

**AGENDA FOR BOARD OF DIRECTORS MEETING**

Monday, September 18, 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 (AUGUST)	BRENNAN
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**COMMITTEE UPDATES**

DUDAS

**DIRECTORS REPORT**

UPDATE ON SCHOOL OPERATIONS	BECHTOLD
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**UPDATE ON DIRECTOR SEARCH**

DUDAS

**CONSENT AGENDA**

AUGUST 2023 MINUTES APPROVAL	DUDAS
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**NEXT BOARD MEETING DATE**

OCTOBER 23, 2023 6 PM	DUDAS
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**ADJOURN**

## **MINUTES FOR BOARD OF DIRECTORS MEETING**

September 18, 2023, 6:00 p.m.

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

ZOOM MEETING ID: 791 551 1870 Password: 661491

### **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, Blakely Williams

**Leadership & Staff Present:** Rob Bechtold, Lindsay Kave, Karen Miller, Liz O'Brien, Nan Burvenich

**Public on Zoom:** None.

### **Call to Order**

Meeting called to order at 6:04 p.m. by Chairwoman Kimberly Dudas.

### **Reading of Mission Statement: Dudas**

***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 Session - Dudas**

#### **Approval of the Agenda**

Erica Martin motions to approve agenda. Maurice Greenleaf seconds.  
Unanimous approval of the agenda.

#### **Statement of Compliance with Freedom of Information Act**

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 September 15, 2023. Notice posted to school on September 15, 2023.

**Public Comment:** None.

### **Committee Updates:**

#### **Finance Committee - Brennan**

- Monthly Financial Statements (August) See attachments.

**No other updates from Executive, Facilities or Advancement Committees.**

**Director's Update on School Operations - See full update attached**

**Update on Director Search - Dudas**

- The Public School Charter Alliance of South Carolina continues its work in guiding the search process.
- The application period has closed. 33 applications were forwarded to the search committee for review.
- The PSCASC will provide training to the search committee regarding human resources best practices, proper interview etiquette, etc., and will have committee members sign confidentiality agreements before zoom interviews begin.
- Candidates will be asked the same set of questions. Survey responses (from teachers, staff and parents) will be used to craft some of the questions.
- PSCASC will work with the Board to develop a plan for in-person interviews for finalists and meetings for RCS community and the board.

**Consent Agenda - Dudas**

- **8/19 2023 MINUTES APPROVAL:**  
Motion to approve the minutes was made by Blakely Williams. Bridget Norton seconds. All voted in favor

**Next Meeting: 5 p.m on October 23, 2023**

**Meeting Adjournment**

Blakely Williams makes a motion to adjourn. Bridget Norton seconds with unanimous approval. Meeting adjourned at 7:15p.m.

## Directors Information for 9.18.23

### Director's Report:

- 698 students in attendance. All seats are filled.
  - Tidewatch still needs help.
  - The rest of the staff is fully complimented. New Communications Director, Haley Romeo started. Communication is doing awesome work!
- Changes to Employee Handbook
  - Forwarding Parental Leave Policy to the Finance Committee for review. Policy in a nutshell - District started this in June
    - 6 Weeks paid parental leave following the birth or adoption for mother or father. Consistent with state and other policies aside from fairness to fathers. Data driven decision and derived from a lengthy study conducted at Beaufort County
    - Continue to refine qualifying events for family/bereavement/crisis leave, the pooling of leave, etc.
- Finance
  - Applied for ERC Tax credit. Brief on status by Veris to FC forthcoming.
- Athletics
  - Girls Volleyball
    - A Team- 6-1
    - B- Team 5-0
- Cross Country
  - 2 meets in the books- boys placed 5th and girls 6th in district
- Sporting Clays first tournament 12/2
- No Fall Golf this year
- Stingray Scramble- \$17k in Sponsorship raised so far
  - Golfers- \$8k
  - Apparel Fundraiser- \$250
- Tidewatch
  - Total enrolled: 80 AS, 90 Morning
  - Still recruiting for Tidewatch Staff. Hired 2 more PT employees AC and one for morning care. Whitney is doing an excellent job in managing the program.
- BTR
  - Meetings continue - Everything going as expected. Expect another fantastic event this year. Expect marketing/participation to ramp up October 1st.
- Band
  - Nearly 80 participants. Continue to fill equipment requirements.
- PCSASC - Meeting held 9/8/2023- No critical legislation forthcoming. The increased number of authorizers and the limited oversight/market analysis in the state is causing detrimental saturation in areas throughout the state. Causing charters to fail. It is important for us to keep an eye on inbound charters and plan for their impacts.

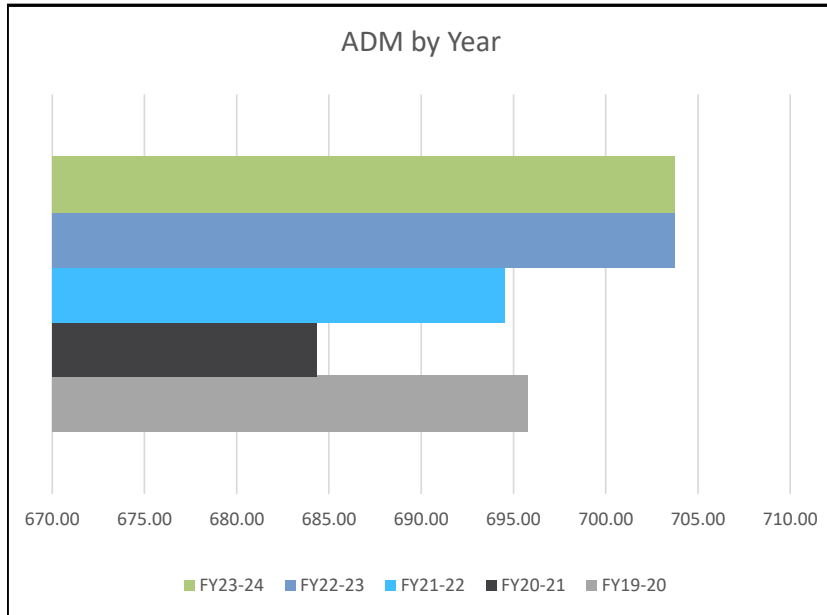
Riverview Charter School

Please Note: These reports are subject to change pending the FY23 audit

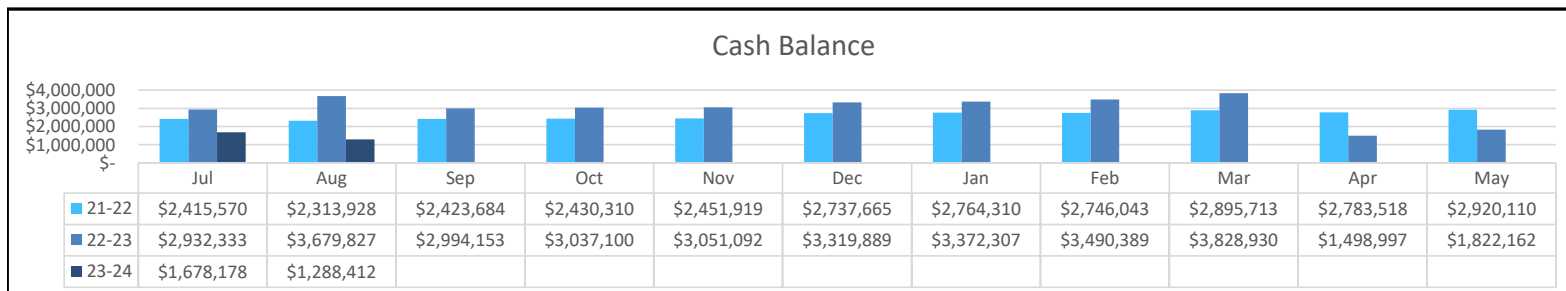


Balance Sheet	Aug 31, 23	Jul 31, 23	Aug 31, 22
Cash	\$ 1,288,412	\$ 1,678,178	\$ 2,932,332
Accounts Receivable	26,781	31,939	20,626
Other Current Assest	2,392,623	2,319,594	129,877
Other Assets	10,000	10,000	10,000
Accounts Payable	61,493	86,024	105,332
Credit Cards	29,458	21,389	31,710
Other Current Liabilities	221,756	459,817	204,631
Net Position/Fund Balance	\$ 3,405,109	\$ 3,472,480	\$ 2,751,162

Statement of Revenue & Expenditures	Current Month	Prior Month	YTD
Total Revenue	\$ 816,049	\$ 816,944	\$ 1,632,993
Expenses			
Personnel	694,090	614,623	1,308,713
Contracted Services	72,455	29,139	101,594
Supplies	38,616	138,265	176,881
Facilities	62,381	76,662	139,042
Other Expenses	5,500	4,495	9,995
Pupil Act	600	437	1,037
After School Care - Tidewatch	11,235	23,188	34,423
Total Expenses	884,876	886,809	1,771,685
Other Expenses	(1,457)	(1,267)	(2,724)
Net Income	\$ (67,370)	\$ (68,598)	\$ (135,968)



Budget to Actual	Actual	Annual Budget	% of Budget
<b>Revenue</b>			
Local Funding	\$ 61,355	\$ 810,000	8%
Base Funding	1,556,548	9,534,228	16%
State Funding	-	531,720	0%
Federal Funding	15,090	360,000	4%
Total Revenue	1,632,993	11,235,948	15%
<b>Expenses</b>			
Personnel	1,308,713	8,895,884	15%
Contracted Services	101,594	462,100	22%
Supplies	176,881	471,000	38%
Facilities	139,042	798,000	17%
Other Expenses	9,995	57,800	17%
Pupil Activities	1,037	158,000	1%
After School Care - Tidewatch	34,423	181,768	19%
Other Expenses	(2,724)	199,000	-1%
Net Income	\$ (135,968)	\$ 12,396	



Riverview Charter School  
Balance Sheet  
As of August 31, 2023

	Aug 31, 23	Jul 31, 23	\$ Change
<b>ASSETS</b>			
Current Assets			
Checking/Savings			
10103 · OP-Truist OP 5945	1,288,381	1,678,146	(389,766)
10400 · Petty Cash	32	32	0
Total Checking/Savings	1,288,412	1,678,178	(389,766)
Accounts Receivable			
11100 · A/R - SandBox	7,293	8,455	(1,163)
11110 · A/R - Wordware	27,368	31,364	(3,996)
11150 · Doubtful accounts allowance	(7,880)	(7,880)	0
Total Accounts Receivable	26,781	31,939	(5,158)
Other Current Assets			
14050 · Prepaid Expense	92,701	70,181	22,519
14110 · Due from other Gov. Units	14,817	32,085	(17,268)
14600 · Deposits	56,836	0	56,836
14800 · Treasury Bond	2,228,270	2,217,328	10,942
Total Other Current Assets	2,392,623	2,319,594	73,030
Total Current Assets	3,707,816	4,029,710	(321,894)
Other Assets			
18700 · Security Deposits Asset	10,000	10,000	0
Total Other Assets	10,000	10,000	0
<b>TOTAL ASSETS</b>	<b>3,717,816</b>	<b>4,039,710</b>	<b>(321,894)</b>
<b>LIABILITIES &amp; EQUITY</b>			
Liabilities			
Current Liabilities			
Accounts Payable			
20000 · Accounts Payable	61,493	86,024	(24,531)
Total Accounts Payable	61,493	86,024	(24,531)
Credit Cards			
22000 · BB&T CC 9976	10,782	14,071	(3,289)
22001 · Credit Card - AMEX 81000	18,676	7,318	11,358
Total Credit Cards	29,458	21,389	8,069
Other Current Liabilities			
20010 · Due to State	2,206	2,206	0
24000 · Payroll Liabilities	0	(416)	416
24300 · Retirement Liability			
24305 · Retirement Liability SCRS	155,887	279,986	(124,099)
24315 · Voya Retirement Liability	1,078	575	503
24316 · TIAA CREF Retirement Liability	1,342	757	585
24317 · Mass Mutual Retirement Liab	1,198	883	315
24318 · Valic Retirement Liability	506	506	0
Total 24300 · Retirement Liability	160,011	282,708	(122,696)
25000 · Deferred Revenue	47,566	47,566	0
26001 · Prepaid Student Fees-Wordware	11,973	6,605	5,368
27000 · Accrued Expenses	0	121,149	(121,149)
Total Other Current Liabilities	221,756	459,817	(238,061)
Total Current Liabilities	312,707	567,230	(254,524)
Total Liabilities	312,707	567,230	(254,524)
Equity			
32000 · General Fund Balance	3,357,797	3,357,797	0
33000 · Food Service Fund Balance	183,280	183,280	0
Net Income	(135,968)	(68,598)	(67,370)
Total Equity	3,405,109	3,472,480	(67,370)
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>3,717,816</b>	<b>4,039,710</b>	<b>(321,894)</b>

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

	Aug 23	Jul - Aug 23
Ordinary Income/Expense		
Income		
1000 · Local Funding		
1510 · Interest	6,660	9,778
1600 · Food Service	8,427	8,427
1740 · Student Fees	930	1,460
1790 · Other Pupil Activity	108	108
1793 · Tidewatch After School	1,163	31,013
1795 · Field Trip Revenue	9,275	9,355
1796 · Athletics	0	2,500
1920 · Contributions & Donations	100	1,250
1925 · WordWare Income (Not Lunch)	(6,861)	(8,145)
1930 · Sandbox Income	7,060	5,610
Total 1000 · Local Funding	26,862	61,355
3000 · Base Funding		
3313 · EL-EFA Elementary	778,274	1,556,548
Total 3000 · Base Funding	778,274	1,556,548
4000 · Federal Funding		
4810 · USDA Reimbursement	10,914	14,817
4899 · USDA Food Transp reimbursement	0	273
Total 4000 · Federal Funding	10,914	15,090
Total Income	816,049	1,632,993
Gross Profit	816,049	1,632,993
Expense		
100-000 · Personnel		
100-100 · Personnel-Instructional		
100-101 · Salary	347,632	655,683
100-102 · Health Benefits	50,191	100,189
100-103 · Taxes	28,593	52,938
100-104 · Retirement	90,174	164,688
Total 100-100 · Personnel-Instructional	516,590	973,499
100-200 · Personnel-Support		
100-201 · Salary	127,501	241,155
100-202 · Health Benefits	7,662	14,693
100-203 · Taxes	9,992	19,185
100-204 · Retirement	32,344	60,181
Total 100-200 · Personnel-Support	177,500	335,214
Total 100-000 · Personnel	694,090	1,308,713
300-000 · Contracted Services		
113-311 · Elementary-Instructional Svcs	0	1,695
127-311 · Learning Dis-Instruc Svcs	45	45
231-318 · Board-Audit Services	11,150	11,150
233-314 · Administrative Staff Trainin	164	164
233-315 · Contracted Admin Services	4,647	6,403
233-321 · Adminitrative-Copier Expense	1,049	4,385
252-315 · Fiscal Services	4,783	9,179
256-391 · Food Servi- Technology Services	427	1,089
258-329 · Building Security System	580	1,160
263-350 · Marketing & Advertising	1,593	3,190
266-323 · Technology Repairs	613	2,167
266-340 · Technology Services (E-Rate)	19	38
266-345 · Tech Services (Non-ERate)	16,044	26,196
266-346 · Tech Equipment (Non-Erate)	985	985
266-347 · Tech Equipment (E-Rate)	18,048	18,048
300-001 · Professional Development	12,307	15,700
Total 300-000 · Contracted Services	72,455	101,594

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

	Aug 23	Jul - Aug 23
400-000 · Supplies		
110-410 · Instructional Supplies & Equip	9,513	72,105
110-540 · Capitalized Items	0	66,115
120-410 · Exceptional Supplies & Equip	5,482	5,979
212-410 · Guidance Supplies	3,021	3,021
213-410 · Health Supplies	498	498
231-413 · Twilight Run Supplies	(115)	270
231-416 · Annual Fund Supplies	1	3
233-410 · Administrative-Office Supplies	2,876	4,173
256-410 · Kitchen Supplies	1,835	1,835
256-460 · Food Purchases	15,187	15,501
266-410 · Technology Supplies	285	7,262
690-699 · Sales and Use Tax	33	119
Total 400-000 · Supplies	<u>38,616</u>	<u>176,881</u>
500-000 · Facilities		
254-321 · Operations-Water&Sewer Srvc	650	2,252
254-323 · Operat-Repairs&Maintenance Srvc	1,105	2,211
254-324 · Operations-Property Ins	106	212
254-325 · Operations-Facility Rent/Lease	49,250	98,500
254-326 · Pest Control	85	600
254-329 · Operations-Trash Srvc	1,110	1,110
254-340 · Operations-Telephone	919	1,463
254-410 · Operations-Supplies	1,277	10,699
254-470 · Operations-(Electric, Gas, Oil)	7,713	21,831
258-540 · Security System	165	165
Total 500-000 · Facilities	<u>62,381</u>	<u>139,042</u>
600-000 · Other Expenses		
231-640 · Board-Membership Dues&Fees	1,714	2,614
231-650 · Board-Liability Insurance	3,424	6,848
252-690 · Fiscal Services-Bank Fees	362	533
Total 600-000 · Other Expenses	<u>5,500</u>	<u>9,995</u>
700-000 · Pupil Activities		
190-661 · Field Trips	600	1,037
Total 700-000 · Pupil Activities	<u>600</u>	<u>1,037</u>
800-000 · After School Care - Tidewatch		
175-110 · AfterSchool Care-Sal Tidewatch	6,348	16,967
175-111 · ContrTidewatch for Salary Staff	380	380
175-130 · Afterschool -Tidewatch Parttime	720	720
175-210 · Afterschool-Grp Health&Life Ins	982	1,964
175-220 · Afterschool-Employee Retirement	1,220	1,672
175-230 · Afterschool Car-Social Security	374	509
175-260 · Afterschool-Unemployment Comp T	10	10
175-270 · Afterschool-Worker's Comp Ta	14	29
175-325 · Tidewatch Tech Services	39	650
175-373 · Afterschool -Tidewatch Tuition	0	9,850
175-410 · Afterschool-Tidewatch Supplies		
175-411 · Afterschool Summer Prgm Supplie	566	697
175-410 · Afterschool-Tidewatch Supplies - Other	437	636
Total 175-410 · Afterschool-Tidewatch Supplies	<u>1,003</u>	<u>1,333</u>
175-460 · Afterschool-Food Supplies	145	145
175-699 · Tidewatch - Bad Debt Expense	0	194
Total 800-000 · After School Care - Tidewatch	<u>11,235</u>	<u>34,423</u>
Total Expense	<u>884,876</u>	<u>1,771,685</u>
Net Ordinary Income	(68,827)	(138,692)



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

	Aug 23	Jul - Aug 23
Other Income/Expense		
Other Expense		
850-000 · Reserve Account Expenses		
100-130 · Staff Bonus / Stipend	0	4,000
100-410 · Furniture (Classroom - VS)	1,250	4,017
100-412 · Furniture (IKEA)	593	593
200-413 · Technology - New Bldg	636	636
200-450 · Maintenance (Grounds, Paint)	347	347
Total 850-000 · Reserve Account Expenses	2,826	9,593
850-100 · Change in Value (Truist Bond)	(4,282)	(12,317)
Total Other Expense	(1,457)	(2,724)
Net Other Income	1,457	2,724
Net Income	(67,370)	(135,968)

DRAFT - OPEN FOR AUDIT

Riverview Charter School  
Profit & Loss Budget Performance

August 2023

	Aug 23	Budget	Jul - Aug 23	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
1000 · Local Funding					
1510 · Interest	6,660	0	9,778	0	0
1600 · Food Service	8,427	15,000	8,427	15,000	160,000
1740 · Student Fees	930	417	1,460	833	5,000
1790 · Other Pupil Activity	108	0	108	0	25,000
1792 · Enrichment Programs	0	0	0	0	20,000
1793 · Tidewatch After School	1,163	16,667	31,013	33,333	200,000
1795 · Field Trip Revenue	9,275	0	9,355	0	90,000
1796 · Athletics	0	5,000	2,500	5,000	40,000
1920 · Contributions & Donations	100	1,000	1,250	2,000	50,000
1921 · Twilight Run	0	0	0	0	120,000
1925 · WordWare Income (Not Lunch)	-6,861	0	-8,145	0	0
1930 · Sandbox Income	7,060	0	5,610	0	0
1999 · Revenue from Other Local Source	0	8,333	0	16,667	100,000
Total 1000 · Local Funding	26,862	46,417	61,355	72,833	810,000
3000 · Base Funding					
3313 · EL-EFA Elementary	778,274	794,519	1,556,548	1,589,038	9,534,228
Total 3000 · Base Funding	778,274	794,519	1,556,548	1,589,038	9,534,228
3001 · State Funding					
3127 · Student Health and Fitness	0	0	0	0	7,500
3135 · Reading Coaches	0	0	0	0	54,000
3136 · Student Health and Fitness-Nurs	0	0	0	0	22,000
3187 · Teacher Supply	0	0	0	0	19,800
3502 · ADEPT Program	0	0	0	0	1,000
3503 · State Aid to Classrooms	0	0	0	0	232,000
3518 · Formative Assessments	0	0	0	0	3,720
3526 · Science Kit Refurbishment	0	0	0	0	17,200
3532 · National Board Certification	0	0	0	0	42,500
3538 · At-Risk	0	0	0	0	48,000
3577 · Teacher Supplies	0	0	0	0	23,000
3595 · EEDA Supplies and materials	0	0	0	0	1,000
3597 · Aid to Districts	0	0	0	0	25,000
3993 · PEBA on Behalf	0	0	0	0	35,000
Total 3001 · State Funding	0	0	0	0	531,720
4000 · Federal Funding					
4510 · IDEA	0	0	0	0	160,000
4810 · USDA Reimbursement	10,914	18,000	14,817	19,000	200,000
4820 · USDA SCA Funding	0	0	0	0	0
4899 · USDA Food Transp reimbursement	0	0	273	0	0
4974 · ESSER III	0	0	0	0	0
4977 · ESSER	0	0	0	0	0
4999 · DHEC Nurse Grant	0	0	0	0	0
Total 4000 · Federal Funding	10,914	18,000	15,090	19,000	360,000
Total Income	816,049	858,936	1,632,993	1,680,871	11,235,948
Gross Profit	816,049	858,936	1,632,993	1,680,871	11,235,948
Expense					
100-000 · Personnel					
100-100 · Personnel-Instructional					
100-101 · Salary	347,632	382,605	655,683	765,209	4,591,259
100-102 · Health Benefits	50,191	54,469	100,189	108,937	653,624
100-103 · Taxes	28,593	32,981	52,938	65,961	395,767
100-104 · Retirement	90,174	94,350	164,688	188,701	1,132,205
Total 100-100 · Personnel-Instructional	516,590	564,405	973,499	1,128,808	6,772,855
100-200 · Personnel-Support					
100-201 · Salary	127,501	122,371	241,155	244,741	1,468,446
100-202 · Health Benefits	7,662	13,824	14,693	27,647	165,884
100-203 · Taxes	9,992	10,548	19,185	21,097	126,580
100-204 · Retirement	32,344	30,177	60,181	60,353	362,119
Total 100-200 · Personnel-Support	177,500	176,919	335,214	353,838	2,123,029
Total 100-000 · Personnel	694,090	741,324	1,308,713	1,482,646	8,895,884

Riverview Charter School  
Profit & Loss Budget Performance

August 2023

	Aug 23	Budget	Jul - Aug 23	YTD Budget	Annual Budget
<b>300-000 · Contracted Services</b>					
113-311 · Elementary-Instructional Svcs	0	1,667	1,695	3,333	20,000
127-311 · Learning Dis-Instruc Svcs	45	417	45	833	5,000
214-313 · Psychological Services	0	833	0	1,667	10,000
215-313 · Exceptional Svcs - SP, HEAR, OT	0	83	0	167	1,000
231-318 · Board-Audit Services	11,150	0	11,150	0	15,000
231-319 · Board-Legal Services	0	0	0	0	10,000
233-314 · Administrative Staff Trainin	164	0	164	0	0
233-315 · Contracted Admin Services	4,647	1,250	6,403	2,500	15,000
233-321 · Adminitrative-Copier Expense	1,049	2,917	4,385	5,833	35,000
252-315 · Fiscal Services	4,783	5,000	9,179	10,000	60,000
255-331 · Student Transportation	0	0	0	0	80,000
256-320 · Food Ser Professional Develop	0	0	0	0	1,000
256-391 · Food Servi- Technology Services	427	333	1,089	667	4,000
256-399 · Food Service - Misc Services	0	0	0	0	0
258-329 · Building Security System	580	708	1,160	1,417	8,500
263-350 · Marketing & Advertising	1,593	2,083	3,190	4,167	25,000
266-323 · Technology Repairs	613	417	2,167	833	5,000
266-340 · Technology Services (E-Rate)	19	300	38	600	3,600
266-345 · Tech Services (Non-ERate)	16,044	3,333	26,196	6,667	40,000
266-346 · Tech Equipment (Non-Erate)	985	6,667	985	13,333	80,000
266-347 · Tech Equipment (E-Rate)	18,048	333	18,048	667	4,000
300-001 · Professional Development	12,307	3,333	15,700	6,667	40,000
<b>Total 300-000 · Contracted Services</b>	<b>72,455</b>	<b>29,675</b>	<b>101,594</b>	<b>59,350</b>	<b>462,100</b>
<b>400-000 · Supplies</b>					
110-410 · Instructional Supplies & Equip	9,513	15,000	72,105	35,000	100,000
110-540 · Capitalized Items	0	2,083	66,115	4,167	25,000
120-410 · Exceptional Supplies & Equip	5,482	250	5,979	500	3,000
212-410 · Guidance Supplies	3,021	83	3,021	167	1,000
213-410 · Health Supplies	498	167	498	333	2,000
231-410 · Board-Supplies	0	83	0	167	1,000
231-413 · Twilight Run Supplies	-115	0	270	0	60,000
231-416 · Annual Fund Supplies	1	0	3	0	0
233-410 · Administrative-Office Supplies	2,876	2,083	4,173	4,167	25,000
233-446 · Admin-Office Software&Supplies	0	1,667	0	3,333	20,000
256-410 · Kitchen Supplies	1,835	2,083	1,835	4,167	25,000
256-460 · Food Purchases	15,187	16,000	15,501	18,000	160,000
266-410 · Technology Supplies	285	750	7,262	1,500	9,000
266-445 · Technology - computers	0	2,500	0	5,000	30,000
690-699 · Sales and Use Tax	33	833	119	1,667	10,000
<b>Total 400-000 · Supplies</b>	<b>38,616</b>	<b>43,583</b>	<b>176,881</b>	<b>78,167</b>	<b>471,000</b>
<b>500-000 · Facilities</b>					
254-321 · Operations-Water&Sewer Svcs	650	667	2,252	1,333	8,000
254-322 · Operations-Cleaning Svcs	0	0	0	0	0
254-323 · Operat-Repairs&Maintenance Srvc	1,105	2,500	2,211	5,000	30,000
254-324 · Operations-Property Ins	106	542	212	1,083	6,500
254-325 · Operations-Facility Rent/Lease	49,250	49,250	98,500	98,500	591,000
254-326 · Pest Control	85	208	600	417	2,500
254-329 · Operations-Trash Srvc	1,110	1,000	1,110	2,000	12,000
254-340 · Operations-Telephone	919	667	1,463	1,333	8,000
254-410 · Operations-Supplies	1,277	2,083	10,699	4,167	25,000
254-470 · Operations-(Electric, Gas, Oil)	7,713	9,583	21,831	19,167	115,000
258-540 · Security System	165	0	165	0	0
<b>Total 500-000 · Facilities</b>	<b>62,381</b>	<b>66,500</b>	<b>139,042</b>	<b>133,000</b>	<b>798,000</b>

Riverview Charter School  
Profit & Loss Budget Performance

August 2023

	Aug 23	Budget	Jul - Aug 23	YTD Budget	Annual Budget
600-000 · Other Expenses					
200-699 · Support Srvcs-Variou Expenses	0	0	0	0	0
231-640 · Board-Membership Dues&Fees	1,714	333	2,614	667	4,000
231-645 · Board-Activities Fund	0	208	0	417	2,500
231-650 · Board-Liability Insurance	3,424	2,917	6,848	5,833	35,000
252-690 · Fiscal Services-Bank Fees	362	1,333	533	2,667	16,000
255-650 · Student Tran-Vehicle Liabil Ins	0	25	0	50	300
Total 600-000 · Other Expenses	<u>5,500</u>	<u>4,817</u>	<u>9,995</u>	<u>9,633</u>	<u>57,800</u>
700-000 · Pupil Activities					
149-311 · Spec Prog-Enrichment Programs	0	0	0	0	0
190-410 · Pupil Activities Supplies	0	0	0	0	0
190-661 · Field Trips	600	0	1,037	0	80,000
190-662 · Service-Learning (Empty Bowls)	0	0	0	0	26,000
190-663 · Student Celebrations	0	0	0	0	2,000
271-130 · Athletic Stipends	0	0	0	0	40,000
271-399 · Athletics Programs	0	0	0	0	10,000
271-660 · Student Activity	0	0	0	0	0
Total 700-000 · Pupil Activities	<u>600</u>	<u>0</u>	<u>1,037</u>	<u>0</u>	<u>158,000</u>
800-000 · After School Care - Tidewatch					
175-110 · AfterSchool Care-Sal Tidewatch	6,348	6,100	16,967	12,199	73,195
175-111 · ContrTidewatch for Salary Staff	380	3,200	380	3,700	37,000
175-130 · Afterschool -Tidewatch Parttime	720	0	720	0	0
175-210 · Afterschool-Grp Health&Life Ins	982	833	1,964	1,667	10,000
175-220 · Afterschool-Employee Retirement	1,220	1,376	1,672	2,752	16,513
175-230 · Afterschool Car-Social Security	374	574	509	1,148	6,885
175-260 · Afterschool-Unemployment Comp T	10	42	10	83	500
175-270 · Afterschool-Worker's Comp Ta	14	42	29	83	500
175-311 · Contracted Tidewatch Services	0	2,000	0	2,500	20,000
175-320 · Tidewatch Professional Dev	0	0	0	0	2,000
175-325 · Tidewatch Tech Services	39	348	650	696	4,175
175-373 · Afterschool -Tidewatch Tuition	0	0	9,850	0	0
Total 175-373 · Afterschool -Tidewatch Tuition	<u>0</u>	<u>0</u>	<u>9,850</u>	<u>0</u>	<u>0</u>
175-410 · Afterschool-Tidewatch Supplies					
175-411 · Afterschool Summer Prgm Supplie	566	0	697	0	0
175-410 · Afterschool-Tidewatch Supplies - Other	437	500	636	1,000	6,000
Total 175-410 · Afterschool-Tidewatch Supplies	<u>1,003</u>	<u>500</u>	<u>1,333</u>	<u>1,000</u>	<u>6,000</u>
175-460 · Afterschool-Food Supplies	145	417	145	833	5,000
175-699 · Tidewatch - Bad Debt Expense	0	0	194	0	0
Total 800-000 · After School Care - Tidewatch	<u>11,235</u>	<u>15,431</u>	<u>34,423</u>	<u>26,661</u>	<u>181,768</u>
Total Expense	<u>884,876</u>	<u>901,329</u>	<u>1,771,685</u>	<u>1,789,458</u>	<u>11,024,552</u>
Net Ordinary Income	-68,827	-42,394	-138,692	-108,587	211,396
Other Income/Expense					
Other Expense					
850-000 · Reserve Account Expenses					
100-130 · Staff Bonus / Stipend	0	0	4,000	0	166,500
100-410 · Furniture (Classroom - VS)	1,250	2,083	4,017	4,167	25,000
100-412 · Furniture (IKEA)	593	208	593	417	2,500
100-413 · Guided Reading Library Update	0	417	0	833	5,000
200-413 · Technology - New Bldg	636	0	636	0	0
200-450 · Maintenance (Grounds, Paint)	347	0	347	0	0
Total 850-000 · Reserve Account Expenses	<u>2,826</u>	<u>2,708</u>	<u>9,593</u>	<u>5,417</u>	<u>199,000</u>
850-100 · Change in Value (Truist Bond)	-4,282	0	-12,317	0	0
Total Other Expense	<u>-1,457</u>	<u>2,708</u>	<u>-2,724</u>	<u>5,417</u>	<u>199,000</u>
Net Other Income	<u>1,457</u>	<u>-2,708</u>	<u>2,724</u>	<u>-5,417</u>	<u>-199,000</u>
Net Income	<u>-67,370</u>	<u>-45,102</u>	<u>-135,968</u>	<u>-114,003</u>	<u>12,396</u>