

**AGENDA FOR BOARD OF DIRECTORS MEETING**

APRIL 24, 2023, 6:00 p.m.

Riverview Charter School, 81 Savannah Highway, Beaufort, SC 29906

ZOOM MEETING ID: 791 551 1870 Password: 661491

**Mission:** Riverview Charter School's mission is to create a small, diverse learning community that actively engages students in meaningful and innovative learning experiences. Emphasizing "learning by doing," family and community involvement, and engaged citizenship, Riverview is committed to nurturing the whole child and preparing each student for a global society.

Public Comments on **NON-BOARD ACTION ITEMS** or **NON AGENDA ITEMS** will be heard by the board at the beginning of the meeting under **Public Session**. These comments are limited to 3 minutes.

Public comments on **BOARD ACTION ITEMS** will be heard after a motion is made, seconded, and prior to the board starting its discussion. These comments are limited to 1.5 minutes.

**Call to Order ~ 6:00pm**

**PUBLIC SESSION**

APPROVAL OF THE AGENDA BERTHOLF  
STATEMENT OF COMPLIANCE WITH FREEDOM OF INFORMATION ACT  
PUBLIC COMMENTS TO THE BOARD (3 MINUTES PER SPEAKER)

**COMMITTEE UPDATES**

NEW STUDENT ORIENTATION BERTHOLF  
INTEGRATION STRATEGIES

**FINANCE REPORT**

MONTHLY FINANCIAL STATEMENTS (MARCH) BRENNAN

**FY 2023 BUDGET PRESENTATION 1ST READING BOARD ACTION 1** BECHTOLD

**DIRECTORS REPORT**

UPDATE ON SCHOOL OPERATIONS BECHTOLD  
UPDATE ON ENROLLMENT  
CAPSTONE TRIPS UPDATE

**CONSENT AGENDA**

MARCH MINUTES APPROVAL BERTHOLF

**NEXT BOARD MEETING DATE**

MAY 22, 2023 BERTHOLF

**EXECUTIVE SESSION**

PERSONNEL DISCUSSION –IN ACCORDANCE WITH S.C. CODE SECTION 30-4-70(A)(1) A DISCUSSION REGARDING THE APPOINTMENT, EMPLOYMENT AND COMPENSATION OF A PERSON REGULATED BY THE PUBLIC BODY, THE DIRECTOR OF RIVERVIEW CHARTER SCHOOL.

**ADJOURN**

## MINUTES FOR BOARD OF DIRECTORS MEETING

April 24, 2023, 6:00 p.m.

Riverview Charter School, 81 Savannah Highway, Beaufort, SC 29906

ZOOM MEETING ID: 791 551 1870 Password: 661491

**Mission:** *Riverview Charter School's mission is to create a small, diverse learning community that actively engages students in meaningful and innovative learning experiences. Emphasizing "learning by doing," family and community involvement, and engaged citizenship, Riverview is committed to nurturing the whole child and preparing each student for a global society.* - Read by Reece Bertholf

### Members Present and on Zoom:

Carl Alston, Reece Bertholf, Vincent Brennan, Leigh Copeland, Chelsi Everhart, Maurice Greenleaf, Brandon Major, Erica Martin, Bridgit Norton

**Leadership & Staff Present:** Rob Bechtold, Erica Freeman, Jenna Gow, Lindsay Kave, Karen Miller, Liz O'Brien

### Public on Zoom:

#### Call to Order

Meeting called to order at 6:00 p.m.

Chelsi Everhart motions to change the order of the Agenda to move the Finance and Director's reports above budget review. Bridget Norton Seconds. Unanimous approval of the revised agenda.

### Public Session

We are in compliance with the Freedom of Information Act. Staff, parents, RCS community at large, BCSD, and news outlets notified of the meeting via email on April 17, 2023. Notice posted to school on April 17, 2023.

### Public Comment:

- **Brooke Armstead:** Requested that the athletic policy be revisited and that administration investigate. Used the example of a student that was allowed to remain active on a sports team after a five-day suspension.

### Committee Updates

**Executive Committee Report:** Chair: Reece Bertholf; Members: Kimberly Dudas, Vincent Breanna, Leigh Copeland

- Requesting further information regarding RCS's current Directors & Officers (D&O) Insurance coverage and will present details to the board at a future meeting.
- Per Chelsi Everhart's requests for further information and/or analysis into new student orientation and academic support strategies around testing initiatives, the committee decided it would review the former and the Advancement Committee would be best to review the latter. Committee members will discuss and report back.

**Facilities:** Chair: Kimberly Dudas; Members: Lauren Kelly, Erica Martin, Liz O'Brien, Carl Alston  
Carl Alston provided a recap of the April meeting:

- Toured Riverview and made note of improvements

**Advancement:** Chair: Leigh Copeland; Members: Maurice Greenleaf, Erica Martin, Nikole Sullivan

- Book campaign is live and going well. PTO is going to write a check and we would like to match it. Plan to have fliers at the Kindergarten and Third grade play with QR code and links to our campaign.

**Finance Committee Report:** Chair: Vincent Brennan; Members: Chelsi Everhart, Bridget Norton

- Monthly Financial Statements were presented and reviewed. See attachment.

### **Director's Report: Robert Bechtold**

#### **FY 2023 Budget Presentation 1st Reading:**

BOARD ACTION: Vincent Brennan made motion to accept the first reading of the budget, Carl Alston seconded. Unanimous approval.

#### **Consent Agenda: Bertholf**

March minutes reviewed. Motion to approve was made by Erica Martin and seconded by Bridget Norton. Unanimous approval.

#### **Next Board Meeting**

May 22, 2023

#### **Executive Session**

PERSONNEL DISCUSSION –IN ACCORDANCE WITH S.C. CODE SECTION 30-4-70(A)(1) A DISCUSSION REGARDING THE APPOINTMENT, EMPLOYMENT AND COMPENSATION OF A PERSON REGULATED BY THE PUBLIC BODY, THE DIRECTOR OF RIVERVIEW CHARTER SCHOOL.

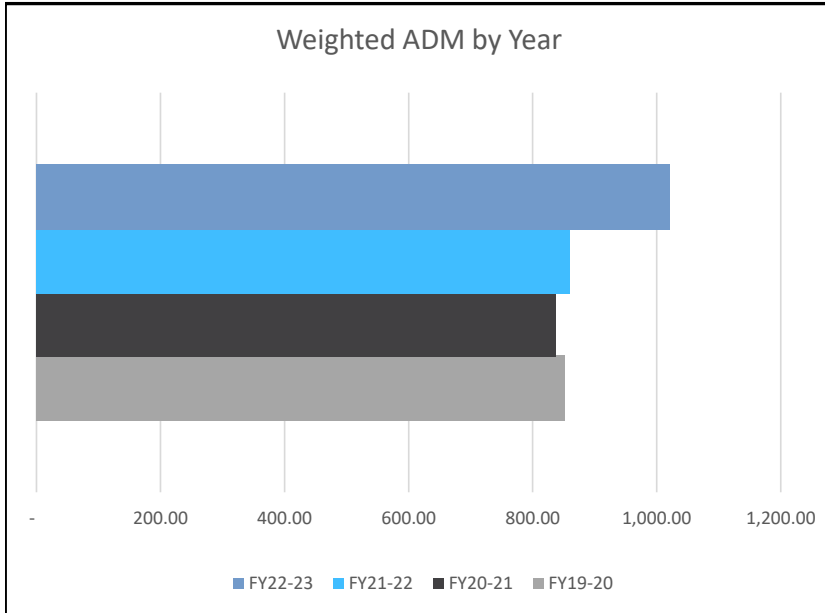
Erica Martin motions to enter into Executive Session pursuant to above. Bridget Norton seconds. Unanimous approval.

#### **Meeting Adjournment from Executive Session**

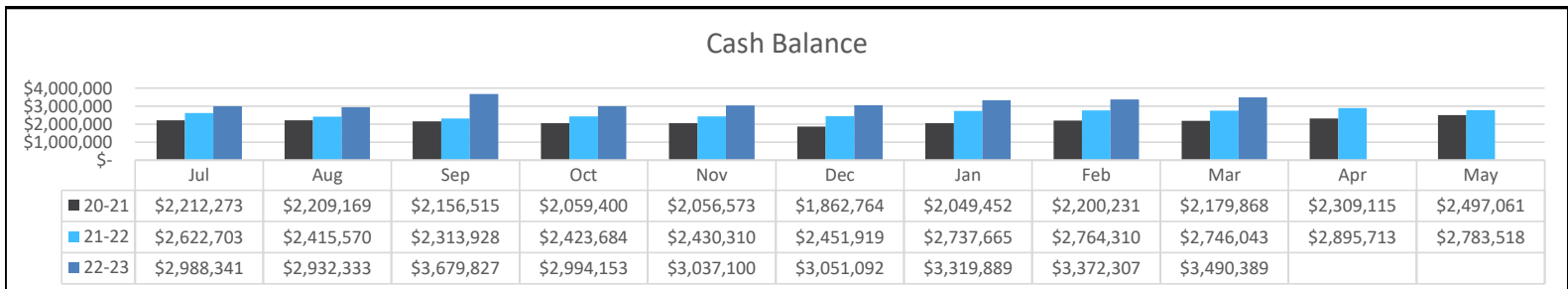
No action was taken in the executive session. Chelsi Everhart makes a motion to adjourn. Vincent Brennan seconds with unanimous approval. Meeting adjourned at 9 p.m.

Balance Sheet	Mar 31, 23	Feb 28, 23	Mar 31, 22
Cash	\$ 3,490,389	\$ 3,372,307	\$ 2,746,042
Accounts Receivable	29,101	25,031	29,122
Other Current Asset	300,179	283,706	130,113
Other Assets	10,000	10,000	10,000
Accounts Payable	32,539	22,830	43,522
Credit Cards	16,312	19,784	16,699
Other Current Liabilities	198,912	351,604	160,242
<b>Net Position/Fund Balance</b>	<b>\$ 3,581,905</b>	<b>\$ 3,296,825</b>	<b>\$ 2,694,813</b>

Statement of Revenue & Expenditures	Current Month	Prior Month	YTD
Total Revenue	\$ 1,172,294	\$ 949,513	\$ 8,900,175
Expenses			
Personnel	681,494	698,741	5,903,441
Contracted Services	35,744	36,449	371,836
Supplies	75,106	37,412	530,276
Facilities	66,802	62,060	668,586
Other Expenses	4,980	5,581	44,646
Pupil Act	6,742	19,534	122,884
After School Care - Tidewatch	15,472	15,666	119,435
<b>Total Expenses</b>	<b>886,340</b>	<b>875,443</b>	<b>7,761,106</b>
Other Expenses	874	2,635	253,837
<b>Net Income</b>	<b>\$ 285,080</b>	<b>\$ 71,435</b>	<b>\$ 885,233</b>



Budget to Actual	Actual	Annual Budget	% of Budget
<b>Revenue</b>			
Local Funding	\$ 494,947	\$ 715,000	69%
Base Funding	7,586,707	9,839,238	77%
State Funding	306,155	200,720	153%
Federal Funding	512,367	298,000	172%
<b>Total Revenue</b>	<b>8,900,175</b>	<b>11,052,958</b>	<b>81%</b>
<b>Expenses</b>			
Personnel	5,903,441	7,464,672	79%
Contracted Services	371,836	446,300	83%
Supplies	530,276	524,500	101%
Facilities	668,586	988,500	68%
Other Expenses	44,646	57,300	78%
Pupil Activities	122,884	200,000	61%
After School Care - Tidewatch	119,435	206,572	58%
Other Expenses	253,837	515,000	49%
<b>Net Income</b>	<b>\$ 885,233</b>	<b>\$ 650,114</b>	



Riverview Charter School  
Balance Sheet  
As of March 31, 2023

	<u>Mar 31, 23</u>	<u>Feb 28, 23</u>	<u>\$ Change</u>
<b>ASSETS</b>			
Current Assets			
Checking/Savings			
10103 · OP-BB&T OP 5945	3,490,357	3,372,275	118,082
10400 · Petty Cash	32	32	0
Total Checking/Savings	<u>3,490,389</u>	<u>3,372,307</u>	<u>118,082</u>
Accounts Receivable			
11100 · A/R - SandBox	6,279	5,258	1,021
11110 · A/R - Wordware	28,385	25,335	3,050
11150 · Doubtful accounts allowance	(5,562)	(5,562)	0
Total Accounts Receivable	<u>29,101</u>	<u>25,031</u>	<u>4,070</u>
Other Current Assets			
13300 · Other Receivables	1,516	1,516	0
14050 · Prepaid Expense	75,438	89,982	(14,544)
14110 · Due from other Gov. Units	177,811	146,794	31,017
14600 · Deposits	45,413	45,413	0
Total Other Current Assets	<u>300,179</u>	<u>283,706</u>	<u>16,472</u>
Total Current Assets	<u>3,819,668</u>	<u>3,681,044</u>	<u>138,625</u>
Other Assets			
18700 · Security Deposits Asset	10,000	10,000	0
Total Other Assets	<u>10,000</u>	<u>10,000</u>	<u>0</u>
<b>TOTAL ASSETS</b>	<u><u>3,829,668</u></u>	<u><u>3,691,044</u></u>	<u><u>138,625</u></u>
<b>LIABILITIES &amp; EQUITY</b>			
Liabilities			
Current Liabilities			
Accounts Payable			
20000 · Accounts Payable	32,539	22,830	9,709
Total Accounts Payable	<u>32,539</u>	<u>22,830</u>	<u>9,709</u>
Credit Cards			
22000 · BB&T CC 9976	12,229	17,305	(5,076)
22001 · Credit Card - AMEX 81000	4,083	2,479	1,603
Total Credit Cards	<u>16,312</u>	<u>19,784</u>	<u>(3,473)</u>
Other Current Liabilities			
20010 · Due to State	4,556	4,556	0
24000 · Payroll Liabilities	4,467	2,375	2,092
24300 · Retirement Liability			
24305 · Retirement Liability SCRS	148,600	298,975	(150,375)
24315 · Voya Retirement Liability	0	838	(838)
24316 · TIAA CREF Retirement Liability	0	1,391	(1,391)
24317 · Mass Mutual Retirement Liab	0	1,230	(1,230)
24318 · Valic Retirement Liability	0	480	(480)
Total 24300 · Retirement Liability	<u>148,600</u>	<u>302,913</u>	<u>(154,313)</u>
25000 · Deferred Revenue	32,572	32,572	0
26001 · Prepaid Student Fees-Wordware	8,717	9,189	(471)
Total Other Current Liabilities	<u>198,912</u>	<u>351,604</u>	<u>(152,692)</u>
Total Current Liabilities	<u>247,763</u>	<u>394,219</u>	<u>(146,455)</u>
Total Liabilities	<u>247,763</u>	<u>394,219</u>	<u>(146,455)</u>
Equity			
32000 · General Fund Balance	2,513,392	2,513,392	0
33000 · Food Service Fund Balance	183,280	183,280	0
Net Income	885,233	600,153	285,080
Total Equity	<u>3,581,905</u>	<u>3,296,825</u>	<u>285,080</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>3,829,668</u></u>	<u><u>3,691,044</u></u>	<u><u>138,625</u></u>

Riverview Charter School  
Statement of Revenue & Expenditures  
For the Month and Year to Date then Ended

	Mar 23	Jul '22 - Mar 23
Ordinary Income/Expense		
Income		
1000 · Local Funding		
1600 · Food Service	20,170	115,719
1740 · Student Fees	225	1,809
1790 · Other Pupil Activity	2,275	22,792
1792 · Enrichment Programs	0	7,903
1793 · Tidewatch After School	17,083	120,905
1795 · Field Trip Revenue	7,502	40,757
1796 · Athletics	10	40,539
1920 · Contributions & Donations	2,250	17,413
1921 · Twilight Run	43,856	111,373
1925 · WordWare Income (Not Lunch)	1,647	6,051
1930 · Sandbox Income	8,503	5,242
1999 · Revenue from Other Local Source	0	4,444
Total 1000 · Local Funding	103,522	494,947
3000 · Base Funding		
3313 · EL-EFA Elementary	842,967	7,586,707
Total 3000 · Base Funding	842,967	7,586,707
3001 · State Funding		
3127 · Student Health and Fitness	1,951	5,853
3135 · Reading Coaches	17,920	35,840
3136 · Student Health and Fitness-Nurs	4,382	16,800
3503 · State Aid to Classrooms	46,473	138,538
3518 · Formative Assessments	756	2,140
3526 · Science Kit Refurbishment	4,300	12,900
3532 · National Board Certification	10,000	30,000
3577 · Teacher Supplies	0	19,800
3595 · EEDA Supplies and materials	212	639
3993 · PEBA on Behalf	0	32,813
3999 · Miscellaneous State Revenue	10,833	10,833
Total 3001 · State Funding	96,826	306,155
4000 · Federal Funding		
4510 · IDEA	0	143,610
4810 · USDA Reimbursement	31,017	177,811
4820 · USDA SCA Funding	0	18,065
4974 · ESSER III	0	32,819
4977 · ESSER	97,962	134,062
4999 · DHEC Nurse Grant	0	6,000
Total 4000 · Federal Funding	128,978	512,367
Total Income	1,172,294	8,900,175
Gross Profit	1,172,294	8,900,175
Expense		
100-000 · Personnel		
100-100 · Personnel-Instructional		
100-101 · Salary	350,778	3,050,227
100-102 · Health Benefits	49,516	404,055
100-103 · Taxes	27,376	251,439
100-104 · Retirement	81,382	714,506
Total 100-100 · Personnel-Instructional	509,052	4,420,228
100-200 · Personnel-Support		
100-201 · Salary	123,865	1,070,723
100-202 · Health Benefits	9,235	74,341
100-203 · Taxes	9,773	89,551
100-204 · Retirement	29,569	248,598
Total 100-200 · Personnel-Support	172,442	1,483,213
Total 100-000 · Personnel	681,494	5,903,441

Riverview Charter School  
Statement of Revenue & Expenditures  
For the Month and Year to Date then Ended

	<u>Mar 23</u>	<u>Jul '22 - Mar 23</u>
300-000 · Contracted Services		
113-311 · Elementary-Instructional Svcs	2,057	12,333
127-311 · Learning Dis-Instruc Svcs	0	3,206
214-313 · Psychological Services	7,316	7,316
231-318 · Board-Audit Services	0	14,625
231-319 · Board-Legal Services	0	6,651
233-315 · Contracted Admin Services	1,437	15,104
233-321 · Administrative-Copier Expense	257	31,087
233-332 · Administrative-Travel	0	16
252-315 · Fiscal Services	4,557	44,672
255-331 · Student Transportation	7,095	63,855
256-391 · Food Servi- Technology Services	657	2,898
256-399 · Food Service - Misc Services	42	208
258-329 · Building Security System	580	8,487
263-350 · Marketing & Advertising	4,236	36,952
266-323 · Technology Repairs	1,070	3,301
266-340 · Technology Services (E-Rate)	19	5,835
266-345 · Tech Services (Non-ERate)	4,587	37,866
266-346 · Tech Equipment (Non-Erate)	74	11,671
266-347 · Tech Equipment (E-Rate)	0	33,940
300-001 · Professional Development	1,760	31,813
Total 300-000 · Contracted Services	<u>35,744</u>	<u>371,836</u>
400-000 · Supplies		
110-410 · Instructional Supplies & Equip	3,630	119,105
110-540 · Capitalized Items	0	21,756
120-410 · Exceptional Supplies & Equip	157	1,935
212-410 · Guidance Supplies	0	450
213-410 · Health Supplies	43	1,080
231-413 · Twilight Run Supplies	34,335	55,975
233-410 · Administrative-Office Supplies	2,573	30,194
233-446 · Admin-Office Software&Supplies	147	32,537
256-410 · Kitchen Supplies	4,880	26,042
256-460 · Food Purchases	28,371	147,414
266-410 · Technology Supplies	657	9,614
266-445 · Technology - computers	0	75,065
690-699 · Sales and Use Tax	312	9,108
Total 400-000 · Supplies	<u>75,106</u>	<u>530,276</u>
500-000 · Facilities		
254-321 · Operations-Water&Sewer Svcs	0	4,753
254-322 · Operations-Cleaning Svcs	0	57,043
254-323 · Operat-Repairs&Maintenance Srvc	1,105	35,697
254-324 · Operations-Property Ins	106	1,268
254-325 · Operations-Facility Rent/Lease	49,250	443,250
254-326 · Pest Control	75	1,620
254-329 · Operations-Trash Srvc	926	8,313
254-340 · Operations-Telephone	799	6,135
254-410 · Operations-Supplies	(2,835)	22,347
254-470 · Operations-(Electric, Gas, Oil)	17,375	87,693
258-540 · Security System	0	465
Total 500-000 · Facilities	<u>66,802</u>	<u>668,586</u>
600-000 · Other Expenses		
231-640 · Board-Membership Dues&Fees	0	3,510
231-645 · Board-Activities Fund	82	3,162
231-650 · Board-Liability Insurance	3,223	29,011
252-690 · Fiscal Services-Bank Fees	1,675	8,963
Total 600-000 · Other Expenses	<u>4,980</u>	<u>44,646</u>

Riverview Charter School  
Statement of Revenue & Expenditures  
For the Month and Year to Date then Ended

	Mar 23	Jul '22 - Mar 23
700-000 · Pupil Activities		
149-311 · Spec Prog-Enrichment Programs	0	465
190-410 · Pupil Activities Supplies	0	1,750
190-661 · Field Trips	6,322	53,396
190-662 · Service-Learning (Empty Bowls)	0	25,758
190-663 · Student Celebrations	0	126
271-130 · Athletic Stipends	0	27,233
271-310 · Pupil Activity - Purchased Serv	420	840
271-399 · Athletics Programs	0	11,845
271-660 · Student Activity	0	1,471
<b>Total 700-000 · Pupil Activities</b>	<b>6,742</b>	<b>122,884</b>
800-000 · After School Care - Tidewatch		
175-110 · AfterSchool Care-Sal Tidewatch	6,268	53,479
175-210 · Afterschool-Grp Health&Life Ins	982	7,872
175-220 · Afterschool-Employee Retirement	1,355	11,732
175-230 · Afterschool Car-Social Security	417	4,289
175-260 · Afterschool-Unemployment Comp T	11	108
175-270 · Afterschool-Worker's Comp Ta	15	131
175-310 · ContrTidewatch for Salary Staff	3,800	25,420
175-311 · Contracted Tidewatch Services	0	200
175-320 · Tidewatch Professional Dev	0	395
175-325 · Tidewatch Tech Services	501	3,719
175-373 · Afterschool -Tidewatch Tuition	1,594	7,408
175-410 · Afterschool-Tidewatch Supplies	221	2,486
175-460 · Afterschool-Food Supplies	308	2,196
<b>Total 800-000 · After School Care - Tidewatch</b>	<b>15,472</b>	<b>119,435</b>
<b>Total Expense</b>	<b>886,340</b>	<b>7,761,106</b>
Net Ordinary Income	285,954	1,139,070
Other Income/Expense		
Other Expense		
850-000 · Reserve Account Expenses		
100-130 · Staff Bonus / Stipend	0	224,250
100-410 · Furniture (Classroom - VS)	874	22,970
100-412 · Furniture (IKEA)	0	1,969
200-413 · Technology - New Bldg	0	4,579
200-450 · Maintenance (Grounds, Paint)	0	68
<b>Total 850-000 · Reserve Account Expenses</b>	<b>874</b>	<b>253,837</b>
<b>Total Other Expense</b>	<b>874</b>	<b>253,837</b>
Net Other Income	<b>(874)</b>	<b>(253,837)</b>
Net Income	<b>285,080</b>	<b>885,233</b>



Riverview Charter School  
Profit & Loss Budget Performance  
For the Month and Year to Date Ended

	Mar 23	Budget	Jul '22 - Mar 23	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
1000 - Local Funding					
1600 - Food Service	20,170	14,500	115,719	116,000	145,000
1740 - Student Fees	225	1,000	1,809	3,000	5,000
1790 - Other Pupil Activity	2,275	2,083	22,792	18,750	25,000
1792 - Enrichment Programs	0	0	7,903	20,000	20,000
1793 - Tidewatch After School	17,083	25,000	120,905	154,000	200,000
1795 - Field Trip Revenue	7,502	15,000	40,757	60,000	90,000
1796 - Athletics	10	0	40,539	10,000	10,000
1920 - Contributions & Donations	2,250	9,950	17,413	40,000	50,000
1921 - Twilight Run	43,856	19,800	111,373	120,000	120,000
1925 - WordWare Income (Not Lunch)	1,647	0	6,051	0	0
1930 - Sandbox Income	8,503	0	5,242	0	0
1999 - Revenue from Other Local Source	0	10,000	4,444	24,000	50,000
Total 1000 - Local Funding	103,522	97,333	494,947	565,750	715,000
3000 - Base Funding					
3313 - EL-EFA Elementary	842,967	819,937	7,586,707	7,379,429	9,839,238
Total 3000 - Base Funding	842,967	819,937	7,586,707	7,379,429	9,839,238
3001 - State Funding					
3127 - Student Health and Fitness	1,951	0	5,853	5,625	7,500
3135 - Reading Coaches	17,920	0	35,840	0	0
3136 - Student Health and Fitness-Nurs	4,382	0	16,800	16,500	22,000
3503 - State Aid to Classrooms	46,473	0	138,538	0	0
3518 - Formative Assessments	756	0	2,140	2,790	3,720
3526 - Science Kit Refurbishment	4,300	0	12,900	3,375	4,500
3532 - National Board Certification	10,000	0	30,000	31,875	42,500
3538 - At-Risk	0	0	0	36,000	48,000
3577 - Teacher Supplies	0	0	19,800	16,500	16,500
3595 - EEDA Supplies and materials	212	0	639	700	1,000
3597 - Aid to Districts	0	0	0	15,000	25,000
3993 - PEBA on Behalf	0	0	32,813	30,000	30,000
3999 - Miscellaneous State Revenue	10,833	0	10,833	0	0
Total 3001 - State Funding	96,826	0	306,155	158,365	200,720
4000 - Federal Funding					
4510 - IDEA	0	0	143,610	160,000	160,000
4810 - USDA Reimbursement	31,017	13,800	177,811	110,400	138,000
4820 - USDA SCA Funding	0	0	18,065	0	0
4974 - ESSER III	0	0	32,819	0	0
4977 - ESSER	97,962	0	134,062	0	0
4999 - DHEC Nurse Grant	0	0	6,000	0	0
Total 4000 - Federal Funding	128,978	13,800	512,367	270,400	298,000
Total Income	1,172,294	931,070	8,900,175	8,373,944	11,052,958
Gross Profit	1,172,294	931,070	8,900,175	8,373,944	11,052,958
Expense					
100-000 - Personnel					
100-100 - Personnel-Instructional					
100-101 - Salary	350,778	323,324	3,050,227	2,909,912	3,879,882
100-102 - Health Benefits	49,516	47,006	404,055	423,056	564,075
100-103 - Taxes	27,376	27,871	251,439	250,835	334,446
100-104 - Retirement	81,382	72,942	714,506	656,476	875,301
Total 100-100 - Personnel-Instructional	509,052	471,143	4,420,228	4,240,279	5,653,704
100-200 - Personnel-Support					
100-201 - Salary	123,865	106,042	1,070,723	954,377	1,272,502
100-202 - Health Benefits	9,235	11,808	74,341	106,275	141,700
100-203 - Taxes	9,773	9,141	89,551	82,268	109,690
100-204 - Retirement	29,569	23,923	248,598	215,307	287,076
Total 100-200 - Personnel-Support	172,442	150,914	1,483,213	1,358,227	1,810,968
Total 100-000 - Personnel	681,494	622,057	5,903,441	5,598,506	7,464,672
300-000 - Contracted Services					
113-311 - Elementary-Instructional Srvc	2,057	2,083	12,333	18,750	25,000
127-311 - Learning Dis-Instruc Srvc	0	1,000	3,206	9,000	12,000
214-313 - Psychological Services	7,316	833	7,316	7,500	10,000
215-313 - Exceptional Svcs - SP, HEAR, OT	0	417	0	3,750	5,000
231-318 - Board-Audit Services	0	0	14,625	12,000	12,000
231-319 - Board-Legal Services	0	5,000	6,651	25,000	25,000
233-315 - Contracted Admin Services	1,437	1,000	15,104	9,000	10,000
233-321 - Administrative-Copier Expense	257	2,917	31,087	26,250	35,000
233-332 - Administrative-Travel	0	0	16	0	0
252-315 - Fiscal Services	4,557	4,583	44,672	41,250	55,000
255-331 - Student Transportation	7,095	0	63,855	80,000	80,000
256-320 - Food Ser Professional Develop	0	250	0	2,250	3,000
256-391 - Food Servi- Technology Services	657	208	2,898	1,875	2,500
256-399 - Food Service - Misc Services	42	0	208	0	0
258-329 - Building Security System	580	0	8,487	6,375	8,500
263-350 - Marketing & Advertising	4,236	1,625	36,952	14,625	19,500
266-323 - Technology Repairs	1,070	583	3,301	5,250	7,000
266-340 - Technology Services (E-Rate)	19	0	5,835	3,600	3,600
266-345 - Tech Services (Non-ERate)	4,587	2,917	37,866	26,250	35,000
266-346 - Tech Equipment (Non-ERate)	74	2,750	11,671	29,500	33,000
266-347 - Tech Equipment (E-Rate)	0	1,267	33,940	11,400	15,200
300-001 - Professional Development	1,760	4,167	31,813	37,500	50,000
Total 300-000 - Contracted Services	35,744	31,600	371,836	371,125	446,300

Riverview Charter School  
 Profit & Loss Budget Performance  
 For the Month and Year to Date Ended

	Mar 23	Budget	Jul '22 - Mar 23	YTD Budget	Annual Budget
400-000 - Supplies					
110-410 - Instructional Supplies & Equip	3,630	0	119,105	120,000	120,000
110-540 - Capitalized Items	0	0	21,756	25,000	25,000
120-410 - Exceptional Supplies & Equip	157	833	1,935	7,500	10,000
212-410 - Guidance Supplies	0	208	450	1,875	2,500
213-410 - Health Supplies	43	250	1,080	2,250	3,000
231-410 - Board-Supplies	0	208	0	1,875	2,500
231-413 - Twilight Run Supplies	34,335	7,000	55,975	38,000	60,000
233-410 - Administrative-Office Supplies	2,573	2,083	30,194	18,750	25,000
233-446 - Admin-Office Software&Supplies	147	0	32,537	45,000	45,000
256-410 - Kitchen Supplies	4,880	2,083	26,042	18,750	25,000
256-460 - Food Purchases	28,371	10,000	147,414	100,000	120,000
266-410 - Technology Supplies	657	0	9,614	3,500	3,500
266-445 - Technology - computers	0	0	75,065	80,000	80,000
690-699 - Sales and Use Tax	312	250	9,108	2,250	3,000
<b>Total 400-000 - Supplies</b>	<b>75,106</b>	<b>22,915</b>	<b>530,276</b>	<b>464,750</b>	<b>524,500</b>
500-000 - Facilities					
254-321 - Operations-Water&Sewer Srvcs	0	833	4,753	7,500	10,000
254-322 - Operations-Cleaning Srvcs	0	17,500	57,043	157,500	210,000
254-323 - Operat-Repairs&Maintenance Srvc	1,105	2,500	35,697	30,000	30,000
254-324 - Operations-Property Ins	106	542	1,268	4,875	6,500
254-325 - Operations-Facility Rent/Lease	49,250	49,250	443,250	443,250	591,000
254-326 - Pest Control	75	333	1,620	3,000	4,000
254-329 - Operations-Trash Srvc	926	1,000	8,313	9,000	12,000
254-340 - Operations-Telephone	799	667	6,135	6,000	8,000
254-410 - Operations-Supplies	(2,835)	167	22,347	1,500	2,000
254-470 - Operations-(Electric, Gas, Oil)	17,375	9,583	87,693	86,250	115,000
258-540 - Security System	0	0	465	0	0
<b>Total 500-000 - Facilities</b>	<b>66,802</b>	<b>82,375</b>	<b>668,586</b>	<b>748,875</b>	<b>988,500</b>
600-000 - Other Expenses					
231-640 - Board-Membership Dues&Fees	0	708	3,510	6,375	8,500
231-645 - Board-Activities Fund	82	208	3,162	1,875	2,500
231-650 - Board-Liability Insurance	3,223	2,500	29,011	22,500	30,000
252-690 - Fiscal Services-Bank Fees	1,675	1,333	8,963	12,000	16,000
255-650 - Student Tran-Vehicle Liabil Ins	0	25	0	225	300
<b>Total 600-000 - Other Expenses</b>	<b>4,980</b>	<b>4,774</b>	<b>44,646</b>	<b>42,975</b>	<b>57,300</b>
700-000 - Pupil Activities					
149-311 - Spec Prog-Enrichment Programs	0	0	465	0	0
190-410 - Pupil Activities Supplies	0	0	1,750	0	0
190-661 - Field Trips	6,322	10,000	53,396	70,000	110,000
190-662 - Service-Learning (Empty Bowls)	0	0	25,758	25,000	25,000
190-663 - Student Celebrations	0	417	126	3,750	5,000
271-130 - Athletic Stipends	0	0	27,233	40,000	50,000
271-310 - Pupil Activity - Purchased Serv	420		840		
271-399 - Athletics Programs	0	0	11,845	10,000	10,000
271-660 - Student Activity	0	0	1,471	0	0
<b>Total 700-000 - Pupil Activities</b>	<b>6,742</b>	<b>10,417</b>	<b>122,884</b>	<b>148,750</b>	<b>200,000</b>
800-000 - After School Care - Tidewatch					
175-110 - AfterSchool Care-Sal Tidewatch	6,268	7,917	53,479	75,250	95,000
175-210 - Afterschool-Grp Health&Life Ins	982	833	7,872	7,500	10,000
175-220 - Afterschool-Employee Retirement	1,355	1,786	11,732	16,074	21,432
175-230 - Afterschool Car-Social Security	417	574	4,289	5,164	6,885
175-260 - Afterschool-Unemployment Comp T	11	42	108	378	504
175-270 - Afterschool-Worker's Comp Ta	15	48	131	432	576
175-310 - ContrTidewatch for Salary Staff	3,800	2,917	25,420	26,250	35,000
175-311 - Contracted Tidewatch Services	0	2,000	200	14,000	20,000
175-320 - Tidewatch Professional Dev	0	0	395	2,000	2,000
175-325 - Tidewatch Tech Services	501	348	3,719	3,131	4,175
175-373 - Afterschool -Tidewatch Tuition	1,594	0	7,408	0	0
175-410 - Afterschool-Tidewatch Supplies	221	600	2,486	4,400	6,000
175-460 - Afterschool-Food Supplies	308	432	2,196	3,750	5,000
<b>Total 800-000 - After School Care - Tidewatch</b>	<b>15,472</b>	<b>17,497</b>	<b>119,435</b>	<b>158,329</b>	<b>206,572</b>
<b>Total Expense</b>	<b>886,340</b>	<b>791,635</b>	<b>7,761,106</b>	<b>7,533,310</b>	<b>9,887,844</b>
Net Ordinary Income	285,954	139,435	1,139,070	840,634	1,165,114
Other Income/Expense					
Other Expense					
850-000 - Reserve Account Expenses					
100-130 - Staff Bonus / Stipend	0	0	224,250	450,000	450,000
100-410 - Furniture (Classroom - VS)	874	5,000	22,970	50,000	50,000
100-412 - Furniture (IKEA)	0	500	1,969	8,500	10,000
100-413 - Guided Reading Library Update	0	417	0	3,750	5,000
200-413 - Technology - New Bldg	0	0	4,579	0	0
200-450 - Maintenance (Grounds, Paint)	0		68		
<b>Total 850-000 - Reserve Account Expenses</b>	<b>874</b>	<b>5,917</b>	<b>253,837</b>	<b>512,250</b>	<b>515,000</b>
<b>Total Other Expense</b>	<b>874</b>	<b>5,917</b>	<b>253,837</b>	<b>512,250</b>	<b>515,000</b>
Net Other Income	(874)	(5,917)	(253,837)	(512,250)	(515,000)
<b>Net Income</b>	<b>285,080</b>	<b>133,518</b>	<b>885,233</b>	<b>328,384</b>	<b>650,114</b>

# Proposed General Fund Budget

FISCAL YEAR 2023-2024



April 21, 2023

BEAUFORT COUNTY SCHOOL DISTRICT  
Beaufort, South Carolina  
Frank Rodriguez, Ph.D., Superintendent  
Tonya Crosby, CPA, Chief Financial Officer

**BEAUFORT COUNTY SCHOOL DISTRICT**  
 PRELIMINARY DETAIL BUDGET BY INSITE CATEGORY-FY2024

	FY22 Actual	FY23 Approved Budget	FY24 Proposed Budget	% Change from Original	Comments
<b>1 Instruction &amp; Instructional Support</b>					
General Instruction	127,640,984	135,255,770	145,472,546	7.55%	\$3,000 tchr increase plus step and incr Certified step to 27 years
Special Education Programs	19,995,475	22,575,413	24,724,992	9.52%	\$3,000 tchr increase plus step and incr Certified step to 27 years
Preschool Programs	5,374,580	5,951,588	6,378,053	7.17%	\$3,000 tchr increase plus step and incr Certified step to 27 years
Special Programs	3,522,411	3,869,429	4,120,984	6.50%	\$3,000 tchr increase plus step and incr Certified step to 27 years
Exceptional Programs	5,671,011	6,732,411	7,163,286	6.40%	\$3,000 tchr increase plus step and incr Certified step to 27 years
Summer School Programs	1,501	3,150	2,250	-28.57%	ESSER funded
Adult Education	82,916	70,432	77,085	9.45%	Salary study increase from FY23 plus 2% COLA
Pupil Activity	90,513	120,139	133,714	11.30%	Budgetary increase for increased transportation Cost
Support Services-Students	13,786,681	15,755,113	16,964,574	7.68%	Salary study increase from FY23 plus 2% COLA
Support Services-Instructional Staff	13,506,401	15,718,046	17,288,429	9.99%	Salary study increase from FY23 plus 2% COLA
Support Services-Central	105,420	5,900	9,500	61.02%	Additional budgetary needs
Support Services-Pupil Activity	4,602,120	4,390,916	4,654,464	6.00%	Budgetary increase for increased transportation Cost
<b>Total Instruction &amp; Instructional Support</b>	<b>194,380,014</b>	<b>210,448,287</b>	<b>226,989,477</b>	<b>7.86%</b>	
<b>2 Operations</b>					
Finance and Operations	39,252,491	40,952,492	44,737,569	9.24%	Salary study increase from FY23 plus 2% COLA
Support Services-Central	10,450,339	12,240,069	13,204,915	7.88%	Salary study increase from FY23 plus 2% COLA
<b>Total Operations</b>	<b>49,702,830</b>	<b>53,192,561</b>	<b>57,942,484</b>	<b>8.93%</b>	
<b>3 Leadership and Other</b>					
Support Services-Instructional Staff	529,887	771,553	887,285	15.00%	Salary study increase from FY23 plus 2% COLA
Support Services-General Administration	20,243,749	23,044,927	24,216,410	5.08%	Salary study increase from FY23 plus 2% COLA
Facilities and Operations	49,305	44,647	51,975	16.41%	Operational and contractual increases
Support Services-Central	452,521	587,380	646,118	10.00%	Salary study increase from FY23 plus 2% COLA
Charter School and Other Charges	8,209,611	10,024,238	9,659,229	-3.64%	Riverview allocation decreased
Debt Service	51,519	20,000	20,000	0.00%	
<b>Total Leadership and Other</b>	<b>29,536,591</b>	<b>34,492,745</b>	<b>35,481,017</b>	<b>2.87%</b>	
<b>Total General Fund</b>	<b>273,619,435</b>	<b>298,133,593</b>	<b>320,412,978</b>	<b>7.47%</b>	

LAURENS 56	41,420	47	2,597	55
LEXINGTON 1	41,410	48	27,506	6
FAIRFIELD	41,295	49	2,076	59
GREENWOOD 50	41,247	50	8,264	29
MCCORMICK	41,241	51	557	73
LAURENS 55	41,056	52	5,013	36
DORCHESTER 2	41,000	53	25,364	7
COLLETON	40,868	54	4,716	38
MARION 10	40,850	55	3,769	41
NEWBERRY	40,850	56	5,549	34
FLORENCE 3	40,838	57	2,831	50
ORANGEBURG	40,800	58	10,383	23
BAMBERG 3	40,755	59	1,718	63
KERSHAW	40,745	60	10,738	21
MARLBORO	40,536	61	3,415	44
CHESTERFIELD	40,280	62	6,736	33
BARNWELL 48	40,200	63	1,159	69
ABBEVILLE	40,040	64	2,769	51
EDGEFIELD	40,007	65	2,976	47
CHEROKEE	40,000	66	7,511	31
DILLON 3	40,000	67	1,427	65
DILLON 4	40,000	68	3,752	42
FLORENCE 2	40,000	69	1,024	70
HAMPTON	40,000	70	2,269	58
LEE	40,000	71	1,414	67
SUMTER	40,000	72	14,275	17
WILLIAMSBURG	40,000	73	2,847	49
NC	37,000			
Savannah, GA	47,124			

SC: 73 districts, 46 counties

\*Reference: SC Department of Education - 45 Day ADM

**Substitute Contracted Services (SG II)**

**\$660,937**

To provide for an increased need for substitute support, outsourced services have been utilized. This service contract provides substitutes and is now filling paraprofessional vacancies.

**Security Contracted Services (SG II)**

**\$407,989**

To provide for an increased cost of security support, outsourced services have been utilized. This service contract provides armed security guards at 17 Elementary schools and the District Office as well as. A cost of living increase is also provided for contracted SRO's.

**Professional Development (SG III)**

**\$45,684**

To provide for professional development requirements for teachers, support staff and administrators, inclusive of the costs of registration, travel and dues to professional organizations;

**Pupil Activities (SG III)**

**\$155,945**

To provide increased resources to support student activities;

**Property Insurance (SG III)**

**\$381,524**

To provide funding for property and casualty insurance for the properties that serve the students and faculty of the District;

**Utilities (SG II)**

**\$193,159**

To provide funding for anticipated cost increases due to the impact of inflation;

**Supplies and Materials (SG III)**

**\$171,604**

To provide additional supply allocations to schools due to increased enrollment;

**Other Increases/Decreases**

**Charter School Allocation Decrease (SG I)**

**(\$405,009)**

The General Fund allocation is determined per the formula as specified in S.C Code Ann. Section 59-40-140. The decrease resulted from a higher total number of weighted students district-wide, which decreases the Charter School's per pupil allocation.



**Beaufort County School District  
2023-2024 Proposed General Fund Budget Information**

**Proposed State Increases and Budget Priorities to Align with District Strategic Goals**

The information following provides further explanation of the major increases and decreases proposed in this budget. Each budget item has been tied with a strategic goal in the Beaufort County School District Strategic Plan. The Strategic Goals may be found below:

***Strategic Goals***

- I Student Achievement*
- II Teacher & Administrator Quality*
- III School Climate*
- IV Gifted & Talented*

**Proposed State Increases**

**Increase to State Minimum Salary Schedule (SG II)** **\$5,614,967**

The House version of the state budget includes a \$2,500 increase to the teacher State Minimum Salary Schedule. The FY 24 budget includes a \$3,000 increase to provide a new BCSD teacher Minimum Salary of \$48,566.

**Teacher Salary Step (SG II)** **\$2,870,271**

This budget includes the FY 24 step increase mandated by the state. The value of the step increase is an average of 2% of the teacher's base salary.

**State Health Insurance Increase (SG II)** **\$1,678,848**

A 3.7% increase to the employer's share of the State Health Insurance premiums will be effective January 1, 2024. Costs are adjusted to account for the affected six-month period.

**State Retirement Increase (SG II)** **\$1,617,670**

The employer's share of state retirement employer contribution will increase by 1.0% in FY 24. The rate will adjust from 23.81% to 24.81%, effective July 1, 2023.