

Annual Operating Budget for Scotland County Board of Education



For fiscal year July 1, 2017—June 30, 2018

Laurinburg, North Carolina 28352

www.scotland.k12.nc.us

**SCOTLAND COUNTY BOARD OF EDUCATION
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March 23, 2018

To the members of the Scotland County Board of Education and Citizens of Scotland County, North Carolina:

We present to you the 2017-18 budget resolution for Scotland County Schools, which received final adoption on August 14, 2017. The adopted 2017-18 budget totals \$57,187,327. This document completes the fiscal year 2017-18 budget development process, which included input from the Superintendent's Leadership Cabinet and all organizational levels of the school system.

The official budget is developed within the guidelines set forth by the North Carolina Department of Public Instruction and is representative of the District's continuing commitment to provide meaningful financial information to the citizens of the County.

This document has been divided into five main sections:

The Introductory Section: includes an executive summary, combined budget statements, and graphs, and a list of the principal officials.

The Organizational Section: includes the organization of the District, the District entity, the Strategic Plan, budget and administrative policies, budget development and an executive summary of educational improvements.

The Financial Section: includes the financial structure, the individual funds' budget summary, and supporting schedules for all governmental, proprietary, and fiduciary fund types.

The Appendices and Glossary: includes selective documentation used during the budget development process. This section also includes a glossary, which provides an alphabetical listing of terms with definition to facilitate the user's understanding of data contained within the document.

The 2017-18 fiscal year budget resolution focuses on students, their teachers, and the services that are vital to the continuation of improvements in their educational process. Major highlights of this budget, which address several priorities of the Scotland County Board of Education, include:

- Delivery of sound instructional programs to students;
- Support of initiatives designed to increase student achievement as measured by various assessments;
- Funds to implement individual school plans adopted by the local staff and communities;
- Implementation of specialized programs for gifted/talented, at-risk, or exceptional students; and
- Provision of alternative education programs to serve students in every area of the district.

Letter of Transmittal *(continued)*

BUDGET AWARD

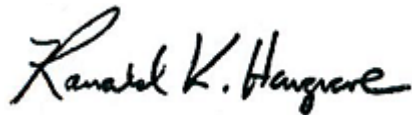
The Association of School Business Officials (ASBO) awarded the Meritorious Budget Award and the Government Finance Officers Association of the United States and Canada (GFOA) awarded the Distinguished Budget Presentation Award to the Board for its budget resolution for the year ended June 30, 2017. In order to be awarded the Meritorious Budget Award and the Distinguished Budget Presentation Award, the Board published an easily readable and efficiently organized budget resolution. This report must satisfy both generally accepted accounting principles and applicable legal requirements. A Meritorious Budget Award and a Distinguished Budget Award is valid for a period of one year only. We believe that our current budget resolution continues to meet the Meritorious Budget Award and the Distinguished Budget Presentation Award Programs' requirements and we are submitting it to the ASBO and GFOA to determine its eligibility for another award.

ACKNOWLEDGEMENTS

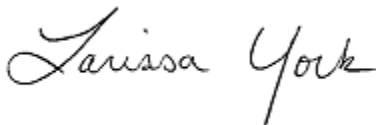
The 2017-18 adopted budget is a prudent plan that balances the many needs of our students with the economic realities of our community. With final adoption of the budget, we wish to express our appreciation to the members of the Board of Education whose guidance provided us direction.

The preparation of the budget in a timely manner could not have been accomplished without the efforts and dedication of the Superintendent's staff and Finance Department. We would like to express appreciation to all staff members who assisted in the preparation of the budget. A copy of this report will be made available for public inspection in the Superintendent's office and on our website at www.scotland.k12.nc.us.

Respectfully submitted,



Dr. Ronald K. Hargrave
Superintendent



Larissa B. York
Interim Chief Financial Officer



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Scotland County Board of Education
North Carolina**

For the Fiscal Year Beginning

July 1, 2016

Christopher P. Morrill

Executive Director



Introductory Section

SCOTLAND COUNTY BOARD OF EDUCATION EXECUTIVE SUMMARY

The Executive Summary is designed to provide a comprehensive overview of Scotland County Schools' 2017-2018 budgets for all Governmental and Proprietary Funds presented in numerical, narrative, and graphical form. This "lifttable" Executive Summary includes a brief summary of the budget development process and selective financial data.

HIGHLIGHTS:

- Expenditures/expenses per the 2017-2018 Budget Resolution total \$57.2 million, a decrease of \$6.9 million compared with the 2016-2017 final audited actual amounts. As discussed in more detail later in this executive summary, the decrease from the prior year is primarily attributable to allotments in the State Public School Fund and Federal Grants Fund that the district does not receive prior to the resolution being adopted. The district will amend the budget for these allotments when the State and federal governments release the funds to the district. Overall, the district does not anticipate a significant variance in the final amended budgeted expenditures/expenses compared with the previous year.
- 2017-2018 projected enrollment is 5,870, an increase of approximately 1.8% compared with the 2016-2017 final ADM.
- Funding from the State of North Carolina and the Federal government account for 79% of the total budgeted revenues.
- Salary and benefit costs account for 84% of the total budgeted expenditures.
- Scotland County Schools is the county's largest employer, with 804 teachers and support personnel serving approximately 5,800 students.
- Scotland County Schools has been showing substantial growth. The district has the highest graduation rate in its history at 82.8%. Scotland County Schools has also met 91.0% (61 out of 67) of its AMO targets. In recognition of the importance of graduating students career and college ready, Scotland County Schools has focused on advance placement classes/tests and this is reflected by the number of students taking AP Exams, which increased for the second straight year. Also, the number of AP Exams taken by students continued to increase for the third straight year.

**SCOTLAND COUNTY BOARD OF EDUCATION
EXECUTIVE SUMMARY NARRATIVE**

SUMMARY OF THE 2017-2018 BUDGET

The 2017-2018 budget incorporates the following priorities established by the Board of Education:

1. The district will comply with all applicable State and Federal laws and regulations.
2. Resources will support the district's vision to be a premier school system in which every student acquires an excellent education.
3. The district will provide the curriculum programs and instructional support, which have been proven to be effective for students, with a primary emphasis on literacy.
4. The district must provide the instructional support essential to meet the State and Local accountability goals.
5. The district must provide resources for unfunded mandates.
6. The support services and operational aspects of the district will be maintained such that the essential services provided to students and staff will be continued.
7. The district will identify funding sources for new programs and/or initiatives.

The district expects to serve approximately 100 more students during the 2017-2018 school year. Funding is included in the budget to accommodate our existing students as well as to provide services to newly identified special needs, gifted, and non-English speaking students.

The district will incur additional operating expenses for the 2017-2018 fiscal year. These include increases in retirement, health insurance, and other fixed costs. Additionally, the 2017-2018 funding plan is projecting a 2% salary increase for all staff.

Although there is always a great deal of uncertainty regarding State funding, the General Assembly held funding for teacher assistants steady, raised teachers' salaries an average of 2.7%, restructured assistant principal and principal pay scales, gave all classified employees a \$1,000 annual raise and three bonus leave days, and continued to fund driver's education.

Scotland County Schools is the only school district in the state of North Carolina with a mandated funding formula between the County and school district. A timeline, listed below, gives insight into the funding formula and its changes over time:

- 1933 – Citing deteriorating economic conditions from the Great Depression, the Scotland County and Laurinburg City Schools merge.
- 1939 – Citing a lack of financial support from the County, Laurinburg petitions, and is granted, the authority to resume its own school system, separate from Scotland County.
- 1939-1964 – City of Laurinburg and Scotland County each operate their own schools.
- June 5, 1963 – The North Carolina General Assembly approves S.L. 1963-707, same as House Bill 1017, providing for the merger of the Scotland County Schools Administrative Unit and the Laurinburg City Schools Administrative Unit.

SCOTLAND COUNTY BOARD OF EDUCATION EXECUTIVE SUMMARY NARRATIVE

- March 1964 –Scotland County voters approve the merger. Included, as provisions of the merger, are a bond measure to create a consolidated high school to serve the entire county and a measure that mandated the county fund the schools locally at the per-pupil state average.
- October 1, 1964 –Laurinburg Scotland County Schools as a singular, countywide school district is created.
- 1973 – House Bill 660 revises the method of electing Laurinburg Scotland County Board of Education members and changed the name to Scotland County Schools. "Five members shall be residents of Stewartville Township and three of the members shall be residents of the remaining three townships."
- January 5, 1981 – The Scotland County Board of Commissioners passes a resolution requesting state legislators to introduce legislation enabling a referendum to repeal funding provisions of the 1963 merger law.
- January 12, 1981 - The Scotland County Board of Education passes a resolution, requesting the legislative delegation not introduce legislation allowing for a referendum in Scotland County on the school funding law. Ultimately, no action is taken.
- July 8, 1988 - Scotland County Schools seeks to dispute the resolution through the Clerk of Superior Court, as stipulated in then GS 115C-431, to resolve the dispute created by the county appropriating no Capital Outlay funds for the fiscal year 1988-1989.
- July 18, 1988 - The Board of Commissioners appropriates \$100,000 for Scotland County Schools Capital Outlay budget for fiscal year 1988-1989.
- 2002 - In the midst of a recession and the loss of Abbott Laboratories, the County Commissioners and Board of Education agree to a revision of the funding provision of the original merger law. Session Law 2002-66, passed on August 8 by the General Assembly, amends the original funding provision, and creates a funding formula that ties the schools' local current expense funding to the average increase or decrease of North Carolina's low-wealth counties. For fiscal year 2002-2003, Scotland County Schools received \$8.7 million in local funding instead of the \$9.7 million the schools would have been due under the 1963 funding law.
- February 7, 2003 - The Scotland County Board of Commissioners approves a resolution asking the legislative delegation for a referendum to allow Scotland County voters to vote on the newly revised school funding law. The Board of Education opposes this resolution and no action is taken.
- August 17, 2004 -The General Assembly approves a technical correction to S.L. 2002-66 to account for the changes in the number of counties designated as low-wealth from year-to-year.
- May 10, 2005 - The Scotland County Board of Commissioners passes a resolution requesting that the Scotland County Board of Education agree to a deviation from the funding level of expenditures from local funds for fiscal year 2005-2006, from \$9,386,584 to \$9,050,584.
- May 16, 2005 - Scotland County Board of Education passes a resolution, which declines the Commissioners' request of May 10.

**SCOTLAND COUNTY BOARD OF EDUCATION
EXECUTIVE SUMMARY NARRATIVE**

- May 25, 2005 - The Board of Commissioners requests that the Board of Education forgo acceptance of the \$178,287 current expense increase for fiscal year 2005-2006.
- May 26, 2005 - The Scotland County Board of Education declines the Board of Commissioners request to forgo the \$178,287 current expense increase and requests a complete accounting of the interest earned by the County upon Article 40 and Article 42 restricted use sales tax proceeds. The Board of Education also asks the County to identify the fund source(s) for the County's required match for the ADM capital fund.
- June 2005 - After the final county budget appropriates no dollars for school capital outlay, the Scotland County Board of Education begins the new dispute resolution process under GS 155C-431, and a Superior Court Judge appoints a mediator. The Board of Education and Board of Commissioners meet with the mediator at St. Andrews Presbyterian College for mediation regarding school capital outlay fund and Article 40 and 42 restricted use sales tax. The boards agree to settle the issue of the interest upon the Article 40 and Article 42 restricted use sales tax. The boards agree to set the school capital outlay account at \$1.9 million dollars and spell out how capital funding will be disbursed in the future in an agreement filed with the court. The school system drops its request for an external audit of the interest previously accrued upon the capital outlay fund. The capital outlay fund is to be kept in a separate cash account open for inspection by the Board of Education.
- March-June 2009 - The Board of Education approves its local budget for fiscal year 2009-2010, including a request from the Board of Commissioners that the schools forgo approximately \$340,000 in local current expense funding, provided that the County reduce the property tax rate accordingly. The county subsequently approves its budget with the \$340,000 reduction for schools, but does not lower the tax rate. The boards hold a joint meeting, and the Board of Education ultimately accepts the current expense reduction, and the commissioners support the Wagram expansion project.
- March-June 2011 - The County Commissioners continue to face mounting pressures on their fund balance. In an attempt to save funds, the County Commissioners allocate no capital outlay funds to Scotland County Schools.
- May-June 2014 - The funding formula produces a larger than normal increase to the school system (approximately \$890k). The County Commissioners allocated a flat amount, from the previous year, in their legal budget document. That event leads to the school board and the County Commissioners to enter into mediation, under GS 155C-431. That mediation produces an agreement that locks in funding for the next two fiscal years (an increase of \$450k in fiscal year 2014-2015 and an additional increase of approximately \$211,000 in fiscal year 2015-2016) and creates a committee to look at the funding formula in future years.
- July 2015 - the County Commissioners and School Board agree on funding up to the 2017-2018 school year. The agreement decreases the current expense fund by 2.25% in fiscal years 2016-2017 and 2017-2018 and holds capital outlay flat at \$300,000 per year.

**SCOTLAND COUNTY BOARD OF EDUCATION
EXECUTIVE SUMMARY NARRATIVE**

The district administration is pleased to provide to the Board of Education the proposed budget for 2017-2018. The 2017-2018 General Fund budget proposes to utilize \$379,239 of fund balance. The projected fund balance at June 30, 2018 for the General Fund is expected to be \$2.6 million.

This budget allows the district to continue the progress in academic achievement and addresses the instructional and operational needs of the student population.

**BUDGET OVERVIEW
Prior Year Actual vs. Current Year Budget**

	<u>2016-2017 Audited Actual</u>	<u>2017-2018 Budget Resolution</u>	<u>Change</u>
State Public School Fund	\$ 40,155,690	\$ 39,349,064	\$ (806,626)
Federal Grants Fund	4,916,774	1,743,718	(3,173,056)
General Fund	14,016,180	11,614,745	(2,401,435)
Capital Outlay Fund	1,080,538	866,500	(214,038)
School Food Service Fund	<u>3,958,303</u>	<u>3,613,300</u>	<u>(345,003)</u>
Total Budget	<u>\$ 64,127,485</u>	<u>\$ 57,187,327</u>	<u>\$ (6,940,158)</u>
Student Enrollment	5,767	5,870	103





Organizational Section

**SCOTLAND COUNTY BOARD OF EDUCATION
ORGANIZATION OF THE DISTRICT**

BOARD OF EDUCATION

Chairman Dr. Jeff Byrd
Board Member..... Dr. Carolyn Banks
Board Member..... Rick Singletary
Board Member..... Herman Tyson
Board Member..... Jamie Sutherland
Board Member..... Wayne Cromartie
Board Member..... Dr. Summer Gainey
Board Member..... Raymond Hyatt

ADMINISTRATIVE OFFICIALS

Superintendent..... Dr. Ron Hargrave
Assistant Superintendent of Auxiliary Services & Drivers Education Larry Johnson
Assistant Superintendent of Instructional Services Dr. Valarie Williams
Assistant Superintendent of Human Resources & Athletics Cory Satterfield
Interim Chief Financial Officer..... Larissa York
Public Information Officer..... Meredith Bounds
General Counsel Nick Sojka

WEBSITE

Scotland County Schools..... www.scotland.k12.nc.us

SCOTLAND COUNTY BOARD OF EDUCATION ORGANIZATION OF THE DISTRICT

BOARD OF EDUCATION

The Scotland County Board of Education (Board), elected by the citizens of Scotland County, is the level of government having oversight responsibility and control over activities related to the public schools in Scotland County, North Carolina. N.C. General Statutes empower the Scotland County Board of Education with general control and supervision of all matters pertaining to the schools in the system. For the 2016-2017 fiscal year, the school system served approximately 5,800 students from kindergarten through 12th grade in 8 elementary schools, 2 middle schools, 1 high school and 1 early college. The school system provides general, special, and vocational education services.

The Board consists of eight members elected for staggered terms of four years. The Chair and Vice Chair are elected by a majority vote of the Board each year. The Superintendent serves as secretary to the Board.

The Board of Education meets in regularly scheduled meetings on the second Monday of each month at 7:00 p.m. Meetings are generally held in the Board Room located at the Central Office. If there are changes in meeting place, date, or if additional meetings are called, notice is given through the news media.

The Board complies with the open meeting law, including notice of meetings.

ADMINISTRATIVE OFFICIALS

The Superintendent is appointed by the Board to serve as the chief executive officer of the school district. The Superintendent is employed to advise the Board on all matters concerning management of the schools, as well as administering regulations and policies adopted by the Board. The Superintendent and his administration team are responsible for the execution of those policies and the day-to-day operation of the schools and the district.

As the leader for teaching and learning for Scotland County Schools, the Superintendent is responsible for guiding the development of the curriculum and educational programs that address the needs of students as well as providing leadership and advocacy for education. The Superintendent is accountable for the fiscal management of the district, guiding the direction of employees and ensuring their ongoing professional development. Dr. Ron Hargrave, Superintendent, was appointed by the Board of Education on June 1, 2014. Prior to his appointment as Superintendent, Dr. Hargrave had 24 years of experience in public education which includes serving as a teacher, dean of students, principal, executive director, assistant superintendent, and deputy superintendent within various school systems. Prior to coming to Scotland County Schools, Dr. Hargrave was the Deputy Superintendent of Iredell-Statesville Schools in Iredell County for five years. He graduated from Gardner-Webb University with a Bachelor of Science degree in 1985 and a Master of Arts degree in 2003. Dr. Hargrave also earned a Doctor of Education in Educational Leadership from Gardner-Webb University in 2006. Dr. Hargrave is a veteran, having achieved the rank of Sergeant First Class in the United States Army Reserve.

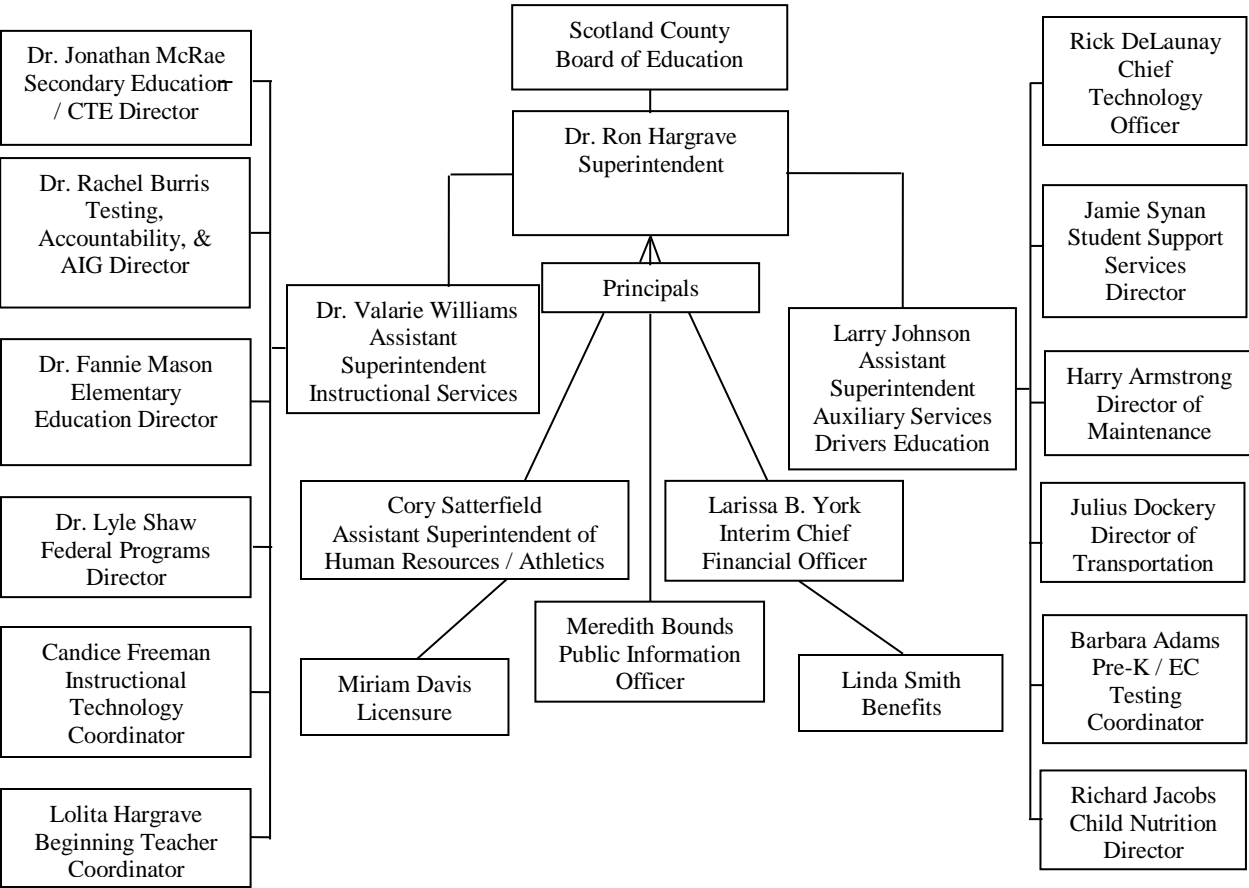
All district employees are responsible to the Superintendent and are employed by the Board upon the recommendation of the Superintendent.

The school district is organized such that three Assistant Superintendents and two Officers are employed: Assistant Superintendent of Auxiliary Services & Drivers Education, Assistant Superintendent of Instructional Services, Assistant Superintendent of Human Resources & Athletics, Chief Financial Officer, and Public Information Officer. These five positions report directly to the Superintendent.

**SCOTLAND COUNTY BOARD OF EDUCATION
ORGANIZATION OF THE DISTRICT**

ORGANIZATIONAL CHART

The traditional organizational chart below is presented to identify the scope of responsibility within the organization and organizational structure.



**SCOTLAND COUNTY BOARD OF EDUCATION
THE DISTRICT ENTITY**

LEGAL AUTONOMY

The legal name of the district is Scotland County Board of Education. To distinguish the district entity from the legislative body, which governs the district, the name Scotland County Schools is used to describe the district entity.

The boundaries of the district are coterminous with the boundaries of Scotland County, North Carolina; however, the school district is an independent entity. The present boundaries of the school district and authority of its Board were established in 1963 by House Bill 1017 of the General Assembly of North Carolina, which established a countywide school district.

FISCAL DEPENDENCE

The school system receives local, State, and federal government funding and must comply with the legal requirements of each funding source entity. While the Board does receive county funding, the county is not entitled to share in any surplus nor is it required to finance any deficits. The Board has no tax levying or borrowing authority and is required to maintain accounting records according to a Uniform State format.

DISTRICT SIZE AND SCOPE

In 2016, the total population for Scotland County was 35,244 persons. This reflects a 1.7% decrease in population from 2011, when the population was 35,861 persons. During this same time, North Carolina experienced a 5.1% population growth rate.

The school district consists of 12 total schools; eight elementary, two middle, one high, and one early college.

All schools in the district, and the district itself, are fully accredited by the North Carolina Department of Public Instruction and Scotland High School is accredited through the Southern Association of Colleges and Schools. Scotland County Schools is the sixtieth (60th) largest of the state's one hundred and fifteen (115) school districts. For fiscal year 2017-2018, the student enrollment is projected to be 5,870, while the state's average school district size is 12,418 students.

The district provides a full range of programs and services for its students. These include elementary and secondary course offerings at the general, vocational and college preparatory levels. A broad range of co-curricular and extra-curricular activities to complement the students' curricular programs is also offered.

**SCOTLAND COUNTY BOARD OF EDUCATION
THE DISTRICT ENTITY**

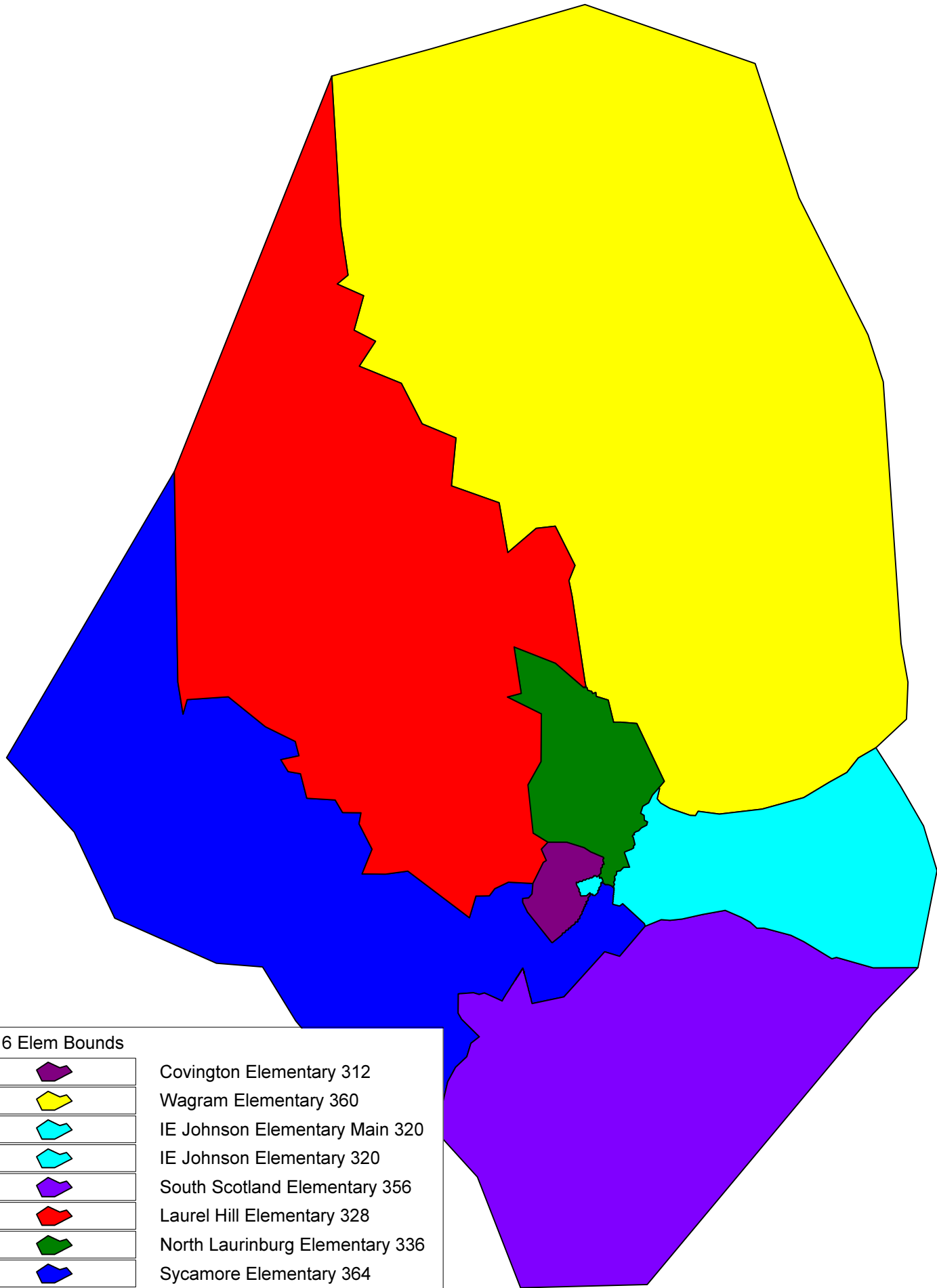
Scotland County is located at the border of the Piedmont and Coastal Plain regions of North Carolina. The county only has one school district.

The school district has seven elementary school attendance areas: Covington, IE Johnson, Laurel Hill, North Laurinburg, South Scotland, Wagram, and Washington Park. Each area consists of an elementary school.










The school district has two middle school attendance areas: Carver and Spring Hill. Each area consists of a middle school.

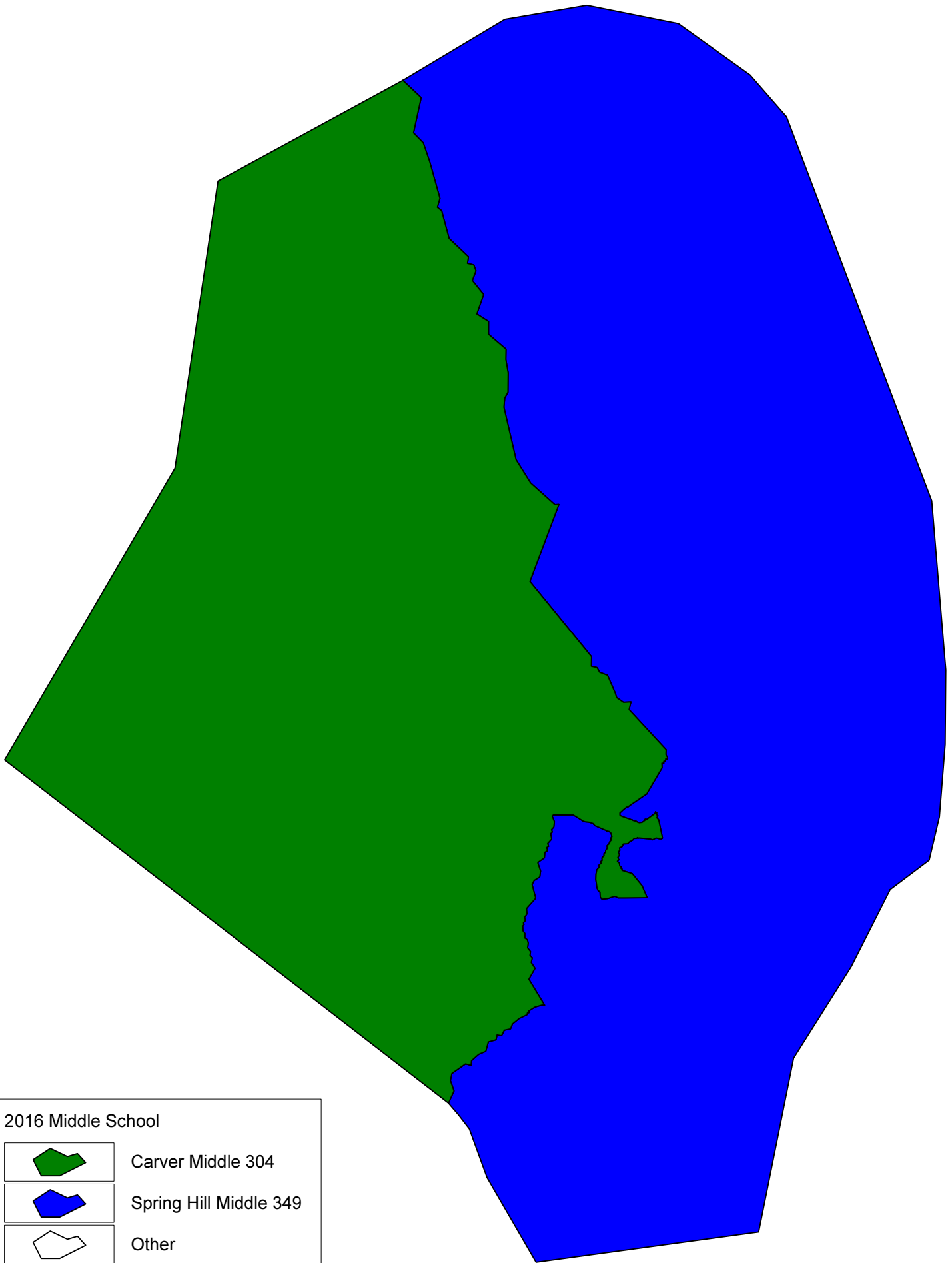
The school district has only one high school attendance zone, for Scotland High School.



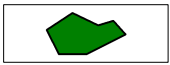


2016 Elem Bounds

	Covington Elementary 312
	Wagram Elementary 360
	IE Johnson Elementary Main 320
	IE Johnson Elementary 320
	South Scotland Elementary 356
	Laurel Hill Elementary 328
	North Laurinburg Elementary 336
	Sycamore Elementary 364
	Other



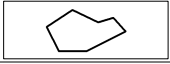
2016 Middle School



Carver Middle 304



Spring Hill Middle 349



Other

SCOTLAND COUNTY BOARD OF EDUCATION MISSION AND STRATEGIC PLAN PERFORMANCE GOALS

Our Vision:

Scotland County Schools will graduate all students, college, and career ready.

Our Mission:

It is the mission of Scotland County Schools to develop responsible, productive citizens by providing excellent education for its children through engaging instruction. Partnering with families and the community will ensure every child's academic, social, emotional, and physical needs are met in a safe, nurturing environment.

Our Values:

- Professionalism and Leadership — demonstrate professionalism and leadership by caring enough to be honest
- Integrity — actions speak louder than words
- Diversity — value diversity and integrate its importance into programs, policies, and procedures
- Responsibility — holding yourself to the highest level of accountability
- Respect — all individuals deserve to be treated fairly

Our Strategic Plan:

Goal 1: High Performance Students

By 2020, 91% of Scotland County students will graduate from high school career and college ready.

- Design, deploy, and monitor curricula practices in every academic discipline that prepares all students to be college and career ready as measured by a 5% increase per year in district performance on state assessments. Funding source; State low wealth funds (PRC 031).
- Continue implementation and monitoring of K–12 Literacy Plan to ensure that students are performing at or above grade level as measured by increases in district grade level MClass and EOG reading assessment and English II performances. Funding source; State at-risk funds (PRC 069).
- Design, deploy, and monitor a data analysis system that will enable effective benchmarking and analyzing of student performance as measured by quarterly benchmark results, yearly EVAAS data, and EOG/EOC results. Funding source; Local central office appropriation (PRC 002).
- Design, deploy, and monitor an instructional technology plan that enables teachers to meet the individual needs of each learner in SCS with the goal of creating digital citizens and aiding in the preparation of college and career readiness, as measured by the increase in 8th grade EXPLORE, 10th grade PLAN, 11th grade ACT scores, and 12th grade WorkKeys. Funding source; State, Federal, and Local instructional technology appropriations (various PRC's).

Goal 2: High Performance Staff

100% of Scotland County Schools' staff will be highly effective within the school community, based on evaluation instruments and a collection of various data methods. All staff will be able to show evidence of ethical and professional conduct and use research based best practices.

- By 2020, 74% of the staff will be above proficient on Standard 4 on the NC Educator Effectiveness Instrument. Funding source; Federal Title II funds (PRC 101).

SCOTLAND COUNTY BOARD OF EDUCATION MISSION AND STRATEGIC PLAN PERFORMANCE GOALS

- Build a highly qualified instructional support staff measured by end-of-the-year evaluations enabling 100% of classified personnel to be proficient or higher. Funding source; Federal Title II funds (PRC 101).
- By 2020, SCS will reduce the Teacher Turnover Rate to 13.9%. Funding source; Local human resource allotment (PRC 002).
- By 2020, 75% of the staff will be above proficient on Standard 1 on the NC Educator Effectiveness Instrument. Funding source; Federal Title II funds (PRC 101).

Goal 3: High Performance Learning Environments

By 2020, Scotland County Schools will graduate 91% of students college and career ready by reducing out-of-school suspensions, decreasing the dropout rate, eliminating the office referral ethnic, racial, gender and economic gap, and increasing the graduation rate for each subgroup to 91%.

- A comprehensive continuum of behavior interventions throughout Scotland County Schools that results in discipline data, drop out data and an increase in cohort graduation rate. Funding source: State and Local at-risk funds (PRC 069).
- Well maintained and safe facilities creating successful learning environments for students and staff. Funding source; State and Local at-risk and SRO grant funds (PRC 042 and PRC 069).
- Design, deploy, and monitor the effectiveness of the Presidential Fitness Program as measured in grades 5, 8, and 9. Funding source; Local student services allotments (various PRC's).

Goal 4: High Performance Communication

Design, develop, and monitor a communication plan and process that reaches 100% of our stakeholders by using varied and strategic communication methods.

- Design, deploy, and monitor a process for measuring communication effectiveness to ensure high performance communication throughout the district. Funding source; Local public information officer appropriation (PRC 805).
- Create strong relationships and partnerships with local and regional communities that yield mutually beneficial results. Funding source; Local public information officer appropriation (PRC 805).

Our strategic plan was developed through meetings with Scotland County Schools staff and other school district stakeholders. Meetings occur throughout the year and goals are continually updated and revised to meet the needs of our students. During the summer months our district-wide goals are discussed with Principals and teachers, who are essential in ensuring the goals are met.

Celebrations:

Goal 1: High Performance Students

- All-time high graduation rate of 82.8%.
- All-time low dropout rate of 2.5%.
- For the past three years we have shown overall student growth data for the district.
- The Class of 2017 earned over \$3 million in scholarships and awards.
- STEAM3 mobile classroom is 'on the road' from school to school delivering hands-on learning opportunities.
- 1:1 Google Chromebook initiative rolled out at Scotland High School.

SCOTLAND COUNTY BOARD OF EDUCATION
MISSION AND STRATEGIC PLAN PERFORMANCE GOALS

- Installed Wi-Fi at many of our schools and on activity buses.
- Students earned 1,245 college credits last year and 595 industry recognized credentials.
- Launched Lego Robotics in our middle and elementary schools last year. SHS and SEarCH will be coming on board during the 2017-2018 school year.

Goal 2: High Performance Staff

- Teacher turnover rate decreased from 23% to 18% during the 2016-2017 school year.
- Increased retention rate to 84% for beginning teachers.
- Graduated 30 teachers from our Beginning Teacher Program.
- Our staff logged over 6,000 professional development hours in 2016-2017.
- 10 out of 12 schools had a faculty attendance rate above 95%.
- Continuing to offer leadership development opportunities at the local, regional, and state levels.

Goal 3: High Performance Learning Environments

- SHS Media Center was updated to a more collaborative, technology infused learning center.
- Continued participation in the CEP (Community Eligibility Program) allowing 100% of our students to eat breakfast and lunch at no cost.
- The summer feeding program served 23,685 meals.
- The Occupational Course of Study (OCS) program at SHS has three fully operational on-campus businesses.
- Our transportation department's overall rating ranked us 3rd in the region and 6th in the state.
- All seven of our pre-k sites maintained a 5 star licensure rating for the 2016-2017 school year.

Goal 4: High Performance Communication

- Implemented a new website and mobile app.
- Increased social media presence.
- Increased student and staff involvement in the community.
- Maintained positive relationships with local businesses, community groups, and boards.
- Named an ACT Work Ready Community.

SCOTLAND COUNTY BOARD OF EDUCATION BUDGET AND ADMINISTRATIVE POLICIES

POLICIES AND REGULATIONS OVER THE BUDGET

The Scotland County Board of Education (Board) is a Local Education Agency empowered by State law [Chapter 115C of the North Carolina General Statutes] with the responsibility to oversee and control all activities related to public school education in Scotland County, North Carolina. The Board receives State, local, and federal government funding and must adhere to the legal requirements of each funding entity. The Board has no component units.

The Board's budgets are adopted as required by the North Carolina General Statutes. Annual budgets are adopted for all funds, except for the administrative fiduciary fund and the individual schools special revenue funds, as required by the North Carolina General Statutes. No budget is required by State law for individual school funds. All appropriations lapse at the fiscal year-end. All budgets are prepared using the modified accrual basis of accounting. Expenditures may not legally exceed appropriations at the purpose level for all annually budgeted funds. The Board has authorized the Superintendent to transfer amounts within a purpose code within a fund with proper justification. The Superintendent may not transfer any amounts between funds or from any contingency appropriation within a fund. Amendments are required for any revisions that alter total expenditures of any fund or that change purpose appropriations. All amendments must be approved by the governing board. During the year, several amendments to the original budget were necessary. The budget ordinance must be adopted by July 1 of the fiscal year or the governing board must adopt an interim budget that covers that time until the annual ordinance can be adopted.

Scotland County Schools is the only school district in the State of North Carolina with a mandated funding formula between the County and school district. In July 2015, the County Commissioners and School Board agreed on funding up to the 2017-2018 school year. The agreement decreases the current expense fund by 2.25% in fiscal years 2016-2017 and 2017-2018 and holds capital outlay flat at \$300,000 per year.

Fund Types and Titles

The Board adopts budgets in the following governmental funds:

State Public School Fund. The State Public School Fund includes appropriations from the Department of Public Instruction for the current operating expenditures of the public school system.

General Fund. The General Fund is the general operating fund of the Board. The General Fund accounts for all financial resources except those that are required to be accounted for in another fund. This fund is the "Local Current Expense Fund," which is mandated by State law [G.S. 115C-426].

Federal Grants Fund. The Federal Grants Fund includes appropriations from the U.S. Government for the current operating expenditures of the public school system.

Capital Outlay Fund. The Capital Outlay Fund accounts for financial resources to be used for the acquisition and construction of major capital facilities (other than those financed by proprietary funds and trust funds). It is mandated by State law [G.S.115C-426]. Capital projects are funded by Scotland County appropriations, restricted sales tax moneys, proceeds of county debt issued for public school construction, lottery proceeds, as well as certain State assistance.

The Board adopts a budget in the following enterprise fund:

School Food Service Fund. The School Food Service Fund is used to account for the food service program within the school system.

SCOTLAND COUNTY BOARD OF EDUCATION BUDGET AND ADMINISTRATIVE POLICIES

Basis of Accounting for Financial Reporting

Government-wide, Proprietary and Fiduciary Fund Financial Statements. The government-wide, proprietary, and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the Board gives (or receives) value without directly receiving (or giving) equal value in exchange, include grants and donations. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental Fund Financial Statements. Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The Board considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. These could include federal, State, and county grants, and some charges for services. Expenditures are recorded when the related fund liability is incurred, except for claims and judgments and compensated absences which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Acquisitions under capital leases are reported as other financing sources.

Under the terms of grant agreements, the Board funds certain programs by a combination of specific cost-reimbursement grants and general revenues. Thus, when program expenses are incurred, there is both restricted and unrestricted net position available to finance the program. It is the Board's policy to first apply cost-reimbursement grant resources to such programs and then general revenues.

System of Classifying Revenue and Expenditures/Expenses

Revenues of the district are classified by fund and source. Revenues are grouped primarily into three sources: *Federal, State, and Local*. Examples of major revenue sources in each source are: *Federal* – various Federal grants flowing through DPI to the district and those received directly from the Federal government, and USDA reimbursements; *State* – State Public School Fund and textbooks revenues; and *Local* – County appropriations and fines and forfeitures.

Expenditures/expenses are classified by fund, purpose, and object. The purpose means the reason for which something exists or is used. Purpose includes the activities or actions that are performed to accomplish the objectives of a local school administrative unit. For budgeting and accounting purposes, expenditures/expenses of a local school administrative unit are classified into purposes, as follows: Instructional Services, System-Wide Support Services, Ancillary Services, Non-Programmed Charges, Debt Service and Capital Outlay.

Instructional Services include the costs of activities dealing directly with the interaction between teachers and students. Included here are the costs of salaries and benefits for teachers, instructional assistants, instructional leadership and support staff, as well as contracted instructional services, instructional supplies, materials, equipment, professional development, and any other cost related to direct instruction of students. Costs of activities involved in evaluating, selecting, and implementing textbooks and other instructional tools and strategies, curriculum development, demonstration teaching, and delivering staff development are also included here.

System-Wide Support Services include the costs of activities providing system-wide support for school-based programs, regardless of where these supporting services are based or housed. These services provide administrative, technical, personal, and logistical support to facilitate, sustain, and enhance instruction. Included here are the costs of salaries and benefits for program leadership, support and development and associated support staff, contracted support services, supplies, materials and

SCOTLAND COUNTY BOARD OF EDUCATION BUDGET AND ADMINISTRATIVE POLICIES

equipment, professional development, and any other cost related to the system-wide support for the school-based programs of the school system. Costs of activities involved in developing/administering budgets, authorizing expenditures of funds, evaluating the performance of subordinates, developing policies and/or regulations for the district as a whole are included here.

Ancillary Services are activities that are not directly related to the provision of education for pupils in a local school administrative unit. These include community services, nutrition services (business support services), and adult services provided by the school system.

Non-Programmed Charges are conduit-type (outgoing transfers) payments to other LEAs or other administrative units in the state or in another state, transfers from one fund to another fund in the LEA, appropriated but unbudgeted funds, debt service payments, scholarship payments, payments on behalf of educational foundations, contingency funds, and other payments that are not attributable to a program.

Debt Service expenditures are those for debt service principal and interest payments for lease purchases or installment contracts.

Capital Outlay expenditures are those for acquiring fixed assets, including land or existing buildings, improvements of grounds, initial equipment, additional equipment, and replacement of equipment.

Budget Presentation

A presentation of the budgets for all funds of the school district for which a budget is adopted uses the pyramid approach, which first presents in summary form the budget for each respective fund. The revenue projections presented in the Budget Summary are then detailed and described by revenue source. The budgeted expenditures/expenses are presented by fund, purpose, and object. The objects are classified by salaries and benefits, materials and supplies, utilities, repairs and maintenance, rentals/leases, contracted services, insurance, buildings and improvements, furnishings and equipment, buses and motor vehicles, purchase of food, donated commodities, indirect cost and other.

A four-year comparison of the fiscal year 2017-2018 budget resolution and fiscal year 2018-2019 thru 2020-2021 forecasted budgets are presented to assist the reader in understanding significant trends within the district's revenues and expenditures/expenses. Explanations are provided to assist the reader in understanding the budget on a less complex and technical basis.

SCOTLAND COUNTY BOARD OF EDUCATION BUDGET DEVELOPMENT

The budget process starts with the strategic plan, school improvement plans, principals, and the budget directors, and ends with the approval of elected officials. The strategic plan was crafted from a wide range of stakeholders (employees, parents, community members, and district leaders). Through the school improvement teams, the school improvement plan is developed with representation from all employee groups. These plans represent the hard work and input from the most important stakeholders of the district. Furthermore, it is imperative that the budget matches the goals of the strategic plan because the strategic plan is the road map for success for Scotland County Schools. The budget serves as the vehicle for the road map, by matching planned expenditures to the road map for success.

During budget season (late winter), every principal and budget manager meets with the Executive Cabinet to discuss their school/department's needs. Before the meetings are scheduled, baseline forecasts are distributed. During these budget meetings, the principals/budget managers present the initial budget from the baseline forecasts. At the end of the meeting, the principal/directors present any additional needs they may foresee for the upcoming budget year. The Executive Cabinet takes into account all requests, reconciles it against the strategic plan, and finally decides on a final recommendation for the Board of Education. Once the recommendations are compiled, the final budget document is prepared and presented to the board of education.

The Capital Outlay budget is included in the timeline below. The district is limited by North Carolina General Statutes with regards to the types of debt it can issue and for what purpose that debt can be used. The County holds virtually all debt issued for school capital construction. Therefore, financing of large projects must be approved by the County.

Budget Development Timeline

January 2017	Chief Financial Officer to begin budget planning, manual revisions and establish the budget calendar.
January 23, 2017	Budget Preparation Manual and budget information distributed to Budget Managers/Principals – Admin Team Meeting.
February 2017	Chief Financial Officer will meet individually with Budget Managers and Principals.
March 8, 2017	Deadline for budgets to be submitted to Chief Financial Officer by Budget Managers/Principals.
March 13-17, 2017	Initial budget compiled from requests made by Budget Managers/Principals – Presentation to Ex. Cabinet – With SIT Chair.
March 18-20, 2017	Chief Financial Officer and Superintendent make final changes before presentation to the Board.
March 20, 2017	Initial budget (local current expense) proposal presented to Board of Education (must sit for 30 days).
April 24, 2017	Budget presented to Board of Education for approval.
May 2017	Budget presented to Scotland County.
June 12, 2017	Interim Budget approved at regular Board of Education meeting.
August 14, 2017	Budget resolution approved at regular Board of Education meeting.

SCOTLAND COUNTY BOARD OF EDUCATION BUDGET DEVELOPMENT

Key Factors Affecting the Budget

The financial health of the Scotland County Board of Education is largely dependent upon the economic prospects of the State of North Carolina and of the County of Scotland. The State of North Carolina has felt the effects of the nationwide financial crisis since the second half of 2008. Scotland County has a population of approximately 35,000 with very little growth experienced over the past ten years. Over the past decade, Scotland County has lost numerous manufacturing jobs. Several of the largest employers, including State of North Carolina, The Mega Force Staffing Group, and WestPoint Stevens – combined amounting to approximately 3,000 jobs – have ceased operations in Scotland County within the last ten years. Currently, Scotland County Schools and Scotland Memorial Hospital are the two largest employers in the county. Scotland County Board of Education has experienced a steady decline in student enrollment of approximately 1% per year over the past five years. Due to the economic issues facing Scotland County and lack of growth, the Board expects this trend to continue for the foreseeable future. According to the U.S. Census Bureau, Scotland County has a permanent population projection of 35,244 for 2016. Since 2011, this represents a drop of 1.7% or 617 residents.

Due to County funding being a major source of income for the school district, the County's economic outlook directly affects that of the school district. Scotland County's economy remains vested in industrial manufacturing. Along with the national and State economy, our local economy has felt the impact of the recent recession. The following factors affect the current economic outlook of Scotland County and the Board of Education:

- Scotland County's unemployment rate continues to be higher than the national and State averages.
- The County Commissioners work diligently to attract manufacturing companies through various incentive programs that are run through the Scotland County Economic Development Program along with the Chamber of Commerce. The focus has been on building an inventory of acreage with the proper sewer, water, and fiber capacities that can attract large industrial companies.
- In June of 2015, the Scotland County Board of Education and the Scotland County Board of Commissioners agreed on a three-year agreement that deviated from the General Statute mandated funding formula (only binding funding formula in the State of North Carolina) that has been in place since the 1960's. Simply put, the agreement has a 2.25% reduction per year, and a stipulation that neither the Board of Education nor the Board of County Commissioners can seek a new general statute to remove the underlying funding formula. In addition, for the next three years a funding agreement of \$300,000 per year has been set for capital outlay. An additional list of needs outside of the \$300,000 allotment has been sent to the County Manager from the Superintendent.
- The aforementioned 2.25% cut from local/general funds and declining ADM has led the Board to use fund balance to balance the budget.
- The Board has an approved strategic plan that has many goals, with the focal points being: high performance students, staff, learning environments and communication. These goals are what the budget will be built upon. The Board realizes the importance of aligning the budget to the strategic plan so that the funds are being spent to realize the goals of the plan.

These factors were considered in preparing the Board's budget for the new fiscal year. The Board's budget was created with a focus on protecting instructional program allocations and certified personnel. The Board of Education is maintaining a 4% unrestricted fund balance on all funds and 16% on local funds. The board monitors fund balance closely maintaining a balance of this year's money for this year's children while staying on a track to avoid insolvency.

SCOTLAND COUNTY BOARD OF EDUCATION BUDGET DEVELOPMENT

BUDGET ADMINISTRATION AND MANAGEMENT PROCESS

It is a major goal of the finance department to have accurate budget figures for the budget managers and principals to base their strategic spending decisions on. Therefore, there is a constant reconciliation of the budget to all funding sources whenever an allotment revision affects the general ledger.

In the initial budget resolution there are set dates that budget amendments are required to be presented to the Scotland County Board of Education. Every other week, DPI releases to every LEA in the state of North Carolina, allotment revisions which require budget entries to the general ledger. These entries are posted to the general ledger the week after the allotment revision is received from DPI. The allotment revisions cover all state and federal funds received through the State Public School Fund and Federal Grants Fund. If the adjustments are material in nature, they are presented to the Board of Education at the next appropriate meeting, regardless of whether or not that specific date is set in the initial resolution. The General and Capital Outlay Fund budgets are amended whenever there are definite changes in revenue or expenditure expectations, including expenditures that must be paid from fund balance to cover unexpected costs. Furthermore, with the unique funding law in place in Scotland County, it makes the General and Capital Outlay Fund budgets more stable because of the general statute that supports the funding formula.

Funds are allocated to individual schools on a per pupil basis each year. Schools receive funding in a single pot of funds and Principals are tasked with determining how the funds will be spent.

Encumbrances – The district maintains an encumbrance accounting system as one technique of accomplishing budgetary control. Encumbered amounts at year-end lapse and are re-appropriated. There is no reserve against fund balance for encumbrances.

Budget Management – There are instances when a budget transfer must be completed to transfer appropriations. A budget transfer would be required if a budget manager wished to change the approved spending or if a budget manager wished to adjust appropriations between departments. Initiating a budget transfer is the responsibility of each budget manager/designee. The budget transfer must be issued for approval as soon as the administrator becomes aware of a situation that will change the annual total of the approved appropriation. Deficit appropriations are not permitted. In addition, strict requirements necessitate timely budget transfers to permit account expenditure monitoring. All financial commitments must have approved budgets prior to the issuance of purchase orders, contracts, etc. If an item requires a budget transfer, the budget transfer must be approved before the financial commitment can be issued. All budget transfers must be approved by the appropriate central office contact and/or the finance officer prior to posting in the general ledger. Written justification must be complete and supporting documentation attached before a budget transfer is approved.

Procedures Recap by Responsibility

Initiator/Finance Specialists

- Determine need for budget appropriation adjustment
- Prepare transfer using budget transfer form from the finance department's website
- Attach all supporting documentation to transfer form
- Email or send via inter-office mail for appropriate central office approval and final approval by the finance officer for processing.

Chief Financial Officer

- Reviews for compliance with procedures and verifies accuracy of data.
- Processes, if approved, which posts the entry into K-12 Enterprise/general ledger.

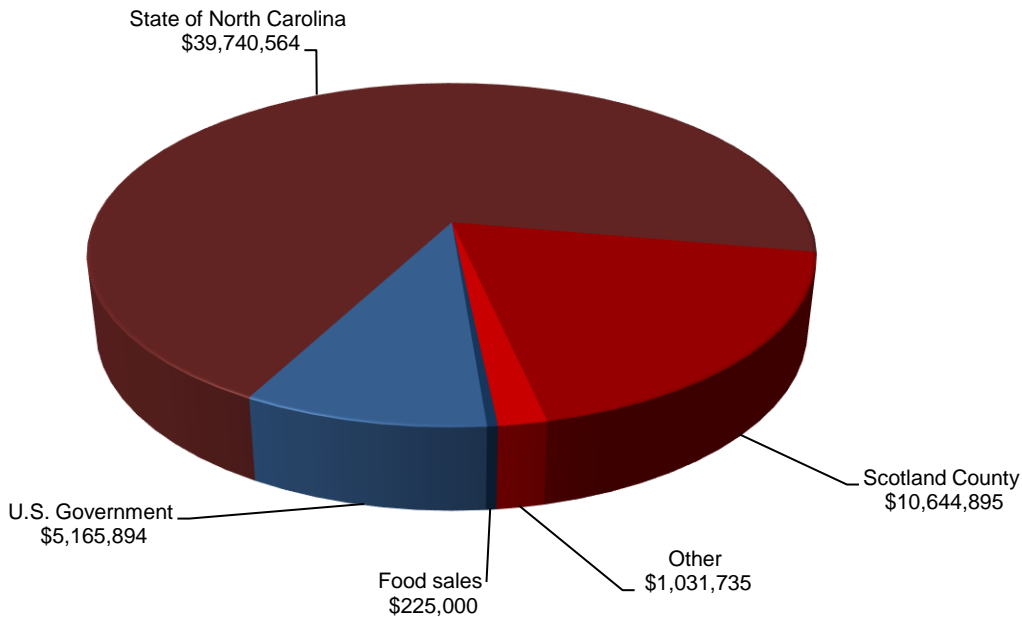


Financial Section

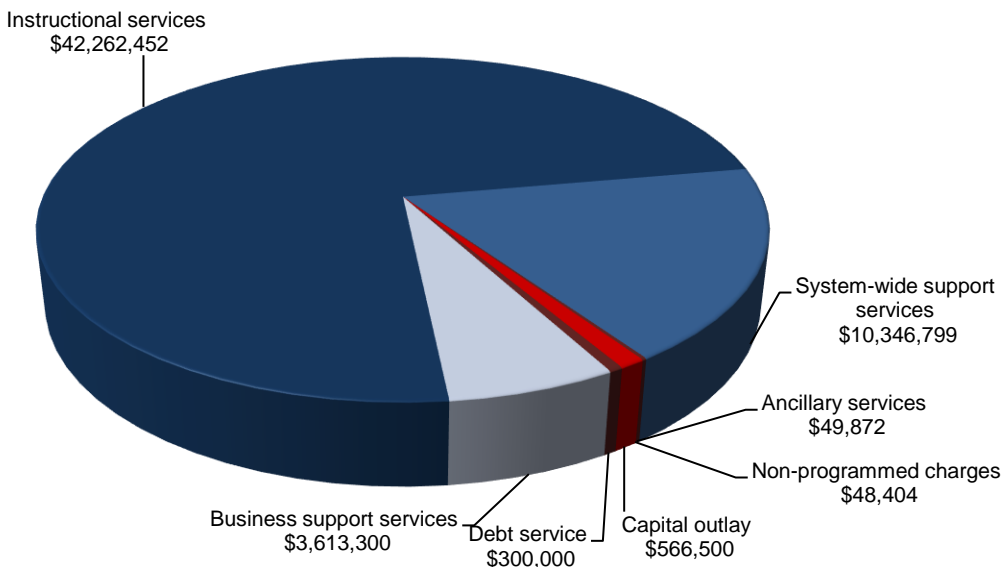
**SCOTLAND COUNTY BOARD OF EDUCATION
BUDGET RESOLUTION - ALL FUNDS
2017-2018 FISCAL YEAR**

	<u>Governmental Funds</u>	<u>Business-type Funds</u>	<u>Total All Funds</u>
Revenues:			
Food sales	\$ -	\$ 225,000	\$ 225,000
U.S. Government	1,780,894	3,385,000	5,165,894
State of North Carolina	39,740,564	-	39,740,564
Scotland County	10,644,895	-	10,644,895
Other	1,028,435	3,300	1,031,735
	<u>53,194,788</u>	<u>3,613,300</u>	<u>56,808,088</u>
Total revenues			
Expenditures/expenses:			
Instructional services	42,262,452	-	42,262,452
System-wide support services	10,346,799	-	10,346,799
Ancillary services	49,872	-	49,872
Non-programmed charges	48,404	-	48,404
Capital outlay	566,500	-	566,500
Debt service	300,000	-	300,000
Business support services	-	3,613,300	3,613,300
	<u>53,574,027</u>	<u>3,613,300</u>	<u>57,187,327</u>
Total expenditures/expenses			
Net change in fund balance/net position	(379,239)	-	(379,239)
Fund balance/net position, beginning of year	<u>3,050,343</u>	<u>1,371,958</u>	<u>4,422,301</u>
Fund balance/net position, end of year	<u>\$ 2,671,104</u>	<u>\$ 1,371,958</u>	<u>\$ 4,043,062</u>

Revenues



Expenditures / Expenses



**SCOTLAND COUNTY BOARD OF EDUCATION
BUDGET RESOLUTION - GOVERNMENTAL FUNDS
2017-2018 FISCAL YEAR**

	State Public School Fund	General Fund	Federal Grants Fund	Capital Outlay Fund	Total Governmental Funds
Revenues:					
U.S. Government	\$ -	\$ 37,176	\$ 1,743,718	\$ -	\$ 1,780,894
State of North Carolina	39,349,064	-	-	391,500	39,740,564
Scotland County	-	10,344,895	-	300,000	10,644,895
Other	-	853,435	-	175,000	1,028,435
Total revenues	39,349,064	11,235,506	1,743,718	866,500	53,194,788
Expenditures:					
Instructional services	34,614,885	6,556,661	1,090,906	-	42,262,452
System-wide support services	4,684,307	5,050,123	612,369	-	10,346,799
Ancillary services	49,872	-	-	-	49,872
Non-programmed charges	-	7,961	40,443	-	48,404
Capital outlay	-	-	-	566,500	566,500
Debt service	-	-	-	300,000	300,000
Total expenditures	39,349,064	11,614,745	1,743,718	866,500	53,574,027
Net change in fund balance	-	(379,239)	-	-	(379,239)
Fund balance, beginning of year	-	2,964,550	-	85,793	3,050,343
Fund balance, end of year	\$ -	\$ 2,585,311	\$ -	\$ 85,793	\$ 2,671,104

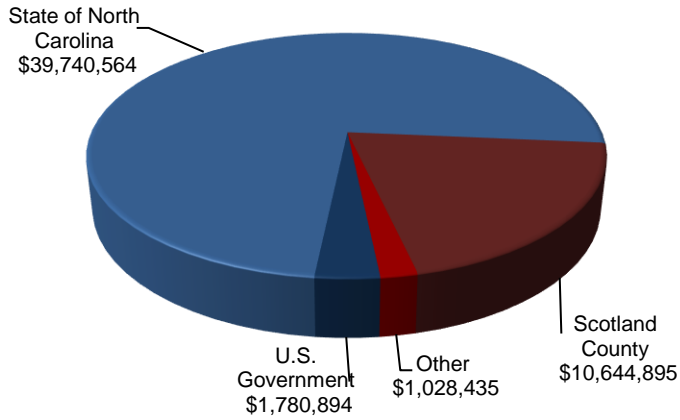
**SCOTLAND COUNTY BOARD OF EDUCATION
BUDGET RESOLUTION - BUSINESS-TYPE FUNDS
2017-2018 FISCAL YEAR**

	<u>School Food Service Fund</u>
Revenues:	
Food sales	\$ 225,000
U.S. Government	3,385,000
Other	<u>3,300</u>
Total revenues	<u>3,613,300</u>
Expenses:	
Business support services	<u>3,613,300</u>
Change in net position	-
Net position, beginning of year	<u>1,371,958</u>
Net position, end of year	<u><u>\$ 1,371,958</u></u>

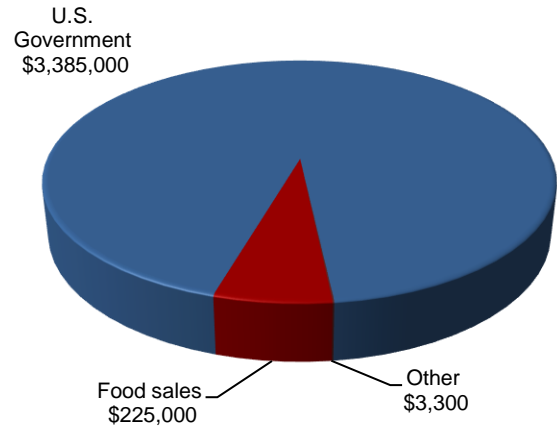
**SCOTLAND COUNTY BOARD OF EDUCATION
 BUDGET RESOLUTION - GOVERNMENTAL AND BUSINESS-TYPE FUNDS GRAPH
 2017-2018 FISCAL YEAR**

REVENUES

Governmental Funds

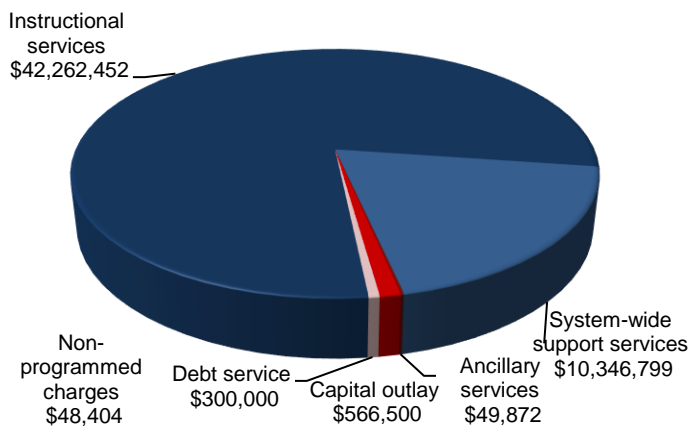


Business-Type Funds

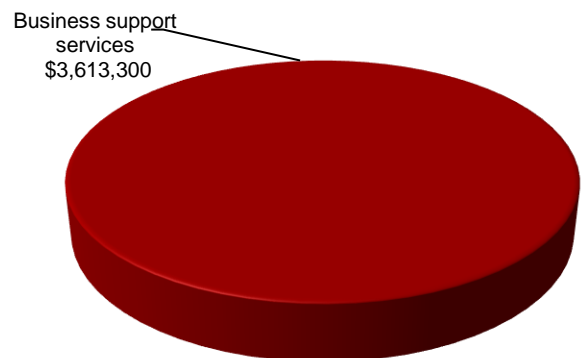


EXPENDITURES / EXPENSES

Governmental Funds



Business-Type Funds



**SCOTLAND COUNTY BOARD OF EDUCATION
BUDGET – ALL FUNDS**

2017-2018 BUDGET – ALL FUNDS HIGHLIGHTS

U.S. Government revenues in the budget resolution and in the forecasted budgets are showing significant decreases compared to audited actual data for the past four years. Several federal grant applications that we receive through the Federal Grants Fund were not approved prior to the budget being adopted. Therefore, no revenues/expenditures have been included in the 2017-2018 budget resolution or forecasted budgets for these grants. The audited actual revenues/expenditures for these grants in the prior year were \$2,996,394. The Board anticipates revenues and expenditures for these grants to remain comparable with the prior year.

The State Public School Fund includes appropriations from the N.C. Department of Public Instruction (DPI) for the current operating expenditures of the public school system. For fiscal year 2017-2018, the proposed budget for the State Public School Fund is \$39,349,064. Revenues for several programs within the State Public School Fund are allotted to the Board based on actual costs rather than the Board receiving a fixed dollar allotment. Therefore, numerous budget adjustments will be made throughout the fiscal year which will affect the adopted budget resolution and will also impact forecasted budget amounts for revenues and related expenditures.

The most significant fluctuations noted in the eight-year comparison on the following page are due to the federal and State grants discussed above. Once all final budget amendments are made, the Board is not anticipating significant fluctuations for fiscal year 2017-2018 or for the forecasted budgets that are presented when compared to audited actual results for the past four years.

SCOTLAND COUNTY BOARD OF EDUCATION
BUDGET SUMMARY - ALL FUNDS

	2017-2018 Budget <u>Resolution</u>	2018-2019 Forecasted <u>Budget</u>	2019-2020 Forecasted <u>Budget</u>	2020-2021 Forecasted <u>Budget</u>
Revenues:				
Food sales	\$ 225,000	\$ 226,187	\$ 227,431	\$ 228,732
U.S. Government	5,165,894	5,732,905	5,785,918	5,799,003
State of North Carolina	39,740,564	40,457,946	41,117,335	41,792,748
Scotland County	10,644,895	10,412,135	10,412,135	10,209,892
Other	<u>1,031,735</u>	<u>632,365</u>	<u>766,848</u>	<u>770,083</u>
Total revenues	<u>56,808,088</u>	<u>57,461,538</u>	<u>58,309,667</u>	<u>58,800,458</u>
Expenditures/Expenses:				
Instructional services	42,262,452	42,859,664	43,006,367	43,733,127
System-wide support services	10,346,799	10,744,075	10,742,678	10,910,484
Ancillary services	49,872	48,472	49,441	50,430
Non-programmed charges	48,404	49,428	50,416	51,425
Capital outlay	566,500	575,000	575,000	575,000
Debt service	300,000	300,000	300,000	300,000
Business support services	<u>3,613,300</u>	<u>3,632,358</u>	<u>3,652,331</u>	<u>3,673,229</u>
Total expenditures/expenses	<u>57,187,327</u>	<u>58,208,997</u>	<u>58,376,233</u>	<u>59,293,695</u>
Net change in fund balance/net position	(379,239)	(747,459)	(66,566)	(493,237)
Fund balance/net position, beginning of year	<u>4,422,301</u>	<u>4,043,062</u>	<u>3,295,603</u>	<u>3,229,037</u>
Fund balance/net position, end of year	<u>\$ 4,043,062</u>	<u>\$ 3,295,603</u>	<u>\$ 3,229,037</u>	<u>\$ 2,735,800</u>

**SCOTLAND COUNTY BOARD OF EDUCATION
BUDGET – GOVERNMENTAL FUNDS**

2017-2018 BUDGET – GOVERNMENTAL FUNDS HIGHLIGHTS

U.S. Government revenues in the budget resolution and in the forecasted budgets are showing significant decreases compared to audited actual data for the prior year. Several federal grant applications that we receive through the Federal Grants Fund were not approved prior to the budget being adopted. Therefore, no revenues/expenditures have been included in the 2017-2018 budget resolution or forecasted budgets for these grants. The audited actual revenues/expenditures for these grants in the prior year were \$2,996,394. The Board anticipates revenues and expenditures for these grants to remain comparable with the prior year.

The State Public School Fund includes appropriations from the N.C. Department of Public Instruction (DPI) for the current operating expenditures of the public school system. For fiscal year 2017-2018, the proposed budget for the State Public School Fund is \$39,349,064. Revenues for several programs within the State Public School Fund are allotted to the Board based on actual costs rather the Board receiving a fixed dollar allotment. Therefore, numerous budget adjustments will be made throughout the fiscal year which will affect the adopted budget resolution and will also impact forecasted budget amounts for revenues and related expenditures.

Once all final budget amendments are made, the Board is not anticipating significant fluctuations for fiscal year 2017-2018 or for the forecasted budgets that are presented when compared to audited actual results for the prior year.

**SCOTLAND COUNTY BOARD OF EDUCATION
BUDGET SUMMARY - GOVERNMENTAL FUNDS**

	2017-2018 Budget <u>Resolution</u>	2018-2019 Forecasted <u>Budget</u>	2019-2020 Forecasted <u>Budget</u>	2020-2021 Forecasted <u>Budget</u>
Revenues:				
U.S. Government	\$ 1,780,894	\$ 2,330,052	\$ 2,364,353	\$ 2,357,860
State of North Carolina	39,740,564	40,457,946	41,117,335	41,792,748
Scotland County	10,644,895	10,412,135	10,412,135	10,209,892
Other	<u>1,028,435</u>	<u>629,047</u>	<u>763,513</u>	<u>766,729</u>
Total revenues	<u>53,194,788</u>	<u>53,829,180</u>	<u>54,657,336</u>	<u>55,127,229</u>
Expenditures:				
Instructional services	42,262,452	42,859,664	43,006,367	43,733,127
System-wide support services	10,346,799	10,744,075	10,742,678	10,910,484
Ancillary services	49,872	48,472	49,441	50,430
Non-programmed charges	48,404	49,428	50,416	51,425
Capital outlay	566,500	575,000	575,000	575,000
Debt service	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>
Total expenditures	<u>53,574,027</u>	<u>54,576,639</u>	<u>54,723,902</u>	<u>55,620,466</u>
Net change in fund balance	(379,239)	(747,459)	(66,566)	(493,237)
Fund balance, beginning of year	<u>3,050,343</u>	<u>2,671,104</u>	<u>1,923,645</u>	<u>1,857,079</u>
Fund balance, end of year	<u><u>\$ 2,671,104</u></u>	<u><u>\$ 1,923,645</u></u>	<u><u>\$ 1,857,079</u></u>	<u><u>\$ 1,363,842</u></u>

**SCOTLAND COUNTY BOARD OF EDUCATION
BUDGET – BUSINESS-TYPE FUNDS**

2017-2018 BUDGET – BUSINESS-TYPE FUNDS HIGHLIGHTS

The Board has one business-type fund, the School Food Service Fund, which is used to account for the food service program within the school system. The majority of revenues in this fund are generated from federal reimbursements while expenses are primarily for food costs, salaries and related benefits.

The district is entering the fourth year of the Community Eligibility Provision (CEP), which provides free breakfast and lunch to all students. A conservative budget was used for the 2017-2018 year and forecasted years due to federal reimbursements being tied so closely to participation. Appropriate budget amendments will be made during the year to adjust budgeted revenues and expenses higher or lower based on actual participation levels and anticipated expenses.

**SCOTLAND COUNTY BOARD OF EDUCATION
BUDGET SUMMARY - BUSINESS-TYPE FUNDS**

	2017-2018 Budget Resolution	2018-2019 Forecasted Budget	2019-2020 Forecasted Budget	2020-2021 Forecasted Budget
Revenues:				
Food sales	\$ 225,000	\$ 226,187	\$ 227,431	\$ 228,732
U.S. Government	3,385,000	3,402,853	3,421,565	3,441,143
Other revenues	<u>3,300</u>	<u>3,318</u>	<u>3,335</u>	<u>3,354</u>
Total revenues	<u>3,613,300</u>	<u>3,632,358</u>	<u>3,652,331</u>	<u>3,673,229</u>
Expenses:				
Business support services	<u>3,613,300</u>	<u>3,632,358</u>	<u>3,652,331</u>	<u>3,673,229</u>
Change in net position	-	-	-	-
Net position, beginning of year	<u>1,371,958</u>	<u>1,371,958</u>	<u>1,371,958</u>	<u>1,371,958</u>
Net position, end of year	<u><u>\$ 1,371,958</u></u>	<u><u>\$ 1,371,958</u></u>	<u><u>\$ 1,371,958</u></u>	<u><u>\$ 1,371,958</u></u>

**SCOTLAND COUNTY BOARD OF EDUCATION
STATE PUBLIC SCHOOL FUND BUDGET**

2017-2018 STATE PUBLIC SCHOOL FUND BUDGET HIGHLIGHTS

The State Public School Fund includes appropriations from the N.C. Department of Public Instruction (DPI) for the current operating expenditures of the public school system. For fiscal year 2017-2018, the proposed budget for the State Public School Fund is \$39,349,064. All of the revenue to support this fund is generated from the State of North Carolina and its taxing authority. It comprises 69.3% of the overall budget and its budgeted expenditures consist of 88.0% instructional services, 11.9% system-wide support services, and 0.1% ancillary services.

Numerous budget adjustments will be made throughout the fiscal year which will affect the adopted budget resolution, some of which are described below:

- PRC 001 – Classroom Teachers - \$17,643,722 included in the current year budget resolution. However, the audited actual amount from the prior year was \$16,065,042. This is used to pay classroom teachers of those coded to position allotments. Therefore, the Board's expenditures for these teachers are unknown at the time the budget is adopted. The Board anticipates these expenditures will increase over the prior year actual expenditures due to the increase in teacher pay in the current year, which is an average increase of 2.7%.
- PRC 009 – Non-Contributory Employee Benefits – no amount was included in the current year budget resolution. However, the audited actual amount from the prior year was \$509,005. This is used to pay all employer-matching benefits of employee salary expenditures coded to position allotments. The Board's portion of health insurance and retirement costs are unknown at the time the budget is adopted. Therefore, budget adjustments will be made throughout the year as actual expenditures become known.

**SCOTLAND COUNTY BOARD OF EDUCATION
STATE PUBLIC SCHOOL FUND BUDGET SUMMARY**

	2017-2018 Budget Resolution	2018-2019 Forecasted Budget	2019-2020 Forecasted Budget	2020-2021 Forecasted Budget
Revenues:				
State of North Carolina	<u>\$ 39,349,064</u>	<u>\$ 40,057,946</u>	<u>\$ 40,717,335</u>	<u>\$ 41,392,748</u>
Expenditures:				
Instructional services	34,614,885	35,051,917	35,642,825	36,247,754
System-wide support services	4,684,307	4,957,557	5,025,069	5,094,564
Ancillary services	<u>49,872</u>	<u>48,472</u>	<u>49,441</u>	<u>50,430</u>
Total expenditures	<u>39,349,064</u>	<u>40,057,946</u>	<u>40,717,335</u>	<u>41,392,748</u>
Net change in fund balance	-	-	-	-
Fund balance, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, end of year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

SCOTLAND COUNTY BOARD OF EDUCATION
STATE PUBLIC SCHOOL FUND REVENUES

	<u>2017-2018 Budget Resolution</u>	<u>2018-2019 Forecasted Budget</u>	<u>2019-2020 Forecasted Budget</u>	<u>2020-2021 Forecasted Budget</u>
State of North Carolina: State Public School Fund	<u>\$ 39,349,064</u>	<u>\$ 40,057,946</u>	<u>\$ 40,717,335</u>	<u>\$ 41,392,748</u>
Total State Public School Fund revenues	<u><u>\$ 39,349,064</u></u>	<u><u>\$ 40,057,946</u></u>	<u><u>\$ 40,717,335</u></u>	<u><u>\$ 41,392,748</u></u>

**SCOTLAND COUNTY BOARD OF EDUCATION
STATE PUBLIC SCHOOL FUND EXPENDITURES BY OBJECT**

	2017-2018 Budget <u>Resolution</u>	2018-2019 Forecasted <u>Budget</u>	2019-2020 Forecasted <u>Budget</u>	2020-2021 Forecasted <u>Budget</u>
Expenditures:				
Instructional services:				
Salaries and benefits	\$ 33,231,658	\$ 32,298,692	\$ 32,944,663	\$ 33,603,555
Materials and supplies	631,256	1,256,475	1,231,346	1,206,719
Repairs and maintenance	9,037	17,988	17,628	17,275
Equipment	143,421	285,470	279,761	274,166
Contracted services	508,665	1,012,465	992,216	972,372
Insurance	6,234	12,408	12,160	11,917
Other	84,614	168,419	165,051	161,750
	<u>34,614,885</u>	<u>35,051,917</u>	<u>35,642,825</u>	<u>36,247,754</u>
Total instructional services				
System-wide support services:				
Salaries and benefits	4,286,902	4,166,547	4,249,878	4,334,876
Materials and supplies	15,000	29,857	29,260	28,675
Repairs and maintenance	346,865	690,413	676,605	663,073
Equipment	26,000	51,751	50,716	49,702
Contracted services	6,740	13,416	13,148	12,885
Other	2,800	5,573	5,462	5,353
	<u>4,684,307</u>	<u>4,957,557</u>	<u>5,025,069</u>	<u>5,094,564</u>
Total system-wide support services				
Ancillary services				
Salaries and benefits	49,872	48,472	49,441	50,430
	<u>49,872</u>	<u>48,472</u>	<u>49,441</u>	<u>50,430</u>
Total State Public School Fund expenditures				
	<u>\$ 39,349,064</u>	<u>\$ 40,057,946</u>	<u>\$ 40,717,335</u>	<u>\$ 41,392,748</u>

**SCOTLAND COUNTY BOARD OF EDUCATION
GENERAL FUND BUDGET**

2017-2018 GENERAL FUND BUDGET HIGHLIGHTS

The General Fund is the general operating fund of the Board. The General Fund accounts for all financial resources except those that are required to be accounted for in another fund. This fund is the “Local Current Expense Fund,” which is mandated by State law [G.S. 115C-426]. For fiscal year 2017-2018, the proposed budget for the General Fund of the school district is \$11,614,745. Approximately 89.1% of the revenue to support this fund is generated locally through the County and its taxing authority. Other revenues include Medicaid reimbursements, State and federal flow-through grants, locally awarded grants, other local revenue, and federal revenue in the form of JROTC and Gear Up NC Grant reimbursements. It comprises 19.8% of the overall budget and its budgeted expenditures consist of 56.4% instructional services, 43.5% system-wide support services, and 0.1% non-programmed charges.

The Board is expecting a decrease in county appropriations of approximately \$238,000 from the prior year. The NC Pre-Kindergarten Program budget was not received from the program director prior to the budget being adopted. Also, the Indian Education grant for the 2017-2018 fiscal year had not been approved prior to the adoption of the budget resolution. Therefore, no amounts have been included in the 2017-2018 budget resolution. Budget adjustments will be made once the NC Pre-Kindergarten Program budget is received and the Indian Education grant has been approved for the current fiscal year. The Board anticipates revenues for these grants remaining consistent with the prior year. The decreases in funding from the County, as well as other anticipated decreases in funding, necessitated that the Board budget to spend \$379,239 in fund balance in order to continue to provide comparable services to the prior year.

The General Fund’s fund balance at the beginning of the 2017-2018 fiscal year of \$2,964,550 consists of the following classifications:

Restricted:	
Stabilization by State statute - <i>portion of fund balance that is restricted by State law [G.S. 115c-425(a)] for amounts owed to the Board.</i>	\$ 307,181
Assigned:	
Subsequent year's expenditures - <i>portion of fund balance that is appropriated in the next year's budget that is not already classified as restricted.</i>	379,239
Unassigned - <i>the portion of fund balance that has not been restricted, committed, or assigned to specific purposes or other funds.</i>	<u>2,278,130</u>
	<u><u>\$ 2,964,550</u></u>

**SCOTLAND COUNTY BOARD OF EDUCATION
GENERAL FUND BUDGET SUMMARY**

	2017-2018 Budget Resolution	2018-2019 Forecasted Budget	2019-2020 Forecasted Budget	2020-2021 Forecasted Budget
Revenues:				
U.S. Government	\$ 37,176	\$ 615,000	\$ 615,000	\$ 615,000
Scotland County	10,344,895	10,112,135	10,112,135	9,909,892
Other	853,435	454,047	588,513	591,729
Total revenues	<u>11,235,506</u>	<u>11,181,182</u>	<u>11,315,648</u>	<u>11,116,621</u>
Expenditures:				
Instructional services	6,556,661	6,733,988	6,268,308	6,393,674
System-wide support services	5,050,123	5,186,477	5,105,567	5,207,678
Non-programmed charges	7,961	8,176	8,339	8,506
Total expenditures	<u>11,614,745</u>	<u>11,928,641</u>	<u>11,382,214</u>	<u>11,609,858</u>
Net change in fund balance	(379,239)	(747,459)	(66,566)	(493,237)
Fund balance, beginning of year	<u>2,964,550</u>	<u>2,585,311</u>	<u>1,837,852</u>	<u>1,771,286</u>
Fund balance, end of year	<u><u>\$ 2,585,311</u></u>	<u><u>\$ 1,837,852</u></u>	<u><u>\$ 1,771,286</u></u>	<u><u>\$ 1,278,049</u></u>

**SCOTLAND COUNTY BOARD OF EDUCATION
GENERAL FUND REVENUES AND FUND BALANCE APPROPRIATED**

	2017-2018 Budget Resolution	2018-2019 Forecasted Budget	2019-2020 Forecasted Budget	2020-2021 Forecasted Budget
U.S. Government:				
Indian Education	\$ -	\$ 481,508	\$ 481,508	\$ 481,508
Workforce Investment Act	37,176	\$ 133,492	133,492	133,492
ROTC	-	-	-	-
Gear Up NC Grant	-	-	-	-
Total U.S. Government	<u>37,176</u>	<u>615,000</u>	<u>615,000</u>	<u>615,000</u>
State of North Carolina:				
NC Pre-Kindergarten Program	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Scotland County:				
County appropriations	<u>10,344,895</u>	<u>10,112,135</u>	<u>10,112,135</u>	<u>9,909,892</u>
Other:				
Private grants and programs	-	-	-	-
Fines and forfeitures	-	-	-	-
Other refunds and reimbursements	25,000	13,301	17,240	17,334
Medicaid reimbursement program	420,432	223,679	289,922	291,506
Rental of school property	8,000	4,256	5,516	5,546
Interest earned on investment	15,000	7,980	10,343	10,400
Indirect costs allocated	350,000	186,208	241,353	242,672
Miscellaneous	<u>35,003</u>	<u>18,623</u>	<u>24,139</u>	<u>24,271</u>
Total other	<u>853,435</u>	<u>454,047</u>	<u>588,513</u>	<u>591,729</u>
Fund balance appropriated	<u>379,239</u>	<u>747,459</u>	<u>66,566</u>	<u>493,237</u>
Total General Fund revenues and fund balance appropriated	<u><u>\$ 11,614,745</u></u>	<u><u>\$ 11,928,641</u></u>	<u><u>\$ 11,382,214</u></u>	<u><u>\$ 11,609,858</u></u>

**SCOTLAND COUNTY BOARD OF EDUCATION
GENERAL FUND EXPENDITURES BY OBJECT**

	2017-2018 Budget Resolution	2018-2019 Forecasted Budget	2019-2020 Forecasted Budget	2020-2021 Forecasted Budget
Expenditures:				
Instructional services:				
Salaries and benefits	\$ 5,620,867	\$ 5,772,927	\$ 5,015,394	\$ 5,115,702
Materials and supplies	432,498	444,175	725,690	740,204
Utilities	1,546	1,588	1,620	1,652
Repairs and maintenance	42,100	43,237	44,102	44,984
Equipment	81,580	83,783	85,459	87,168
Contracted services	241,150	247,661	252,614	257,666
Insurance	600	616	628	641
Other	136,320	140,001	142,801	145,657
Total instructional services	<u>6,556,661</u>	<u>6,733,988</u>	<u>6,268,308</u>	<u>6,393,674</u>
System-wide support services:				
Salaries and benefits	1,526,076	1,567,280	1,361,619	1,388,851
Materials and supplies	83,078	85,321	139,396	142,184
Utilities	1,580,393	1,623,064	1,655,525	1,688,636
Repairs and maintenance	753,380	773,721	789,195	804,979
Rentals/Leases	43,500	44,675	45,569	46,480
Equipment	12,000	12,324	12,570	12,821
Contracted services	736,233	756,111	771,233	786,658
Insurance	179,963	184,822	188,518	192,288
Other	135,500	139,159	141,942	144,781
Total system-wide support services	<u>5,050,123</u>	<u>5,186,477</u>	<u>5,105,567</u>	<u>5,207,678</u>
Non-programmed charges:				
Indirect cost	1,131	1,162	1,185	1,209
Unbudgeted funds	6,830	7,014	7,154	7,297
Total non-programmed charges	<u>7,961</u>	<u>8,176</u>	<u>8,339</u>	<u>8,506</u>
Total General Fund expenditures	<u>\$ 11,614,745</u>	<u>\$ 11,928,641</u>	<u>\$ 11,382,214</u>	<u>\$ 11,609,858</u>

**SCOTLAND COUNTY BOARD OF EDUCATION
FEDERAL GRANTS FUND BUDGET**

2017-2018 FEDERAL GRANTS FUND BUDGET HIGHLIGHTS

The Federal Grants Fund includes appropriations from the U.S. Government for the current operating expenditures of the public school system. It comprises 3.1% of the overall budget and its budgeted expenditures consist of 62.6% instructional services, 35.1% system-wide support services, and 2.3% non-programmed charges.

The Title I and Supporting Effective Instruction grant applications were not approved prior to the budget being adopted. Therefore, no amounts have been included in the 2017-2018 budget resolution. The audited actual amounts from the prior year were \$2,658,579 and \$337,815, respectively. The Board anticipates revenues and expenditures for these grants remaining consistent with the prior year. Budgeted Federal Grants Fund revenues and expenditures remained relatively flat among the other programs. Only minor fluctuations in funding for the various federal programs offered by the Board are expected.

**SCOTLAND COUNTY BOARD OF EDUCATION
FEDERAL GRANTS FUND BUDGET SUMMARY**

	<u>2017-2018 Budget Resolution</u>	<u>2018-2019 Forecasted Budget</u>	<u>2019-2020 Forecasted Budget</u>	<u>2020-2021 Forecasted Budget</u>
Revenues:				
U.S. Government	<u>\$ 1,743,718</u>	<u>\$ 1,715,052</u>	<u>\$ 1,749,353</u>	<u>\$ 1,742,860</u>
Expenditures:				
Instructional services	1,090,906	1,073,759	1,095,234	1,091,699
System-wide support services	612,369	600,041	612,042	608,242
Non-programmed charges	<u>40,443</u>	<u>41,252</u>	<u>42,077</u>	<u>42,919</u>
Total expenditures	<u>1,743,718</u>	<u>1,715,052</u>	<u>1,749,353</u>	<u>1,742,860</u>
Net change in fund balance	-	-	-	-
Fund balance, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, end of year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**SCOTLAND COUNTY BOARD OF EDUCATION
FEDERAL GRANTS FUND REVENUES BY PRC**

	2017-2018 Budget <u>Resolution</u>	2018-2019 Forecasted <u>Budget</u>	2019-2020 Forecasted <u>Budget</u>	2020-2021 Forecasted <u>Budget</u>
U.S. Government:				
Vocational Education - Program Development	\$ 104,754	\$ 103,032	\$ 105,093	\$ 104,703
Special Education Cluster	1,590,182	1,564,040	1,595,320	1,589,399
Abstinence Education	<u>48,782</u>	<u>47,980</u>	<u>48,940</u>	<u>48,758</u>
Total U.S. Government	<u>1,743,718</u>	<u>1,715,052</u>	<u>1,749,353</u>	<u>1,742,860</u>
Total Federal Grants Fund revenues	<u>\$ 1,743,718</u>	<u>\$ 1,715,052</u>	<u>\$ 1,749,353</u>	<u>\$ 1,742,860</u>

**SCOTLAND COUNTY BOARD OF EDUCATION
FEDERAL GRANTS FUND EXPENDITURES BY OBJECT**

	2017-2018 Budget Resolution	2018-2019 Forecasted Budget	2019-2020 Forecasted Budget	2020-2021 Forecasted Budget
Expenditures:				
Instructional services:				
Salaries and benefits	\$ 920,755	\$ 900,206	\$ 918,210	\$ 911,134
Materials and supplies	76,009	77,529	79,080	80,662
Repairs and maintenance	5,073	5,174	5,277	5,383
Equipment	37,153	37,896	38,654	39,427
Other	<u>51,916</u>	<u>52,954</u>	<u>54,013</u>	<u>55,093</u>
Total instructional services	<u>1,090,906</u>	<u>1,073,759</u>	<u>1,095,234</u>	<u>1,091,699</u>
System-wide support services:				
Salaries and benefits	580,707	567,746	579,101	574,642
Materials and supplies	4,613	4,705	4,799	4,895
Contracted services	10,000	10,200	10,404	10,612
Other	<u>17,049</u>	<u>17,390</u>	<u>17,738</u>	<u>18,093</u>
Total system-wide support services	<u>612,369</u>	<u>600,041</u>	<u>612,042</u>	<u>608,242</u>
Non-programmed charges:				
Indirect cost	<u>40,443</u>	<u>41,252</u>	<u>42,077</u>	<u>42,919</u>
Total Federal Grants Fund expenditures	<u><u>\$ 1,743,718</u></u>	<u><u>\$ 1,715,052</u></u>	<u><u>\$ 1,749,353</u></u>	<u><u>\$ 1,742,860</u></u>

**SCOTLAND COUNTY BOARD OF EDUCATION
CAPITAL OUTLAY FUND BUDGET**

2017-2018 CAPITAL OUTLAY FUND BUDGET HIGHLIGHTS

The Capital Outlay Fund accounts for financial resources to be used for the acquisition and construction of major capital facilities (other than those financed by proprietary funds and trust funds). It is mandated by State law [G.S.115C-426]. Scotland County appropriations, restricted sales tax moneys, proceeds of county debt issued for public school construction, lottery proceeds, as well as certain State assistance fund capital projects. The Capital Outlay Fund has budgeted revenues totaling \$866,500.

The Board is limited by State law [G.S. 115C-528] with regards to the types of debt it can issue and for what purpose that debt can be used. Under this statute, the Board is generally only allowed to issue debt for allowable equipment, vehicles and mobile classrooms. The County would be required to issue debt for school capital construction. Legal debt limits do not apply to the Board due to the fact that they do not have taxing authority. The debt service expenditures included in the following budget summary are related to installment purchases of yellow buses for which the NC Department of Public Instruction (DPI) makes the debt service payment on behalf of the Board. Under the terms of the arrangement with DPI, the Board is only responsible for the principal payment and DPI makes the interest payments. Therefore, all debt service expenditures reflected in the budget summary are for principal only.

In the State of North Carolina, yellow buses are purchased by school districts through installment purchase agreements entered into between the school districts and the financing entity. DPI makes the debt service payments on behalf of the school districts for the yellow buses. The school district makes various accounting entries throughout the year as DPI makes these debt service payments and as new installment purchase agreements are entered into. All of these entries are due to noncash transactions. The bus entries will be made during the year upon notification from DPI of the appropriate amounts. There is also additional revenue generated by programs using the district's activity buses and reimbursing the district for fuel costs that will be adjusted throughout the year.

The Board's capital outlay fund balance has dropped 89%, or \$671,858, in the past ten years. This remains a concern due to the lack of visibility the board has in potential building failure and an aging activity bus fleet. The board's average age of building is 46 years old.

In recent years, the capital outlay appropriation has remained largely flat, with only small increases or decreases annually. The capital outlay appropriation has enabled us to address only the most urgent needs through repair or replacement. Consequently, our list of capital needs requiring immediate attention has continued to grow. We have been, and we will continue to be, fiscally conservative because we fully appreciate our responsibility to be excellent stewards of public resources directed to our schools. However, during this recent cycle of essentially flat capital outlay funding, the cost of maintaining core services and providing necessary materials and supplies has continued to grow. Currently, our capital outlay expense fund balance is insufficient to address the needs reflected in our Budget Resolution.

The Capital Outlay Fund's fund balance at the beginning of the 2017-2018 fiscal year of \$85,793 is all classified as Restricted – *portion of fund balance that can only be used for school capital outlay by State law [G.S. 159-18 through 22]*.

**SCOTLAND COUNTY BOARD OF EDUCATION
CAPITAL OUTLAY FUND BUDGET SUMMARY**

	2017-2018 Budget Resolution	2018-2019 Forecasted Budget	2019-2020 Forecasted Budget	2020-2021 Forecasted Budget
Revenues:				
State of North Carolina	\$ 391,500	\$ 400,000	\$ 400,000	\$ 400,000
Scotland County	300,000	300,000	300,000	300,000
Other	175,000	175,000	175,000	175,000
Total revenues	<u>866,500</u>	<u>875,000</u>	<u>875,000</u>	<u>875,000</u>
Expenditures:				
Capital outlay	566,500	575,000	575,000	575,000
Debt service	300,000	300,000	300,000	300,000
Total expenditures	<u>866,500</u>	<u>875,000</u>	<u>875,000</u>	<u>875,000</u>
Net change in fund balance	-	-	-	-
Fund balance, beginning of year	<u>85,793</u>	<u>85,793</u>	<u>85,793</u>	<u>85,793</u>
Fund balance, end of year	<u><u>\$ 85,793</u></u>	<u><u>\$ 85,793</u></u>	<u><u>\$ 85,793</u></u>	<u><u>\$ 85,793</u></u>

SCOTLAND COUNTY BOARD OF EDUCATION
CAPITAL OUTLAY FUND REVENUES

	<u>2017-2018 Budget Resolution</u>	<u>2018-2019 Forecasted Budget</u>	<u>2019-2020 Forecasted Budget</u>	<u>2020-2021 Forecasted Budget</u>
State of North Carolina:				
Public school capital fund - lottery	<u>\$ 391,500</u>	<u>\$ 400,000</u>	<u>\$ 400,000</u>	<u>\$ 400,000</u>
Scotland County:				
County appropriations	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>
Other:				
Fines and forfeitures	<u>175,000</u>	<u>175,000</u>	<u>175,000</u>	<u>175,000</u>
Total Capital Outlay Fund revenues	<u>\$ 866,500</u>	<u>\$ 875,000</u>	<u>\$ 875,000</u>	<u>\$ 875,000</u>

**SCOTLAND COUNTY BOARD OF EDUCATION
CAPITAL OUTLAY FUND EXPENDITURES**

	2017-2018 Budget Resolution	2018-2019 Forecasted Budget	2019-2020 Forecasted Budget	2020-2021 Forecasted Budget
Capital outlay:				
Buildings and improvements	\$ 439,500	\$ 530,000	\$ 530,000	\$ 530,000
Furnishings and equipment	127,000	45,000	45,000	45,000
Total capital outlay	<u>566,500</u>	<u>575,000</u>	<u>575,000</u>	<u>575,000</u>
Debt service	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>
Total Capital Outlay Fund expenditures	<u><u>\$ 866,500</u></u>	<u><u>\$ 875,000</u></u>	<u><u>\$ 875,000</u></u>	<u><u>\$ 875,000</u></u>

**SCOTLAND COUNTY BOARD OF EDUCATION
SCHOOL FOOD SERVICE FUND BUDGET**

2017-2018 SCHOOL FOOD SERVICE FUND BUDGET HIGHLIGHTS

The School Food Service Fund is used to account for the food service program within the school system. The Food Service Budget is housed in a completely separate fund and is totally self-sufficient. Revenue is generated from mostly federal reimbursements since the district participates 100% in the Community Eligibility Provision.

Entering the fourth year of the Community Eligibility Provision, which provides free breakfast and lunch to all students, a conservative budget was used due to the reimbursements being tied so closely to participation. Appropriate entries will be made during the year to adjust the budget higher or lower based on actual participation levels and anticipated expenditures.

**SCOTLAND COUNTY BOARD OF EDUCATION
SCHOOL FOOD SERVICE FUND BUDGET SUMMARY**

	<u>2017-2018 Budget Resolution</u>	<u>2018-2019 Forecasted Budget</u>	<u>2019-2020 Forecasted Budget</u>	<u>2020-2021 Forecasted Budget</u>
Revenues:				
Food sales	\$ 225,000	\$ 226,187	\$ 227,431	\$ 228,732
U.S. Government	3,385,000	3,402,853	3,421,565	3,441,143
Other	<u>3,300</u>	<u>3,318</u>	<u>3,335</u>	<u>3,354</u>
Total revenues	<u>3,613,300</u>	<u>3,632,358</u>	<u>3,652,331</u>	<u>3,673,229</u>
Expenses:				
Business support services	<u>3,613,300</u>	<u>3,632,358</u>	<u>3,652,331</u>	<u>3,673,229</u>
Change in net position	-	-	-	-
Net position, beginning of year	<u>1,371,958</u>	<u>1,371,958</u>	<u>1,371,958</u>	<u>1,371,958</u>
Net position, end of year	<u><u>\$ 1,371,958</u></u>	<u><u>\$ 1,371,958</u></u>	<u><u>\$ 1,371,958</u></u>	<u><u>\$ 1,371,958</u></u>

SCOTLAND COUNTY BOARD OF EDUCATION
SCHOOL FOOD SERVICE FUND REVENUES

	2017-2018 Budget Resolution	2018-2019 Forecasted Budget	2019-2020 Forecasted Budget	2020-2021 Forecasted Budget
Food sales:				
Supplemental sales	\$ 170,000	\$ 170,897	\$ 171,837	\$ 172,820
Catered supplements	15,000	15,079	15,162	15,249
Other sales	40,000	40,211	40,432	40,663
Total food sales	<u>225,000</u>	<u>226,187</u>	<u>227,431</u>	<u>228,732</u>
U.S. Government:				
USDA reimbursements	3,100,000	3,116,349	3,133,486	3,151,416
USDA commodities	250,000	251,319	252,701	254,147
Summer feeding program	35,000	35,185	35,378	35,580
Total U.S. Government	<u>3,385,000</u>	<u>3,402,853</u>	<u>3,421,565</u>	<u>3,441,143</u>
Other:				
Interest	3,000	3,016	3,033	3,050
Miscellaneous revenues	300	302	302	304
Total other	<u>3,300</u>	<u>3,318</u>	<u>3,335</u>	<u>3,354</u>
Total School Food Service Fund revenues	<u><u>\$ 3,613,300</u></u>	<u><u>\$ 3,632,358</u></u>	<u><u>\$ 3,652,331</u></u>	<u><u>\$ 3,673,229</u></u>

SCOTLAND COUNTY BOARD OF EDUCATION
SCHOOL FOOD SERVICE FUND EXPENSES

	2017-2018 Budget <u>Resolution</u>	2018-2019 Forecasted <u>Budget</u>	2019-2020 Forecasted <u>Budget</u>	2020-2021 Forecasted <u>Budget</u>
Business support services:				
Purchase of food	\$ 1,002,500	\$ 992,475	\$ 982,550	\$ 972,725
Donated commodities	180,000	178,200	176,418	174,654
Salaries and benefits	1,839,700	1,876,494	1,914,024	1,952,304
Materials and supplies	145,000	143,550	142,115	140,694
Repairs and maintenance	35,000	34,650	34,304	33,961
Equipment expenses	138,900	137,511	136,136	134,775
Contracted services	16,000	15,840	15,682	15,525
Indirect cost	240,000	237,600	235,224	232,872
Other	16,200	16,038	15,878	15,719
	<u>3,613,300</u>	<u>3,632,358</u>	<u>3,652,331</u>	<u>3,673,229</u>
Total business support services				
	<u>3,613,300</u>	<u>3,632,358</u>	<u>3,652,331</u>	<u>3,673,229</u>
Total School Food Service Fund expenses	<u>\$ 3,613,300</u>	<u>\$ 3,632,358</u>	<u>\$ 3,652,331</u>	<u>\$ 3,673,229</u>

SCOTLAND COUNTY BOARD OF EDUCATION
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
GENERAL FUND
For the Fiscal Year Ended June 30, 2017

	General Fund			Variance With Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
Revenues:				
State of North Carolina	\$ 1,292,612	\$ 1,344,611	\$ 1,344,611	\$ -
Scotland County	10,583,014	10,583,014	10,583,014	-
U.S. Government	306,777	475,374	426,192	(49,182)
Other	<u>751,928</u>	<u>917,790</u>	<u>909,621</u>	<u>(8,169)</u>
Total revenues	<u>12,934,331</u>	<u>13,320,789</u>	<u>13,263,438</u>	<u>(57,351)</u>
Expenditures:				
Current:				
Instructional services	8,007,779	7,560,971	7,658,915	(97,944)
System-wide support services	5,300,908	6,119,455	6,336,053	(216,598)
Ancillary services	-	800	777	23
Non-programmed charges	<u>6,516</u>	<u>20,435</u>	<u>20,435</u>	<u>-</u>
Total expenditures	<u>13,315,203</u>	<u>13,701,661</u>	<u>14,016,180</u>	<u>(314,519)</u>
Revenues over (under) expenditures	(380,872)	(380,872)	(752,742)	(371,870)
Other financing uses:				
Transfers to other funds	-	-	-	-
Fund balance appropriated	<u>380,872</u>	<u>380,872</u>	-	<u>(380,872)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	(752,742)	<u>\$ (752,742)</u>
Fund balances:				
Beginning of year			<u>3,717,292</u>	
End of year			<u>\$ 2,964,550</u>	

SCOTLAND COUNTY BOARD OF EDUCATION
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
STATE PUBLIC SCHOOL FUND
For the Fiscal Year Ended June 30, 2017

	State Public School Fund			Variance With
	Original	Final	Actual	Final Budget
	Budget	Budget		Positive
				(Negative)
Revenues:				
State of North Carolina	\$ 40,617,251	\$ 42,336,310	\$ 40,203,296	\$ (2,133,014)
Scotland County	-	-	-	-
U.S. Government	-	-	-	-
Other	-	-	-	-
Total revenues	<u>40,617,251</u>	<u>42,336,310</u>	<u>40,203,296</u>	<u>(2,133,014)</u>
Expenditures:				
Current:				
Instructional services	35,612,001	36,566,263	34,710,164	1,856,099
System-wide support services	4,959,091	5,717,772	5,440,857	276,915
Ancillary services	-	4,669	4,669	-
Non-programmed charges	-	-	-	-
Total expenditures	<u>40,571,092</u>	<u>42,288,704</u>	<u>40,155,690</u>	<u>2,133,014</u>
Revenues over (under) expenditures	46,159	47,606	47,606	-
Other financing uses:				
Transfers to other funds	(46,159)	(47,606)	(47,606)	-
Fund balance appropriated	-	-	-	-
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund balances:				
Beginning of year			-	
End of year			<u>\$ -</u>	

SCOTLAND COUNTY BOARD OF EDUCATION
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FEDERAL GRANTS FUND
For the Fiscal Year Ended June 30, 2017

	Federal Grants Fund			Variance With Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
Revenues:				
State of North Carolina	\$ -	\$ -	\$ -	\$ -
Scotland County	-	-	-	-
U.S. Government	5,444,448	5,545,605	4,916,774	(628,831)
Other	-	-	-	-
Total revenues	<u>5,444,448</u>	<u>5,545,605</u>	<u>4,916,774</u>	<u>(628,831)</u>
Expenditures:				
Current:				
Instructional services	3,836,519	3,987,967	3,660,110	327,857
System-wide support services	1,022,419	1,295,870	1,148,705	147,165
Ancillary services	-	-	-	-
Nonprogrammed charges	<u>585,510</u>	<u>261,768</u>	<u>107,959</u>	<u>153,809</u>
Total expenditures	<u>5,444,448</u>	<u>5,545,605</u>	<u>4,916,774</u>	<u>628,831</u>
Revenues over (under) expenditures	-	-	-	-
Other financing uses:				
Transfers to other funds	-	-	-	-
Fund balance appropriated	-	-	-	-
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund balances:				
Beginning of year			-	
End of year			<u>\$ -</u>	

**SCOTLAND COUNTY BOARD OF EDUCATION
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
CAPITAL OUTLAY FUND
For the Fiscal Year Ended June 30, 2017**

	Final Budget	Actual	Variance Positive (Negative)
Revenues:			
State of North Carolina:			
State appropriations - buses	\$ 128,647	\$ 128,647	\$ -
Public School Capital Fund - Lottery	375,000	100,000	(275,000)
Total State of North Carolina	<u>503,647</u>	<u>228,647</u>	<u>(275,000)</u>
Scotland County:			
County appropriations	<u>300,000</u>	<u>300,000</u>	<u>-</u>
Other:			
Fines and forfeitures	188,500	64,028	(124,472)
Proceeds from disposal of capital assets	-	75,849	75,849
Activity bus replacement revenue	-	22,209	22,209
Miscellaneous	-	24	24
Total other	<u>188,500</u>	<u>162,110</u>	<u>(26,390)</u>
Total revenues	<u>992,147</u>	<u>690,757</u>	<u>(301,390)</u>
Expenditures:			
Current:			
Instructional services:			
Regular instructional	<u>25,500</u>	<u>8,006</u>	<u>17,494</u>
System-wide support services:			
Operational support	<u>533,520</u>	<u>533,082</u>	<u>438</u>
Debt service:			
Principal retirement	<u>128,647</u>	<u>128,647</u>	<u>-</u>
Capital outlay:			
Buildings and improvements:			
Scotland High - Lottery	-	100,000	-
Other real property and buildings	-	285,349	-
Total buildings and improvements	<u>-</u>	<u>385,349</u>	<u>-</u>
Buses and motor vehicles	<u>-</u>	<u>25,454</u>	<u>-</u>
Total capital outlay	<u>785,000</u>	<u>410,803</u>	<u>374,197</u>
Total expenditures	<u>1,472,667</u>	<u>1,080,538</u>	<u>374,197</u>
Revenues under expenditures	(480,520)	(389,781)	90,739
Other financing sources:			
Installment purchase obligations issued	<u>480,520</u>	<u>430,520</u>	<u>(50,000)</u>
Net change in fund balance	<u>\$ -</u>	<u>40,739</u>	<u>\$ 40,739</u>
Fund balance:			
Beginning of year		<u>45,054</u>	
End of year		<u>\$ 85,793</u>	

**SCOTLAND COUNTY BOARD OF EDUCATION
SUPPLIES ALLOCATION BY SCHOOL SITE
For the Fiscal Year Ended June 30, 2018**

Site	Projected Enrollment	Local Instructional Supplies (\$33.70 /pupil)	Principal Office Supplies (\$4.72 /pupil)	Repairs and Maintenance Supplies (\$4.30 /pupil)	Art Supplies (\$5.00 /pupil)	Physical Education Supplies (\$2.00 /pupil)	Total Supplies Allotment
Covington Street Primary	302	\$ 10,177	\$ 1,425	\$ 1,299	\$ 1,510	\$ 604	\$ 15,015
I. Ellis Johnson Elementary	346	11,660	1,633	1,488	1,730	692	17,203
Laurel Hill Elementary	556	18,737	2,624	2,391	2,780	1,112	27,644
North Laurinburg Elementary	276	9,301	1,303	1,187	1,380	552	13,723
Shaw Academy	54	1,820	255	232	270	108	2,685
South Scotland Elementary	391	13,177	1,846	1,681	1,955	782	19,441
Wagram Elementary	429	14,457	2,025	1,845	2,145	858	21,330
Sycamore Lane Elementary	629	21,197	2,969	2,705	3,145	1,258	31,274
Carver Middle	625	21,063	2,950	2,688	3,125	1,250	31,076
Spring Hill Middle	611	20,591	2,884	2,627	3,055	1,222	30,379
Scotland High	1,455	49,034	6,868	6,257	7,275	2,910	72,344
Scotland Early College High	196	6,605	925	843	980	392	9,745

SCOTLAND COUNTY BOARD OF EDUCATION
FULL-TIME EQUIVALENT EMPLOYEES BY SCHOOL SITE
For the Fiscal Year Ended June 30, 2018

<u>Site</u>	<u>Instructional Personnel</u>	<u>Non-Instructional Personnel</u>	<u>Total Personnel</u>
Covington Street Primary	32.4	10.3	42.7
I. Ellis Johnson Elementary	48.4	11.4	59.8
Laurel Hill Elementary	67.0	14.8	81.8
North Laurinburg Elementary	46.4	12.8	59.2
Shaw Academy	18.0	5.9	23.9
South Scotland Elementary	41.0	10.7	51.7
Wagram Elementary	50.8	13.1	63.9
Sycamore Lane Elementary	66.4	21.7	88.1
Carver Middle	67.5	20.7	88.2
Spring Hill Middle	52.8	16.0	68.8
Scotland High	146.8	51.4	198.2
Scotland Early College High	12.9	7.0	19.9

SCOTLAND COUNTY BOARD OF EDUCATION
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
INDIVIDUAL SCHOOLS FUND
For the Fiscal Year Ended June 30, 2017

	<u>Revenues</u>	<u>Expenditures</u>	<u>Net change in fund balance</u>	<u>Fund balances June 30, 2016</u>	<u>Fund balances June 30, 2017</u>
Scotland High	\$ 633,932	\$ 612,227	\$ 21,705	\$ 130,793	\$ 152,498
Carver Middle	119,940	114,223	5,717	25,635	31,352
Spring Hill Middle	99,574	115,625	(16,051)	27,310	11,259
Sycamore Lane Middle	33,792	32,271	1,521	4,432	5,953
I. Ellis Johnson Elementary	20,483	20,184	299	14,152	14,451
Covington Street Primary	20,180	27,875	(7,695)	16,791	9,096
Laurel Hill Elementary	47,570	54,483	(6,913)	7,105	192
North Laurinburg Elementary	23,038	24,063	(1,025)	5,226	4,201
South Scotland Elementary	66,510	81,189	(14,679)	28,112	13,433
Wagram Elementary	52,837	52,358	479	7,421	7,900
Shaw Academy	1,965	1,493	472	429	901
Scotland Early College	<u>18,358</u>	<u>12,524</u>	<u>5,834</u>	<u>21,943</u>	<u>27,777</u>
Totals	<u>\$ 1,138,179</u>	<u>\$ 1,148,515</u>	<u>\$ (10,336)</u>	<u>\$ 289,349</u>	<u>\$ 279,013</u>

Notes:

The Individual Schools Fund includes revenues and expenditures of the activity funds of the individual schools. The primary revenue sources include funds held on the behalf of various clubs and organizations, receipts from athletic events, and proceeds from various fund raising activities. The primary expenditures are for athletic teams, club programs, activity buses, and instructional needs. Personnel expenditures are not included as they are paid by other funds.

The Board does not adopt a budget for the Individual Schools Fund. However, the Board expects revenues and expenditures for the 2017-2018 fiscal year to be comparable with the above amounts.

**SCOTLAND COUNTY BOARD OF EDUCATION
SCHOOL SITE ENROLLMENT AND BUILDING DATA
For the Fiscal Year Ended June 30, 2017**

Site	Current Enrollment	Capacity	Over/(Under) Capacity
Covington Street Primary	297	284	5%
I. Ellis Johnson Elementary	340	602	-44%
Laurel Hill Elementary	546	635	-14%
North Laurinburg Elementary	271	357	-24%
Shaw Academy	53	457	-88%
South Scotland Elementary	384	353	9%
Wagram Elementary	421	430	-2%
Sycamore Lane Elementary	618	731	-15%
Carver Middle	614	737	-17%
Spring Hill Middle	600	737	-19%
Scotland High	1,430	2,266	-37%
Scotland Early College High ⁽¹⁾	193	N/A	N/A

N/A = Not Applicable

Source: Scotland County Schools N. C. Public Schools Facility Needs Report; 2017.

Note:

(1) Early College is located at Richmond Community College

**SCOTLAND COUNTY BOARD OF EDUCATION
 SCHEDULE OF THE BOARD'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
 TEACHERS' AND STATE EMPLOYEES' RETIREMENT SYSTEM
 LAST FOUR FISCAL YEARS***

	2017	2016	2015	2014
Board's proportion of the net pension liability (asset)	0.253%	0.252%	0.253%	0.272%
Board's proportionate share of the net pension liability (asset)	\$ 23,272,615	\$ 9,298,860	\$ 2,968,687	\$ 16,494,959
Board's covered-employee payroll	\$ 33,809,978	\$ 35,063,051	\$ 33,761,157	\$ 36,618,454
Board's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	68.83%	26.52%	8.79%	45.05%
Plan fiduciary net position as a percentage of the total pension liability	87.32%	94.64%	98.24%	90.60%

* The amounts presented for each fiscal year were determined as of the prior fiscal year ending June 30.

Note: This is an eight year schedule. However, GASB 68 was not adopted until the fiscal year ended June 30, 2015. Therefore, there are only four years of data presented.

**SCOTLAND COUNTY BOARD OF EDUCATION
 SCHEDULE OF BOARD CONTRIBUTIONS
 TEACHERS' AND STATE EMPLOYEES' RETIREMENT SYSTEM
 LAST FOUR FISCAL YEARS***

	2017	2016	2015	2014
Contractually required contribution	\$ 3,434,177	\$ 3,093,613	\$ 3,208,269	\$ 2,933,845
Contributions in relation to the contractually required contribution	<u>3,434,177</u>	<u>3,093,613</u>	<u>3,208,269</u>	<u>2,933,845</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Board's covered-employee payroll	\$ 34,410,591	\$ 33,809,978	\$ 35,063,051	\$ 33,761,157
Contributions as a percentage of covered-employee payroll	9.98%	9.15%	9.15%	8.69%

Note: This is an eight year schedule. However, GASB 68 was not adopted until the fiscal year ended June 30, 2015. Therefore, there are only four years of data presented.

**SCOTLAND COUNTY BOARD OF EDUCATION
GOVERNMENTAL FUNDS - FUND BALANCES
EIGHT-YEAR COMPARISON**

	2010	2011	2012	2013	2014	2015	2016	2017
General Fund:								
Reserved	\$ 257,261	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	1,840,867	-	-	-	-	-	-	-
Nonspendable	-	-	-	-	-	39,700	-	-
Restricted	-	227,502	209,752	399,399	436,934	286,266	276,767	307,181
Assigned	-	1,950,000	1,937,297	600,000	150,000	511,000	380,872	379,239
Unassigned	-	899,569	1,866,451	1,343,090	1,875,650	2,007,671	3,059,653	2,278,130
Total General Fund	\$ 2,098,128	\$ 3,077,071	\$ 4,013,500	\$ 2,342,489	\$ 2,462,584	\$ 2,844,637	\$ 3,717,292	\$ 2,964,550
All other governmental funds:								
Reserved	\$ 111,266	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved, reported in:								
Special Revenue Funds	323,558	-	-	-	-	-	-	-
Capital Projects Fund	540,863	-	-	-	-	-	-	-
Restricted	-	763,893	651,142	661,069	474,062	293,112	334,403	364,806
Total all other governmental funds	\$ 975,687	\$ 763,893	\$ 651,142	\$ 661,069	\$ 474,062	\$ 293,112	\$ 334,403	\$ 364,806

Source: Scotland County Board of Education, North Carolina, Annual Financial Reports.

Note: Fund balances for 2010 are not comparable to 2011 (and after) fund balances due to the implementation of GASB 54 for the year ended June 30, 2011. The standard replaces the previous reserved and unreserved fund balance categories with the following five fund balance classifications: nonspendable, restricted, committed, assigned, and unassigned fund balance.



Appendices and Glossary

**SCOTLAND COUNTY BOARD OF EDUCATION
BUDGET PRINCIPLES AND POLICIES
CRITERION 1.B.1 AND 1.B.2**

Policy Code: 8000 Fiscal Goals

The board is committed to obtaining, managing, and using financial resources to support a system of free public schools and to further the educational goals of the board and the State. All decisions regarding the use of financial resources will be consistent with the board's objective of providing all students with a sound basic education, as required by law.

Legal References: [G.S. 115C-36](#), [-47](#), [-427](#), [-431](#), [-432](#); *Leandro v. State*, 346 N.C. 336 (1997)

Cross References: Board Authority and Duties (policy [1010](#)), Goals and Objectives of the Educational Program (policy [3000](#))

Revised: January 27, 2012; November 13, 2015

Adopted: May 9, 2016

Policy Code: 8100 Budget Planning and Adoption

Budget planning and preparation are critical to the development of a budget likely to further the educational goals of the board and the State and to provide for the smooth operation of the school system.

A. ELEMENTS OF BUDGET PLANNING

The budget planning for the board and administration will include:

1. establishing the priorities of the school system, recognizing that providing students the opportunity to receive a sound basic education and improving student success will always be of paramount concern;
2. considering long-range facilities plans, goals, and objectives as established by the board and school system staff when assessing the needs of the school system;
3. integrating budget planning into program planning so that the budget may effectively support and implement all programs and activities of the school system;
4. seeking opportunities to communicate with the county commissioners about needs on a regular basis, especially with regard to capital outlay;
5. seeking broad participation by administrators, teachers, and other school system personnel and citizens;
6. exploring all practical and legal sources of income;
7. continually assessing the needs, revenues, and expenses of the school system; and
8. identifying the most cost-effective means of meeting the school system's needs.

B. PROCESS

By January 31 of each year, the superintendent shall submit to the board a calendar outlining the steps to be followed and the target dates for development of the budget for the next fiscal year. The superintendent shall prepare a proposed annual budget and submit it with his or her budget message to the board no later than May 1.

On the same day that the proposed budget is submitted to the board, the superintendent shall file a copy of it in his or her office, where it will remain available for public inspection until the budget resolution is adopted.

The board may hold at least one public hearing on the proposed budget prior to final action.

**SCOTLAND COUNTY BOARD OF EDUCATION
BUDGET PRINCIPLES AND POLICIES
CRITERION 1.B.1 AND 1.B.2**

The board will consider the proposed budget and make such changes therein as it deems advisable. The board will submit the entire budget as approved by the board to the board of county commissioners no later than May 15, or such later date as may be fixed by the board of county commissioners.

Legal References: [G.S. 115C-47](#), [-426.2](#), [-427](#), [-428](#), [-429](#); *Leandro v. State*, 346 N.C. 336 (1997)

Cross References: Board Authority and Duties (policy [1010](#))

Revised: November 13, 2015

Adopted: May 9, 2016

Policy Code: 8110 Budget Resolution

Through the budget resolution, the board appropriates sums it determines are sufficient and proper for the budget year. The board will provide schools with maximum flexibility in the use of funds to enable the schools to accomplish their student performance goals. The school system will not expend any monies, regardless of their source, except in accordance with the budget resolution adopted by the board.

ADOPTION OF RESOLUTION

Once the board of county commissioners has appropriated money to the local current expense fund and capital outlay fund, the board may determine whether such funds are sufficient. If the board determines that the appropriation is insufficient, the board may utilize the procedure provided by law for resolution of disputes between a board of education and a board of county commissioners.

After the board of county commissioners has appropriated funds and after the conclusion of any dispute regarding the appropriation, the board of education will adopt a budget resolution in conformance with all legal requirements. The budget resolution will be entered in the minutes of the board. Within five days after adoption, copies will be filed with the superintendent, the school finance officer and the county finance officer.

Legal References: [G.S. 115C-105.25](#), [-425](#), [-431](#), [-432](#), [-433](#)

Cross References:

Revised: December 1, 2009

Adopted: May 10, 2010

Policy Code: 8300 Fiscal Management Standards

In recognition of the trust and responsibility placed with the board to manage financial resources for the local educational program, the board establishes the following standards:

1. The board and all employees of the school system will manage and use available funds efficiently and effectively to meet the goals of the local board and State;
2. Accounting, financial reporting and management control systems will be designed and maintained to enable the board and school system to have access to accurate, reliable and relevant data, and to

**SCOTLAND COUNTY BOARD OF EDUCATION
BUDGET PRINCIPLES AND POLICIES
CRITERION 1.B.1 AND 1.B.2**

permit audits and periodic reports adequate to show that those in charge have handled funds within legal requirements and in accordance with board policy;

3. The superintendent and finance officer shall keep the board sufficiently informed regarding the budget through periodic reports and any other appropriate means so that the board can deliberate upon and evaluate the budget;
4. No moneys will be expended, regardless of the source (including moneys derived from federal, state, local or private sources), except in accordance with the board's budget resolution or amendments to the budget resolution; and
5. Principals and school improvement teams must be familiar with state and local board requirements related to managing and using fiscal resources and must comply with these requirements in developing and implementing school improvement plans.

Legal References: [G.S. 115C-105.25](#), [-425](#), [-433](#)

Cross References:

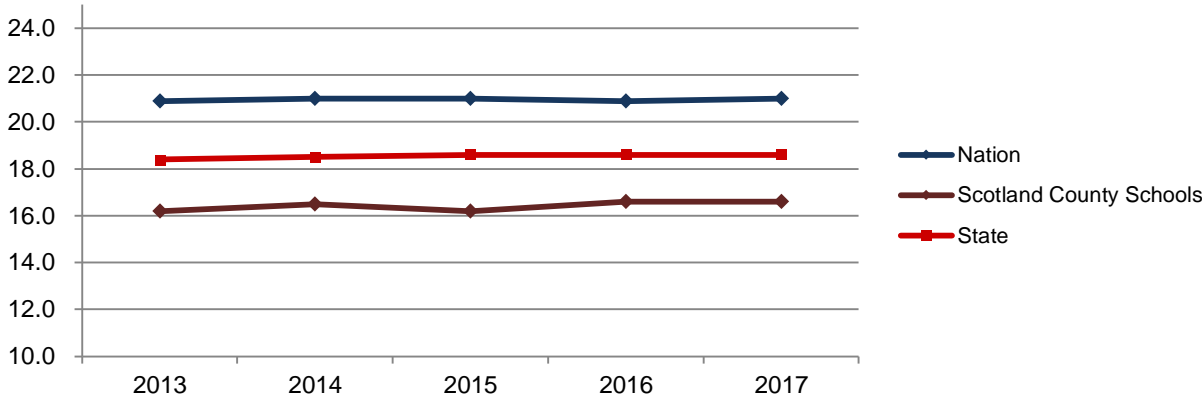
Adopted: July 21, 2008

**SCOTLAND COUNTY BOARD OF EDUCATION
CURRENT LEVELS OF STUDENT LEARNING DATA ANALYSIS
CRITERION 1.C.2**

AMERICAN COLLEGE TESTING (ACT) SCORES

Scotland County Schools’ average composite score is 16.6, which is 2.0 points below the state average of 18.6 and 4.4 points below the national average of 21.0. Scotland Early College High had the highest composite score in the district with an average score of 20.3. Scotland High School had a composite score of 16.1.

ACT Composite Scores



Strategies used to improve student performance on the ACT are focused in two areas. The first area is instruction directly to the student; this is accomplished through ACT review courses and supplemental materials. The second is training a core group of teachers in methods that have been proven to accelerate growth on the ACT. Once this core group of teachers have this professional development they then give personalized meetings with students to form specific goals for the ACT.

American College Testing (ACT) Composite Score Comparison

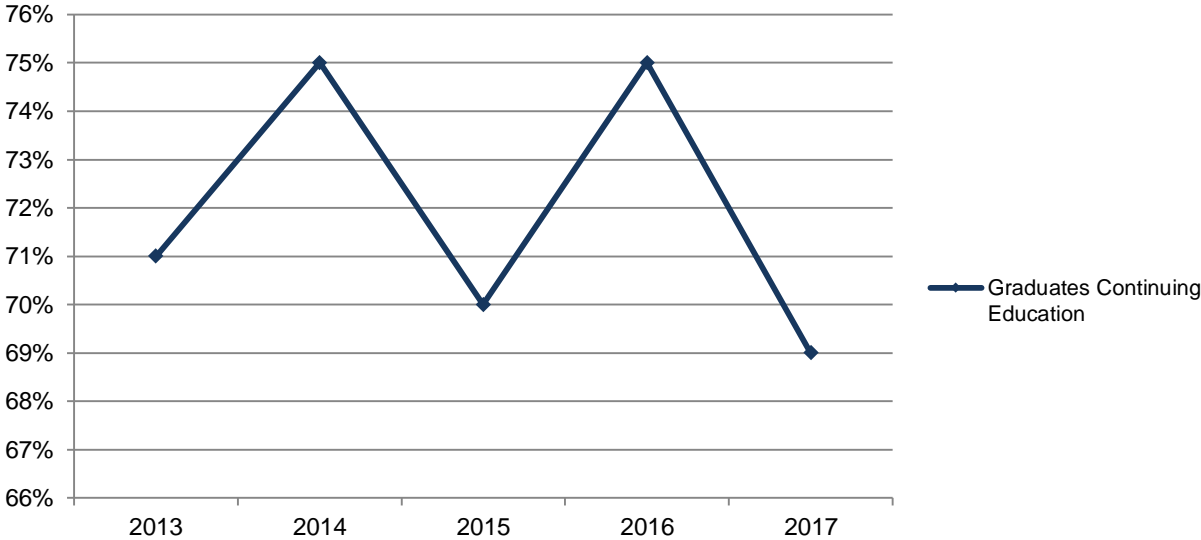
	Composite				
	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Nation	20.9	21.0	21.0	20.9	21.0
North Carolina	18.4	18.5	18.6	18.6	18.6
Scotland County Schools	16.2	16.5	16.2	16.6	16.6
Shaw Academy	13.0	13.3	14.1	N/A	13.5
Scotland High School	16.1	16.1	15.7	16.2	16.1
SEARCH	19.0	20.1	19.4	19.6	20.3

**SCOTLAND COUNTY BOARD OF EDUCATION
 CURRENT LEVELS OF STUDENT LEARNING DATA ANALYSIS
 CRITERION 1.C.2**

GRADUATE DATA

Year Ended June 30	2013	2014	2015	2016	2017
Number of Graduates	378	387	387	420	401
Percentage of Graduates Continuing Education	71%	75%	70%	75%	69%

Graduates Continuing Education



**SCOTLAND COUNTY BOARD OF EDUCATION
 CURRENT LEVELS OF STUDENT LEARNING DATA ANALYSIS
 CRITERION 1.C.2**

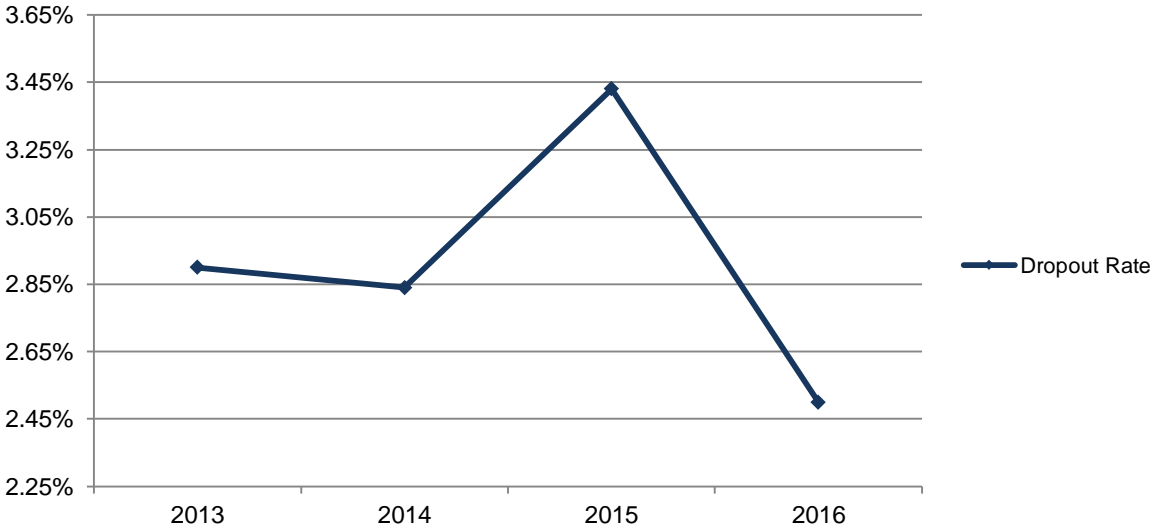
DROPOUT DATA

Year Ended June 30	2013	2014	2015	2016	2017
Number of Dropouts	85	81	97	48	N/A
Dropout Rate	2.90%	2.84%	3.43%	2.50%	N/A

N/A = Not Available

Note: Dropout data for the year ended June 30, 2017 had not been calculated prior to this report being issued. Therefore, there are only four years of comparative data noted above.

Dropout Rate

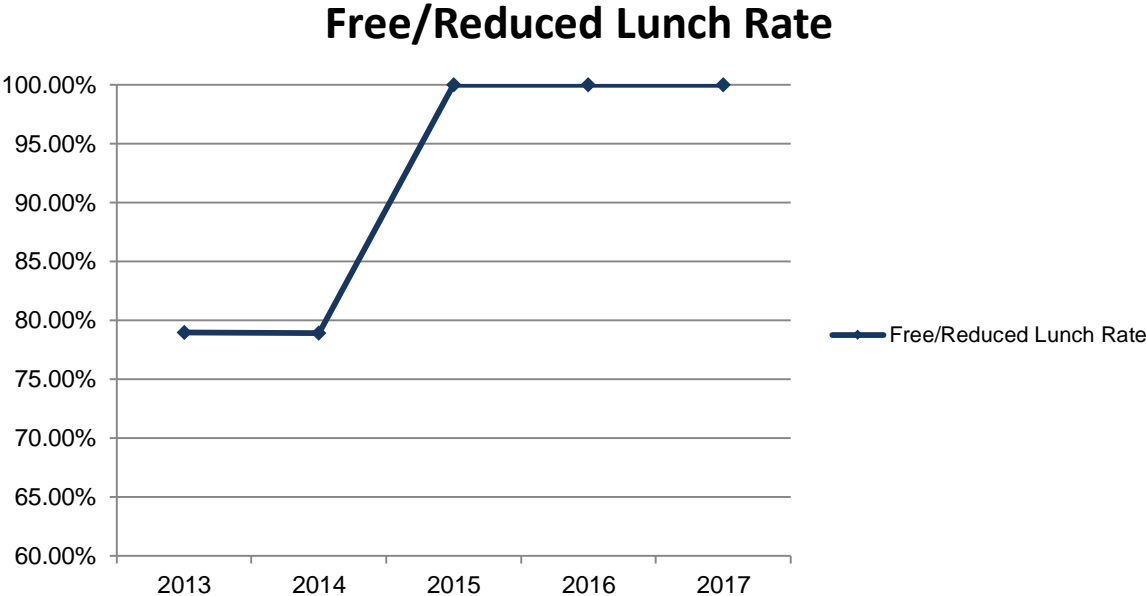


**SCOTLAND COUNTY BOARD OF EDUCATION
 CURRENT LEVELS OF STUDENT LEARNING DATA ANALYSIS
 CRITERION 1.C.2**

FREE/REDUCED LUNCH PERCENTAGES

Year Ended June 30	2013	2014	2015	2016	2017
Percentage of Students Receiving Free/Reduced Lunch	79.00%	78.94%	100.00%	100.00%	100.00%

Note: Percentage of students receiving free/reduced lunch for 2014 and before are not comparable to 2015 (and after) due to the implementation of the Community Eligibility Provision, which provides free lunch to all students.



**SCOTLAND COUNTY BOARD OF EDUCATION
CURRENT LEVELS OF STUDENT LEARNING DATA ANALYSIS
CRITERION 1.C.2**

ANNUAL MEASURABLE OBJECTIVE (AMO) TARGETS 2016-2017

	<u>TARGETS METS</u>	<u>TARGETS ASSIGNED</u>	<u>PERCENT MET</u>
Reading Grades 3 - 8	9	9	100.00%
Mathmatmatics Grades 3-8	9	9	100.00%
Reading Grade 10	6	7	85.71%
Mathmatics Grade 10	7	7	100.00%
Science Grades 5 and 8	8	8	100.00%
Science Grade 11	7	7	100.00%
Current Year EOC	9	9	100.00%
The ACT	6	7	85.71%
ACT Workkeys	<u>0</u>	<u>4</u>	<u>0.00%</u>
Total Targets	<u>61</u>	<u>67</u>	<u>91.04%</u>

Regional AMO

Cumberland	100.00%
Hoke	98.70%
Harnett	100.00%
Lee	97.40%
Montgomery	95.40%
Moore	100.00%
Richmond	89.00%
Robeson	84.30%

SCHOOL PERFORMANCE GRADES

	<u>GRADE</u>	<u>SCORE</u>	<u>GROWTH STATUS</u>
Carver	C	55	Did not Meet
Covington Elem	C	63	Met
I E Johnson Elem	C	55	Met
Laurel Hill	B	75	Met
North Laurinburg	D	53	Did not Meet
Scotland Early College	A	90	Met
Scotland High School	C	57	Did not Meet
South	C	58	Met
Spring Hill	C	60	Met
Wagram	D	54	Met

Board Retreat - Finance

9.24.17

Jay C. Toland

Overview

- Expense by Purpose
- Expense by Child
- Expense by Child as a percentage
- Funds Spent Relative to Strategic Plan

Expenses – By Purpose

	Instructional Services	Support Services	Non-Program	Payment to Other Govt.	Total	ADM
2011-12	\$ 48,342,949	\$ 12,957,072	\$ 18,753	\$ 29,699	\$ 61,348,473	6046
2012-13	\$ 50,422,505	\$ 13,816,711	\$ 41,819	\$ 10,690	\$ 64,291,725	6055
2013-14	\$ 46,706,197	\$ 14,042,012	\$ 38,127	\$ 11,736	\$ 60,798,072	6013
2014-15	\$ 45,671,388	\$ 13,124,980	\$ -	\$ 3,087	\$ 58,799,455	5924
2015-16	\$ 44,833,837	\$ 13,531,757	\$ 12,272	\$ 18,218	\$ 58,396,084	5818
2016-17	\$ 48,999,404	\$ 13,468,046	\$ 5,446	\$ 13,710	\$ 62,486,606	5767

Expense Per Child – By Purpose

Expense Per Child	Instructional Services	Support Services	Non-Program	Payment to Other Govt.	Total
2011-12	\$ 7,995.86	\$ 2,143.08	\$ 3.10	\$ 4.91	\$ 10,146.95
2012-13	\$ 8,327.42	\$ 2,281.87	\$ 6.91	\$ 1.77	\$ 10,617.96
2013-14	\$ 7,767.54	\$ 2,335.28	\$ 6.34	\$ 1.95	\$ 10,111.10
2014-15	\$ 7,709.55	\$ 2,215.56	\$ -	\$ 0.52	\$ 9,925.63
2015-16	\$ 7,706.06	\$ 2,325.84	\$ 2.11	\$ 3.13	\$ 10,037.14
2016-17	\$ 8,496.52	\$ 2,335.36	\$ 0.94	\$ 2.38	\$ 10,835.20

Expense Per Child as a Percentage – By Purpose

	Instructional Services	Support Services	Non-Program	Payment to Other Govt.
2011-12	78.80%	21.12%	0.03%	0.05%
2012-13	78.43%	21.49%	0.07%	0.02%
2013-14	76.82%	23.10%	0.06%	0.02%
2014-15	77.67%	22.32%	0.00%	0.01%
2015-16	76.78%	23.17%	0.02%	0.03%
2016-17	78.42%	21.55%	0.01%	0.02%

Expenditures That Support The Strategic Plan

- Goal 1 – 91% of students will graduate career and college ready...
- Expenditures that support graduating children.
 - Low class-size
 - Funds designated for the High Schools
 - Support Services

Expenditures That Support The Strategic Plan Cont.

- Goal 2 – 100% Highly effective staff....
 - Expenditures – Staff Development
 - Funds tied to the Human Resource Department
 - Support Services

Expenditures That Support The Strategic Plan Cont.

- Goal 3 – Reducing out of school suspensions/drop out...
 - 3-6 program
 - Shaw academy
 - Mental Health Workers
 - Social Workers
 - Guidance
 - Student Support Services
 - Technology

Expenditures That Support The Strategic Plan Cont.

- Goal 4 – Communication will reach 100% of stakeholders
 - PIO
 - Website
 - Other vehicles of communication

**Scotland County Schools
ADMIN Meeting Agenda**

Group: Administrative Team
Date/Time 02.05.18 8 a.m.
Place: Laurel Hill Media Center
Facilitator/Leader: Dr. Ron Hargrave
To Attend: Executive Cabinet (Cory Satterfield, Larry Johnson, Jay Toland, Valarie Williams), H. Armstrong, K. Provens, Dr. L Shaw, B. Adams, L. Hargrave, J. Synan, M. Bounds, Dr. R. Burris, R. DeLaunay, R. Jacobs, A. Cotton, C. Freeman, Dr. C. Dulin, Dr. J. McRae, J. Dockery, Principal of the Year - Kesha Hood, Assistant Principal of the Year - Shannon Brayboy
Attending: Dr. R. Hargrave, Dr. V. Williams, Mr. C. Satterfield, Mr. J. Toland, Mr. R. Jacobs, Dr. C. Dulin, Dr. R. Burris, Mrs. M. Bounds, Ms. A. Cotton, Dr. J. McRae, Mrs. L. Hargrave, Mr. L. Johnson, Ms. B. Adams, Mr. J. Dockery, Ms. S. Brayboy
 Mr. H. Armstrong, Mrs. L. York, Ms. M. Purvis, Mrs. K. Hood, Mrs. J. Synan. Dr. L. Shaw, Mrs. N. Ivey

AGENDA ITEM	SP/ SG	PERSON REPORTING	TIME	ACTION TAKEN/ASSIGNED TO/BY WHEN
CELEBRATIONS			8:00 a.m.	<input type="checkbox"/> Jamie Synan - School Counselor Week - if you see one of counselors, please tell them how awesome they are <input type="checkbox"/> Chaquita Harrington, lead social worker and Ann Caudill will present to UNCP current social worker students about data collection on visits <input type="checkbox"/> Shannon Brayboy - APs finish Trego Ed training last week; thanks to Dr. Hargrave for providing; Feb. 28 Black History Program, 9 a.m. - invite to Spring Hill; wrestling team with Carver and Spring Hill joint team with a match held this past week - thanks to Meredith, Jonathan and Dr. Hargrave for attending-they won; great addition; Doughnuts for Dad - this is a program showing them how to be involved in their child's life; homecoming this week at Spring Hill - you are invited; follow Spring Hill on Facebook <input type="checkbox"/> Kesha Hood - the 4 reps from Junior Beta Club who assisted this morning - they were willing to escort Admin members to the media center; students who have had awesome news with benchmarks and report cards, particularly Jason who had

				<p>difficulties last year but has been invited to be a part of Boys of Excellence</p> <ul style="list-style-type: none"> <input type="checkbox"/> South had a Leadership luncheon in which they recognized 11 students - Zachary Barnes was speaker - 4 names were selected to receive tokens to the book machine; they were very excited; Sycamore - there has been an issue with the PM bus release - 1st grade team asked to tackle the problem and has now improved (Bowman, McCaskill, McLean, Medlock) <input type="checkbox"/> Cory - TAs into teachers - 5 have responded they are doing well; continuing their studies are Michaela Chavis, Jackie Scott, Jacqueline Gibson, Lesley Strickland, Kelly Harrison; Mary Collins in Technology - employee who had a problem; Mary stopped her lunch to assist and this was appreciated <input type="checkbox"/> Jonathan - State Beta Club competition winners are Martina Litty (SEARCH), Language Arts, 1st; Kennedy Wagner (SHS), Language Arts, 2nd; Jacob Myers (SEARCH), Science, 1st; Ava Reeder (SHS), Science, 3rd <input type="checkbox"/> Martina Litty from SEARCH received a scholarship for \$124K for Hofstra University. <input type="checkbox"/> Shaw - James Simms, Ashley Steele, Naeem Gaston, Tramayne Pearson were January PBIS winners. <input type="checkbox"/> Competing at the swim meet - got 2nd in the heat; qualified for regionals <input type="checkbox"/> Wrestling Match - kids were confident; 20 students on the team <input type="checkbox"/> Beta Club Induction - student led event and was a great event <input type="checkbox"/> Meredith - South Scotland and Covington - awards programs; recognized teachers and students; teachers going out of their way; celebrated robotics team and spelling bee winners; Varsity Men's BB team is having a great year - won 45-42; tomorrow night - senior night and 6 p.m, Wednesday at UNC-P <input type="checkbox"/> Candice Ealy - received SP2 license; came from Virginia <input type="checkbox"/> Maggie Use of 17 minutes - began writing prompt; taking prompt and will present during Black History, Feb. 16, 8:15 and 9:15 <input type="checkbox"/> Lyle - meeting with Title I principals; accommodating the meeting; thanks for the time they have shared with Dr. Shaw
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<p>A. Superintendent Division <input type="checkbox"/> What do Principals and CO Admin. Need to know and do?</p>	<p>All</p>	<p><input type="checkbox"/> Dr. R. Hargrave</p>	<p><input type="checkbox"/> School Bus Class - June 11 - 15, 2018</p> <p><input type="checkbox"/> <u>Flowcharting</u> -</p> <p><input type="checkbox"/> 2017-2018 Focal Goals Report Out - Administrators were given a 30 minute timeframe to review their goals and discuss. After this time there was discussion regarding where we are with each goal and based on this information, are we on target, are we behind, have we met the goal or do we need to change the goal. If we have met the goal what is the next step. Are we having a hard time collecting - what do we need to do to do that</p> <p>#1 C & I - INCREASE STUDENT GROWTH - Dr. V. Williams By September 4, 2018, SCS will increase student growth by 9% through a district instructional focus on the Learning Focused framework as noted by walk through and EVAAS data</p> <p><i>Dr. Williams shared strengths, current opportunities for improvement, information/data needed, next steps and resources needed.</i></p> <p><i>Report out on each pink goal - this will hit all the goals</i></p> <p>#2 - STUDENT SERVICES - MTSS - J. Synan By May 2018, all schools will demonstrate proficiency in the MTSS framework as measured by quarterly audits and SAM (self assessment for MTSS) scores of 80% or higher</p> <p><i>Mrs. Synan shared there are no new strengths, current opportunities for improvement, information/data needed, next steps and resources needed.</i></p> <p><i>Dr. Hargrave - we must assist our students connect socially and emotionally</i></p> <p><i>We must develop and use the techniques that we can to address the needs of students. Mrs. Synan shared that 34% of students today have</i></p>
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some type of social or emotional disorder: 59,712 17 or younger served in mental health; 88% of youth.....

16% reported consideration of committing suicide; 18% of college-aged students

Dr. Hargrave believes the #1 issue moving forward in school age and young adults is social isolation; we have yet to begin to see the dangers of this. When communication is not occurring, there is no outlet and individuals do not know how to deal with issues; they become withdrawn

#3 - ELEMENTARY - LITERACY - Dr. V. Williams for Dr. F.

Mason

- Scotland County PA Work Session Observations

By the end of the 2017-2018 school year, we will conduct a Literacy Problem Analysis to assist with overall improvement for students and staff.

Dr. Williams shared strengths, current opportunities for improvement, information/data needed, next steps and resources needed.

Dr. Hargrave - Talk to the children about what books they want rather than the adults selecting the books. Student input is important.

Stamina - what do we do to improve the stamina? Shouldn't we give them longer passages? We must do everything we can to prepare them to take a test

#4 - STUDENT SERVICES - DROP OUT - Mrs. J. Synan

Decrease the dropout rate during the 2017-18 school year by 5% utilizing On Track progress process and additional opportunities to meet students individual needs

Mrs. Synan shared strengths, current opportunities for improvement, information/data needed, next steps and resources needed.

DROPOUT DATA

Dropout data was reviewed

#5 - SECONDARY - GROWTH MEASURED BY EVAAS - Dr. J. McRae

By June 2018, 100% of SCS Secondary schools will show an average of one year's growth (met or exceed) as measured by EVAAS data.

Dr. McRae shared strengths, current opportunities for improvement, information/data needed, next steps and resources needed.

There was a 30 minute break held to visit classrooms.

□ Three Department Goals - Report Out

HR - Cory Satterfield

#1 - *By the end of the 2017-2018 school year, SCS will increase the retention rate of all BTs by 5% according to the SCS Board of Education monthly report.*

Mrs. Lolita Hargrave shared strengths, current opportunities for improvement, information/data needed, next steps and resources needed.

Goals 2 and 3

#2 -By the end of the 2017-18 school year, SCS will have 100% usage of schools using the PD module for teachers on monitored or directed PDP's per NCEES tracking.

#3 - by end of 2017-18 school year, SCS will create, deploy and monitor a tracking system indicating a dissatisfaction rating with SCS as measured by the exit/phone survey. Attachment

https://drive.google.com/file/d/1cMCv81V_b97fsmV2A7_vF3Eh_af1/QPO/view?usp=sharing

Technology - Rick DeLaunay

#1 - For the 2017-2018 school year, The technology department will reduce technology equipment repair time by 50% as compared to last year's repair data.

Mr. Johnson, in the absence of Mr. DeLaunay, shared strengths, current opportunities for improvement, information/data needed, next steps and resources needed.

#2 - Continue One To World rollout district wide to middle and elementary schools during the 2017-18 school year measured by 95% deployment by end of 1st week of school and 100% by end of the 2nd week of school.

#3 - In conjunction with the finance department, the technology department will develop efficient payment methods to reduce time spent by 50% on One to World rollout nights.

EC Department - Angeline Cotton

#1 - By June 2018, 80% of students with disabilities will show growth towards their IEP goals as evident through progress reports and annual reviews.

Ms. Cotton shared strengths, current opportunities for improvement, information/data needed, next steps and resources needed.

#2 - By June 2018, EC teachers will attend monthly PD on IEP Goal Development, effective teaching practices (including co-teaching LF).

#3 - By June 2018, ECT's will implement various co-teaching practices aligned to "LF" framework as evident by lesson plans, observations and CTWs.

Secondary - Dr. Jonathan McRae

#1 - By June 2018, 100% of SCS Secondary schools will show an average of one year's growth (Met or Exceeded) as measured by EVAAS data. FOCAL GOAL

#2 - By September 2018, the School growth as measured by EVAAS will increase at SHS by 50%; getting closer to the met category

#3 - By June 2018, NCSStar will be implemented and monitored with fidelity in ??? of secondary schools as measured by goals and action aligned with key indicators and checkpoint meeting dates

CTE - Dr. Jonathan McRae

#1- By June 2018, exposure of SCS CTE Programs will increase as measured by the number of promotional materials shared with stakeholders.

Dr. McRae shared strengths, current opportunities for improvement, information/data needed, next steps and resources needed.

#2 - By June 2018, student earning career credentials and/or proficient CTE end of course exams will increase by 7% or more as measured by the end of year technical attainment and credential data.

#3 - By June 2018, student participation in CTSO's will increase as measured by student registrations in CTSO's.

Finance - Mr. Jay Toland

#1 - By June 2018 SCS district leaders and board of education members will utilize a 1-2 page dashboard/snapshot that provides pertinent information focusing on fixed assets and technology inventories as measured by an 85% or higher survey satisfaction rate.

Mr. Toland shared strengths, current opportunities for improvement, information/data needed, next steps and resources needed.

	<p><i>Surveys will go out by the end of the week</i></p> <p>#2 - By November 1, 2017, will create a report for principals that correlates Educator handbook data and Kronos attendance data by classroom.</p> <p>https://drive.google.com/file/d/1N-SlygNHhZhtNxaRFPO_USISCx8ruhT3/view?usp=sharing</p> <p>#3 - For the 2017-18 school year only show 4-5's and effective and highly effective on district survey (Principals and APs)</p>	<p><u>Child Nutrition - Mr. Richard Jacobs</u></p> <p><i>By June 2018, 25% more fresh fruits and vegetables will be added to the school's menus and served to SCS students as compared to the number of fruits and vegetables offered for the 2016-2017 school year.</i></p> <p><i>Mr. Jacobs shared strengths, current opportunities for improvement, information/data needed, next steps and resources needed.</i></p>	<p>#2 - Ice Machines replacement</p> <p>#3 - CND visit and assist in cafeteria operations</p>	<p><u>Testing - Dr. Rachel Burris</u></p> <p><i>By the end of the 2017-2018 testing calendar, testing mis-administrations will decrease by 50% (14 to 7) or more as noted through Ottis reports.</i></p> <p><i>Dr. Burris shared strengths, current opportunities for improvement, information/data needed, next steps and resources needed.</i></p>	<p>#2 – By the end of the 2017-2018 testing calendar, testing irregularities will drop by 50% as noted by the Ottis reports</p> <p>#3 – By the end of the 2017-2018 testing calendar, the number of EC</p>
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based irregularities/mis-administrations will drop 50% as noted by the Ottis report.

Professional Development - Dr. Rachel Burris

#2 - By June 2018, 90% or more of SCS teachers will rate at the complying level or higher in all areas of the Learning Focused Framework as noted by district walk through data.

Dr. Burris shared strengths, current opportunities for improvement, information/data needed, next steps and resources needed.

#3-By the end of the 2017-18 testing calendar, testing irregularities will drop from 13 to 6 as noted by the Ottis reports.

Student Services - MTSS - Mrs. Jamie Synan

By May 2018, all schools will demonstrate proficiency in the MTSS framework as measured by quarterly audits and SAM scores of 80% or higher. (FOCAL GOAL)

#2 - Deploy and monitor the Home Visit Project with pilot teachers to increase family engagement opportunities for families by completing 100 home visits across the district throughout the 2017-18 school year

#3 - Decrease the dropout rate during the 2017-18 school year by 5% utilizing On Track progress and additional opportunities to meet student individual needs. (FOCAL GOAL)

Maintenance - Mr. Harry Armstrong

#1 - *By December 2017, the maintenance department will have two certified playground equipment inspectors/repairmen and two asbestos inspectors as noted by certifications received.*

Mr. Armstrong shared strengths, current opportunities for improvement, information/data needed, next steps and resources needed.

Mr. Armstrong will contact the state or someone with the City to have our playground equipment inspected.

#2 - By end of 2018 school year, the maintenance dept. Will have two certified boiler repairmen

#3 - By the end of the 2018 school year, the maintenance dept. will certify two employees with CDL license

Transportation - Mr. Julius Dockery

By the end of the 2017-2018 school year, the defect score for buses will be reduced by 4% as compared to last year's defect data.

Mr. Dockery shared strengths, current opportunities for improvement, information/data needed, next steps and resources needed.

#2 - Improve customer service to schools; community and public business as demo by documentation & surveys completed

#3 - Maintain 100% on TIMS audit for 2017-18 school year

Title I - Dr. Lyle Shaw

Pink Goal - For the 2017-2018 school year, design, deploy and monitor a Title I purchase approval process that will align all Title I purchases to the NCStar plan as well as improve efficiency of time of completion of purchases from inception of request to product arrivals.

Dr. Shaw shared strengths, current opportunities for improvement, information/data needed, next steps and resources needed.

#1 - Develop and refine C & I purchase approval to improve efficiency of time of completion from inception of request to director until product arrives.

#2 - Develop with finance a timeline of expenditure aligning spending current funds in current year.

Dr. Burris shared strengths, current opportunities for improvement, information/data needed, next steps and resources needed.

PIO - Mrs. Meredith Bounds

#1 - Monitor a process with school administrators that will assist all schools in applying for one or more grants by the end of the 2017-2018 school year that total at least \$2,500.

Mrs. Bounds shared strengths, current opportunities for improvement, information/data needed, next steps and resources needed.

Grant Log document and login is included in the Goal; Principals are asked to share with the teachers by placing on a staff agenda

#2-By the end of 2017-18 each school will:

- Use Connect 5 phone system @ least once a week
- Increase total app downloads from 159 (as of 9.5.17) to 1000 by June 30, 2018

#3 - By the end of the 2017-18 school year, each school will increase (followers and page 'likes') their social media presence. Additionally, schools will promote their social media pages as communication tools.

Elementary Education - Dr. Valarie Williams

By the end of the 2017-2018 school year, all elementary schools will have completed a literacy problem analysis process on an identified school based problem.

			<p>#2 - By the beginning of 2018-2019 school year there will be no low performing school in Scotland County as measured by school report card.</p> <p>#3 -By the close of the 2018 RTA Reading Camp 80% of students will score proficient.</p> <p>Pre K - Ms. Barbara Adams</p> <p><i>#1 - During the 2017-2018 school year, the NC Pre-K Site Monitoring Tool will be implemented with fidelity and used to ensure that all services are fulfilled and five star ratings are maintained at 100% of the Pre-K sites as required by the NC Pre-K Program.</i></p> <p><i>Mr. Johnson, in the absence, of Ms. Adams shared strengths, current opportunities for improvement, information/data needed, next steps and resources needed.</i></p> <p>#2 - By May 31, 2018, the results from the tool will be used to ensure uniformity across programs and appropriate operating practices.</p> <p>#3 - By May the end of the 2017-18 school year consolidation requirements will be researched and drafted for additional pre-K classes.</p>
<input type="checkbox"/> PIO	<input type="checkbox"/> Mrs. M. Bounds		<input type="checkbox"/> Dolly Parton's Imagination Library Great opportunity for PreK students; Haley ? , Partnership for Children and Families requested to send out to PreK students; they would receive at their home one book on a monthly basis until the child turns 5 or moves from Scotland County; no costs are associated with this; Mrs. Bounds will clarify details with Ms. B. Adams <input type="checkbox"/> Makeup Day Option Discussion 7 schools - prefer end of year; 3 preferred Saturday; leave as is; therefore, make-up days will remain at the end of the year; we will NOT do Saturday; Principals please share with your staff

**Scotland County Schools
Meeting Agenda**

Group: Administrative Team

Date/Time: 01.02.18 9:00 a.m.

Place: PD-2

Facilitator/Leader: Ron Hargrave

To Attend: Executive Cabinet, H. Armstrong, K. Provens, Dr. L. Shaw, B. Adams, L. Hargrave, J. Synan, M. Bounds, Dr. R. Burris, R. DeLaunay, R. Jacobs, Dr. F. Mason, A. Cotton, Dr. C. Dulin, Dr. J. McRae, J. Dockery, (Principal of the Year - Keshia Hood)(Assistant Principal of the Year - Shannon Brayboy)

Attending

Dr. R. Hargrave, Mr. J. Toland, Dr. R. Burris, Dr. J. McRae, Dr. C. Dulin, Dr. F. Mason, Mrs. M. Bounds, Mrs. K. Provens, Mr. J. Dockery, Ms. B. Adams, Ms. S. Brayboy, Mr. R. DeLaunay, Mrs. M. Ward, Mrs. K. Hood, Mrs. C. Freeman, Dr. V. Williams, Mr. R. Jacobs, Mrs. L. Hargrave

AGENDA ITEM	SP/ SG	PERSON REPORTING	TIME	ACTION TAKEN/ASSIGNED TO/BY WHEN
Celebrations		Group		<ul style="list-style-type: none"> Why did we not have a two hour delay - social media topic; a delay would not have done us any good; temperature at 6 and 8 a.m. were the same - not gaining heat would not help us; always error on the side of taking care of our children; some probably woke up to cold temperatures - we need to get them in warm buildings; some families struggle with food; we must think about what is in the best interest of OUR children; we will keep up to date on the upcoming weather situations Want to spend next 30 minutes pairing up sharing your goals and sharing your flowcharts; make sure the flowcharts are as we need them and they will be posted on the website; please send the flowcharts to Meredith Bounds when they are complete and if

they are improved - make sure Meredith is aware of these changes

CELEBRATIONS

- Jamie - thank to those schools who completed the tobacco survey before Christmas break - Spring Hill, SHS, Carver
- Jamie - Renatta Emanuel North Counselor - received licensed clinical addiction specialist license; considered an associate; congrats
- Jamie - Keshia - had a family that was homeless who contacted her Christmas Day; thanks to the relationships that she has so that they feel comfortable calling her; student is at school today; worked with the family to make happen
- Jonathan - Camryn Massey, a student at SEARCH, won the Gilbert-Chapell Distinguished Poet Series fellowship. She'll be the high school level representative for the Central Region of North Carolina. She'll be required to do a recitation with the other recipients at the De Tamble Library on St. Andrews' campus later this spring.
- A SEARCH student has won this prize now four years in a row. Our students who have won the competition are: Martina Litty, Alani Evans, Esmeralda Garcia, and Camryn Massey
- SEARCH students earned 90% A/B/Cs in RCC courses this semester
- The Spring Hill Middle School FBLA chapter brought Christmas Cheer to 28 residents of Scotia Village Retirement Community. The members collected puzzle books and other treats. They visited Scotia Village to deliver the items. The residents appreciated the gifts and the visit from our students.
- Laurel Hill - Nineteen staff members had perfect attendance
- Laurel Hill - 16% down on discipline

- Laurel Hill - Memphis Culbreath - won district spelling bee
- Meredith - First Footers Classes 67, 68, 69 recently had a class reunion - asked for donations and presented a \$4,000 check for a scholarship to SHS; thanks for their donation and potential for more years
- Meredith - new sports has gotten a lot of attention; meets this week - Wednesday - middle school wrestling at Carver, 4 p.m.; bowling - doing well; Jan. 4, 4:15 in Lumberton; swim meet on Jan 10 at St. Andrews, 6:15 p.m. - final meet
- Dr. McRae - Jay Todd with Service Solutions - followed example and has given 100 employees a chromebook to get connected to the internet at Service Threads; influenced one of business partners
- Shannon Brayboy - Principals celebrated Christmas social at Brent Smith's - thanks to him
- Shannon - Band and chorus at Spring Hill; Tiffany Spencer put on a great Christmas concert; chorus is competing with the band
- Lolita - Dominique Vickel - student at SHS in Occupational course of study/Grounds of Success - Mrs. Hargrave needed technical help with IPAD; he assisted her in transferring files;

<p>A. Superintendent Division</p> <p><input type="checkbox"/> What do Principals and CO Admin. Need to know and do?</p>	<p>All</p>	<p>Dr. Ron Hargrave</p>	<ul style="list-style-type: none"> • Flowcharting - BRING 2 PROCESSES TO THE JANUARY 2, 2018 ADMIN MEETING <p>Meredith shared - school calendar process</p> <p>CTE Course request process was shared by Dr. McRae</p> <p>McKinney Vento Transportation was shared by Mrs. Synan</p> <p>think of your flowcharts like you think your GPS - some want turn by turn directions when others do not need this; you must be able to accommodate both types of individuals; arrows and symbols need to be in place</p> <p>Every chart should have a title and should not be the first diagram; remember that people read from left to right when formatting your chart; it may be helpful to put your wording in white rather than black; make sure you utilize the correct colors and be consistent; create a list of flowcharts that available; make sure charts are to scale by adjusting them to the page; send Nancy the folder of your department with a revised date; make sure you have the charts posted on your individual department pages</p> <ul style="list-style-type: none"> • <u>2017-2018 Focal Goals Report Out</u> <p>#1 C & I - INCREASE STUDENT GROWTH - Dr. V. Williams</p> <p>By September 4, 2018, SCS will increase student growth by 9% through a district instructional focus on the Learning Focused framework as noted by walk through and EVAAS data</p> <p>Strengths, Opportunities for Improvement, information and data needed and next steps and needed resources were shared for above focal goal</p> <p>#2 - Student Services - MTSS - J. Synan</p> <p>By May 2018, all schools will demonstrate proficiency in the MTSS framework as measured by quarterly audits and SAM (self assessment for MTSS) scores of 80% or higher</p>
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Strengths, Opportunities for Improvement, information and data needed and next steps and needed resources were shared for above focal goal

#3 - Elementary - LITERACY - Dr. F. Mason

□ Scotland County PA Work Session Observations
By the end of the 2017-2018 school year, we will conduct a Literacy Problem Analysis to assist with overall improvement for students and staff.

Strengths, Opportunities for Improvement, information and data needed and next steps and needed resources were shared for above focal goal

#4 - Student Services - DROP OUT - Mrs. J. Synan

Decrease the dropout rate during the 2017-18 school year by 5% utilizing On Track progress process and additional opportunities to meet students individual needs

Strengths, Opportunities for Improvement, information and data needed and next steps and needed resources were shared for above focal goal

DROPOUT DATA

Dropout data was reviewed

#5 - Secondary - GROWTH MEASURED BY EVAAS - Dr. J. McRae

By June 2018, 100% of SCS Secondary schools will show an average of one year's growth (met or exceed) as measured by EVAAS data.

Strengths, Opportunities for Improvement, information and data needed and next steps and needed resources were shared for above focal goal

Cory - Tiffany Fields did a workshop on Pearson Testing Training - we are trying to retain BTs and trying to assist them in passing the test- positive feedback from this workshop; we are continuing that this week

Rick - One -to-One Phases 2 and 3 (middle and elementary) were presented to the BOE; on schedule and under budget; 3000 new machines this summer for 3rd -13 grades

• **'PINK' Goals - Report Out**

HR - Cory

#1 - By the end of the 2017-2018 school year, SCS will increase the retention rate of all BTs by 5% according to the SCS Board of Education monthly report.

Technology - Rick DeLaunay

#1 - For the 2017-2018 school year, The technology department will reduce technology equipment repair time by 50% as compared to last year's repair data.

EC Department - Angeline Cotton

#1 - By June 2018, 80% of students with disabilities will show growth towards their IEP goals as evident through progress reports and annual reviews.

CTE - Dr. Jonathan McRae

#1 - By June 2018, exposure of SCS CTE Programs will increase by 9% as measured by the number of promotional materials shared with stakeholders.

Finance - Mr. Jay Toland

By June 2018 SCS district leaders and board of education members will utilize a 1-2 page dashboard/snapshot that

provides pertinent information focusing on fixed assets and technology inventories as measured by an 85% or higher survey satisfaction rate.

the report is ready to go to ex. Cab on 1.18.18.

Child Nutrition - Mr. Richard Jacobs

By June 2018, 25% more fresh fruits and vegetables will be added to the school's menus and served to SCS students as compared to the number of fruits and vegetables offered for the 2016-2017 school year.

Testing - Dr. Rachel Burris

By the end of the 2017-2018 testing calendar, testing misadministrations will decrease by 50% (14 to 7) or more as noted through Otis reports.

Professional Development - Dr. Rachel Burris

By June 2018, 90% of SCS teachers will rate at the Complying Level or higher in all areas of the LF framework as noted by district walkthrough data.

Maintenance - Mr. Harry Armstrong

#1 - By December 2017, the maintenance department will have two certified playground equipment inspectors/repairmen and two asbestos inspectors as noted by certifications received.

Transportation - Mr. Julius Dockery

By the end of the 2017-2018 school year, the defect score for buses will be reduced by 4% as compared to last year's defect data.

Reduce Bus defect score to finish 3rd in state.

<p>B. C & I Division</p> <p><input type="checkbox"/> What do Principals and CO Admin. Need to know and do?</p>			<p><i>We are maintaining the buses 30 days inspection. Also the shop foreman is still checking 2 buses a week of each mechanic. The mechanics are doing services, correcting all defects.</i></p> <p>Title I - Dr. Lyle Shaw <i>For the 2017-2018 school year, design, deploy and monitor a Title I purchase approval process that will align all Title I purchases to the NCStar plan as well as improve efficiency of time of completion of purchases from inception of request to product arrivals.</i></p> <p>PIO - Mrs. Meredith Bounds <i>#1 - Monitor a process with school administrators that will assist all schools in applying for one or more grants by the end of the 2017-2018 school year that total at least \$2,500.</i></p> <p>Pre K - Ms. Barbara Adams <i>#1 - During the 2017-2018 school year, the NC Pre-K Site Monitoring Tool will be implemented with fidelity and used to ensure that all services are fulfilled and five star ratings are maintained at 100% of the Pre-K sites as required by the NC Pre-K Program.</i></p> <p style="text-align: center;">•</p>
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Personnel Related - Updated

1.8.2018

BOE Meeting

Overview

- Finance
- HR

K-5 Teachers (total # of teachers)

	Impact of HB 13	Total of teachers
• IEJ -	+2	19
• Laurel Hill ¹ -	+5	40
• SYC ² -	+6	47
• South -	+3	21
• Wagram -	<u>+3</u>	<u>24</u>
• Total -	+19	
• 1-Laurel Hill and North		
• 2-Sycamore Lane and Covington		

Financial Impact of HB 13

- 19 Positions = \$1,173,607 (Average Salary in SCS of \$45,104 base and \$16,664 employer matching costs).

Consolidation Savings

- Projected
 - \$2,077,084
 - 1.32 M from Phase II
 - 750K From Phase I
- Phase II saving sources

Consolidation Savings

- Need FY 18-19
 - \$441K - 1:World
 - \$449,575 – Debt re-payment
 - \$1,173,607 – HB 13
 - \$150,000 – County Reduction
 - Total = \$2,214,182
 - Savings Available = \$2,077,084 - (\$137,098)

How Do We Balance The Budget?

- St. Andrews - \$37,500 – \$75,000
- Shift 137.5K of 1:World to Title I
 - Avg. technology budget = 55K (budget 17-18) per school
 - Impact would be 20K on average.
 - Impact would be relative.
- C/O Department cut - \$21,000 total.

Consolidation Savings

- Need FY 19-20
 - \$441K - 1:World
 - \$949,150 – Debt re-payment
 - \$1,214,684 – HB 13 – 3.5% Increase
 - \$150,000 – County Reduction
 - Total = \$2,754,834
 - Savings Available = \$2,649,125 - (\$105,709)

Currently Employed Classroom Teachers

<u>School</u>	<u># Classroom Teachers¹</u> 17-18	<u># Classroom Teachers</u> needed for 18-19 with <u>HB 13</u>
• IEJ	19	19
• LH/NLB	42	40
• Syc/Cov	47	47
• SSE	20	21
• Wagram	23	24

- 1- Includes Title I Teachers

Class Size Averages in 17-18

<u>Grade</u>	<u>Average 2017¹</u>	<u>HB 13 in 18-19</u>
K	18.5	18
1	18.5	16
2	19	17
3	17.6	17
4	20.1	No limit
5	21.1	No limit

1 – Includes Title I Teachers

What About Additional Teachers?

- Added all State Funded Teachers and Title I Teachers together at each school
- We absorbed the Title I Teachers into our allotments for next year to get a true picture of actual needs
- This does not take into account resignations and retirements during the summer months

2 Year Average Per School

Number of resignations or retirements at each school during May-August:

<u>School</u>	<u>Average</u>
IEJ	2
LH/NLB	7.5
Syc/Cov	9
SSE	2
<u>Wagram</u>	<u>2</u>
Total	22.5 Teachers needed

How Does Scotland County Schools Meet the Demands of HB 13?

- Our first step is to absorb all Title I teachers into our allotted number of teachers per school
- We can make this work due to the fact that HB 13 requires us to reduce class size in K-3 allowing schools to focus on other needs rather than additional certified teachers in K-3

Other Needs?

- More personnel in Behavior Support
- Mental Health
- Individuals with backgrounds in Psychology
- **We want to focus on the Whole child!**

Where are the Teachers?

- SCS will continue to recruit at Job Fairs throughout NC
- Use such hiring agencies such as Educational Partners International, Global Partner Teachers and Visiting International Faculty
- We have also created 50 Handshakes with college/universities throughout the east coast that allows us to post jobs onto their vacancy boards
- Continue to post onto TeacherMatch
- Continue to communicate with TA's about finishing their 4-year degree

Summarizing

- How to deal with the yearly \$150,000 payment to County Commissioners:

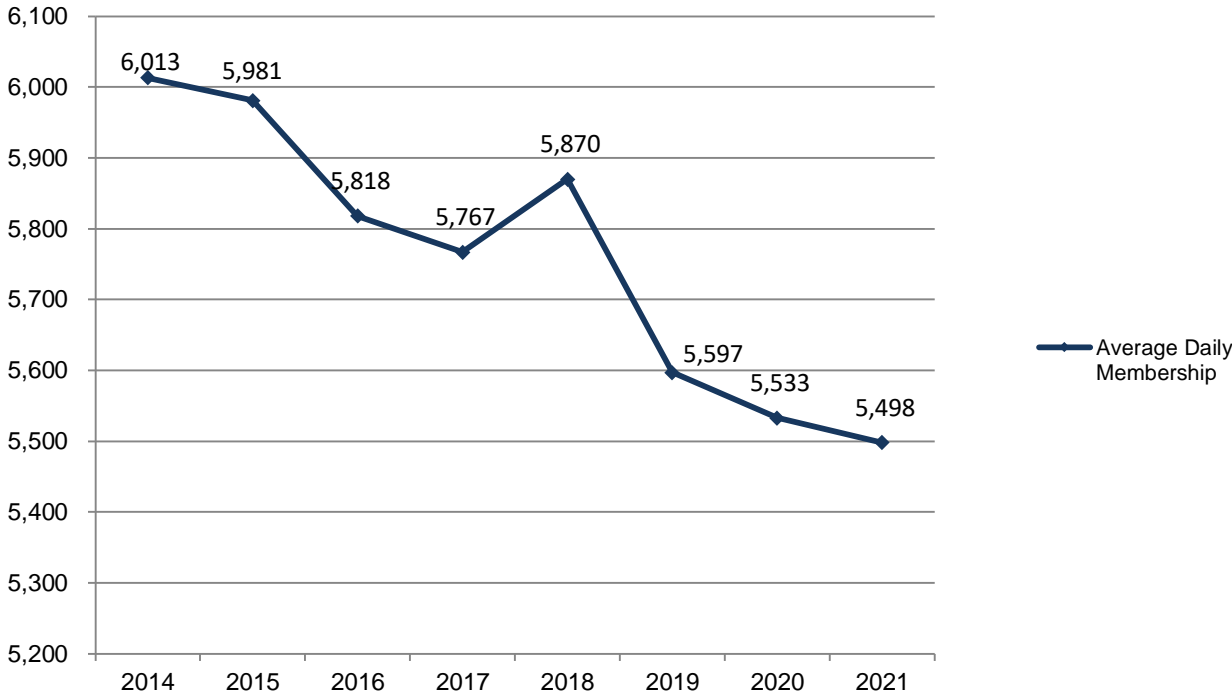
We have to keep in mind the following potential pitfalls in the near future:

1. New state allocation formula
2. HB 13
3. Requirements for Licensure

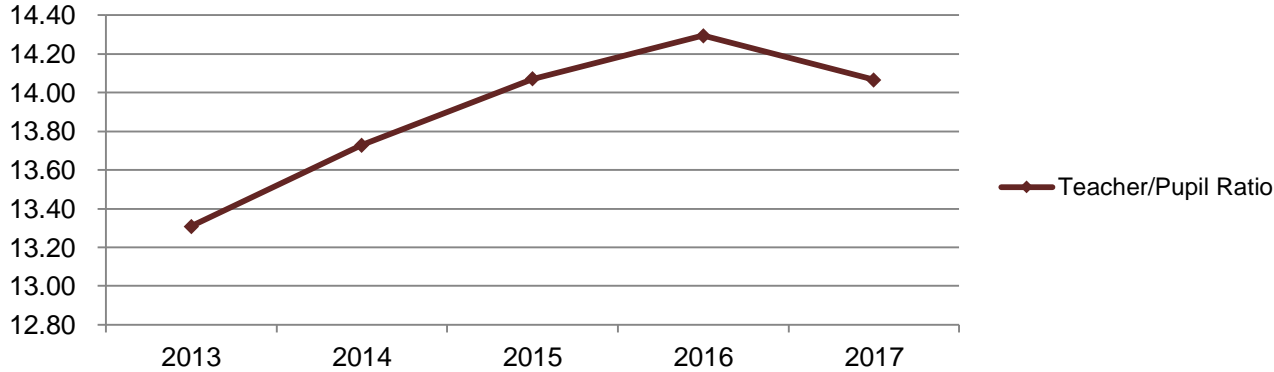
**SCOTLAND COUNTY BOARD OF EDUCATION
 PAY FOR PRIORITIES OVERVIEW
 CATEGORY 3A**

In the last ten years, Scotland County Schools' enrollment has dropped by 887 students. Looking to the future, the district still anticipates experiencing a decline of approximately 2.1% per year beyond the 2017-2018 fiscal year. The 2.1% estimated decline is based on the average actual annual decline over the past five years. As the graph indicates, the projected enrollment is expected to decrease from 5,767 students for fiscal year 2016-2017 to 5,498 students in fiscal year 2020-2021.

Average Daily Membership



Teacher/Pupil Ratio



**SCOTLAND COUNTY BOARD OF EDUCATION
PAY FOR PRIORITIES OVERVIEW
CATEGORY 3A**

The information below is a summary of the total full-time equivalent employees by function included in the 2017-2018 budget and for the four preceding fiscal years:

Year Ended June 30	2014	2015	2016	2017	2018
Officials, admins, mgrs	17	15	14	12	15
Principals	17	14	12	12	12
Asst. Principals, non-teaching	16	18	16	14	16
Total administrators	50	47	42	38	43
Elementary teachers	319	306	290	291	287
Secondary teachers	114	110	113	116	121
Other teachers	5	5	4	3	2
Total teachers	438	421	407	410	410
Guidance	17	17	15	14	14
Psychological	5	5	5	5	4
Librarian, audiovisual	12	12	10	10	9
Consultant, supervisor	15	14	17	15	17
Other professionals	39	35	39	39	38
Total professionals	576	551	535	531	535
Teacher Assistants	97	108	108	117	123
Technicians	7	6	6	6	6
Clerical, secretarial	52	49	48	50	50
Service workers	77	76	88	86	77
Skilled crafts	9	9	9	8	8
Laborers, Unskilled	15	11	6	6	5
Total employees	833	810	800	804	804

**SCOTLAND COUNTY BOARD OF EDUCATION
PAY FOR PRIORITIES OVERVIEW
INSTRUCTIONAL PERSONNEL SALARY SCHEDULE
EIGHT-YEAR COMPARISON
CATEGORY 3A**

Year Ended June 30	Teacher Salaries ⁽¹⁾		Average	Bachelors Degree ⁽²⁾	Masters Degree ⁽²⁾	Advanced Degree ⁽²⁾	Doctorate Degree ⁽²⁾
	Minimum	Maximum					
2017	\$ 35,000	\$ 62,220	\$ 43,499	279	159	-	-
2016	33,000	61,000	42,720	284	140	-	1
2015	33,000	67,100	45,692	262	183	2	1
2014	30,800	60,400	46,000	201	218	5	2
2013	30,800	70,200	40,026	248	184	3	1
2012	30,430	64,750	38,881	288	221	6	2
2011	30,430	64,750	47,590	323	194	1	2
2010	30,430	64,750	47,590	425	113	1	-

The above tabulation represents total salaries including both state base and the system-wide local supplement, but does not include the following:

- (a) Longevity payments, ranging from 1 1/2% to 4 1/2% of the annual salary, made to each teacher for 10 or more years of service.
- (b) Payments of varying amounts for performing extra duties.
- (c) Bonus payments

Sources:

- (1) Scotland County Board of Education Payroll Data.
- (2) North Carolina Public Schools Statistical Profile (2010-2016 Editions). Information for 2017 obtained from Scotland County Board of Education Personnel Data.

Scotland County Schools

Board of County Commissioners - May Budget Retreat

Celebrations

- Scotland County Schools' graduation reached an all-time high of 82.5% in 2015-16.
- SEarCH had their largest graduating class in 2016 with 86% of those graduates earning an Associate's Degree as well as a high school diploma.
- Scotland County Schools' dropout rate was at an all-time low of 2.5% (46 students) in 2015-16 as compared to 4.98% (97 students) in 2014-15.
- Scotland County Schools' seniors earned almost 2 million dollars in scholarships in 2015-16.
- Scotland High School dually-enrolled students completed 338 college level courses in 2015-16.
- Scotland High School students earned over 400 industry recognized credentials in 2015-16.

Celebrations Cont.

- High school level courses (Spanish, English 1, Math 1) are now being offered in middle school thus enabling students to complete those graduation requirements before entering the 9th grade. When they do go to high school, having these courses completed will allow them even more opportunities to take college level courses and earn college credit.
- Middle school sports have been expanded to include golf and cross country.
- All of our elementary and middle schools have an after-school robotics club. Competing against much larger districts with clubs that have been competing much longer, two of our schools (Covington Street and Sycamore Lane) placed in the 5 in several categories at the spring regional competition.
- The Board of Education approved our 1:1 Technology Plan which will provide every student with their own computer to use in school and take home as well. The rollout will begin with students at Scotland High School in 2017-18, then to the middle school students in 2018-19, and finally in the elementary schools in 2019-2020.
- I. Ellis Johnson Elementary's principal, Dr. Mary Hemphill, was one of eight finalists for the NC Principal of the Year.
- The North Carolina School Boards Association awarded the Scotland County Board of Education members the "Silver Bell" Award. The Silver Bell Award recognizes those boards where every member has actively worked towards meeting 12 hours of training during the fiscal year

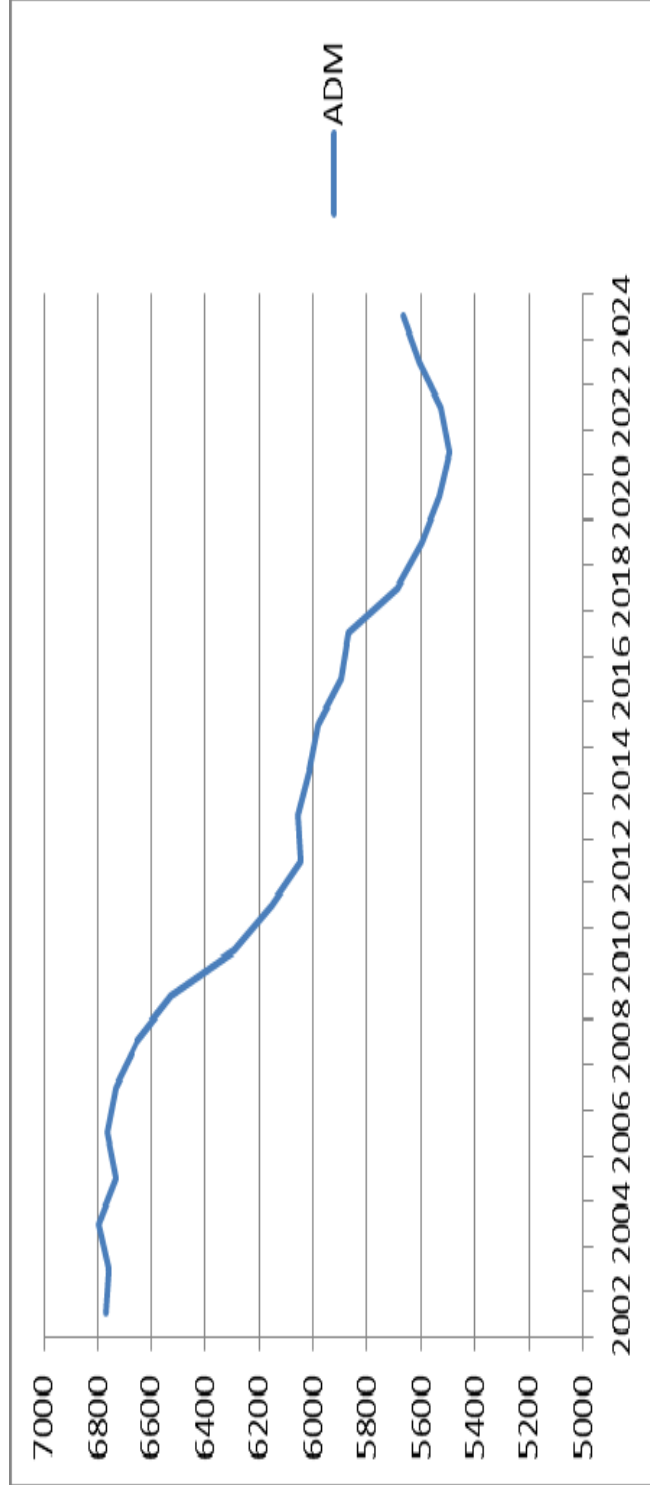
Overview

- Potential Factors From the State Budget
- ADM
- 2017-18 Local Revenue & Expense
- Fund Balance – Current Expense
- Fund Balance – Capital Outlay
- 2016-17 Capital Outlay re-cap
- 2017-18 Capital Outlay Budget
- Additional Needs
- Questions

Impact of State Budget

- Passed
 - HB 13 – Recruitment & Retention/Teacher Assistants
- Potential
 - Teacher Pay
 - AP & Principal Pay
 - Non. Certified & Central Office
 - Driver’s Ed.
 - Central Office Reduction
 - Other

ADM - # of students



2017 -18 Budget Highlights

- 43 Teachers
- 3.5 Directors
- Custodial Contract
- 3 A.P.'s
- 3 Media Specialists
- 2 Nurses
- 3 Psychologists
- 1.5 Million in Utilities
- Entire Maintenance Staff
- Class Size Reduction – First Year HB 13

2017-18 Revenue

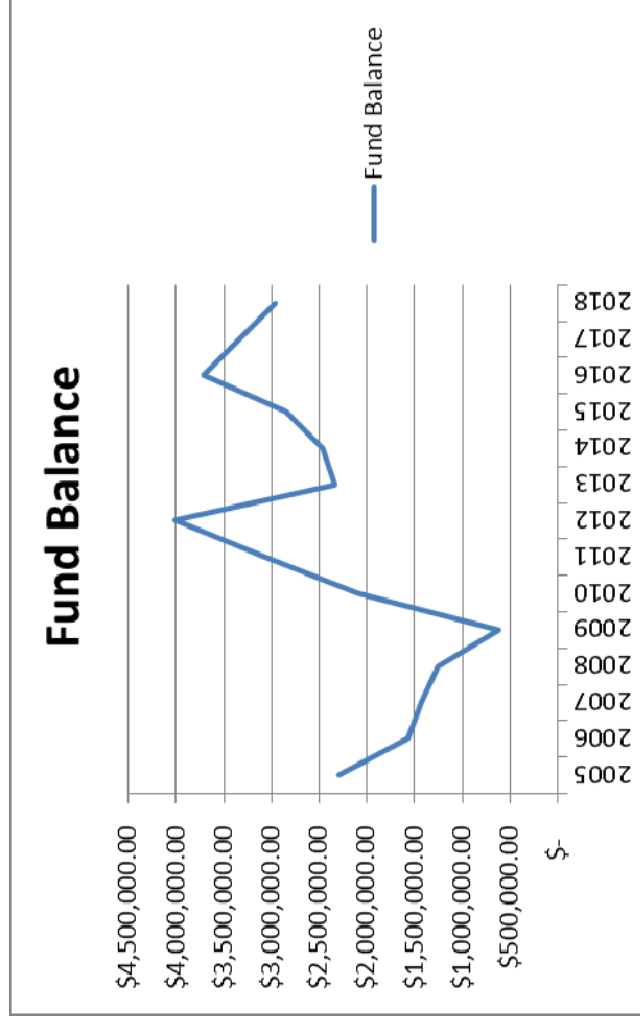
Revenue				
	2016-17 Budget	Difference	2017-18 Budget	
County Appropriation	\$ 10,583,014.00	\$ (238,117.00)	\$ 10,344,897.00	
Indirect Cost	\$ 250,000.00	\$ -	\$ 250,000.00	
Interest	\$ 15,000.00	\$ -	\$ 15,000.00	
Rental	\$ 8,000.00	\$ -	\$ 8,000.00	
Sales Tax	\$ 25,000.00	\$ -	\$ 25,000.00	
Misc	\$ 35,000.00	\$ -	\$ 35,000.00	
MAC	\$ 90,000.00	\$ -	\$ 90,000.00	
	\$ -	\$ -	\$ -	
Fund Balance	\$ 347,146.00	\$ 32,093.00	\$ 379,239.00	
Total	\$ 11,353,160.00	\$ (206,024.00)	\$ 11,147,136.00	

2017-18 - Expenses

Program	Expenditures		
	2016-17	Difference	2017-18
Regular Instructional	\$ 3,944,636.00	\$ (127,061.00)	\$ 3,817,575.00
Regular Curricular Support & Development	\$ 377,208.00	\$ 25,000.00	\$ 402,208.00
Financial Services	289,157.00	-	289,157.00
Human Resource Services	\$ 24,600.00	\$ -	\$ 24,600.00
Student Testing Services	57,477.00	-	57,477.00
Board of Education	\$ 167,303.00	\$ -	\$ 167,303.00
Office of Superintendent	\$ 75,487.00	\$ -	\$ 75,487.00
Non-Instructional Support	952,687.00	-	952,687.00
School Leadership Services	\$ 565,637.00	\$ -	\$ 565,637.00
Instructional Support	300,443.00	-	300,443.00
Employee Benefits	560,752.00	-	560,752.00
National Boards Certification	8,086.00	-	8,086.00
Career-Technical Education	217,577.00	(40,963.00)	176,614.00
Technology	\$ 218,683.00	\$ -	\$ 218,683.00
Teacher Assistants	24,650.00	-	24,650.00
Exceptional Children	251,385.00	-	251,385.00
ESL/Limited English Proficiency	5,000.00	-	5,000.00
Transportation Operations	\$ 213,860.00	\$ (75,000.00)	\$ 138,860.00
Classroom Instructional Matls	244,300.00	-	244,300.00
Public Information Officer	\$ 133,734.00	\$ -	\$ 133,734.00
Operation of Plant	\$ 1,701,349.00	\$ -	\$ 1,701,349.00
Maintenance	\$ 719,832.00	\$ -	\$ 719,832.00
High School Athletics	\$ 184,170.00	\$ 10,000.00	\$ 194,170.00
Arts Education	\$ 68,224.00	\$ -	\$ 68,224.00
Middle School Athletics	\$ 44,923.00	\$ 2,000.00	\$ 46,923.00
504 Legislation	\$ 2,000.00	\$ -	\$ 2,000.00
Total	\$ 11,353,160.00	\$ (206,024.00)	\$ 11,147,136.00

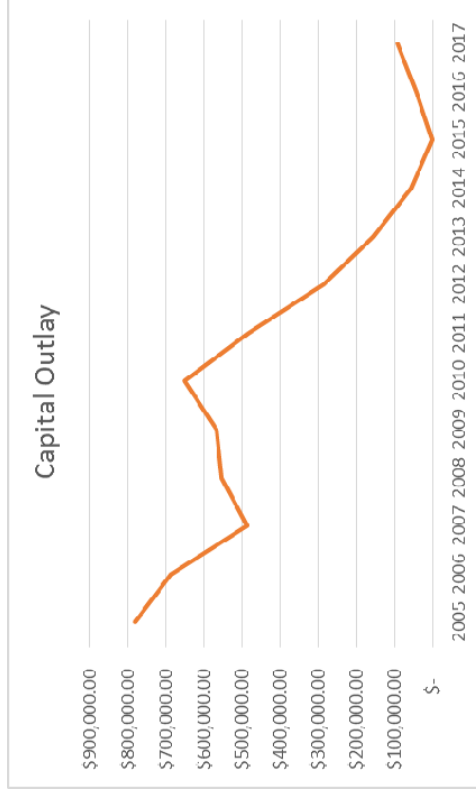
Fund Balance – Current Expense

	Fund Balance	
FY End	Current Expense	
2005	\$ 2,286,420.00	
2006	\$ 1,572,550.00	
2007	\$ 1,420,384.00	
2008	\$ 1,257,777.00	
2009	\$ 623,839.00	
2010	\$ 2,096,128.00	
2011	\$ 3,077,071.00	
2012	\$ 4,013,500.00	
2013	\$ 2,342,489.00	
2014	\$ 2,462,584.00	
2015	\$ 2,844,637.00	
2016	\$ 3,717,292.00	
2017	\$ 3,336,420.00	
2018	\$ 2,957,181.00	



Fund Balance – Capital Outlay

	Capital Outlay
2005	\$ 781,125.00
2006	\$ 688,114.00
2007	\$ 488,076.00
2008	\$ 555,923.00
2009	\$ 569,661.00
2010	\$ 652,129.00
2011	\$ 484,495.00
2012	\$ 288,338.00
2013	\$ 156,595.00
2014	\$ 59,318.00
2015	\$ 1,526.00
2016	\$ 45,054.00
2017	\$ 95,054.00



2016-17 Capital Outlay re-cap

<u>16-17 Projects</u>		
	<u>Budget Amendment #1</u>	<u>% Complete</u>
Annual Painting	\$ 45,000.00	91%
Wagram Debt Re-Payment	\$ 300,000.00	100%
HVAC SHS	\$ 111,512.00	100%
SHS Renovation	\$ 205,842.00	100%
Capital Allocations to Schools	\$ 25,500.00	100%
Sycamore LN Class. Remodel	\$ 37,000.00	100%
IEJ Media Center Carpet	\$ 11,000.00	100%
Equipment Reserve*	\$ 20,000.00	45%
SHS Security Cameras*	\$ 107,646.00	100%
Total	\$ 863,500.00	

*Category II projects

Fines & Forfeitures

Year	Budget
2007-08	\$ 407,274.01
2008-09	\$ 387,000.56
2009-10	\$ 416,607.83
2010-11	\$ 290,275.59
2011-12	\$ 273,758.00
2012-13	\$ 287,291.00
2013-14	\$ 209,460.89
2014-15	\$ 172,472.52
2015-16	\$ 183,731.80
2016-17	\$ 94,223.95
	YTD

2017-18 Capital Outlay Budget cont.

REVENUE SOURCES:									
									17-18
	Fines & Forfeitures								\$175,000.00
	County Allotment								\$340,700.00
	Education Lottery								\$385,000.00
	Fund Balance								\$0.00
	TOTAL CAPITAL OUTLAY REVENUE								\$900,700.00

2017-18 Capital Outlay Budget

17-18 Projects		<u>Budget</u>
<u>Category I</u>		
Spring Hill Middle School - HVAC Controls		\$68,000.00
SHS - GYM Roof		\$91,500.00
Wagram - Staff Parking Lot		\$75,000.00
Carver - Bell System		\$15,600.00
Spring Hill - Bell System		\$15,600.00
Wagram - Phone System		\$35,000.00
SHS BAC Cooling Tower		\$150,000.00
Caver/LH Premiter Fencing		\$35,000.00
Covington Media Center Floor		\$10,000.00
Annual Painting		\$45,000.00
Wagram Debt Re-payment		\$300,000.00
<u>Category II</u>		
Capital Alllocations to Schools		\$40,000.00
Equipment Reserve		\$20,000.00
Total		\$900,700.00

Additional Needs – Capital Outlay

Tier 1 & 2	
Carver	\$ 50,000.00
Spring Hill	\$ 50,000.00
Shaw	\$ 175,000.00
IEJ	\$ 250,000.00
Laurel Hill	\$ 65,000.00
South	\$ 60,000.00
Wagram	\$ 35,000.00
Total	\$ 685,000.00

Tier 3	
Laurel Hill	\$ 140,000.00
South	\$ 25,000.00
Carver	\$ 45,000.00
Spring Hill	\$ 45,000.00
Total	\$ 255,000.00

Tier 4	
Laurel Hill	\$ 125,000.00
Carver	\$ 25,000.00
Spring Hill	\$ 125,000.00
Total	\$ 275,000.00

All Identified Needs By Priority	\$ 3,390,500.00
---	------------------------

Additional Needs – Current Expense

- Teacher Supplements
 - Range from – 4% - 4.9%
 - Increase range to – 5% - 6%
- Graduated Scale – based on years and degree. \$1,600 (bachelors 0-1 year)-\$2,252 (masters with 15+ years)
- Total Cost = 325,000 +/-

Budget Challenges

- Exceptional Children
 - Funded at 12.5% or 734 children
 - Actual at 19% or 1115 children
 - Difference = 1.54 M @ \$4031 per child
- Teacher Assistants – HB 13
- Unfunded mandates
- Rising employer matching costs
- Federal Budget/School Choice

State Budget 2017-18

July C.O.W. Meeting

Overview

- State Budget Review
- State Budget in Total
- State Paid Teachers
- Break down of Program Report Codes (PRCs)
- Conclusion and Questions

State Budget Review

- Position/Months Allotments
- Cash Allotments
- Some PRC's are very specific and others are and open chart (very flexible)

State Budget – Initial Allotment

PRC	12-13	13-14	14-15	15-16	16-17	17-18	Dif	Desc.	Trendline
001	263.77	270.5	276	274	270.5	269.5	(1.00)	Classroom Teachers	
	\$ 17,799,736	\$ 16,212,688	\$ 17,238,684	\$ 17,192,952	\$ 17,794,031	\$ 17,649,286	\$ (144,745)		
002	\$ 717,430	\$ 738,902	\$ 728,857	\$ 731,319	\$ 722,895	\$ 694,164	\$ (28,731)	Central Office	
003	\$ 1,427,282	\$ 1,438,768	\$ 1,457,718	\$ 1,444,904	\$ 1,436,204	\$ 1,514,985	\$ 78,781	Non-Instructional Support	
005	\$ 242	\$ 230	\$ 230	\$ 229	\$ 228	\$ 204	\$ (24)	School Building Admin	
	\$ 1,763,438	\$ 1,609,980	\$ 1,609,822	\$ 1,615,242	\$ 1,565,140	\$ 1,477,308	\$ (87,832)		
007	\$ 29	\$ 28	\$ 28	\$ 28	\$ 27	\$ 27	\$ -	Instructional Support	
	\$ 1,938,447	\$ 1,843,296	\$ 1,967,252	\$ 1,915,676	\$ 1,869,264	\$ 1,946,970	\$ 77,706		
013	\$ 310	\$ 309	\$ 306	\$ 303	\$ 295	\$ 290	\$ (5)	CTE Teachers	
	\$ 1,932,850	\$ 1,839,477	\$ 1,964,214	\$ 1,974,348	\$ 1,977,680	\$ 2,000,420	\$ 22,740		
014	\$ 89,363	\$ 89,010	\$ 88,411	\$ 87,772	\$ 83,182	\$ 82,646	\$ (536)	CTE Supplies	
024	\$ 448,149	\$ 443,257	\$ 463,161	\$ 468,778	\$ 477,115	\$ 493,223	\$ 16,108	Disadvantage Student Funding	
027	\$ 2,235,277	\$ 1,808,146	\$ 1,527,157	\$ 1,546,550	\$ 1,535,648	\$ 1,617,858	\$ 82,210	TA's	
031	\$ 3,601,096	\$ 3,444,788	\$ 3,413,266	\$ 3,398,440	\$ 3,492,401	\$ 3,602,387	\$ 109,986	Low Wealth	
032	\$ 3,060,700	\$ 3,122,302	\$ 3,269,889	\$ 3,282,885	\$ 3,298,714	\$ 3,465,530	\$ 166,816	EC	
034	\$ 302,071	\$ 303,135	\$ 311,227	\$ 310,864	\$ 308,043	\$ 310,735	\$ 2,692	AIG	
054	\$ 57,866	\$ 51,987	\$ 49,066	\$ 48,582	\$ 47,538	\$ 49,815	\$ 2,277	ESL	
056	\$ 1,970,183	\$ 1,413,040	\$ 1,439,214	\$ 1,517,942	\$ 1,276,730	\$ 1,412,865	\$ 136,135	Transportation	
061	\$ 296,647	\$ 177,795	\$ 175,061	\$ 172,939	\$ 179,072	\$ 179,230	\$ 158	Supplies	
069	\$ 1,433,384	\$ 1,534,061	\$ 1,523,689	\$ 1,515,950	\$ 1,414,187	\$ 1,521,770	\$ 107,583	At-Risk Funding	
012	\$ 111,465	\$ 117,140	\$ 113,795	\$ 101,811	\$ 103,391	\$ 90,874	\$ (12,517)	Driver's Ed.	
Total	\$ 39,073,919	\$ 36,070,632	\$ 37,226,688	\$ 37,225,143	\$ 37,477,844	\$ 38,019,192	\$ 541,348	Total	

of Teacher's

- Classroom Teachers – 254
- Itinerant Teachers – 53.5
- AIG – 3.5
- DIF/Mental Health Workers – 6
- EC – 15

PRC'S

- 001- Classroom Teachers
- 002 – Central Office
- 003 – Non-Instructional Support - 19.47 positions and Custodial Contract
- 005 – Princ. (144 months) & AP's (60 months)
- 007 – Instructional Support – Media, Guidance, Social Workers, and Nurses

PRC'S

- 013 – CTE months of Employment
- 014 – CTE Supplies
- 024 – Disadvantage Student Funding – 10 Teachers
- 027 – Teacher Assistants (54) – 82 total non-federal
- 031 – Low Wealth
 - 13 Teachers
 - 35 Clerical
 - 7 Technology Staff
 - Sub Funds
- 032 – EC Funds
 - 34 Teachers
 - 13 Specialty
 - 18 TA's
 - 2 Classified

PRC's Cont.

- 034 – AIG 4.5 Teachers – 6.5 Teachers
- 054 – ESL Salaries
- 056 - Transportation
- 061 – Supplies and Materials
- 069 – At Risk
 - 11 Teachers
 - 3 Teachers Assistants
 - 3 Security
 - 1 Clerical
- 012 – Driver's Ed.

Position Count - Change

- 2014-2015 to 2015-2016
- Total Admin – 47 to 42
- Total Teachers – 421-407
- Total Professionals – 29-25
- Labor – 11-6

**SCOTLAND COUNTY BOARD OF EDUCATION
LONG-TERM FISCAL SUSTAINABILITY
CATEGORY 4A**

Challenge: North Carolina legal requirements limit the ability of public schools to develop long-term financial plans

The Scotland County Board of Education is a legally separate entity that serves as the local education agency providing educational services to the citizens of Scotland County, and is fiscally dependent on the Scotland County government and the State of North Carolina.

North Carolina General Statutes limits the taxing authority to localities, and in turn, requires local governments to provide certain services – education, corrections, social services, health and community mental health. Each year, the Board of Commissioners approves and transfer from county funds to the school system to finance school operations.

This political and legal environment can promote short-term planning by the school board because of the inability to build significant reserves. Fortunately, the current elected officials are working cooperatively in Scotland County and high level discussions include financial plans for the next several years.

Memo:

To: Dr. Ron Hargrave, Superintendent *RH*
From: Jay C. Toland, Chief Financial Officer
Date: August 14, 2018
Re: Budget Resolution 2017-18

Attached please find the following documents:

- 1) 2017/2018 Budget Resolution.
 - a) **State Fund 1 = 39,349,064**
 - b) **Local Current Fund 2 = 11,614,744**
 - c) **Federal Fund 3 = 1,068,822**
 - d) **Local Capital Outlay Fund 4 = 866,500**
 - e) **Child Nutrition Fund 5 = 3,613,300**

The Chief Financial Officer recommends approval 2017/2018 budget as presented. Please let me know if you need additional information, as more detailed documentation is available. Thank you.



SCOTLAND COUNTY BOARD OF EDUCATION

**Budget Resolution
FISCAL YEAR 2017-18**

BE IT RESOLVED by the Board of Education of the Scotland County School Administrative Unit:

Section 1 - The following revenues are estimated to be available to the State Public School Fund - Fund 1. The following expenditure amounts are hereby appropriated at the purpose level for the operation of the school administrative unit in the State Public School Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

	<u>Original</u>	<u>Nov-17</u>	<u>Feb-18</u>	<u>Apr-18</u>	<u>Jun-18</u>
State Public School Revenue	\$ 39,349,064				
<hr/>					
<u>Expenditures</u>					
Instructional Services	\$ 34,614,885				
Support Services	\$ 4,684,307				
Nutrition Services	\$ 49,872				
<hr/>					
State Public School Expenditures	\$ 39,349,064				
<hr/>					

Section 2 - The following revenues are estimated to be available to the Local Current Fund - Fund 2. The following expenditure amounts are hereby appropriated at the purpose level for the operation of the school administrative unit in the Local Current Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

	<u>Original</u>	<u>Nov-17</u>	<u>Feb-18</u>	<u>Apr-18</u>	<u>Jun-18</u>
Local Current Fund Revenue	\$ 11,614,745				
<hr/>					
<u>Expenditures</u>					
Instructional Services	\$ 6,556,661				
Support Services	\$ 5,050,122				
Non-Program Costs	\$ -				
Payment To Other Govt	\$ 7,961				
<hr/>					
Local Current Fund Expenditures	\$ 11,614,745				
<hr/>					

Section 3 - The following revenues are estimated to be available to the Federal Program Fund - Fund 3. The following expenditure amounts are hereby appropriated at the purpose level for the operation of the school administrative unit in the Federal Program Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

	<u>Original</u>	<u>Nov-17</u>	<u>Feb-18</u>	<u>Apr-18</u>	<u>Jun-18</u>
Federal Program Revenue	\$ 106,882				
<hr/>					
Expenditures					
Instructional Services	\$ 101,908				
Support Services	\$ 2,500				
Non-Program Costs	\$ 2,474				
<hr/>					
Federal Program Expenditures	\$ 106,882				
<hr/>					

Section 4 - The following revenues are estimated to be available to the Local Capital Fund - Fund 4. The following expenditure amounts are hereby appropriated at the purpose level for the operation of the school administrative unit in the Local Capital Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

	<u>Original</u>	<u>Nov-17</u>	<u>Feb-18</u>	<u>Apr-18</u>	<u>Jun-18</u>
Local Capital Fund	\$ 866,500				
<hr/>					

Section 5 - The following revenues are estimated to be available to the Child Nutrition Fund - Fund 5. The following expenditure amounts are hereby appropriated at the purpose level for the operation of the school administrative unit in the Child Nutrition Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

	<u>Original</u>	<u>Nov-17</u>	<u>Feb-18</u>	<u>Apr-18</u>	<u>Jun-18</u>
Child Nutrition	\$ 3,613,300				
<hr/>					

Section 6 - All appropriations shall be paid first from revenues restricted as to use, and second from general unrestricted revenues.


Section 7 - The Superintendent and Chief Financial Officer are hereby authorized to transfer appropriations within a purpose code within a fund as contained herein under the following conditions:

- a. They may transfer amounts within a purpose code within a fund with proper justification.
- b. They may not transfer amounts from contingency without Board of Education approval.
- c. They may not transfer any amounts between Local Current appropriation and Local Capital appropriation without the approval of the Board of Education.


Section 8 - Copies of the Budget Resolution shall be immediately furnished to the Superintendent and the Chief Financial Officer for direction in carrying out their duties.

Section 9 - The additional fund balance, if any, in excess of the designated appropriation in the Local Current Fund or the Local Capital Outlay Fund will be automatically appropriated to contingency, once the Annual Financial (Audit) Report has been presented to the Board of Education.


Adopted the 14th day of August, 2017.



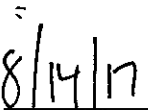
Board of Education, Chair



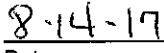
Superintendent



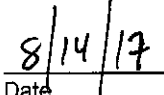
Chief Financial Officer



Date



Date



Date

STATE PUBLIC SCHOOL FUND - BUDGET WORKSHEET

PRC	DESCRIPTION	2014-15 Initial Budget	2015-16 Initial Budget	2016-17 Initial Budget	2017-18 Initial Budget	INCREASE/DECREASE
001	CLASSROOM TEACHERS	\$ 17,200,738	\$ 17,192,952	\$ 17,784,261	\$ 17,643,722	\$ (140,539)
	Position allotment	\$ 275,35				\$ -
002	CENTRAL OFFICE ADMIN	\$ 728,857	\$ 731,319	\$ 722,895	\$ 694,164	\$ (28,731)
003	NON-INSTRUCTIONAL SUPPORT	\$ 1,439,727	\$ 1,444,904	\$ 1,414,088	\$ 1,495,419	\$ 81,331
005	SCHOOL BUILDING ADMIN	\$ 1,609,822	\$ 1,615,242	\$ 1,565,140	\$ 1,477,308	\$ (87,832)
007	INSTRUCTIONAL SUPPORT	\$ 1,987,252	\$ 1,915,676	\$ 1,869,264	\$ 1,946,970	\$ 77,706
009	NON-CONTRIBUTORY EMPLOYEE	\$ -	\$ -	\$ 1,500,000	\$ 1,500,000	\$ -
012	DRIVER TRAINING	\$ 113,795	\$ 101,811	\$ 103,391	\$ 90,874	\$ (12,517)
013	VOC. ED. - MONTHS OF EMPLOYMENT	\$ 1,984,214	\$ 1,974,348	\$ 1,977,680	\$ 2,000,420	\$ 22,740
014	VOC. ED. - SUPPORT FUNDS	\$ 87,291	\$ 87,772	\$ 82,462	\$ 82,646	\$ 184
015	SCHOOL TECHNOLOGY FUND	\$ 71,561	\$ -	\$ 88,271	\$ 67,951	\$ (320)
016	READ TO ACHIEVE	\$ 67,638	\$ -	\$ 171,566	\$ 62,672	\$ (108,894)
020	VIF - FOREIGN EXCHANGE	\$ -	\$ -	\$ -	\$ -	\$ -
024	DISADV. STUDENT SUPP. FUNDING	\$ 463,161	\$ 468,778	\$ 477,115	\$ 493,223	\$ 16,108
027	TEACHER ASSISTANTS	\$ 1,527,157	\$ 1,546,550	\$ 1,635,648	\$ 1,640,358	\$ 104,710
029	BEHAVIORAL SUPPORT	\$ -	\$ -	\$ -	\$ -	\$ -
031	LOW WEALTH SUPP. FUNDING	\$ 3,413,266	\$ 3,398,440	\$ 3,492,401	\$ 3,602,387	\$ 109,986
033	EXEMPLARY SCHOOLS	\$ -	\$ -	\$ -	\$ -	\$ -
032	EXCEPTIONAL CHILDREN	\$ 3,269,889	\$ 3,282,885	\$ 3,298,714	\$ 3,465,530	\$ 166,816
034	ACADEMIC/AIG	\$ 311,227	\$ 310,864	\$ 308,043	\$ 310,735	\$ 2,892
039	SCHOOL RESOURCE OFFICERS	\$ 42,000	\$ -	\$ 42,000	\$ -	\$ (42,000)
042	CHILD & FAMILY SCHOOL NURSE	\$ 405,641	\$ -	\$ 428,264	\$ 442,081	\$ 13,817
043	CHILD & FAMILY SUPPORT TEAM	\$ 349,983	\$ -	\$ 372,861	\$ 386,960	\$ 14,099
045	BONUS PAY	\$ -	\$ -	\$ -	\$ -	\$ -
054	LIMITED ENGLISH PROFICIENCY	\$ 49,066	\$ 48,582	\$ 47,538	\$ 49,815	\$ 2,277
065	LEARN AND EARN	\$ -	\$ -	\$ 316,646	\$ 275,000	\$ (41,646)
066	TRANSPORTATION	\$ 1,439,214	\$ 1,517,942	\$ 1,276,730	\$ 1,412,865	\$ 136,135
061	CLASSROOM MATERIALS	\$ 175,061	\$ 172,939	\$ 179,072	\$ 179,230	\$ 158
063	DEV. DAY & COMM. RESIDENTIAL	\$ 57,899	\$ -	\$ 57,234	\$ -	\$ (57,234)
069	AT-RISK STUDENT SERVICES	\$ 1,523,689	\$ 1,515,950	\$ 1,414,187	\$ 1,528,734	\$ 114,547
073	SCHOOL CONNECTIVITY	\$ -	\$ -	\$ -	\$ -	\$ -
085	EXCELLENT SCHOOLS ACT	\$ -	\$ -	\$ -	\$ -	\$ -
	GRAND TOTAL	\$ 38,278,148	\$ 37,326,954	\$ 40,505,471	\$ 40,849,064	\$ 343,593

LOCAL CURRENT FUND REVENUES - BUDGET WORKSHEET

DESCRIPTION	INITIAL BUDGET 13-14	INITIAL BUDGET 14-15	INITIAL BUDGET 15-16	INITIAL BUDGET 16-17	INITIAL BUDGET 17-18	Increase/Decrease
NC PRE-K FUNDING	\$ 1,198,810	\$ -	\$ 1,238,295	\$ 1,292,612	\$ -	\$ -
CHROMEBOOK REPAIR FUND						\$ -
JROTC	\$ 55,000	\$ 55,000	\$ 26,000	\$ -	\$ -	\$ -
WIA-IN-SCHOOL	\$ 87,494	\$ 86,602	\$ 35,487	\$ 37,176	\$ 37,176	\$ 45,000
MEDICAID OUTREACH	\$ 136,000	\$ 136,000	\$ 136,000	\$ 90,000	\$ 136,000	\$ -
MEDICAID-FEE FOR SERVICE	\$ 90,000	\$ 90,000	\$ 343,418	\$ 316,553	\$ 285,432	\$ 39,271
INDIAN EDUCATION	\$ 178,024	\$ 178,416	\$ 197,653	\$ -	\$ -	\$ 224,601
WIA-OUT-SCHOOL	\$ 87,494	\$ 86,602	\$ 106,461	\$ -	\$ -	\$ -
GEAR UP		\$ 247,064	\$ 240,887	\$ -	\$ -	\$ -
COUNTY APPROPRIATION	\$ 10,139,326	\$ 10,614,925	\$ 10,826,612	\$ 10,583,014	\$ 10,344,897	\$ -
FINES & FORFEITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RENTAL OF SCHOOL PROPERTY	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ -
MNET GRANT	\$ 34,000	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST INCOME	\$ 25,000	\$ 25,000	\$ 25,000	\$ 16,000	\$ 16,000	\$ -
MISC. LOCAL REVENUE	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 12,375
INDIRECT COST	\$ 260,000	\$ 260,000	\$ 260,000	\$ 260,000	\$ 360,000	\$ -
FUND BALANCE APPROPRIATED	\$ 600,000	\$ 180,000	\$ 42,000	\$ 380,872	\$ 379,239	\$ -
FUND BALANCE APPROP. - OTHER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SALES & USE TAX	\$ 20,000	\$ 20,000	\$ 20,000	\$ 25,000	\$ 25,000	\$ -
AG ED PROGRAM GRANT						\$ -
GRAND TOTAL REVENUES	\$ 12,943,147	\$ 11,981,608	\$ 13,629,813	\$ 13,033,227	\$ 11,614,744	\$ 321,247
GRAND TOTAL EXPENDITURES	\$ 12,943,147	\$ 11,981,608	\$ 13,529,813	\$ 13,033,227	\$ 11,614,744	\$ 321,247
NET REVENUES (EXPENDITURES)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

LOCAL CURRENT FUND EXPENDITURES - BUDGET WORKSHEET

PRC	DESCRIPTION	INITIAL BUDGET 14-15	INITIAL BUDGET 15-16	INITIAL BUDGET 16-17	INITIAL BUDGET 17-18	Increase/Decrease
001	CLASSROOM TEACHERS	\$ 3,531,481	\$ 3,674,322	\$ 3,878,363	\$ 3,751,302	\$ (127,061)
002	CENTRAL OFFICE ADMIN	\$ 1,083,307	\$ 1,005,540	\$ 986,732	\$ 1,012,032	\$ 26,300
003	NON-INSTRUCTIONAL SUPPORT	\$ 986,791	\$ 936,267	\$ 952,687	\$ 952,687	\$ -
005	SCHOOL BUILDING ADMIN	\$ 530,741	\$ 580,464	\$ 665,637	\$ 573,637	\$ 8,000
007	INSTRUCTIONAL SUPPORT	\$ 191,395	\$ 372,910	\$ 300,443	\$ 300,443	\$ -
009	NON-CONTRIBUTORY EMPLOYEE	\$ 615,119	\$ 580,752	\$ 560,752	\$ 443,276	\$ (117,476)
011	NATIONAL BOARDS CERT.	\$ 18,086	\$ 8,086	\$ 8,086	\$ 8,086	\$ -
014	VOC. ED. - SUPPORT FUNDS	\$ 220,764	\$ 222,088	\$ 217,577	\$ 176,614	\$ (40,963)
015	SCHOOL TECHNOLOGY FUND	\$ 213,450	\$ 216,606	\$ 218,683	\$ 218,683	\$ -
022	MENTOR PROGRAM	\$ -	\$ -	\$ -	\$ -	\$ -
027	TEACHER ASSISTANTS	\$ 211,287	\$ 179,463	\$ 24,650	\$ 24,650	\$ -
028	STAFF DEVELOPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
032	EXCEPTIONAL CHILDREN	\$ 243,960	\$ 251,385	\$ 276,274	\$ 450,020	\$ 173,746
054	LIMITED ENGLISH PROFICIENCY	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
056	TRANSPORTATION	\$ 289,896	\$ 234,392	\$ 138,880	\$ 138,860	\$ -
061	CLASSROOM MATERIALS	\$ 271,126	\$ 257,911	\$ 253,137	\$ 299,841	\$ 46,704
069	AT-RISK STUDENT SERVICES	\$ -	\$ -	\$ 75,000	\$ -	\$ (75,000)
130	STATE TEXTBOOKS	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	\$ -
132	MNET GRANT	\$ 0	\$ 0	\$ 0	\$ 0	\$ -
303	WIA-IN-SCHOOL	\$ 86,602	\$ 35,487	\$ 37,176	\$ 37,176	\$ -
308	MEDICAID-FEE FOR SERVICE	\$ -	\$ 343,418	\$ 316,563	\$ 285,432	\$ (31,121)
310	INDIAN ED GRANT	\$ 178,415	\$ 197,653	\$ -	\$ -	\$ -
311	GEAR UP	\$ 247,064	\$ 240,887	\$ -	\$ -	\$ -
314	WIA-OUT OF SCHOOL	\$ 86,602	\$ 106,461	\$ -	\$ -	\$ -
395	AG ED PROGRAM GRANT	\$ -	\$ -	\$ -	\$ -	\$ -
413	NC PRE-K FUNDING	\$ -	\$ 1,238,295	\$ 1,292,612	\$ -	\$ (1,292,612)
704	COMMUNITY SCHOOLS	\$ 110,952	\$ 148,734	\$ 133,734	\$ 133,734	\$ -
707	CHROMEBOOK REPAIR FORM	\$ -	\$ -	\$ -	\$ -	\$ -
777	CIS - SCOTLAND COUNTY	\$ -	\$ -	\$ -	\$ -	\$ -
802	MAINT/OPERATION OF PLANT	\$ 2,452,393	\$ 2,361,958	\$ 2,421,181	\$ 2,421,181	\$ -
803	HIGH SCHOOL ATHLETICS	\$ 206,670	\$ 209,170	\$ 184,170	\$ 194,170	\$ 10,000
804	CULTURAL ARTS	\$ 60,724	\$ 36,464	\$ 68,224	\$ 68,224	\$ -
843	MIDDLE SCHOOL ATHLETICS	\$ 59,293	\$ 50,923	\$ 44,923	\$ 48,923	\$ 2,000
844	504 LEGISLATION	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
850	CURRICULUM SUPPORT	\$ 75,000	\$ 69,697	\$ 66,273	\$ 66,273	\$ -
	GRAND TOTAL	\$ 11,981,608.00	\$ 13,529,812.61	\$ 13,033,227.00	\$ 11,614,744.00	\$ (1,418,483.00)

FEDERAL PROGRAM FUND - BUDGET WORKSHEET

PRC	DESCRIPTION	INITIAL BUDGET 2013-14	INITIAL BUDGET 2014-15	INITIAL BUDGET 2015-16	INITIAL BUDGET 2016-17	INITIAL BUDGET 2017-18	Increase/Decrease
017	VOC. ED. PROGRAM IMPROVEMENT	\$ 99,680	\$ 105,636	\$ 103,323	\$ 99,736	\$ 104,754	\$ 5,018
026	HOMELESS GRANT	\$ -	\$ 15,000	\$ 4,215	\$ -	\$ -	\$ -
049	IDEA VI-B PRESCHOOL-EC	\$ 96,120	\$ 54,511	\$ 87,940	\$ 89,089	\$ -	\$ (89,089)
050	ESEA TITLE I	\$ -	\$ 2,966,787	\$ -	\$ -	\$ -	\$ -
080	IDEA VI-B HANDICAPPED-EC	\$ -	\$ 1,343,056	\$ 1,402,658	\$ 1,581,458	\$ -	\$ (1,581,458)
070	EC/OEIS	\$ -	\$ 270,230	\$ 194,060	\$ 1,324	\$ -	\$ (1,324)
101	ABSTINENCE EDUCATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
082	STATE IMPROVEMENT GRANT	\$ 6,933	\$ 4,836	\$ 19,627	\$ 1,307	\$ -	\$ (1,307)
103	TITLE II - IMPROVING TEACHER QUALITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
109	RURAL LOW INCOME SCHOOL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
118	REGIONAL LITERACY COACH	\$ 12,983	\$ 46,107	\$ 68,014	\$ 81,933	\$ -	\$ (81,933)
119	TARGETED ASSISTANCE	\$ -	\$ 2,331	\$ 2,193	\$ 208	\$ -	\$ (208)
	GRAND TOTAL	\$ 978,071	\$ 4,850,909	\$ 1,792,031	\$ 1,865,064	\$ 104,754	\$ (1,760,310)

Scotland County Schools Capital Outlay Revenue

	13-14	14-15	15-16	16-17	17-18
Fines & Forfeitures	\$ 275,000.00	\$ 275,000.00	\$ 175,000.00	\$ 188,500.00	\$ 175,000.00
County Allotment	\$ 198,000.00	\$ 300,000.00	\$ 300,000.00	\$ 300,000.00	\$ 300,000.00
Education Lottery	\$ 670,000.00	\$ 474,000.00	\$ 400,000.00	\$ 375,000.00	\$ 391,500.00
Appropriated Fund Balance	\$ 206,587.00	\$ 26,341.00	\$ -	\$ -	\$ -
Medicaid Revenue	\$ -	\$ 110,000.00	\$ -	\$ -	\$ -
CN Indirect Cost	\$ -	\$ 180,000.00	\$ -	\$ -	\$ -
Activity Bus Reimbursement	\$ -	\$ 93,863.00	\$ -	\$ -	\$ -
Bus Financing - DPI	\$ -	\$ 185,985.00	\$ -	\$ -	\$ -
TOTAL CAPITAL OUTLAY REVENUE	\$ 1,349,587.00	\$ 1,645,189.00	\$ 875,000.00	\$ 863,500.00	\$ 866,500.00

REVENUE SOURCES:

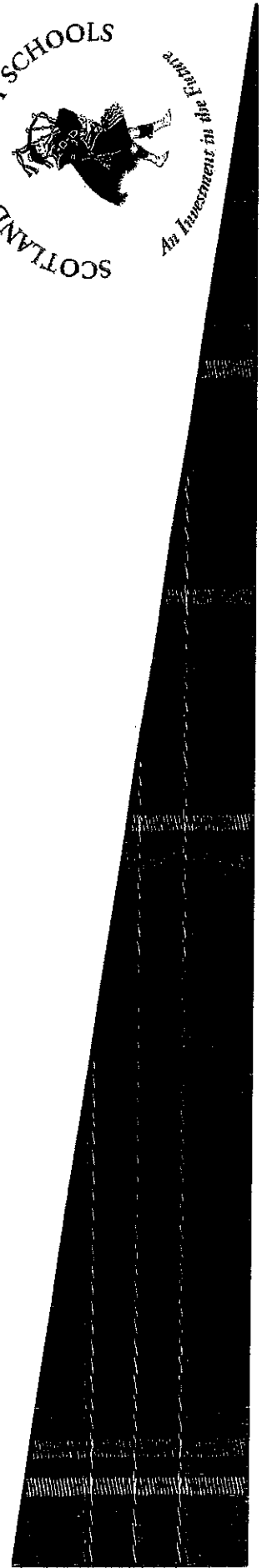
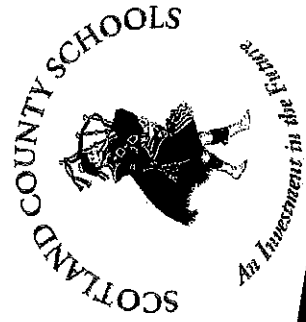
Fines & Forfeitures
 County Allotment
 Education Lottery
 Appropriated Fund Balance
 Medicaid Revenue
 CN Indirect Cost
 Activity Bus Reimbursement
 Bus Financing - DPI

TOTAL CAPITAL OUTLAY REVENUE

15-16 Projects	Original
Annual Painting	\$ 55,000.00
Wagram Debt Re-Payment	\$ 300,000.00
Spring Hill HVAC	\$ 68,000.00
SHS Gym Roof	\$ 91,500.00
Wagram Parking Lot	\$ 75,000.00
Spring Hill Bell System	\$ 16,000.00
Carver Bell System	\$ 16,000.00
Wagram Phone System	\$ 35,000.00
SHS BAC Cooling Tower	\$ 150,000.00
Capital Allocations to Schools	\$ 40,000.00
Equipment Reserve	\$ 20,000.00
Total	\$ 866,500.00

*Category II projects

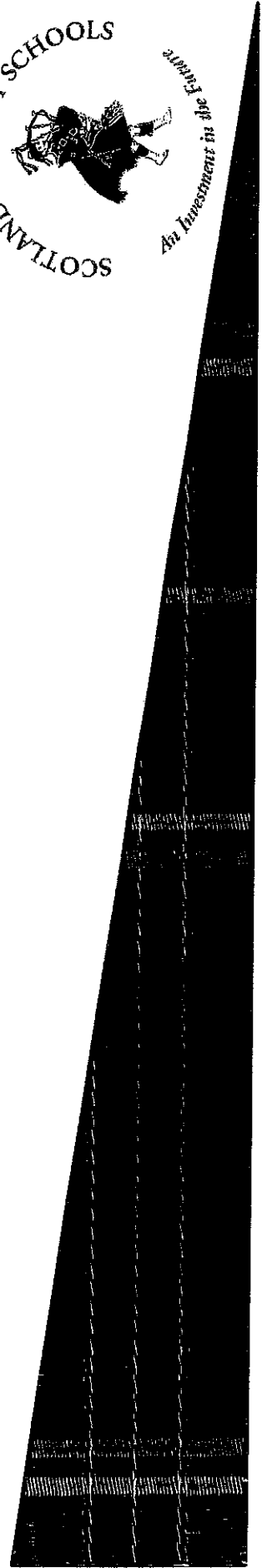
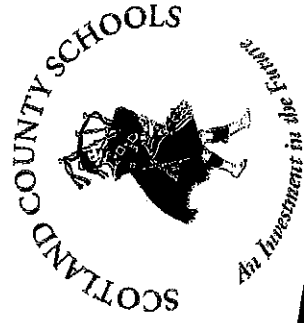
Goal 1: High Performance Students



Celebrations

THREE YEAR TREND DATA

- 5th grade demonstrated consistent growth in math
- Consistent growth trends noted at Covington, IEJ and Wagram
- IEJ has moved from an F to a C
- Laurel Hill has maintained a grade of B and SEARCH a grade of A
- Overall 3rd grade
- Overall 5th grade
- Consistent growth in proficiency in grade 6
- 6th grade reading at Spring Hill
- 6th grade ELA at Carver
- Overall 6th grade growth as a district
- 8th grade ELA at Spring Hill
- 5th grade Science has a 3 year avg. of exceeding growth with proficiency in the 70s
- Overall District growth



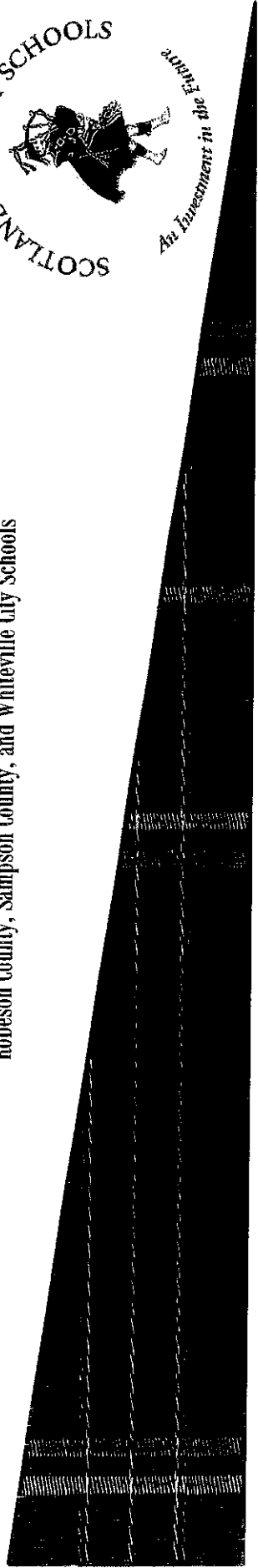
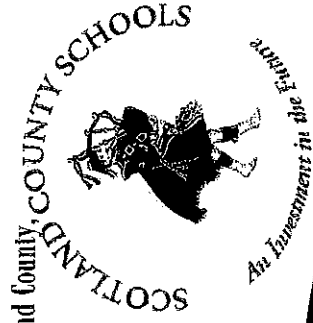
Celebrations

THREE YEAR TREND DATA

REGIONAL/STATE

- ❖ 1st in the region for 6th grade math
- ❖ 18th in the state for 6th grade math (Top 7%)
- ❖ 4th in the region for overall 6th grade performance on EOGs
- ❖ 5th in the region for 5th grade Science performance on the EOGs
- ❖ 6th in the region for 3-8 math
- ❖ SEarCH ranked 128 out of 556 high schools in the state for ACT scores (Top 23%)
- ❖ SEarCH ranked 7 out of 48 high schools in the region for ACT scores (Top 15%)

Bladen County, Clinton City, Columbus County, Cumberland County, Hoke County, Montgomery County, Moore County, Richmond County, Robeson County, Sampson County, and Whiteville City Schools

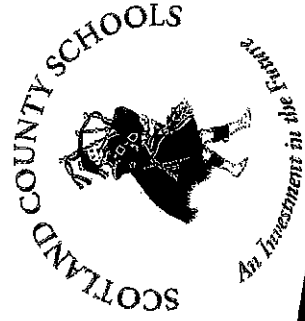


Celebrations

BOG to EOG

➤ 3rd grade increased from 15.37% (BOG) to 43.77% (EOG) in Reading.

	16-17 BOG	16-17 EOG	+/-
Covington	7.55%	30%	+22.45%
IEJ	20.59%	42.90%	+22.31%
Laurel Hill	24.05	76.60%	+52.55%
North	11.11%	42%	+30.89
South	21.88%	49%	+27.12%
Sycamore	13.33%	29.50%	+16.17%
Wagram	9.09%	36.40%	+27.31%
District	15.37%	43.77%	+28.4%



Celebrations

(Preliminary Data)

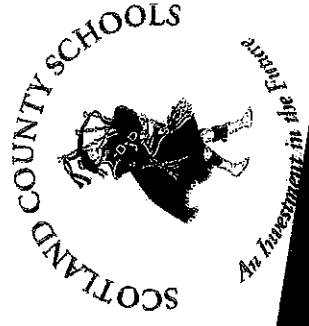
“Overall EOG Proficiency”

Cohort Comparisons

- 5th grade overall **proficiency** increased by 5.9 points as compared to their performance in 4th grade (53.4 to 59.3).
- 8th grade overall proficiency increased by 2.1 points as compared to their performance in 7th grade (46.7 to 49.1).

Year to Year Comparisons

- When looking at 6th grade year to year comparison, 6th grade **overall proficiency** showed an increase of 9.5 points (51.1 to 60.6).
- 7th grade year to year comparison also showed a slight **overall proficiency** increase from 46.7 to 48.6.



Celebrations

(Preliminary Data)

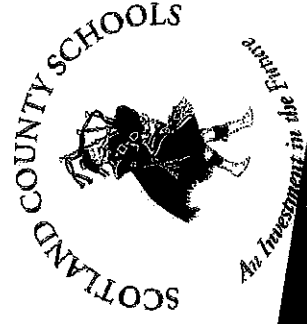
“Reading & Math EOG Proficiency”

Cohort Comparisons

- 6th grade **Reading** increased by 1.3 points as compared to their performance in 5th grade (56.4 to 57.7).
- 5th grade **Math** proficiency increased by 1.8 points as compared to their performance in 4th grade (55.1 to 56.9).

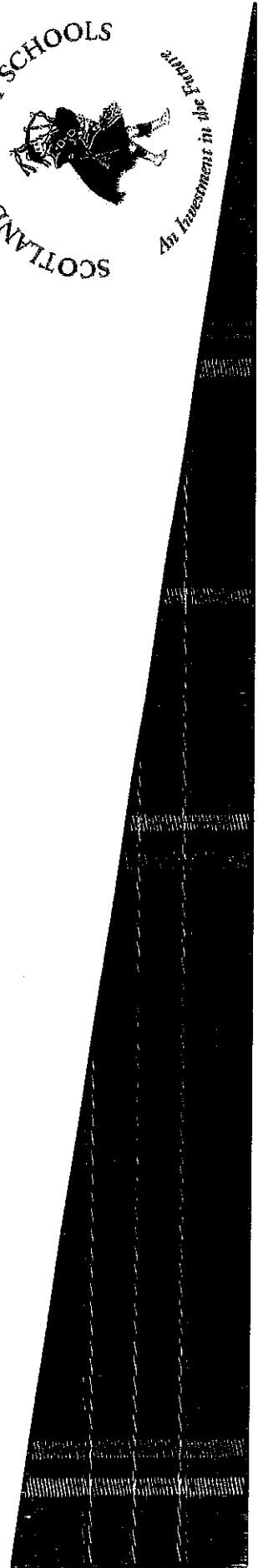
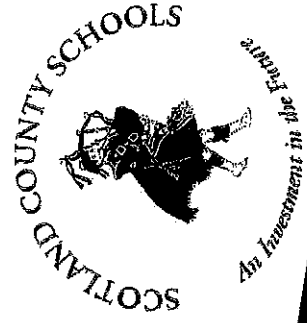
Year to Year Comparisons

- When looking at 6th grade year to year comparison in **Reading**, there was an increase of 5.6 points (52.1 to 57.7).
- 6th grade year to year comparison in **Math** also showed an increase from 50.1 to 63.5 (13.4 points).
- 7th grade year to year comparison also increased in Math by 5.6 points (41.8 to 47.4).



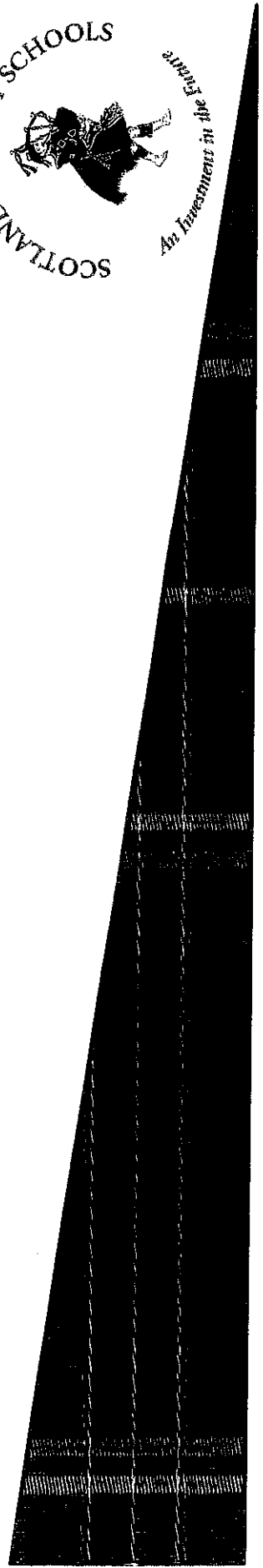
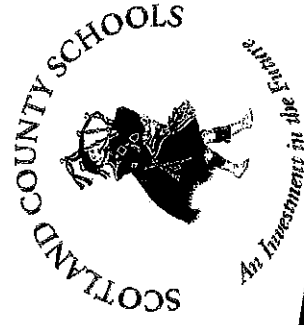
Celebrations

- **Overall EOC** scores increased from 49 to 51.5.
- **Math I** showed an increase from 52.8 to 60.9.
- **English II** increased from 42.6 to 46.
- Increase in 4 and 5 year cohort **Graduation Rate**.
- **Graduation Rate** has shown an increase for the past 4 years.



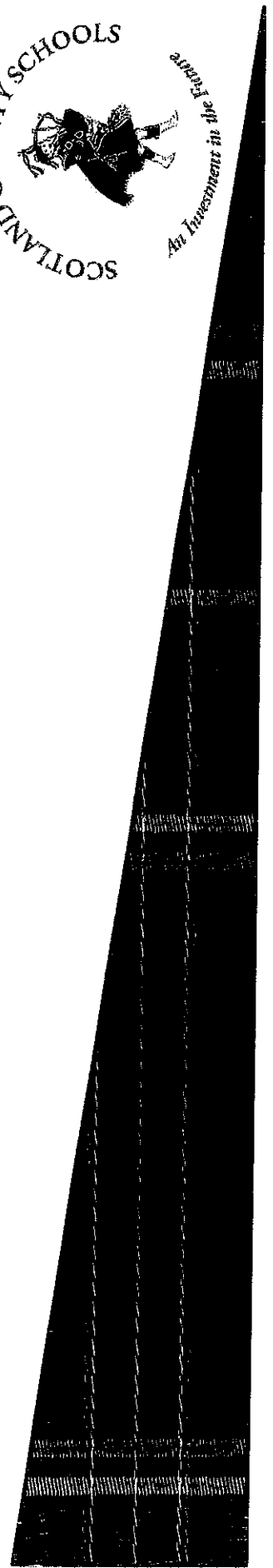
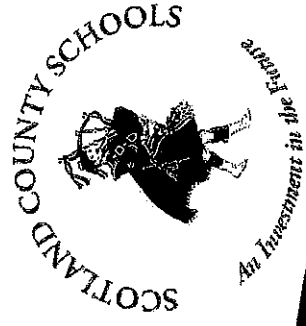
Opportunities for Improvement

- Writing and Literacy – Across all grade levels
- 3rd, 4th, 7th and 8th grade in Reading has an overall proficiency of less than 50%.
- 7th (47.4) and 8th (34.2) grade Math.
- Address vocabulary deficiencies across all grade levels.



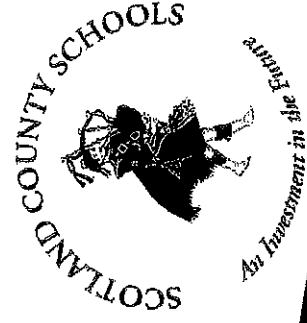
Additional Information Needed

- Individual Goal Summary Reports
- Teacher transfer and turnover data for lower performing areas
- Correlation study between teacher evaluation data and teacher end of year test data



Next Steps

- Implementation of new Tech Books in Biology
- One to one technology initiative at SHS
- Rollout of the STEAM bus (5th grade)
- Second year of EngageNY in grades K-5
- IEJ and South's Reading Curriculum Pilot – Making Meaning and Being a Writer
- District-wide Day 1 and 2 Learning Focused Training





SCOTLAND COUNTY BOARD OF EDUCATION GLOSSARY OF TERMS

This Glossary contains definitions of terms used in this guide and such additional terms as seem necessary to common understandings concerning financial accounting procedures for schools. Several terms which are not primarily financial accounting terms have been included because of their significance for school financial accounting. The glossary is arranged alphabetically with appropriate cross - referencing where necessary.

Accounting System – The total structure of records and procedures which discover, record, classify, and report information on the financial position and operations of a school district or any of its funds, balanced account groups and organizational components.

Accrual Basis – The basis of accounting under which revenues are recorded when earned or due, and expenditures are recorded as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made.

Accrue – To record revenues when earned and to record expenditures as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made.

Appropriation – A legal authorization to incur obligations and make expenditures for specific purposes.

Average Daily Membership (ADM) – The number of days a student is in membership at a school divided by the number of days in a school month or school year.

Balanced Budget – A balanced budget occurs when the total sum of money an entity collects in a year is equal to the amount it spends on goods, services, and debt interest.

Board of Education – The elected body that has been created according to State law and vested with responsibilities for educational activities in a given geographical area. These bodies are sometimes called school boards, governing boards, boards of directors, school committees, school trustees, etc. This definition relates to the general term and covers State boards, intermediate administrative unit boards, and local basic administrative unit boards.

Budget – The planning document for each department and school providing management control over expenditures in state public school fund, general fund, federal grants fund, capital outlay fund, and school food service fund.

Budget Adjustments – An administrative procedure used to revise a budgeted amount after the Annual Budget has been adopted by the Board of Education and approved by the State Board of Education.

Budget Calendar – The schedule of key dates used in the preparation and adoption of the Annual Budget.

Budgetary Control – The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

Appropriated Fund Balance – Money budgeted from previous year's fund balance.

Buildings – A fixed asset account that reflects the acquisition value of permanent structures used to house persons and property owned by the local education agency. If buildings are purchased or constructed, this amount includes the purchase or contract price of all permanent buildings and fixtures attached to and forming a permanent part of such buildings. If buildings are acquired by gift, the account reflects their appraised value at time of acquisition.

SCOTLAND COUNTY BOARD OF EDUCATION GLOSSARY OF TERMS

Capital Expenditures – Money spent to add or expand property, plant, and equipment assets, with the expectation that they will benefit the company over a long period (more than one year).

Capital Improvements Plan – A plan of proposed capital expenditures and the means of financing them. Items in the capital budget are usually construction projects designed to improve the value of the government assets. The capital budget is usually enacted as part of the complete annual budget, which includes both operating and capital outlays.

Capital Outlay Fund - Fund used to account for financial resources to be used for the acquisition or construction of major capital facilities.

Cash Management – The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the highest interest and return available for temporary cash balances without jeopardizing principal.

Chart of Accounts – A list of accounts systematically arranged, applicable to a specific concern, giving account names and numbers, if any. A chart of accounts, accompanied by descriptions of their use and of the general operation of the books of account, becomes a classification or manual of accounts: a leading feature of a system of accounts.

Classification, Object – As applied to expenditures, this term has reference to an article or service received; for example, salaries, employee benefits, or supplies.

Coding – A system of numbering, or otherwise designating, accounts, entries, invoices, vouchers, etc. in such a manner that the symbol used reveals quickly certain required information.

Contracted Services – Amounts paid for non-payroll professional and technical services performed under contract, excluding Workshop Expenses. Services include amounts paid for non-payroll services performed by a qualified attorney to assist the local school administrative unit in specialized legal matters, services performed by an independent auditor concerned with examining, verifying, and reporting on the accounting records of the local school administrative unit, copier contracts as well as for other professional and technical services in the school system.

Debt – An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of local education agencies include bonds, warrants and notes, etc.

Debt Service – Expenditures for repayment of bonds, notes, leases and other debt.

Department – A major administrative division of the school district that indicates overall management responsibility for an operation or a group of related operations within a functional area.

Depreciation – The process of estimating and recording the lost usefulness, expired useful life or diminution of service from a fixed asset that cannot or will not be restored by repair and will be replaced. The cost to reserve funds necessary to replace the item at the end of its useful life.

Dropout – A student who leaves school for any reason, other than death, before graduation or completion of a program of studies and without transferring to another school or institution.

Dropout Rate – The proportion of students who, during a single year, leave high school without completion of a program of studies and without transferring to another school or institution.

SCOTLAND COUNTY BOARD OF EDUCATION GLOSSARY OF TERMS

Employee Benefits – Amounts paid by the school system in behalf of employees; these amounts are not included in the gross salary, but are over and above. Such payments are, in a sense, overhead payments. They are fringe benefit payments, and while not paid directly to employees, are part of the cost of salaries and benefits. Examples are: (a) group health or life insurance, (b) contribution to employee retirement, (c) Social Security, and (d) Worker's Compensation.

Encumbrance – The commitment of budgeted funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditure.

Equipment – Fixed assets that have a value of \$5,000 or more for governmental activities and \$500 or more for business-type activities and have a useful economic life of more than one year.

Ethnicity – The classification of large groups of people according to common racial, national, or cultural origin or background.

Expenditure – Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service, capital outlay, grants, entitlements, and shared revenue.

Federal Revenue – Revenue provided by the federal government. Expenditures made with this revenue are identifiable as federally supported expenditures.

Fiscal Policy – A government's policies with respect to revenues, spending and debt management as these relate to government services, programs and capital investment.

Fiscal Year (FY) - Scotland County Schools begins and ends its fiscal year July 1 - June 30.

Fixed Assets – Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

Full-time Equivalence Employee (FTE) – The amount of employed time required in a part-time position expressed in proportion to that required in a fulltime position, with 1.000 representing one full-time position. It is derived by dividing the amount of employed time in the part time position by the amount of employed time required in a corresponding full-time position.

Function – A group of related activities aimed at accomplishing a major service or program.

Fund - An accounting entity that has a set of self-balancing accounts that record all financial transactions for specific activities or government functions. Eight commonly used funds in public accounting are: general fund, special revenue funds, debt service funds, school building funds, enterprise funds, trust and agency funds, internal service funds, and special assessment funds.

Fund Balance – The excess of assets of a fund over its liabilities and reserves. During the fiscal year prior to closing, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves, and appropriations for the period.

General Fund – Fund used to account for all financial resources except those required to be accounted for in other funds.

General Obligation Bonds – Bonds issued to finance major projects with resources from tax collection to repay debt. This type of bond is backed by the full faith, credit, and taxing power of the government.

SCOTLAND COUNTY BOARD OF EDUCATION GLOSSARY OF TERMS

Generally Accepted Accounting Principles (GAAP) – Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define generally accepted accounting principles.

Goal – A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

Grants – Contributions or gifts of cash or other assets from another government to be used or expended for a specific purpose, activity, or facility.

Instruction – The activities dealing directly with the teaching of students or improving the quality of teaching.

Instructional Supplies and Materials – An object of expenditure related to amounts paid for the acquisition of devices, content materials, methods or experiences used for teaching and learning purposes. These include printed and non-printed sensory materials.

Inter-Fund Transfers – Amounts transferred from one fund to another fund.

Line Item Budget – A detailed expense or expenditure budget generally classified by object of expenditure within each organizational unit.

Materials and Supplies – Expendable materials and operating supplies necessary to conduct departmental operations.

Modified Accrual Basis – The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resource increments are recognized when they become susceptible to accrual that is when they become both “measurable” and “available to finance expenditures of the current period.” “Available” means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditures either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds are accounted for using the modified accrual basis of accounting.

Objective – Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific period.

Operating Expenses – The cost for personnel, materials and equipment required for a department to function.

Operating Revenue – Funds that the government receives as income to pay for ongoing operations.

Program – The definition of an effort to accomplish a specific objective or objectives consistent with funds or resources available. Budgets and actual revenue and expenditure records may be maintained per program.

Pupil – A resident child of the State who is at least four years old as of August 31 and not more than twenty-one years old. When a pupil is in the graduating class and becomes twenty-one years of age, he will be permitted to complete the term.

**SCOTLAND COUNTY BOARD OF EDUCATION
GLOSSARY OF TERMS**

Reserve for Encumbrances – A reserve representing the designation of a portion of a fund balance to provide for unliquidated encumbrances. Separate accounts may be maintained for current and prior-year encumbrances.

Repairs and Maintenance – Those activities which are concerned with keeping the grounds, buildings, and equipment at their original condition of completeness or efficiency, either through repairs or by replacements of property (anything less than replacement of a total building).

Revenue – (1) Increases in the net current assets of a governmental fund type from other than expenditure refunds and residual equity transfers. Also, general long-term debt proceeds and operating transfers in are classified as “other financing sources” rather than as revenues (2) Increases in the net total assets of a proprietary fund type from other than expense refunds, capital contributions and residual equity transfers. Also, operating transfers in are classified separately from revenues.

Salaries and Benefits – Expenditures for personnel cost, salaries, fringe benefits, etc.

School District – The terms refers to any area or territory comprising a legal entity, whose sole purpose is that of providing free school education whose boundary lines are a matter of public record, and the area of which constitutes a complete tax unit.

School Site – The land and all improvements to the site, other than structures, such as grading, drainage, drives, parking areas, walks, plantings and playgrounds, and playfields.

Special Education – Consists of direct instructional activities designed to deal with the following pupil exceptionalities: (1) physically handicapped, (2) emotionally and/or socially handicapped, (3) culturally handicapped including compensatory education, (4) mentally retarded, and (5) mentally gifted and talented.

Teacher – A “teacher” is defined as any person who is employed either full-time or part-time by any school district whether to teach or to supervise teaching.

"An Investment in the Future"

