

AGENDA FOR BOARD OF DIRECTORS MEETING

June 19, 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	DUDAS
STATEMENT OF COMPLIANCE WITH FREEDOM OF INFORMATION ACT	
PUBLIC COMMENTS TO THE BOARD (3 MINUTES PER SPEAKER)	

FINANCE COMMITTEE REPORT

MONTHLY FINANCIAL STATEMENTS (MAY)	BRENNAN
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COMMITTEE UPDATES

	DUDAS
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DIRECTORS REPORT

FY 2023-2024 BUDGET PRESENTATION 3RD READING	BOARD ACTION 1	BECHTOLD
UPDATE ON SCHOOL OPERATIONS		

CONSENT AGENDA

MAY 2023 MINUTES APPROVAL	DUDAS
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NEXT BOARD MEETING DATE

AUGUST 21, 2023 6 PM	DUDAS
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EXECUTIVE SESSION

30-4-70 (A)(1) DISCUSSION OF EMPLOYMENT, APPOINTMENT, COMPENSATION, PROMOTION, DEMOTION, DISCIPLINE, OR RELEASE OF AN EMPLOYEE, A STUDENT, OR A PERSON REGULATED BY A PUBLIC BODY OR THE APPOINTMENT OF A PERSON TO A PUBLIC BODY. RIVERVIEW CHARTER SCHOOL DIRECTOR EVALUATION AND RATIFICATION OF NEW EMPLOYMENT AGREEMENT.

ADJOURN

MINUTES FOR BOARD OF DIRECTORS MEETING

June 19, 2023, 6:00 p.m.

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

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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, Vincent Brennan, Leigh Copeland, Kimberly Dudas, Chelsi Everhart, Maurice Greenleaf, Lauren Kelly, Brandon Major, Erica Martin, Bridget Norton

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

Guest(s) Present: Payton Fredrickson, Veris.

Public on Zoom: None.

Call to Order

Meeting called to order at 6:07 p.m. by Chairwoman Kimberly Dudas. Leigh Copeland motions to approve agenda. Lauren Kelly seconds. 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 June 16, 2023. Notice posted to school on June 16, 2023.

Public Comment:

None.

Committee Updates

Advancement:

- Copeland and Martin reported that the Guided Reading initiative is ongoing and that a new set of Guided Reading books will be purchased over the summer in order to arrive in time for the upcoming school year.

Facilities:

- Dudas reported that the meeting was delayed but will meet in the next few weeks and will provide an update.
- Bechtold commented that the committee and RCS leadership came together quickly to provide a list, as requested, for the 2023 Beaufort County School District referendum. RCS recommended the gym and four classrooms for inclusion on the list of projects to be voted on in November as part of the district-wide referendum.

Executive:

- No updates.

Finance:

- Vincent Brennan presented the monthly financial statements. See attached.

- Committee also worked with the Director to finalize the budget for its third reading tonight.

FY 2023 Budget Presentation 3rd Reading

See attached.

BOARD ACTION 1: Vincent Brennan makes a motion to accept the third and final reading of the budget. Erica Martin seconds. Unanimous approval.

Director's Report

See attached.

Consent Agenda: Dudas

May minutes reviewed. Motion to approve was made by Lauren Kelly. Erica Martin seconds. Unanimous approval.

Next Board Meeting

July 17, 2023

Executive Session

BOARD APPOINTMENT CANDIDATES - IN ACCORDANCE WITH S.C. CODE SECTION 30-4-70(A)(1) DISCUSSION OF EMPLOYMENT, APPOINTMENT, COMPENSATION, PROMOTION, DEMOTION, DISCIPLINE, OR RELEASE OF AN EMPLOYEE, A STUDENT, OR A PERSON REGULATED BY A PUBLIC BODY OR THE APPOINTMENT OF A PERSON TO A PUBLIC BODY; HOWEVER, IF AN ADVERSARY HEARING INVOLVING THE EMPLOYEE OR CLIENT IS HELD, THE EMPLOYEE OR CLIENT HAS THE RIGHT TO DEMAND THAT THE HEARING BE CONDUCTED PUBLICLY. NOTHING CONTAINED IN THIS ITEM SHALL PREVENT THE PUBLIC BODY, IN ITS DISCRETION, FROM DELETING THE NAMES OF THE OTHER EMPLOYEES OR CLIENTS WHOSE RECORDS ARE SUBMITTED FOR USE AT THE HEARING.

Lauren Kelly motions to enter into Executive Session pursuant to above. Bridget Norton seconds. Unanimous approval.

Return to Public Session

No action was taken in Executive Session. Chelsi Everhart motions to adjourn executive session and return to public session. Bridget Norton seconds. Unanimous approval.

BOARD ACTION 2: Bridget Norton nominates Erica Martin to serve as Board Vice Chairwoman. Chelsi Everhart seconds. Unanimous approval.

Meeting Adjournment

Erica Martin makes a motion to adjourn. Chelsi Everhart seconds with unanimous approval. Meeting adjourned at 8:43 p.m.

	FY22-23 Approved Amended	FY23-24 First Reading	FY23-24 Second Reading Annual Budget	FY23-24 Final Reading Annual Budget
Ordinary Income/Expense				
Income				
1000 · Local Funding				
1600 · Food Service	145,000	160,000	160,000	160,000
1740 · Student Fees	5,000	5,000	5,000	5,000
1790 · Other Pupil Activity	25,000	25,000	25,000	25,000
1792 · Enrichment Programs	20,000	20,000	20,000	20,000
1793 · Tidewatch After School	200,000	200,000	200,000	200,000
1795 · Field Trip Revenue	90,000	90,000	90,000	90,000
1796 · Athletics	10,000	40,000	40,000	40,000
1920 · Contributions & Donations	50,000	50,000	50,000	50,000
1921 · Twilight Run	120,000	120,000	120,000	120,000
1950 · Prior Year Refunds	0	0	0	0
1999 · Revenue from Other Local Source	50,000	100,000	100,000	100,000
Total 1000 · Local Funding	715,000	810,000	810,000	810,000
3000 · Base Funding				
3313 · EL-EFA Elementary	9,839,238	9,534,228	9,534,228	9,534,228
Total 3000 · Base Funding	9,839,238	9,534,228	9,534,228	9,534,228
3001 · State Funding				
3127 · Student Health and Fitness	7,500	7,500	7,500	7,500
3135 · Reading Coaches		54,000	54,000	54,000
3136 · Student Health and Fitness-Nurs		22,000	22,000	22,000
3187 · Teacher Supply	16,500	19,800	19,800	19,800
3502 · ADEPT Program	0	1,000	1,000	1,000
3503 · State Aid to Classrooms	0	232,000	232,000	232,000
3505 · Technology Support	0	0	0	0
3518 · Formative Assessments	3,720	3,720	3,720	3,720
3526 · Science Kit Refurbishment	4,500	17,200	17,200	17,200
3532 · National Board Certification	42,500	42,500	42,500	42,500
3538 · At-Risk	48,000	48,000	48,000	48,000
3577 · Teacher Supplies	0	23,000	23,000	23,000
3595 · EEDA Supplies and materials	0	1,000	1,000	1,000
3597 · Aid to Districts	1,000	25,000	25,000	25,000
3993 · PEBA on Behalf	30,000	35,000	35,000	35,000
Total 3001 · State Funding	200,720	531,720	531,720	531,720
4000 · Federal Funding				
4199 · Miscellaneous Federal Funding	0	0	0	0
4510 · IDEA	160,000	160,000	160,000	160,000
4810 · USDA Reimbursement	138,000	200,000	200,000	200,000
Total 4000 · Federal Funding	298,000	360,000	360,000	360,000
Total Income	11,052,958	11,235,948	11,235,948	11,235,948
Gross Profit	11,052,958	11,235,948	11,235,948	11,235,948
Expense				

100-000 · Personnel				
100-100 · Personnel-Instructional				
100-101 · Salary	3,879,882	4,870,784	4,591,260	4,591,260
100-102 · Health Benefits	564,075	584,946	653,624	653,624
100-103 · Taxes	334,446	419,862	395,767	395,767
100-104 · Retirement	875,301	1,201,135	1,132,205	1,132,205
Total 100-100 · Personnel-Instructional	5,653,704	7,076,727	6,772,856	6,772,856
100-200 · Personnel-Support				
100-201 · Salary	1,272,502	1,244,931	1,468,446	1,468,446
100-202 · Health Benefits	141,700	165,884	165,884	165,884
100-203 · Taxes	109,690	107,313	126,580	126,580
100-204 · Retirement	287,076	307,000	362,119	362,119
Total 100-200 · Personnel-Support	1,810,968	1,825,128	2,123,029	2,123,029
Total 100-000 · Personnel	7,464,672	8,901,855	8,895,884	8,895,884
300-000 · Contracted Services				
113-311 · Elementary-Instructional Svcs	25,000	20,000	20,000	20,000
127-311 · Learning Dis-Instruc Svcs	12,000	5,000	5,000	5,000
214-313 · Psychological Services	10,000	10,000	10,000	10,000
215-313 · Exceptional Svcs - SP, HEAR, OT	5,000	1,000	1,000	1,000
221-312 · Curriculum Development Services	0	0	0	0
224-345 · Staff Trainin-Formative Assmnts	0	0	0	0
231-318 · Board-Audit Services	12,000	15,000	15,000	15,000
231-319 · Board-Legal Services	25,000	10,000	10,000	10,000
231-320 · Board Contracted Services	0	0	0	0
233-315 · Contracted Admin Services	10,000	15,000	15,000	15,000
233-321 · Adminitrative-Copier Expense	35,000	35,000	35,000	35,000
252-315 · Fiscal Services	55,000	60,000	60,000	60,000
255-331 · Student Transportation	80,000	80,000	80,000	80,000
256-320 · Food Ser Professional Develop	3,000	1,000	1,000	1,000
256-391 · Food Servi- Technology Services	2500	4000	4000	4000
258-329 · Building Security System	8,500	8,500	8,500	8,500
263-350 · Marketing & Advertising	19,500	40,000	25,000	25,000
266-323 · Technology Repairs	7,000	5,000	5,000	5,000
266-340 · Technology Services (E-Rate)	3,600	3,600	3,600	3,600
266-345 · Tech Services (Non-ERate)	35,000	42,000	40,000	40,000
266-346 · Tech Equipment (Non-Erate)	33,000	120,000	80,000	80,000
266-347 Tech Equipment (ERate)	15,200	4,000	4,000	4,000
266-545 · Technology Svcs- Capitalized	0	0	0	0
300-001 · Professional Development				
224-312 · Staff Development & Training	50,000	40,000	40,000	40,000
Total 300-001 · Professional Development	50,000	40,000	40,000	40,000
Total 300-000 · Contracted Services	446,300	519,100	462,100	462,100
400-000 · Supplies				
110-410 · Instructional Supplies & Equip	120,000	100,000	100,000	100,000
110-540 · Capitalized Items	25,000	25,000	25,000	25,000

120-410 · Exceptional Supplies & Equip	10,000	3,000	3,000	3,000
212-410 · Guidance Supplies	2,500	1,000	1,000	1,000
213-410 · Health Supplies	3,000	2,000	2,000	2,000
222-410 · Library Supplies	0	0	0	0
231-410 · Board-Supplies	2,500	1,000	1,000	1,000
231-413 · Twilight Run Supplies	60,000	60,000	60,000	60,000
233-410 · Administrative-Office Supplies	25,000	25,000	25,000	25,000
233-446 · Admin-Office Software&Supplies	10,000	20,000	20,000	20,000
256-410 · Kitchen Supplies	25,000	25,000	25,000	25,000
256-460 · Food Purchases	120,000	160,000	160,000	160,000
266-410 · Technology Supplies	3,500	9,000	9,000	9,000
266-445 · Technology - computers	80,000	20,000	30,000	30,000
690-699 · Sales and Use Tax	3,000	10,000	10,000	10,000
Total 400-000 · Supplies	489,500	461,000	471,000	471,000
500-000 · Facilities				
254-321 · Operations-Water&Sewer Srvcs	10,000	8,000	8,000	8,000
254-322 · Operations-Cleaning Srvcs	210,000	0	0	0
254-323 · Operat-Repairs&Maintenance Srvc	30,000	30,000	30,000	30,000
254-324 · Operations-Property Ins	6,500	6,500	6,500	6,500
254-325 · Operations-Facility Rent/Lease	591,000	591,000	591,000	591,000
254-326 · Pest Control	4,000	2,500	2,500	2,500
254-329 · Operations-Trash Srvc	12,000	12,000	12,000	12,000
254-340 · Operations-Telephone	8,000	8,000	8,000	8,000
254-410 · Operations-Supplies	2,000	25,000	25,000	25,000
254-470 · Operations-(Electric, Gas, Oil)	115,000	115,000	115,000	115,000
Total 500-000 · Facilities	988,500	798,000	798,000	798,000
600-000 · Other Expenses				
231-640 · Board-Membership Dues&Fees	8,500	4,000	4,000	4,000
231-645 · Board-Activities Fund	2,500	2,500	2,500	2,500
231-650 · Board-Liability Insurance	30,000	35,000	35,000	35,000
252-690 · Fiscal Services-Bank Fees	16,000	16,000	16,000	16,000
255-650 · Student Tran-Vehicle Liabil Ins	300	300	300	300
Total 600-000 · Other Expenses	57,300	57,800	57,800	57,800
700-000 · Pupil Activities				
190-661 · Field Trips	110,000	80,000	80,000	80,000
190-662 · Service-Learning (Empty Bowls)	25,000	26,000	26,000	26,000
190-663 · Student Celebrations	5,000	2,000	2,000	2,000
271-130 · Athletic Stipends	50,000	40,000	40,000	40,000
271-399 · Athletics Programs	10,000	10,000	10,000	10,000
Total 700-000 · Pupil Activities	200,000	158,000	158,000	158,000
800-000 · After School Care - Tidewatch				
175-110 · AfterSchool Care-Sal Tidewatch	95,000	42,000	73,195	73,195
175-210 · Afterschool-Grp Health&Life Ins	10,000	10,000	10,000	10,000
175-220 · Afterschool-Employee Retirement	21,432	9,475	16,513	16,513
175-230 · Afterschool Car-Social Security	6,885	6,885	6,885	6,885

175-260 · Afterschool-Unemployment Comp T	504	500	500	500
175-270 · Afterschool-Worker's Comp Ta	576	500	500	500
175-310 · ContrTidewatch for Salary Staff	35,000	37,000	37,000	37,000
175-311 · Contracted Tidewatch Services	20,000	20,000	20,000	20,000
175-320 · Tidewatch Professional Dev	2,000	2,000	2,000	2,000
175-325 · Tidewatch Tech Services	4,175	4,175	4,175	4,175
175-410 · Afterschool-Tidewatch Supplies	6,000	6,000	6,000	6,000
175-460 · Afterschool-Food Supplies	5,000	5,000	5,000	5,000
<u>Total 800-000 · After School Care - Tidewatch</u>	<u>206,572</u>	<u>143,535</u>	<u>181,768</u>	<u>181,768</u>
<u>Total Expense</u>	<u>9,887,844</u>	<u>11,039,290</u>	<u>11,024,552</u>	<u>11,024,552</u>
<u>Net Ordinary Income</u>	<u>1,165,114</u>	<u>196,659</u>	<u>211,396</u>	<u>211,396</u>
Other Income/Expense				
Other Expense				
850-000 · Reserve Account Expenses				
100-130 Staff Bonus/Stipend	450,000	166500	166500	166500
100-410 · Furniture (Classroom - VS)	50,000	50,000	25,000	25,000
100-412 · Furniture (IKEA)	10,000	10,000	2,500	2,500
100-413 · Guided Reading Library Update	5,000	5,000	5,000	5,000
<u>Total 850-000 · Reserve Account Expenses</u>	<u>515,000</u>	<u>231,500</u>	<u>199,000</u>	<u>199,000</u>
<u>Total Other Expense</u>	<u>515,000</u>	<u>231,500</u>	<u>199,000</u>	<u>199,000</u>
<u>Net Other Income</u>	<u>(515,000)</u>	<u>(231,500)</u>	<u>(199,000)</u>	<u>(199,000)</u>
<u>Net Income</u>	<u>650,114</u>	<u>-34,841</u>	<u>12,396</u>	<u>12,396</u>

Riverview Charter School
Balance Sheet
As of May 31, 2023

	May 31, 23	Apr 30, 23	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
10103 · OP-Truist OP 5945	1,498,965	3,828,899	(2,329,934)
10400 · Petty Cash	32	32	-
Total Checking/Savings	1,498,997	3,828,930	(2,329,934)
Accounts Receivable			
11100 · A/R - SandBox	5,239	5,814	(575)
11110 · A/R - Wordware	26,798	28,631	(1,833)
11150 · Doubtful accounts allowance	(5,562)	(5,562)	-
Total Accounts Receivable	26,475	28,883	(2,408)
Other Current Assets			
13300 · Other Receivables	1,516	1,516	-
14050 · Prepaid Expense	39,344	58,632	(19,288)
14110 · Due from other Gov. Units	125,468	100,778	24,690
14600 · Deposits	45,413	45,413	-
14800 · Treasury Bond	2,197,767	-	2,197,767
Total Other Current Assets	2,409,508	206,339	2,203,169
Total Current Assets	3,934,979	4,064,152	(129,172)
Other Assets			
18700 · Security Deposits Asset	10,000	10,000	-
Total Other Assets	10,000	10,000	-
TOTAL ASSETS	3,944,979	4,074,152	(129,172)
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
20000 · Accounts Payable	24,895	31,411	(6,516)
Total Accounts Payable	24,895	31,411	(6,516)
Credit Cards			
22000 · BB&T CC 9976	10,552	9,359	1,193
22001 · Credit Card - AMEX 81000	2,443	3,165	(722)
Total Credit Cards	12,995	12,524	471
Other Current Liabilities			
20010 · Due to State	-	4,556	(4,556)
24000 · Payroll Liabilities	6,287	4,806	1,481
24300 · Retirement Liability			
24305 · Retirement Liability SCRS	150,546	296,624	(146,078)
24315 · Voya Retirement Liability	558	754	(196)
24316 · TIAA CREF Retirement Liability	1,041	1,046	(6)
24317 · Mass Mutual Retirement Liab	1,223	1,216	7
24318 · Valic Retirement Liability	374	480	(106)
Total 24300 · Retirement Liability	153,741	300,120	(146,379)
25000 · Deferred Revenue	32,572	32,572	-
26001 · Prepaid Student Fees-Wordware	5,936	8,305	(2,369)
Total Other Current Liabilities	198,535	350,358	(151,823)
Total Current Liabilities	236,425	394,292	(157,867)
Total Liabilities	236,425	394,292	(157,867)
Equity			
32000 · General Fund Balance	2,513,392	2,513,392	-
33000 · Food Service Fund Balance	183,280	183,280	-
Net Income	1,011,882	983,188	28,695
Total Equity	3,708,554	3,679,860	28,695
TOTAL LIABILITIES & EQUITY	3,944,979	4,074,152	(129,172)

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

	<u>May 23</u>	<u>Jul '22 - May 23</u>
Ordinary Income/Expense		
Income		
1000 · Local Funding		
1510 · Interest	557	557
1600 · Food Service	15,220	143,150
1740 · Student Fees	1,770	4,339
1790 · Other Pupil Activity	3,489	29,625
1792 · Enrichment Programs	-	7,903
1793 · Tidewatch After School	18,717	153,783
1795 · Field Trip Revenue	3,372	48,818
1796 · Athletics	-	40,539
1920 · Contributions & Donations	294	22,757
1921 · Twilight Run	703	120,771
1925 · WordWare Income (Not Lunch)	745	5,676
1930 · Sandbox Income	(2,820)	2,021
1999 · Revenue from Other Local Source	8	4,452
Total 1000 · Local Funding	<u>42,055</u>	<u>584,391</u>
3000 · Base Funding		
3313 · EL-EFA Elementary	842,967	9,272,642
Total 3000 · Base Funding	<u>842,967</u>	<u>9,272,642</u>
3001 · State Funding		
3127 · Student Health and Fitness	-	5,853
3135 · Reading Coaches	-	35,840
3136 · Student Health and Fitness-Nurs	-	16,800
3503 · State Aid to Classrooms	-	138,538
3518 · Formative Assessments	-	2,140
3526 · Science Kit Refurbishment	-	12,900
3532 · National Board Certification	-	30,000
3577 · Teacher Supplies	-	19,800
3595 · EEDA Supplies and materials	-	639
3993 · PEBA on Behalf	-	32,813
3999 · Miscellaneous State Revenue	(10,833)	-
Total 3001 · State Funding	<u>(10,833)</u>	<u>295,323</u>
4000 · Federal Funding		
4510 · IDEA	-	143,610
4810 · USDA Reimbursement	24,690	220,969
4820 · USDA SCA Funding	10,833	28,898
4974 · ESSER III	-	32,819
4977 · ESSER	-	134,062
4999 · DHEC Nurse Grant	-	6,000
Total 4000 · Federal Funding	<u>35,522</u>	<u>566,357</u>
Total Income	<u>909,713</u>	<u>10,718,713</u>
Gross Profit	909,713	10,718,713
Expense		
100-000 · Personnel		
100-100 · Personnel-Instructional		
100-101 · Salary	355,019	3,750,154
100-102 · Health Benefits	51,968	507,992
100-103 · Taxes	27,575	306,231
100-104 · Retirement	82,301	878,261
Total 100-100 · Personnel-Instructional	<u>516,864</u>	<u>5,442,638</u>
100-200 · Personnel-Support		
100-201 · Salary	123,877	1,317,357
100-202 · Health Benefits	8,200	91,712
100-203 · Taxes	9,902	109,123
100-204 · Retirement	30,119	308,021
Total 100-200 · Personnel-Support	<u>172,098</u>	<u>1,826,213</u>
Total 100-000 · Personnel	<u>688,961</u>	<u>7,268,851</u>

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

	May 23	Jul '22 - May 23
300-000 · Contracted Services		
113-311 · Elementary-Instructional Srvcs	1,683	16,587
127-311 · Learning Dis-Instrc Srvcs	-	3,206
214-313 · Psychological Services	-	7,316
231-318 · Board-Audit Services	-	14,625
231-319 · Board-Legal Services	-	6,951
233-315 · Contracted Admin Services	1,423	17,988
233-321 · Adminitrative-Copier Expense	4,316	43,428
233-332 · Administrative-Travel	-	16
252-315 · Fiscal Services	6,039	55,755
255-331 · Student Transportation	7,095	78,045
256-391 · Food Servi- Technology Services	657	4,212
256-399 · Food Service - Misc Services	42	292
258-329 · Building Security System	580	9,648
263-350 · Marketing & Advertising	1,509	43,178
266-323 · Technology Repairs	321	4,380
266-340 · Technology Services (E-Rate)	38	5,873
266-345 · Tech Services (Non-ERate)	4,357	46,581
266-346 · Tech Equipment (Non-Erate)	-	11,671
266-347 · Tech Equipment (E-Rate)	-	7,579
300-001 · Professional Development	1,683	36,780
Total 300-000 · Contracted Services	29,743	414,108
400-000 · Supplies		
110-410 · Instructional Supplies & Equip	3,740	129,327
110-540 · Capitalized Items	-	21,756
120-410 · Exceptional Supplies & Equip	-	1,935
212-410 · Guidance Supplies	-	484
213-410 · Health Supplies	181	1,436
231-413 · Twilight Run Supplies	1,267	60,394
231-416 · Annual Fund Supplies	-	39
233-410 · Administrative-Office Supplies	595	31,821
233-446 · Admin-Office Software&Supplies	-	32,537
256-410 · Kitchen Supplies	4,010	31,833
256-460 · Food Purchases	14,992	174,613
266-410 · Technology Supplies	399	10,154
266-445 · Technology - computers	-	75,165
690-699 · Sales and Use Tax	4	9,249
Total 400-000 · Supplies	25,187	580,742
500-000 · Facilities		
254-321 · Operations-Water&Sewer Srvcs	-	5,795
254-322 · Operations-Cleaning Srvcs	-	57,043
254-323 · Operat-Repairs&Maintenance Srvc	1,105	36,803
254-324 · Operations-Property Ins	106	1,480
254-325 · Operations-Facility Rent/Lease	49,250	541,750
254-326 · Pest Control	75	1,695
254-329 · Operations-Trash Srvc	-	9,239
254-340 · Operations-Telephone	584	7,343
254-410 · Operations-Supplies	5,462	29,161
254-470 · Operations-(Electric, Gas, Oil)	10,483	107,953
258-540 · Security System	-	465
Total 500-000 · Facilities	67,066	798,727
600-000 · Other Expenses		
231-640 · Board-Membership Dues&Fees	435	3,945
231-645 · Board-Activities Fund	-	3,162
231-650 · Board-Liability Insurance	395	32,630
252-690 · Fiscal Services-Bank Fees	1,289	11,804
Total 600-000 · Other Expenses	2,119	51,541

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

	<u>May 23</u>	<u>Jul '22 - May 23</u>
700-000 · Pupil Activities		
149-311 · Spec Prog-Enrichment Programs	-	465
190-410 · Pupil Activities Supplies	689	2,439
190-661 · Field Trips	36,391	94,178
190-662 · Service-Learning (Empty Bowls)	-	25,758
190-663 · Student Celebrations	3,058	3,185
271-130 · Athletic Stipends	8,200	43,318
271-310 · Pupil Activity - Purchased Serv	319	1,159
271-399 · Athletics Programs	-	11,845
271-660 · Student Activity	449	2,276
700-000 · Pupil Activities - Other	380	380
Total 700-000 · Pupil Activities	<u>49,487</u>	<u>185,003</u>
800-000 · After School Care - Tidewatch		
175-110 · AfterSchool Care-Sal Tidewatch	5,431	65,217
175-210 · Afterschool-Grp Health&Life Ins	982	9,836
175-220 · Afterschool-Employee Retirement	1,204	14,325
175-230 · Afterschool Car-Social Security	368	5,086
175-260 · Afterschool-Unemployment Comp T	5	125
175-270 · Afterschool-Worker's Comp Ta	15	161
175-310 · ContrTidewatch for Salary Staff	4,260	33,520
175-311 · Contracted Tidewatch Services	-	200
175-320 · Tidewatch Professional Dev	-	395
175-325 · Tidewatch Tech Services	587	4,787
175-373 · Afterschool -Tidewatch Tuition	1,282	9,924
175-410 · Afterschool-Tidewatch Supplies	649	3,334
175-460 · Afterschool-Food Supplies	246	2,661
Total 800-000 · After School Care - Tidewatch	<u>15,029</u>	<u>149,571</u>
Total Expense	<u>877,592</u>	<u>9,448,543</u>
Net Ordinary Income	32,121	1,270,169
Other Income/Expense		
Other Expense		
850-000 · Reserve Account Expenses		
100-130 · Staff Bonus / Stipend	-	224,250
100-410 · Furniture (Classroom - VS)	-	23,994
100-412 · Furniture (IKEA)	-	1,969
200-413 · Technology - New Bldg	636	5,215
200-450 · Maintenance (Grounds, Paint)	-	68
Total 850-000 · Reserve Account Expenses	<u>636</u>	<u>255,497</u>
850-100 · Change in Value (Truist Bond)	2,791	2,791
Total Other Expense	<u>3,426</u>	<u>258,287</u>
Net Other Income	<u>(3,426)</u>	<u>(258,287)</u>
Net Income	<u>28,695</u>	<u>1,011,882</u>

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

	May 23	Budget	Jul '22 - May 23	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
1000 · Local Funding					
1510 · Interest	557	0	557	0	0
1600 · Food Service	15,220	14,500	143,150	145,000	145,000
1740 · Student Fees	1,770	1,000	4,339	5,000	5,000
1790 · Other Pupil Activity	3,489	2,083	29,625	22,917	25,000
1792 · Enrichment Programs	0	0	7,903	20,000	20,000
1793 · Tidewatch After School	18,717	17,000	153,783	198,000	200,000
1795 · Field Trip Revenue	3,372	10,000	48,818	80,000	90,000
1796 · Athletics	0	0	40,539	10,000	10,000
1920 · Contributions & Donations	294	0	22,757	50,000	50,000
1921 · Twilight Run	703	0	120,771	120,000	120,000
1925 · WordWare Income (Not Lunch)	745	0	5,676	0	0
1930 · Sandbox Income	(2,820)	0	2,021	0	0
1999 · Revenue from Other Local Source	8	10,000	4,452	44,000	50,000
Total 1000 · Local Funding	42,055	54,583	584,391	694,917	715,000
3000 · Base Funding					
3313 · EL-EFA Elementary	842,967	819,937	9,272,642	9,019,302	9,839,238
Total 3000 · Base Funding	842,967	819,937	9,272,642	9,019,302	9,839,238
3001 · State Funding					
3127 · Student Health and Fitness	0	0	5,853	5,625	7,500
3135 · Reading Coaches	0	0	35,840	0	0
3136 · Student Health and Fitness-Nurs	0	0	16,800	16,500	22,000
3503 · State Aid to Classrooms	0	0	138,538	0	0
3518 · Formative Assessments	0	0	2,140	2,790	3,720
3526 · Science Kit Refurbishment	0	0	12,900	3,375	4,500
3532 · National Board Certification	0	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	0	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	0	0	0
Total 3001 · State Funding	(10,833)	0	295,323	158,365	200,720
4000 · Federal Funding					
4510 · IDEA	0	0	143,610	160,000	160,000
4810 · USDA Reimbursement	24,690	13,800	220,969	138,000	138,000
4820 · USDA SCA Funding	10,833	0	28,898	0	0
4974 · ESSER III	0	0	32,819	0	0
4977 · ESSER	0	0	134,062	0	0
4999 · DHEC Nurse Grant	0	0	6,000	0	0
Total 4000 · Federal Funding	35,522	13,800	566,357	298,000	298,000
Total Income	909,713	888,320	10,718,713	10,170,583	11,052,958
Gross Profit	909,713	888,320	10,718,713	10,170,583	11,052,958
Expense					
100-000 · Personnel					
100-100 · Personnel-Instructional					
100-101 · Salary	355,019	323,324	3,750,154	3,556,559	3,879,882
100-102 · Health Benefits	51,968	47,006	507,992	517,069	564,075
100-103 · Taxes	27,575	27,871	306,231	306,576	334,446
100-104 · Retirement	82,301	72,942	878,261	802,359	875,301
Total 100-100 · Personnel-Instructional	516,864	471,142	5,442,638	5,182,562	5,653,704
100-200 · Personnel-Support					
100-201 · Salary	123,877	106,042	1,317,357	1,166,460	1,272,502
100-202 · Health Benefits	8,200	11,808	91,712	129,892	141,700
100-203 · Taxes	9,902	9,141	109,123	100,549	109,690
100-204 · Retirement	30,119	23,923	308,021	263,153	287,076
Total 100-200 · Personnel-Support	172,098	150,914	1,826,213	1,660,054	1,810,968
Total 100-000 · Personnel	688,961	622,056	7,268,851	6,842,616	7,464,672