Committee of the Whole Meeting Agenda
October 12, 2026 at 5:15 PM

75 Calhoun Street

1. Opening Items

1A. Call to Order

1B. Invocation/Moment of Silence

1C. Adoption of the Agenda

2. Special Recognition

2A. Special Recognitions

3. Superintendent's Report

3A. Superintendent's Report

4. Audit & Finance Committee

4A. FY 2028 Budget Milestone Calendar Proposal
FY28 Budget Milestone Calendar Proposal.pdf

4B. Monthly Capital Projects Report - August 2026
Capital Projects Report August 2026.pdf

4C. Monthly Financial Reports - August 2026
August 2026 Monthly Revenues Report.pdf
August 2026 Monthly Expenditures Report.pdf
2026-2027 Head Start-Early Head Start - August 2026.pdf

4D. Internal Audit Presentation - Procurement Services
Procurement Internal Audit Presentation.pdf
Procurement Internal Audit.cleaned.pdf

5. Policies

5A. Policy BCA - Board Member Code of Ethics
Policy BCA - Board Member Code of Ethics 09.10.26 v2 (1).pdf

5B. Policy BDG - General Counsel
Policy BDG - General Counsel 09.10.26 v2 (1).pdf

6. Convene Executive Session

6A. Convene in Executive Session for the purpose of discussing the Superintendent Evaluation and Instrument for 2027-2031.

7. Executive Session

8. Open Session Reconvened

8A. Open Session Reconvened

9. Other Business

9A. North Charleston Rezoning (Expanding Universal Pre-K)

10. Consent Agenda Items

10A. Determine Agenda Item(s) for Consideration:

5A. Policy BCA - Board Member Code of Ethics
5B. Policy BDG - General Counsel and Legal Services
9A. North Charleston Rezoning to Expand Universal Pre-K

11. Public Comments

11A. Public Comments in Person According to Public Comment Policy

11B. Review of Online Public Comments Submitted

12. Closing Items

12A. Upcoming Meetings:

October 19, 2026 - Special Called Board Meeting 4:00 PM (Note: Zoom will not be available during Executive Session.)
October 26, 2026 - Board Meeting
November 4, 2026 - Audit & Finance Committee Meeting

12B. Adjournment

AGENDA ITEM NO. 1A

Item Cover Page

COMMITTEE OF THE WHOLE AGENDA ITEM REPORT

DATE: October 12, 2026

SUBMITTED BY: Trudie Bowles, Superintendent's Office

ITEM TYPE: Information

AGENDA SECTION: Opening Items

SUBJECT: Call to Order

SUGGESTED ACTION:

PUBLIC CONTENT:

ATTACHMENTS:

AGENDA ITEM NO. 1B

Item Cover Page

COMMITTEE OF THE WHOLE AGENDA ITEM REPORT

DATE: October 12, 2026

SUBMITTED BY: Trudie Bowles, Superintendent's Office

ITEM TYPE: Information

AGENDA SECTION: Opening Items

SUBJECT: Invocation/Moment of Silence

SUGGESTED ACTION:

PUBLIC CONTENT:

ATTACHMENTS:

AGENDA ITEM NO. 1C

Item Cover Page

COMMITTEE OF THE WHOLE AGENDA ITEM REPORT

DATE: October 12, 2026

SUBMITTED BY: Trudie Bowles, Superintendent's Office

ITEM TYPE: Action

AGENDA SECTION: Opening Items

SUBJECT: Adoption of the Agenda

SUGGESTED ACTION: Motion to adopt the agenda.

PUBLIC CONTENT:

ATTACHMENTS:

AGENDA ITEM NO. 2A

Item Cover Page

COMMITTEE OF THE WHOLE AGENDA ITEM REPORT

DATE:	October 12, 2026
SUBMITTED BY:	Trudie Bowles, Strategy, Planning and Partnership
ITEM TYPE:	Information
AGENDA SECTION:	Special Recognition
SUBJECT:	Special Recognitions
SUGGESTED ACTION:	
PUBLIC CONTENT:	National Principals Month - CCSD Principals Counselor of the Year - Tori Hopkins reading the anti-bullying proclamation
ATTACHMENTS:	

AGENDA ITEM NO. 3A

Item Cover Page

COMMITTEE OF THE WHOLE AGENDA ITEM REPORT

DATE: October 12, 2026

SUBMITTED BY: Trudie Bowles, Superintendent's Office

ITEM TYPE: Information

AGENDA SECTION: Superintendent's Report

SUBJECT: Superintendent's Report

SUGGESTED ACTION:

PUBLIC CONTENT:

ATTACHMENTS:

AGENDA ITEM NO. 4A

Item Cover Page

COMMITTEE OF THE WHOLE AGENDA ITEM REPORT

DATE: October 12, 2026

SUBMITTED BY: Trudie Bowles, Financial Services

ITEM TYPE: Information

AGENDA SECTION: Audit & Finance Committee

SUBJECT: FY 2028 Budget Milestone Calendar Proposal

SUGGESTED ACTION:

PUBLIC CONTENT: The FY 2027-2028 Budget Milestone Calendar is provided for information. A comprehensive calendar of events for the FY 2027-2028 budget process will be followed throughout development and approval of the budget.

ATTACHMENTS:

FY28 Budget Milestone Calendar Proposal.pdf

Charleston County School District
Financial Services
75 Calhoun Sreet
Charleston, SC 29401
(843) 566-8198

MEMORANDUM

TO: Audit and Finance Committee

FROM: Jessica Carraher, Deputy CFO

DATE: October 5, 2026

RE: FY2028 Budget Calendar Proposal

Below is an overview of the milestone events in the proposed FY28 Budget Development Calendar.

Timeline	Milestone Events
09/30/26 – 6/30/27	**Cabinet Strategic Planning Sessions** -Board Goals & Guardrails Action Items -Staff Allocation Reviews and Updates -School Data Reviews (TBD)
11/4/26	**Audit & Finance Committee** -FY28 Budget Milestone Calendar Overview -Proposed Budget Workshops: 3/9/26, 4/13/26, 5/11/26
11/20/26	***FY28 Budget Kickoff Memo Distributed to Principals and Central Office Department Heads*** -FY28 GOF Target Budgets Issued to Departments
12/2/26	**Audit & Finance Committee** -FY26 Financial Audit
12/14/26	**Committee of the Whole & Board Meeting** -FY26 Financial Audit -FY28 Budget Milestone Calendar Overview -Proposed Budget Workshops: 3/8/27, 4/12/27, 5/10/27
1/6/27	**Audit & Finance Committee** -FY28 Initial Revenue Projection Summary
1/7/27 – 1/13/27	**Meetings with Revenue Generating Departments** -Includes CFO, Associate, Budget Director, Budget Supervisor, and Department) -Special Revenue Funds (Title, Headstart, IDEA, Expanded Learning, Federal Programs), and Food Services Enterprise Fund
1/11/27	**Committee of the Whole Meeting**
1/25/27	**Board Meeting**
1/25/27– 1/29/27	**Meetings with Departments to Discuss Expansion Requests**
2/1/27	**FY28 Budget / Staff Allocation Document Distribution**

Charleston County School District
Financial Services
75 Calhoun Street
Charleston, SC 29401
(843) 566-8198

Timeline	Milestone Events
2/3/27	**Audit & Finance Committee** -Multi-Year Budget Discussion
2/8/27	**Committee of the Whole Meeting** -Multi-Year Budget Overview
2/22/27	**Board Meeting**
2/26/27	**Schools & Central Office: Budget Documents Submission Deadline** -FY28 Automated Contract Recommendation Form (ACRF) Submission -FY28 Schools Target Reallocations Non-Salary Budgets Submission -FY28 Approved Point Change Forms
2/26/27	**FY28 District Academic & Operations Plan Cabinet Approval Deadline** - FY28 Additional Resource Request by Division
by 2/26/27	*County Auditor / Tax Assessment Update*
3/3/27	**Audit & Finance Committee**
3/8/27	**Committee of the Whole** -FY28 Budget Workshop (1 of 3)
3/22/27	**Board Meeting**
4/7/27	**Audit & Finance Committee**
4/12/27	**Committee of the Whole** -FY28 Budget Workshop (2 of 3) **Special Called Audit & Finance Committee Meeting** -FY28 Proposed Budget Document to Committee -FY28 Recommendation for First Reading
4/26/27	**Board Meeting** -FY28 Budget - First Reading -Provide printed copies of FY28 Proposed Budget Document to Board
5/5/27	**Audit & Finance Committee** -FY28 Recommendation for Second Reading
5/10/27	**Committee of the Whole** -FY28 Budget Workshop (3 of 3)
5/24/27	**Board Meeting** -FY28 Budget – Second Reading
6/28/27	**Board Meeting** -FY28 Budget Resolution -Provide printed copies of FY28 Approved Budget Document to Board

AGENDA ITEM NO. 4B

Item Cover Page

COMMITTEE OF THE WHOLE AGENDA ITEM REPORT

DATE:	October 12, 2026
SUBMITTED BY:	Trudie Bowles, Financial Services
ITEM TYPE:	Information
AGENDA SECTION:	Audit & Finance Committee
SUBJECT:	Monthly Capital Projects Report - August 2026
SUGGESTED ACTION:	For Information Only
PUBLIC CONTENT:	The Capital Projects Report will be presented by Mrs. Costello, Director of Capital Projects Accounting. The monthly financial reports can be found on the Transparency Portal: Here

ATTACHMENTS:

Capital Projects Report August 2026.pdf

Charleston County SCHOOL DISTRICT

Capital Building Programs
2010-2016 Building Program
August 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	$17,169	$19,764,754	$10,000	$10,000	$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	$51,982	$4,352,090	$2,417,729	$803,577	$1,614,152	65%
5180 - DW ATHLETIC IMPROVEMENTS	$11,494,479	–	$11,388,236	$106,243	$106,245	($2)	99%
CONSTRUCTION MGMT. PROGRAMS TOTAL	**$67,798,243**	**$69,151**	**$65,264,267**	**$2,533,976**	**$919,822**	**$1,614,154**	**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	$388	–	$0	$388	–	$388	0%
9989 - PROGRAM CONTINGENCY - FUND #574	$433,836	–	$0	$433,836	–	$433,836	0%
PROGRAM CONTINGENCY/MANAGEMENT TOTAL	**$2,707,786**	**–**	**$2,273,562**	**$434,225**	**$0**	**$434,225**	**84%**

Powered by OpenGov

Charleston County SCHOOL DISTRICT

Capital Building Programs
2017 - 2022 Capital Program
August 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	–	$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	$3,907	$5,052,216	$268,590	$80,897	$187,693	96%
5216 - DISTRICT 2 STADIUM	$16,465,184	–	$16,116,695	$348,490	$39,984	$308,506	98%
5217 - DISTRICT 4 STADIUM	$29,858,140	–	$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**	**$3,907**	**$526,371,433**	**$4,525,020**	**$1,562,474**	**$2,962,545**	**99%**
Capital Maintenance Programs							
5246 - FM PROJECT MGMT	$4,558,254	–	$4,558,254	$0	–	$0	10

	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	$298,522	$4,182,460	$1,016,757	$700,519	$316,238	75%
5273 - EXTERIOR ENCLOSURE	$2,632,564	–	$2,562,628	$69,937	$33,485	$36,452	97%
5274 - PARKING LOTS & SIDEWALKS	$1,776,146	$186,015	$1,706,910	$69,235	$43,189	$26,047	86%
5275 - ELECTRICAL	$1,244,982	$12,140	$1,123,321	$121,661	$36,893	$84,769	90%
5276 - CUMMING-CMFEE	$505,487	–	$505,488	($1)	–	($1)	100%
5278 - PAINTING	$3,077,672	$4,864	$2,901,171	$176,500	$69,542	$106,959	94%
5279 - DOORS&HARDWARE	$4,548,661	$605	$4,465,032	$83,629	$60,587	$23,042	98%
5280 - ELEVATORS	$79,286	–	$79,286	$0	–	$0	100%
5281 - FLOORING	$3,075,225	–	$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	$12,127,476	$105,978	$11,636,981	$490,495	$490,495	$0	95%
5300 - KITCHEN EQUIPMENT/2017-2022	$982,165	–	$982,165	$0	$0	$0	100%
5301 - CALHOUN/BRIDGE VIEW	$6,435,458	$207,575	$4,388,962	$2,046,496	$1,057,384	$989,112	66%
5302 - ATHLETICS	$14,048,005	$150,482	$9,493,498	$4,554,507	$518,385	$4,036,122	66%
CAPITAL MAINTENANCE PROGRAMS TOTAL	**$150,020,199**	**$966,180**	**$140,133,583**	**$9,886,615**	**$3,606,185**	**$6,280,430**	**93%**
Tech Replacements & Upgrades							
5285 - TECHNOLOGY INFRASTRUCTURE	$30,590,130	$764,830	$22,324,689	$8,265,440	$822,164	$7,443,276	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	$36,292	$223,689	$3,711	$0	$3,711	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	$1,502,449	$343,435	62%
5292 - STUDENT MOBILE DEVICES	$14,996,270	$1,828,761	$14,024,519	$971,751	$851,365	$120,386	82%
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**	**$2,629,883**	**$57,642,175**	**$11,147,686**	**$3,190,892**	**$7,956,794**	**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	$1,242,654	–	$0	$1,242,654	–	$1,242,654	0%
9971 - PROGRAM CONTINGENCY - FUND #584	$81	–	$0	$81	–	$81	0%
PROGRAM CONTINGENCY/MANAGEMENT TOTAL	**$9,554,836**	**–**	**$8,179,458**	**$1,375,378**	**$0**	**$1,375,378**	**86%**

Charleston County SCHOOL DISTRICT

Capital Building Programs
2023 - 2028 Capital Program
August 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	$5,924	$51,549,450	$830,808	$85,235	$745,573	98%
6201 - LADSON ES	$67,427,585	$33,430	$64,280,376	$3,147,209	$2,203,441	$943,768	95%
6202 - NEW JOHNS ISLAND ES	$65,314,912	$12,816	$63,957,079	$1,357,833	$1,180,232	$177,601	98%
6203 - EARLY COLLEGE HS	$39,682,379	–	$39,369,872	$312,507	$151,920	$160,587	100%
6204 - DW BUILDING IMPROVEMENTS	$60,356,662	$198,168	$13,504,530	$46,852,132	$14,558,990	$32,293,141	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	$412,638	$20,639,442	$9,196,406	$9,196,406	$0	68%
6208 - SKYVIEW ES & SKYVIEW PRIM	$78,014,286	$2,582,934	$38,980,972	$39,033,314	$29,187,721	$9,845,594	48%
6209 - NEW D10 MS (WEST ASHLEY)	$58,511,905	$43,113	$28,827,297	$29,684,608	$22,257,825	$7,426,783	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	$100,019	$539,601	$9,914,944	$533,903	$9,381,042	4%
6213 - JB EDWARDS ES	$77,142,857	$1,134,266	$9,917,476	$67,225,381	$54,474,492	$12,750,889	12%
6214 - STALL HS (EXPANSION)	$52,337,596	$2,027,600	$28,310,937	$24,026,659	$17,180,744	$6,845,915	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**	**$6,550,908**	**$375,798,419**	**$246,300,780**	**$151,768,570**	**$94,532,209**	**60%**
Capital Maintenance Programs							
6239 - ATHELTICS	$68,064,230	$839,347	$25,669,538	$42,394,692	$18,239,045	$24,155,647	37%
6240 - CABINETRY	$3,264,009	$71,148	$1,619,040	$1,644,969	$385,592	$1,259,377	48%
6241 - CEILINGS & GRIDS	$2,743,441	$25,765	$1,377,948	$1,365,493	$20,433	$1,345,060	49%
6242 - COOLERS & FREEZERS	$2,455,575	$418,504	$1,962,747	$492,828	$51,428	$441,399	63%
6243 - DOORS & HARDWARE	$10,620,084	$161,737	$5,958,246	$4,661,838	$1,201,836	$3,460,001	55%
6244 - ELECTRICAL-SWITCHGEAR	$2,476,922	$339,147	$1,627,837	$849,085	$298,772	$550,313	54%
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	9

	Working Budget	MTD Actuals FY2027	Life to Date Expenditures	Projected Expenses to Go	LTD Encumbered	Unencumbered Available Balance	% Expended
6247 - EXTERIOR ENVELOPE	$5,060,930	$131,508	$3,892,920	$1,168,010	$78,561	$1,089,449	74%
6248 - EXT APPEARANCE & SIGNAGE	$3,999,445	$507,282	$2,484,921	$1,514,523	$216,898	$1,297,625	49%
6249 - FENCE & GATES	$2,784,879	–	$1,903,912	$880,967	$265,287	$615,680	67%
6251 - FIRE PROTECTION	$3,074,060	$47,262	$1,619,793	$1,454,267	$766,282	$687,985	51%
6252 - FLOORING	$12,972,211	$522,443	$8,788,555	$4,183,657	$1,430,880	$2,752,777	63%
6253 - HVAC	$66,459,213	$429,205	$39,645,171	$26,814,042	$5,234,173	$21,579,870	60%
6254 - LIGHTING	$2,675,052	–	$2,624,235	$50,817	$0	$50,817	98%
6255 - PAINTING	$18,409,578	$443,330	$6,441,774	$11,967,803	$848,539	$11,119,265	33%
6256 - PAVING	$5,979,720	–	$1,715,934	$4,263,786	$2,244	$4,261,542	29%
6257 - PLAYGROUNDS & SURFACES	$7,736,315	$581,135	$4,728,837	$3,007,478	$483,490	$2,523,988	53%
6258 - PLUMBING	$14,142,361	$937,419	$8,174,438	$5,967,923	$1,183,593	$4,784,330	52%
6259 - ROOF	$52,984,432	$386,975	$35,920,359	$17,064,073	$1,915,710	$15,148,363	67%
6260 - STORMWATER	$4,917,517	$221,988	$2,704,548	$2,212,969	$1,145,509	$1,067,461	50%
6261 - CUMMING CMFEE	$27,068,995	$431,886	$16,230,918	$10,838,077	$10,620,444	$217,633	58%
6262 - FM PROJECT MGMT	$11,150,000	$120,771	$4,345,833	$6,804,167	–	$6,804,167	37%
CAPITAL MAINTENANCE PROGRAMS TOTAL	**$330,732,249**	**$6,616,855**	**$180,513,320**	**$150,218,930**	**$44,388,716**	**$105,830,213**	**53%**
Tech Replacements & Upgrades							
6270 - TECHNOLOGY INFRASTRUCTURE	$2,550,000	–	$1,354,028	$1,195,972	$88,869	$1,107,103	46%
6271 - CLASSROOM DISPLAY TECH	$7,972,000	$2,500	$4,029,914	$3,942,086	$28,802	$3,913,284	50%
6272 - STUDENT MOBILE DEVICES	$11,678,000	$90,598	$7,873,022	$3,804,978	$760,143	$3,044,836	67%
6273 - TECHNOLOGY BACKFILL	$300,000	$1,188	$155,152	$144,848	$22,509	$122,339	39%
6274 - PROJECT MANAGEMENT	$1,500,000	$11,109	$964,797	$535,203	$0	$535,203	63%
TECH REPLACEMENTS & UPGRADES TOTAL	**$24,000,000**	**$105,394**	**$14,376,912**	**$9,623,088**	**$900,322**	**$8,722,765**	**58%**
Program Contingency/Management							
5599 - BOND FUND ADMIN	$714,792	$20,280	$714,792	$0	$0	$0	97%
6266 - PROGRAM MANAGEMENT OFFICE (PMO)	$4,235,543	$92,978	$3,128,655	$1,106,888	$1,825	$1,105,063	69%
6267 - CAPITAL PROJECTS ACCOUNTING	$2,109,757	$48,566	$1,554,251	$555,506	$710	$554,796	69%
6268 - CONSTRUCTION PROCUREMENT	$1,137,737	$19,465	$848,640	$289,097	$396	$288,701	71%
6269 - IT PROJECT MGMT	$2,671,222	$37,387	$2,029,758	$641,464	$230,500	$410,964	74%
9955 - PROGRAM CONTINGENCY - FUND #521	$14,173	–	$0	$14,173	–	$14,173	0%
9956 - PROGRAM CONTINGENCY - FUND #522	$39,520,604	–	$0	$39,520,604	–	$39,520,604	0%
PROGRAM CONTINGENCY/MANAGEMENT TOTAL	**$50,403,830**	**$218,676**	**$8,276,097**	**$42,127,733**	**$233,431**	**$41,894,302**	**16%**

Powered by OpenGov

Charleston County SCHOOL DISTRICT

Capital Building Programs
Long Term Debt Capital Program
August 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	$2,660,344	–	$2,660,344	$0	–	$0	100%
6289 - CUMMING CMFEE	$284,944	–	$284,944	$0	$0	$0	100%
6290 - MORNINGSIDE MS	$58,437,210	$32,002	$57,744,876	$692,334	$572,766	$119,568	98%
6291 - CORCORAN ES	$12,715,482	–	$12,349,267	$366,214	$267,890	$98,325	97%
6292 - DEER PARK MS	$18,771,670	–	$9,334,643	$9,437,027	$9,152	$9,427,875	50%
6293 - BROWNSTONE CMFEE	$4,369,296	–	$3,921,554	$447,742	$0	$447,742	90%
CAPITAL BUILDING PROGRAMS TOTAL	**$99,500,000**	**$32,002**	**$88,556,682**	**$10,943,318**	**$849,807**	**$10,093,510**	**89%**
Program Contingency/Management							
5599 - BOND FUND ADMIN	$257,310	–	$257,310	$0	–	$0	100%
9953 - PROGRAM CONTINGENCY - FUND #539	$4,612,645	–	$0	$4,612,645	–	$4,612,645	0%
PROGRAM CONTINGENCY/MANAGEMENT TOTAL	**$4,869,955**	**–**	**$257,310**	**$4,612,645**	**–**	**$4,612,645**	**5%**

Powered by OpenGov

Charleston County SCHOOL DISTRICT

Capital Building Programs
Fixed Cost of Ownership FY2025
August 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	$4,941	$16,918,144	$139,733	$139,733	$0	99%
6615C - FAC MAINT-CUMMING	$4,362,127	$13,415	$4,335,435	$26,692	$26,692	$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	$160,751	–	$160,752	($1)	$0	($1)	100%
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	**$63,572,058**	**$18,356**	**$63,026,507**	**$545,551**	**$545,553**	**($1)**	**99%**
Program Contingency/Management							
6634 - CAPITAL PROGRAM MGT	$296,670	–	$296,670	$0	–	$0	100%
9951 - PROGRAM CONTINGENCY - FCO FY25	$303,998	–	$0	$303,998	–	$303,998	0%
PROGRAM CONTINGENCY/MANAGEMENT TOTAL	**$600,667**	**–**	**$296,670**	**$303,998**	**–**	**$303,998**	**49%**

Charleston County SCHOOL DISTRICT

Capital Building Programs
Fixed Cost of Ownership FY2026
August 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	$45,787	$4,662,971	$350,326	$72,039	$278,288	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	$5,410	$2,959,684	($21,479)	$73,025	($94,503)	96%
6804 - SOFTWARE	$16,543,379	($21,181)	$16,431,946	$111,433	$61,944	$49,489	99%
6805 - FACILITY MANAGEMENT	$21,407,326	$45,037	$21,010,862	$396,464	$482,246	($85,782)	97%
6805C - FACILITY MANAGEMENT-CUMMING	$3,226,394	$292,475	$2,644,050	$582,344	$582,344	$0	72%
6806 - PLAYGROUNDS	$1,903,778	–	$1,903,778	$0	$0	$0	100%
6807 - SECURITY AND EMERGENCY MGT	$4,174,724	$14,710	$3,978,676	$196,049	$196,049	$0	95%
6808 - FF&E	$3,648,500	$52,038	$3,562,794	$85,706	$81,562	$4,143	96%
6809 - MEDIA CENTER	$1,197,576	–	$1,195,755	$1,821	$1,821	$0	100%
6810 - ARTS	$194,890	–	$194,300	$589	$589	$0	98%
6811 - ATHLETICS	$346,450	$7,256	$341,840	$4,610	$4,409	$202	97%
6812 - CAREER AND TECH EDUCATION	$864,000	$70,393	$239,541	$624,459	$359,455	$265,004	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**	**$511,924**	**$65,306,660**	**$2,356,751**	**$1,935,365**	**$421,386**	**95%**
Culinary Arts Program							
6820 - ST JOHNS CULINARY ARTS	$1,648,416	$9,509	$1,187,357	$461,059	$461,059	$0	74%
CULINARY ARTS PROGRAM TOTAL	**$1,648,416**	**$9,509**	**$1,187,357**	**$461,059**	**$461,059**	**$0**	**74%**
Program Contingency/Management							
6819 - CAPITAL PROGRAM MGT	$337,550	–	$337,550	$0	–	$0	100%
9950 - PROGRAM CONTINGENCY - FCO FY26	$2,254,543	–	$0	$2,254,543	–	$2,254,543	0%

	Working Budget	MTD Actuals FY2027	Life to Date Expenditures	Projected Expenses to Go	LTD Encumbered	Unencumbered Available Balance	% Expended
PROGRAM CONTINGENCY/MANAGEMENT TOTAL	$2,592,093	–	$337,550	$2,254,543	–	$2,254,543	13%

Powered by OpenGov

Charleston County SCHOOL DISTRICT

Capital Building Programs
Fixed Cost of Ownership FY2027
August 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	$82,280	$651,498	$1,763,502	$387,928	$1,375,573	23%
6327 - TECHNOLOGY-PROJECT MANAGEMENT AND S	$3,297,592	$482,693	$523,662	$2,773,930	$1,031,714	$1,742,216	3%
6328 - TECHNOLOGY-SOFTWARE	$19,395,616	$2,348,296	$13,376,408	$6,019,208	$2,949,140	$3,070,068	21%
6329 - FACILITIES MANAGEMENT	$17,950,116	$840,761	$2,141,511	$15,808,605	$8,825,579	$6,983,027	6%
6329C - FACILITIES MGMT-CUMMING	$4,472,666	$268,536	$414,539	$4,058,127	$1,058,580	$2,999,548	3%
6330 - PLAYGROUNDS	$1,824,000	$286,799	$1,025,179	$798,821	$559,895	$238,927	40%
6331 - SECURITY AND EMERGENCY MANAGEMENT	$5,166,103	$58,624	$637,103	$4,529,001	$908,368	$3,620,632	11%
6332 - FURNITURE, FIXTURES & EQUIPMENT	$2,614,250	$715,622	$1,517,140	$1,097,110	$878,180	$218,930	29%
6333 - MEDIA CENTER	$1,260,000	$243,853	$618,043	$641,957	$287,182	$354,775	23%
6334 - FINE ARTS	$206,000	–	$0	$206,000	$66,968	$139,032	0%
6335 - ATHLETICS	$378,254	$35,428	$139,802	$238,452	$83,894	$154,558	19%
6336 - CAREER AND TECHNOLOGY EDUCATION	$400,000	–	$0	$400,000	$180,967	$219,033	0%
6337 - PLANNING & FACILITY USE	$294,000	–	$0	$294,000	$258,434	$35,566	0%
6338 - TRANSPORTATION	$1,035,000	$136,112	$142,485	$892,515	$651,625	$240,890	1%
6339 - SCHOOL NUTRITION	$1,011,730	–	$7,196	$1,004,535	$40,337	$964,197	1%
6340 - NURSING SERVICES	$260,000	$38,570	$38,570	$221,430	$18,989	$202,441	0%
6341 - DESIGN & CONSULTING	$250,875	$4,075	$4,075	$246,800	$30,925	$215,875	0%
6342 - CONTINGENCY - FORMS A-D	$0	–	$0	$0	–	$0	–
CAPITAL BUILDING PROGRAMS TOTAL	**$62,231,202**	**$5,541,647**	**$21,237,209**	**$40,993,993**	**$18,218,705**	**$22,775,287**	**13%**
Auxiliar Gym Program							
6344 - N. CHARLESTON HS AUXILIARY GYM	$9,005,572	–	$0	$9,005,572	–	$9,005,572	0%
AUXILIAR GYM PROGRAM TOTAL	**$9,005,572**	**–**	**$0**	**$9,005,572**	**–**	**$9,005,572**	**0%**
Program Contingency/Management							
6343 - PROGRAM MGMT OFFICE	$411,716	$30,884	$61,757	$349,959	–	$349,959	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	$30,884	$61,757	$549,959	–	$549,959	0%

Powered by OpenGov

AGENDA ITEM NO. 4C

Item Cover Page

COMMITTEE OF THE WHOLE AGENDA ITEM REPORT

DATE: October 12, 2026

SUBMITTED BY: Trudie Bowles, Financial Services

ITEM TYPE: Information

AGENDA SECTION: Audit & Finance Committee

SUBJECT: Monthly Financial Reports - August 2026

SUGGESTED ACTION:

PUBLIC CONTENT: The Charleston County School District (CCSD) Board of Trustees and the Head Start Policy Council are the governing bodies for CCSD's Head Start grant.
In accordance with Sec. 642. (VII) approving financial management, accounting, and reporting policies, and compliance with laws and regulations related to financial statements, including the:

(aa) approval of all major financial expenditures of the agency;

(bb) annual approval of the operating budget of the agency;

(cc) selection (except when a financial auditor is assigned by the State under State law or is assigned under local law) of independent financial auditors who shall report all critical policies and practices to the governing body; and accounting

(dd) monitoring of the agency's actions to correct any audit findings and of other actions necessary to comply with applicable laws (including regulations) governing financial statements

The Charleston County School District's Board of Trustees is requested to review the Head Start/Early Head Start Financial Report and credit card expenditures for August 2026.

The monthly financial reports can be found on the Transparency Portal: Here

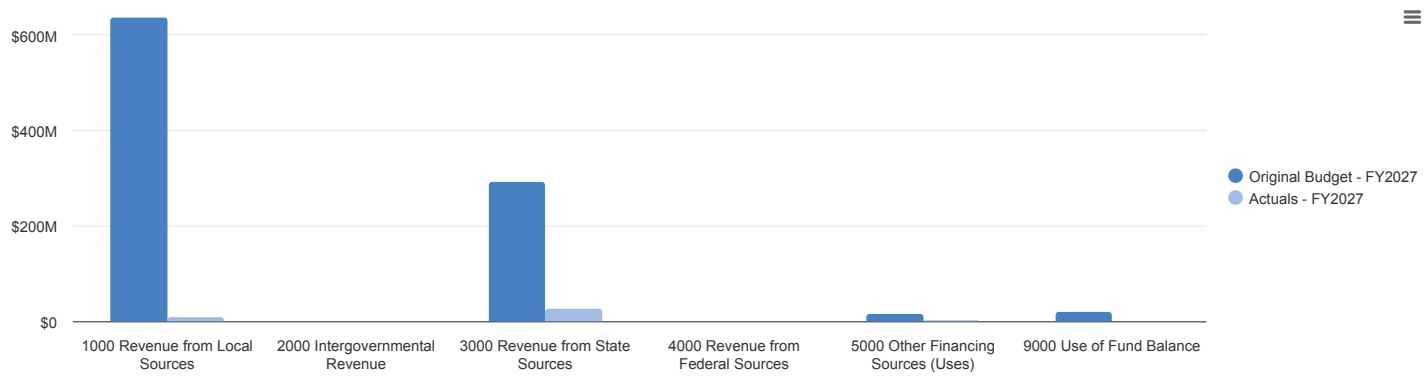
ATTACHMENTS:

August 2026 Monthly Revenues Report.pdf
August 2026 Monthly Expenditures Report.pdf
2026-2027 Head Start-Early Head Start - August 2026.pdf

Monthly Revenue Report - August 2026

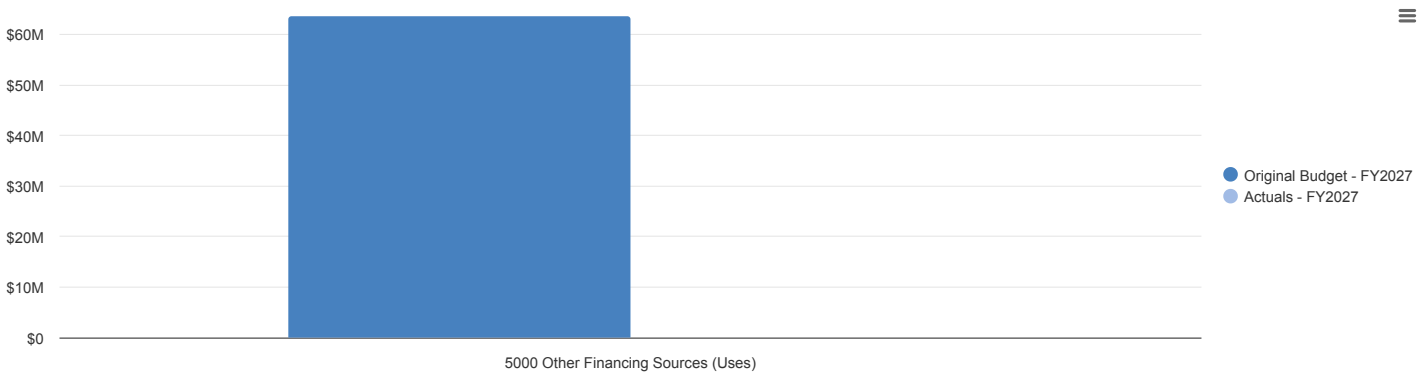
General Operating Fund

	ORIGINAL BUDGET	ACTUALS	
	FY2027	FY2027	OVER BUDGET/(UNDER BUDGET)
REVENUES			
1000 REVENUE FROM LOCAL SOURCES	$637,383,342	$8,200,855	-$629,182,487
2000 INTERGOVERNMENTAL REVENUE	$300,000	–	-$300,000
3000 REVENUE FROM STATE SOURCES	$292,881,537	$26,094,395	-$266,787,142
4000 REVENUE FROM FEDERAL SOURCES	$115,236	–	-$115,236
5000 OTHER FINANCING SOURCES (USES)	$14,406,542	$2,086,475	-$12,320,067
9000 USE OF FUND BALANCE	$20,000,000	–	-$20,000,000
REVENUES TOTAL	**$965,086,657**	**$36,381,725**	**-$928,704,932**



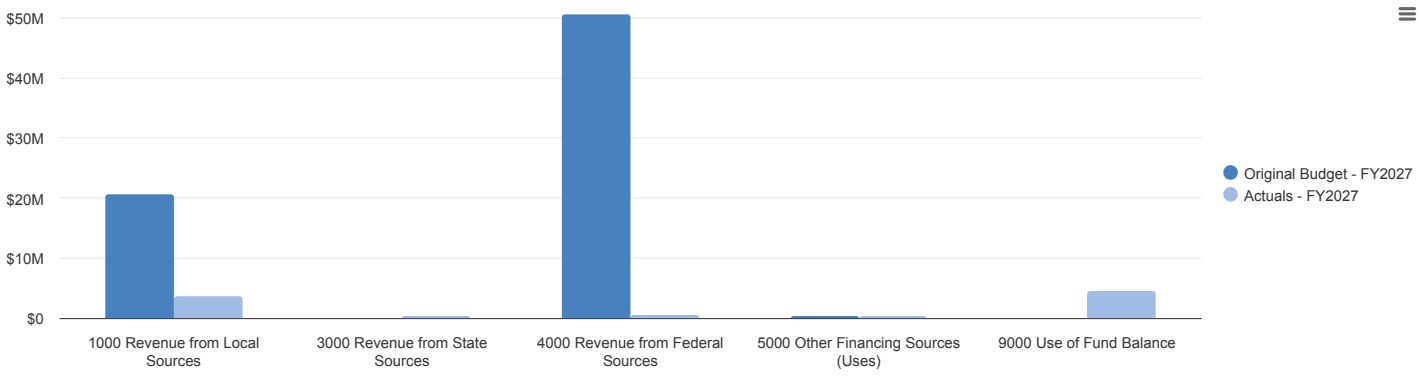
WSF

	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**



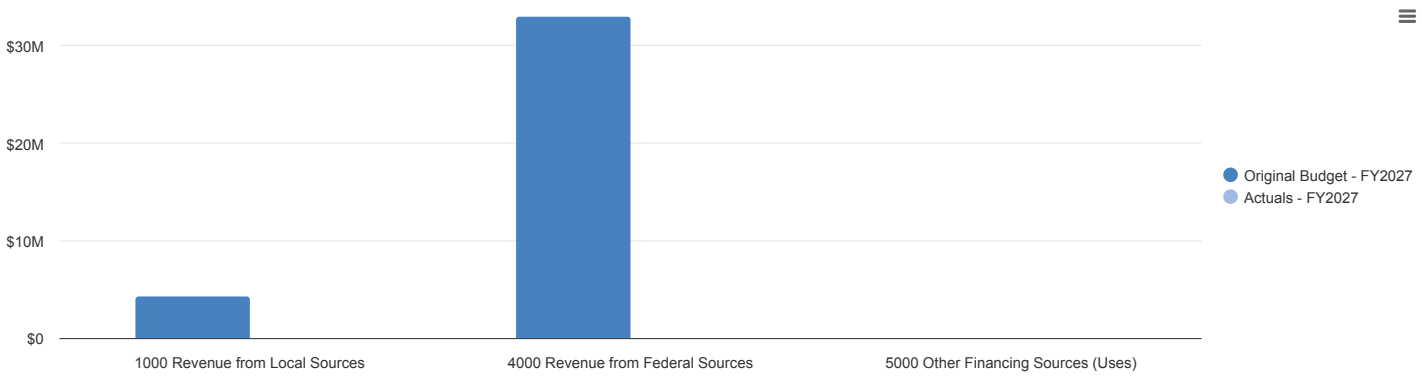
Special Revenue Funds

	ORIGINAL BUDGET	ACTUALS	
	FY2027	FY2027	OVER BUDGET/(UNDER BUDGET)
REVENUES			
1000 REVENUE FROM LOCAL SOURCES	$20,634,886	$3,629,114	-$17,005,772
3000 REVENUE FROM STATE SOURCES	$70,752	$375,646	$304,894
4000 REVENUE FROM FEDERAL SOURCES	$50,629,685	$534,082	-$50,095,602
5000 OTHER FINANCING SOURCES (USES)	$294,000	$384,676	$90,676
9000 USE OF FUND BALANCE	–	$4,420,482	$4,420,482
REVENUES TOTAL	**$71,629,323**	**$9,344,000**	**-$62,285,323**



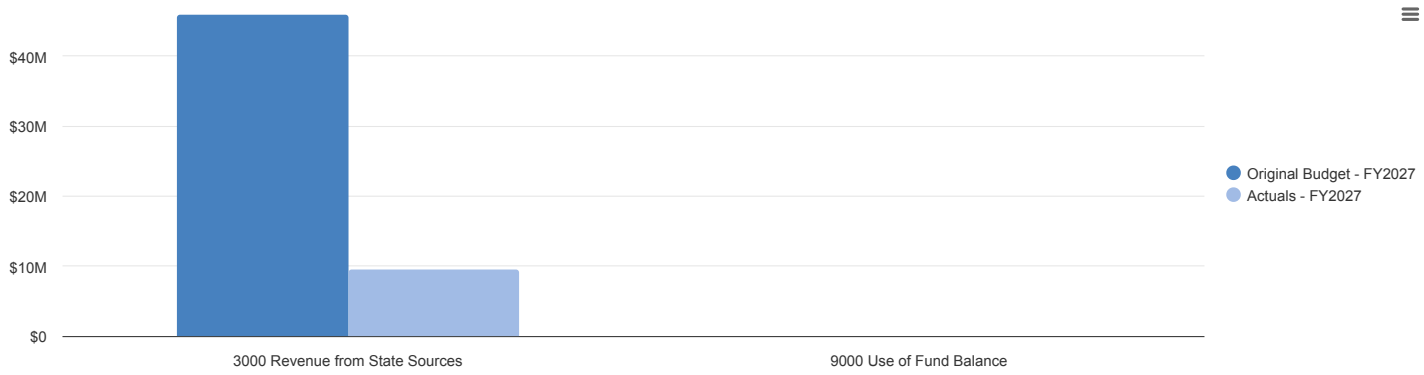
Food Services

	ORIGINAL BUDGET	ACTUALS	
	FY2027	FY2027	OVER BUDGET/(UNDER BUDGET)
REVENUES			
1000 REVENUE FROM LOCAL SOURCES	$4,285,970	$1,484	-$4,284,486
4000 REVENUE FROM FEDERAL SOURCES	$32,940,099	$51,902	-$32,888,197
5000 OTHER FINANCING SOURCES (USES)	–	–	$0
REVENUES TOTAL	**$37,226,069**	**$53,386**	**-$37,172,683**



EIA

	ORIGINAL BUDGET	ACTUALS	
	FY2027	FY2027	OVER BUDGET/(UNDER BUDGET)
REVENUES			
3000 REVENUE FROM STATE SOURCES	$45,868,003	$9,537,307	-$36,330,696
9000 USE OF FUND BALANCE	–	$0	$0
REVENUES TOTAL	**$45,868,003**	**$9,537,307**	**-$36,330,696**



Debt Service

	ORIGINAL BUDGET	ACTUALS	
	FY2027	FY2027	OVER BUDGET/(UNDER BUDGET)
REVENUES			
1000 REVENUE FROM LOCAL SOURCES	$145,401,476	$1,166,527	-$144,234,949
3000 REVENUE FROM STATE SOURCES	$2,557,647	$41,168	-$2,516,479
5000 OTHER FINANCING SOURCES (USES)	–	–	$0
9000 USE OF FUND BALANCE	$52,679,663	–	-$52,679,663
REVENUES TOTAL	**$200,638,786**	**$1,207,694**	**-$199,431,092**

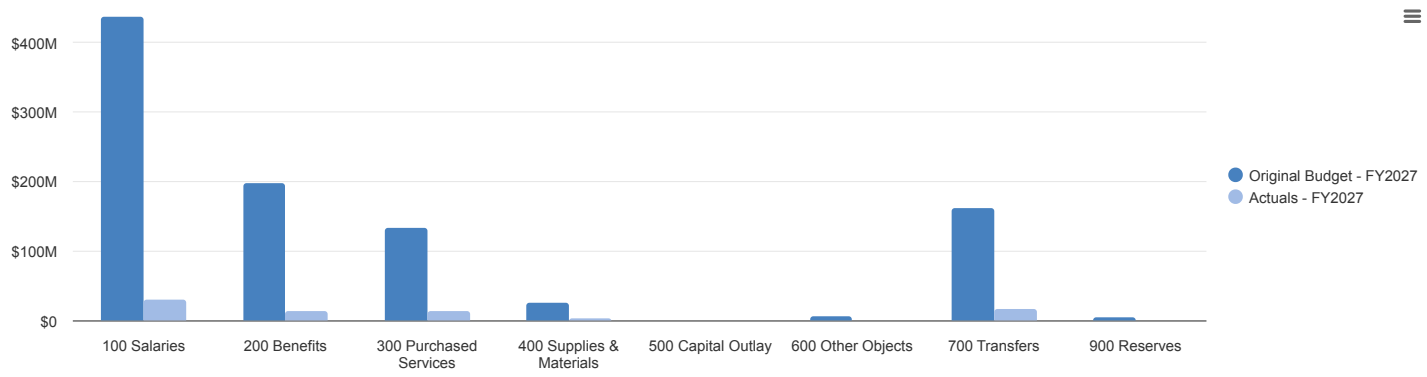


Powered by OpenGov

Monthly Expenditure Report - August 2026

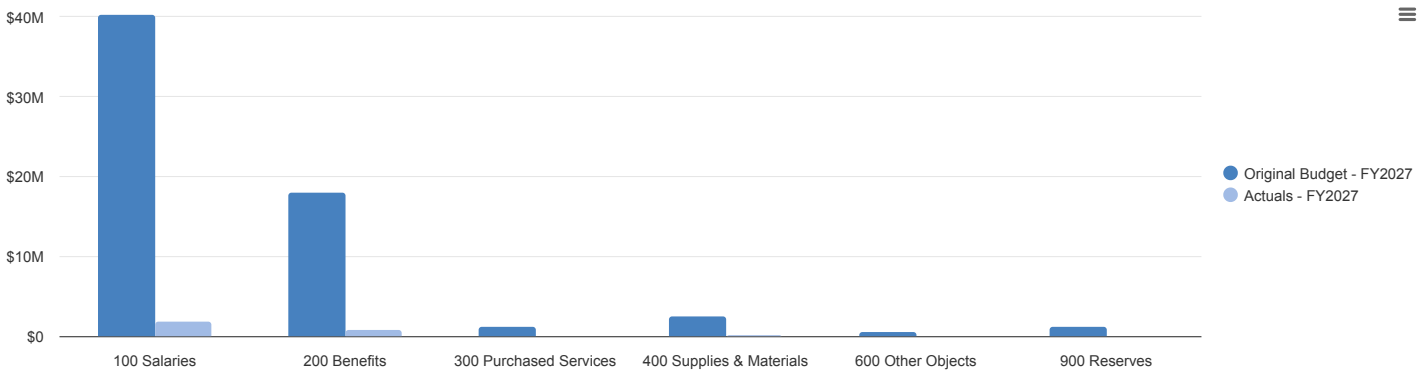
General Operating Fund

	ORIGINAL BUDGET	ACTUALS	
	FY2027	FY2027	OVER BUDGET/(UNDER BUDGET)
EXPENDITURES			
100 SALARIES	$437,208,971	$30,140,521	-$407,068,450
200 BENEFITS	$198,033,902	$13,521,103	-$184,512,799
300 PURCHASED SERVICES	$132,857,590	$13,259,171	-$119,598,419
400 SUPPLIES & MATERIALS	$25,428,960	$3,243,311	-$22,185,649
500 CAPITAL OUTLAY	$468,500	$27,598	-$440,902
600 OTHER OBJECTS	$5,325,514	$485,839	-$4,839,675
700 TRANSFERS	$161,049,804	$16,121,545	-$144,928,259
900 RESERVES	$4,713,416	–	-$4,713,416
EXPENDITURES TOTAL	**$965,086,657**	**$76,799,087**	**-$888,287,570**



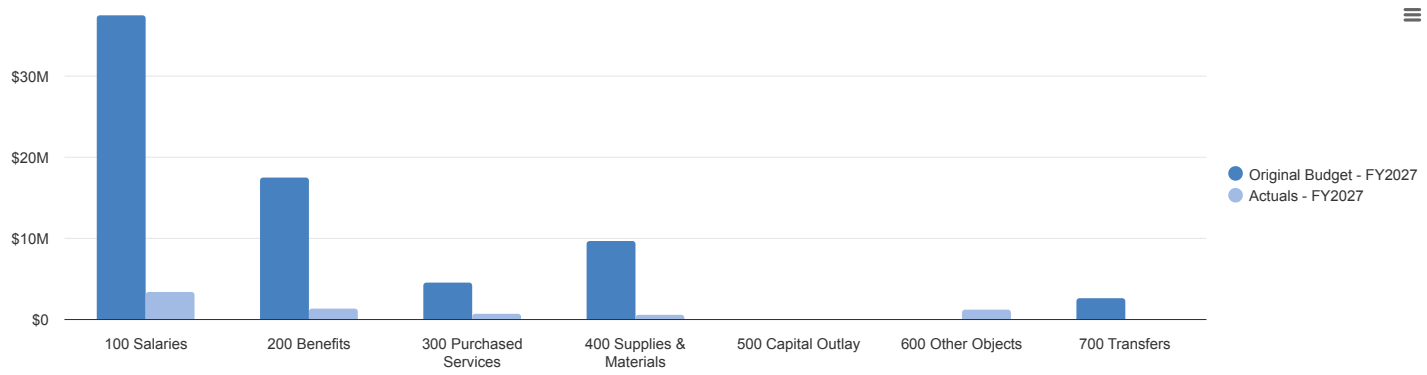
WSF

	ORIGINAL BUDGET	ACTUALS	
	FY2027	FY2027	OVER BUDGET/(UNDER BUDGET)
EXPENDITURES			
100 SALARIES	$40,194,046	$1,861,067	-$38,332,979
200 BENEFITS	$18,036,317	$805,717	-$17,230,600
300 PURCHASED SERVICES	$1,212,620	$7,328	-$1,205,292
400 SUPPLIES & MATERIALS	$2,439,792	$65,852	-$2,373,940
600 OTHER OBJECTS	$498,537	$13,652	-$484,885
900 RESERVES	$1,117,519	–	-$1,117,519
EXPENDITURES TOTAL	**$63,498,831**	**$2,753,616**	**-$60,745,215**



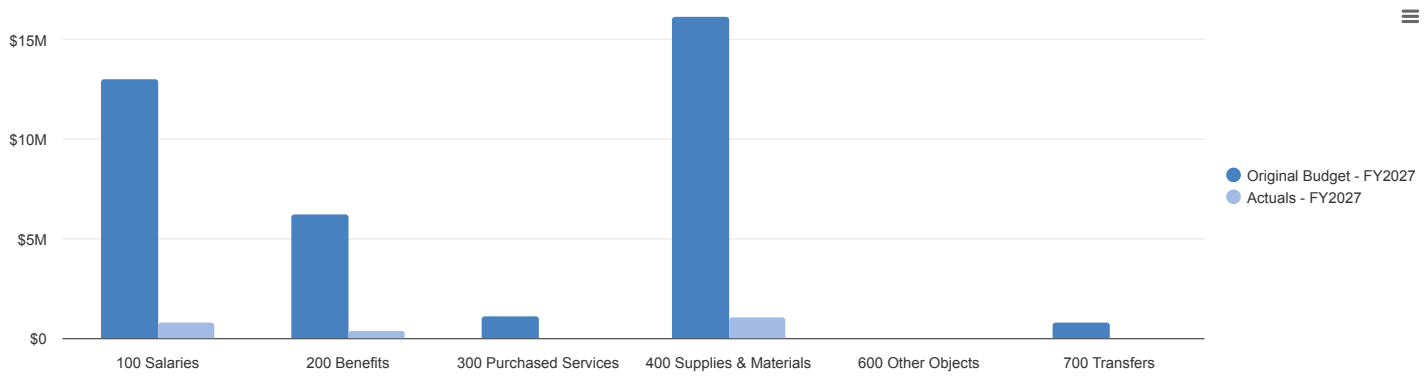
Special Revenue Funds

	ORIGINAL BUDGET	ACTUALS	
	FY2027	FY2027	OVER BUDGET/(UNDER BUDGET)
EXPENDITURES			
100 SALARIES	$37,553,401	$3,391,993	-$34,161,408
200 BENEFITS	$17,412,991	$1,292,131	-$16,120,860
300 PURCHASED SERVICES	$4,503,843	$705,307	-$3,798,536
400 SUPPLIES & MATERIALS	$9,600,762	$562,247	-$9,038,515
500 CAPITAL OUTLAY	–	–	$0
600 OTHER OBJECTS	$14,850	$1,146,766	$1,131,916
700 TRANSFERS	$2,543,476	$7,826	-$2,535,650
EXPENDITURES TOTAL	**$71,629,323**	**$7,106,271**	**-$64,523,053**



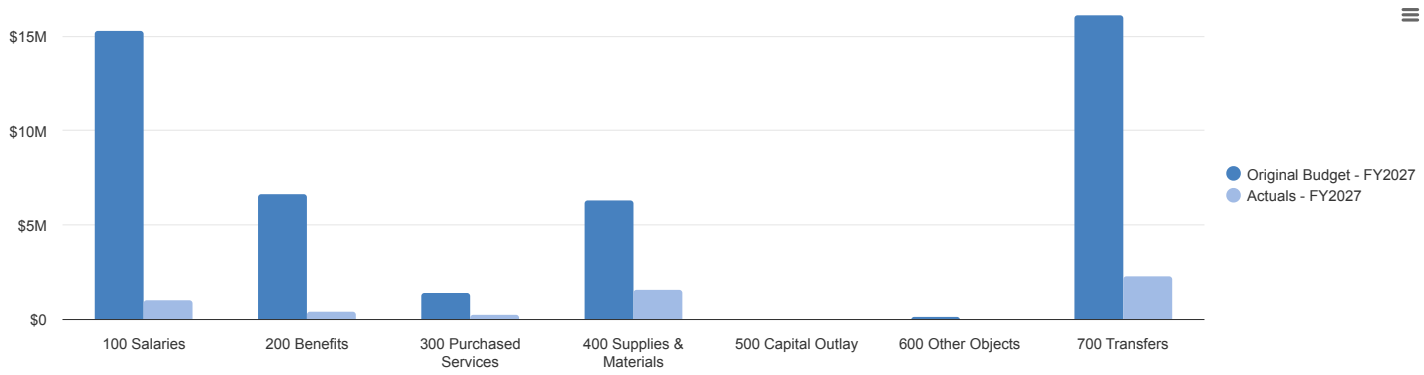
Food Services

	ORIGINAL BUDGET	ACTUALS	
	FY2027	FY2027	OVER BUDGET/(UNDER BUDGET)
EXPENDITURES			
100 SALARIES	$12,989,256	$790,842	-$12,198,414
200 BENEFITS	$6,197,945	$367,471	-$5,830,474
300 PURCHASED SERVICES	$1,116,100	$23,667	-$1,092,433
400 SUPPLIES & MATERIALS	$16,100,768	$1,034,641	-$15,066,127
600 OTHER OBJECTS	$22,000	–	-$22,000
700 TRANSFERS	$800,000	–	-$800,000
EXPENDITURES TOTAL	**$37,226,069**	**$2,216,621**	**-$35,009,448**



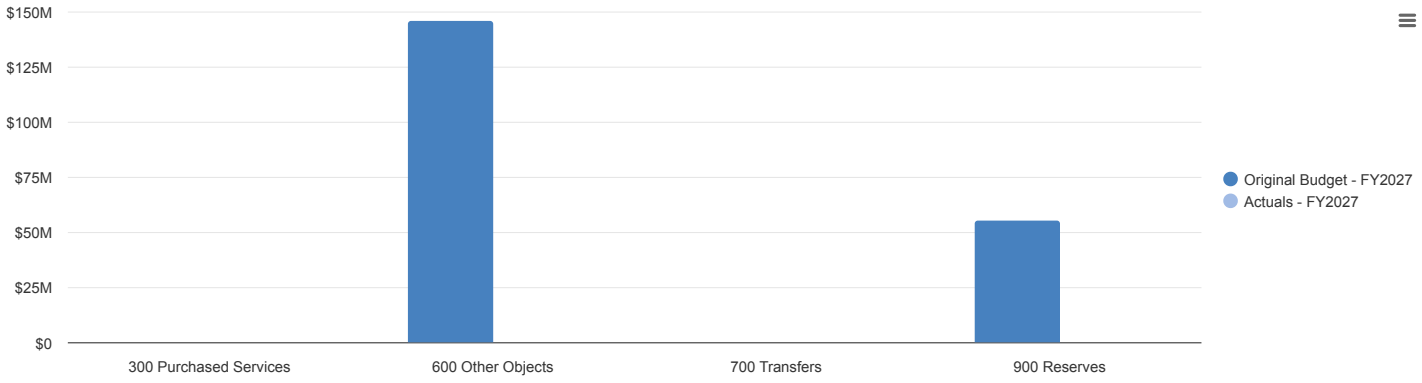
EIA

	ORIGINAL BUDGET	ACTUALS	
	FY2027	FY2027	OVER BUDGET/(UNDER BUDGET)
EXPENDITURES			
100 SALARIES	$15,281,828	$993,170	-$14,288,658
200 BENEFITS	$6,611,572	$409,672	-$6,201,900
300 PURCHASED SERVICES	$1,399,739	$203,413	-$1,196,326
400 SUPPLIES & MATERIALS	$6,288,221	$1,531,119	-$4,757,102
500 CAPITAL OUTLAY	$3,600	–	-$3,600
600 OTHER OBJECTS	$134,544	–	-$134,544
700 TRANSFERS	$16,148,499	$2,249,733	-$13,898,766
EXPENDITURES TOTAL	**$45,868,003**	**$5,387,107**	**-$40,480,896**



Debt Service

	ORIGINAL BUDGET	ACTUALS	
	FY2027	FY2027	OVER BUDGET/(UNDER BUDGET)
EXPENDITURES			
300 PURCHASED SERVICES	–	$38,722	$38,722
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**	**$38,722**	**-$200,600,064**



Powered by OpenGov

CHARLESTON COUNTY SCHOOL DISTRICT 04CH013587
08/01/2026 - 08/31/2026
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 $179531.	20% NON FEDERAL SHARE TO DATE REQUIRED $239,375
SALARIES AND WAGES	$ 6,723,940.00	$ 7,857,261.00	$ 741,767.43	$ 7,115,493.57	9.44%	$ (1,133,321.00)	$ 118,679	$ 100,737
FRINGE BENEFITS	$ 3,242,420.00	$ 3,705,622.00	$ 323,234.82	$ 3,382,387.18	8.72%	$ (463,202.00)	$ 52,514	$ 43,818
SUPPLIES	$ 388,129.00	$ 136,308.00	$ 15,499.44	$ 9,021.53	11.37%	$ 251,821.00	$ 1,253	$ 101,542
TRAVEL	$ 15,347.00	$ -	$ -	$ -	0.00%	$ 15,347.00	$ -	
OTHER	$ 742,331.00	$ 3,700.00	$ 5,288.27	$ -	142.93%	$ 738,631.00	$ 1,250	$ -
CONTRACTUAL	$ 408,921.00	$ 337,680.60	$ 111,084.28	$ 106,899.85	32.90%	$ 71,240.40	$ 3,605	
INDIRECT COST	$ 531,122.00	$ 11,638.40	$ -	$ 11,638.40	0.00%	$ 519,483.60	$ -	
EXPENSES TOTAL	$ 12,052,210.00	$ 12,052,210.00	$ 1,196,874.24	$ 10,855,335.76	9.93%	$ -	$ 177,301	$ 246,097
							12.287%	

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 : 8/1/2026 - 8/31/2026

Statement Summary

Name	Avis Rock	**Company**	Charleston County School Distr
Account #	XXXX-XXXX-XXXX-9916	**Currency**	US Dollar
Reporting Period	8/1/2026 - 8/31/2026		

	Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Personal	Receipt	Amount
1	7/31/2026	8/3/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	47.38
	Pete The Cat Alphabet Balloons Sensory Pa			GL Code: 81184190 Object: 410 Use Tax: No				
2	7/31/2026	8/3/2026	Amazon.Com*ek8r43eu3 Amzn.Com/Bill, WA		✓		✓	43.26
	Folding chair for the recruitment bus			GL Code: 15184130 Object: 410 Use Tax: No				
3	7/31/2026	8/3/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	1,143.40
	Stroller for Angel Oak ECC			GL Code: 15113500 Object: 410 Use Tax: No				
4	8/1/2026	8/3/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	133.16
	Classroom supplies			GL Code: 81084190 Object: 410 Use Tax: No				

	Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Personal	Receipt	Amount
5	8/2/2026	8/3/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	142.60
	Cribs/Cot sheets for Angel Oak ECC			GL Code: 15113500 Object: 410 Use Tax: No				
6	8/3/2026	8/3/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	285.25
	Safety supplies for classrooms			GL Code: 15184142 Object: 410 Use Tax: No				
7	8/3/2026	8/5/2026	Shred360 803-2331823, SC		✓		✓	56.87
	Onsite shredding			GL Code: 15184134 Object: 399 Use Tax: No				
8	8/3/2026	8/7/2026	Stapls0243325440000002 8778267755, GA		✓		✓	64.80
	Classroom supplies			GL Code: 50484190 Object: 410 Use Tax: No				
9	8/4/2026	8/5/2026	Amazon.Com*567o99la1 Amzn.Com/Bill, WA		✓		✓	61.83
	Books for ECC			GL Code: 15113500 Object: 410 Use Tax: No				

	Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Personal	Receipt	Amount
10	8/4/2026	8/5/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	46.16
	Books for ECC			GL Code: 15113500 Object: 410 Use Tax: No				
11	8/4/2026	8/5/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	36.79
	Jumbo Crayon Bulk Class Pack 200ct - Angel Oak			GL Code: 15113500 Object: 410 Use Tax: No				
12	8/4/2026	8/5/2026	Food Lion #1444 N Charleston, SC		✓		✓	11.60
	Coffee Creamer			GL Code: 15184130 Object: 417 Use Tax: No				
13	8/4/2026	8/5/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	8.46
	Book for ECC			GL Code: 15113500 Object: 410 Use Tax: No				
14	8/4/2026	8/6/2026	Walmart.Com 8009256278 800-966-6546, AR		✓		✓	211.46
	Hard Chest Wheeled Cooler							
	Split 1			GL Code: 15184140 Object: 410 Use Tax: No				42.29
	Split 2			GL Code: 15012230 Object: 410 Use Tax: No				169.17

	Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Personal	Receipt	Amount
15	8/4/2026	8/6/2026	Sams Club.Com 800-966-6546, AR		✓		✓	53.96
	Bottled water for Pre K PD Event							
	Split 1			GL Code: 15184140 Object: 417 Use Tax: No				10.79
	Split 2			GL Code: 15012230 Object: 417 Use Tax: No				43.17
16	8/4/2026	8/6/2026	Sams Club.Com 800-966-6546, AR		✓		✓	53.96
	Bottled water for Pre K PD Event							
	Split 1			GL Code: 15184140 Object: 417 Use Tax: No				10.79
	Split 2			GL Code: 15012230 Object: 417 Use Tax: No				43.17
17	8/4/2026	8/6/2026	Sams Club.Com 800-966-6546, AR		✓		✓	213.89
	Juice for Pre K PD Event							
	Split 1			GL Code: 15184140 Object: 417 Use Tax: No				42.78
	Split 2			GL Code: 15012230 Object: 417 Use Tax: No				171.11

	Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Personal	Receipt	Amount
18	8/4/2026	8/6/2026	Walmart.Com 8009256278 800-966-6546, AR		✓		✓	53.40
	Fisher-Price Laugh & Learn 4-in-1 Activity Table & Easel			GL Code: 50484190 Object: 410 Use Tax: No				
19	8/4/2026	8/6/2026	Sams Club.Com 800-966-6546, AR		✓		✓	167.81
	Drinks for Pre K PD Event							
	Split 1			GL Code: 15184140 Object: 417 Use Tax: No				33.56
	Split 2			GL Code: 15012230 Object: 417 Use Tax: No				134.25
20	8/4/2026	8/6/2026	Sams Club.Com 800-966-6546, AR		✓		✓	84.98
	Copy Paper for Pre-K PD Event			GL Code: 15012230 Object: 410 Use Tax: No				
21	8/4/2026	8/6/2026	Sams Club.Com 800-966-6546, AR		✓		✓	124.30
	Drinks for Pre K PD Event							
	Split 1			GL Code: 15184140 Object: 417 Use Tax: No				24.86
	Split 2			GL Code: 15012230 Object: 417 Use Tax: No				99.44

	Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Personal	Receipt	Amount
22	8/4/2026	8/6/2026	Sams Club.Com 800-966-6546, AR		✓		✓	187.87
	Drinks for Pre K PD Event							
	Split 1			GL Code: 15184140 Object: 417 Use Tax: No				37.57
	Split 2			GL Code: 15012230 Object: 417 Use Tax: No				150.30
23	8/5/2026	8/6/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	26.14
	Office supplies			GL Code: 15184130 Object: 410 Use Tax: No				
24	8/5/2026	8/6/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	273.41
	Classroom supplies - Angel Oak			GL Code: 15113500 Object: 410 Use Tax: No				
25	8/5/2026	8/7/2026	Chick-Fil-A #01954 843-795-9505, SC		✓		✓	5,396.10
	Breakfast for Pre K PD Event							
	Split 1			GL Code: 15184140 Object: 417 Use Tax: No				1,079.22
	Split 2			GL Code: 15012230 Object: 417 Use Tax: No				4,316.88

	Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Personal	Receipt	Amount
26	8/5/2026	8/7/2026	Chick-Fil-A #01954 843-795-9505, SC		✓		✓	6,636.11
	Lunch - Pre K PD Event							
	Split 1			GL Code: 15184140 Object: 417 Use Tax: No				1,327.22
	Split 2			GL Code: 15012230 Object: 417 Use Tax: No				5,308.89
27	8/6/2026	8/7/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	16.98
	Melissa & Doug Safari Wooden Chunky Puzzle			GL Code: 15113500 Object: 410 Use Tax: No				
28	8/6/2026	8/7/2026	Lakeshore Learning Mater 310-537-8600, CA		✓		✓	439.36
	Classroom supplies			GL Code: 50484190 Object: 410 Use Tax: No				
29	8/6/2026	8/10/2026	Herald Office Supply Inc 800-9923535, SC		✓		✓	1,750.00
	Office furniture move from WAHS to Stono Park			GL Code: 15184142 Object: 399 Use Tax: No				
30	8/7/2026	8/7/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	65.39
	Trash Can			GL Code: 15113500 Object: 410 Use Tax: No				

	Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Personal	Receipt	Amount
31	8/7/2026	8/10/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	1,143.40
	6 Seat Foldable Multi-Child Stroller Stono Park			GL Code: 15113500 Object: 410 Use Tax: No				
32	8/9/2026	8/10/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	79.98
	Swiffer WetJet Hardwood and Floor Spray Mop Cleaner			GL Code: 15113500 Object: 410 Use Tax: No				
33	8/9/2026	8/10/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	435.62
	Classroom supplies			GL Code: 50484190 Object: 410 Use Tax: No				
34	8/9/2026	8/10/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	223.39
	Classroom supplies			GL Code: 45484100 Object: 410 Use Tax: No				
35	8/9/2026	8/10/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	74.10
	Synthetic Vinyl Exam Gloves			GL Code: 31084190 Object: 410 Use Tax: No				

	Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Personal	Receipt	Amount
36	8/9/2026	8/10/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	35.89
	Classroom supplies Angel Oak			GL Code: 15113500 Object: 410 Use Tax: No				
37	8/9/2026	8/10/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	141.24
	Blue Nitrile Exam Disposable Gloves			GL Code: 41484190 Object: 410 Use Tax: No				
38	8/9/2026	8/10/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	75.38
	Fitted Mini Crib Sheets			GL Code: 15113500 Object: 410 Use Tax: No				
39	8/9/2026	8/10/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	93.42
	Classroom supplies			GL Code: 31084190 Object: 410 Use Tax: No				
40	8/10/2026	8/10/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	245.69
	Classroom supplies Angel Oak			GL Code: 15113500 Object: 410 Use Tax: No				

	Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Personal	Receipt	Amount
41	8/10/2026	8/11/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	263.19
	Classroom supplies			GL Code: 41484190 Object: 410 Use Tax: No				
42	8/10/2026	8/11/2026	Sams Club.Com 800-966-6546, AR		✓		✓	247.16
	Classroom supplies			GL Code: 31084190 Object: 410 Use Tax: No				
43	8/10/2026	8/12/2026	Sams Club.Com 800-966-6546, AR		✓		✓	1,063.85
	Classroom supplies & car seat			GL Code: 45484100 Object: 410 Use Tax: No				
44	8/11/2026	8/11/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	367.74
	Classroom supplies			GL Code: 45484100 Object: 410 Use Tax: No				
45	8/11/2026	8/12/2026	Amazon.Com*5h5x76aa0 Amzn.Com/Bill, WA		✓		✓	47.69
	Classroom supplies			GL Code: 15113500 Object: 410 Use Tax: No				

	Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Personal	Receipt	Amount
46	8/11/2026	8/12/2026	Amazon.Com*5h12k3tu2 Amzn.Com/Bill, WA		✓		✓	27.24
	Potty Training Seat			GL Code: 15113500 Object: 410 Use Tax: No				
47	8/11/2026	8/12/2026	Brucelli Advertising 570-3446623, PA		✓		✓	2,413.92
	FY27 Recruitment materials			GL Code: 15184130 Object: 410 Use Tax: Yes Use Tax Amount: 217.25				
48	8/11/2026	8/12/2026	Fsp*council For Professio 202-772-5512, DC		✓		✓	525.00
	CDA Application fee - C Bradley			GL Code: 15184140 Object: 399 Use Tax: No				
49	8/12/2026	8/13/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	46.30
	Exam Table Paper Rolls			GL Code: 50484190 Object: 410 Use Tax: No				
50	8/12/2026	8/13/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	45.62
	Lysol Disinfecting Wipes			GL Code: 50484190 Object: 410 Use Tax: No				

	Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Personal	Receipt	Amount
51	8/12/2026	8/13/2026	Walmart.Com 800-925-6278, AR		✓		✓	115.87
	Supplement milk & laundry detergent			GL Code: 50484190 Object: 410 Use Tax: No				
52	8/12/2026	8/13/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	35.96
	Vinyl Gloves			GL Code: 50484190 Object: 410 Use Tax: No				
53	8/13/2026	8/14/2026	Amazon.Com*5h7tj36d0 Amzn.Com/Bill, WA		✓		✓	115.48
	Folding Floor Chair,			GL Code: 15113500 Object: 410 Use Tax: No				
54	8/13/2026	8/14/2026	Bestbuy.Com 00994 Bestbuy.Com, MN		✓		✓	81.74
	Wireless keyboard & mouse L Peter			GL Code: 15112210 Object: 410 Use Tax: No				
55	8/13/2026	8/14/2026	Lakeshore Learning Mater 310-537-8600, CA		✓		✓	970.58
	Manipulatives for the recruitment bus			GL Code: 15184130 Object: 410 Use Tax: No				

	Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Personal	Receipt	Amount
56	8/13/2026	8/14/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	9.79
	Storage Bin			GL Code: 50484190 Object: 410 Use Tax: No				
57	8/13/2026	8/14/2026	Lakeshore Learning Mater 310-537-8600, CA		✓		✓	255.69
	Classroom supplies			GL Code: 31084190 Object: 410 Use Tax: No				
58	8/14/2026	8/17/2026	Amazon.Com*5h79d3d32 Amzn.Com/Bill, WA		✓		✓	32.69
	Toddler Soft Foam Building Blocks - Stono Park			GL Code: 15113500 Object: 410 Use Tax: No				
59	8/14/2026	8/17/2026	Stapls7685412078000001 877-826-7755, GA		✓		✓	92.41
	Classroom supplies			GL Code: 90284190 Object: 410 Use Tax: No				
60	8/14/2026	8/17/2026	Bestbuy.Com 00994 Bestbuy.Com, MN		✓		✓	326.99
	Computer monitor - L Peter			GL Code: 15112210 Object: 410 Use Tax: No				

	Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Personal	Receipt	Amount
61	8/14/2026	8/17/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	81.54
	My First Preschool Pre-Handwriting Workbook			GL Code: 70584190 Object: 410 Use Tax: No				
62	8/14/2026	8/17/2026	Bestbuy.Com 00994 Bestbuy.Com, MN		✓		✓	59.94
	Warranty for L Peter computer monitor			GL Code: 15112210 Object: 410 Use Tax: No				
63	8/14/2026	8/17/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	1,012.56
	LARGE Trash Cans, 13.2 Gallon & Baby Proof Cabinet Locks			GL Code: 15184142 Object: 410 Use Tax: No				
64	8/15/2026	8/17/2026	Lakeshore Learning Mater 310-537-8600, CA		✓		✓	4,082.93
	Cots			GL Code: 43084190 Object: 410 Use Tax: No				
65	8/15/2026	8/17/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	140.77
	Classroom supplies			GL Code: 43084190 Object: 410 Use Tax: No				

	Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Personal	Receipt	Amount
66	8/15/2026	8/17/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	38.32
	Classroom supplies			GL Code: 43084190 Object: 410 Use Tax: No				
67	8/16/2026	8/17/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	26.37
	Rust-Oleum Black Chalkboard Paint			GL Code: 90284190 Object: 410 Use Tax: No				
68	8/16/2026	8/17/2026	Amazon.Com*5a7px3ly1 Amzn.Com/Bill, WA		✓		✓	176.42
	Diapers			GL Code: 45484100 Object: 410 Use Tax: No				
69	8/16/2026	8/17/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	28.87
	Bubble Machine for Toddlers - CPA			GL Code: 15113500 Object: 410 Use Tax: No				
70	8/16/2026	8/17/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	150.42
	Swiffer WetJet Hardwood and Floor Spray Mop Cleaner Starter Kit,			GL Code: 90284190 Object: 410 Use Tax: No				

	Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Personal	Receipt	Amount
71	8/16/2026	8/17/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	96.64
	Montessori Stacking Blocks - Stono Park			GL Code: 15113500 Object: 410 Use Tax: No				
72	8/16/2026	8/17/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	372.69
	Classroom supplies			GL Code: 50484190 Object: 410 Use Tax: No				
73	8/16/2026	8/17/2026	Paypal 402-935-7733, CA		✓		✓	567.00
	Remote Getting Started Workshop Presenter			GL Code: 15012230 Object: 399 Use Tax: No				
74	8/16/2026	8/18/2026	Sams Club.Com 800-966-6546, AR		✓		✓	269.69
	Classroom supplies			GL Code: 42484190 Object: 410 Use Tax: No				
75	8/17/2026	8/17/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	60.42
	Classroom supplies			GL Code: 42484190 Object: 410 Use Tax: No				

	Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Personal	Receipt	Amount
76	8/17/2026	8/17/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	299.63
	Classroom supplies - CPA			GL Code: 15113500 Object: 410 Use Tax: No				
77	8/17/2026	8/17/2026	Amazon Mktplace Pmts Amzn.Com/Bill, WA		✓		✓	-38.20
	Refund for non-delivery of Clorox			GL Code: 50484190 Object: 410 Use Tax: No				
78	8/17/2026	8/18/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	262.46
	Classroom supplies - Angel Oak ECC			GL Code: 15113500 Object: 410 Use Tax: No				
79	8/17/2026	8/18/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	74.10
	Vinyl Exam Gloves			GL Code: 81184190 Object: 410 Use Tax: No				
80	8/17/2026	8/18/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	271.94
	Classroom supplies			GL Code: 90284190 Object: 410 Use Tax: No				

	Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Personal	Receipt	Amount
81	8/17/2026	8/19/2026	Stapls0239122265000001 800-333-3330, CT		✓		✓	28.27
	Wireless Ambidextrous Optical Mouse			GL Code: 60584190 Object: 410 Use Tax: No				
82	8/17/2026	8/20/2026	Stapls0239122265000001 800-333-3330, CT		✓		✓	146.52
	Classroom supplies			GL Code: 60584190 Object: 410 Use Tax: No				
83	8/18/2026	8/19/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	210.98
	Classroom supplies			GL Code: 31084190 Object: 410 Use Tax: No				
84	8/18/2026	8/19/2026	Sams Club.Com 800-966-6546, AR		✓		✓	348.63
	Diapers			GL Code: 31084190 Object: 410 Use Tax: No				
85	8/18/2026	8/19/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	91.66
	Exam Table Paper Rolls			GL Code: 31084190 Object: 410 Use Tax: No				

	Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Personal	Receipt	Amount
86	8/18/2026	8/19/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	207.69
	Classroom supplies - Angel Oak			GL Code: 15113500 Object: 410 Use Tax: No				
87	8/18/2026	8/19/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	133.67
	Classroom supplies			GL Code: 50484190 Object: 410 Use Tax: No				
88	8/18/2026	8/19/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	78.52
	Exam Table Paper Rolls, Crepe			GL Code: 81184190 Object: 410 Use Tax: No				
89	8/18/2026	8/19/2026	Wrapstar Vehicle Wraps Wrapstarsigna, SC		✓		✓	440.17
	Adding contact information to the recruitment bus			GL Code: 15184142 Object: 399 Use Tax: No				
90	8/19/2026	8/20/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	78.01
	Classroom supplies - Angel Oak ECC			GL Code: 15113500 Object: 410 Use Tax: No				

	Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Personal	Receipt	Amount
91	8/19/2026	8/20/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	31.05
	2 Tier Dish Drying Rack - Angel Oak ECC			GL Code: 15113500 Object: 410 Use Tax: No				
92	8/19/2026	8/20/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	34.70
	Classroom supplies			GL Code: 90284190 Object: 410 Use Tax: No				
93	8/19/2026	8/20/2026	Sams Club.Com 800-966-6546, AR		✓		✓	562.11
	Diapers			GL Code: 81184190 Object: 410 Use Tax: No				
94	8/19/2026	8/20/2026	Sams Club.Com 800-966-6546, AR		✓		✓	261.47
	Diapers			GL Code: 31084190 Object: 410 Use Tax: No				
95	8/19/2026	8/20/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	141.02
	Supplement milk & 5 oz plastic cups			GL Code: 81184190 Object: 410 Use Tax: No				

	Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Personal	Receipt	Amount
96	8/19/2026	8/20/2026	Stapls0239122265000001 800-333-3330, CT		✓		✓	7.62
	5-Subject Notebook,			GL Code: 60584190 Object: 410 Use Tax: No				
97	8/19/2026	8/21/2026	Sams Club.Com 800-966-6546, AR		✓		✓	644.21
	Classroom supplies			GL Code: 60584190 Object: 410 Use Tax: No				
98	8/19/2026	8/24/2026	Stapls7685715617000006 8778267755, GA		✓		✓	250.04
	Classroom supplies			GL Code: 43084190 Object: 410 Use Tax: No				
99	8/20/2026	8/21/2026	Amazon.Com*5a8ec9kt0 Amzn.Com/Bill, WA		✓		✓	94.70
	Boys Pull-ups			GL Code: 90284190 Object: 410 Use Tax: No				
100	8/20/2026	8/21/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	37.59
	Vinyl Exam Gloves			GL Code: 43084190 Object: 410 Use Tax: No				

	Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Personal	Receipt	Amount
101	8/20/2026	8/21/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	135.82
	Classroom supplies			GL Code: 43584190 Object: 410 Use Tax: No				
102	8/20/2026	8/21/2026	Sams Club.Com 800-966-6546, AR		✓		✓	163.41
	Classroom supplies			GL Code: 42484190 Object: 410 Use Tax: No				
103	8/20/2026	8/21/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	205.29
	Vinyl Exam Gloves			GL Code: 43084190 Object: 410 Use Tax: No				
104	8/20/2026	8/21/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	132.52
	Coffee supplies for the office			GL Code: 15184130 Object: 417 Use Tax: No				
105	8/20/2026	8/21/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	394.49
	Classroom supplies			GL Code: 43084190 Object: 410 Use Tax: No				

	Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Personal	Receipt	Amount
106	8/20/2026	8/21/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	68.62
	Classroom supplies			GL Code: 42484190 Object: 410 Use Tax: No				
107	8/20/2026	8/21/2026	Sams Club.Com 800-966-6546, AR		✓		✓	176.42
	Coffee supplies for the office			GL Code: 15184130 Object: 417 Use Tax: No				
108	8/20/2026	8/21/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	46.30
	Exam Table Paper Rolls			GL Code: 43084190 Object: 410 Use Tax: No				
109	8/21/2026	8/24/2026	Sams Club.Com 800-966-6546, AR		✓		✓	1,618.21
	Diapers & classroom supplies			GL Code: 43084190 Object: 410 Use Tax: No				
110	8/22/2026	8/24/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	16.80
	Classroom supplies			GL Code: 90284190 Object: 410 Use Tax: No				

	Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Personal	Receipt	Amount
111	8/23/2026	8/24/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	158.84
	Classroom supplies - CPA			GL Code: 15113500 Object: 410 Use Tax: No				
112	8/23/2026	8/25/2026	Sams Club.Com 800-966-6546, AR		✓		✓	119.00
	Office supplies			GL Code: 15184130 Object: 410 Use Tax: No				
113	8/24/2026	8/25/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	34.18
	Laundry Detergent - Angel Oak ECC			GL Code: 15113500 Object: 410 Use Tax: No				
114	8/24/2026	8/25/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	225.57
	Classroom supplies - CPA			GL Code: 15113500 Object: 410 Use Tax: No				
115	8/24/2026	8/25/2026	Amazon.Com*5o6zx7xj1 Amzn.Com/Bill, WA		✓		✓	9.86
	3 Hole Paper Punch - Angel Oak ECC			GL Code: 15113500 Object: 410 Use Tax: No				

	Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Personal	Receipt	Amount
116	8/24/2026	8/25/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	50.13
	Nitrile Exam Gloves - Angel Oak ECC			GL Code: 15113500 Object: 410 Use Tax: No				
117	8/24/2026	8/25/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	141.85
	Storage Bin			GL Code: 15113500 Object: 410 Use Tax: No				
118	8/24/2026	8/25/2026	Sams Club.Com 800-966-6546, AR		✓		✓	134.16
	Diapers & supplement milk			GL Code: 42484190 Object: 410 Use Tax: No				
119	8/24/2026	8/25/2026	Plak Smaker 847-4585400, IL		✓		✓	907.62
	Toothbrush holders for the classrooms			GL Code: 15184142 Object: 410 Use Tax: No				
120	8/25/2026	8/25/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	14.70
	Classroom supplies - Angel Oak ECC			GL Code: 15113500 Object: 410 Use Tax: No				

	Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Personal	Receipt	Amount
121	8/25/2026	8/26/2026	Sams Club.Com 800-966-6546, AR		✓		✓	217.89
	Pull-Ups Training Pants for Boys			GL Code: 42684190 Object: 410 Use Tax: No				
122	8/25/2026	8/26/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	91.66
	Exam Table Paper Rolls Angel Oak			GL Code: 15113500 Object: 410 Use Tax: No				
123	8/26/2026	8/27/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	213.59
	Baby Playpen Angel Oak ECC			GL Code: 15113500 Object: 410 Use Tax: No				
124	8/26/2026	8/27/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	37.00
	Vinyl Exam Gloves - Laurel Hill			GL Code: 15113500 Object: 410 Use Tax: No				
125	8/26/2026	8/27/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	23.15
	Spray Bottles			GL Code: 45484100 Object: 410 Use Tax: No				

	Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Personal	Receipt	Amount
126	8/26/2026	8/27/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	78.52
	Exam Table Paper Rolls			GL Code: 45484100 Object: 410 Use Tax: No				
127	8/26/2026	8/27/2026	Amazon.Com*5o1qr8b42 Amzn.Com/Bill, WA		✓		✓	43.56
	Dawn Detergent			GL Code: 45484100 Object: 410 Use Tax: No				
128	8/27/2026	8/27/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	22.99
	Markers			GL Code: 45484100 Object: 410 Use Tax: No				
129	8/27/2026	8/27/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	46.30
	Exam Table Paper Rolls - Laurel Hill			GL Code: 15113500 Object: 410 Use Tax: No				
130	8/27/2026	8/28/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	71.93
	Classification folders - Family Advocate			GL Code: 15184113 Object: 410 Use Tax: No				

	Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Personal	Receipt	Amount
131	8/27/2026	8/28/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	206.68
	Classroom supplies NCES ECC			GL Code: 15113500 Object: 410 Use Tax: No				
132	8/27/2026	8/28/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	193.71
	Classroom supplies Angel Oak ECC			GL Code: 15113500 Object: 410 Use Tax: No				
133	8/27/2026	8/28/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	123.12
	Floor mat CPA ECC			GL Code: 15113500 Object: 410 Use Tax: No				
134	8/27/2026	8/28/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	64.73
	Classroom Supplies Stono Park ECC			GL Code: 15113500 Object: 410 Use Tax: No				
135	8/27/2026	8/28/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	17.25
	Laundry detergent - Laurel Hill			GL Code: 15113500 Object: 410 Use Tax: No				

	Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Personal	Receipt	Amount
136	8/28/2026	8/31/2026	Amazon.Com*5q6se54c0 Amzn.Com/Bill, WA		✓		✓	28.44
	Bleach & Dawn dish detergent			GL Code: 81084190 Object: 410 Use Tax: No				
137	8/28/2026	8/31/2026	Sams Club.Com 800-966-6546, AR		✓		✓	758.27
	Classroom supplies			GL Code: 42184190 Object: 410 Use Tax: No				
138	8/28/2026	8/31/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	43.59
	Disposable gloves			GL Code: 42184190 Object: 410 Use Tax: No				
139	8/30/2026	8/31/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	38.16
	Bleach			GL Code: 42184190 Object: 410 Use Tax: No				
140	8/30/2026	8/31/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	533.99
	Classroom supplies			GL Code: 42184190 Object: 410 Use Tax: No				

	Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Personal	Receipt	Amount
141	8/30/2026	8/31/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	24.84
	Umbrella			GL Code: 42184190 Object: 410 Use Tax: No				
142	8/30/2026	8/31/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	70.49
	Clorox & Dawn detergent CPA			GL Code: 15113500 Object: 410 Use Tax: No				
143	8/31/2026	8/31/2026	Amazon Mktpl Amzn.Com/Bill, WA		✓		✓	157.39
	Privacy Screen Filter for computer monitor			GL Code: 15184130 Object: 410 Use Tax: No				

Transaction Count: 143

Total: 47,193.88

Employee Signature **Date**

Authorized Approver Signature **Date**

AGENDA ITEM NO. 4D

Item Cover Page

COMMITTEE OF THE WHOLE AGENDA ITEM REPORT

DATE: October 12, 2026

SUBMITTED BY: Trudie Bowles, Financial Services

ITEM TYPE: Information

AGENDA SECTION: Audit & Finance Committee

SUBJECT: Internal Audit Presentation - Procurement Services

SUGGESTED ACTION:

PUBLIC CONTENT: Representatives from Plante Moran will present the report and take any questions.

ATTACHMENTS:

Procurement Internal Audit Presentation.pdf
Procurement Internal Audit.cleaned.pdf



Charleston County School District

Procurement Internal Audit Results

Agenda

1. Procurement internal audit results
2. Q & A

Summary of internal audit results

	Procurement
Objective	Evaluate procedures, practices, and internal controls and identify gaps.
Areas of Focus	1. Procurement of supplies, services, and information technology 2. Additions and modifications to vendor master data 3. Procurement-related roles and permissions in Munis 4. P-Card transactions 5. Vendor performance reviews
Areas of Recognition	1. Demonstrated consistent use of purchase order workflow approvals, along with retention of quotes and solicitation documentation. 2. Consistent retention of itemized receipts to support P-Card transactions.
Findings	Four high priority findings Two moderate priority findings One low priority finding
Opportunities	One opportunity and best practice recommendation



Procurement

Internal Audit Results

Internal audit objectives, scope, & results

Internal Audit evaluated Procurement Services' controls during the 2025 and 2026 fiscal years. This addressed key operational areas, including:

1. Procurement of supplies, services, and information technology
2. Additions and modifications to vendor master data
3. Procurement-related roles and permissions in Munis
4. P-Card transactions
5. Vendor performance reviews

Our audit objectives included the following:

1. Understand current Procurement procedures and practices through documentation review and stakeholder inquiry.
2. Assess internal controls that support Procurement Services' operations.
3. Identify gaps and provide recommendations to mitigate risk to the District.

Category	High Priority	Moderate Priority	Low Priority	Total Findings
Findings	4	2	1	7

High priority finding

No.	Finding	Recommendation
1	Due to current staffing limitations, the vendor modification process in Munis is configured to allow the same user to initiate and approve modifications.	To mitigate associated risk in the interim, evaluate whether an individual who does not perform vendor modifications could assume approval responsibilities. If reassignment is not feasible, establish an independent review of vendor master data modifications on a quarterly basis.
	Management Response: Procurement Services is working to implement Munis Vendor Self Service. This secure portal will push the vendor information changes out to the vendor and procurement/AP will be the approvers and post that information to the vendor file once verified. In the interim, a Munis workflow has been established so that changes made by a Procurement Officer are routed to another Procurement Officer or the Procurement Director for approval. **Implementation Date:** • Munis approval workflow: Immediately • Munis Vendor Self Service: January 2027 **Responsibility:** Procurement Officer	

High priority finding cont.

No.	Finding	Recommendation
2	Two instances were identified in which a single purchase was split into multiple P-Card transactions below the single transaction dollar threshold.	1. Continue efforts with Wells Fargo to develop a Single Purchase Limit Report to identify and monitor potential split transactions. 2. Follow up with Cardholders associated with split purchases identified in testing. 3. Reinforce that splitting purchases to avoid single-transaction dollar limits is not allowed through refresher training.
	Management Response: Procurement Services agrees with the recommendation. The P-Card team will continue working with Wells Fargo to develop a report to identify potential split transactions. Once available, the report will be reviewed monthly and potential split purchases will be investigated. The cardholders identified during the audit will be contacted and reminded of P-Card requirements. Procurement will also reinforce the prohibition against split transactions during FY2027 P-Card training. **Implementation Date**: Immediately **Responsibility:** Procurement Analysts, Contracts Officer	

High priority finding cont.

No.	Finding	Recommendation
3	Instances were identified where the general ledger account coding for P-Card transactions were updated and approved by the same individual.	1. Implement and document a monthly monitoring process to identify transactions in which the same individual updated and approved the account coding. 2. Follow up with Approving Officials associated with instances in which the same individual updated and approved transactions identified in testing. 3. Reinforce expectations for the transaction review process through refresher training.
	Management Response: The District has transitioned from the paper-based Bank of America system to the Wells Fargo automated system. This provides greater capability for electronic workflow approvals. The District will continue to refine workflows as required to comply with segregation of duties as outlined in the procurement manual. Procurement Services has implemented a team of P-Card Analysts to focus on ensuring compliance with all P-Card procedures. Procurement will continue to reinforce the separate responsibilities of Cardholders, Delegates, and Approving Officials through P-Card training and ongoing communication. **Implementation Date**: Immediately **Responsibility:** Procurement Analysts, Contracts Officer	

High priority finding cont.

No.	Finding	Recommendation
4	Pre-approval is not consistently obtained in accordance with the P-Card Program Manual.	1. Implement a risk-based monitoring process to periodically review P-Card transactions subject to pre-approval or documentation requirements. 2. Follow up with individuals associated with incomplete pre-approvals or related forms identified in testing. 3. Reinforce the responsibility of Cardholders, Delegates, and Approving Officials to obtain and upload pre-approvals or related forms through refresher training.
	Management Response: The District has transitioned from the paper-based Bank of America system to the Wells Fargo automated system, providing greater capability for electronic workflow approvals and supporting documentation. The District will continue to refine workflows and processes to ensure required pre-approvals and documentation are obtained and retained. Procurement Services has implemented a team of P-Card Analysts focused on ensuring compliance with P-Card procedures, including review of required pre-approvals and supporting documentation. Procurement will continue to reinforce the responsibilities of Cardholders, Delegates, and Approving Officials through P-Card training and ongoing communication. **Implementation Date**: Immediately **Responsibility:** Procurement Analysts, Contracts Officer	

Moderate priority finding

No.	Finding	Recommendation
5	Supporting documentation for vendor additions and modifications, as well as evidence of approval for vendor modifications, was not consistently retained.	1. Obtain missing forms or supporting documentation for the vendors identified in testing. 2. Implement and document periodic review procedures to confirm supporting documentation is retained. 3. Assess why evidence of approval was not consistently retained for certain vendor modifications despite the intended approval workflow.
	Management Response: Procurement Services will follow up on the vendors identified during the audit to obtain and retain any missing documentation. Munis Vendor Self Service is also being implemented, which will allow vendors to submit their information and supporting documentation through a secure portal. Procurement/AP will review and approve the information before it is posted to the vendor record. Until implementation is complete, Procurement will ensure required documentation and approvals are retained in Munis. We anticipate going live with the new system in January 2027. **Implementation Date**: • Follow up with vendors: Immediately • Munis Vendor Self Service: January 2027 **Responsibility:** Procurement Director	

Moderate priority finding cont.

No.	Finding	Recommendation
6	P-Card transactions are not consistently coded and approved within the monthly timeframe established in the P-Card Program Manual.	1. Implement and document a monthly review of unapproved P-Card transactions. 2. Follow up with individuals associated with transactions not approved within the required monthly timeframe identified in testing. 3. Reinforce the requirement to approve transactions no later than the last day of each month through refresher training.
	Management Response: Management agrees with the recommendations. The P-Card team is actively reviewing unapproved transactions prior to month-end and following up with Approving Officials to ensure timely approval. These issues were eliminated by the P-Card team's ability to suspend cards. The P-Card team is authorized to suspend cards when reconciliation and approval requirements are not completed within the required timeframe. Timely approval of P-Card transactions will also be reinforced during FY2027 training. **Implementation Date**: Immediately **Responsibility:** Procurement Analysts, Contracts Officer	

Low priority finding

No.	Finding	Recommendation
7	One instance was identified in which the Procurement Buyer did not document confirmation of a fair and reasonable purchase price for a purchase under $10,000.	Assess whether purchase order notes within Munis can be queried and periodically reviewed. If feasible, implement a monitoring process to review for exceptions.
	Management Response: Procurement Services will conduct refresher training for our staff to ensure that the Fair and Reasonable Purchase Price is documented on every purchase order under $10,000. **Implementation Date**: Immediately **Responsibility:** Procurement Officers	

Opportunity and best practice

No.	Opportunity	Recommendation
1	The District has not established a standardized, District-wide process for evaluating and documenting vendor performance.	Establish formal vendor performance monitoring processes for contracts exceeding a defined dollar threshold. Reviews should be performed at least annually and/or prior to contract renewal or expiration.



Next Steps

Next steps

1. Management to implement the agreed upon recommended action plans by established deadlines.
2. Internal audit to perform a follow-up remediation audit to confirm implementation of action plans in the 2026-2027 school year.

Q & A

Thank you!

Make the Mark.

Charleston County School District | August 27, 2026

Procurement Internal Audit



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

Contents

Executive Summary 1

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

Detailed Audit Results 6

- Approach 7
- Summary of Findings and Recommendations 8
- Opportunity and Best Practice Recommendation 21

Plante & Moran, PLLC
P.O. Box 307
3000 Town Center, Suite 100
Southfield, MI 48075
Tel: 248.352.2500
Fax: 248.352.0018
plantemoran.com

August 27, 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 procurement function for Charleston County School District ("CCSD"). This internal audit included testing of five 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 such 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 Procurement Services per the fiscal year 2026 internal audit plan on June 24, 2024. Procurement Services facilitates the procurement of goods and services for the District and supports related procurement activities to help ensure compliance with District policies, procurement regulations, and operational needs. Strong internal controls enable timely identification and remediation of operational, compliance, and system-related risks that could impact procurement activities and organizational operations.

Objective & Scope

Plante Moran evaluated Procurement Services of CCSD for the period July 1, 2024, through March 31, 2026. The internal audit addressed the following key process areas:

1. **Procurement of supplies, services, and information technology**, including requisition approval and supporting documentation based on purchase dollar amount.
2. **Additions and modifications to vendor master data**, including intake, documentation, and authorization of the addition or modification.
3. **Procurement-related roles and permissions in Munis**, including District users with access to procurement-related roles and permissions.
4. **P-Card transactions**, including documentation, coding, and authorization of transactions.
5. **Vendor performance reviews**, including consistency and frequency of the performance reviews conducted.

Our audit objectives include the following:

1. Understand the current procedures and practices related to procurement of supplies, services, and information technology, vendor master data additions and modifications, procurement-related roles and permissions in Munis, P-Card transactions, and vendor performance reviews.
2. Assess internal controls that support the operations of Procurement Services related to the in-scope processes.
3. Identify gaps and provide recommendations to mitigate risk to the District.

Further details regarding the audit objectives tested can be found on page 7 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
Purchase Order Approval Workflow and Solicitation Documentation	Requisitions were fully approved through the Munis system workflow before the creation of related purchase orders, demonstrating that system-based approval controls were operating as intended. In addition, where the procurement code required quotes or solicitation documentation based on the purchase amount, the supporting documentation was consistently retained and available for review.
P-Card Transaction Receipt Retention and Submission	Across all 35 purchasing card transactions selected for testing, cardholders consistently retained and uploaded itemized receipts, or a missing receipt affidavit when a receipt could not be provided, in accordance with the P-Card Program Manual.

Results by Process Area

The table below includes the total number of findings and an opportunity to implement a best-practice recommendation related to the process areas tested. For further details regarding the findings and opportunity, see the Summary of Findings and Recommendations section on page 8 and the Opportunity and Best Practice Recommendation section on page 21.

Area	Findings	Opportunities	Total
Procurement of supplies, services, and information technology	1	-	1
Vendor master data	1	-	1
Munis roles and permissions	1	-	1
P-card transactions	4	-	4
Vendor performance reviews	-	1	1
Total	**7**	**1**	**8**

Methodology

To evaluate the adequacy of the procedures, practices, and internal controls in place within Procurement Services, specifically related to procurement of supplies, services, and information technology, vendor master data and vendor performance reviews, P-Card transactions, and procurement-related roles and permissions in Munis, Plante Moran performed the following:

1. Conducted walkthrough interviews with key members of Procurement Services to discuss practices and confirm observations.
2. Performed sample-based testing procedures aligned to the audit objectives in the following areas:
    a. **Objective #1 – Procurement of supplies, services, and information technology:** Selected a sample of purchase orders and evaluated the extent to which each purchase order was supported by documentation and an appropriate audit trail, including:
        i. Verification of alignment with the District Procurement code through evidence of fair and reasonable pricing, three vendor quotes, or a solicitation packet based on the purchase amount.
        ii. Evidence of Procurement Services review and approval prior to converting the requisition into a purchase order.
    b. **Objective #2 – Additions and modifications to vendor master data:** Selected a sample of both vendor additions and vendor modifications, and evaluated the extent to which each request was supported by documentation and obtained appropriate authorization, including:
        i. Completion of the Vendor Setup Form or vendor modification request via email.
        ii. Verification of supporting documentation, including a valid W-9 and EFT/direct deposit form with a voided check or evidence of alternative verification.
        iii. Verification of new or modified vendor information reflected accurately in Munis.
        iv. Evidence of approval of the vendor modification.
    c. **Objective #4 – P-Card transactions:** Selected a sample of P-Card transactions, including those with a higher risk of non-compliance with the P-Card Program Manual, and evaluated alignment with the Manual's established expectations, including:
        i. Evidence of an itemized receipt.
        ii. Completion of associated pre-approval forms.
        iii. Submission of the transaction within five business days.
        iv. Coding of the transaction to an appropriate budget code.
        v. Confirmation the purchase was allowable per the P-Card Program Manual.
        vi. Verification of approval from the Approving Official before the monthly deadline.

3. **Objective #3 – Procurement-related Munis roles and permissions:** Selected a risk-based sample of procurement-related roles and permissions and obtained system reports identifying users assigned to each role. Confirmed with Procurement management the appropriateness of role and permission assignments, evaluated users with potentially inappropriate access or segregation of duties conflicts, and evaluated the presence of compensating controls to address conflicts.
4. **Objective #5 – Vendor performance reviews:** Obtained an understanding of the District's approach to conducting vendor performance reviews.
5. Documented internal controls related to the in-scope processes.

Detailed Audit Results



Approach

Plante Moran evaluated the District's procedures and internal controls related to the Procurement department, focusing on procurement of supplies, services, and information technology, vendor master data additions and modifications, procurement-related roles and permissions in Munis, P-Card transactions, and vendor performance reviews. Our approach included inquiry with key stakeholders, as well as sample-based testing to assess the following audit objectives:

No.	Audit Objective Descriptions	Conclusion
1	Assess procurement processes for supplies, services, and information technology to confirm they are properly designed and implemented to ensure transactions comply with the District Procurement Code and receive approval before financial commitments are made.	Ineffective (Finding No. 7)
2	Assess whether internal controls over vendor master data management effectively ensure the validity of the vendor master file by requiring proper supporting documentation, securing necessary approvals, and preventing unauthorized or erroneous changes.	Ineffective (Finding No. 5)
3	Verify procurement-related roles and user permissions in Munis enforce least-privilege access and proper segregation of duties across vendor maintenance, requisitioning, purchase order approval, receiving, and payment functions.	Ineffective (Finding No. 1)
4	Evaluate whether internal controls over purchasing card transactions support compliance with purchasing card policies and procedures, retention of appropriate supporting documentation, timely approvals, use of accurate budget codes, and adherence to approved limits.	Ineffective (Findings No. 2, 3, 4, 6)
5	Evaluate vendor performance review processes to confirm that defined criteria are consistently applied when assessing vendor performance, and that review outcomes are used as key inputs in contract renewal decisions.	Effective with Recommendation (Opportunity No. 1)

Each of the above audit objectives was assigned a conclusion of 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 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.

2. **Ineffective** indicates that the audit evidence demonstrates that the controls or processes tested are not operating as intended and do not achieve the desired outcomes.

Summary of Findings and Recommendations

Our observations below are based on corroborative inquiry with CCSD personnel and inspection of sample documentation. In response to our observations, recommendations are 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.

Each recommendation was rated high, moderate, or low, based on priority in terms of impact on the process, internal controls, or efficiency of operations.

1. **High priority** indicates that the finding requires immediate attention, and the recommendation may have a significant impact on risk mitigation.
2. **Moderate priority** indicates that the finding should be addressed timely, and the recommendation may have a meaningful impact on risk mitigation.
3. **Low priority** indicates that the finding should be addressed as time and resources permit, and the recommendation may have a low impact on risk mitigation.

The following table summarizes the findings identified through the audit.

High Priority	Moderate Priority	Low Priority	Total Findings
4	2	1	7

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

FINDINGS			
1	**Independent Review of Vendor Modifications**	**Priority:**	High
	Observation		
	Due to current staffing limitations within Procurement Services, the vendor modification process in Munis is configured to allow the same user to initiate and approve modifications.		
	Criteria		
	The Committee of Sponsoring Organizations of the Treadway Commission - Internal Control Integrated Framework Principle 10: Selects and Develops Control Activities indicates that the District should segregate incompatible duties and where such segregation is not practical, the District should select and develop alternative control activities.		
	Exception Rate		
	N/A – Finding #1 was identified as a control design observation, rather than a sample-based exception.		
	Risk		
	The ability for the same user to initiate and approve vendor record modifications increases the risk that unauthorized or inaccurate changes to vendor data go undetected.		
	Recommendation		
	To mitigate the associated risk in the interim, the District should first evaluate whether an individual who does not perform vendor modifications could assume approval responsibilities to restore segregation of duties within the workflow. If reassignment of approval responsibilities is not feasible, the District should establish an independent review of vendor master data modifications, performed by an individual outside the vendor modification process, on at least a quarterly basis. To make the review sustainable given modification volume, the District may consider a risk-based approach: reviewing all higher-risk changes, such as modifications to banking information, and a sample of lower-risk changes against supporting documentation. The review should leverage a system-generated change log from Munis that captures the field modified, old value, new value, user, and date of change.		
	Management Response		
	Management Response #1: Procurement Services is working to implement Munis Vendor Self Service. This secure portal will push the vendor information changes out to the vendor and procurement/AP will be the approvers and post that information to the vendor file once verified. • Vendor submits an ACH update. • Supporting documentation is attached • The change is routed for approval. • AP independently verifies the request by calling the vendor using an existing contact on file.		

- A second employee approves the banking change (dual approval).
- The vendor receives an automated notification that their banking information was changed.

In the interim, a Munis workflow has been established so that changes made by a Procurement Officer are routed to another Procurement Officer or the Procurement Director for approval.

Proposed Implementation Date:

- Munis approval workflow: Immediately
- Munis Vendor Self Service: January 2027

Responsible Party for Implementing Recommendation: Procurement Officer

FINDINGS			
2	**Split P-Card Purchases**	**Priority:**	High

Observation

Two instances were identified in which a Cardholder divided a single purchase into multiple P-Card transactions, resulting in the avoidance of the single transaction dollar limit.

Criteria

The P-Card Program Manual indicates that splitting purchases to prevent a transaction from exceeding the single transaction dollar limit is not allowed. Multiple purchases to vendors may not exceed the single transaction threshold established for a Cardholder. Cardholders cannot ask or allow vendors to split invoices if items and/or services require competition.

Exception Rate

Testing identified two instances in which a Cardholder split a purchase across multiple P-Card transactions to avoid the single transaction dollar limit:

1. In the first instance, the Cardholder's single purchase limit is $2,500. The purchase was split into two transactions totaling $2,611.94.
2. In the second instance, the Cardholder's single purchase limit is $2,500. The purchase was split into three transactions totaling $6,637.75.

Risk

Splitting P-Card purchases to avoid the single transaction dollar limit increases the risk that unauthorized or unapproved purchases are processed without appropriate oversight.

Recommendation

1. As of early 2026, the P-Card team has been working with Wells Fargo to develop a Single Purchase Limit Report that will enable the team to identify and monitor potential split transactions in a timely manner. The P-Card team should continue efforts and coordination with Wells Fargo to develop this report. Once developed, the Contracts Officer should review the Single Purchase Limit Report on a monthly basis to identify and investigate potential split transactions.
2. The P-Card team should follow up with the Cardholders associated with the split purchases identified during testing to reinforce compliance with the P-Card Program Manual and communicate expectations for the new fiscal year.
3. Starting in fiscal year 2027, the P-Card team plans to offer additional training sessions based on trends and recurring questions received through its ticketing system, as well as day-to-day Cardholder needs identified by P-Card Analysts. As part of these trainings, the P-Card team should emphasize that splitting purchases to avoid established single-transaction dollar limits is not allowed and reinforce expectations for compliance with the P-Card Program Manual.

FINDINGS			
2	Split P-Card Purchases	Priority:	High
	Management Response		
	Management Response #2: Procurement Services agrees with the recommendation. The P-Card team will continue working with Wells Fargo to develop a report to identify potential split transactions. Once available, the report will be reviewed monthly and potential split purchases will be investigated. The cardholders identified during the audit will be contacted and reminded of P-Card requirements. Procurement will also reinforce the prohibition against split transactions during FY2027 P-Card training. **Proposed Implementation Date:** Immediately **Responsible Party for Implementing Recommendation:** Procurement Analysts, Contracts Officer		

FINDINGS			
3	**Independent Approval of P-Card Transactions**	**Priority:**	High

Observation

In multiple instances, the general ledger account coding for P-Card transactions was updated and approved by the same individual in the Wells Fargo P-Card portal.

Criteria

1. The P-Card Program Manual indicates there are separate responsibilities for the Cardholder or Delegate and the Approving Official. The Approving Official must approve the transactions in the P-Card portal indicating that the purchases were reviewed for accuracy, including a review of supporting documentation, validation of account coding, and transaction description.
2. The Committee of Sponsoring Organizations of the Treadway Commission - Internal Control Integrated Framework Principle 10: Selects and Develops Control Activities indicates that the District should segregate incompatible duties and where such segregation is not practical, the District should select and develop alternative control activities.

Exception Rate

For 7/35 P-Card transactions tested, the transaction was updated and approved by the same individual in Wells Fargo. These transactions were distributed across four Approving Officials.

Risk

The ability for the same individual to update and approve P-Card transactions increases the risk that inaccurate, unsupported, or ineligible purchases go undetected.

Recommendation

1. Implement and formally document a monthly monitoring process to identify transactions in which the same individual updated and approved the account coding within the Wells Fargo P-Card portal. The Contracts Officer should review identified exceptions and perform follow-up with the individuals involved, as needed.
2. The P-Card team should follow up with the individuals associated with the transactions identified during testing where the same individual both updated and approved the account coding to reinforce compliance with the P-Card Program Manual and communicate expectations for the new fiscal year.
3. Leverage the additional training sessions planned for fiscal year 2027 to reinforce the responsibility of Cardholders, Delegates, and Approving Officials in the transaction review process. Training should emphasize that account coding updates and transaction approvals should be performed by separate individuals and reinforce compliance with the P-Card Program Manual.

FINDINGS			
3	Independent Approval of P-Card Transactions	Priority:	High
	Management Response		
	Management Response #3: Procurement Services identified this issue prior to the audit finding and corrected the workflow to ensure the same individual cannot update the account coding and approve the transaction. The transactions identified during audit testing occurred prior to this correction. Procurement will continue to reinforce the separate responsibilities of Cardholders, Delegates, and Approving Officials through P-Card training and ongoing communication. **Proposed Implementation Date:** Immediately **Responsible Party for Implementing Recommendation:** Procurement Analysts, Contracts Officer		

FINDINGS			
4	**P-Card Pre-Approval Documentation**	**Priority:**	High

Observation

Pre-approval is not consistently obtained for purchases related to technology, hospitality, and food in accordance with the P-Card Program Manual.

Criteria

1. The P-Card Program Manual indicates that the P-Card may be used for items under object codes 345 - Technology Purchased Services, 446 - Software, and 448 - Peripherals other than keyboard, mice, and webcams less than $75.00, with prior written approval obtained from the appropriate IT approver.
2. The P-Card Program Manual indicates that flower purchases, edible arrangements, and/or gift baskets are not authorized on the P-Card unless approved in advance by the Chief Procurement Official.
3. The P-Card Program Manual indicates that all food purchases require a Food Documentation Form to be attached along with the itemized receipt.

Exception Rate

1. For 3/35 P-Card transactions tested, evidence of pre-approval from IT was not obtained for the technology-related purchase. The exceptions involved three separate Cardholders.
2. For 1/35 P-Card transactions tested, evidence of pre-approval from the Chief Procurement Official was not obtained for the flower arrangement purchased.
3. For 2/35 P-Card transactions tested, a Food Documentation Form was not completed, signed, and submitted with the receipt in Wells Fargo for the food purchase. The exceptions involved a single Cardholder.

Risk

Inconsistent pre-approval increases the risk that ineligible or unauthorized purchases go undetected.

Recommendation

1. Implement a risk-based monitoring process to periodically review P-Card transactions that are subject to pre-approval or documentation requirements. As part of this process, the P-Card team should perform sample-based reviews of:
    a. Transactions coded to technology-related account codes to verify required IT pre-approvals were obtained;
    b. Transactions with merchant/vendor names indicative of food purchases to verify Food Documentation Forms and required pre-approvals were completed; and
    c. Transactions containing keywords within the business justification that may indicate hospitality-related purchases (e.g., flowers, gift baskets, edible arrangements) to verify required approvals were obtained.

FINDINGS			
4	P-Card Pre-Approval Documentation	Priority:	High

Exceptions identified through the monitoring process should be followed up with Cardholders and Approving Officials to obtain missing documentation or reinforce requirements.

2. The P-Card team should follow up with the individuals associated with the transactions identified during testing where the pre-approvals or related forms were not completed to reinforce compliance with the P-Card Program Manual and communicate expectations for the new fiscal year.
3. Leverage the additional training sessions planned for fiscal year 2027 to reinforce the responsibility of Cardholders, Delegates, and Approving Officials to obtain and upload pre-approvals or related forms for P-Card purchases related to technology, hospitality, and food and reinforce compliance with the P-Card Program Manual.

Management Response

Management Response #4: Management agrees with the recommendations. As P-Card transactions are reconciled and approved, the P-Card team will review the prior month's transactions to ensure required pre-approvals and supporting documentation are included. Any exceptions will be addressed with the Cardholder and Approving Official and documented.

These requirements will also be reinforced during FY2027 P-Card training.

Proposed Implementation Date: Immediately

Responsible Party for Implementing Recommendation: Procurement Analysts, Contracts Officer

FINDINGS

5	Supporting Documentation for Vendor Additions and Modifications	Priority:	Moderate

Observation

Supporting documentation for vendor additions and modifications, as well as evidence of approval for vendor modifications, was not consistently retained within vendor records in Munis.

Criteria

1. The Vendor Maintenance Standard Operating Procedure requires the Technician Level 2 to retain supporting documentation for vendor additions and modifications by saving email attachments received from the requestor within the vendor record in Munis in PDF format.
2. The SOP further requires that additions or modifications to vendor banking information be supported by either a voided check or a documented verification call with the designated vendor contact.
3. All vendor changes, with the exception of remit address updates, are required to be routed through and approved within the Munis workflow.

Exception Rate

1. For 9/15 new vendors tested, supporting documentation was not fully retained within Munis to demonstrate compliance with established vendor setup procedures. Specifically, 5 records did not contain a completed EFT Authorization Form, 4 EFT Authorization Forms did not include documentation of the banking verification date, and 2 records contained a W-9 and Vendor Application with a different address than what was recorded in Munis.
2. For 1/10 modified vendors tested, a voided check or alternative documentation evidencing banking verification was not retained in Munis.
3. For 4/10 modified vendors tested, approval records were not available in Munis to substantiate that the change was routed through the Munis workflow.

Risk

Failure to retain supporting documentation and approval records for vendor additions and modifications increases the risk that vendor data may be inaccurate, incomplete, or unsupported and that inappropriate changes may not be detected in a timely manner.

Recommendation

1. Procurement's current process includes contacting vendors to obtain missing forms or supporting documentation when incomplete records are identified within the vendor master file. Procurement should follow this established process for the vendors identified during testing to obtain the missing documentation and retain it within the applicable vendor records in Munis.
2. Implement and document periodic review procedures to confirm that required supporting documentation, including Vendor Setup Forms, valid W-9s, payment setup or change documents, approval evidence, and related email communication, is retained within the vendor record in Munis. The review should be performed by an individual independent of the vendor addition and modification process.

FINDINGS			
5	Supporting Documentation for Vendor Additions and Modifications	Priority:	Moderate
	3. Assess why evidence of approval was not consistently retained for certain vendor modifications despite the intended approval workflow. Based on the results of the assessment, determine whether changes to the workflow configuration, documentation retention process, user responsibilities, or monitoring activities are necessary to ensure approvals are consistently captured and retained within Munis going forward.		
	Management Response		
	Management Response #5: Procurement Services will follow up on the vendors identified during the audit to obtain and retain any missing documentation. Munis Vendor Self Service is also being implemented, which will allow vendors to submit their information and supporting documentation through a secure portal. Procurement/AP will review and approve the information before it is posted to the vendor record. Until implementation is complete, Procurement will ensure required documentation and approvals are retained in Munis. We anticipate going live with the new system in January 2027. See the description in Finding 1. **Proposed Implementation Date:** • Follow up with vendors: Immediately • Munis Vendor Self Service: January 2027 **Responsible Party for Implementing Recommendation:** Procurement Director		

FINDINGS			
6	**Timely Approval of P-Card Transactions**	**Priority:**	Moderate

Observation

P-Card transactions are not consistently coded and approved within the monthly timeframe established in the P-Card Program Manual.

Criteria

The P-Card Program Manual indicates that transactions should be approved within 5 days of the transaction submission, but no later than the last day of each month.

Exception Rate

For 4/35 P-Card transactions tested, approval by the Approving Official was not completed by the last day of the month as required. The exceptions involved three separate Approving Officials.

Risk

Coding and approving P-Card transactions beyond the established timeframe increases the risk that inaccurate or unsupported transactions are not identified and resolved timely.

Recommendation

1. Implement and document a monthly review of unapproved P-Card transactions performed by the Contracts Officer. Prior to the last day of each month, the Contracts Officer should generate a report from Wells Fargo that identifies all unapproved P-Card transactions. The Contracts Officer should then follow up with the identified Approving Officials with outstanding approvals to promote timely approval.
2. The P-Card team should follow up with the individuals associated with the transactions identified during testing where transactions were not approved by the monthly deadline to reinforce compliance with the P-Card Program Manual and communicate expectations for the new fiscal year.
3. Leverage the additional training sessions planned for fiscal year 2027 to reinforce the requirement to approve transactions no later than the last day of each month.

Management Response

Management Response #6: Management agrees with the recommendations. The P-Card team is actively reviewing unapproved transactions prior to month-end and following up with Approving Officials to ensure timely approval.

The individuals identified during the audit will be reminded of the approval requirements. The P-Card team has also been authorized to suspend card spending when reconciliation and approval requirements are not completed within the required timeframe. Timely approval of P-Card transactions will also be reinforced during FY2027 training.

Proposed Implementation Date: Immediately

Responsible Party for Implementing Recommendation: Procurement Analysts, Contracts Officer

FINDINGS			
7	**Fair and Reasonable Purchase Price Confirmation**	**Priority:**	Low

Observation

One instance was identified in which a Procurement Buyer did not document confirmation of a fair and reasonable purchase price for a purchase under $10,000.

Criteria

The District Procurement Code requires that small purchases not exceeding ten thousand dollars may be accomplished without securing competitive quotations if the prices are considered reasonable. The purchasing office must annotate the purchase requisition: "Price is fair and reasonable" and sign.

Exception Rate

For 1/7 small purchases tested, confirmation of a fair and reasonable purchase price was not documented in the requisition record in Munis.

Risk

Failure to document confirmation of fair and reasonable pricing increases the risk that the District cannot demonstrate compliance with the District Procurement Code.

Recommendation

Assess whether purchase order notes within Munis can be queried and periodically reviewed to identify small purchases (i.e., purchases under $10,000) that do not contain documented evidence of a fair and reasonable price determination. If feasible, implement a monitoring process to review identified exceptions and reinforce compliance with District Procurement Code requirements and Procurement Buyer documentation expectations.

Management Response

Management Response #7: Procurement Services will conduct refresher training for our staff to ensure that the Fair and Reasonable Purchase Price is documented on every purchase order under $10,000.

Proposed Implementation Date: Immediately

Responsible Party for Implementing Recommendation: Procurement Officers

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, we noted an opportunity to establish a District-wide vendor performance review process.

No.	Risk	Opportunity	Best-Practice Recommendation
1	The absence of vendor performance reviews limits management's ability to assess vendor effectiveness, address performance deficiencies, and ensure operational requirements are met.	The District has not established a standardized, District-wide process for evaluating and documenting vendor performance. While departments have the ability to provide vendor feedback and document performance concerns within OpenGov, vendor reviews are generally optional and not subject to consistent requirements, criteria, or review frequencies across vendors and departments.	Establish a formal vendor performance monitoring process requiring departments to complete documented vendor evaluations in OpenGov using standardized performance criteria for contracts exceeding a defined dollar threshold. Reviews should be performed at least annually and/or prior to contract renewal or expiration, with results retained in OpenGov to support vendor accountability, contract oversight, and procurement decision-making.

Thank you.



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

Matthew Bohdan, CPA, CIA

Engagement Partner
248.223.3619
matthew.bohdan@plantemoran.com

AGENDA ITEM NO. 5A

Item Cover Page

COMMITTEE OF THE WHOLE AGENDA ITEM REPORT

DATE: October 12, 2026

SUBMITTED BY: Trudie Bowles, Legal Services

ITEM TYPE: Action

AGENDA SECTION: Policies

SUBJECT: Policy BCA - Board Member Code of Ethics

SUGGESTED ACTION: Motion to advance to the October 26, 2026 Board meeting for consideration to approve Policy BCA for first reading.

PUBLIC CONTENT:

ATTACHMENTS:

Policy BCA - Board Member Code of Ethics 09.10.26 v2 (1).pdf

Policy BCA Board Member Code of Ethics

Issued **6/25**

Purpose: To establish the basic structure for ethical board conduct.

The board of trustees of the Charleston County School District commits itself and its members to ethical, civil, businesslike, and lawful conduct, including proper use of authority and appropriate decorum when acting as board members. The board shall have the authority and responsibility to apply these standards of conduct.

A board member shall honor the high responsibility that his/her membership demands by doing the following:

- thinking always in terms of effectively meeting educational goals for all children
- understanding that the basic function of a school board is policymaking, not administration, and accepting the responsibility of learning to differentiate~~discriminate~~ intelligently between these two functions
- accepting the responsibility along with ~~this~~ his/her fellow board members of appropriate budgeting so that facilities and resources are provided for the purpose of the effective functioning of schools
- placing children's interests above partisan or other political interests
- representing, at all times, the entire school district
- accepting the responsibility of becoming well informed concerning the Freedom of Information Act as it relates to board service and the proper functioning of public bodies
- recognizing responsibility as a state official to seek the improvement of education throughout the state
- allowing the district administration to perform their jobs without unsolicited, personal input from a Board member offered outside of the Board meeting environment
- refraining from attempting to influence employment and procurement decisions which are within the purview of the administration
- attending an annual training, managed by the superintendent or his/her designee, to focus on topics including but not limited to Board roles and responsibilities as they relate to district oversight versus management of day-to-day operations; Board-superintendent relationship; members' fiduciary duties; requirements to

maintain confidentiality of information received; and legal restrictions of the South Carolina Freedom of Information Act and the South Carolina Ethics Act.

conforming to a standard of civility in interactions with other board members, employees, students, and the public so as to treat all persons with dignity and courtesy; profanity, threats, threatening job termination, or abusive language is prohibited and, if used, may subject a board member to public reprimand and, if repeated, constitutes cause forf removal from office through the procedures as provided in S.C. Code Section 59-19-60

•

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 member has no legal status to bind the board outside of such meetings
- refraining from assuming personal responsibility for resolving operational problems or complaints; complaints will be referred to the superintendent for investigation and resolution
- refraining from attempting to personally direct any part of the operational functioning of the organization
- recognizing the integrity of his/her predecessors and associates and the merit of their work
- keeping an open mind on matters before the board by committing to a vote only after hearing the facts and opinions of others in a board meeting properly noticed under the Freedom of Information Act
- respecting the opinion of others and graciously conforming to the principle of majority rule
- making every reasonable effort to protect the integrity and promote the positive image of the district and one another
- maintaining the confidentiality appropriate to sensitive issues and information, especially those matters discussed in executive session

A board member should maintain desirable relations with the superintendent of schools and his/her staff by doing the following:

- striving to procure, when a vacancy exists, the best professional leader available for the superintendency

- giving the superintendent full operational authority for properly discharging his/her professional duties and holding him/her responsible for acceptable results
- acting only upon the recommendation of the superintendent in matters of employment or dismissal of school personnel per the Act of Consolidation
- having the superintendent present at all meetings of the board except when his/her contract and salary are under consideration
- striving to provide adequate safeguards around the superintendent and other staff members such ~~to the end~~ that they are able to ~~can~~ live happily and comfortably in the community and discharge their educational functions on a thoroughly professional basis
- presenting personal criticisms of any employee, including of the superintendent, directly to the superintendent or the board chairman, but doing so in confidence
- A board member who repeatedly violates the provisions of this section shall be subject to corrective action by the board, including censure and/or~~by the Board and~~ possible removal ~~by the board~~ from any leadership positions to which the offending member has been appointed or elected, in accordance with Policy BCC.~~.~~

Adopted 12/8/75; Revised 12/8/86, 11/11/91, 7/26/04, 10/13/08, 4/27/09, 9/14/15, 1/23/17, 06/9/25

Legal References:

S.C. Code, 1976, as amended:

Section 8-13-100, *et seq*. - Ethics, Government Accountability, and Campaign Reform Act.

Section 59-19-300 - Prohibits receiving pay as teacher in same district where serving on board.

Section 59-25-10 - Prohibits board from employing members of immediate family as a teacher, with exceptions.

2025 Act 77 – Abolishes the Constituent Districts

Charleston County School District

AGENDA ITEM NO. 5B

Item Cover Page

COMMITTEE OF THE WHOLE AGENDA ITEM REPORT

DATE: October 12, 2026

SUBMITTED BY: Trudie Bowles, Legal Services

ITEM TYPE: Action

AGENDA SECTION: Policies

SUBJECT: Policy BDG - General Counsel

SUGGESTED ACTION: Motion to advance to the October 26, 2026 Board meeting for consideration to approve Policy BDG for first reading.

PUBLIC CONTENT:

ATTACHMENTS:
Policy BDG - General Counsel 09.10.26 v2 (1).pdf

Policy BDG General Counsel

Issued **2/23**

Purpose: To establish the basic structure underlying~~for~~ the board's need for and relationship with legal counselors, including General Counsel.

The board recognizes that the increasing complexity of school district operations requires the frequent procurement of legal services. Consequently, the board hereby authorizes the creation and maintenance of the position of General Counsel. The district's retention of General Counsel shall be approved by the board, and the General Counsel shall represent and advise the board as a body and the district ~~administration~~ superintendent on legal matters affecting the operations~~involving the business~~ of the district. Neither General Counsel, staff attorneys, nor outside counsel have the authority to provide legal advice or services to any member or group of members constituting a minority of the Board membership. Legal inquiries authorized by the Board as a body shall be communicated through the Board Chair or superintendent to General Counsel or staff attorneys as deemed appropriate.

General Counsel shall advise the superintendent and executive administration regarding the need to retain outside counsel to provide legal services for the Charleston County School District, and the superintendent will report the retention of outside counsel to the board on a quarterly basis. The superintendent and General Counsel shall obtain board approval to engage outside counsel for the purpose of initiating any litigation. The superintendent is authorized to communicate with ~~both~~ General Counsel, staff attorneys, and outside counsel and is authorized to require all employees of Charleston County School District to cooperate in all legal matters affecting School District operations and provide information and documents as requested.

~~General Counsel shall advise the administration with regard to the need to hire staff attorney(s) to provide legal services for the district~~. The superintendent may hire staff attorney(s) to provide general day-to-day legal services for the district. Any staff attorney hired will be an employee of the district and shall act as a liaison between the district and General Counsel and handle matters in collaboration with the General Counsel.

General Counsel shall not have any authority to hire or fire any CCSD employee or to authorize or commit to any payments by the district, or other obligations binding upon the district, unless given specific authority by either the superintendent or the board.

General Counsel~~, or their designee,~~ shall be responsible for reviewing and advising the Superintendent and/or other personnel designated by the Superintendent regarding the legality of all contracts entered in by the district involving greater than $250,000.

If needed, General Counsel, staff attorney, or ~~their~~ a designee will serve as the parliamentarian for regular and special called meetings of the Board.

In the event of a dispute between the board and superintendent, the General Counsel may not represent the interests of either and, in such event, the superintendent shall authorize the hiring of outside counsel to separately represent the superintendent and the board.

Periodically, upon request, but no less often than annually, General Counsel shall report to the board, concerning the activities and expenses associated with that office.

Adopted 12/8/75; Revised 12/8/86, 11/11/91, 4/12/99, 7/26/04, 1/13/14, 2/27/23

Charleston County School District

AGENDA ITEM NO. 6A

Item Cover Page

COMMITTEE OF THE WHOLE AGENDA ITEM REPORT

DATE:	October 12, 2026
SUBMITTED BY:	Trudie Bowles, Superintendent's Office
ITEM TYPE:	Information
AGENDA SECTION:	Convene Executive Session
SUBJECT:	Convene in Executive Session for the purpose of discussing the Superintendent Evaluation and Instrument for 2027-2031.
SUGGESTED ACTION:	Motion to convene in Executive Session for the purpose of discussing the Superintendent Evaluation and Instrument for 2027-2031.
PUBLIC CONTENT:	
ATTACHMENTS:	

AGENDA ITEM NO. 8A

Item Cover Page

COMMITTEE OF THE WHOLE AGENDA ITEM REPORT

DATE: October 12, 2026

SUBMITTED BY: Trudie Bowles, Superintendent's Office

ITEM TYPE: Action

AGENDA SECTION: Open Session Reconvened

SUBJECT: Open Session Reconvened

SUGGESTED ACTION: Motion to reconvene Open Session.

PUBLIC CONTENT:

ATTACHMENTS:

AGENDA ITEM NO. 9A

Item Cover Page

COMMITTEE OF THE WHOLE AGENDA ITEM REPORT

DATE: October 12, 2026

SUBMITTED BY: Trudie Bowles, Operations

ITEM TYPE: Action

AGENDA SECTION: Other Business

SUBJECT: North Charleston Rezoning (Expanding Universal Pre-K)

SUGGESTED ACTION: Motion to advance to the Octobere 26, 2026 Board meeting for consideration to approve the recommended North Charleston attendance boundary adjustments for implementation beginning with the 2027-2028 school year.

PUBLIC CONTENT: Originator: Heather Studer, Director of Planning, Facility Use, and Real Estate

Charleston County School District is proposing attendance boundary adjustments in North Charleston for the 2027-2028 school year to support the expansion of Universal Pre-K at North Charleston Elementary and Pepperhill Elementary. In addition to creating space for more 3K and 4K students at NCES, the proposal would redraw attendance lines around Malcolm C. Hursey Montessori and Pinehurst Elementary to allow more students to walk to school. Community meetings are being held to share information and gather feedback as the district develops the proposed rezoning.

ATTACHMENTS:

AGENDA ITEM NO. 10A

Item Cover Page

COMMITTEE OF THE WHOLE AGENDA ITEM REPORT

DATE: October 12, 2026

SUBMITTED BY: Trudie Bowles, Superintendent's Office

ITEM TYPE: Action

AGENDA SECTION: Consent Agenda Items

SUBJECT: Determine Agenda Item(s) for Consideration:

5A. Policy BCA - Board Member Code of Ethics
5B. Policy BDG - General Counsel and Legal Services
9A. North Charleston Rezoning to Expand Universal Pre-K

SUGGESTED ACTION:

PUBLIC CONTENT:

ATTACHMENTS:

AGENDA ITEM NO. 11A

Item Cover Page

COMMITTEE OF THE WHOLE AGENDA ITEM REPORT

DATE: October 12, 2026

SUBMITTED BY: Trudie Bowles, Communications

ITEM TYPE: Information

AGENDA SECTION: Public Comments

SUBJECT: Public Comments in Person According to Public Comment Policy

SUGGESTED ACTION:

PUBLIC CONTENT:

ATTACHMENTS:

AGENDA ITEM NO. 11B

Item Cover Page

COMMITTEE OF THE WHOLE AGENDA ITEM REPORT

DATE: October 12, 2026

SUBMITTED BY: Trudie Bowles, Communications

ITEM TYPE: Information

AGENDA SECTION: Public Comments

SUBJECT: Review of Online Public Comments Submitted

SUGGESTED ACTION:

PUBLIC CONTENT:

ATTACHMENTS:

AGENDA ITEM NO. 12A

Item Cover Page

COMMITTEE OF THE WHOLE AGENDA ITEM REPORT

DATE: October 12, 2026

SUBMITTED BY: Trudie Bowles, Superintendent's Office

ITEM TYPE: Information

AGENDA SECTION: Closing Items

SUBJECT: Upcoming Meetings:

October 19, 2026 - Special Called Board Meeting 4:00 PM (Note: Zoom will not be available during Executive Session.)
October 26, 2026 - Board Meeting
November 4, 2026 - Audit & Finance Committee Meeting

SUGGESTED ACTION:

PUBLIC CONTENT:

ATTACHMENTS:

AGENDA ITEM NO. 12B

Item Cover Page

COMMITTEE OF THE WHOLE AGENDA ITEM REPORT

DATE: October 12, 2026

SUBMITTED BY: Trudie Bowles, Superintendent's Office

ITEM TYPE: Action

AGENDA SECTION: Closing Items

SUBJECT: Adjournment

SUGGESTED ACTION: Motion to adjourn the meeting.

PUBLIC CONTENT:

ATTACHMENTS: