

**AGENDA FOR BOARD OF DIRECTORS MEETING**

November 17<sup>th</sup>, 2022, 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)

**AUDIT REPORT**

ELLIOT-DAVIS

**FINANCE REPORT**

COOLER

MONTHLY FINANCIAL STATEMENTS (OCTOBER)

**DIRECTORS REPORT**

BECHTOLD

UPDATE ON SCHOOL OPERATIONS  
BOARD ELECTION  
EMPTY BOWLS RECAP  
STINGRAY SCRAMBLE

**COMMITTEE UPDATES**

BERTHOLF

**CONSENT AGENDA**

BERTHOLF

OCTOBER 2022 MINUTES APPROVAL

**NEXT BOARD MEETING DATE**

BERTHOLF

DECEMBER 15, 2022

**ADJOURN**

**Board of Directors Meeting Minutes  
Riverview Charter School  
November 17, 2022 6:00pm, Riverview/Zoom**

**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:**

Reece Bertholf, Vincent Brennan, Lamarr Cooler, Carol Smalls-Jenkins, Lauren Kelly, Trey Rivers, MJ Simmons, Carl Alston

**Leadership Team Present:** Rob Bechtold, Liz O'Brien, Karen Miller

**Staff Present:** Nikole Sullivan, Mike Bridge

**Present On Zoom:** Michelle Petersen

**Call to Order**

Meeting called to order at 6:03p

Approval of the agenda. Lamarr moves to approve the agenda. Carol seconds the motion. Unanimous approval of the 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 November 14, 2022. Notice posted to school on November 14, 2022.

**Public Comment: None**

**Financial Audit presentation:**

See audit attached. Lamarr introduced Elliott Davis. Michelle Jones presented the audit on zoom.

Motion to approve audit made by Vince Brennan. Carol Small-Jenkins seconds. Unanimous approval.

**Finance Report: Lamarr Cooler**

See attached financial statements. Positive financial position. \$3 million on the balance sheet. We are set to receive approximately 10 million from the District. Lamarr recommends the Board consider parking some of the money into investments. Discussions with Veris continue and the finance committee will meet to consider investment options.

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

- 705 students enrolled currently. All seats are filled.
- Board Elections
  - Nine excellent candidates so far. Vetting of candidates in process.
  - Friday is the deadline for submission.
- Empty Bowls Recap:
  - Empty Bowls costs approximately \$19,000 and raised approximately \$16,000 (more than last year). Ongoing donations welcome. Empty Bowls is an important service learning opportunity and allows students to better understand and investigate world hunger. Empty Bowls is tied into all grade-level curriculum. 50,000 meals were packed. Parent and community participation was excellent.
- New Radios received and implemented. Quality and reliability of communications has vastly improved.
- Operations Comments - Liz Obrien.
  - Playground - funded by referendum money. Installation has begun and should be completed by Christmas. Would love to raise money to build a new playground for the other side of our campus.
  - Custodial group
    - Fully transitioned as Riverview employees. Cost savings over the long run.
    - Onboarding new staff and hiring additional employees.
  - Thanksgiving lunch for families
    - 300 guests attended and City of Beaufort/Port Royal Fire volunteered to serve our families.
- Communications and Development
  - USCB strategic planning group 10-step project is underway.
  - RCS has hired brand management company Rhodes in Columbia to manage marketing for open enrollment as well as a brand workshop. Cost varies based on project.
  - Parent Communication Preference Survey will be going out soon.
- Athletics - Mike Bridge
  - Stingray Scramble was held at Fripp Island organized by a RCS staff driven committee. The tournament coincided with the creation of our golf team. \$30,000 was raised in sponsorships, 115 golfers attended. We made over \$15,000 for our athletic department.
  - Basketball is in full swing.
  - Baseball/Softball Equipment ordered and plans for rejuvenation of multi use field are underway thanks to funding by the BTR. We are now offering 9 sports for our student athletes.
- Tidewatch/Grant Coordinator/Event Manager
  - Total enrolled: 90 After School, 54 Morning
  - Still recruiting for TW staff
  - School Security Grant Awarded for \$15,210

- BTR
  - Committee is hard at work. 110 registrants to date.
  - Enrollment is open. Sponsor packet launches Dec 1.
  - Stickers sent home with students
- Music Department
  - 5th grade choir is participating in the Beaufort County Tree Lighting Ceremony on 9 December.
  - Band is up to 70 middle school members with a drumline practicing after school. Middle School Chorus is growing and adding an afterschool program for 3<sup>rd</sup> -5<sup>th</sup> grades.
- Busing update regarding November 11th
  - Dr. Rodriguez tried to help with our buses. It was a contracted bus day for Riverview but the buses did not run that morning due to BCSD having a virtual learning day. It affected about 75 bus riders. Will have a plan B for any future issues. Rob thanked parent Michelle Petersen (present on Zoom) for her letter and said he would share with the Board. Rob said advocating for transportation money for charter schools should be a top priority.

**Committee updates: exec committee**

- Review formation begin
- Non-profit organization for leaders with Communication Foundation of the Lowcountry.

**Consent Agenda: Lamarr Cooler**

Minutes reviewed. Motion to approve consent agenda was made by Lauren Kelly. MJ Simmons seconds. Unanimous approval.

**Next Board Meeting**

Monday, December 12, 2022 @ 6:00pm (REVISED DATE)

**Adjourn**

Vince Brennan makes a motion to adjourn the meeting. Carol Smalls-Jenkins seconds the motion with unanimous approval. Meeting adjourned at 6:58 p.m.



November 10, 2022

Elliott Davis, LLC  
1901 Main Street, Suite 900  
Columbia, South Carolina 29201

This representation letter is provided in connection with your audit of the financial statements of Riverview Charter School (the "School"), which comprise the respective financial position of the governmental activities and each major fund as of June 30, 2022, and the respective changes in financial position for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the financial statements are presented fairly, in all material respects in accordance with accounting principles generally accepted in the United States (U.S. GAAP).

We confirm, to the best of our knowledge and belief, that as of the date of this letter:

**Financial Statements**

1. We have fulfilled our responsibilities, as set out in the terms of the audit arrangement letter dated April 18, 2022, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
2. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
4. The methods, data, and significant assumptions used by us in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in the context of U.S. GAAP, and reflect our judgment based on our knowledge and experience about past and current events, and our assumptions about conditions we expect to exist and courses of action we expect to take.
5. Related-party relationships and transactions, including those with the Beaufort County School District, and interfund transactions, including interfund accounts and advances receivable and payable, sale and purchase transactions, interfund transfers, loans, leasing arrangements, and guarantees, have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
6. The financial statements properly classify all funds and activities in accordance with GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions.
7. All events subsequent to the date of the financial statements, and for which U.S. GAAP requires adjustment or disclosure, have been adjusted or disclosed.
8. The effects of all known actual or possible litigation, claims and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
9. Management has followed applicable laws and regulations in adopting, approving and amending budgets.
10. Capital assets are properly capitalized, reported, and depreciated.



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11. Components of net position (net investment in capital assets, restricted, and unrestricted) and classifications of fund balances (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
12. Revenues are appropriately classified in the statements of activities within program revenues and general revenues.
13. Expenses or expenditures have been appropriately classified in or allocated to functions and programs in the Statement of Activities, and allocations have been made on a reasonable basis.
14. Interfund activity and balances have been appropriately classified and reported.
15. There are no:
  - a. Material transactions that have not been properly recorded in the accounting records underlying the financial statements.
  - b. Violations or possible violations of laws or regulations whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency. In that regard, we specifically represent that we have not been designated as, or alleged to be, a "potentially responsible party" by the Environmental Protection Agency in connection with any environmental contamination.
  - c. Other material liabilities or gain or loss contingencies that are required to be accrued or disclosed by the Contingencies Topic of the FASB Accounting Standards Codification.
  - d. Guarantees, whether written or oral, under which the School is contingently liable.
  - e. Arrangements with financial institutions involving compensating balances or other arrangements involving restrictions on cash balances.
  - f. Line of credit or similar arrangements.
  - g. Agreements to repurchase assets previously sold.
  - h. Security agreements in effect under the Uniform Commercial Code.
  - i. Liens or encumbrances on assets or revenues or any assets or revenues which were pledged as collateral for any liability, or which were subordinated in any way.
  - j. Investments.
  - k. Liabilities which are subordinated in any way to any other actual or possible liabilities.
  - l. Debt issue repurchase options or agreements or sinking fund debt repurchase ordinance requirements.
  - m. Debt issue provisions.
  - n. Authorized but unissued bonds and/or notes.
  - o. Derivative financial instruments.
  - p. Special or extraordinary items.
  - q. Deposits and investment securities categories of risk.
  - r. Impairment of capital assets.
  - s. Environmental clean-up obligations.
  - t. Amounts of contractual obligations for construction and purchase of real property or equipment not included in the liabilities recorded on the books.



16. The School has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
17. We have no direct or indirect, legal or moral obligation for any debt of any organization, public or private that is not disclosed in the financial statement.
18. We have complied with all aspects of laws, regulations and provisions of contracts and agreements that would have a material effect on the financial statements in the event of noncompliance. In connection therewith, we specifically represent that we are responsible for determining that we are not subject to the requirements of the Single Audit Act because we have not received, expended, or otherwise been the beneficiary of the required amount of federal awards during the period of this audit.
19. We have reviewed the GASB Statements effective for the fiscal year ending June 30, 2022, and concluded the implementation of the following Statements did not have a material impact on the basic financial statements:
  - a. GASB Statement No. 87, Leases.
20. As of and for the year ended June 30, 2022, we believe that the effects of the uncorrected misstatements aggregated by you and summarized below are immaterial, both individually and in the aggregate, to the opinion units of the financial statements. For purposes of this representation, we consider items to be material, regardless of their size, if they involve the misstatement or omission of accounting information that in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

Number	Date	Name	Debit	Credit
PAJE #1	6/30/2022	Capital assets - cost	51,255.00	
PAJE #1	6/30/2022	Capital assets - cost	75,059.40	
PAJE #1	6/30/2022	Capital assets - accumulated depreciation		14,522.25
PAJE #1	6/30/2022	Capital assets - accumulated depreciation		41,282.67
PAJE #1	6/30/2022	Capital lease		34,321.58
PAJE #1	6/30/2022	Capital lease		32,528.94
PAJE #1	6/30/2022	Net Position		2,410.77
PAJE #1	6/30/2022	Net Position		1,247.79
PAJE #1	6/30/2022	Lease Amortization		8,784.89
PAJE #1	6/30/2022	Lease Amortization		13,693.73
PAJE #1	6/30/2022	Interest expense		1,466.51
PAJE #1	6/30/2022	Interest expense		1,318.15
PAJE #1	6/30/2022	Depreciation expense - support services	10,251.00	
PAJE #1	6/30/2022	Depreciation expense - support services	15,011.88	

To record PAJE for copier leases  
for GASB 87 implementation.

**Information Provided**

21. We have provided you with:
  - a. Access to all information of which we are aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation, and other matters;
  - b. Additional information that you have requested from us for the purpose of the audit;



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- c. Unrestricted access to persons within the School from whom you determined it necessary to obtain audit evidence.
  - d. Minutes of the meetings of the board of directors, or summaries of actions of recent meetings for which minutes have not yet been prepared.
22. All transactions have been recorded in the accounting records and are reflected in the financial statements.
23. We have not performed a formal risk assessment.
24. We have no knowledge of allegations of fraud or suspected fraud affecting the School's financial statements involving:
  - a. Management,
  - b. Employees who have significant roles in the internal control, or
  - c. Others where the fraud could have a material effect on the financial statements.
25. We have no knowledge of any allegations or suspected fraud affecting the School's financial statements communicated by employees, former employees, regulators, or others.
26. We have no knowledge of noncompliance or suspected noncompliance with laws and regulations.
27. We are not aware of any pending or threatened litigation and claims whose effects should be considered when preparing the financial statements. We have not consulted legal counsel concerning litigation or claims.
28. We have disclosed to you the identity of the School's related parties and all the related-party relationships and transactions of which we are aware.
29. We are not aware of any significant deficiencies or material weaknesses, in the design or operation of internal controls that could adversely affect the School's ability to record, process, summarize, and report financial data.
30. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
31. We believe that the actuarial assumptions and methods used by the actuary for funding purposes and for determining accumulated Plan benefits are appropriate in the circumstances. We did not give instructions, or cause any instructions to be given, to the specialist with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the Plan's actuary.
32. We believe that the information obtained from the audited financial statements of and other participant information provided by the South Carolina Public Employee Benefit Authority (PEBA) is appropriate in the circumstances. We did not give instructions, or cause any instructions to be given, to the Plan or its auditor in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the Plan or its auditor.
33. With respect to nonaudit services (preparation of the financial statements, preparation of Form 990, preparation of fixed asset depreciation schedules, submission of required supplemental schedules to the State Department of Education) performed in the course of the audit:
  - a. We have made all management decisions and performed all management functions;
  - b. We assigned an appropriate individual to oversee the services;
  - c. We evaluated the adequacy and results of the services performed, and made an informed judgment on the results of the services performed;





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- d. We have accepted responsibility for the results of the services; and
  - e. We have accepted responsibility for all significant judgments and decisions that were made.
34. During the course of your audit, you may have accumulated records containing data that should be reflected in our books and records. All such data have been so reflected. Accordingly, copies of such records in your possession are no longer needed by us.

**Supplementary Information**

35. With respect to supplementary information presented in relation to the financial statements as a whole:
- a. We acknowledge our responsibility for the presentation of such information.
  - b. We believe such information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America.
  - c. The methods of measurement or presentation have not changed from those used in the prior period.
36. With respect to required supplementary information, such as Schedule of the School's Proportionate Share of Net Pension Liability, Schedule of the School's Contributions - Pension, Schedule of the School's Proportionate Share of Net OPEB Liability, Schedule of the School's OPEB - Pension, Budgetary Comparison Schedule – General Fund, presented as required by the Governmental Accounting Standards Board to supplement the basic financial statements:
- a. We acknowledge our responsibility for the presentation of such required supplementary information.
  - b. We believe such required supplementary information is measured and presented in accordance with guidelines prescribed by U.S. GAAP.
  - c. The methods of measurement or presentation have not changed from those used in the prior period.

**Compliance Considerations**

In connection with your audit, conducted in accordance with *Government Auditing Standards*, we confirm that management:

- 37. Is responsible for the preparation and fair presentation of the financial statements in accordance with the applicable financial reporting framework.
- 38. Is responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us.
- 39. Is not aware of any instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements.
- 40. Is responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 41. Acknowledges its responsibility for the design, implementation and maintenance of internal controls to prevent and detect fraud.
- 42. Has a process to track the status of audit findings and recommendations.



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43. Has identified for the auditor previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
44. Is not aware of any investigations or legal proceedings that have been initiated with respect to the period under audit.
45. Has provided views on the auditor's reported findings, conclusions, and recommendations, as well as management's planned corrective actions, for the report.
46. Acknowledges its responsibilities as it relates to non-audit services performed by the auditor, including a statement that it assumes all management responsibilities; that it oversees the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge or experience; that it evaluates the adequacy and results of the services performed; and that it accepts responsibility for the results of the services.

Riverview Charter School



Lamarr Cooler  
Treasurer



Robert Bechtold  
Director

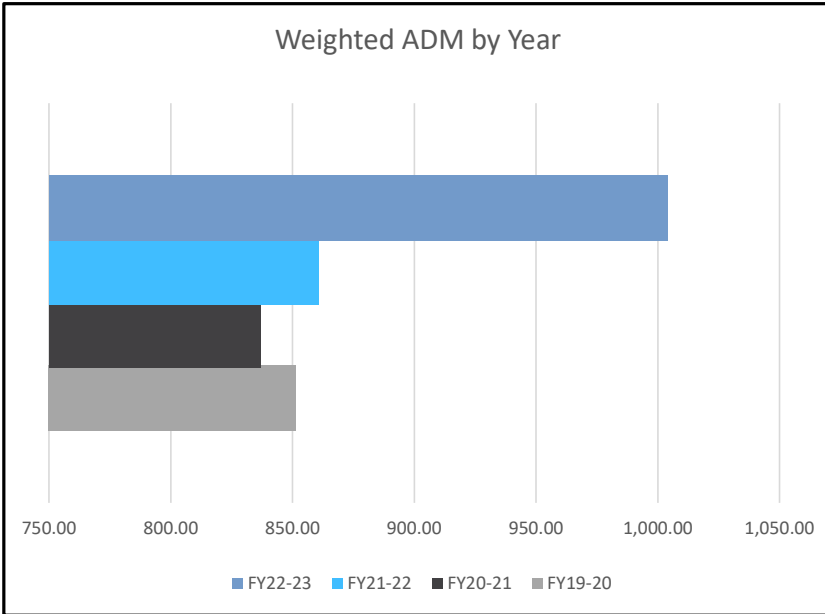
**Riverview Charter School**



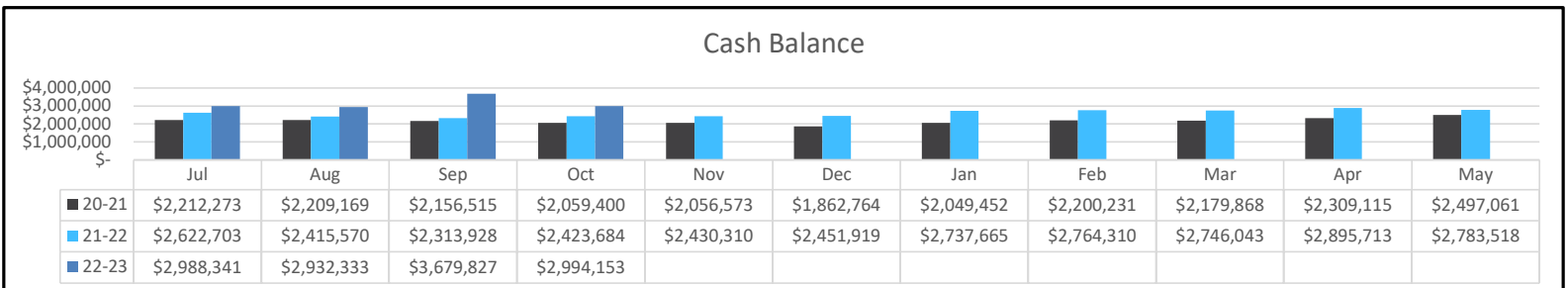
Please Note: These reports are subject to change pending the FY22 audit

Balance Sheet	Oct 31, 22	Sep 30, 22	Oct 31, 21
Cash	\$ 2,994,153	\$ 3,679,827	\$ 2,423,684
Accounts Receivable	21,173	19,396	15,098
Other Current Asset	205,397	210,022	129,918
Other Assets	10,000	10,000	10,000
Accounts Payable	55,804	63,999	76,544
Credit Cards	13,302	15,784	(6,527)
Other Current Liabilities	197,567	1,015,429	239,142
Net Position/Fund Balance	\$ 2,964,050	\$ 2,824,033	\$ 2,269,541

Statement of Revenue & Expenditures	Current Month	Prior Month	YTD
Total Revenue	\$ 966,742	\$ 959,411	\$ 3,593,269
Expenses			
Personnel	645,921	671,488	2,485,277
Contracted Services	39,469	33,565	130,137
Supplies	16,365	42,126	266,606
Facilities	70,489	118,056	326,951
Other Expenses	4,287	4,065	17,501
Pupil Act	35,296	567	35,863
After School Care - Tidewatch	14,639	14,255	43,726
Total Expenses	826,466	884,122	3,306,061
Other Expenses	260	2,418	19,828
Net Income	\$ 140,017	\$ 72,871	\$ 267,378



Budget to Actual	Year to Date		
	Actual	Annual Budget	% of Budget
<b>Revenue</b>			
Local Funding	\$ 128,669	\$ 715,000	18%
Base Funding	3,283,091	9,839,238	33%
State Funding	123,840	200,720	62%
Federal Funding	57,669	298,000	19%
Total Revenue	3,593,269	11,052,958	33%
<b>Expenses</b>			
Personnel	2,485,277	7,464,672	33%
Contracted Services	130,137	446,300	29%
Supplies	266,606	524,500	51%
Facilities	326,951	988,500	33%
Other Expenses	17,501	57,300	31%
Pupil Activities	35,863	200,000	18%
After School Care - Tidewatch	43,726	206,572	21%
Other Expenses	19,828	515,000	4%
Net Income	\$ 267,378	\$ 650,114	



Riverview Charter School  
Balance Sheet  
As of October 31, 2022

	<u>Oct 31, 22</u>	<u>Sep 30, 22</u>	<u>\$ Change</u>
<b>ASSETS</b>			
Current Assets			
Checking/Savings			
10103 · OP-BB&T OP 5945	2,994,121	3,679,795	(685,674)
10400 · Petty Cash	32	32	0
Total Checking/Savings	<u>2,994,153</u>	<u>3,679,827</u>	<u>(685,674)</u>
Accounts Receivable			
11100 · A/R - SandBox	4,461	4,461	0
11110 · A/R - Wordware	22,274	20,497	1,777
11150 · Doubtful accounts allowance	(5,562)	(5,562)	0
Total Accounts Receivable	<u>21,173</u>	<u>19,396</u>	<u>1,777</u>
Other Current Assets			
13300 · Other Receivables	1,516	0	1,516
14050 · Prepaid Expense	100,799	164,609	(63,810)
14110 · Due from other Gov. Units	57,669	0	57,669
14600 · Deposits	45,413	45,413	0
Total Other Current Assets	<u>205,397</u>	<u>210,022</u>	<u>(4,625)</u>
Total Current Assets	<u>3,220,723</u>	<u>3,909,245</u>	<u>(688,522)</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>3,230,723</u></u>	<u><u>3,919,245</u></u>	<u><u>(688,522)</u></u>
<b>LIABILITIES &amp; EQUITY</b>			
Liabilities			
Current Liabilities			
Accounts Payable			
20000 · Accounts Payable	55,804	63,999	(8,195)
Total Accounts Payable	<u>55,804</u>	<u>63,999</u>	<u>(8,195)</u>
Credit Cards			
22000 · BB&T CC 9976	11,695	9,476	2,219
22001 · Credit Card - AMEX 81000	1,607	6,308	(4,701)
Total Credit Cards	<u>13,302</u>	<u>15,784</u>	<u>(2,482)</u>
Other Current Liabilities			
20010 · Due to State	4,556	4,556	0
24300 · Retirement Liability			
24305 · Retirement Liability SCRS	146,102	141,904	4,198
24315 · Voya Retirement Liability	558	558	0
24316 · TIAA CREF Retirement Liability	1,041	1,041	0
24317 · Mass Mutual Retirement Liab	1,230	2,446	(1,216)
24318 · Valic Retirement Liability	480	(2,220)	2,700
Total 24300 · Retirement Liability	<u>149,411</u>	<u>143,729</u>	<u>5,682</u>
25000 · Deferred Revenue	32,572	855,792	(823,220)
26001 · Prepaid Student Fees-Wordware	11,028	11,352	(324)
Total Other Current Liabilities	<u>197,567</u>	<u>1,015,429</u>	<u>(817,862)</u>
Total Current Liabilities	<u>266,673</u>	<u>1,095,212</u>	<u>(828,539)</u>
Total Liabilities	<u>266,673</u>	<u>1,095,212</u>	<u>(828,539)</u>
Equity			
32000 · General Fund Balance	2,605,521	2,605,521	0
33000 · Food Service Fund Balance	91,151	91,151	0
Net Income	267,378	127,361	140,017
Total Equity	<u>2,964,050</u>	<u>2,824,033</u>	<u>140,017</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>3,230,723</u></u>	<u><u>3,919,245</u></u>	<u><u>(688,522)</u></u>

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

	Oct 22	Jul - Oct 22
Ordinary Income/Expense		
Income		
1000 · Local Funding		
1600 · Food Service	12,940	36,730
1740 · Student Fees	(26)	0
1790 · Other Pupil Activity	(525)	0
1792 · Enrichment Programs	1,438	1,438
1793 · Tidewatch After School	15,995	42,261
1796 · Athletics	17,791	32,341
1920 · Contributions & Donations	50	345
1921 · Twilight Run	0	207
1925 · WordWare Income (Not Lunch)	10,688	17,535
1930 · Sandbox Income	(3,624)	(3,880)
1999 · Revenue from Other Local Source	760	1,692
Total 1000 · Local Funding	55,487	128,669
3000 · Base Funding		
3313 · EL-EFA Elementary	820,773	3,283,091
Total 3000 · Base Funding	820,773	3,283,091
3001 · State Funding		
3127 · Student Health and Fitness	0	1,951
3136 · Student Health and Fitness-Nurs	0	8,037
3503 · State Aid to Classrooms	0	46,032
3518 · Formative Assessments	0	692
3526 · Science Kit Refurbishment	0	4,300
3532 · National Board Certification	0	10,000
3577 · Teacher Supplies	0	19,800
3595 · EEDA Supplies and materials	0	215
3993 · PEBA on Behalf	32,813	32,813
Total 3001 · State Funding	32,813	123,840
4000 · Federal Funding		
4810 · USDA Reimbursement	57,669	57,669
Total 4000 · Federal Funding	57,669	57,669
Total Income	966,742	3,593,269
Gross Profit	966,742	3,593,269
Expense		
100-000 · Personnel		
100-100 · Personnel-Instructional		
100-101 · Salary	343,758	1,291,291
100-102 · Health Benefits	39,940	165,811
100-103 · Taxes	27,225	100,859
100-104 · Retirement	81,865	303,855
Total 100-100 · Personnel-Instructional	492,788	1,861,816
100-200 · Personnel-Support		
100-201 · Salary	110,226	454,617
100-202 · Health Benefits	7,089	31,175
100-203 · Taxes	8,918	36,060
100-204 · Retirement	26,900	101,609
Total 100-200 · Personnel-Support	153,133	623,461
Total 100-000 · Personnel	645,921	2,485,277

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

	<u>Oct 22</u>	<u>Jul - Oct 22</u>
300-000 · Contracted Services		
113-311 · Elementary-Instructional Srvcs	1,683	4,143
127-311 · Learning Dis-Instruc Srvcs	2,412	3,206
231-318 · Board-Audit Services	0	9,625
231-319 · Board-Legal Services	0	2,220
233-315 · Contracted Admin Services	1,377	8,680
233-321 · Administrative-Copier Expense	4,859	15,857
252-315 · Fiscal Services	4,488	17,507
255-331 · Student Transportation	10,643	21,285
256-391 · Food Servi- Technology Services	271	771
258-329 · Building Security System	1,678	3,280
263-350 · Marketing & Advertising	1,603	7,636
266-323 · Technology Repairs	132	132
266-340 · Technology Services (E-Rate)	10	70
266-345 · Tech Services (Non-ERate)	3,396	13,978
266-346 · Tech Equipment (Non-Erate)	3,789	11,597
300-001 · Professional Development	3,128	10,150
Total 300-000 · Contracted Services	<u>39,469</u>	<u>130,137</u>
400-000 · Supplies		
110-410 · Instructional Supplies & Equip	(5,330)	100,245
110-540 · Capitalized Items	4,445	7,094
120-410 · Exceptional Supplies & Equip	(26)	777
212-410 · Guidance Supplies	0	411
213-410 · Health Supplies	135	307
231-413 · Twilight Run Supplies	1,139	1,644
233-410 · Administrative-Office Supplies	1,538	8,058
256-410 · Kitchen Supplies	1,358	9,657
256-460 · Food Purchases	12,715	50,551
266-410 · Technology Supplies	170	7,681
266-445 · Technology - computers	100	74,564
690-699 · Sales and Use Tax	121	5,617
Total 400-000 · Supplies	<u>16,365</u>	<u>266,606</u>
500-000 · Facilities		
254-321 · Operations-Water&Sewer Srvcs	710	1,194
254-322 · Operations-Cleaning Srvcs	7,604	57,043
254-323 · Operat-Repairs&Maintenance Srvc	0	22,939
254-324 · Operations-Property Ins	106	739
254-325 · Operations-Facility Rent/Lease	49,250	197,000
254-326 · Pest Control	0	515
254-329 · Operations-Trash Srvc	1,852	3,672
254-340 · Operations-Telephone	459	2,637
254-410 · Operations-Supplies	0	498
254-470 · Operations-(Electric, Gas, Oil)	10,508	40,249
258-540 · Security System	0	465
Total 500-000 · Facilities	<u>70,489</u>	<u>326,951</u>
600-000 · Other Expenses		
231-640 · Board-Membership Dues&Fees	0	2,050
231-645 · Board-Activities Fund	0	179
231-650 · Board-Liability Insurance	3,223	12,894
252-690 · Fiscal Services-Bank Fees	1,064	2,378
Total 600-000 · Other Expenses	<u>4,287</u>	<u>17,501</u>

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

	Oct 22	Jul - Oct 22
700-000 · Pupil Activities		
149-311 · Spec Prog-Enrichment Programs	300	300
190-661 · Field Trips	9,082	9,499
190-662 · Service-Learning (Empty Bowls)	6,438	6,438
271-130 · Athletic Stipends	13,367	13,367
271-399 · Athletics Programs	422	572
271-660 · Student Activity	5,687	5,687
Total 700-000 · Pupil Activities	35,296	35,863
800-000 · After School Care - Tidewatch		
175-110 · AfterSchool Care-Sal Tidewatch	6,009	20,080
175-210 · Afterschool-Grp Health&Life Ins	821	3,284
175-220 · Afterschool-Employee Retirement	1,339	4,493
175-230 · Afterschool Car-Social Security	423	1,409
175-260 · Afterschool-Unemployment Comp T	11	23
175-270 · Afterschool-Worker's Comp Ta	15	58
175-310 · ContrTidewatch for Salary Staff	3,030	8,720
175-311 · Contracted Tidewatch Services	200	200
175-320 · Tidewatch Professional Dev	395	395
175-325 · Tidewatch Tech Services	488	1,333
175-373 · Afterschool -Tidewatch Tuition	862	1,802
175-410 · Afterschool-Tidewatch Supplies	199	1,082
175-460 · Afterschool-Food Supplies	847	847
Total 800-000 · After School Care - Tidewatch	14,639	43,726
Total Expense	826,466	3,306,061
Net Ordinary Income	140,277	287,206
Other Income/Expense		
Other Expense		
850-000 · Reserve Account Expenses		
100-410 · Furniture (Classroom - VS)	39	15,288
100-412 · Furniture (IKEA)	221	1,969
200-413 · Technology - New Bldg	0	2,571
Total 850-000 · Reserve Account Expenses	260	19,828
Total Other Expense	260	19,828
Net Other Income	(260)	(19,828)
Net Income	140,017	267,378

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

	Oct 22	Budget	Jul - Oct 22	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
1000 · Local Funding					
1600 · Food Service	12,940	14,500	36,730	43,500	145,000
1740 · Student Fees	(26)	150	0	250	5,000
1790 · Other Pupil Activity	(525)	2,083	0	4,167	25,000
1792 · Enrichment Programs	1,438	0	1,438	0	20,000
1793 · Tidewatch After School	15,995	16,900	42,261	45,000	200,000
1795 · Field Trip Revenue	0	0	0	0	90,000
1796 · Athletics	17,791	0	32,341	10,000	10,000
1920 · Contributions & Donations	50	50	345	200	50,000
1921 · Twilight Run	0	0	207	300	120,000
1925 · WordWare Income (Not Lunch)	10,688	0	17,535	0	0
1930 · Sandbox Income	(3,624)	0	(3,880)	0	0
1999 · Revenue from Other Local Source	760	0	1,692	1,100	50,000
Total 1000 · Local Funding	55,487	33,683	128,669	104,517	715,000
3000 · Base Funding					
3313 · EL-EFA Elementary	820,773	819,937	3,283,091	3,279,746	9,839,238
Total 3000 · Base Funding	820,773	819,937	3,283,091	3,279,746	9,839,238
3001 · State Funding					
3127 · Student Health and Fitness	0	0	1,951	1,875	7,500
3136 · Student Health and Fitness-Nurs	0	0	8,037	5,500	22,000
3503 · State Aid to Classrooms	0	0	46,032	0	0
3518 · Formative Assessments	0	0	692	930	3,720
3526 · Science Kit Refurbishment	0	0	4,300	1,125	4,500
3532 · National Board Certification	0	0	10,000	10,625	42,500
3538 · At-Risk	0	0	0	12,000	48,000
3577 · Teacher Supplies	0	0	19,800	16,500	16,500
3595 · EEDA Supplies and materials	0	0	215	100	1,000
3597 · Aid to Districts	0	0	0	3,000	25,000
3993 · PEBA on Behalf	32,813	30,000	32,813	30,000	30,000
Total 3001 · State Funding	32,813	30,000	123,840	81,655	200,720
4000 · Federal Funding					
4510 · IDEA	0	0	0	0	160,000
4810 · USDA Reimbursement	57,669	41,400	57,669	41,400	138,000
Total 4000 · Federal Funding	57,669	41,400	57,669	41,400	298,000
Total Income	966,742	925,020	3,593,269	3,507,318	11,052,958
Gross Profit	966,742	925,020	3,593,269	3,507,318	11,052,958
Expense					
100-000 · Personnel					
100-100 · Personnel-Instructional					
100-101 · Salary	343,758	323,324	1,291,291	1,293,294	3,879,882
100-102 · Health Benefits	39,940	47,006	165,811	188,025	564,075
100-103 · Taxes	27,225	27,871	100,859	111,482	334,446
100-104 · Retirement	81,865	72,942	303,855	291,767	875,301
Total 100-100 · Personnel-Instructional	492,788	471,143	1,861,816	1,884,568	5,653,704
100-200 · Personnel-Support					
100-201 · Salary	110,226	106,042	454,617	424,167	1,272,502
100-202 · Health Benefits	7,089	11,808	31,175	47,233	141,700
100-203 · Taxes	8,918	9,141	36,060	36,563	109,690
100-204 · Retirement	26,900	23,923	101,609	95,692	287,076
Total 100-200 · Personnel-Support	153,133	150,914	623,461	603,655	1,810,968
Total 100-000 · Personnel	645,921	622,057	2,485,277	2,488,223	7,464,672
300-000 · Contracted Services					
113-311 · Elementary-Instructional Svcs	1,683	2,083	4,143	6,250	25,000
127-311 · Learning Dis-Instruc Svcs	2,412	1,000	3,206	4,000	12,000
214-313 · Psychological Services	0	833	0	1,667	10,000
215-313 · Exceptional Svcs - SP, HEAR, OT	0	833	0	1,250	5,000
231-318 · Board-Audit Services	0	0	9,625	6,000	12,000
231-319 · Board-Legal Services	0	0	2,220	5,000	25,000



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

	Oct 22	Budget	Jul - Oct 22	YTD Budget	Annual Budget
233-315 · Contracted Admin Services	1,377	1,000	8,680	4,000	10,000
233-321 · Administrative-Copier Expense	4,859	2,917	15,857	11,667	35,000
252-315 · Fiscal Services	4,488	4,583	17,507	18,333	55,000
255-331 · Student Transportation	10,643	10,000	21,285	25,000	80,000
256-320 · Food Ser Professional Develop	0	250	0	500	3,000
256-391 · Food Servi- Technology Services	271	208	771	833	2,500
258-329 · Building Security System	1,678	2,000	3,280	4,250	8,500
263-350 · Marketing & Advertising	1,603	1,625	7,636	6,500	19,500
266-323 · Technology Repairs	132	583	132	2,333	7,000
266-340 · Technology Services (E-Rate)	10	1,000	70	1,000	3,600
266-345 · Tech Services (Non-ERate)	3,396	2,917	13,978	11,667	35,000
266-346 · Tech Equipment (Non-Erate)	3,789	3,500	11,597	15,750	33,000
266-347 · Tech Equipment (E-Rate)	0	1,267	0	3,800	15,200
300-001 · Professional Development	3,128	4,167	10,150	13,700	50,000
<b>Total 300-000 · Contracted Services</b>	<b>39,469</b>	<b>40,766</b>	<b>130,137</b>	<b>143,500</b>	<b>446,300</b>
<b>400-000 · Supplies</b>					
110-410 · Instructional Supplies & Equip	(5,330)	5,000	100,245	115,000	120,000
110-540 · Capitalized Items	4,445	2,083	7,094	6,333	25,000
120-410 · Exceptional Supplies & Equip	(26)	833	777	3,333	10,000
212-410 · Guidance Supplies	0	208	411	833	2,500
213-410 · Health Supplies	135	250	307	1,000	3,000
231-410 · Board-Supplies	0	208	0	417	2,500
231-413 · Twilight Run Supplies	1,139	200	1,644	800	60,000
233-410 · Administrative-Office Supplies	1,538	2,083	8,058	8,333	25,000
233-446 · Admin-Office Software&Supplies	0	3,750	0	15,000	45,000
256-410 · Kitchen Supplies	1,358	2,083	9,657	8,333	25,000
256-460 · Food Purchases	12,715	10,000	50,551	50,000	120,000
266-410 · Technology Supplies	170	500	7,681	3,000	3,500
266-445 · Technology - computers	100	5,000	74,564	70,000	80,000
690-699 · Sales and Use Tax	121	250	5,617	1,000	3,000
<b>Total 400-000 · Supplies</b>	<b>16,365</b>	<b>32,448</b>	<b>266,606</b>	<b>283,382</b>	<b>524,500</b>
<b>500-000 · Facilities</b>					
254-321 · Operations-Water&Sewer Srvc	710	833	1,194	3,333	10,000
254-322 · Operations-Cleaning Srvc	7,604	17,500	57,043	70,000	210,000
254-323 · Operat-Repairs&Maintenance Srvc	0	2,500	22,939	17,500	30,000
254-324 · Operations-Property Ins	106	542	739	2,167	6,500
254-325 · Operations-Facility Rent/Lease	49,250	49,250	197,000	197,000	591,000
254-326 · Pest Control	0	333	515	1,333	4,000
254-329 · Operations-Trash Srvc	1,852	1,000	3,672	4,000	12,000
254-340 · Operations-Telephone	459	667	2,637	2,667	8,000
254-410 · Operations-Supplies	0	167	498	667	2,000
254-470 · Operations-(Electric, Gas, Oil)	10,508	9,583	40,249	38,333	115,000
258-540 · Security System	0	0	465	0	0
<b>Total 500-000 · Facilities</b>	<b>70,489</b>	<b>82,375</b>	<b>326,951</b>	<b>337,000</b>	<b>988,500</b>
<b>600-000 · Other Expenses</b>					
231-640 · Board-Membership Dues&Fees	0	354	2,050	2,833	8,500
231-645 · Board-Activities Fund	0	208	179	833	2,500
231-650 · Board-Liability Insurance	3,223	2,500	12,894	10,000	30,000
252-690 · Fiscal Services-Bank Fees	1,064	1,333	2,378	5,333	16,000
255-650 · Student Tran-Vehicle Liabil Ins	0	25	0	100	300
<b>Total 600-000 · Other Expenses</b>	<b>4,287</b>	<b>4,420</b>	<b>17,501</b>	<b>19,099</b>	<b>57,300</b>
<b>700-000 · Pupil Activities</b>					
149-311 · Spec Prog-Enrichment Programs	300	0	300	0	0
190-661 · Field Trips	9,082	0	9,499	0	110,000
190-662 · Service-Learning (Empty Bowls)	6,438	5,000	6,438	5,000	25,000
190-663 · Student Celebrations	0	417	0	833	5,000
271-130 · Athletic Stipends	13,367	15,000	13,367	15,000	50,000
271-399 · Athletics Programs	422	0	572	0	10,000
271-660 · Student Activity	5,687	0	5,687	0	0
<b>Total 700-000 · Pupil Activities</b>	<b>35,296</b>	<b>20,417</b>	<b>35,863</b>	<b>20,833</b>	<b>200,000</b>

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

	Oct 22	Budget	Jul - Oct 22	YTD Budget	Annual Budget
800-000 · After School Care - Tidewatch					
175-110 · AfterSchool Care-Sal Tidewatch	6,009	8,917	20,080	30,667	95,000
175-210 · Afterschool-Grp Health&Life Ins	821	833	3,284	3,333	10,000
175-220 · Afterschool-Employee Retirement	1,339	1,786	4,493	6,144	21,432
175-230 · Afterschool Car-Social Security	423	574	1,409	2,295	6,885
175-260 · Afterschool-Unemployment Comp T	11	52	23	156	504
175-270 · Afterschool-Worker's Comp Ta	15	48	58	192	576
175-310 · ContrTidewatch for Salary Staff	3,030	3,833	8,720	11,667	35,000
175-311 · Contracted Tidewatch Services	200	2,000	200	4,000	20,000
175-320 · Tidewatch Professional Dev	395	0	395	0	2,000
175-325 · Tidewatch Tech Services	488	348	1,333	1,392	4,175
175-373 · Afterschool -Tidewatch Tuition	862	0	1,802	0	0
175-410 · Afterschool-Tidewatch Supplies	199	600	1,082	1,400	6,000
175-460 · Afterschool-Food Supplies	847	617	847	1,234	5,000
<b>Total 800-000 · After School Care - Tidewatch</b>	<b>14,639</b>	<b>19,608</b>	<b>43,726</b>	<b>62,480</b>	<b>206,572</b>
Total Expense	826,466	822,091	3,306,061	3,354,517	9,887,844
Net Ordinary Income	140,277	102,929	287,206	152,801	1,165,114
Other Income/Expense					
Other Expense					
850-000 · Reserve Account Expenses					
100-130 · Staff Bonus / Stipend	0	0	0	0	450,000
100-410 · Furniture (Classroom - VS)	39	5,000	15,288	25,000	50,000
100-412 · Furniture (IKEA)	221	2,000	1,969	6,500	10,000
100-413 · Guided Reading Library Update	0	417	0	1,667	5,000
200-413 · Technology - New Bldg	0	0	2,571	0	0
<b>Total 850-000 · Reserve Account Expenses</b>	<b>260</b>	<b>7,417</b>	<b>19,828</b>	<b>33,167</b>	<b>515,000</b>
Total Other Expense	260	7,417	19,828	33,167	515,000
Net Other Income	(260)	(7,417)	(19,828)	(33,167)	(515,000)
Net Income	140,017	95,512	267,378	119,634	650,114