

**AGENDA FOR BOARD OF DIRECTORS MEETING**

December 18<sup>th</sup>, 2023, 6:00 p.m.

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

Google Meet: [meet.google.com/ocy-tayr-dmm](https://meet.google.com/ocy-tayr-dmm)

Join by phone: +1 573-370-1177 PIN: 133 278 869#

**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 REPORT**

MONTHLY FINANCIAL STATEMENTS (NOVEMBER) BRENNAN

**DIRECTORS REPORT**

UPDATE ON SCHOOL OPERATIONS O’BRIEN  
UPCOMING EVENTS  
BOARD ELECTIONS UPDATE  
SC REPORT CARD

**COMMITTEE UPDATES**

DUDAS

**CONSENT AGENDA**

NOVEMBER MINUTES APPROVAL DUDAS

**NEXT BOARD MEETING DATE**

JANUARY 8, 2024 DUDAS

**EXECUTIVE SESSION**

BOARD ELECTION RESULTS AND APPOINTMENTS – PURSUANT TO S.C. CODE SEC. 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.

**MATTERS ARISING OUT OF EXECUTIVE SESSION**

EXECUTIVE DIRECTOR SEARCH PROCEDURES  
BOARD ELECTION RESULTS AND APPOINTMENTS  
CONTRACT FOR INTERIM DIRECTOR

**BOARD ACTION 1**  
**BOARD ACTION 2**  
**BOARD ACTION 3**

**ADJOURN**

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

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

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

**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:** Nan Burvenich, Jenna Gow, Lindsay Kave, Karen Miller, Liz O'Brien

### **Call to Order - Dudas**

Meeting called to order at 6:03 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**

- Chelsi Everhart motions to approve agenda. Brandon Major 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 December 14, 2023. Notice posted to school on December 14, 2023.

**Public Comment: None.**

### **Committee Updates**

#### **Finance Committee – Brennan**

##### **Finance Report**

- Monthly Financial Statements (November) See attachments.

**Advancement & Facilities – No updates.**

#### **Director's Report – O'Brien**

- Board elections are complete.
- January is open enrollment.

- RCS will be participating in the MLK parade in January and is asking for volunteers.

### **Outgoing Board Member Recognition – O’Brien**

- Interim Director Liz O’Brien thanked outgoing board members Vincent Brennan, Leigh Copeland and Brandon Major for their commitment to RCS and presented them with plaques in recognition of their service.

### **SC Report Card – O’Brien**

- Board Member Vincent Brennan discussed some additional research he gathered regarding RCS Report Cards and comparison data with the district.
- The Leadership Team will continue to review and reiterated that they are watching the data and have ongoing interventions in place and expect the numbers to improve next year. In addition, they reminded the Board that the report card is one snapshot in time of a child’s performance and that RCS is committed to educating and nurturing the whole child.

### **Consent Agenda – Dudas**

- Erica Martin motions to approve agenda. Maruice Greenleaf seconds. Unanimous approval.

### **Next Meeting**

6 p.m., January 8, 2024.

### **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.

Bridget Norton motions to enter Executive Session pursuant to the above. Erica Martin seconds. All vote in favor.

### **Matters Arising Out of Executive Session**

#### **Executive Director Search Procedures**

Chelsi Everhart motions to approve the executive director search procedures. Bridget Norton seconds. All approve.

### **Board Election Results and Appointments**

Leigh Copeland motions to accept the following individuals for board elections. Lauren Kelly seconds. All vote in favor.

- Blakely Williams
- David Musselman
- Kimberly Dudas
- Carl Alston
- Janetta Green
- Starr Hayes

### **Contract for Interim Director**

Bridget Norton motions to approve the interim contract for Liz Obrien as interim director. Chelsi Everhart seconds. Unanimous approval.

### **Adjournment**

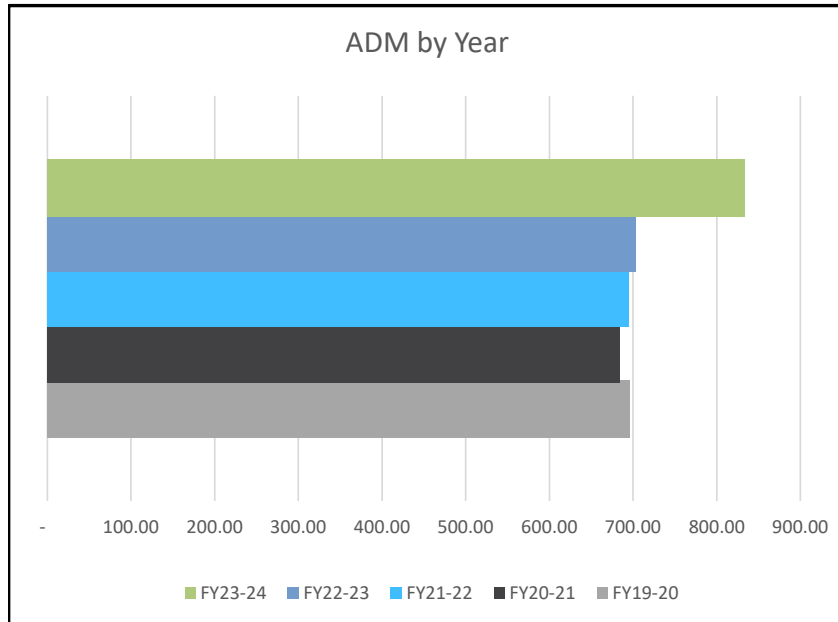
Vincent Brennan motions to adjourn. Leigh Copeland seconds. All vote in favor. Meeting adjourns at 8:43 p.m.

Riverview Charter School

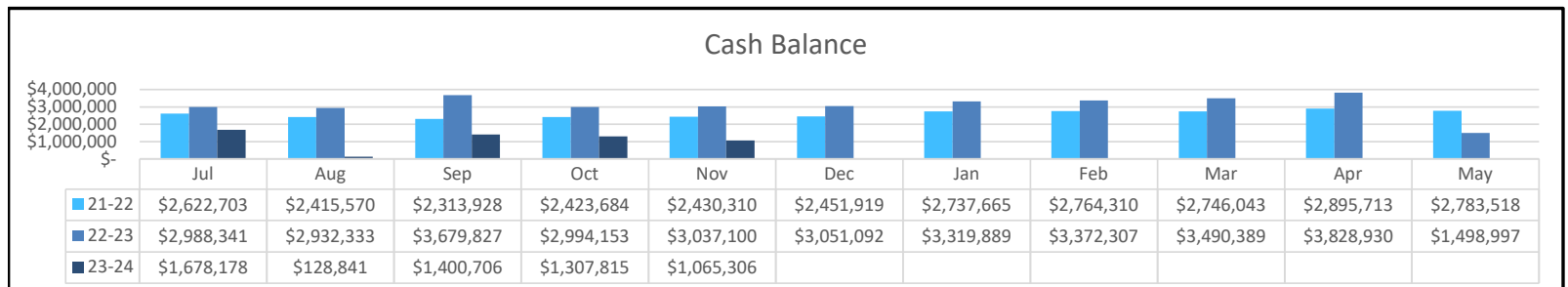


Balance Sheet	Nov 30, 23	Oct 31, 23	Nov 30, 22
Cash	\$ 1,065,306	\$ 1,307,815	\$ 3,037,100
Accouts Receivable	40,155	38,791	22,506
Other Current Assest	2,473,223	2,449,453	205,868
Other Assets	10,000	10,000	10,000
Accounts Payable	61,205	58,384	84,373
Credit Cards	25,714	11,879	19,699
Other Current Liabilities	218,161	398,443	199,571
Net Position/Fund Balance	\$ 3,283,603	\$ 3,337,353	\$ 2,971,830

Statement of Revenue & Expenditures	Current Month	Prior Month	YTD
Total Revenue	\$ 917,059	\$ 877,318	\$ 4,409,076
Expenses			
Personnel	776,419	764,680	3,634,951
Contracted Services	49,152	21,377	196,260
Supplies	62,555	13,621	312,711
Facilities	74,657	57,245	339,901
Other Expenses	6,578	5,925	28,033
Pupil Act	(12,386)	76,557	75,577
After School Care - Tidewatch	17,105	18,219	85,577
Total Expenses	974,080	957,624	4,673,010
Other Expenses	(3,270)	2,454	(6,464)
Net Income	\$ (53,750)	\$ (82,758)	\$ (257,474)



Budget to Actual	Year to Date		
	Actual	Annual Budget	% of Budget
Revenue			
Local Funding	\$ 275,354	\$ 810,000	34%
Base Funding	3,891,369	9,534,228	41%
State Funding	162,389	531,720	31%
Federal Funding	79,964	360,000	22%
Total Revenue	4,409,076	11,235,948	39%
Expenses			
Personnel	3,634,951	8,895,884	41%
Contracted Services	196,260	462,100	42%
Supplies	312,711	471,000	66%
Facilities	339,901	798,000	43%
Other Expenses	28,033	57,800	49%
Pupil Activities	75,577	158,000	48%
After School Care - Tidewatch	85,577	181,768	47%
Other Expenses	(6,464)	199,000	-3%
Net Income	\$ (257,474)	\$ 12,396	



Riverview Charter School  
Balance Sheet  
As of November 30, 2023

	<u>Nov 30, 23</u>	<u>Oct 31, 23</u>	<u>\$ Change</u>
<b>ASSETS</b>			
Current Assets			
Checking/Savings			
10103 · OP-Truist OP 5945	1,064,938	1,307,589	(242,651)
10400 · Petty Cash	221	226	(5)
10800 · Payroll Clearing	147	0	147
Total Checking/Savings	<u>1,065,306</u>	<u>1,307,815</u>	<u>(242,509)</u>
Accounts Receivable			
11100 · A/R - SandBox (ProCare)	7,915	10,195	(2,280)
11110 · A/R - Wordware	40,120	36,476	3,644
11150 · Doubtful accounts allowance	(7,880)	(7,880)	0
Total Accounts Receivable	<u>40,155</u>	<u>38,791</u>	<u>1,364</u>
Other Current Assets			
14050 · Prepaid Expense	88,921	96,304	(7,383)
14110 · Due from other Gov. Units	73,925	51,926	21,999
14600 · Deposits	56,836	56,836	0
14800 · Treasury Bond	2,253,541	2,244,387	9,154
Total Other Current Assets	<u>2,473,223</u>	<u>2,449,453</u>	<u>23,770</u>
Total Current Assets	<u>3,578,684</u>	<u>3,796,059</u>	<u>(217,375)</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><b>3,588,684</b></u>	<u><b>3,806,059</b></u>	<u><b>(217,375)</b></u>
<b>LIABILITIES &amp; EQUITY</b>			
Liabilities			
Current Liabilities			
Accounts Payable			
20000 · Accounts Payable	61,205	58,384	2,821
Total Accounts Payable	<u>61,205</u>	<u>58,384</u>	<u>2,821</u>
Credit Cards			
22000 · BB&T CC 9976	20,296	6,960	13,336
22001 · Credit Card - AMEX 81000	5,418	4,919	499
Total Credit Cards	<u>25,714</u>	<u>11,879</u>	<u>13,835</u>
Other Current Liabilities			
20010 · Due to State	2,206	2,206	0
24300 · Retirement Liability			
24305 · Retirement Liability SCRS	171,755	350,814	(179,059)
24315 · Voya Retirement Liability	1,118	1,101	17
24316 · TIAA CREF Retirement Liability	1,342	1,342	0
24317 · Mass Mutual Retirement Liab	1,206	1,214	(8)
24318 · Valic Retirement Liability	506	506	0
24300 · Retirement Liability - Other	0	(603)	603
Total 24300 · Retirement Liability	<u>175,927</u>	<u>354,374</u>	<u>(178,447)</u>
25000 · Deferred Revenue	30,366	30,366	0
26001 · Prepaid Student Fees-Wordware	9,662	11,497	(1,835)
Total Other Current Liabilities	<u>218,161</u>	<u>398,443</u>	<u>(180,282)</u>
Total Current Liabilities	<u>305,080</u>	<u>468,706</u>	<u>(163,626)</u>
Total Liabilities	<u>305,080</u>	<u>468,706</u>	<u>(163,626)</u>
Equity			
32000 · General Fund Balance	3,357,797	3,357,797	0
33000 · Food Service Fund Balance	183,280	183,280	0
Net Income	(257,474)	(203,724)	(53,750)
Total Equity	<u>3,283,603</u>	<u>3,337,353</u>	<u>(53,750)</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>3,588,684</b></u>	<u><b>3,806,059</b></u>	<u><b>(217,375)</b></u>

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

	<u>Nov 23</u>	<u>Jul - Nov 23</u>
Ordinary Income/Expense		
Income		
1000 · Local Funding		
1510 · Interest	5,884	25,578
1600 · Food Service	20,988	63,358
1740 · Student Fees	40	2,736
1790 · Other Pupil Activity	4,476	7,390
1792 · Enrichment Programs	22,846	23,846
1793 · Tidewatch After School	14,455	87,730
1795 · Field Trip Revenue	10,951	42,289
1796 · Athletics	0	18,454
1920 · Contributions & Donations	1,515	3,261
1921 · Twilight Run	2,000	2,000
1925 · WordWare Income (Not Lunch)	3,451	151
1930 · Sandbox Income	(455)	(1,708)
1999 · Revenue from Other Local Source	269	269
Total 1000 · Local Funding	<u>86,420</u>	<u>275,354</u>
3000 · Base Funding		
3313 · EL-EFA Elementary	778,274	3,891,369
Total 3000 · Base Funding	<u>778,274</u>	<u>3,891,369</u>
3001 · State Funding		
3135 · Reading Coaches	0	13,458
3502 · ADEPT Program	0	141
3503 · State Aid to Classrooms	0	67,584
3518 · Formative Assessments	0	728
3526 · Science Kit Refurbishment	0	17,841
3532 · National Board Certification	0	10,000
3577 · Teacher Supplies	0	22,050
3595 · EEDA Supplies and materials	0	221
3993 · PEBA on Behalf	30,366	30,366
Total 3001 · State Funding	<u>30,366</u>	<u>162,389</u>
4000 · Federal Funding		
4810 · USDA Reimbursement	21,999	79,691
4899 · USDA Food Transp reimbursement	0	273
Total 4000 · Federal Funding	<u>21,999</u>	<u>79,964</u>
Total Income	<u>917,059</u>	<u>4,409,076</u>
Gross Profit	917,059	4,409,076
Expense		
100-000 · Personnel		
100-100 · Personnel-Instructional		
100-101 · Salary	405,190	1,853,057
100-102 · Health Benefits	51,879	255,790
100-103 · Taxes	31,190	146,039
100-104 · Retirement	98,507	460,868
Total 100-100 · Personnel-Instructional	<u>586,766</u>	<u>2,715,754</u>
100-200 · Personnel-Support		
100-201 · Salary	134,766	653,360
100-202 · Health Benefits	11,230	51,170
100-203 · Taxes	10,576	51,690
100-204 · Retirement	33,081	162,977
Total 100-200 · Personnel-Support	<u>189,653</u>	<u>919,197</u>
Total 100-000 · Personnel	<u>776,419</u>	<u>3,634,951</u>



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

	Nov 23	Jul - Nov 23
300-000 · Contracted Services		
113-311 · Elementary-Instructional Srvcs	(141)	706
127-311 · Learning Dis-Instruc Srvcs	0	45
231-318 · Board-Audit Services	0	11,150
231-319 · Board-Legal Services	0	1,555
233-315 · Contracted Admin Services	1,806	10,727
233-321 · Administrative-Copier Expense	311	14,338
252-315 · Fiscal Services	4,470	22,361
255-331 · Student Transportation	32,670	32,670
256-391 · Food Servi- Technology Services	386	2,746
258-329 · Building Security System	582	2,903
263-350 · Marketing & Advertising	1,793	8,336
266-323 · Technology Repairs	331	4,317
266-340 · Technology Services (E-Rate)	0	38
266-345 · Tech Services (Non-ERate)	4,351	41,607
266-346 · Tech Equipment (Non-Erate)	748	2,368
266-347 · Tech Equipment (E-Rate)	0	18,048
300-001 · Professional Development	1,845	22,345
Total 300-000 · Contracted Services	49,152	196,260
400-000 · Supplies		
110-410 · Instructional Supplies & Equip	8,713	113,779
110-540 · Capitalized Items	0	66,115
120-410 · Exceptional Supplies & Equip	32	6,476
212-410 · Guidance Supplies	0	3,041
213-410 · Health Supplies	36	728
231-413 · Twilight Run Supplies	154	2,704
231-416 · Annual Fund Supplies	1	6
233-410 · Administrative-Office Supplies	628	9,292
233-545 · Admin-Office Cap Computers	9,496	9,496
256-410 · Kitchen Supplies	4,293	10,012
256-460 · Food Purchases	34,582	76,100
266-410 · Technology Supplies	4,503	14,138
266-445 · Technology - computers	0	100
690-699 · Sales and Use Tax	117	724
Total 400-000 · Supplies	62,555	312,711
500-000 · Facilities		
254-321 · Operations-Water&Sewer Srvcs	809	3,930
254-323 · Operat-Repairs&Maintenance Srvc	1,505	5,067
254-324 · Operations-Property Ins	121	574
254-325 · Operations-Facility Rent/Lease	49,250	246,250
254-326 · Pest Control	85	1,370
254-329 · Operations-Trash Srvc	0	2,220
254-340 · Operations-Telephone	808	3,761
254-410 · Operations-Supplies	2,217	14,946
254-470 · Operations-(Electric, Gas, Oil)	19,862	61,618
258-540 · Security System	0	165
Total 500-000 · Facilities	74,657	339,901
600-000 · Other Expenses		
231-640 · Board-Membership Dues&Fees	69	3,322
231-645 · Board-Activities Fund	0	214
231-650 · Board-Liability Insurance	3,424	17,120
252-690 · Fiscal Services-Bank Fees	3,085	7,377
Total 600-000 · Other Expenses	6,578	28,033
700-000 · Pupil Activities		

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

	Nov 23	Jul - Nov 23
149-311 · Spec Prog-Enrichment Programs	8	8
190-661 · Field Trips	(25,803)	19,087
190-662 · Service-Learning (Empty Bowls)	7,034	27,584
271-130 · Athletic Stipends	0	15,367
271-399 · Athletics Programs	385	7,541
271-660 · Student Activity	5,990	5,990
Total 700-000 · Pupil Activities	(12,386)	75,577
800-000 · After School Care - Tidewatch		
175-110 · AfterSchool Care-Sal Tidewatch	6,559	36,559
175-111 · ContrTidewatch for Salary Staff	5,480	17,460
175-130 · Afterschool -Tidewatch Parttime	0	720
175-210 · Afterschool-Grp Health&Life Ins	2,235	7,123
175-220 · Afterschool-Employee Retirement	1,385	5,802
175-230 · Afterschool Car-Social Security	494	1,985
175-260 · Afterschool-Unemployment Comp T	4	32
175-270 · Afterschool-Worker's Comp Ta	14	73
175-325 · Tidewatch Tech Services	1	662
175-373 · Afterschool -Tidewatch Tuition	616	12,868
175-410 · Afterschool-Tidewatch Supplies	0	1,333
175-460 · Afterschool-Food Supplies	317	766
175-699 · Tidewatch - Bad Debt Expense	0	194
Total 800-000 · After School Care - Tidewatch	17,105	85,577
Total Expense	974,080	4,673,010
Net Ordinary Income	(57,021)	(263,934)
Other Income/Expense		
Other Expense		
850-000 · Reserve Account Expenses		
100-130 · Staff Bonus / Stipend	0	4,000
100-410 · Furniture (Classroom - VS)	0	5,519
100-412 · Furniture (IKEA)	0	1,073
200-413 · Technology - New Bldg	0	636
200-450 · Maintenance (Grounds, Paint)	0	4,097
Total 850-000 · Reserve Account Expenses	0	15,325
850-100 · Change in Value (Truist Bond)	(3,270)	(21,789)
Total Other Expense	(3,270)	(6,464)
Net Other Income	3,270	6,464
Net Income	(53,750)	(257,474)

Riverview Charter School  
**Profit & Loss Budget Performance**  
 November 2023

	<u>Nov 23</u>	<u>Budget</u>	<u>Jul - Nov 23</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Ordinary Income/Expense					
Income					
1000 · Local Funding					
1510 · Interest	5,884	0	25,578	0	0
1600 · Food Service	20,988	17,000	63,358	69,000	160,000
1740 · Student Fees	40	417	2,736	2,083	5,000
1790 · Other Pupil Activity	4,476	0	7,390	0	25,000
1792 · Enrichment Programs	22,846	12,500	23,846	17,500	20,000
1793 · Tidewatch After School	14,455	16,667	87,730	83,333	200,000
1795 · Field Trip Revenue	10,951	5,000	42,289	30,000	90,000
1796 · Athletics	0	5,000	18,454	40,000	40,000
1920 · Contributions & Donations	1,515	9,000	3,261	13,000	50,000
1921 · Twilight Run	2,000	0	2,000	0	120,000
1925 · WordWare Income (Not Lunch)	3,451	0	151	0	0
1930 · Sandbox Income	(455)	0	(1,708)	0	0
1999 · Revenue from Other Local Source	269	8,333	269	41,667	100,000
Total 1000 · Local Funding	86,420	73,917	275,354	296,583	810,000
3000 · Base Funding					
3313 · EL-EFA Elementary	778,274	794,519	3,891,369	3,972,595	9,534,228
Total 3000 · Base Funding	778,274	794,519	3,891,369	3,972,595	9,534,228
3001 · State Funding	30,366	35,000	162,389	174,030	531,720
4000 · Federal Funding					
4510 · IDEA	0	0	0	0	160,000
4810 · USDA Reimbursement	21,999	19,000	79,691	82,500	200,000
4899 · USDA Food Transp reimbursement	0	0	273	0	0
Total 4000 · Federal Funding	21,999	19,000	79,964	82,500	360,000
Total Income	917,059	922,436	4,409,076	4,525,708	11,235,948
Gross Profit	917,059	922,436	4,409,076	4,525,708	11,235,948
Expense					
100-000 · Personnel					
100-100 · Personnel-Instructional					
100-101 · Salary	405,190	382,605	1,853,057	1,913,024	4,591,259
100-102 · Health Benefits	51,879	54,469	255,790	272,343	653,624
100-103 · Taxes	31,190	32,981	146,039	164,903	395,767
100-104 · Retirement	98,507	94,350	460,868	471,752	1,132,205
Total 100-100 · Personnel-Instructional	586,766	564,405	2,715,754	2,822,022	6,772,855
100-200 · Personnel-Support					
100-201 · Salary	134,766	122,371	653,360	611,853	1,468,446
100-202 · Health Benefits	11,230	13,824	51,170	69,118	165,884
100-203 · Taxes	10,576	10,548	51,690	52,742	126,580
100-204 · Retirement	33,081	30,177	162,977	150,883	362,119
Total 100-200 · Personnel-Support	189,653	176,920	919,197	884,596	2,123,029
Total 100-000 · Personnel	776,419	741,325	3,634,951	3,706,618	8,895,884
300-000 · Contracted Services					
113-311 · Elementary-Instructional Svcs	(141)	1,667	706	8,333	20,000
127-311 · Learning Dis-Instruc Svcs	0	417	45	2,083	5,000
214-313 · Psychological Services	0	833	0	4,167	10,000
215-313 · Exceptional Svcs - SP, HEAR, OT	0	83	0	417	1,000
231-318 · Board-Audit Services	0	0	11,150	7,500	15,000
231-319 · Board-Legal Services	0	2,000	1,555	4,000	10,000
233-315 · Contracted Admin Services	1,806	1,250	10,727	6,250	15,000
233-321 · Administrative-Copier Expense	311	2,917	14,338	14,583	35,000
252-315 · Fiscal Services	4,470	5,000	22,361	25,000	60,000
255-331 · Student Transportation	32,670	10,000	32,670	40,000	80,000
256-320 · Food Ser Professional Develop	0	0	0	0	1,000
256-391 · Food Servi- Technology Services	386	333	2,746	1,667	4,000
258-329 · Building Security System	582	708	2,903	3,542	8,500
263-350 · Marketing & Advertising	1,793	2,083	8,336	10,417	25,000
266-323 · Technology Repairs	331	417	4,317	2,083	5,000
266-340 · Technology Services (E-Rate)	0	300	38	1,500	3,600
266-345 · Tech Services (Non-ERate)	4,351	3,333	41,607	16,667	40,000
266-346 · Tech Equipment (Non-Erate)	748	6,667	2,368	33,333	80,000
266-347 · Tech Equipment (E-Rate)	0	333	18,048	1,667	4,000
300-001 · Professional Development	1,845	3,333	22,345	16,667	40,000
Total 300-000 · Contracted Services	49,152	41,674	196,260	199,876	462,100

Riverview Charter School  
**Profit & Loss Budget Performance**  
 November 2023

	Nov 23	Budget	Jul - Nov 23	YTD Budget	Annual Budget
400-000 · Supplies					
110-410 · Instructional Supplies & Equip	8,713	5,000	113,779	55,000	100,000
110-540 · Capitalized Items	9,496	2,083	75,611	10,417	25,000
120-410 · Exceptional Supplies & Equip	32	250	6,476	1,250	3,000
212-410 · Guidance Supplies	0	83	3,041	417	1,000
213-410 · Health Supplies	36	167	728	833	2,000
231-410 · Board-Supplies	0	83	0	417	1,000
231-413 · Twilight Run Supplies	154	250	2,704	750	60,000
231-416 · Annual Fund Supplies	1	0	6	0	0
233-410 · Administrative-Office Supplies	628	2,083	9,292	10,417	25,000
233-446 · Admin-Office Software&Supplies	0	1,667	0	8,333	20,000
256-410 · Kitchen Supplies	4,293	2,083	10,012	10,417	25,000
256-460 · Food Purchases	34,582	16,000	76,100	66,000	160,000
266-410 · Technology Supplies	4,503	750	14,138	3,750	9,000
266-445 · Technology - computers	0	2,500	100	12,500	30,000
690-699 · Sales and Use Tax	117	833	724	4,167	10,000
<b>Total 400-000 · Supplies</b>	<b>62,555</b>	<b>33,832</b>	<b>312,711</b>	<b>184,668</b>	<b>471,000</b>
500-000 · Facilities					
254-321 · Operations-Water&Sewer Srvcs	809	667	3,930	3,333	8,000
254-323 · Operat-Repairs&Maintenance Srvcs	1,505	2,500	5,067	12,500	30,000
254-324 · Operations-Property Ins	121	542	574	2,708	6,500
254-325 · Operations-Facility Rent/Lease	49,250	49,250	246,250	246,250	591,000
254-326 · Pest Control	85	208	1,370	1,042	2,500
254-329 · Operations-Trash Srvcs	0	1,000	2,220	5,000	12,000
254-340 · Operations-Telephone	808	667	3,761	3,333	8,000
254-410 · Operations-Supplies	2,217	2,083	14,946	10,417	25,000
254-470 · Operations-(Electric, Gas, Oil)	19,862	9,583	61,618	47,917	115,000
258-540 · Security System	0	0	165	0	0
<b>Total 500-000 · Facilities</b>	<b>74,657</b>	<b>66,500</b>	<b>339,901</b>	<b>332,500</b>	<b>798,000</b>
600-000 · Other Expenses					
231-640 · Board-Membership Dues&Fees	69	333	3,322	1,667	4,000
231-645 · Board-Activities Fund	0	208	214	1,042	2,500
231-650 · Board-Liability Insurance	3,424	2,917	17,120	14,583	35,000
252-690 · Fiscal Services-Bank Fees	3,085	1,333	7,377	6,667	16,000
255-650 · Student Tran-Vehicle Liabil Ins	0	25	0	125	300
<b>Total 600-000 · Other Expenses</b>	<b>6,578</b>	<b>4,816</b>	<b>28,033</b>	<b>24,084</b>	<b>57,800</b>
700-000 · Pupil Activities					
149-311 · Spec Prog-Enrichment Programs	8	0	8	0	0
190-661 · Field Trips	(25,803)	15,000	19,087	16,000	80,000
190-662 · Service-Learning (Empty Bowls)	7,034	20,000	27,584	26,000	26,000
190-663 · Student Celebrations	0	0	0	0	2,000
271-130 · Athletic Stipends	0	0	15,367	15,000	40,000
271-399 · Athletics Programs	385	7,000	7,541	8,000	10,000
271-660 · Student Activity	5,990	0	5,990	0	0
<b>Total 700-000 · Pupil Activities</b>	<b>(12,386)</b>	<b>42,000</b>	<b>75,577</b>	<b>65,000</b>	<b>158,000</b>
800-000 · After School Care - Tidewatch					
175-110 · AfterSchool Care-Sal Tidewatch	6,559	6,100	36,559	30,498	73,195
175-111 · ContrTidewatch for Salary Staff	5,480	3,700	17,460	14,800	37,000
175-130 · Afterschool -Tidewatch Parttime	0	0	720	0	0
175-210 · Afterschool-Grp Health&Life Ins	2,235	833	7,123	4,167	10,000
175-220 · Afterschool-Employee Retirement	1,385	1,376	5,802	6,880	16,513
175-230 · Afterschool Car-Social Security	494	574	1,985	2,869	6,885
175-260 · Afterschool-Unemployment Comp T	4	42	32	208	500
175-270 · Afterschool-Worker's Comp Ta	14	42	73	208	500
175-311 · Contracted Tidewatch Services	0	2,000	0	8,500	20,000
175-320 · Tidewatch Professional Dev	0	0	0	0	2,000
175-325 · Tidewatch Tech Services	1	348	662	1,740	4,175
175-373 · Afterschool -Tidewatch Tuition	616	0	12,868	0	0
175-410 · Afterschool-Tidewatch Supplies	0	500	1,333	2,500	6,000
175-460 · Afterschool-Food Supplies	317	417	766	2,083	5,000
175-699 · Tidewatch - Bad Debt Expense	0	0	194	0	0
<b>Total 800-000 · After School Care - Tidewatch</b>	<b>17,105</b>	<b>15,932</b>	<b>85,577</b>	<b>74,453</b>	<b>181,768</b>
<b>Total Expense</b>	<b>974,080</b>	<b>946,079</b>	<b>4,673,010</b>	<b>4,587,199</b>	<b>11,024,552</b>
Net Ordinary Income	(57,021)	(23,643)	(263,934)	(61,491)	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)	0	2,083	5,519	10,417	25,000
100-412 · Furniture (IKEA)	0	208	1,073	1,042	2,500
100-413 · Guided Reading Library Update	0	417	0	2,083	5,000
200-413 · Technology - New Bldg	0	0	636	0	0
200-450 · Maintenance (Grounds, Paint)	0	0	4,097	0	0
<b>Total 850-000 · Reserve Account Expenses</b>	<b>0</b>	<b>2,708</b>	<b>15,325</b>	<b>13,542</b>	<b>199,000</b>
850-100 · Change in Value (Trust Bond)	(3,270)	0	(21,789)	0	0
<b>Total Other Expense</b>	<b>(3,270)</b>	<b>2,708</b>	<b>(6,464)</b>	<b>13,542</b>	<b>199,000</b>
Net Other Income	3,270	(2,708)	6,464	(13,542)	(199,000)
<b>Net Income</b>	<b>(53,750)</b>	<b>(26,351)</b>	<b>(257,474)</b>	<b>(75,033)</b>	<b>12,396</b>

These financial statements have not been subjected to an audit or a review or compilation engagement, and no assurance is provided on them.