 410 Use Tax: No				

	Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Personal	Receipt	Amount
55	7/28/2026	7/29/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	59.93
	Peek 'n' See Sensory Activity Mirror Cube Laurel Hill			GL Code: 15113500 Object: 410 Use Tax: No				
56	7/28/2026	7/29/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	46.30
	Exam table paper roll CPA			GL Code: 15113500 Object: 410 Use Tax: No				
57	7/28/2026	7/29/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	273.63
	Classroom supplies Laurel Hill			GL Code: 15113500 Object: 410 Use Tax: No				
58	7/28/2026	7/29/2026	Wrapstar Vehicle Wraps Wrapstarsigna, SC		✓		✓	515.00
	Wrap for CCSD Head Start Bus (3% credit card fee)			GL Code: 15184130 Object: 399 Use Tax: No				
59	7/28/2026	7/29/2026	Tst*pages Catering & Sp 201-657-4520, SC		✓		✓	206.46
	Early Learning Staff Retreat			GL Code: 15184130 Object: 417 Use Tax: No				

	Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Personal	Receipt	Amount
60	7/28/2026	7/29/2026	Sams Club.Com 800-966-6546, AR		✓		✓	181.26
	Classroom supplies CPA			GL Code: 15113500 Object: 410 Use Tax: No				
61	7/29/2026	7/29/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	68.12
	Clorox CPA			GL Code: 15113500 Object: 410 Use Tax: No				
62	7/29/2026	7/29/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	44.63
	Classroom supplies CPA			GL Code: 15113500 Object: 410 Use Tax: No				
63	7/29/2026	7/29/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	53.88
	Classroom supplies			GL Code: 81184190 Object: 410 Use Tax: No				
64	7/29/2026	7/30/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	26.13
	Pete the Cat Plush Doll			GL Code: 81184190 Object: 410 Use Tax: No				

	Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Personal	Receipt	Amount
65	7/29/2026	7/30/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	38.97
	Fluorescent Light Covers			GL Code: 81184190 Object: 410 Use Tax: No				
66	7/29/2026	7/30/2026	Walmart.Com 800-925-6278, AR		✓		✓	16.57
	Spinning wheel game for recruitment events			GL Code: 15184130 Object: 410 Use Tax: No				
67	7/29/2026	7/31/2026	Samsclub.Com 888-746-7726, AR		✓		✓	1,324.86
	Classroom supplies			GL Code: 81084190 Object: 410 Use Tax: No				
68	7/30/2026	7/31/2026	Coast Cpr Llc 843-696-4416, SC		✓		✓	1,005.00
	CPR Certification for ECC Employees			GL Code: 15012230 Object: 399 Use Tax: No				
69	7/30/2026	7/31/2026	Coast Cpr Llc 843-696-4416, SC		✓		✓	910.00
	CPR Certification for Laurel Hill ECC			GL Code: 15012230 Object: 399 Use Tax: No				

	Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Personal	Receipt	Amount
70	7/31/2026	7/31/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	155.31
	Desk for recruitment bus			GL Code: 15184130 Object: 410 Use Tax: No				
71	7/31/2026	7/31/2026	Sq *a Mazyck Events Gosq.Com, SC		✓		✓	4,124.64
	Decorations for PreK Preservice Event			GL Code: 15012230 Object: 399 Use Tax: No				

Transaction Count: 71

Total: 24,477.14

Employee Signature **Date**

Authorized Approver Signature **Date**

YTD Budget Objects by Fund | Other Only

100 | GENERAL OPERATING | Negative Available Totals Only

Location Code	Location Description	Full Account Number	Object	Object Description	Revised	YTDExpended	Encumbrances	Available
0160	HVAC SHOP	100 -0160-2542-410 -	410	SUPPLIES	$0.00	$2,090.72	$0.00	($2,090.72)
0162	PLUMBING SHOP	100 -0162-2542-410 -	410	SUPPLIES	$0.00	$2,736.73	$0.00	($2,736.73)
0164	CARPENTRY SHOP	100 -0164-2542-410 -	410	SUPPLIES	$0.00	$4,500.66	$0.00	($4,500.66)
0172	ELECTRICAL SHOP	100 -0172-2542-410 -	410	SUPPLIES	$0.00	$3,829.50	$0.00	($3,829.50)
0190	TIGER TEAM	100 -0190-2542-410 -	410	SUPPLIES	$0.00	$3,267.45	$0.00	($3,267.45)
0197	PM TEAM	100 -0197-2542-410 -	410	SUPPLIES	$0.00	$1,568.87	$0.00	($1,568.87)
								($17,993.93)

Charleston County SCHOOL DISTRICT

Capital Building Programs
2010-2016 Building Program
July 2026

	Working Budget	MTD Actuals FY2027	LTD Expenditures	Projected Expenses to Go	LTD Encumbered	Unencumbered Available Balance	% Expended
Construction Mgmt. Programs							
5133 - MEMMINGER ES	$20,640,799	–	20,640,797	$2	$0	$2	100%
5136 - SMG - CMFEE	$4,578,036	–	4,578,035	$1	–	$1	100%
5137 - SMG - CMFEE 2010-2016 CON	$19,774,754	–	19,747,585	$27,169	$27,169	$0	100%
5158 - EMERGENCY OPS CTR @ BV	$4,540,356	–	4,540,355	$0	$0	$0	100%
5173 - DISTRICT 3 BUS LOT	$6,769,819	($118,055)	4,300,108	$2,469,711	$854,214	$1,615,498	64%
5180 - DW ATHLETIC IMPROVEMENTS	$11,494,479	–	11,388,236	$106,243	$106,245	($2)	99%
CONSTRUCTION MGMT. PROGRAMS TOTAL	**$67,798,243**	**($118,055)**	**65,195,116**	**$2,603,127**	**$987,628**	**$1,615,499**	**96%**
Program Contingency/Management							
5142 - IT PROJECT MGMT	$1,563,993	–	1,563,993	$0	$0	$0	100%
5599 - BOND FUND ADMIN	$709,569	–	709,568	$0	–	$0	100%
9988 - PROGRAM CONTINGENCY - FUND #573	$384	–	0	$384	–	$384	0%
9989 - PROGRAM CONTINGENCY - FUND #574	$423,459	–	0	$423,459	–	$423,459	0%
PROGRAM CONTINGENCY/MANAGEMENT TOTAL	**$2,697,405**	**–**	**2,273,562**	**$423,843**	**$0**	**$423,843**	**84%**

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Charleston County SCHOOL DISTRICT

Capital Building Programs
2017 - 2022 Capital Program
July 2026

	Working Budget	MTD Actuals FY2027	LTD Expenditures	Projected Expenses to Go	LTD Encumbered	Unencumbered Available Balance	% Expended
Capital Building Programs							
5206 - DIST 4 LAND	$8,436,500	–	$7,360,042	$1,076,458	$0	$1,076,458	87%
5207 - BURNS ES	$24,840,143	–	$24,840,144	$0	$0	$0	100%
5208 - C E WILLIAMS MS	$55,159,112	–	$53,760,498	$1,398,614	$1,192,054	$206,560	97%
5209 - NEW CAROLINA PARK ES	$44,367,563	$53	$43,719,607	$647,956	$0	$647,956	99%
5210 - NEW CAS @ WEST ASHLEY	$36,034,624	–	$36,034,624	$0	$0	$0	100%
5212 - NEW LUCY G BECKHAM HS	$106,204,955	–	$106,165,800	$39,156	$39,155	$1	100%
5213 - NEW CAMP ROAD MS	$44,852,267	–	$44,852,267	$0	$0	$0	100%
5214 - JAMES SIMONS MONTESSORI	$2,041,164	–	$2,041,164	$0	–	$0	100%
5215 - MURRAY LASAINE MONTESSORI	$5,320,806	($60,697)	$5,048,309	$272,497	$80,897	$191,600	95%
5216 - DISTRICT 2 STADIUM	$16,465,184	–	$16,116,695	$348,490	$39,984	$308,506	98%
5217 - DISTRICT 4 STADIUM	$29,858,140	$4,900	$29,441,872	$416,268	$23,336	$392,932	99%
5230 - DUNSTON ES	$27,085,752	–	$27,085,752	$0	$0	$0	100%
5231 - ST JAMES-SANTEE	$1,848,099	–	$1,848,099	$0	–	$0	100%
5232 - MITCHELL ES	$11,203,565	–	$11,192,350	$11,216	$11,001	$215	100%
5233 - HAUT GAP MS	$8,135,514	–	$8,090,682	$44,832	$44,832	$0	99%
5234 - NEW CAROLINA BAY ES	$0	–	$0	$0	–	$0	–
5235 - NEW DISTRICT 20 MS	$0	–	$0	$0	–	$0	–
5236 - BAPTIST HILL HS	$7,334,260	–	$7,334,260	$0	$0	$0	100%
5237 - NEW COOPER RIVER CAS	$34,910,458	–	$34,910,458	$0	$0	$0	100%
5238 - JAMES ISLAND CHARTER HS	$24,090,760	–	$23,918,912	$171,849	$39,100	$132,749	99%
5240 - LINCOLN HS	$341,912	–	$341,912	$0	$0	$0	100%
5241 - CUMMING-CMFEE	$2,478,900	–	$2,478,898	$2	$2	$0	100%
5252 - MOULTRIE MS	$11,136,748	–	$11,136,748	$0	$0	$0	100%
5268 - STONEY FIELD	$5,057,508	–	$5,057,507	$2	$0	$2	100%
5269 - HURSEY ES	$315,587	–	$315,587	$0	$0	$0	100%
5297 - CUMMING-CMFEE	$22,070,572	–	$21,989,255	$81,317	$81,317	$0	100%
5305 - MORNINGSIDE MS	$1,306,359	–	$1,286,087	$20,272	$10,798	$9,474	98%
CAPITAL BUILDING PROGRAMS TOTAL	**$530,896,452**	**($55,744)**	**$526,367,525**	**$4,528,927**	**$1,562,474**	**$2,966,452**	**99%**
Capital Maintenance Programs							
5246 - FM PROJECT MGMT	$4,558,254	–	$4,558,254	$0	–	$0	

	Working Budget	MTD Actuals FY2027	LTD Expenditures	Projected Expenses to Go	LTD Encumbered	Unencumbered Available Balance	% Expended
5270 - HVAC	$62,374,168	–	$61,677,083	$697,085	$288,324	$408,761	99%
5271 - ROOFING	$24,981,664	–	$24,681,449	$300,215	$221,899	$78,317	99%
5272 - PLUMBING & RESTROOMS	$5,199,218	($17,406)	$3,883,938	$1,315,279	$989,947	$325,332	75%
5273 - EXTERIOR ENCLOSURE	$2,632,564	–	$2,562,628	$69,937	$33,485	$36,452	97%
5274 - PARKING LOTS & SIDEWALKS	$1,776,146	–	$1,520,895	$255,251	$43,189	$212,062	86%
5275 - ELECTRICAL	$1,244,982	($3,273)	$1,111,180	$133,802	$45,306	$88,495	89%
5276 - CUMMING-CMFEE	$505,487	–	$505,488	($1)	–	($1)	100%
5278 - PAINTING	$3,077,672	($2,396)	$2,896,308	$181,364	$69,542	$111,822	94%
5279 - DOORS&HARDWARE	$4,548,661	($13,727)	$4,464,427	$84,234	$61,192	$23,042	98%
5280 - ELEVATORS	$79,286	–	$79,286	$0	–	$0	100%
5281 - FLOORING	$3,075,225	($2,146)	$2,852,386	$222,838	$52,000	$170,838	93%
5282 - FIRE PROTECTION	$2,373,769	–	$2,336,510	$37,259	$33,485	$3,774	98%
5298 - CUMMING-CMFEE	$12,345,109	–	$11,531,003	$814,106	$399,506	$414,600	93%
5300 - KITCHEN EQUIPMENT/2017-2022	$982,165	–	$982,165	$0	$0	$0	100%
5301 - CALHOUN/BRIDGE VIEW	$6,435,458	($38,975)	$4,181,387	$2,254,071	$1,119,223	$1,134,848	65%
5302 - ATHLETICS	$14,048,005	$116,228	$9,343,017	$4,704,989	$533,620	$4,171,369	67%
CAPITAL MAINTENANCE PROGRAMS TOTAL	**$150,237,832**	**$38,306**	**$139,167,403**	**$11,070,429**	**$3,890,717**	**$7,179,712**	**93%**
Tech Replacements & Upgrades							
5285 - TECHNOLOGY INFRASTRUCTURE	$30,590,130	–	$21,559,859	$9,030,270	$921,187	$8,109,083	70%
5286 - CLASSROOM DISPLAY SOFTWARE	$332,892	–	$332,892	$0	$0	$0	100%
5287 - PROJECTOR/BULB RPL	$46,957	–	$46,957	$0	$0	$0	100%
5288 - DOCUMENT CAMERA RPL	$227,400	–	$187,398	$40,002	$0	$40,002	82%
5289 - CLASSROOM DISPLAY TECH	$15,597,349	–	$15,590,475	$6,874	$3,776	$3,098	100%
5290 - RPL END-OF-LINE WORK PRINTERS	$276,979	–	$234,519	$42,460	$0	$42,460	85%
5291 - TEACHER LAPTOP RPL	$4,842,970	–	$2,997,086	$1,845,884	$1,502,538	$343,346	62%
5292 - STUDENT MOBILE DEVICES	$14,996,270	($52,287)	$12,195,758	$2,800,512	$1,283,167	$1,517,345	81%
5293 - TECHNOLOGY BACKFILL	$401,686	–	$401,686	$0	$0	$0	100%
5294 - PROJECT MANAGEMENT	$1,477,228	–	$1,465,661	$11,567	$11,138	$428	99%
5295 - PROJECT CONTINGENCY	$0	–	$0	$0	–	$0	–
TECH REPLACEMENTS & UPGRADES TOTAL	**$68,789,861**	**($52,287)**	**$55,012,292**	**$13,777,569**	**$3,721,807**	**$10,055,762**	**80%**
Program Contingency/Management							
5242 - PROJECT MANAGEMENT OFFICE	$3,280,861	–	$3,280,862	$0	$0	$0	100%
5243 - CAPITAL PROGRAMS ACCOUNTING	$1,281,693	–	$1,281,693	$0	$0	$0	100%
5244 - CONSTRUCTION PROCUREMENT	$984,260	–	$984,260	$0	$0	$0	100%
5245 - IT PROJECT MGMT	$1,782,379	–	$1,649,736	$132,644	$0	$132,644	93%
5599 - BOND FUND ADMIN	$982,907	–	$982,907	$0	$0	$0	100%
9970 - PROGRAM CONTINGENCY - FUND #585	$913,514	–	$0	$913,514	–	$913,514	0%
9971 - PROGRAM CONTINGENCY - FUND #584	$78	–	$0	$78	–	$78	0%
PROGRAM CONTINGENCY/MANAGEMENT TOTAL	**$9,225,694**	**–**	**$8,179,458**	**$1,046,235**	**$0**	**$1,046,235**	**89%**

Charleston County SCHOOL DISTRICT

Capital Building Programs
2023 - 2028 Capital Program
July 2026

	Working Budget	MTD Actuals FY2027	Life to Date Expenditures	Projected Expenses to Go	LTD Encumbered	Unencumbered Available Balance	% Expended
Capital Building Programs							
6200 - HURSEY MONTESSORI SCHOOL	$52,380,258	($3,016)	$51,543,526	$836,732	$88,142	$748,590	98%
6201 - LADSON ES	$67,427,585	($133,491)	$64,246,946	$3,180,639	$2,200,268	$980,371	95%
6202 - NEW JOHNS ISLAND ES	$65,314,912	($215,783)	$63,944,264	$1,370,648	$1,193,048	$177,601	98%
6203 - EARLY COLLEGE HS	$39,682,379	($117,851)	$39,369,872	$312,507	$151,920	$160,587	100%
6204 - DW BUILDING IMPROVEMENTS	$60,356,662	($12,194)	$13,304,140	$47,052,522	$14,693,238	$32,359,284	22%
6205 - DW ATHLETIC IMPROVEMENTS	$4,521,468	–	$4,508,550	$12,918	$6,257	$6,661	100%
6206 - DW PAVING IMPROVEMENTS	$9,100,897	–	$7,349,740	$1,751,157	$119,909	$1,631,248	81%
6207 - BROWNSTONE-CMFEE 2023-2028 CONTRACT	$29,835,848	–	$20,226,805	$9,609,043	$8,837,623	$771,421	68%
6208 - SKYVIEW ES & SKYVIEW PRIM	$78,014,286	($1,009,699)	$36,398,037	$41,616,249	$29,284,597	$12,331,652	48%
6209 - NEW D10 MS (WEST ASHLEY)	$58,511,905	($935,182)	$28,784,184	$29,727,721	$22,266,075	$7,461,646	51%
6210 - JAMES ISLAND MS EARLY ED&FAMILY	$320,873	–	$320,873	$0	$0	$0	100%
6211 - ST JOHN'S STADIUM	$3,761,422	–	$3,740,599	$20,823	$0	$20,823	99%
6212 - D23 ES CAPACITY IMPROVE	$10,454,545	–	$439,582	$10,014,963	$533,903	$9,481,061	4%
6213 - JB EDWARDS ES	$77,142,857	($185,655)	$8,783,210	$68,359,647	$55,546,055	$12,813,592	12%
6214 - STALL HS (EXPANSION)	$52,337,596	($819,768)	$26,283,336	$26,054,260	$17,227,180	$8,827,080	52%
6215 - CARIO MS (EXPANSION)	$8,928,571	–	$0	$8,928,571	$540,810	$8,387,761	0%
6216 - JICHS STADIUM (RENO)	$4,007,135	–	$1,625	$4,005,510	$90,685	$3,914,825	0%
CAPITAL BUILDING PROGRAMS TOTAL	**$622,099,199**	**($3,432,640)**	**$369,245,289**	**$252,853,910**	**$152,779,709**	**$100,074,200**	**60%**
Capital Maintenance Programs							
6239 - ATHELTICS	$68,064,230	($555,555)	$24,830,191	$43,234,039	$6,749,839	$36,484,200	37%
6240 - CABINETRY	$3,264,009	($8,316)	$1,547,892	$1,716,117	$350,437	$1,365,680	48%
6241 - CEILINGS & GRIDS	$2,743,441	($700)	$1,352,182	$1,391,258	$37,134	$1,354,124	49%
6242 - COOLERS & FREEZERS	$2,455,575	–	$1,544,243	$911,332	$469,933	$441,399	63%
6243 - DOORS & HARDWARE	$10,626,561	($14,645)	$5,796,509	$4,830,052	$1,298,550	$3,531,501	55%
6244 - ELECTRICAL-SWITCHGEAR	$2,476,922	($35,205)	$1,288,690	$1,188,232	$547,427	$640,804	53%
6245 - ELEVATORS	$1,227,787	–	$614,273	$613,514	$0	$613,514	50%
6246 - EMERGENCY GENERATOR	$465,493	–	$461,543	$3,950	$0	$3,950	

	Working Budget	MTD Actuals FY2027	Life to Date Expenditures	Projected Expenses to Go	LTD Encumbered	Unencumbered Available Balance	% Expended
6247 - EXTERIOR ENVELOPE	$5,082,520	–	$3,761,412	$1,321,108	$139,561	$1,181,547	74%
6248 - EXT APPEARANCE & SIGNAGE	$3,999,445	–	$1,977,639	$2,021,806	$319,042	$1,702,764	49%
6249 - FENCE & GATES	$2,784,879	$28,339	$1,903,912	$880,967	$260,614	$620,353	67%
6251 - FIRE PROTECTION	$3,074,060	($975)	$1,572,532	$1,501,529	$762,200	$739,329	51%
6252 - FLOORING	$12,972,211	$130,861	$8,266,112	$4,706,099	$1,452,375	$3,253,724	63%
6253 - HVAC	$66,521,826	($448,937)	$39,215,965	$27,305,861	$5,343,608	$21,962,253	60%
6254 - LIGHTING	$2,675,052	–	$2,624,235	$50,817	$0	$50,817	98%
6255 - PAINTING	$18,409,578	$2,943	$5,998,445	$12,411,133	$1,034,481	$11,376,652	33%
6256 - PAVING	$6,020,310	–	$1,715,934	$4,304,376	$2,244	$4,302,132	28%
6257 - PLAYGROUNDS & SURFACES	$7,736,315	$63,576	$4,147,701	$3,588,614	$807,022	$2,781,592	53%
6258 - PLUMBING	$14,228,724	$177,340	$7,237,018	$6,991,706	$1,526,365	$5,465,341	50%
6259 - ROOF	$52,984,432	($188,351)	$35,533,383	$17,451,048	$2,178,147	$15,272,901	67%
6260 - STORMWATER	$4,917,517	–	$2,482,560	$2,434,957	$1,367,497	$1,067,461	50%
6261 - CUMMING CMFEE	$26,851,362	–	$15,799,032	$11,052,330	$11,052,330	$0	59%
6262 - FM PROJECT MGMT	$11,150,000	$120,823	$4,225,061	$6,924,939	–	$6,924,939	37%
CAPITAL MAINTENANCE PROGRAMS TOTAL	**$330,732,248**	**($728,803)**	**$173,896,465**	**$156,835,783**	**$35,698,806**	**$121,136,977**	**53%**
Tech Replacements & Upgrades							
6270 - TECHNOLOGY INFRASTRUCTURE	$2,550,000	$173,028	$1,354,028	$1,195,972	$88,869	$1,107,103	46%
6271 - CLASSROOM DISPLAY TECH	$7,972,000	$14,950	$4,027,414	$3,944,586	$31,302	$3,913,284	50%
6272 - STUDENT MOBILE DEVICES	$11,678,000	–	$7,782,424	$3,895,576	$850,972	$3,044,604	67%
6273 - TECHNOLOGY BACKFILL	$300,000	$35,640	$153,965	$146,035	$10,306	$135,729	39%
6274 - PROJECT MANAGEMENT	$1,500,000	$11,113	$953,688	$546,312	$0	$546,312	63%
TECH REPLACEMENTS & UPGRADES TOTAL	**$24,000,000**	**$234,731**	**$14,271,518**	**$9,728,482**	**$981,450**	**$8,747,033**	**58%**
Program Contingency/Management							
5599 - BOND FUND ADMIN	$712,812	–	$694,512	$18,300	$18,300	$0	97%
6266 - PROGRAM MANAGEMENT OFFICE (PMO)	$4,235,543	$93,739	$3,035,677	$1,199,866	$1,825	$1,198,041	69%
6267 - CAPITAL PROJECTS ACCOUNTING	$2,109,757	$48,000	$1,505,685	$604,072	$962	$603,111	69%
6268 - CONSTRUCTION PROCUREMENT	$1,137,737	$22,039	$829,171	$308,566	$396	$308,170	71%
6269 - IT PROJECT MGMT	$2,671,222	$17,387	$1,992,371	$678,851	$230,500	$448,351	74%
9955 - PROGRAM CONTINGENCY - FUND #521	$14,129	–	$0	$14,129	–	$14,129	0%
9956 - PROGRAM CONTINGENCY - FUND #522	$39,131,091	–	$0	$39,131,091	–	$39,131,091	0%
PROGRAM CONTINGENCY/MANAGEMENT TOTAL	**$50,012,292**	**$181,166**	**$8,057,417**	**$41,954,875**	**$251,982**	**$41,702,892**	**16%**

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Charleston County SCHOOL DISTRICT

Capital Building Programs
Long Term Debt Capital Program
July 2026

	Working Budget	MTD Actuals FY2027	Life to Date Expenditures	Projected Expenses to Go	LTD Encumbered	Unencumbered Available Balance	% Expended
Capital Building Programs							
6285 - MORNINGSIDE MS	$1,093,508	–	$1,093,508	$0	$0	$0	100%
6286 - CORCORAN ES	$568,941	–	$568,941	$0	$0	$0	100%
6287 - DEER PARK MS	$598,605	–	$598,605	$0	$0	$0	100%
6288 - MIDLAND PARK LAND	$6,985,000	–	$2,660,344	$4,324,656	–	$4,324,656	38%
6289 - CUMMING CMFEE	$284,944	–	$284,944	$0	$0	$0	100%
6290 - MORNINGSIDE MS	$62,087,710	$263,743	$57,712,874	$4,374,836	$588,100	$3,786,736	93%
6291 - CORCORAN ES	$14,142,917	($32,077)	$12,349,267	$1,793,649	$267,890	$1,525,760	88%
6292 - DEER PARK MS	$9,816,821	–	$9,334,643	$482,178	$9,152	$473,026	95%
6293 - BROWNSTONE CMFEE	$3,921,554	–	$3,921,554	$0	$0	$0	100%
CAPITAL BUILDING PROGRAMS TOTAL	**$99,500,000**	**$231,666**	**$88,524,680**	**$10,975,320**	**$865,141**	**$10,110,178**	**89%**
Program Contingency/Management							
5599 - BOND FUND ADMIN	$257,310	$500	$257,310	$0	–	$0	100%
9953 - PROGRAM CONTINGENCY - FUND #539	$4,558,909	–	$0	$4,558,909	–	$4,558,909	0%
PROGRAM CONTINGENCY/MANAGEMENT TOTAL	**$4,816,219**	**$500**	**$257,310**	**$4,558,909**	**–**	**$4,558,909**	**5%**

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Charleston County SCHOOL DISTRICT

Capital Building Programs
Fixed Cost of Ownership FY2025
July 2026

	Working Budget	MTD Actuals FY2027	Life to Date Expenditures	Projected Expenses to Go	LTD Encumbered	Unencumbered Available Balance	% Expended
Classroom Modernization FY2025							
6615 - FACILITY MAINTENANCE	$17,057,877	–	$16,913,203	$144,674	$139,733	$4,941	99%
6615C - FAC MAINT-CUMMING	$4,362,127	–	$4,322,020	$40,107	$40,107	$0	99%
6616 - PLAYGROUNDS	$1,699,961	–	$1,699,961	$0	$0	$0	100%
6617 - SECURITY AND EMERGENCY MGT	$3,896,915	–	$3,896,915	$0	$0	$0	100%
6618 - FF&E	$1,269,712	–	$1,269,712	$0	$0	$0	100%
6619 - MEDIA CENTER	$1,217,965	–	$1,217,965	$0	$0	$0	100%
6620 - FINE ARTS	$196,894	–	$196,894	$0	$0	$0	100%
6621 - ATHLETICS	$360,133	–	$360,133	$0	$0	$0	100%
6622 - CAREER AND TECH EDUC	$579,458	–	$204,901	$374,557	$374,557	$0	35%
6622C - CAREER AND TECH EDUC	$1,503,138	–	$1,498,567	$4,571	$4,571	$0	100%
6623 - TRANSPORTATION	$1,498,098	–	$1,498,098	$0	$0	$0	100%
6624 - PLANNING & REAL ESTATE	$365,000	–	$365,000	$0	$0	$0	100%
6625 - SCHOOL NUTRITION	$943,261	–	$943,261	$0	$0	$0	100%
6626 - NURSING SERVICES	$272,989	–	$272,989	$0	$0	$0	100%
6627 - DESIGN & CONSULTING	$169,304	–	$160,752	$8,552	$8,554	($1)	95%
6628 - CONTINGENCY A-D	$49,731	–	$49,731	$0	$0	$0	100%
6629 - INFORMATION TECHNOLOGY	$4,721,458	–	$4,721,458	$0	$0	$0	100%
6630 - TECHNOLOGY UPGRADES	$5,361,615	–	$5,361,615	$0	$0	$0	100%
6631 - STAFF COMPUTING	$337,308	–	$337,308	$0	$0	$0	100%
6632 - PROJECT MANAGEMENT	$1,980,235	–	$1,980,235	$0	$0	$0	100%
6633 - SOFTWARE	$15,737,433	–	$15,737,433	$0	$0	$0	100%
CLASSROOM MODERNIZATION FY2025 TOTAL	**$63,580,612**	**–**	**$63,008,151**	**$572,461**	**$567,521**	**$4,940**	**99%**
Program Contingency/Management							
6634 - CAPITAL PROGRAM MGT	$296,670	–	$296,670	$0	–	$0	100%
9951 - PROGRAM CONTINGENCY - FCO FY25	$295,444	–	$0	$295,444	–	$295,444	0%
PROGRAM CONTINGENCY/MANAGEMENT TOTAL	**$592,114**	**–**	**$296,670**	**$295,444**	**–**	**$295,444**	**50%**

Charleston County SCHOOL DISTRICT

Capital Building Programs
Fixed Cost of Ownership FY2026
July 2026

	Working Budget	MTD Actuals FY2027	Life to Date Expenditures	Projected Expenses to Go	LTD Encumbered	Unencumbered Available Balance	% Expended
Classroom Modernization FY2026							
6800 - INFORMATION TECHNOLOGY	$5,013,297	$29,025	$4,617,183	$396,114	$125,433	$270,681	92%
6801 - TECHNOLOGY UPGRADES	$378,251	–	$374,981	$3,270	$0	$3,270	99%
6802 - STAFF COMPUTING	$2,927,133	–	$2,925,856	$1,277	$0	$1,277	100%
6803 - TECHNOLGY-PROJ MGT AND SUP	$2,938,205	$145,740	$2,954,274	($16,069)	$73,025	($89,094)	96%
6804 - SOFTWARE	$16,543,379	$43,907	$16,442,421	$100,958	$80,971	$19,987	99%
6805 - FACILITY MANAGEMENT	$21,407,326	$150,196	$20,965,801	$441,525	$508,628	($67,103)	97%
6805C - FACILITY MANAGEMENT-CUMMING	$3,226,394	$21,222	$2,351,575	$874,819	$874,819	$0	72%
6806 - PLAYGROUNDS	$1,903,778	–	$1,903,778	$0	$0	$0	100%
6807 - SECURITY AND EMERGENCY MGT	$4,174,724	–	$3,963,965	$210,759	$210,759	$0	95%
6808 - FF&E	$3,648,500	$16,152	$3,510,757	$137,743	$133,600	$4,143	96%
6809 - MEDIA CENTER	$1,197,576	–	$1,195,755	$1,821	$1,821	$0	100%
6810 - ARTS	$194,890	$2,762	$194,300	$589	$589	$0	98%
6811 - ATHLETICS	$346,450	–	$334,584	$11,866	$11,664	$202	97%
6812 - CAREER AND TECH EDUCATION	$864,000	–	$169,148	$694,852	$426,919	$267,933	20%
6813 - TRANSPORTATION	$1,099,121	–	$1,099,121	$0	$0	$0	100%
6814 - PLANNING AND REAL EST	$279,996	–	$279,996	$0	$0	$0	100%
6815 - SCHOOL NUTRITION	$967,269	–	$967,269	$0	$0	$0	100%
6816 - NURSING SERVICES	$259,983	–	$257,534	$2,449	$2,449	$0	99%
6817 - DESIGN AND CONSULTING	$172,084	–	$154,652	$17,433	$17,433	$0	90%
6818 - CONTINGENCY A-D	$121,055	–	$121,055	$0	$0	$0	100%
CLASSROOM MODERNIZATION FY2026 TOTAL	**$67,663,411**	**$409,004**	**$64,784,005**	**$2,879,406**	**$2,468,110**	**$411,296**	**95%**
Culinary Arts Program							
6820 - ST JOHNS CULINARY ARTS	$1,648,416	($36,226)	$1,177,848	$470,568	$470,568	$0	74%
CULINARY ARTS PROGRAM TOTAL	**$1,648,416**	**($36,226)**	**$1,177,848**	**$470,568**	**$470,568**	**$0**	**74%**
Program Contingency/Management							
6819 - CAPITAL PROGRAM MGT	$337,550	–	$337,550	$0	–	$0	100%
9950 - PROGRAM CONTINGENCY - FCO FY26	$2,231,954	–	$0	$2,231,954	–	$2,231,954	0%

	Working Budget	MTD Actuals FY2027	Life to Date Expenditures	Projected Expenses to Go	LTD Encumbered	Unencumbered Available Balance	% Expended
PROGRAM CONTINGENCY/MANAGEMENT TOTAL	$2,569,504	–	$337,550	$2,231,954	–	$2,231,954	13%

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Charleston County SCHOOL DISTRICT

Capital Building Programs
Fixed Cost of Ownership FY2027
July 2026

	Working Budget	MTD Actuals FY2027	Life to Date Expenditures	Projected Expenses to Go	LTD Encumbered	Unencumbered Available Balance	% Expended
Capital Building Programs							
6326 - IT SYSTEMS & EQUIPMENT	$2,415,000	$30,987	$569,219	$1,845,781	$384,734	$1,461,047	22%
6327 - TECHNOLOGY-PROJECT MANAGEMENT AND S	$3,297,592	($47,068)	$40,969	$3,256,623	$1,288,874	$1,967,749	3%
6328 - TECHNOLOGY-SOFTWARE	$19,395,616	$6,810,774	$10,898,452	$8,497,164	$3,098,219	$5,398,945	21%
6329 - FACILITIES MANAGEMENT	$17,253,656	$304,914	$1,300,750	$15,952,906	$5,611,359	$10,341,547	6%
6330 - PLAYGROUNDS	$1,765,000	$9,258	$738,380	$1,026,620	$654,646	$371,974	41%
6331 - SECURITY AND EMERGENCY MANAGEMENT	$5,166,103	$10,957	$578,479	$4,587,624	$956,035	$3,631,590	11%
6332 - FURNITURE, FIXTURES & EQUIPMENT	$2,614,250	$55,359	$801,518	$1,812,732	$1,490,050	$322,682	29%
6333 - MEDIA CENTER	$1,260,000	$78,393	$374,191	$885,809	$488,846	$396,963	23%
6334 - FINE ARTS	$206,000	–	$0	$206,000	$29,297	$176,703	0%
6335 - ATHLETICS	$378,254	$32,011	$104,374	$273,880	$93,322	$180,558	19%
6336 - CAREER AND TECHNOLOGY EDUCATION	$400,000	–	$0	$400,000	$38,984	$361,016	0%
6337 - PLANNING & FACILITY USE	$294,000	–	$0	$294,000	$251,496	$42,504	0%
6338 - TRANSPORTATION	$1,035,000	–	$6,373	$1,028,627	$763,409	$265,218	1%
6339 - SCHOOL NUTRITION	$1,011,730	–	$7,196	$1,004,535	$26,300	$978,235	1%
6340 - NURSING SERVICES	$260,000	–	$0	$260,000	$30,998	$229,002	0%
6341 - DESIGN & CONSULTING	$250,875	–	$0	$250,875	$35,000	$215,875	0%
6342 - CONTINGENCY - FORMS A-D	$0	–	$0	$0	–	$0	–
6329C - FACILITIES MGMT-CUMMING	$2,905,498	($8,645)	$146,003	$2,759,495	$1,327,115	$1,432,380	5%
CAPITAL BUILDING PROGRAMS TOTAL	**$59,908,574**	**$7,276,939**	**$15,565,902**	**$44,342,672**	**$16,568,684**	**$27,773,987**	**14%**
Auxiliar Gym Program							
6344 - N. CHARLESTON HS AUXILIARY GYM	$11,328,200	–	$0	$11,328,200	–	$11,328,200	0%
AUXILIAR GYM PROGRAM TOTAL	**$11,328,200**	**–**	**$0**	**$11,328,200**	**–**	**$11,328,200**	**0%**
Program Contingency/Management							
6343 - PROGRAM MGMT OFFICE	$411,716	$30,873	$30,873	$380,843	–	$380,843	0%
9949 - PROGRAM CONTINGENCY - FCO FY27	$200,000	–	$0	$200,000	–	$200,000	0%

	Working Budget	MTD Actuals FY2027	Life to Date Expenditures	Projected Expenses to Go	LTD Encumbered	Unencumbered Available Balance	% Expended
PROGRAM CONTINGENCY/MANAGEMENT TOTAL	$611,716	$30,873	$30,873	$580,843	–	$580,843	0%

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