

Prestige School Solutions

**ACKNOWLEDGMENT OF REVIEW OF
BANK RECONCILIATION AND JOURNAL ENTRIES**

School Name: James Island Charter High

School Meeting Date: 12/6/21

Reporting Month: November

Fiscal Year: 2021-2022

Finance Committee Acknowledgments:

I hereby acknowledge that the finance committee has been presented with and has reviewed the bank reconciliation report provided to us by Prestige School Solutions for the reporting month and fiscal year noted above.

Signature of Finance Committee Chair:_____

I hereby acknowledge that the finance committee has been presented with and has reviewed journal entries provided to us by Prestige School Solutions for the reporting month and fiscal year noted above.

Signature of Finance Committee Chair:_____

Submit this signed acknowledgment to the Board of Directors for inclusion in the minutes of the board meeting as part of the Finance Committee report. This report should be retained for the annual audit.

James Island Charter High School
Statement of Revenues and Expenses
Year to Date vs. Annual Budget

	Year To Date 11/30/2021 Actual YTD	Original Budget	Year Ending 06/30/2022 Revised Budget	Remaining Budget	Percent Remaining
REVENUE					
Revenue from Local Sources					
Earnings on Investments					
Interest Income	\$ 10,421.59	\$ 24,000.00	\$ 24,000.00	\$ 13,578.41	56.58 %
Gain/Loss on Investment (Unrealized)	(9,044.26)	10,000.00	10,000.00	19,044.26	190.44 %
Total Earnings on Investments	\$ 1,377.33	\$ 34,000.00	\$ 34,000.00	\$ 32,622.67	95.95 %
Vending					
Coastal Cantina	\$ 319.34	\$ 3,000.00	\$ 3,000.00	\$ 2,680.66	89.36 %
Pepsi Vending	4,431.31	10,000.00	10,000.00	5,568.69	55.69 %
Total Vending	\$ 4,750.65	\$ 13,000.00	\$ 13,000.00	\$ 8,249.35	63.46 %
Pupil Activities					
Student Fees	\$ 167,545.50	\$ 200,000.00	\$ 200,000.00	\$ 32,454.50	16.23 %
Other Pupil Income	137,278.90	300,000.00	300,000.00	162,721.10	54.24 %
Total Pupil Activities	\$ 304,824.40	\$ 500,000.00	\$ 500,000.00	\$ 195,175.60	39.04 %
Other Revenue from Local Sources					
Rentals	\$ 9,719.50	\$ 3,000.00	\$ 3,000.00	\$ (6,719.50)	(223.98) %
Contributions and Donations	19,259.70	15,000.00	15,000.00	(4,259.70)	(28.40) %
Fundraising	28,075.42	30,000.00	30,000.00	1,924.58	6.42 %
Miscellaneous Local Revenue	4,095.69	1,000.00	1,000.00	(3,095.69)	(309.57) %
Total Other Revenue from Local Sources	\$ 61,150.31	\$ 49,000.00	\$ 49,000.00	\$ (12,150.31)	(24.80) %
Total Revenue from Local Sources	\$ 372,102.69	\$ 596,000.00	\$ 596,000.00	\$ 223,897.31	37.57 %
Revenue from State Sources					
Restricted State Funding					
EEDA Career Specialists	\$ 0.00	\$ 94,307.00	\$ 94,307.00	\$ 94,307.00	100.00 %
Teacher Supply	32,725.00	30,000.00	30,000.00	(2,725.00)	(9.08) %
Total Restricted State Funding	\$ 32,725.00	\$ 124,307.00	\$ 124,307.00	\$ 91,582.00	73.67 %
Unrestricted State Funding					
Cornerstone Medicaid Nurses	2,044.83	0.00	0.00	(2,044.83)	0.00 %
Total Unrestricted State Funding	2,044.83	0.00	0.00	(2,044.83)	0.00 %
Education Finance Act (EFA)	\$ 7,640,415.25	\$ 19,008,798.26	\$ 19,008,798.26	\$ 11,368,383.01	59.81 %
Education Improvement Act					

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James Island Charter High School
Statement of Revenues and Expenses
Year to Date vs. Annual Budget

	Year To Date 11/30/2021		Year Ending 06/30/2022		
	Actual YTD	Original Budget	Revised Budget	Remaining Budget	Percent Remaining
EIA Revenue - International Baccalaurete 19-20 Exams	\$ 0.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	100.00 %
EIA Revenue - Career and Technology Education	41,587.07	0.00	0.00	(41,587.07)	0.00 %
EIA Revenue - National Board Salary Supplement	0.00	120,000.00	120,000.00	120,000.00	100.00 %
EIA Revenue - Students at Risk of School Failure	0.00	115,000.00	115,000.00	115,000.00	100.00 %
EIA Revenue - Teacher Salary Increase	0.00	650,000.00	650,000.00	650,000.00	100.00 %
EIA Revenue - Teacher Salary Fringe	0.00	195,000.00	195,000.00	195,000.00	100.00 %
EIA Revenue - Aid to Districts	0.00	60,000.00	60,000.00	60,000.00	100.00 %
Total Education Improvement Act	\$ 41,587.07	\$ 1,160,000.00	\$ 1,160,000.00	\$ 1,118,412.93	96.41 %
Total Revenue from State Sources	\$ 7,716,772.15	\$ 20,293,105.26	\$ 20,293,105.26	\$ 12,576,333.11	61.97 %
Revenue from Federal Sources					
Occupational Education					
Perkins Aid, Title I	26,000.00	20,000.00	20,000.00	(6,000.00)	(30.00) %
Total Occupational Education	26,000.00	20,000.00	20,000.00	(6,000.00)	(30.00) %
Programs for Children with Disabilities					
IDEA Revenue	\$ 0.00	\$ 220,000.00	\$ 220,000.00	\$ 220,000.00	100.00 %
Total Programs for Children with Disabilities	\$ 0.00	\$ 220,000.00	\$ 220,000.00	\$ 220,000.00	100.00 %
Other Federal Sources					
ESSER II	\$ 2,275,801.16	\$ 0.00	\$ 2,275,801.16	\$ 0.00	0.00 %
JROTC	0.00	60,000.00	60,000.00	60,000.00	100.00 %
Total Other Federal Sources	\$ 2,275,801.16	\$ 60,000.00	\$ 2,335,801.16	\$ 60,000.00	2.57 %
Total Revenue from Federal Sources	\$ 2,301,801.16	\$ 300,000.00	\$ 2,575,801.16	\$ 274,000.00	10.64 %
TOTAL REVENUE	\$ 10,390,676.00	\$ 21,189,105.26	\$ 23,464,906.42	\$ 13,074,230.42	55.72 %
EXPENSE					
High School Programs					
Regular Salary	\$ 1,656,330.61	\$ 4,912,633.55	\$ 4,848,106.88	\$ 3,191,776.27	65.84 %
Assistants and Clerical	63,553.12	86,498.18	92,383.03	28,829.91	31.21 %
Substitute/Temporary Salary	108,323.98	200,000.00	200,000.00	91,676.02	45.84 %
Overtime Salary	0.00	1,000.00	1,000.00	1,000.00	100.00 %
Early College and Special Programs	0.00	380,000.00	380,000.00	380,000.00	100.00 %
Group Health & Life Insurance	150,680.83	529,498.91	529,498.91	378,818.08	71.54 %
Employee Retirement	393,285.21	1,140,301.95	1,126,925.75	733,640.54	65.10 %
Social Security	126,759.68	382,433.58	377,947.48	251,187.80	66.46 %
Unemployment Compensation Tax	5,605.67	4,999.13	4,940.49	(665.18)	(13.46) %

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Statement of Revenues and Expenses
Year to Date vs. Annual Budget

	Year To Date 11/30/2021		Year Ending 06/30/2022		
	Actual YTD	Original Budget	Revised Budget	Remaining Budget	Percent Remaining
Worker's Compensation Tax	68,829.00	110,250.00	110,250.00	41,421.00	37.57 %
Instructional Services	1,770.67	15,000.00	15,000.00	13,229.33	88.20 %
Travel	138.68	2,500.00	2,500.00	2,361.32	94.45 %
Printing & Binding	12,333.39	36,000.00	36,000.00	23,666.61	65.74 %
Other Professional/Tech Services	7,410.00	15,000.00	15,000.00	7,590.00	50.60 %
Supplies	171,691.75	203,000.00	238,275.80	66,584.05	27.94 %
Graduation Expenses and Supplies	168.38	42,000.00	42,000.00	41,831.62	99.60 %
Textbooks	10,832.68	22,200.00	22,200.00	11,367.32	51.20 %
Technology Equipment and Software	0.00	0.00	2,000.00	2,000.00	100.00 %
Instructional Software & Supp	6,750.00	50,000.00	50,000.00	43,250.00	86.50 %
Instructional Equipment	52,714.82	0.00	168,402.94	115,688.12	68.70 %
Technology Equipment	590,599.17	381,000.00	1,231,118.37	640,519.20	52.03 %
Total High School Programs	\$ 3,427,777.64	\$ 8,514,315.30	\$ 9,493,549.65	\$ 6,065,772.01	63.89 %
Vocational Programs					
Regular Salary	\$ 335,843.03	\$ 1,096,074.99	\$ 1,038,220.67	\$ 702,377.64	67.65 %
Group Health & Life Insurance	34,421.24	146,724.57	146,724.57	112,303.33	76.54 %
Employee Retirement	76,303.39	250,014.71	236,818.13	160,514.74	67.78 %
Social Security	24,483.22	83,849.74	79,423.88	54,940.66	69.17 %
Unemployment Compensation Tax	1,094.60	1,096.07	1,038.22	(56.38)	(5.43) %
Travel	14.79	20,000.00	20,000.00	19,985.21	99.93 %
Supplies	37,949.96	140,000.00	140,000.00	102,050.04	72.89 %
Textbooks	0.00	10,000.00	10,000.00	10,000.00	100.00 %
Library Books & Materials	37.50	0.00	0.00	(37.50)	0.00 %
Technology Equipment and Software	915.06	0.00	0.00	(915.06)	0.00 %
Technology Equipment	0.00	10,000.00	10,000.00	10,000.00	100.00 %
Membership Dues & Fees	0.00	5,000.00	5,000.00	5,000.00	100.00 %
Total Vocational Programs	\$ 511,062.79	\$ 1,762,760.08	\$ 1,687,225.47	\$ 1,176,162.68	69.71 %
Physical Education					
Regular Salary	\$ 136,588.08	\$ 498,015.86	\$ 490,082.82	\$ 353,494.74	72.13 %
Group Health & Life Insurance	10,117.75	55,704.78	55,704.78	45,587.03	81.84 %
Employee Retirement	31,155.73	113,597.42	111,787.89	80,632.16	72.13 %
Social Security	10,205.04	38,098.21	37,491.34	27,286.30	72.78 %
Unemployment Compensation Tax	411.59	498.02	490.08	78.49	16.02 %
Supplies	0.00	2,500.00	2,500.00	2,500.00	100.00 %
Total PE	\$ 188,478.19	\$ 708,414.29	\$ 698,056.91	\$ 509,578.72	73.00 %

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Year to Date vs. Annual Budget

	Year To Date 11/30/2021		Year Ending 06/30/2022		
	Actual YTD	Original Budget	Revised Budget	Remaining Budget	Percent Remaining
Educable Mentally Handicapped					
Regular Salary	\$ 26,835.25	\$ 88,497.84	\$ 88,578.07	\$ 61,742.82	69.70 %
Assistants and Clerical	36,905.79	147,547.24	157,010.31	120,104.52	76.49 %
Overtime Salary	0.00	1,000.00	1,000.00	1,000.00	100.00 %
Group Health & Life Insurance	8,146.81	36,628.59	36,628.59	28,481.78	77.76 %
Employee Retirement	10,273.36	53,841.88	56,018.71	45,745.35	81.66 %
Social Security	3,212.74	18,057.45	18,787.51	15,574.77	82.90 %
Unemployment Compensation Tax	147.16	236.05	245.59	98.43	40.08 %
Total Educable Mentally Handicapped	\$ 85,521.11	\$ 345,809.05	\$ 358,268.78	\$ 272,747.67	76.13 %
Trainable Mentally Handicapped					
Regular Salary	\$ 24,624.37	\$ 80,997.84	\$ 80,997.84	\$ 56,373.47	69.60 %
Assistants and Clerical	9,147.58	0.00	0.00	(9,147.58)	0.00 %
Group Health & Life Insurance	3,302.18	4,913.90	4,913.90	1,611.72	32.80 %
Employee Retirement	11,969.31	18,475.61	18,475.61	6,506.30	35.22 %
Social Security	3,959.20	6,196.33	6,196.33	2,237.13	36.10 %
Unemployment Compensation Tax	180.84	81.00	81.00	(99.84)	(123.26) %
Total Trainable Mentally Handicapped	\$ 53,183.48	\$ 110,664.68	\$ 110,664.68	\$ 57,481.20	51.94 %
Speech Handicapped					
Other Professional/Tech Services	\$ 3,198.75	\$ 40,000.00	\$ 40,000.00	\$ 36,801.25	92.00 %
Total Speech Handicapped	\$ 3,198.75	\$ 40,000.00	\$ 40,000.00	\$ 36,801.25	92.00 %
Learning Disabilities					
Regular Salary	\$ 195,967.84	\$ 686,392.04	\$ 690,278.82	\$ 494,310.98	71.61 %
Group Health & Life Insurance	25,211.85	96,074.55	96,074.55	70,862.70	73.76 %
Employee Retirement	44,700.28	140,394.84	141,204.72	96,504.44	68.34 %
Social Security	14,401.48	47,085.51	47,357.13	32,955.65	69.59 %
Unemployment Compensation Tax	602.98	615.50	619.05	16.07	2.60 %
Other Purchased Services	10,676.25	30,000.00	55,000.00	44,323.75	80.59 %
Total Learning Disabilities	\$ 291,560.68	\$ 1,000,562.44	\$ 1,030,534.27	\$ 738,973.59	71.71 %
Internat'l Bacc and Advanced Placement					
Instructional Programs Improvement Services	\$ 1,423.46	\$ 0.00	\$ 0.00	\$ (1,423.46)	0.00 %
Travel	1,533.81	60,001.00	60,001.00	58,467.19	97.44 %
Other Purchased Services	22,247.00	50,000.00	50,000.00	27,753.00	55.51 %

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Year to Date vs. Annual Budget

	Year To Date 11/30/2021		Year Ending 06/30/2022		
	Actual YTD	Original Budget	Revised Budget	Remaining Budget	Percent Remaining
Supplies	9,427.38	42,007.00	42,007.00	32,579.62	77.56 %
Total I.B. and A.P.	\$ 34,631.65	\$ 152,008.00	\$ 152,008.00	\$ 117,376.35	77.22 %
Homebound					
Instructional Services	\$ 1,875.00	\$ 15,000.00	\$ 15,000.00	\$ 13,125.00	87.50 %
Total Homebound	\$ 1,875.00	\$ 15,000.00	\$ 15,000.00	\$ 13,125.00	87.50 %
Limited English Proficiency					
Regular Salary	\$ 0.00	\$ 16,951.55	\$ 16,951.55	\$ 16,951.55	100.00 %
Group Health & Life Insurance	0.00	1,467.24	1,467.24	1,467.24	100.00 %
Employee Retirement	0.00	3,866.65	3,866.65	3,866.65	100.00 %
Social Security	0.00	1,296.79	1,296.79	1,296.79	100.00 %
Unemployment Compensation Tax	0.00	16.95	16.95	16.95	100.00 %
Total Limited English Proficiency	\$ 0.00	\$ 23,599.18	\$ 23,599.18	\$ 23,599.18	100.00 %
High School Summer School					
Regular Salary	\$ 12,960.00	\$ 24,400.00	\$ 59,400.00	\$ 46,440.00	78.18 %
Employee Retirement	2,956.17	4,880.00	4,880.00	1,923.83	39.42 %
Social Security	989.87	1,866.60	1,866.60	876.73	46.97 %
Unemployment Compensation Tax	15.45	17.00	17.00	1.55	9.12 %
Student Transportation	2,059.93	6,000.00	6,000.00	3,940.07	65.67 %
Supplies	0.00	15,000.00	15,000.00	15,000.00	100.00 %
Total HS Summer School	\$ 18,981.42	\$ 52,163.60	\$ 87,163.60	\$ 68,182.18	78.22 %
Guidance Services					
Regular Salary	\$ 208,850.74	\$ 749,194.44	\$ 761,785.69	\$ 552,934.95	72.58 %
Overtime Salary	0.00	4,000.00	4,000.00	4,000.00	100.00 %
Group Health & Life Insurance	13,214.40	79,383.69	79,383.69	66,169.29	83.35 %
Employee Retirement	47,638.84	170,891.25	173,763.32	126,124.48	72.58 %
Social Security	15,613.35	57,313.37	58,276.61	42,663.26	73.21 %
Unemployment Compensation Tax	571.55	749.38	761.79	190.24	24.97 %
Supplies	916.08	6,200.00	6,200.00	5,283.92	85.22 %
Instructional Equipment	0.00	0.00	50,000.00	50,000.00	100.00 %
Total Guidance Services	\$ 286,804.96	\$ 1,067,732.13	\$ 1,134,171.10	\$ 847,366.14	74.71 %
Health Services					
Regular Salary	\$ 50,490.18	\$ 114,217.13	\$ 115,489.60	\$ 64,999.42	56.28 %

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Year to Date vs. Annual Budget

	Year To Date 11/30/2021		Year Ending 06/30/2022		
	Actual YTD	Original Budget	Revised Budget	Remaining Budget	Percent Remaining
Group Health & Life Insurance	9,254.02	12,349.32	12,349.32	3,095.30	25.06 %
Employee Retirement	12,365.77	26,052.93	26,343.18	13,977.41	53.06 %
Social Security	3,840.89	8,737.61	8,834.95	4,994.06	56.53 %
Unemployment Compensation Tax	229.68	114.22	115.49	(114.19)	(98.87) %
Supplies	392.82	10,000.00	10,000.00	9,607.18	96.07 %
Total Health Services	\$ 76,573.36	\$ 171,471.21	\$ 173,132.54	\$ 96,559.18	55.77 %
Library and Media Services					
Regular Salary	\$ 47,687.34	\$ 149,390.68	\$ 150,147.25	\$ 102,459.91	68.24 %
Group Health & Life Insurance	1,651.02	9,815.66	9,815.66	8,164.64	83.18 %
Employee Retirement	10,028.44	34,076.02	34,248.59	24,220.15	70.72 %
Social Security	3,333.39	11,428.39	11,486.26	8,152.87	70.98 %
Unemployment Compensation Tax	137.19	149.39	149.39	12.20	8.17 %
Instructional Services	500.00	5,200.00	5,200.00	4,700.00	90.38 %
Supplies	0.00	8,000.00	8,000.00	8,000.00	100.00 %
Library Books & Materials	10,458.34	23,850.00	23,850.00	13,391.66	56.15 %
Total Library and Media Services	\$ 73,795.72	\$ 241,910.14	\$ 242,897.15	\$ 169,101.43	69.62 %
Staff Training					
Instructional Programs Improvement Services	\$ 8,056.59	\$ 135,000.00	\$ 135,000.00	\$ 126,943.41	94.03 %
Coding Pending - Admin	525.00	0.00	0.00	(525.00)	0.00 %
Total Staff Training	\$ 8,581.59	\$ 135,000.00	\$ 135,000.00	\$ 126,418.41	93.64 %
Board					
Audit Services	\$ 12,000.00	\$ 26,880.00	\$ 26,880.00	\$ 14,880.00	55.36 %
Legal Services	0.00	20,000.00	20,000.00	20,000.00	100.00 %
Other Purchased Services	180.00	0.00	0.00	(180.00)	0.00 %
Membership Dues & Fees	15,481.27	15,750.00	15,750.00	268.73	1.71 %
Total Board	\$ 27,661.27	\$ 62,630.00	\$ 62,630.00	\$ 34,968.73	55.83 %
Bonus					
Regular Salary	0.00	130,000.00	130,000.00	130,000.00	100.00 %
Social Security	0.00	9,945.00	9,945.00	9,945.00	100.00 %
Total Bonus	0.00	139,945.00	139,945.00	139,945.00	100.00 %
School Administration					
Regular Salary	\$ 64,058.42	\$ 136,335.58	\$ 138,650.40	\$ 74,591.98	53.80 %
Principal and Asst Principals	207,201.89	492,929.76	497,566.80	290,364.91	58.36 %

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	Actual YTD	Original Budget	Revised Budget	Remaining Budget	Percent Remaining
Assistants and Clerical	115,221.72	361,787.13	365,722.82	250,501.10	68.49 %
Overtime Salary	0.00	6,000.00	6,000.00	6,000.00	100.00 %
Group Health & Life Insurance	38,939.94	116,578.32	116,578.32	77,638.38	66.60 %
Employee Retirement	88,179.45	226,059.07	228,542.52	140,363.07	61.42 %
Social Security	28,529.81	75,815.51	76,648.41	48,118.60	62.78 %
Unemployment Compensation Tax	920.03	991.05	1,001.94	81.91	8.18 %
Instructional Programs Improvement Services	1,685.65	0.00	0.00	(1,685.65)	0.00 %
Travel	2,437.96	5,000.00	5,000.00	2,562.04	51.24 %
Communication	24,160.23	65,000.00	86,600.00	62,439.77	72.10 %
Other Purchased Services	10,662.60	60,000.00	60,000.00	49,337.40	82.23 %
Supplies	72,377.84	90,000.00	90,000.00	17,622.16	19.58 %
Instructional Equipment	0.00	20,000.00	20,000.00	20,000.00	100.00 %
Technology Equipment	6,631.99	7,000.00	7,000.00	368.01	5.26 %
Membership Dues & Fees	580.00	5,000.00	5,000.00	4,420.00	88.40 %
Liability Insurance	89,335.73	93,712.50	93,712.50	4,376.77	4.67 %
Total School Administration	\$ 750,923.26	\$ 1,762,208.92	\$ 1,798,023.71	\$ 1,047,100.45	58.24 %
Fiscal Services					
Regular Salary	\$ 28,278.78	\$ 63,056.93	\$ 64,372.71	\$ 36,093.93	56.07 %
Overtime Salary	0.00	2,000.00	2,000.00	2,000.00	100.00 %
Group Health & Life Insurance	2,098.60	7,435.42	7,435.42	5,336.82	71.78 %
Employee Retirement	6,450.38	14,383.29	14,683.42	8,233.04	56.07 %
Social Security	2,113.82	4,823.85	4,924.51	2,810.69	57.08 %
Unemployment Compensation Tax	68.61	63.06	64.37	(4.24)	(6.59) %
Management Services	70,961.43	159,700.00	159,700.00	88,738.57	55.57 %
Other Fees and Charges	10,274.41	20,000.00	20,000.00	9,725.59	48.63 %
Total Fiscal Services	\$ 120,246.03	\$ 271,462.55	\$ 273,180.43	\$ 152,934.40	55.98 %
Operation and Maintenance of Plant					
Regular Salary	\$ 134,359.90	\$ 331,965.50	\$ 363,051.98	\$ 228,692.08	62.99 %
Overtime Salary	1,780.96	15,000.00	15,000.00	13,219.04	88.13 %
Group Health & Life Insurance	14,617.30	46,197.09	46,197.09	31,579.79	68.36 %
Employee Retirement	31,053.76	68,878.33	71,151.68	40,097.92	56.36 %
Social Security	10,131.76	23,100.36	23,862.80	13,731.04	57.54 %
Unemployment Compensation Tax	411.59	301.97	311.93	(99.66)	(31.95) %
Instructional Services	1,922.24	0.00	0.00	(1,922.24)	0.00 %
Property Services	43,728.43	120,000.00	120,000.00	76,271.57	63.56 %

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For Management Use Only

James Island Charter High School
Statement of Revenues and Expenses
Year to Date vs. Annual Budget

	Year To Date 11/30/2021		Year Ending 06/30/2022		
	Actual YTD	Original Budget	Revised Budget	Remaining Budget	Percent Remaining
Public Utility Services (Excl energy)	55,659.75	144,000.00	144,000.00	88,340.25	61.35 %
Cleaning Services	167,841.60	487,500.00	521,900.00	354,058.40	67.84 %
Repairs & Maintenance Servic	181,369.99	300,000.00	300,000.00	118,630.01	39.54 %
Other Purchased Services	0.00	5,000.00	5,000.00	5,000.00	100.00 %
Supplies	19,240.88	88,718.00	88,718.00	69,477.12	78.31 %
Energy (Electric, Gas, and Other Heating Fuels)	180,030.23	400,000.00	400,000.00	219,969.77	54.99 %
Total Operation and Maintenance of Plant	\$ 842,148.39	\$ 2,030,661.25	\$ 2,099,193.48	\$ 1,257,045.09	59.88 %
Student Transportation (State Mandated)					
Repairs & Maintenance Servic	\$ 23,633.15	\$ 70,000.00	\$ 70,000.00	\$ 46,366.85	66.24 %
Student Transportation	5,093.92	550,000.00	550,000.00	544,906.08	99.07 %
Total Student Transportation (State Mandated)	\$ 28,727.07	\$ 620,000.00	\$ 620,000.00	\$ 591,272.93	95.37 %
Food Services					
Regular Salary	\$ 0.00	\$ 43,113.38	\$ 43,945.21	\$ 43,945.21	100.00 %
Social Security	0.00	3,298.17	3,361.81	3,361.81	100.00 %
Unemployment Compensation Tax	0.00	43.11	43.95	43.95	100.00 %
Total Food Services	\$ 0.00	\$ 46,454.66	\$ 47,350.97	\$ 47,350.97	100.00 %
Security					
Regular Salary	\$ 29,807.41	\$ 69,660.38	\$ 70,848.00	\$ 41,040.59	57.93 %
Group Health & Life Insurance	2,857.86	7,435.42	7,435.42	4,577.56	61.56 %
Employee Retirement	6,726.62	14,383.29	14,683.42	7,956.80	54.19 %
Social Security	2,195.65	4,823.85	4,924.51	2,728.86	55.41 %
Unemployment Compensation Tax	68.61	63.06	64.37	(4.24)	(6.59) %
Supplies	0.00	15,000.00	15,000.00	15,000.00	100.00 %
Total Security	\$ 41,656.15	\$ 111,366.00	\$ 112,955.72	\$ 71,299.57	63.12 %
Pupil Service Activities (Athletics)					
Employee Retirement	\$ 391.20	\$ 71,960.92	\$ 71,960.92	\$ 71,569.72	99.46 %
Social Security	131.21	25,240.76	25,240.76	25,109.55	99.48 %
Instructional Services	82,581.63	449,944.60	449,944.60	367,362.97	81.65 %
Student Transportation	13,158.17	85,000.00	85,000.00	71,841.83	84.52 %
Travel	11,459.71	40,000.00	40,000.00	28,540.29	71.35 %
Other Purchased Services	31,327.13	115,000.00	115,000.00	83,672.87	72.76 %
Supplies	235,243.13	340,000.00	340,000.00	104,756.87	30.81 %
Other Pupil Services	7,050.00	22,250.00	22,250.00	15,200.00	68.31 %

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James Island Charter High School
Statement of Revenues and Expenses
Year to Date vs. Annual Budget

	Year To Date 11/30/2021		Year Ending 06/30/2022		
	Actual YTD	Original Budget	Revised Budget	Remaining Budget	Percent Remaining
Membership Dues & Fees	20,990.95	35,000.00	35,000.00	14,009.05	40.03 %
Liability Insurance	16,546.00	40,000.00	40,000.00	23,454.00	58.64 %
Total Pupil Service Activities (Athletics)	\$ 418,879.13	\$ 1,224,396.28	\$ 1,224,396.28	\$ 805,517.15	65.79 %
Pending Admin. Classification					
Coding Pending - Admin	\$ (1,968.42)	\$ 0.00	\$ 0.00	\$ 1,968.42	0.00 %
Total Pending	\$ (1,968.42)	\$ 0.00	\$ 0.00	\$ 1,968.42	0.00 %
TOTAL EXPENSE	\$ 7,290,299.22	\$ 20,610,534.76	\$ 21,758,946.92	\$ 14,468,647.70	66.50 %
Total Operating Net Income	\$ 3,100,376.78	\$ 578,570.50	\$ 1,705,959.50	\$ (1,394,417.28)	(81.74) %
Capital Projects					
Facilities Aquisition and Construction					
Construction	\$ 254,678.20	\$ 0.00	\$ 1,002,884.05	\$ 748,205.85	74.61 %
Total Facilities Aquisition and Construction	\$ 254,678.20	\$ 0.00	\$ 1,002,884.05	\$ 748,205.85	74.61 %
Total Capital Projects	\$ 254,678.20	\$ 0.00	\$ 1,002,884.05	\$ 748,205.85	74.61 %
Total Net Income	\$ 2,845,698.58	\$ 578,570.50	\$ 703,075.45	\$ (2,142,623.13)	(304.75) %
Athletic Improvements					
Athletic Improvements	126,903.93	0.00	1,300,000.00	1,173,096.07	90.24 %
Total Athletic Improvements	126,903.93	0.00	1,300,000.00	1,173,096.07	90.24 %
Total Net Income (Athletic Improvements)	2,718,794.65	578,570.50	(596,924.55)	(3,315,719.20)	555.47 %

James Island Charter High School

Balance Sheet

Year To Date 11/30/2021

ASSETS

Current Assets

Cash and Cash Equivalents

FIRS6301 OP Cash	\$ 7,716,237.38
FIRS7101 SA Cash	413,169.41
FIRS1016 Inv	3,035,571.54
Cash On Hand	500.00

Total Cash and Cash Equivalents **\$ 11,165,478.33**

Accounts Receivable

Accounts Receivable	\$ 76,882.24
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Total Accounts Receivable **\$ 76,882.24**

Prepaid Items and Deposits

Prepaid Expense	\$ 1,980.42
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Total Prepaid Items and Deposits **\$ 1,980.42**

Total Current Assets **\$ 11,244,340.99**

TOTAL ASSETS **\$ 11,244,340.99**

LIABILITIES AND FUND BALANCE

Liabilities

Current Liabilities

Accts Payable and Other Current Payables

Accounts Payable	\$ 175,148.68
Deferred Revenue	234,373.49
Due to State	1,925.00

Total Accts Payable and Other Current Payables **\$ 411,447.17**

Payroll Liabilities **\$ 637,684.49**

Total Current Liabilities **\$ 1,049,131.66**

Total Liabilities **\$ 1,049,131.66**

Fund Balance

Net Income **\$ 2,718,794.65**

Fund Equity **\$ 7,476,414.68**

Total Fund Balance **\$ 10,195,209.33**

TOTAL LIABILITIES AND FUND BALANCE **\$ 11,244,340.99**

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James Island Charter High School
Statement of Revenues and Expenses
Year to Date vs. Annual Budget

	Year To Date 11/30/2021 Actual YTD	Year Ending 06/30/2022 FY2022 v2 w esser	Remaining Budget	Percent Remaining
REVENUE				
Revenue from Federal Sources				
Other Federal Sources				
ESSER II	\$ 2,275,801.16	\$ 2,275,801.16	\$ 0.00	0.00 %
Total Other Federal Sources	\$ 2,275,801.16	\$ 2,275,801.16	\$ 0.00	0.00 %
Total Revenue from Federal Sources	\$ 2,275,801.16	\$ 2,275,801.16	\$ 0.00	0.00 %
TOTAL REVENUE	\$ 2,275,801.16	\$ 2,275,801.16	\$ 0.00	0.00 %
EXPENSE				
High School Programs				
Supplies	\$ 13,192.20	\$ 35,275.80	\$ 22,083.60	62.60 %
Technology Equipment and Software	0.00	2,000.00	2,000.00	100.00 %
Instructional Equipment	51,055.40	168,402.94	117,347.54	69.68 %
Technology Equipment	429,786.35	850,118.37	420,332.02	49.44 %
Total High School Programs	\$ 494,033.95	\$ 1,055,797.11	\$ 561,763.16	53.21 %
Learning Disabilities				
Other Purchased Services	\$ 3,176.25	\$ 25,000.00	\$ 21,823.75	87.30 %
Total Learning Disabilities	\$ 3,176.25	\$ 25,000.00	\$ 21,823.75	87.30 %
High School Summer School				
Regular Salary	\$ 0.00	\$ 35,000.00	\$ 35,000.00	100.00 %
Total HS Summer School	\$ 0.00	\$ 35,000.00	\$ 35,000.00	100.00 %
Guidance Services				
Instructional Equipment	\$ 0.00	\$ 50,000.00	\$ 50,000.00	100.00 %
Total Guidance Services	\$ 0.00	\$ 50,000.00	\$ 50,000.00	100.00 %
School Administration				
Communication	\$ 12,186.33	\$ 21,600.00	\$ 9,413.67	43.58 %
Total School Administration	\$ 12,186.33	\$ 21,600.00	\$ 9,413.67	43.58 %
Operation and Maintenance of Plant				
Regular Salary	\$ 0.00	\$ 51,120.00	\$ 51,120.00	100.00 %
Cleaning Services	43,052.38	34,400.00	(8,652.38)	(25.15) %

Internally Prepared
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James Island Charter High School
Statement of Revenues and Expenses
 Year to Date vs. Annual Budget

	Year To Date 11/30/2021	Year Ending 06/30/2022		
	Actual YTD	FY2022 v2 w esser	Remaining Budget	Percent Remaining
Total Operation and Maintenance of Plant	\$ 43,052.38	\$ 85,520.00	\$ 42,467.62	49.66 %
TOTAL EXPENSE	\$ 552,448.91	\$ 1,272,917.11	\$ 720,468.20	56.60 %
Total Operating Net Income	<u>\$ 1,723,352.25</u>	<u>\$ 1,002,884.05</u>	<u>\$ (720,468.20)</u>	<u>(71.84) %</u>
Net Income (Capital Projects)				
Net Income	1,723,352.25	1,002,884.05	(720,468.20)	(71.84) %
Capital Projects				
Facilities Aquisition and Construction				
Construction	248,018.20	1,002,884.05	754,865.85	75.27 %
Total Facilities Aquisition and Construction	<u>248,018.20</u>	<u>1,002,884.05</u>	<u>754,865.85</u>	<u>75.27 %</u>
Total Capital Projects	<u>248,018.20</u>	<u>1,002,884.05</u>	<u>754,865.85</u>	<u>75.27 %</u>
Total Net Income	<u>1,475,334.05</u>	<u>0.00</u>	<u>(1,475,334.05)</u>	<u>0.00 %</u>

James Island Charter High School Reconciliation Report

As Of 11/30/2021
Account: FIRS6301 OP Cash

Statement Ending Balance	7,716,237.38
Deposits in Transit	0.00
Outstanding Checks and Charges	0.00
Adjusted Bank Balance	<u>7,716,237.38</u>
Book Balance	7,716,237.38
Adjustments*	0.00
Adjusted Book Balance	<u>7,716,237.38</u>

Total Checks and Charges Cleared	1,670,192.64	Total Deposits Cleared	1,608,155.57
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Deposits

Name	Memo	Date	Doc No	Cleared	In Transit
General Ledger Entry	CCSD - November EFA	11/01/2021		1,528,083.05	
General Ledger Entry	Revtrak	11/01/2021		386.00	
General Ledger Entry	Revtrak	11/02/2021		103.00	
General Ledger Entry	Revtrak	11/02/2021		1,471.00	
General Ledger Entry	Revtrak	11/02/2021		691.00	
General Ledger Entry	CCSD Perkins & CTE Funding	11/02/2021		67,587.07	
General Ledger Entry	Revtrak	11/03/2021		240.00	
General Ledger Entry	Revtrak	11/04/2021		503.00	
General Ledger Entry	Revtrak	11/05/2021		388.00	
General Ledger Entry	Commercial Deposit	11/08/2021		585.00	
General Ledger Entry	Revtrak	11/08/2021		584.50	
General Ledger Entry	Revtrak	11/09/2021		804.00	
General Ledger Entry	Revtrak	11/09/2021		360.50	
General Ledger Entry	Revtrak	11/09/2021		24.50	
General Ledger Entry	Bill.com 11/10/21 Credit P21080601 - 8086757	11/10/2021		275.00	
General Ledger Entry	Revtrak	11/10/2021		159.00	
General Ledger Entry	Bill.com 11/10/21 Credit P21080601 - 8086801	11/10/2021		275.00	
General Ledger Entry	Bill.com 11/10/21 Credit P21080601 - 8086672	11/10/2021		275.00	
General Ledger Entry	Bill.com 11/10/21 Credit P21080601 - 8086485	11/10/2021		275.00	
General Ledger Entry	Revtrak	11/12/2021		113.50	
General Ledger Entry	Revtrak	11/15/2021		209.00	
General Ledger Entry	Revtrak	11/15/2021		153.50	
General Ledger Entry	Revtrak	11/16/2021		122.50	
General Ledger Entry	Revtrak	11/16/2021		232.50	
General Ledger Entry	Revtrak	11/17/2021		50.00	
General Ledger Entry	Revtrak	11/18/2021		804.00	
General Ledger Entry	Revtrak	11/19/2021		355.00	
General Ledger Entry	Revtrak	11/22/2021		230.00	
General Ledger Entry	Revtrak	11/23/2021		100.00	
General Ledger Entry	Revtrak	11/23/2021		111.00	
General Ledger Entry	Revtrak	11/23/2021		55.00	
General Ledger Entry	T-C IND&INST INC AN-NUITY EFB	11/26/2021		276.24	
General Ledger Entry	Revtrak	11/29/2021		50.00	
General Ledger Entry	Interest Credit First 6301	11/30/2021		2,073.71	
General Ledger Entry	Revtrak	11/30/2021		150.00	
Total Deposits				<u>1,608,155.57</u>	<u>0.00</u>

Checks and Charges

Name	Memo	Date	Check No	Cleared	Outstanding
Valic	# 200190	09/28/2021		5,984.11	
Valic	Payment voided in Bill.com	09/28/2021		(5,984.11)	
Valic	# 200173	09/28/2021		1,241.04	
Valic	Payment voided in	09/28/2021		(9,982.93)	

James Island Charter High School Reconciliation Report

As Of 11/30/2021

Account: FIRS6301 OP Cash

Valic	Bill.com		
Valic	# 200192	09/28/2021	9,982.93
Valic	#Multiple	11/01/2021	6,424.04
Empower 401k	#2021 1029	11/01/2021	4,681.97
General Ledger Entry	Bill.com 11/01/21	11/01/2021	7,636.75
	Payables Funding		
VOYA	# DC 2021 1102	11/02/2021	3,661.15
SC Retirement System	# DC 2021 1102	11/02/2021	247,998.80
General Ledger Entry	Bill.com 11/02/21	11/02/2021	30,746.91
	Payables Funding		
General Ledger Entry	Bill.com 11/03/21	11/03/2021	12,950.00
	Payables Funding		
General Ledger Entry	Bill.com 11/04/21	11/04/2021	19,054.97
	Payables Funding		
General Ledger Entry	Bill.com 11/05/21	11/05/2021	117,241.05
	Payables Funding		
General Ledger Entry	Bill.com 11/05/21	11/05/2021	29,841.00
	Payables Funding		
General Ledger Entry	Service Charge	11/05/2021	378.25
General Ledger Entry	Revtrak Fee	11/08/2021	89.58
General Ledger Entry	Revtrak Fee	11/08/2021	463.84
General Ledger Entry	Bill.com 11/09/21	11/09/2021	10,403.85
	Payables Funding		
Valic	# 200192	11/09/2021	9,982.92
Valic	# 200190	11/09/2021	5,984.10
Valic	# DC 2021 1109	11/09/2021	5,008.85
General Ledger Entry		11/10/2021	280,258.86
General Ledger Entry		11/10/2021	120,717.50
TIAA CREF Trust Com-	# 2021 1029	11/11/2021	4,120.46
pany			
General Ledger Entry	Bill.com 11/12/21	11/12/2021	9,695.74
	Payables Funding		
Valic	# DC 2021 1112	11/12/2021	4,530.35
Arbiterpay	# DC 2021 1115	11/15/2021	653.30
General Ledger Entry	Bill.com 11/15/21	11/15/2021	25,481.55
	Payables Funding		
General Ledger Entry	Bill.com 11/17/21	11/17/2021	38,349.28
	Payables Funding		
Empower 401k	# 2021 1115	11/18/2021	1,812.21
TIAA CREF Trust Com-	# DC 2021 1118	11/18/2021	4,120.46
pany			
VOYA	# 89387	11/18/2021	2,678.69
Valic	# 205514	11/18/2021	5,364.02
General Ledger Entry	Bill.com 11/19/21	11/19/2021	239,699.93
	Payables Funding		
General Ledger Entry	Bill.com 11/24/21	11/24/2021	15,646.67
	Payables Funding		
General Ledger Entry	Bill.com 11/26/21	11/26/2021	15,725.64
	Payables Funding		
General Ledger Entry		11/26/2021	271,157.93
General Ledger Entry		11/26/2021	116,390.98
Total Checks and Charges			1,670,192.64
			0.00

James Island Charter High School Reconciliation Report

As Of 11/30/2021
Account: FIRS6301 OP Cash

Statement Ending Balance	7,716,237.38
Deposits in Transit	0.00
Outstanding Checks and Charges	0.00
Adjusted Bank Balance	<u>7,716,237.38</u>
Book Balance	7,716,237.38
Adjustments*	0.00
Adjusted Book Balance	<u>7,716,237.38</u>

Total Checks and Charges Cleared	1,670,192.64	Total Deposits Cleared	1,608,155.57
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Deposits

Name	Memo	Date	Doc No	Cleared	In Transit
General Ledger Entry	CCSD - November EFA	11/01/2021		1,528,083.05	
General Ledger Entry	Revtrak	11/01/2021		386.00	
General Ledger Entry	Revtrak	11/02/2021		103.00	
General Ledger Entry	Revtrak	11/02/2021		1,471.00	
General Ledger Entry	Revtrak	11/02/2021		691.00	
General Ledger Entry	CCSD Perkins & CTE Funding	11/02/2021		67,587.07	
General Ledger Entry	Revtrak	11/03/2021		240.00	
General Ledger Entry	Revtrak	11/04/2021		503.00	
General Ledger Entry	Revtrak	11/05/2021		388.00	
General Ledger Entry	Commercial Deposit	11/08/2021		585.00	
General Ledger Entry	Revtrak	11/08/2021		584.50	
General Ledger Entry	Revtrak	11/09/2021		804.00	
General Ledger Entry	Revtrak	11/09/2021		360.50	
General Ledger Entry	Revtrak	11/09/2021		24.50	
General Ledger Entry	Bill.com 11/10/21 Credit P21080601 - 8086757	11/10/2021		275.00	
General Ledger Entry	Revtrak	11/10/2021		159.00	
General Ledger Entry	Bill.com 11/10/21 Credit P21080601 - 8086801	11/10/2021		275.00	
General Ledger Entry	Bill.com 11/10/21 Credit P21080601 - 8086672	11/10/2021		275.00	
General Ledger Entry	Bill.com 11/10/21 Credit P21080601 - 8086485	11/10/2021		275.00	
General Ledger Entry	Revtrak	11/12/2021		113.50	
General Ledger Entry	Revtrak	11/15/2021		209.00	
General Ledger Entry	Revtrak	11/15/2021		153.50	
General Ledger Entry	Revtrak	11/16/2021		122.50	
General Ledger Entry	Revtrak	11/16/2021		232.50	
General Ledger Entry	Revtrak	11/17/2021		50.00	
General Ledger Entry	Revtrak	11/18/2021		804.00	
General Ledger Entry	Revtrak	11/19/2021		355.00	
General Ledger Entry	Revtrak	11/22/2021		230.00	
General Ledger Entry	Revtrak	11/23/2021		100.00	
General Ledger Entry	Revtrak	11/23/2021		111.00	
General Ledger Entry	Revtrak	11/23/2021		55.00	
General Ledger Entry	T-C IND&INST INC AN-NUITY EFB	11/26/2021		276.24	
General Ledger Entry	Revtrak	11/29/2021		50.00	
General Ledger Entry	Interest Credit First 6301	11/30/2021		2,073.71	
General Ledger Entry	Revtrak	11/30/2021		150.00	
Total Deposits				<u>1,608,155.57</u>	<u>0.00</u>

Checks and Charges

Name	Memo	Date	Check No	Cleared	Outstanding
Valic	# 200190	09/28/2021		5,984.11	
Valic	Payment voided in Bill.com	09/28/2021		(5,984.11)	
Valic	# 200173	09/28/2021		1,241.04	
Valic	Payment voided in	09/28/2021		(9,982.93)	

James Island Charter High School Reconciliation Report

As Of 11/30/2021

Account: FIRS6301 OP Cash

Valic	Bill.com		
Valic	# 200192	09/28/2021	9,982.93
Valic	#Multiple	11/01/2021	6,424.04
Empower 401k	#2021 1029	11/01/2021	4,681.97
General Ledger Entry	Bill.com 11/01/21	11/01/2021	7,636.75
	Payables Funding		
VOYA	# DC 2021 1102	11/02/2021	3,661.15
SC Retirement System	# DC 2021 1102	11/02/2021	247,998.80
General Ledger Entry	Bill.com 11/02/21	11/02/2021	30,746.91
	Payables Funding		
General Ledger Entry	Bill.com 11/03/21	11/03/2021	12,950.00
	Payables Funding		
General Ledger Entry	Bill.com 11/04/21	11/04/2021	19,054.97
	Payables Funding		
General Ledger Entry	Bill.com 11/05/21	11/05/2021	117,241.05
	Payables Funding		
General Ledger Entry	Bill.com 11/05/21	11/05/2021	29,841.00
	Payables Funding		
General Ledger Entry	Service Charge	11/05/2021	378.25
General Ledger Entry	Revtrak Fee	11/08/2021	89.58
General Ledger Entry	Revtrak Fee	11/08/2021	463.84
General Ledger Entry	Bill.com 11/09/21	11/09/2021	10,403.85
	Payables Funding		
Valic	# 200192	11/09/2021	9,982.92
Valic	# 200190	11/09/2021	5,984.10
Valic	# DC 2021 1109	11/09/2021	5,008.85
General Ledger Entry		11/10/2021	280,258.86
General Ledger Entry		11/10/2021	120,717.50
TIAA CREF Trust Com-	# 2021 1029	11/11/2021	4,120.46
pany			
General Ledger Entry	Bill.com 11/12/21	11/12/2021	9,695.74
	Payables Funding		
Valic	# DC 2021 1112	11/12/2021	4,530.35
Arbiterpay	# DC 2021 1115	11/15/2021	653.30
General Ledger Entry	Bill.com 11/15/21	11/15/2021	25,481.55
	Payables Funding		
General Ledger Entry	Bill.com 11/17/21	11/17/2021	38,349.28
	Payables Funding		
Empower 401k	# 2021 1115	11/18/2021	1,812.21
TIAA CREF Trust Com-	# DC 2021 1118	11/18/2021	4,120.46
pany			
VOYA	# 89387	11/18/2021	2,678.69
Valic	# 205514	11/18/2021	5,364.02
General Ledger Entry	Bill.com 11/19/21	11/19/2021	239,699.93
	Payables Funding		
General Ledger Entry	Bill.com 11/24/21	11/24/2021	15,646.67
	Payables Funding		
General Ledger Entry	Bill.com 11/26/21	11/26/2021	15,725.64
	Payables Funding		
General Ledger Entry		11/26/2021	271,157.93
General Ledger Entry		11/26/2021	116,390.98
Total Checks and Charges			1,670,192.64
			0.00