



**BUDGETS FOR FISCAL YEAR 2010**

## **FY 09-10 INTRODUCTION**

### **TO THE CITIZENS OF RICHLAND COUNTY SCHOOL DISTRICT ONE**

The Board of School Commissioners and the Administration of Richland County School District One welcomes the opportunity to present the FY 09-10 budgets of the District. These budgets represent the educational plan the employees of the District will follow to provide comprehensive educational services for 26,000 students and adults. The educational services range from kindergarten to a full program of continuing education for adults.

The District has 44 schools, two special education centers, one alternative school, and one vocational center. Each District school is fully accredited by the South Carolina State Department of Education and the Southern Association of Colleges and Schools. Accreditation from these institutions is the highest recognition of quality for a public school in South Carolina.

The FY 09-10 budgets were developed using, as a foundation, the District's Mission Statement and Objectives as formulated by the citizens and personnel of Richland One.

### **OUR MISSION**

Richland One will prepare every student to be a successful, contributing citizen in a global society by providing an effective and high quality education.

### **OUR VISION**

Richland School District One, in collaboration with an engaged community, is committed to ensuring each learner achieves his/her potential in a safe, caring, academically challenging and diverse learning environment that will develop productive citizens for a changing world.

### **OUR BELIEFS**

- Everyone learns.
- Each person has immeasurable worth and needs to be valued.
- Every person is responsible for his/her choices and actions.
- Integrity governs our behavior.
- People are interdependent.
- Change provides opportunity for growth.
- Excellence is attainable.

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### **STRATEGIC OBJECTIVES**

Students will reach their optimal literacy potential.

Students will demonstrate the skills, attitude and character necessary to be successful, contributing citizens.

Students will be life-long learners prepared to explore their interests and passions.

### **STRATEGIES**

#### **STRATEGY 1:**

Ensure focus, consistency and alignment of our curriculum, instructional strategies and assessments.

#### **STRATEGY 2:**

Ensure that our communications are honest, accurate, thorough and accessible to the public.

#### **STRATEGY 3:**

Engage and involve parents in their children's education.

#### **STRATEGY 4:**

Ensure that our faculty and staff have the skills and capacity to achieve our mission.

#### **STRATEGY 5:**

Cultivate community, business, higher education and faith-based partnerships.

#### **STRATEGY 6:**

Influence public policy in collaboration with our Board and community to support our mission.

#### **STRATEGY 7:**

Identify and pursue a variety of funding opportunities to achieve our goals.

#### **STRATEGY 8:**

Ensure that our facilities and infrastructure support and enhance student learning.

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Each year, more than 3,000 parents, business partners and community members volunteer in one of our 48 schools. The purpose of the Richland One Volunteer Program is to establish nurturing relationships between students and adults in order to enhance self-concept, decrease discipline referrals, reduce absenteeism and to motivate students to improve academic performance, and to build a constituency for public education and child advocacy.

The Richland One Volunteer Program has served students for more than 15 years. This program matches caring adults with students in need of extra attention. The program has been established on “best practice” standards and is one of the longest, continuously running volunteer programs in the state. Volunteers must pass a background check and are required to give a minimum time commitment depending upon the program in which they will participate.

### **Volunteer Opportunities**

**Mentors** help a student to broaden his/her vision of opportunities, understand the value of education and accomplish academic and personal goals. Volunteers must commit to one hour a week for one school year for this school-based mentoring program.

**Lunch Buddies** (typically workplace groups of 15 or more) are volunteers that are matched one-on-one with students to share lunch, fun and friendship twice a month throughout the school year.

**Tutors** work under the direction of a teacher with students one-on-one or in small groups who need additional academic support. Tutors typically commit between two and four hours a month throughout the school year.

**Partnerships** include businesses, faith-based organizations, civic organizations and institutions of higher learning working in partnership with schools to help improve academic achievement.

**Classroom Volunteers** provide support to the classroom teacher and work under his/her supervision to reinforce the basic skills with individual students or small groups. Classroom volunteers may read with students, work with arts, crafts or music classes, participate in physical education activities or assist in the media center.

**School Support Volunteers** give support for non-instructional programs and activities. School support volunteers may chaperone field trips, provide clerical support, serve on a committee, do special projects or monitor hallways.

With this school-based program, children have shown improvement in the areas of behavior, self-esteem, relationships and academic achievement. During the 2005-2006 school year, Richland One Volunteer Program volunteers provided more than 150,000 hours of service valued at \$2,706,000.

Another exciting addition to the local community is the Richland County School District One Hall of Fame. Since it's founding in 1881, Richland County School District One has produced scores of alumni who have distinguished themselves at the local, state and international levels.

The Richland One Hall of Fame will pay tribute to these illustrious alumni and other individuals who have made significant contributions to the district, to their communities and to society as a whole. The Richland One Hall of Fame is housed in the Columbia Metropolitan Convention Center, which opened in September, 2004. The Richland One Hall of Fame Room includes meeting space and display space for memorabilia.

Persons, living or deceased, who have made significant contributions to Richland County School District One, to their communities or to society as a whole are eligible for induction into the Richland One Hall of Fame. Nominees may be alumni of Richland One schools or persons who did not attend Richland One schools. Eligible persons may include former students, former employees (i.e. former teachers, former principals, former district administrators, former support staff); former school board members; public officials and community leaders; parents of former Richland One students; or any other persons who have made the kinds of contributions which qualify for recognition in the Richland One Hall of Fame.

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Honorees in the Richland One Hall of Fame are persons whose interests and activities, whether professional, vocational or voluntary, resulted in significant contributions to the betterment of their communities, their states or our country. Such persons may have:

1. Shared an inspiring vision for the education of the district's students;
2. Made notable contributions to the district's educational policies or programs; and/or
3. Made a significant contribution to society at large as a consequence of their education in the district's schools.

The achievements of Richland One Hall of Fame inductees will have reflected honor on the district. Inductees will be persons whose personal qualities reflect the values of good character that Richland One seeks to promote in its students: respect, fairness, kindness, cooperation, honesty, dependability, responsibility, good citizenship, caring and self-discipline.

### **AYP Summary for Elementary Schools**

- The number of objectives to be met ranged from 9 (Brockman) to 21 (Brennen and Meadowfield), and the percent of AYP objectives met (compliance index) ranged from 52.9% (Bradley and Caughman Road) to 100.0% (Brockman, Gadsden, South Kilbourne, and Taylor).
- In 2008, a total of four of the 28 elementary schools (14%) met AYP, a decrease of six schools or 22% from 2007 when ten elementary schools met AYP (36%). The four elementary schools that met AYP are Brockman, Gadsden, South Kilbourne, and Taylor, all of which had met AYP in 2007.
- Nearly one-fifth (5, 18%) of the Richland One elementary schools improved their compliance indexes from 2007 to 2008 as shown below.
  - Burnside: 84.6%, up 7.7% from 76.9%
  - Burton-Pack: 76.9%, up 23.1 % from 53.8% (tied for most improvement)
  - Carver-Lyon: 76.9%, up 16.9% from 60.0%
  - Logan: 61.5%, up 7.7% from 53.8%
  - Thomas: 76.9%, up 23.1% from 53.8% (tied for most improvement)
- Elementary schools missed the most objectives in math performance for the subsidized meals (21) subgroup followed closely by the African-American (20) and all students (20) subgroups. Only eight elementary schools (Brennen, Brockman, Gadsden, Moore, Rosewood, Satchel Ford, South Kilbourne, and Taylor) met the AYP performance goals for all students for both subjects. All elementary schools met all percent tested objectives as well as the student attendance objective.

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### **AYP Summary for Middle Schools**

- The number of objectives to be met ranged from 15 (Sanders) to 21 (Crayton, Hand, and Southeast), and the percent of AYP objectives met (compliance index) ranged from 47.1% (Alcorn) to 76.2% (Hand).
- None of the middle schools met AYP.
- More than two-fifths (4, 44%) of the Richland One middle schools improved their compliance indexes from 2007 to 2008 as shown below.
  - Alcorn: 47.1%, up 0.4% from 46.7%
  - Hand: 76.2%, up 4.8% from 71.4%
  - Perry: 52.9%, up 6.2% from 46.7%
  - Southeast: 71.4%, up 9.5% from 61.9% (most improvement)
- Middle schools missed the most objectives (9) in ELA performance for the subsidized meals subgroup and math performance for the African-American subgroup. Only two middle schools (Hand and Crayton) met the AYP performance goals for all students for both subjects. All middle schools met all percent tested objectives and only one school (Alcorn) did not meet the student attendance objective.

### **AYP Summary for High Schools**

- The number of objectives to be met ranged from 13 (Columbia, Eau Claire, Johnson, and Keenan) to 19 (Lower Richland), and the percent of AYP objectives met (compliance index) ranged from 53.8% (Johnson) to 100.0% (Columbia, Dreher, Eau Claire, and Keenan).
- In 2008, four of the seven high schools (57%) met AYP, an increase of four schools or 57% from 2007 when no high schools met AYP (0%). The four high schools that met AYP are Columbia, Dreher, Eau Claire, and Keenan.
- Nearly three-quarters (5, 71%) of the Richland One high schools improved their compliance indexes from 2007 to 2008 as shown below.
  - Columbia: 100.0%, up 7.7% from 92.3%
  - Dreher: 100.0%, up 11.8% from 88.2%
  - Eau Claire: 100.0%, up 38.5% from 61.5% (most improvement)
  - Flora: 82.4%, up 11.8% from 70.6%
  - Keenan: 100.0%, up 40.0% from 60.0%
- High schools missed the most objectives (3) in math performance for the subsidized meals subgroup, math performance for the African-American subgroup, and ELA performance for the subsidized meals subgroup. Five high schools (Columbia, Dreher, Eau Claire, Flora, and

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Keenan) met the AYP performance goals for all students for both subjects. All high schools met all percent tested objectives as well as the graduation rate objective.

### **AYP Summary for the District**

- None of the 85 districts in South Carolina met AYP for the third consecutive year. Richland One met 22 out of 33 objectives or 66.7% compared with 23 out of 33 or 69.7% in 2007, a decrease of one objective or 3.0%.
- More than one-tenth of the Richland One schools (8, 16.7%) met overall AYP (four elementary schools and four high schools).
- Nearly one-third (15, 31.3%) of Richland One schools improved their compliance indexes from 2007 to 2008.
- District schools missed the most objectives (32) in math performance for the subsidized meals subgroup, math performance for the African-American and all student subgroups (32). Sixteen schools met the AYP performance goals for all students for both subjects. Only two schools did not meet the percent tested objectives, and only three schools did not meet the student attendance or graduation rate objective.

## **MAJOR INITIATIVES**

### ***CHANGES FOR SCHOOL BUDGETS***

A change that was made for FY 2006-07 was to increase the amount of funds available for instructional supplies at the school level. This was done by budgeting over \$600,000 more for instructional supplies. Another change was to have unnecessary budget issues moved from the school budgets to central office so that principals could focus on instruction.

The following are changes that took effect for the FY 06-07 school component budgets. A component budget can include funds for instructional supplies, textbooks, library books, equipment, custodial supplies, etc. The component budget will require a minimum of 75% of certain appropriations be spent as budgeted. The component budget does not include salaries and fringes for authorized positions. The component budget also will not include funds for additional, supplemental or other pay types. These will be requested by the principal and forwarded to their Executive Director of Elementary or Secondary schools and for after school programs, rentals and other specific programs to the authorized director or coordinator.

An initial allocation of 75% of the estimated total based on the next year's projected ADM will be placed in the school's budget by April 30. The balance will be calculated based on the nine day count using the current year allocation formula and placed in the school's budget by the end of October.

The following items were taken out of the component budget and will be budgeted by central office:

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- Copier and per copy charges (up to max determined by budget and principal group)
- Athletic transportation for District scheduled games and scrimmages
- Courier service
- Equipment maintenance and repair agreements
- Light bulbs, ceiling tiles, filters, maintenance type items

A separate account for each school will be set up for the teacher supply amount of \$275 for each classroom teacher. This will be a separate amount from the component budget instructional supply amount.

For fiscal year 2010, custodial supplies to include cleaning and paper products will now be under the oversight of the Director of Maintenance (Custodial area) in order to reduce the custodial costs at the schools. The custodial building supervisor will still order the supplies but the order will be reviewed by the district custodial coordinator to ensure all items are necessary. Also, trial items will be introduced and competitive bidding will be used to reduce costs on items not previously bid.

### ***CHANGES FOR SCHOOL DISTRICT FUNDING***

In June 2006, the legislature passed a law that changed the way school operations will be funded in future years. For FY 07 and prior, school operations are mostly funded through property taxes with a minimum amount required to be funded. This District can request, and has requested, amounts above the required local effort. The County Council has usually approved at least a portion, if not all, of the request above required local effort. Starting with fiscal year 2008, school operations were replaced on owner occupied homes by a one cent sales tax. Additionally, a cap on the remaining property tax was limited to CPI and population growth of the District.

In Richland County School District One, the *County Council* is authorized by South Carolina law to levy school taxes. The *County Council* can only increase millage above the rate imposed for the prior tax year by the percentage increase in the consumer price index over the previous calendar year plus the percentage increase in the previous year in the population of the school district as determined by the State Budget and Control Board.

The millage rate limitation may be suspended and the millage rate may be increased upon a two-thirds vote of the membership of the *County Council* for any of the following statutory purposes:

- deficiency of the preceding year
- any catastrophic event outside the control of the governing body such as a natural disaster, severe weather event, act of God, or act of terrorism, fire, war or riot
- compliance with a court order or decree
- taxpayer closure due to circumstances outside the control of the governing body that decrease by 10 percent or more the amount of revenue payable to the taxing jurisdiction in the preceding year
- compliance with a regulation promulgated or statute enacted by the federal or state government after June 7, 2006, for which an appropriation or a method for obtaining an appropriation is not provided by the federal or state government

A millage rate increase imposed under any of the above reasons will appear separately on the tax bill as a separate surcharge with an explanation and not included in the millage subject to the CPI plus population growth factor. The surcharge will only continue for the years necessary to pay for the reason imposed.

In addition, the millage limitation does not apply to millage levied to pay bonded indebtedness or real property lease-purchase payments.

The cap is proving to be a challenge for the district. With the cap it does not allow for additional funding which in previous years the County had approved for some new programs or needs. The cap does not seem to allow for normal salary and utility increases that will occur in most years.

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### **BOND REFERENDUM FOR CAPITAL PROJECTS**

The District has a total of 226 buildings. The District has 4,500 HVAC units, 4,700,000 square feet of floor space and 83 acres of roofing. The average age of our schools was 45 years when the first Bond Referendum began.

Replacement cycles for some of the larger components of the District's infrastructure are:

- Floors 7 – 10 years
- Painting 7 years
- Window Replacement 25 years
- Boiler Replacement 30 years
- HVAC Replacement 10 – 15 years
- Lighting Replacement 15 years
- Classroom Furniture 10 – 15 years
- Roofing Repair/Replacement 20 years

This means that, on the average, a roof needs either major repairs or complete replacement every 20 years. In order to keep the 83 acres of roofing and the other seven items listed above and the many "minor" infrastructure items in good working order, annual repair or replacement is required on some components in each major and minor category. This annual work, to keep just the current infrastructure in proper working order, is estimated to cost approximately \$9 million.

As stated above, the average age of District schools was 45 years. The schools were built in line with the current technology used in the classrooms at that time. As an example, most classrooms were built with only two electrical outlets, which suited the current instructional methods. Classrooms for the Twenty-First Century could have a television, DVD/VCR, computer(s), printer(s), etc. Therefore, the existing classrooms did not have the required electrical wiring to support instructional technology of the future.

Many of our schools needed extensive renovations or additions due to changes in federal regulations (i.e., airflow, mainstreaming of disabled students to local schools, etc.) and updating of fire codes.

Due to the compounding of the above factors, the need for a bond referendum was becoming critical. The average citizen may ask, what is a bond referendum. A bond referendum is an election in which citizens of a school district vote to give the district the authority to borrow money to expand and renovate school buildings or build new schools.

In the spring of 1994, the District's Board of School Commissioners instructed the administration to determine what work was necessary to the schools' infrastructure to address the educational needs. The focus was on each facility's ability to support the core curriculum. The District hired educational, mechanical, and electrical consulting firms to help identify the work required. But most importantly, the District and the external consultants held over 70 meetings with the community and District personnel to receive their ideas.

The results of these meetings produced a document detailing, for each school, the needed educational, mechanical, and electrical work. When put to fiscal terms, the proposed work totaled approximately \$355 million. Realizing the magnitude of the proposed work, the related dollars, and after assessing the communities' fiscal capacity, the District decided on a two-phase approach. The first phase would focus primarily on elementary schools but also address the technology needs for all schools. The second phase would address middle and high schools. The cost of the first phase was \$184,235,000.

The Board of School Commissioners gave approval for the Administration to call for a bond referendum to fund phase one. The bond referendum was held on September 7, 1996, with the District seeking approval to borrow, through the issuance of general obligation bonds, \$184,235,000. The citizens of Richland County School District

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One voted 59% for and 41% against the referendum. This referendum was the largest requested, and the largest ever approved, in the State of South Carolina at that time.

During the summer of 2002, the Board approved a resolution to put Phase II on the ballot for the November election. The District was seeking approval to borrow, through the issuance of general obligation bonds, \$381 million. Also on the ballot was a penny sales tax issue to be used to reduce the property tax burden of the bond issue. The Bond Referendum passed with 66% approval which was the largest approved in the State of South Carolina at that time. Although Richland One voters passed the penny sales tax, it did not pass County wide.

### **WHAT PHASE ONE FUNDED**

- All Schools Received:

- Two additional computers per classroom
- Fifteen additional computers in each media center
- Network wiring
- Connectivity to administrative buildings
- Access to the Internet
- File service upgrade
- Hazardous materials removal
- Roofing work, as needed

- All Elementary Schools Were Brought Up To District Standards, Including:

- Science and computer labs
- Art, music and physical education space
- Student support space  
(Guidance counselor, nurse, social worker, psychologist, speech therapist)

- New Schools

- Middle School in the Lower Richland zone with classrooms for disabled students
- Elementary school to relieve Sandel Elementary
- Replacement elementary schools for Burton/Pack, Lyon Street/Carver, Watkins/Sarah Nance, Denny Terrace/Crane Creek, Webber and McCants

### **IMPACT**

- Eight elementary schools were taken off-line for student purposes
- Four new elementary schools built
- Operating savings approaching one million dollars per year

Phase One consisted of 33 projects. A project may have affected just one school or it may have affected all schools, such as the updating of technology in the schools.

### **WHAT PHASE TWO FUNDED**

Two New Middle Schools  
Two New High Schools  
Six Middle School Renovations  
Five High School Renovations  
Renovation of Heyward Career and Technology Center  
Renovation of Athletic Facilities

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Richland One's school board announced the establishment of a 30-member Blue Ribbon Committee, a citizens' advisory group to provide advice and oversight for the middle and high schools' facility construction program approved in the November 8, 2002, bond referendum.

The Blue Ribbon Committee is a diverse group of community leaders who are knowledgeable about the district and have made a commitment to serve throughout the multi-year construction process. Like the committee formed in 1996 to oversee the previous bond referendum, this committee will meet at least quarterly and serve as a liaison among the seven school clusters and as community representatives to the school board. The committee receives administrative briefings, review the facility construction program and advise the board.

All projects are expected to be completed by the end of fiscal year 2010.

## PHASE II SCHEDULE

| PROJECT NAME                       | 2003  |    |    |    | 2004 |    |    |    | 2005 |    |    |    | 2006 |    |    |    | 2007 |    |    |    | 2008 |    |    |    | 2009 |    |    |    | 2010 |    |    |    |
|------------------------------------|---|----|----|----|------|----|----|----|------|----|----|----|------|----|----|----|------|----|----|----|------|----|----|----|------|----|----|----|------|----|----|----|
|                                    | Q1  | Q2 | Q3 | Q4 | Q1   | Q2 | Q3 | Q4 | Q1   | Q2 | Q3 | Q4 | Q1   | Q2 | Q3 | Q4 | Q1   | Q2 | Q3 | Q4 | Q1   | Q2 | Q3 | Q4 | Q1   | Q2 | Q3 | Q4 | Q1   | Q2 | Q3 | Q4 |
| <b>PHASE I</b>                     |   |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |
| Crayton Middle School              | [Gantt bar: Original Schedule (black), Contractor Delayed Schedule (orange), Owner Required Delayed Schedule (blue)]                                |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |
| Dreher High School                 | [Gantt bar: Original Schedule (black), Contractor Delayed Schedule (orange), Owner Required Delayed Schedule (blue)]                                |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |
| Gibbes Middle School               | [Gantt bar: Original Schedule (black), Contractor Delayed Schedule (orange), Owner Required Delayed Schedule (blue)]                                |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |
| Hopkins Middle School              | [Gantt bar: Original Schedule (black), Contractor Delayed Schedule (orange), Owner Required Delayed Schedule (blue)]                                |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |
| Keenan High School                 | [Gantt bar: Original Schedule (black), Contractor Delayed Schedule (orange), Owner Required Delayed Schedule (blue)]                                |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |
| Stadium Upgrades                   | [Gantt bar: Original Schedule (black)]  |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |
| <b>PHASE II</b>                    |   |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |
| AC Flora High School Phase I & II  | [Gantt bar: Original Schedule (black)]  |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |
| Eau Claire High School             | [Gantt bar: Original Schedule (black), Contractor Delayed Schedule (orange), Owner Required Delayed Schedule (blue)]                                |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |
| Hand Middle School                 | [Gantt bar: Original Schedule (black), Contractor Delayed Schedule (orange), Owner Required Delayed Schedule (blue)]                                |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |
| Heyward Career & Technology Center | [Gantt bar: Original Schedule (black)]  |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |
| Lower Richland High School         | [Gantt bar: Original Schedule (black)]  |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |
| St. Andrews Middle School          | [Gantt bar: Original Schedule (black), Contractor Delayed Schedule (orange), Owner Required Delayed Schedule (blue)]                                |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |
| WA Perry Middle School             | [Gantt bar: Original Schedule (black), Contractor Delayed Schedule (orange), Owner Required Delayed Schedule (blue)]                                |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |
| <b>PHASE III</b>                   |   |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |
| Alcorn Middle School               | [Gantt bar: Original Schedule (black), Contractor Delayed Schedule (orange), Owner Required Delayed Schedule (blue), Increased Bond Funds (purple)] |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |
| AC Flora High School Phase III     | [Gantt bar: Original Schedule (black), Contractor Delayed Schedule (orange), Owner Required Delayed Schedule (blue), Increased Bond Funds (purple)] |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |
| CA Johnson Preparatory High School | [Gantt bar: Original Schedule (black), Contractor Delayed Schedule (orange), Owner Required Delayed Schedule (blue), Increased Bond Funds (purple)] |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |
| Columbia High School               | [Gantt bar: Original Schedule (black), Contractor Delayed Schedule (orange), Owner Required Delayed Schedule (blue), Increased Bond Funds (purple)] |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |
| WG Sanders Middle School           | [Gantt bar: Original Schedule (black), Contractor Delayed Schedule (orange), Owner Required Delayed Schedule (blue), Increased Bond Funds (purple)] |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |      |    |    |    |

- Original Schedule
- Contractor Delayed Schedule
- Owner Required Delayed Schedule
- Completed On Schedule
- Completed Beyond Schedule
- Increased Bond Funds

## **FY 09-10 INTRODUCTION**

### **COMMERCE AND INDUSTRY**

Although the budgets being presented are for Richland County School District One, the District realizes the budgets' impact on Richland County, the City of Columbia, and employment levels and financial activity in the surrounding area.

The County is located in the central portion of South Carolina and has an area of approximately 756.5 square miles. The past decade saw substantial population increases for almost every part of the state. The State's population grew 15.1% to 4,012,012 over the ten-year period from 1990 to 2000, according to 2000 Census. The County's population grew from 285,720 to 320,677 between 1990 and 2000, a 12.2% growth rate.

State and federal payrolls are major sources of employment and income for residents of the County. The County has experienced considerable expansion of federal, State and County facilities. Examples of governmental investment in the County include completion by the Federal Government of a \$32 million, 250,000 square-foot National Advocacy Center located on the campus of the University of South Carolina in Columbia. Its primary mission is to train the nation's prosecutors and litigators. An estimated 10,000 students are expected to attend one to two week long continuing education programs at the Center. The main campus of the University of South Carolina is home to the Colonial Center – the largest arena in the State with 18,000 seats, and the tenth largest on-campus basketball facility in the nation. This one-of-a-kind facility features 41 suites, four Entertainment Suites, and the Frank McGuire Club, a full-service hospitality room with capacity for 300. The University also recently completed construction of the Strom Thurmond Wellness and Fitness Center, new dormitory space and the University's Greek Village. The University, along with the USC Development Foundation, the City and the University Neighborhood Association collaborated to develop the Inn at USC, a state-of-the-art hotel with 117 rooms, including several two-room suites, three deluxe suites with fireplaces, and spacious meeting and seminar rooms. The Inn at USC is adjacent to, and services the National Advocacy Center, conveniently located in the heart of downtown Columbia. In addition, the structure and landscaping of the Inn was designed to blend in with the University Hill neighborhood.

The University is in the process of building a research campus which will include two USC research buildings, two private buildings and two publicly-funded parking garages. The total investment is estimated at \$141.2 million.

The City of Columbia in cooperation with Richland County and neighboring Lexington County has constructed a 142,000 square foot, state-of-the-art convention center complex in the downtown "Vista" area at a cost of \$40 million. The Columbia Metropolitan Convention Center opened in September 2004. The new convention center will be complimented by a 300-room, full service Hilton hotel is now open. Other major projects in the Vista area include renovation of the historic South Carolina Dispensary Warehouse for reuse as a Publix grocery store which is also open, development of Canal Front Park along the Columbia Canal, and construction of Justice Square Town Homes, a 12-unit residential project. In addition to the above, many businesses, including restaurants, hotels, a bank, retail stores, apartments and other office buildings have been or are currently under development in the Vista area. Development investments over the past five years are estimated at approximately \$240 million.

Fort Jackson (the Fort) was established in 1917 and designated as a permanent post of the United States Army in 1940. The Fort is the largest and most active Initial Entry Training Center in the United States Army, providing training to 34% of all Soldiers and 69% of the women who enter the Army each year. While some installations have experienced downsizing and closure in past years, Fort Jackson has added several new schools and training institutions since 1995 including the U.S. Army Soldier Support Institute, the U.S. Army Chaplains Center and School, and the Department of Defense Polygraph Institute.

Soldiers, civilians, retirees and family members make up the Fort Jackson community that continues to grow in numbers and facilities. More than 3,600 active duty soldiers and their 10,000 family members are assigned to the installation and make this area their home. The installation instructs an average of 45,000 soldiers in basic training

## **FY 09-10 INTRODUCTION**

and advanced individual training each year. The Fort employs almost 5,200 civilians and provides services for more than 115,000 retirees and their family members.

Fort Jackson, annexed into the City in October, 1968, has a significant economic impact on the Midlands area, contributing approximately \$2.6 billion to the local economy. In addition, over 100,000 family members visit the Midlands area each year to attend basic training graduation activities, using local hotels, restaurants and shopping areas. The Fort encompasses more than 52,000 acres of land including over 53 ranges and field training sites and 1,000 buildings. Among the many improvements in 2005 were a new \$61 million "Starbase" barracks complex; Hilton Field renovations; and a \$20 million renovation program for enlisted housing.

There are significant industrial enterprises located within the County which manufacture a variety of products. Metso Minerals, the global leader in rock and minerals processing headquartered in Finland, announced in November, 2005, a U.S. facilities investment plan that will significantly improve customer service and grow the company's crushing and screening business. Several key components of the plan are (i) the re-opening and expanding of Metso's dormant manufacturing facility in Columbia, and establishing a heavy equipment assembly operation for North America at that location; (ii) consolidation at Columbia of leased warehouses operations currently housed in Wisconsin, North Carolina and Pennsylvania; and (iii) transfer of screen and vibrating equipment manufacture from Gastonia, North Carolina to the renovated Columbia facility. In re-opening and consolidating its operations in Columbia, Metso will invest \$9 million in South Carolina and will create 170 new jobs.

Schneider Electric's North American Operating Division announced in December, 2005 the expansion of its operations at the Square D manufacturing facility in Columbia. The expansion is a result of market growth and increased demand for electrical products. Square D established its Columbia operations in 1972. Today, the plant has over 350,000 square-feet of manufacturing space. This expansion represents a capital investment of \$2.6 million and, approximately 95 hourly and salaried positions. For 100 years, Square D has been a market-leading brand of electrical distribution and industrial control products.

The South Carolina Department of Agriculture reports that the preliminary 2004 figures of cash value of crops and livestock produced in the County amounted to \$12,022,000. Among the largest of these agricultural enterprises were corn, cotton, hay, soybeans and winter wheat.

Richland County School District One has assisted Columbia in maintaining a high employment rate by providing the children of the community with a quality education. We also have an excellent Adult and Community Education program that was nationally recognized in recent years. The Richland One Board of School Commissioners is committed to working closely with state and local government to ensure a high level of trust and support of the community.

## **FY 09-10 BUDGETS**

The budget process for FY 10 general fund was the third since the law changed using the millage cap. We had to balance the impact of student needs with possible reductions from State allocations and continued support of essential initiatives along with millage cap restrictions. The final budget was completed with an overall 2.03% decrease and an expected decrease in state revenues of more than 15% below the FY 08-09 budget. This included a step increase for teachers and non-teachers. This was a major part of the increase over FY 08-09 general fund budget that had to be included in an overall reduced budget for FY 09-10. New program requests were limited to two new programs and one is in jeopardy depending on funding from the state.

Special Revenue funds will remain about the same as for FY 08-09 after reductions. Funding of the Base Student Cost was reduced from \$2,578 to \$2,034. The District expects the other special revenue allocations and grants to remain at the same level with some adjustments due to student counts and reductions due to reduced sales tax collections.

## FY 09-10 INTRODUCTION

Debt service is expected to remain the same for FY 09-10. There will be an increase in revenue due to an increase in the value of the mill in FY 10.

Capital project budgets have decreased the bond referendum projects coming to a close. There has been an increase cost of the projects due to scope changes and increase costs.

The enterprise fund and internal service funds are budgeted at the same level as FY 08-09 with the only change to cover salary increases.

The instructional needs identified by the citizens, parents, teachers, administrators and the Board of School Commissioners, when translated to fiscal terms, total \$381,964,159. This consists of the budgets in the following funds:

|                        |               |
|------------------------|---------------|
| General Fund           | \$229,819,424 |
| Special Revenue Funds  | 49,561,000    |
| Debt Service Fund      | 47,430,000    |
| Capital Projects Fund  | 39,800,000    |
| Enterprise Fund        | 10,923,000    |
| Internal Service Funds | 4,430,735     |

For the above funds, the following two schedules present, in summary, the revenue and expenditure budgets. The schedules are presented in accordance with Generally Accepted Accounting Principles (GAAP). Additional detailed information concerning the funds is provided in the following chapters.

# FY 09-10 INTRODUCTION

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES ALL GOVERNMENT FUND TYPES FOR THE BUDGET YEAR ENDING JUNE 30, 2010

|   | General             | Special<br>Revenue | Debt<br>Service     | Capital<br>Projects | Totals<br>(Memorandum<br>Only) |
|---|---------------------|--------------------|---------------------|---------------------|--------------------------------|
| <b>Revenues:</b>                            |                     |                    |                     |                     |                                |
| Local Sources                               | \$600,000           | \$2,000,000        | \$2,000,000         | \$0                 | \$4,600,000                    |
| County Sources                              | 176,862,315         | 0                  | 45,430,000          | 0                   | 222,292,315                    |
| State Sources                               | 58,113,884          | 23,000,000         | 0                   | 0                   | 81,113,884                     |
| Federal Sources                             | 10,000              | 26,500,000         | 0                   | 0                   | 26,510,000                     |
| <b>Total Revenue</b>                        | <b>235,586,199</b>  | <b>51,500,000</b>  | <b>47,430,000</b>   | <b>0</b>            | <b>334,516,199</b>             |
| <b>Expenditures:</b>                        |                     |                    |                     |                     |                                |
| <b>Current:</b>                             |                     |                    |                     |                     |                                |
| Instructional Services                      | 137,130,859         | 34,548,148         | 0                   | 0                   | 171,679,007                    |
| Support Services                            | 89,955,507          | 12,467,690         | 0                   | 4,800,000           | 107,223,197                    |
| Community Services                          | 383,758             | 52,630             | 0                   | 0                   | 436,388                        |
| Capital Outlay                              | 2,349,300           | 2,283,343          | 0                   | 35,000,000          | 39,632,643                     |
| Intergovernmental                           | 0                   | 209,189            | 0                   | 0                   | 209,189                        |
| <b>Debt Service:</b>                        |                     |                    |                     |                     |                                |
| Principal on General Obligation Bonds       | 0                   | 0                  | 24,000,000          | 0                   | 24,000,000                     |
| Interest on Bonds, Notes and Fiscal Charges | 0                   | 0                  | 23,430,000          | 0                   | 23,430,000                     |
| <b>Total Expenditures</b>                   | <b>229,819,424</b>  | <b>49,561,000</b>  | <b>47,430,000</b>   | <b>39,800,000</b>   | <b>366,610,424</b>             |
| <b>Excess (Deficiency) of Revenues</b>      |                     |                    |                     |                     |                                |
| Over Expenditures                           | 5,766,775           | 1,939,000          | 0                   | (39,800,000)        | (32,094,225)                   |
| <b>Other Financing Sources (Uses):</b>      |                     |                    |                     |                     |                                |
| Operating Transfers In                      | 1,042,200           | 2,500,000          | 0                   | 500,000             | 4,042,200                      |
| Operating Transfers Out                     | (8,630,975)         | (4,439,000)        | 0                   | 0                   | (13,069,975)                   |
| Proceeds of General Obligation Bonds        | 0                   | 0                  | 0                   | 10,000,000          | 10,000,000                     |
| <b>Total Other Financing Sources (Uses)</b> | <b>(7,588,775)</b>  | <b>(1,939,000)</b> | <b>0</b>            | <b>10,500,000</b>   | <b>972,225</b>                 |
| <b>Excess (Deficiency) of Revenues Over</b> |                     |                    |                     |                     |                                |
| Expenditures and Other Financing            |                     |                    |                     |                     |                                |
| Sources (Uses)                              | (1,822,000)         | 0                  | 0                   | (29,300,000)        | (31,122,000)                   |
| <b>Fund Balance, Beginning of Year</b>      | <b>35,793,319</b>   | <b>0</b>           | <b>17,731,182</b>   | <b>34,547,107</b>   | <b>88,071,608</b>              |
| <b>Fund Balance, End of Year</b>            | <b>\$33,971,319</b> | <b>\$0</b>         | <b>\$17,731,182</b> | <b>\$5,247,107</b>  | <b>\$56,949,608</b>            |

**FY 09-10 INTRODUCTION**

COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN  
RETAINED EARNINGS - PROPRIETARY FUND TYPE FOR THE BUDGET YEAR  
ENDING June 30, 2010

|   | ENTERPRISE                | INTERNAL<br>SERVICE         | Totals<br>(Memorandum<br>Only) |
|---|---------------------------|-----------------------------|--------------------------------|
| <b>Operating Revenues:</b>                          |                           |                             |                                |
| Food Sales  | \$1,672,365               | \$0                         | \$1,672,365                    |
| Charges for Services                                | 0                         | 4,471,935                   | 4,471,935                      |
| <b>Total Operating Revenues:</b>                    | <u>1,672,365</u>          | <u>4,471,935</u>            | <u>6,144,300</u>               |
| <b>Operating Expenses:</b>                          |                           |                             |                                |
| Food Costs:   |                           |                             |                                |
| Purchased Food                                      | 4,448,806                 | 0                           | 4,448,806                      |
| Donated Commodities                                 | 465,000                   | 0                           | 465,000                        |
| Salaries  | 3,443,880                 | 956,424                     | 4,400,304                      |
| Employee Benefits                                   | 1,103,364                 | 263,955                     | 1,367,319                      |
| Purchased Services                                  | 667,700                   | 375,790                     | 1,043,490                      |
| Supplies and Materials                              | 318,150                   | 2,786,166                   | 3,104,316                      |
| Depreciation  | 300,000                   | 22,000                      | 322,000                        |
| Capital Purchases                                   | 162,000                   | 19,200                      | 181,200                        |
| Other   | 14,100                    | 7,200                       | 21,300                         |
| <b>Total Operating Expenses:</b>                    | <u>10,923,000</u>         | <u>4,430,735</u>            | <u>15,353,735</u>              |
| <b>Operating (Loss)</b>                             | <u>(9,250,635)</u>        | <u>41,200</u>               | <u>(9,209,435)</u>             |
| <b>Non-Operating Revenues:</b>                      |                           |                             |                                |
| U.S. Government Reimbursements                      | 7,000,000                 | 0                           | 7,000,000                      |
| U.S. Government Commodities                         | 377,365                   | 0                           | 377,365                        |
| State Reimbursements                                | 1,094,000                 | 0                           | 1,094,000                      |
| Local Sources                                       | 779,270                   | 0                           | 779,270                        |
| <b>Total Non-Operating Revenues</b>                 | <u>9,250,635</u>          | <u>0</u>                    | <u>9,250,635</u>               |
| <b>Income Before Operating Transfers</b>            | 0                         | 41,200                      | 41,200                         |
| <b>Operating Transfers:</b>                         |                           |                             |                                |
| Operating Transfers In                              | 0                         | 0                           | 0                              |
| Operating Transfers Out                             | (700,000)                 | (41,200)                    | (741,200)                      |
| <b>Net Income (Loss)</b>                            | <u>(700,000)</u>          | <u>0</u>                    | <u>(700,000)</u>               |
| <b>Retained Earnings, Beginning of Year, July 1</b> | <u>5,164,362</u>          | <u>(3,217,779)</u>          | <u>1,946,583</u>               |
| <b>Retained Earnings, End of Year, June 30</b>      | <u><u>\$4,464,362</u></u> | <u><u>(\$3,217,779)</u></u> | <u><u>\$1,246,583</u></u>      |

## FY 09-10 INTRODUCTION

The Board of School Commissioners, the administration and staff of Richland One believe your past investments in the educational process of Richland County School District One have reaped many rewards and benefits. The District also believes that, with your continued support, the beneficiaries will be the students and the community of Richland County School District One.

In closing, we wish to recognize and thank the members of the Board of School Commissioners. Their leadership and support is an integral part of the instructional and financial success of Richland County School District One.

### BOARD OF SCHOOL COMMISSIONERS FY 09-10

| <u>Board of School Commissioners</u>                                | <u>Length of Service</u>      | <u>Term Expires</u>  |
|---|-------------------------------|----------------------|
| Chairman<br>Mr. Vince Ford  | 17 years                      | 2012                 |
| Vice Chairman<br>Dr. Jasper Salmond                                 | 19 years                      | 2010                 |
| Secretary-Treasurer<br>Mr. Dwayne Smiling                           | 9 years                       | 2012                 |
| Parliamentarian<br>Mr. Jamie Devine                                 | 1 years                       | 2012                 |
| Members<br>Mr. Rob Tyson<br>Mrs. Barbara Scott<br>Mrs. Susie Dibble | 3 years<br>1 years<br>1 years | 2010<br>2010<br>2012 |

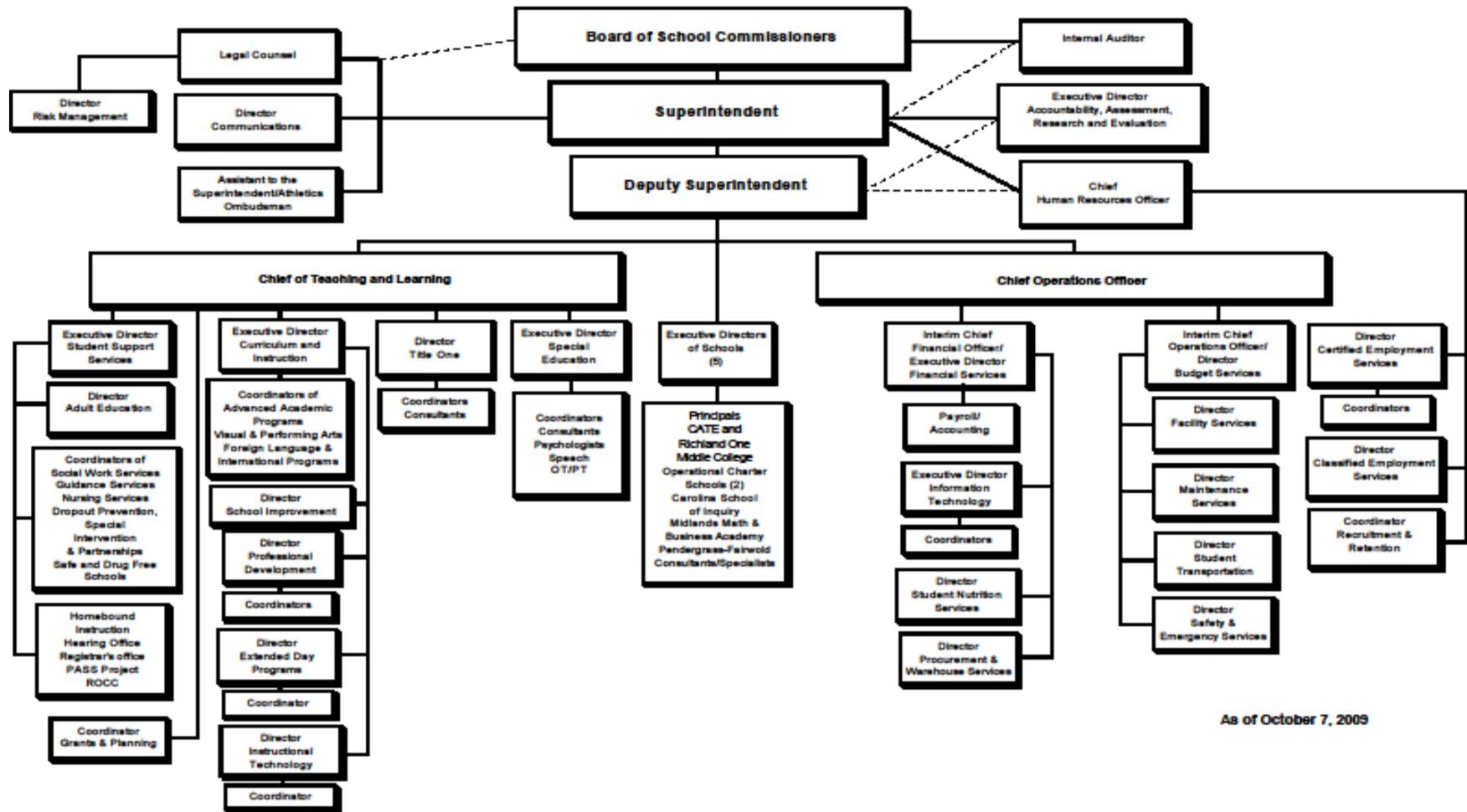
## **FY 09-10 INTRODUCTION**

### **SUPERINTENDENT'S CABINET FY 09-10**

|   |                           |
|---|---------------------------|
| SUPERINTENDENT  | Dr. Percy A. Mack         |
| DEPUTY SUPERINTENDENT   | Ms. Debra Brathwaite      |
| INTERIM CHIEF OPERATIONS OFFICER  | Mr. Edward Carlon         |
| INTERIM CHIEF FINANCIAL OFFICER   | Ms. Sherri Mathews-Hazel  |
| CHIEF HUMAN RESOURCE OFFICER  | Mr. Otha R. Dillihay, Sr. |
| EXECUTIVE DIRECTOR SCHOOLS  | Mr. Willie McGrady        |
| EXECUTIVE DIRECTOR SCHOOLS  | Dr. Steve Wilson          |
| EXECUTIVE DIRECTOR SCHOOLS  | Mr. Ernest Dupree         |
| EXECUTIVE DIRECTOR SCHOOLS  | Ms. Jeannetta Scott       |
| DISTRICT COUNSEL  | Ms. Susan Williams        |
| ASSISTANT TO THE SUPERINTENDENT/<br>OMBUDSMAN/ATHLETIC DIRECTOR         | Dr. Carlos L. Smith       |
| COMMUNICATIONS  | Ms. Karen York            |
| EXECUTIVE DIRECTOR ACCOUNTABILITY,<br>ASSESSMENT, RESEARCH & EVALUATION | Dr. Jennifer Coleman      |
| EXECUTIVE DIRECTOR INFORMATION TECHNOLOGY                               | Mr. Luke Fox              |

FY 09-10 INTRODUCTION

Richland County School District One Organizational Chart



As of October 7, 2009

## **FY 09-10 INTRODUCTION**

### **FISCAL MANAGEMENT GOALS/PRIORITY OBJECTIVES/ FINANCIAL POLICIES**

The following are the more significant District policies for accounting and budgeting. They are reviewed and updated on a regular basis. Some are currently in the process of being reviewed.

#### **Policy BA School Board Operational Goals**

Purpose: To establish the basic structure for Board operations.

The Board is responsible for the establishment and maintenance of a high quality system of free public schools for all children residing in the school district. The Board may make all necessary policies and procedures for the government and conduct of schools consistent with the laws of the state and federal governments.

The Board views its role as falling into four major categories:

##### Vision

The Board sets the long-range vision for the school district. Examples include strategic planning, budget planning, other planning procedures such as facilities planning or curriculum audit, inclusion of all community groups, and taking a proactive stance for education.

##### Basic structure

The Board establishes the basic structure for governance and operation of the district in order to fulfill its vision. Examples include personnel, quality of staffing and staffing patterns, budget development, curriculum and instruction, appropriate environment such as facilities and behaviors, and district operations.

##### Accountability

The Board ensures accountability for itself and all district operations in order to realize its vision. Examples include budget; legal requirements; student performance; community/parental involvement; community/parental support; dealing with pressure groups; recognizing the difference between private citizen and public official role/responsibility; working together as an effective team; and evaluating all aspects of the district including the board, superintendent, staff, students and community.

##### Advocacy

The Board is an advocate for its vision. Examples include working with elected and appointed officials; cooperating with agencies serving children; being advocates for children; and promoting the value of public education with business, retired persons and other groups.

#### **Policy CA Administrative Goals/Priority Objectives**

Purpose: To establish the Board's vision for administrative goals and objectives.

The administration of this school system is responsible, within the guidelines established by Board policy, for the direction and coordination of students and staff in their efforts to reach educational goals adopted by the Board.

The Board is devoted to and legally charged with the responsibility for providing an instructional program for the children within the community it serves. The district is organized to accomplish this purpose through an elected

## **FY 09-10 INTRODUCTION**

board and professional staff members who are employed by the Board. The Board and the professional staff each have unique responsibilities within this institution.

The Board will rely on its chief executive officer, the superintendent of schools, to provide professional administrative leadership. The superintendent is responsible for executing the professional staff responsibilities through the design of an administrative organization that will meet the needs of the school system and most efficiently and effectively use its resources.

All schools will be subject to Board policies which are implemented through the superintendent. Within the framework of district policies and regulations, principals will be responsible and accountable for the administration of their respective schools through the implementation of school regulations and procedures.

The function of administration is to plan for, control, coordinate, supervise and direct the district in accordance with the purposes, policies, plans, procedures and programs authorized by the Board.

The Board expects the administration to specialize in the following:

- the processes of decision making and communication
- the planning, organization, implementation and evaluation of educational programs and services
- the coordination of various centers of power within the school system and the community so as to enable people to do things together for education that they might never be able to do separately
- the demonstration of leadership
- the development and maintenance of close working relationships and channels of communication within the school system and community
- the prevention of misunderstanding and development of cooperation toward attaining the educational goals adopted by the board

### **Policy DA Fiscal Management Goals/Priority Objectives**

Purpose: To establish the Board's vision for the sound fiscal management of the district.

The quantity and quality of learning programs are directly dependent on the funding provided and the effective, efficient management of those funds. It follows that achievement of the district's purposes can best be achieved through excellent fiscal management. Further, the Board recognizes the important trust it has been given with the responsibility of managing a large amount of public resources. As trustee of local, state and federal funds allocated for use in public education, the Board will be vigilant in fulfilling its responsibility to see that these funds are used wisely for achievement of the purposes to which they are allocated.

Because of resource limitations, there is sometimes a temptation to operate so that fiscal concerns overshadow the educational program. Recognizing this, it is essential that the district take specific action to make sure education remains central. Fiscal matters are ancillary and contribute to the educational program. This concept will be incorporated into Board operations and into all aspects of district management and operation.

In the district's fiscal management, the Board seeks to achieve the following goals and objectives:

- Engage in thorough advance planning, with broad-based staff and community involvement, in order to develop budgets and to guide expenditures.
- To efficiently utilize funds in order to achieve the greatest returns and contributions to the educational program.
- To establish levels of funding which will provide high quality education for the students of the district.
- To use the best available techniques for budget development and management.

## **FY 09-10 INTRODUCTION**

- To provide timely and appropriate information to the Board and all staff with fiscal management responsibilities.
- To establish maximum efficiency procedures for accounting, reporting, business, purchasing and delivery, payroll, payment of vendors and contractors, and all other areas of fiscal management.

Therefore, the major purpose of budgeting of this Board is to express in financial terms the programs and activities of the District and pledge itself to be organized to meet these stated goals and objectives.

### **Policy DBK Budget Transfers and Modifications**

Purpose: To establish the approval parameters for budget transfers.

To ensure that budget transfers, which materially affect the operating budgets of the district, have the necessary approvals. The superintendent or superintendent's designee will establish the approval parameters for budget transfers. Under state law proceeds of bonds authorized and issued may be transferred only as authorized in such bond issues.

### **Policy DC/DCA Annual Operating Budget**

Purpose: To establish the basic structure for the budget, including but not limited to the general fund, special revenue, capital project and bond project budget preparation procedures, its goals and objectives and administering the budget.

The superintendent or superintendent's designee will develop budget fund preparation and monitoring procedures to ensure:

- Community, student, staff and board participation in developing the budget.
- The approved budget addresses the district strategic goals and objectives.
- The budget is approved by the Board and properly administered.

### **Policy DD Funding Proposals, Grants and Special Projects**

Purpose: To establish the basic structure for seeking additional sources of revenue for the district.

In order to offer the best educational opportunities possible for students of the district, the Board will seek as many sources of revenue as possible to supplement the funds provided through local taxation and the basic aid offered by the state.

The superintendent will notify the Board of all funding proposals that are accepted.

The Board expects that management of specially funded programs will adhere to all laws, policies, and regulations governing other district programs.

A set of administrative procedures for grant and special project development and management will be prepared and maintained by the superintendent or the superintendent's designee.

#### Grants from private sources

The district will seek grants of money, securities, property, etc. from private sources for scholarships, staff development and other educational improvement purposes.

## **FY 09-10 INTRODUCTION**

Such gifts will be approved by the Board, administered by the superintendent or the superintendent's designee and used in keeping with the terms of the gift or bequest.

The Board will not accept bequests, endowments or other gifts if the condition of the gift removes any portion of the public schools from control of the board.

### **Policy DFL Investment Earnings**

Purpose: To establish the basic structure for the investing of district funds.

The superintendent or the superintendent's designee will be responsible for the investment of district funds. An investment program will be established that will secure a maximum yield of interest revenue to supplement other district revenues for the support of the district's educational programs.

The investing of funds will follow the guidelines as outlined in the district's administrative investment procedures.

### **Policy DI Accounting and Reporting of Funds Financial Statements and Reports**

Purpose: To establish the basic structure for accounting and reporting of the district's financial resources.

The Board's policy will be to use accepted accounting procedures and to require financial statements, reports and records sufficient in detail to give a clear and accurate account of all district finances. The district's accounting system will provide an accurate record of financial transactions in accordance with the Financial Accounting Handbook developed by the South Carolina State Department of Education and in accordance with Governmental Accounting Standards Board.

The superintendent or the superintendent's designee will submit a financial statement to the Board monthly and at such other times as directed.

### **Policy DIE Audits/Financial Monitoring**

Purpose: To establish the basic structure for auditing and monitoring the district's financial activities.

In accordance with state law and regulation, all district financial records will be audited following the close of each fiscal year.

The Board will employ a certified public accountant to conduct the annual audit to include all funds. The Certified Public Accountant will not be permitted to serve more than three consecutive years as the District's auditor. The district will forward a copy of appropriate audits to the state department as required by applicable state law or regulations.

### **Policy DJ Expenditure of Funds**

Purpose: To establish the basic structure for expenditure of funds.

The policy of the Board will be to require all invoices for goods and services purchased by the district to be received directly by the Financial Services Department's accounts payable section.

The superintendent or superintendent's designee will be accountable to ensure that vendor obligations are met, before expenditure of funds is approved in payment of an invoice. However, the requesting department still has the

## **FY 09-10 INTRODUCTION**

ultimate responsibility for ensuring that the district receives all goods and services ordered. To fulfill this responsibility, appropriate documents of receipt must be provided to the Office of the Executive Director of Financial Services within five working days in order to ensure timely payment to vendors.

The district will make all payments for goods and services only under these conditions:

- Against invoices, properly supported by authorized purchase orders and the receiving department or school has signed as to receipt of goods or services and authorization of payment of such goods and services by appropriate personnel as designated by the superintendent or superintendent's designee.
- Against properly submitted expenditure requests covering authorized expenses and authorization of payment of such expenses by appropriate personnel as designated by the superintendent or superintendent's designee.
- Against properly submitted reimbursement requests covering authorized expenses and authorization of payment of such expenses by individual's supervisor or the superintendent or superintendent's designee. No reimbursement will be made without supervisor's authorization with the exception of the superintendent.
- In accordance with salary schedules or salaries set by the board.
- In accordance with programs that are consistent with the strategic plan.
- In accordance with any other procedures set forth by the superintendent or superintendent's designee.

### **AR DJ-R Expenditure of Funds**

Printed instructions will be on all district purchase orders and contracts, directing vendors to send invoices to Richland County School District One, PO Box 11615, Columbia, SC 29211.

Each invoice will be compared to the applicable purchase order and receiving documents, to ensure that funds encumbered were not exceeded and goods/services were properly received (quantity and price). A tolerance of five percent or \$50 (whichever is greater) above the original total of the purchase order will be allowed, in the interest of processing the invoice expeditiously without incurring the added expense of superfluous handling. When discrepancies are identified, officials within the purchasing, warehousing or encumbering activities must be contacted, and resolution of the difference documented.

This will assure the Executive Director of Financial Services necessary control and authority to determine if vendors are meeting specifications of the order, prior to expenditure approval of funds in payment.

### **Policy DJE/DJEA/DJEB/DJEBA/DJECC/DJED Purchasing, Purchasing Authority, Quality Control, Specifications, Cooperative Purchasing, Bids and Quotations**

It will be the policy of the Board to conduct all matters involving purchasing in accordance with the District's Procurement Code and Regulations, which is substantially similar to the South Carolina Consolidated Procurement Code. This Code was adopted by the Board July 1, 2001. It is published as a separate document, and although it is not included in this Policy Manual, it carries all the force of Board policy.

The Board intends to seek maximum educational value for each dollar spent and to purchase competitively, without prejudice. The District's purchasing procedures shall conform to all applicable Federal and State laws and regulations of the State Department of Education.

This Policy and the District's Procurement Code and Regulations repeal all previously issued Policies, Rules and Regulations or parts thereof concerning district procurement, unless they concern matters not covered by the Procurement Code and Regulation.

## **FY 09-10 INTRODUCTION**

### **Policy DK Accounting for Non-Appropriated Funds**

Purpose: To establish the basic structure for accounting for non-appropriated funds.

The Board recognizes the basic purpose of raising and expending money by a student body, student activity, student organization or school event is to promote the general welfare, morale, and educational experiences of the student body.

The Superintendent or the Superintendent's designee will be responsible for monitoring the bookkeeping functions at the Central Office. However, each principal has the responsibility for ensuring bookkeeping functions are implemented and properly adhered to as established by the administrative procedures detailed in the Non-Appropriated Fund Procedures Manual.

The Non-Appropriated Funds must be managed in accordance with regulations issued by the Superintendent or the Superintendent's designee.

### **Policy DM Operating Reserve Fund**

Purpose: To establish the basic structure for an operating reserve fund.

The Board is committed to providing sound, fiscal management for the district. To that end, the board desires stability for the district, while considering instructional needs and the financial burden placed upon the taxpayers.

To provide sound, fiscal management and stability, the Board believes that an operating reserve fund is necessary for the general fund budget each year.

The operating reserve will equal 7 percent of the subsequent year general fund. The increase will be phased in as follows:

| <b>Fiscal Year</b> | <b>Operating Reserve Fund Percent</b> |
|--------------------|---------------------------------------|
| 2000 – 2001        | 5.75%                                 |
| 2001 – 2002        | 6.25%                                 |
| 2002 – 2003        | 7.00%                                 |

No portion of the general funds operating reserve funds will be spent without first receiving approval from the Board.

### **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The general purpose financial statements of Richland County School District One (the District) are prepared in conformity with Generally Accepted Accounting Principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing

## **FY 09-10 INTRODUCTION**

governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below:

### Reporting Entity

Richland County School District One is the lowest level of government, which has financial accountability of control over all activities related to public school education in the District. The District receives funding from federal, state, and local government sources and must comply with the concomitant requirements for each entity. The members of the Board of School Commissioners are elected by the public, have decision making authority, the power to designate management, the ability to significantly influence operation and have primary accountability for fiscal matters. Therefore, the District is not included in any other governmental "reporting entity" as defined in GASB Statement Number 14.

All activities for which the Board of School Commissioners exercise financial accountability have been incorporated into the general purpose financial statements to form the reporting entity. GASB Statement No. 14 defines the reporting entity as "a) the primary government, b) organizations for which the primary government is financially accountable, and c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete." Activities meeting the above criteria include, but are not limited to, the general operations and support services of the District, Capital Projects Funds and Student Nutrition Services.

### **BASIS OF PRESENTATION – FUND ACCOUNTING**

The accounts of the District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. In the accompanying budget presentations, the various funds are grouped into six generic fund types and two broad fund categories as follows:

### **GOVERNMENTAL FUND TYPES**

#### General Fund

The General Fund of the District is used to account for all financial resources except those required to be accounted for in another fund. All property taxes, intergovernmental revenues, charges for services, education finance act revenues, and miscellaneous revenues are recorded in this fund except amounts which are specifically collected to service debt or for which the District collects funds in a fiduciary capacity. Operational expenditures for general instruction, support services, general administration and other departments of the District are paid through the General Fund.

#### Special Revenue Fund

The Special Revenue Fund accounts for financial transactions of the various special projects in which the District participates. All special projects supported in whole or in part with federal, state and local resources are accounted for in this Fund. The Education Improvement Act (EIA) of 1984 required a new addition to the Special Revenue Fund. The purpose of the EIA, in general, is to provide additional funding to local school districts for the purpose of raising academic standards by providing for, among other special purposes, basic skills remediation, teacher salary increases, modernization of vocational equipment and instructional facilities.

## **FY 09-10 INTRODUCTION**

### Debt Service Fund

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs on bonded indebtedness of the District. The primary financing source for the Fund is county property taxes.

### Capital Projects Fund

The Capital Projects Fund is used to account for financial transactions relating to the construction, renovation or improvement of buildings and facilities, the purchase and installation of related equipment, and the acquisition of land except for those financed in the enterprise fund. These activities are generally financed through the issuance of general obligation bonds.

### PROPRIETARY FUND TYPES

The Proprietary Fund Type is used to account for the District's ongoing activities which are similar to those often found in the private sector. The measurement focus is upon capital maintenance and the determination of net income.

#### Enterprise Fund

The Enterprise Fund is used to account for operations (a) that are financed and operated in a manner similar to private business enterprises – where the intent of the District is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through use charges; or (b) where the District has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The Student Nutrition Services Fund is the District's only enterprise fund and is used to account for the USDA approved school breakfast and lunch programs.

#### Internal Service Fund

The Internal Service Fund is used to account for the financing of goods and services provided by one department or agency to other departments or agencies of the District. When services are rendered, charges are made to the users and revenue is accumulated in the Internal Service Fund to cover cost of operations. The District has three such funds: Warehouse Services, Motor Pool Services, and Printing Services. These funds account for the financing of goods and services provided by one department to other departments on a cost reimbursement basis.

### BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. For the District, a balanced budget is revenues plus other sources equals expenditures plus other sources. The basis of budgeting is the same as the basis of accounting used in the entity's audited financial statements.

All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Governmental operating statements of these funds present increases (i.e., revenues and other financial sources) and decreases (i.e., expenditures and other financing uses) in net current assets. The modified accrual basis of accounting is used by all governmental fund types. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual (i.e., when they become both measurable and available).

“Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Property taxes are considered “measurable” and “available” if collected within 60 days after year-end. Other major revenues that are

## FY 09-10 INTRODUCTION

determined to be susceptible to accrual include state and federal grants earned. Funds received and not yet earned are reflected as deferred revenues.

Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt, which is recognized when due. Expenditures applicable to the following school year are considered prepaid expenditures.

The proprietary fund type is accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund-type operating statements present increases (i.e., revenues) and decreases (i.e., expenses) in net total assets.

Proprietary funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred.

## BUDGETS AND BUDGETARY ACCOUNTING

### Budgeting Controls

Richland County School District One utilizes budgetary controls. The aim of budgetary controls is to insure compliance with the legal provisions of the annual budget approved by the Board of School Commissioners. The annual appropriated budget includes activities of the General and Special Revenue Funds. The Board controls Capital Projects Fund activity with approval of project-length financial plans. When the Board of School Commissioners adopts and amends the actual budgets, it is done at the summarized legal level of budgetary control. The General Fund level of budgetary control by management, (that is, the level at which payments cannot exceed the appropriated amount) is set at the unit. A unit is a set of accounts under the responsibility of an appointed official. An official may overspend an individual line item within a unit. However, the total budget for that unit may not be overspent.

The level of budgetary control of Special Revenue is set at the function level. A function is defined as the purpose for which the budget is established. An individual may overspend individual line items within a budget but may not exceed the total budget.

The District does not release purchase orders that exceed a unit's budget until the responsible official provides additional funds. This additional control insures sufficient funds are available to pay for requested goods or services before the order is placed.

## APPROVAL OF BUDGET TRANSFERS

Initial approval by the respective Chief Executive Officer. Final approval as follows:

| Amount of Transfer | Final Approval By             |
|--------------------|-------------------------------|
| \$ 1-25,000        | Budget Director               |
| 25,001-49,999      | Chief Operations Officer      |
| 50,000-99,999      | Superintendent                |
| 100,000-above      | Board of School Commissioners |

The General Fund Budgets and Special Revenue Fund Budgets are prepared on a basis consistent with generally accepted accounting principles. The District has adopted project-length budgets for their capital projects. Proprietary fund budgets are prepared on a basis consistent with generally accepted accounting principles. A budget for Debt Service is guided by provisions of the bond indentures.

## **FY 09-10 INTRODUCTION**

### Encumbrances

The accounting records of the District are maintained reflecting encumbrances in accordance with governmental accounting procedures for encumbrances. (For budgetary purposes, appropriations lapse at fiscal year end.) Encumbrances are not liabilities and therefore are not recorded as expenditures until receipt of material or service. Encumbrances outstanding at year end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be honored during the subsequent year.

### **INTERNAL CONTROLS**

Richland County School District One administration is responsible for setting up and maintaining an internal control structure. These controls are to protect assets from loss, theft or misuse. The controls are also to be sure accounting data is compiled so financial and budget presentations can be prepared in conformity with accepted accounting principles.

An internal control structure has been designed to provide reasonable assurance of meeting these goals. Reasonable assurance recognizes that the cost of a control should not exceed the expected benefits of that control. However, it also recognizes that the valuation of costs and benefits requires estimates and judgments by management.

The District's accounting system uses a strong foundation of controls to be sure that financial information generated is both accurate and reliable. With this goal, Internal Auditing continuously monitors improvement of the District's accounting controls. The result of internal audit confirm that the system of controls safeguard assets and provide the proper recording of transactions.

### **FUND BALANCE**

Accounting for governmental funds concentrates on working capital – inflows (revenue) and outflows (expenditures) of current assets. The difference between the total inflows (revenue) and outflows (expenditures) is called "Fund Balance," which represents available, spendable resources.

The Board of School Commissioners is committed to providing sound, fiscal management for the District. To provide sound, fiscal management and stability, the Board believes that an operating reserve fund is necessary for the general fund budget. During FY 01, the administration, recognizing the increasing amount of the annual general fund budgets, drafted and the Board approved a revision to the policy requiring an operating reserve. The revised policy requires an operating reserve of seven percent of the total approved general fund budget. This policy was phased-in as follows: FY 02 5.75%, FY 03 6.25% and FY 04 7.00%. For FY 09-10, the operating reserve fund balance is required to be \$16,470,064. This is 7.00% of the FY 09-10 general fund budget. This will increase or decrease based on the current year Budget.

A review of the general fund "Schedule of Revenues, Expenditures and Changes in Fund Balances" shows a projected decline in the fund balance. This would happen if the District spent the entire general fund expenditure budget and if all revenue sources produced the exact projected amount.

Due to budgetary controls that have been in place and strengthened during the past fourteen years, and the conservative approach used in projecting revenue, we feel confident the annual fund balance will be sufficient to meet the Board's revised policy and provide funds for future general funds. A review of actual general fund expenditures show, for the past five years, the District spent on average 96.17% of the general fund expenditure budget. During the past fourteen years the District had to actually use the designated fund balance as a revenue source only twice. In both cases less than \$500,000 of the designated amount was used.

The projected fund balance for FY 08-09 is expected to decrease. This is due to the allocation of fund balance for local revenues due to Act 388 millage cap and to replace state funding reductions throughout the fiscal year.

**FY 09-10 INTRODUCTION**

| <b>RICHLAND COUNTY SCHOOL DISTRICT ONE</b>       |                          |                            |  |
|--|--------------------------|----------------------------|--|
| <b>Budget Preparation Calendar</b>               |                          |                            |  |
| <b>FY 09-10</b>                                  |                          |                            |  |
| <b>Target Date<br/>For Task<br/>Accomplished</b> | <b>Day</b>               | <b>Prime<br/>Person(s)</b> | <b>Task To Be Accomplished</b>   |
| Dec. 8, 2008                                     | Monday                   |                            | Receive projection from Research based demographer projections.  |
| Dec. 17, 2008                                    | Wed                      | C                          | Superintendent's Cabinet<br>1. Budget Calendar<br>2. Budget planning parameters  |
| Dec. 17, 2008                                    | Wed                      | C                          | Notify All Administrators<br>1. New Program/Personnel Package on Web   |
| Jan. 6, 2009                                     | Tuesday                  | C                          | Take Budget Calendar and Planning parameters to Facilities and Finance   |
| Jan. 12, 2009                                    | Monday                   |                            | Have staff allocation calculation complete. Give out to Principals.  |
| Jan. 13, 2009                                    | Tuesday                  | C                          | Board Meeting<br>1. Budget Calendar (Information Item)<br>2. Planning Parameters<br>Receive Board of School Commissioners' Budget Charge                         |
| Jan. 21, 2009                                    | Wed                      | D/A                        | Submittal of departments' budgets and equipment requests to respective divisional administrators.  |
| Jan. 26, 2009                                    | Monday                   | C                          | Public Hearing for Citizen Input on the Gen. Fund Budget – Meadowfield at 6:30   |
| Jan. 28, 2009                                    | Monday                   | Div. Admin.                | Submittal of Department budget packages to Budget Services.  |
| Jan. 28, 2009                                    | Monday                   | Div. Admin.                | Submittal of New Program/Personnel Packages to Budget Services and equipment requests.   |
| Jan. 26, 2009<br>Thru<br>Feb. 9, 2009            | Monday<br>Thru<br>Monday |                            | The following steps are scheduled:<br>1. Review of budget packages to insure adherence to preparation guidelines.<br>2. Budget data entered and proofed.         |
| Feb. 2, 2009                                     | Monday                   | C                          | Input meeting on the General Fund Budget for:<br>1. Certified Staff, 3. Instructional Support<br>2. Classified Staff Staff<br>Meet in Room 102 at SAB at 3:30 pm |
|  |                          |                            | Input meeting on the General Fund Budget for:<br>1. Elementary School Principals<br>2. Middle School Principals  |

**FY 09-10 INTRODUCTION**

| <b>RICHLAND COUNTY SCHOOL DISTRICT ONE</b> |            |                        |  |
|--|------------|------------------------|--|
| <b>Budget Preparation Calendar</b>         |            |                        |  |
| <b>FY 09-10</b>                            |            |                        |  |
| <b>Target Date For Task Accomplished</b>   | <b>Day</b> | <b>Prime Person(s)</b> | <b>Task To Be Accomplished</b>   |
| TBA  |            | C                      | 3. High School Principals Meet in Room 102 at SAB at 3:30 pm   |
| Feb. 9, 2009                               | Monday     | DBC                    | District Budget Committee reviews:<br>1. New Programs/Personnel Requests   |
| Feb. 12, 2009                              | Thursday   | C                      | Prepares first draft of General Fund personnel budget  |
| Feb. 16 2009                               | Monday     | DBC                    | District Budget Committee reviews:<br>1. Revenue projections<br>2. Total Budget by Division<br>3. New Programs/Personnel Requests<br>All budgets across all funds. |
| Feb. 17, 2009                              | Tuesday    | C                      | Public Hearing for Citizen Input on the General Fund Budget – Burton Pack – 6:30 pm  |
| Feb. 20 2009                               | Friday     | DBC                    | District Budget Committee reviews:<br>1. Total Budget by Division<br>2. New Programs/Personnel requests.   |
| Feb. 23 2009                               | Monday     |                        | Draft Budget completed to be reviewed <b>Mar 13</b>  |
| Feb. 23, 2009                              | Monday     | C                      | Public Hearing for Citizen Input on the General Fund Budget – Webber Elementary Meet at 6:00 pm  |
| TBA  |            | Ch                     | Board of School Commissioners and Richland County Council budget meeting.  |
| March 6, 2009                              | Friday     | DBC                    | District Budget Committee reviews:<br>1. Personnel budget<br>2. Citizen input meetings<br>3. Total budget  |
| March 13, 2009                             | Friday     | DBC                    | District Budget Committee meets to adjust budget in detail. Revenue Projections.   |
| March 20, 2009                             | Friday     | DBC                    | District Budget Committee review for new information and adjust detail.  |
|  |            |                        |  |

**FY 09-10 INTRODUCTION**

| <b>RICHLAND COUNTY SCHOOL DISTRICT ONE</b>       |                    |                            |   |
|--|--------------------|----------------------------|---|
| <b>Budget Preparation Calendar</b>               |                    |                            |   |
| <b>FY 09-10</b>                                  |                    |                            |   |
| <b>Target Date<br/>For Task<br/>Accomplished</b> | <b>Day</b>         | <b>Prime<br/>Person(s)</b> | <b>Task To Be Accomplished</b>  |
| March 27, 2009                                   | Friday             | C                          | Mail proposed General Fund budget to the Board of School Commissioners                              |
| Tentative<br>April 1 or 2, 2009                  | Wed or<br>Thursday | C                          | Work session with the Board of School Commissioners on proposed General Fund Budget.                |
| April 20, 2009<br>Thru April 21, 2009            | Monday<br>& Tues   | C                          | Proposed General Fund budget presented to the Committees of the Board.                              |
| April 28, 2009                                   | Tuesday            | C                          | First Reading of General Fund Budget by Board of School Commissioners.                              |
| April 30, 2009                                   | Thursday           | DBC                        | DBC meets adjust department budgets and review new programs.  |
| TBA  | Tuesday            |                            | First Reading of FY 09-10 Budget by Richland County Council.  |
| May 12, 2009                                     | Tuesday            | Ch                         | Public Hearing of Budget and Second reading of General Fund budget by Board of School Commissioners |
| TBA  |                    | C                          | Provide FY 09-10 General Fund Budget to Richland County Council.                                    |
| TBA  |                    | Ch                         | Presentation of General Fund Budget to Richland County Council.                                     |
| TBA  |                    |                            | Second Reading of FY 09-10 Budget by Richland County Council.                                       |
| TBA  |                    | DBC                        | DBC Adjust to Final   |
| TBA  |                    |                            | Third Reading of FY 09-10 Budget by Richland County Council.  |
| TBA  |                    | C                          | Final budget approval by the Board of School Commissioners.   |

Legend: D/A – District Administrators (Principals/Directors)

Div. Admin. – Division Administrators

Prime Person: Supt. – Dr. Percy A. Mack

C - Mr. Edward J. Carlon

Ch – Chairman of the Board of School Commissioners

DBC – District Budget Committee