



James Island Charter High School

Date: 10/10/2022

Please find attached the monthly financial activity reports for James Island Charter High School for the month of September including a report of assets, liabilities, and net assets as well as a report of revenue and expenses. The financial activity reports are designed to provide citizens, taxpayers, authorizers, regulators, investors, and creditors with a general overview of the school's financial activity and to provide transparency and accountability to the school's stakeholders for the funding the school receives.

The accompanying financial activity reports have not been reviewed or audited and no opinion as to their fairness, accuracy, comparability, or predictive value is expressed or offered. Amounts reported in the accompanying financial reports are subject to revision and change as a result of interim adjustments, errors, misclassifications or other factors. These reports should not be considered a comprehensive representation of the School's cash generation performance and should not be relied upon as the sole basis for lending, investing or donor decisions.

If you have questions about these reports, please contact the school.

Prestige School Solutions

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

School Name: James Island Charter High School

School Meeting Date: September

Reporting Month: October

Fiscal Year: 2022-2023

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

Balance Sheet

As of 09/30/2022

ASSETS

Current Assets

Cash and Cash Equivalents

FIRS6301 OP Cash	\$ 10,560,884.77
FIRS7101 SA Cash	478,807.65
FIRS1016 Inv	2,922,785.51

Total Cash and Cash Equivalents

\$ 13,962,477.93

Prepaid Items and Deposits

Prepaid Expense	\$ 321,381.17
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Total Prepaid Items and Deposits

\$ 321,381.17

Total Current Assets

\$ 14,283,859.10

TOTAL ASSETS

\$ 14,283,859.10

LIABILITIES AND FUND BALANCE

Liabilities

Current Liabilities

Accts Payable and Other Current Payables

Accounts Payable	\$ 265,234.95
Accrued Expenses	32,566.32
Deferred Revenue	3,009,074.62
Due to State	3,300.00

Total Accts Payable and Other Current Payables

\$ 3,310,175.89

Payroll Liabilities

\$ 1,334,956.53

Total Current Liabilities

\$ 4,645,132.42

Total Liabilities

\$ 4,645,132.42

Fund Balance

Net Income	\$ 91,937.33
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Fund Equity	\$ 9,546,789.35
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Total Fund Balance

\$ 9,638,726.68

TOTAL LIABILITIES AND FUND BALANCE

\$ 14,283,859.10

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

	Year To Date 09/30/2022 Actual YTD	Year Ending 06/30/2023 Original Budget	Remaining Budget	Percent Remaining
REVENUE				
Revenue from Local Sources				
Earnings on Investments				
1510 - Interest Income	\$ 9,351.71	\$ 24,000.00	\$ 14,648.29	61.03 %
1530 - Gain/Loss on Investment (Unrealized)	(36,348.64)	10,000.00	46,348.64	463.49 %
Total Earnings on Investments	\$ (26,996.93)	\$ 34,000.00	\$ 60,996.93	179.40 %
Vending				
1610 - Coastal Cantina	\$ 238.61	\$ 3,000.00	\$ 2,761.39	92.05 %
1612 - Pepsi Vending	2,077.91	10,000.00	7,922.09	79.22 %
Total Vending	\$ 2,316.52	\$ 13,000.00	\$ 10,683.48	82.18 %
Pupil Activities				
1740 - Student Fees	\$ 163,817.47	\$ 220,000.00	\$ 56,182.53	25.54 %
1790 - Other Pupil Income	114,313.48	330,000.00	215,686.52	65.36 %
Total Pupil Activities	\$ 278,130.95	\$ 550,000.00	\$ 271,869.05	49.43 %
Other Revenue from Local Sources				
1910 - Rentals	\$ 9,521.50	\$ 12,000.00	\$ 2,478.50	20.65 %
1920 - Contributions and Donations	5,252.00	30,000.00	24,748.00	82.49 %
1922 - Fundraising	4,688.99	85,000.00	80,311.01	94.48 %
1990 - Miscellaneous Local Revenue	2,040.52	10,000.00	7,959.48	79.59 %
Total Other Revenue from Local Sources	\$ 21,503.01	\$ 137,000.00	\$ 115,496.99	84.30 %
Total Revenue from Local Sources	\$ 274,953.55	\$ 734,000.00	\$ 459,046.45	62.54 %
Revenue from State Sources				
Restricted State Funding				
3118 - EEDA Career Specialists	\$ 0.00	\$ 94,307.00	\$ 94,307.00	100.00 %
3187 - Teacher Supply	34,200.00	30,000.00	(4,200.00)	(14.00) %
Total Restricted State Funding	\$ 34,200.00	\$ 124,307.00	\$ 90,107.00	72.49 %
Unrestricted State Funding				
3250 - Cornerstone Medicaid Nurses	1,039.36	0.00	(1,039.36)	0.00 %
Total Unrestricted State Funding	1,039.36	0.00	(1,039.36)	0.00 %
Education Finance Act (EFA)	\$ 5,029,480.48	\$ 21,700,477.20	\$ 16,670,996.72	76.82 %
Education Improvement Act				

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Year to Date vs. Annual Budget

	Year To Date 09/30/2022 Actual YTD	Year Ending 06/30/2023 Original Budget Remaining Budget		Percent Remaining
3519 - EIA Revenue - International Baccalaureate 19-20 Exams	\$ 0.00	\$ 20,000.00	\$ 20,000.00	100.00 %
3532 - EIA Revenue - National Board Salary Supplement	0.00	120,000.00	120,000.00	100.00 %
Total Education Improvement Act	\$ 0.00	\$ 140,000.00	\$ 140,000.00	100.00 %
Total Revenue from State Sources	\$ 5,064,719.84	\$ 21,964,784.20	\$ 16,900,064.36	76.94 %
Revenue from Federal Sources				
Occupational Education				
4210 - Perkins Aid, Title I	0.00	20,000.00	20,000.00	100.00 %
Total Occupational Education	0.00	20,000.00	20,000.00	100.00 %
Programs for Children with Disabilities				
4510 - IDEA Revenue	\$ 0.00	\$ 220,000.00	\$ 220,000.00	100.00 %
Total Programs for Children with Disabilities	\$ 0.00	\$ 220,000.00	\$ 220,000.00	100.00 %
Other Federal Sources				
4974 - ESSER III	\$ 1,914,801.29	\$ 0.00	\$ (1,914,801.29)	0.00 %
4995 - JROTC	3,328.19	60,000.00	56,671.81	94.45 %
Total Other Federal Sources	\$ 1,918,129.48	\$ 60,000.00	\$ (1,858,129.48)	(3,096.88) %
Total Revenue from Federal Sources	\$ 1,918,129.48	\$ 300,000.00	\$ (1,618,129.48)	(539.38) %
TOTAL REVENUE	\$ 7,257,802.87	\$ 22,998,784.20	\$ 15,740,981.33	68.44 %
EXPENSE				
High School Programs				
6110 - Regular Salary	\$ 1,296,442.85	\$ 5,048,977.99	\$ 3,752,535.14	74.32 %
6115 - Assistants and Clerical	59,267.03	99,955.10	40,688.07	40.71 %
6120 - Substitute/Temporary Salary	43,696.97	300,000.00	256,303.03	85.43 %
6130 - Overtime Salary	0.00	1,000.00	1,000.00	100.00 %
6149 - Early College and Special Programs	0.00	380,000.00	380,000.00	100.00 %
6210 - Group Health & Life Insurance	138,697.10	591,477.05	452,779.95	76.55 %
6220 - Employee Retirement	321,324.83	1,383,132.39	1,061,807.56	76.77 %
6230 - Social Security	99,775.58	444,391.55	344,615.97	77.55 %
6260 - Unemployment Compensation Tax	490.93	12,000.00	11,509.07	95.91 %
6270 - Worker's Compensation Tax	54,716.00	115,765.50	61,049.50	52.74 %
6311 - Instructional Services	0.00	15,000.00	15,000.00	100.00 %
6332 - Travel	479.20	2,500.00	2,020.80	80.83 %
6360 - Printing & Binding	5,717.17	36,000.00	30,282.83	84.12 %
6395 - Other Professional/Tech Services	1,590.00	15,000.00	13,410.00	89.40 %

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

	Year To Date 09/30/2022	Year Ending 06/30/2023		
	Actual YTD	Original Budget	Remaining Budget	Percent Remaining
6410 - Supplies	138,741.51	250,000.00	111,258.49	44.50 %
6412 - Graduation Expenses and Supplies	2.09	42,000.00	41,997.91	100.00 %
6420 - Textbooks	4,388.51	22,200.00	17,811.49	80.23 %
6446 - Instructional Software & Supp	2,500.00	50,000.00	47,500.00	95.00 %
6545 - Technology Equipment	44,419.20	479,000.00	434,580.80	90.73 %
Total High School Programs	\$ 2,212,248.97	\$ 9,288,399.58	\$ 7,076,150.61	76.18 %
Vocational Programs				
6110 - Regular Salary	\$ 241,479.66	\$ 886,372.25	\$ 644,892.59	72.76 %
6210 - Group Health & Life Insurance	29,299.62	120,354.85	91,055.23	75.66 %
6220 - Employee Retirement	57,008.88	211,045.23	154,036.35	72.99 %
6230 - Social Security	17,684.79	67,807.48	50,122.69	73.92 %
6260 - Unemployment Compensation Tax	44.25	2,200.00	2,155.75	97.99 %
6332 - Travel	2,791.89	20,000.00	17,208.11	86.04 %
6399 - Other Purchased Services	1,935.00	0.00	(1,935.00)	0.00 %
6410 - Supplies	30,823.37	140,000.00	109,176.63	77.98 %
6420 - Textbooks	0.00	10,000.00	10,000.00	100.00 %
6540 - Instructional Equipment	11,210.00	0.00	(11,210.00)	0.00 %
6545 - Technology Equipment	0.00	10,000.00	10,000.00	100.00 %
6640 - Membership Dues & Fees	0.00	5,000.00	5,000.00	100.00 %
Total Vocational Programs	\$ 392,277.46	\$ 1,472,779.81	\$ 1,080,502.35	73.36 %
Physical Education				
6110 - Regular Salary	\$ 96,289.06	\$ 624,202.51	\$ 527,913.45	84.57 %
6210 - Group Health & Life Insurance	6,570.27	60,621.77	54,051.50	89.16 %
6220 - Employee Retirement	22,430.37	148,622.62	126,192.25	84.91 %
6230 - Social Security	7,228.32	47,751.49	40,523.17	84.86 %
6260 - Unemployment Compensation Tax	0.00	900.00	900.00	100.00 %
6410 - Supplies	0.00	2,500.00	2,500.00	100.00 %
Total PE	\$ 132,518.02	\$ 884,598.39	\$ 752,080.37	85.02 %
Educable Mentally Handicapped				
6110 - Regular Salary	\$ 25,243.86	\$ 92,199.63	\$ 66,955.77	72.62 %
6115 - Assistants and Clerical	34,578.35	165,047.28	130,468.93	79.05 %
6130 - Overtime Salary	0.00	1,000.00	1,000.00	100.00 %
6210 - Group Health & Life Insurance	5,801.78	32,004.93	26,203.15	81.87 %
6220 - Employee Retirement	10,083.35	61,250.49	51,167.14	83.54 %

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James Island Charter High School
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Year to Date vs. Annual Budget

	Year To Date 09/30/2022	Year Ending 06/30/2023		
	Actual YTD	Original Budget	Remaining Budget	Percent Remaining
6230 - Social Security	2,995.59	19,951.08	16,955.49	84.99 %
6260 - Unemployment Compensation Tax	19.47	350.00	330.53	94.44 %
Total Educable Mentally Handicapped	\$ 78,722.40	\$ 371,803.41	\$ 293,081.01	78.83 %
Trainable Mentally Handicapped				
6110 - Regular Salary	\$ 21,122.55	\$ 84,617.79	\$ 63,495.24	75.04 %
6115 - Assistants and Clerical	6,655.01	0.00	(6,655.01)	0.00 %
6210 - Group Health & Life Insurance	3,705.32	4,913.90	1,208.58	24.60 %
6220 - Employee Retirement	10,714.14	20,147.50	9,433.36	46.82 %
6230 - Social Security	3,395.76	6,473.26	3,077.50	47.54 %
6260 - Unemployment Compensation Tax	0.00	400.00	400.00	100.00 %
Total Trainable Mentally Handicapped	\$ 45,592.78	\$ 116,552.45	\$ 70,959.67	60.88 %
Speech Handicapped				
6395 - Other Professional/Tech Services	\$ 3,480.00	\$ 40,000.00	\$ 36,520.00	91.30 %
Total Speech Handicapped	\$ 3,480.00	\$ 40,000.00	\$ 36,520.00	91.30 %
Learning Disabilities				
6110 - Regular Salary	\$ 134,736.36	\$ 1,018,945.62	\$ 884,209.26	86.78 %
6111 - Principal and Asst Principals	8,274.09	0.00	(8,274.09)	0.00 %
6210 - Group Health & Life Insurance	19,728.78	129,880.71	110,151.93	84.81 %
6220 - Employee Retirement	33,900.12	242,610.95	208,710.83	86.03 %
6230 - Social Security	10,378.96	76,278.56	65,899.60	86.39 %
6260 - Unemployment Compensation Tax	0.25	1,250.00	1,249.75	99.98 %
6399 - Other Purchased Services	0.00	30,000.00	30,000.00	100.00 %
Total Learning Disabilities	\$ 207,018.56	\$ 1,498,965.84	\$ 1,291,947.28	86.19 %
Internat'l Bacc and Advanced Placement				
6332 - Travel	\$ 5,896.74	\$ 60,001.00	\$ 54,104.26	90.17 %
6399 - Other Purchased Services	0.00	50,000.00	50,000.00	100.00 %
6410 - Supplies	3,921.70	42,007.00	38,085.30	90.66 %
Total I.B. and A.P.	\$ 9,818.44	\$ 152,008.00	\$ 142,189.56	93.54 %
Homebound				
6311 - Instructional Services	\$ 0.00	\$ 15,000.00	\$ 15,000.00	100.00 %
Total Homebound	\$ 0.00	\$ 15,000.00	\$ 15,000.00	100.00 %

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

	Year To Date 09/30/2022 Actual YTD	Year Ending 06/30/2023 Original Budget	Remaining Budget	Percent Remaining
Limited English Proficiency				
6110 - Regular Salary	\$ 0.00	\$ 19,290.58	\$ 19,290.58	100.00 %
6210 - Group Health & Life Insurance	0.00	1,467.24	1,467.24	100.00 %
6220 - Employee Retirement	0.00	4,593.09	4,593.09	100.00 %
6230 - Social Security	0.00	1,475.73	1,475.73	100.00 %
6260 - Unemployment Compensation Tax	0.00	19.29	19.29	100.00 %
Total Limited English Proficiency	\$ 0.00	\$ 26,845.93	\$ 26,845.93	100.00 %
High School Summer School				
6110 - Regular Salary	\$ 0.00	\$ 24,400.00	\$ 24,400.00	100.00 %
6220 - Employee Retirement	0.00	4,880.00	4,880.00	100.00 %
6230 - Social Security	0.00	1,866.60	1,866.60	100.00 %
6260 - Unemployment Compensation Tax	0.00	17.00	17.00	100.00 %
6331 - Student Transportation	0.00	6,000.00	6,000.00	100.00 %
6410 - Supplies	0.00	15,000.00	15,000.00	100.00 %
Total HS Summer School	\$ 0.00	\$ 52,163.60	\$ 52,163.60	100.00 %
Guidance Services				
6110 - Regular Salary	\$ 175,045.32	\$ 845,914.87	\$ 670,869.55	79.31 %
6115 - Assistants and Clerical	3,049.60	0.00	(3,049.60)	0.00 %
6130 - Overtime Salary	0.00	4,000.00	4,000.00	100.00 %
6210 - Group Health & Life Insurance	13,190.75	79,383.69	66,192.94	83.38 %
6220 - Employee Retirement	41,621.94	191,801.16	150,179.22	78.30 %
6230 - Social Security	12,897.87	61,624.48	48,726.61	79.07 %
6260 - Unemployment Compensation Tax	75.06	1,200.00	1,124.94	93.75 %
6410 - Supplies	0.00	6,200.00	6,200.00	100.00 %
Total Guidance Services	\$ 245,880.54	\$ 1,190,124.20	\$ 944,243.66	79.34 %
Health Services				
6110 - Regular Salary	\$ 36,093.92	\$ 121,799.39	\$ 85,705.47	70.37 %
6210 - Group Health & Life Insurance	5,353.04	12,349.32	6,996.28	56.65 %
6220 - Employee Retirement	9,381.01	29,000.00	19,618.99	67.65 %
6230 - Social Security	3,129.09	9,317.65	6,188.56	66.42 %
6260 - Unemployment Compensation Tax	2.01	300.00	297.99	99.33 %
6399 - Other Purchased Services	1,308.75	0.00	(1,308.75)	0.00 %
6410 - Supplies	3,591.00	10,000.00	6,409.00	64.09 %
Total Health Services	\$ 58,858.82	\$ 182,766.36	\$ 123,907.54	67.80 %

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

	Year To Date 09/30/2022 Actual YTD	Year Ending 06/30/2023 Original Budget	Remaining Budget	Percent Remaining
Psychological Services				
6110 - Regular Salary	\$ 9,972.38	\$ 0.00	\$ (9,972.38)	0.00 %
6210 - Group Health & Life Insurance	1,240.80	0.00	(1,240.80)	0.00 %
6220 - Employee Retirement	2,374.43	0.00	(2,374.43)	0.00 %
6230 - Social Security	730.41	0.00	(730.41)	0.00 %
Total Psychological Services	\$ 14,318.02	\$ 0.00	\$ (14,318.02)	0.00 %
Library and Media Services				
6110 - Regular Salary	\$ 34,306.71	\$ 162,385.17	\$ 128,078.46	78.87 %
6210 - Group Health & Life Insurance	2,500.00	9,815.66	7,315.66	74.53 %
6220 - Employee Retirement	8,096.93	38,663.91	30,566.98	79.06 %
6230 - Social Security	2,234.44	12,422.47	10,188.03	82.01 %
6260 - Unemployment Compensation Tax	0.00	324.00	324.00	100.00 %
6311 - Instructional Services	0.00	5,200.00	5,200.00	100.00 %
6410 - Supplies	0.00	8,000.00	8,000.00	100.00 %
6430 - Library Books & Materials	3,115.80	23,850.00	20,734.20	86.94 %
Total Library and Media Services	\$ 50,253.88	\$ 260,661.21	\$ 210,407.33	80.72 %
Staff Training				
6312 - Instructional Programs Improvement Services	\$ 8,711.08	\$ 135,000.00	\$ 126,288.92	93.55 %
6332 - Travel	3,087.28	0.00	(3,087.28)	0.00 %
6410 - Supplies	638.04	0.00	(638.04)	0.00 %
Total Staff Training	\$ 12,436.40	\$ 135,000.00	\$ 122,563.60	90.79 %
Board				
6318 - Audit Services	\$ 13,500.00	\$ 28,224.00	\$ 14,724.00	52.17 %
6319 - Legal Services	28,200.00	20,000.00	(8,200.00)	(41.00) %
6640 - Membership Dues & Fees	0.00	16,537.50	16,537.50	100.00 %
Total Board	\$ 41,700.00	\$ 64,761.50	\$ 23,061.50	35.61 %
Bonus				
6110 - Regular Salary	0.00	130,000.00	130,000.00	100.00 %
6230 - Social Security	0.00	9,945.00	9,945.00	100.00 %
Total Bonus	0.00	139,945.00	139,945.00	100.00 %
School Administration				
6110 - Regular Salary	\$ 41,840.60	\$ 145,423.41	\$ 103,582.81	71.23 %

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6111 - Principal and Asst Principals	144,725.24	622,979.22	478,253.98	76.77 %
6115 - Assistants and Clerical	77,349.39	348,655.24	271,305.85	77.81 %
6130 - Overtime Salary	0.00	6,000.00	6,000.00	100.00 %
6210 - Group Health & Life Insurance	25,770.59	121,492.22	95,721.63	78.79 %
6220 - Employee Retirement	62,838.27	265,971.48	203,133.21	76.37 %
6230 - Social Security	19,462.18	85,454.93	65,992.75	77.23 %
6260 - Unemployment Compensation Tax	0.00	2,000.00	2,000.00	100.00 %
6332 - Travel	1,758.93	5,000.00	3,241.07	64.82 %
6340 - Communication	6,865.61	65,000.00	58,134.39	89.44 %
6360 - Printing & Binding	270.36	0.00	(270.36)	0.00 %
6399 - Other Purchased Services	2,402.75	60,000.00	57,597.25	96.00 %
6410 - Supplies	32,754.64	90,000.00	57,245.36	63.61 %
6540 - Instructional Equipment	2,815.45	20,000.00	17,184.55	85.92 %
6545 - Technology Equipment	6,116.27	7,000.00	883.73	12.62 %
6640 - Membership Dues & Fees	1,700.00	5,000.00	3,300.00	66.00 %
6650 - Liability Insurance	0.00	93,712.50	93,712.50	100.00 %
6690 - Other Fees and Charges	(167.06)	0.00	167.06	0.00 %
Total School Administration	\$ 426,503.22	\$ 1,943,689.00	\$ 1,517,185.78	78.06 %
Fiscal Services				
6110 - Regular Salary	\$ 11,525.74	\$ 65,659.49	\$ 54,133.75	82.45 %
6115 - Assistants and Clerical	6,770.60	0.00	(6,770.60)	0.00 %
6130 - Overtime Salary	0.00	2,000.00	2,000.00	100.00 %
6210 - Group Health & Life Insurance	1,259.16	7,435.42	6,176.26	83.07 %
6220 - Employee Retirement	4,356.36	15,633.53	11,277.17	72.13 %
6230 - Social Security	1,369.77	5,022.95	3,653.18	72.73 %
6260 - Unemployment Compensation Tax	0.00	130.00	130.00	100.00 %
6315 - Management Services	44,865.62	159,700.00	114,834.38	71.91 %
6324 - Property Insurance	250.00	0.00	(250.00)	0.00 %
6690 - Other Fees and Charges	9,543.78	20,000.00	10,456.22	52.28 %
Total Fiscal Services	\$ 79,941.03	\$ 275,581.39	\$ 195,640.36	70.99 %
Operation and Maintenance of Plant				
6110 - Regular Salary	\$ 84,480.46	\$ 371,020.04	\$ 286,539.58	77.23 %
6111 - Principal and Asst Principals	4,293.16	0.00	(4,293.16)	0.00 %
6130 - Overtime Salary	0.00	15,000.00	15,000.00	100.00 %
6210 - Group Health & Life Insurance	11,412.62	39,191.71	27,779.09	70.88 %

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6220 - Employee Retirement	20,950.92	88,339.87	67,388.95	76.28 %
6230 - Social Security	6,507.71	28,383.03	21,875.32	77.07 %
6260 - Unemployment Compensation Tax	42.62	850.00	807.38	94.99 %
6320 - Property Services	79,478.42	120,000.00	40,521.58	33.77 %
6321 - Public Utility Services (Excl energy)	47,682.58	144,000.00	96,317.42	66.89 %
6322 - Cleaning Services	66,304.14	560,625.00	494,320.86	88.17 %
6323 - Repairs & Maintenance Servic	156,315.12	300,000.00	143,684.88	47.89 %
6399 - Other Purchased Services	3,037.50	5,000.00	1,962.50	39.25 %
6410 - Supplies	6,396.16	88,718.00	82,321.84	92.79 %
6470 - Energy (Electric, Gas, and Other Heating Fuels)	163,709.87	480,000.00	316,290.13	65.89 %
6530 - Plexiglass Outfitting	0.00	46,000.00	46,000.00	100.00 %
6540 - Instructional Equipment	1,919,357.18	0.00	(1,919,357.18)	0.00 %
Total Operation and Maintenance of Plant	\$ 2,569,968.46	\$ 2,287,127.65	\$ (282,840.81)	(12.37) %
Student Transportation (State Mandated)				
6110 - Regular Salary	\$ 3,727.50	\$ 0.00	\$ (3,727.50)	0.00 %
6210 - Group Health & Life Insurance	163.14	0.00	(163.14)	0.00 %
6220 - Employee Retirement	844.90	0.00	(844.90)	0.00 %
6230 - Social Security	281.82	0.00	(281.82)	0.00 %
6260 - Unemployment Compensation Tax	4.34	0.00	(4.34)	0.00 %
6323 - Repairs & Maintenance Servic	18,205.31	70,000.00	51,794.69	73.99 %
6331 - Student Transportation	5,217.16	550,000.00	544,782.84	99.05 %
Total Student Transportation (State Mandated)	\$ 28,444.17	\$ 620,000.00	\$ 591,555.83	95.41 %
Security				
6110 - Regular Salary	\$ 18,072.48	\$ 72,264.96	\$ 54,192.48	74.99 %
6210 - Group Health & Life Insurance	1,553.58	7,435.42	5,881.84	79.11 %
6220 - Employee Retirement	3,476.17	15,633.53	12,157.36	77.76 %
6230 - Social Security	1,342.77	5,022.95	3,680.18	73.27 %
6260 - Unemployment Compensation Tax	17.02	150.00	132.98	88.65 %
6410 - Supplies	30.00	15,000.00	14,970.00	99.80 %
6545 - Technology Equipment	31,491.29	0.00	(31,491.29)	0.00 %
Total Security	\$ 55,983.31	\$ 115,506.86	\$ 59,523.55	51.53 %
Pupil Service Activities				
6220 - Employee Retirement	\$ 0.00	\$ 71,960.92	\$ 71,960.92	100.00 %
6230 - Social Security	0.00	25,240.76	25,240.76	100.00 %

Internally Prepared
UNAUDITED
For Management Use Only

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

	Year To Date 09/30/2022	Year Ending 06/30/2023		
	Actual YTD	Original Budget	Remaining Budget	Percent Remaining
6311 - Instructional Services	60,199.11	449,944.60	389,745.49	86.62 %
6331 - Student Transportation	10,659.70	85,000.00	74,340.30	87.46 %
6332 - Travel	10,336.06	40,000.00	29,663.94	74.16 %
6399 - Other Purchased Services	31,982.93	115,000.00	83,017.07	72.19 %
6410 - Supplies	170,444.38	390,000.00	219,555.62	56.30 %
6640 - Membership Dues & Fees	25,159.42	35,000.00	9,840.58	28.12 %
6650 - Liability Insurance	0.00	40,000.00	40,000.00	100.00 %
6660 - Pupil Activity	0.00	22,250.00	22,250.00	100.00 %
Total Pupil Service Activities	\$ 308,781.60	\$ 1,274,396.28	\$ 965,614.68	75.77 %
Pending Admin. Classification				
6999 - Coding Pending - Admin	\$ (639.66)	\$ 0.00	\$ 639.66	0.00 %
Total Pending	\$ (639.66)	\$ 0.00	\$ 639.66	0.00 %
TOTAL EXPENSE	\$ 6,974,106.42	\$ 22,408,676.46	\$ 15,434,570.04	68.88 %
Total Operating Net Income	\$ 283,696.45	\$ 590,107.74	\$ 306,411.29	51.92 %
Capital Projects				
Facilities Aquisition and Construction				
6520 - Construction	\$ 131,524.21	\$ 0.00	\$ (131,524.21)	0.00 %
6540 - Instructional Equipment	42,533.64	0.00	(42,533.64)	0.00 %
Total Facilities Aquisition and Construction	\$ 174,057.85	\$ 0.00	\$ (174,057.85)	0.00 %
Total Capital Projects	\$ 174,057.85	\$ 0.00	\$ (174,057.85)	0.00 %
Total Net Income	\$ 109,638.60	\$ 590,107.74	\$ 480,469.14	81.42 %
Athletic Improvements				
6523 - Athletic Improvements	17,701.27	0.00	(17,701.27)	0.00 %
Total Athletic Improvements	17,701.27	0.00	(17,701.27)	0.00 %
Total Net Income (Athletic Improvements)	91,937.33	590,107.74	498,170.41	84.42 %

Internally Prepared
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For Management Use Only

James Island Charter High School Reconciliation Report

As Of 09/30/2022
Account: FIRS7101 SA Cash

Statement Ending Balance	478,807.65
Deposits in Transit	0.00
Outstanding Checks and Charges	0.00
Adjusted Bank Balance	<u>478,807.65</u>
Book Balance	478,807.65
Adjustments*	0.00
Adjusted Book Balance	<u>478,807.65</u>

Total Checks and Charges Cleared	54,325.24	Total Deposits Cleared	65,586.78
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Deposits

Name	Memo	Date	Doc No	Cleared	In Transit
General Ledger Entry	Revtrak	09/01/2022		217.00	
General Ledger Entry	Stripe Ticket Sales	09/01/2022		682.00	
General Ledger Entry	Revtrak	09/02/2022		475.00	
General Ledger Entry	Stripe Ticket Sales	09/02/2022		1,935.79	
General Ledger Entry	Stripe Ticket Sales	09/06/2022		520.50	
General Ledger Entry	Revtrak	09/06/2022		571.00	
General Ledger Entry	Revtrak	09/07/2022		140.00	
General Ledger Entry	Stripe Ticket Sales	09/07/2022		11,192.83	
General Ledger Entry	Revtrak	09/07/2022		240.00	
General Ledger Entry	Revtrak	09/07/2022		490.00	
General Ledger Entry	Stripe Ticket Sales	09/08/2022		2,838.50	
General Ledger Entry	Revtrak	09/08/2022		78.00	
General Ledger Entry	Revtrak	09/09/2022		53.00	
General Ledger Entry	Stripe Ticket Sales	09/09/2022		774.90	
General Ledger Entry	Commercial Deposit	09/09/2022		1,231.00	
General Ledger Entry	Revtrak	09/12/2022		155.00	
General Ledger Entry	Commercial Deposit - Night Deposit Concessions	09/12/2022		5,549.00	
General Ledger Entry	Stripe Ticket Sales	09/12/2022		1,428.00	
General Ledger Entry	Stripe Ticket Sales	09/13/2022		10,024.60	
General Ledger Entry	Revtrak	09/13/2022		1,635.75	
General Ledger Entry	Revtrak	09/13/2022		481.00	
General Ledger Entry	Stripe Ticket Sales	09/14/2022		2,932.00	
General Ledger Entry	Commercial Deposit	09/15/2022		1,515.00	
General Ledger Entry	Revtrak	09/15/2022		267.25	
General Ledger Entry	Stripe Ticket Sales	09/16/2022		25.42	
General Ledger Entry	Stripe Ticket Sales	09/19/2022		3,294.70	
General Ledger Entry	Revtrak	09/19/2022		374.00	
General Ledger Entry	Commercial Deposit	09/20/2022		3,695.00	
General Ledger Entry	Stripe Ticket Sales	09/20/2022		161.00	
General Ledger Entry	Revtrak	09/20/2022		104.50	
General Ledger Entry	Revtrak	09/20/2022		83.00	
General Ledger Entry	Revtrak	09/21/2022		131.00	
General Ledger Entry	Revtrak	09/22/2022		180.00	
General Ledger Entry	Stripe Ticket Sales	09/22/2022		483.00	
General Ledger Entry	Revtrak	09/23/2022		12.00	
General Ledger Entry	Commercial Deposit	09/23/2022		1,947.00	
General Ledger Entry	Stripe Ticket Sales	09/26/2022		1,013.84	
General Ledger Entry	Revtrak	09/26/2022		50.00	
General Ledger Entry	Revtrak	09/27/2022		170.00	
General Ledger Entry	Revtrak	09/27/2022		201.00	
General Ledger Entry	Revtrak	09/27/2022		51.00	
General Ledger Entry	Revtrak	09/28/2022		48.00	
General Ledger Entry	Commercial Deposit	09/29/2022		7,023.99	
General Ledger Entry	Stripe Ticket Sales	09/29/2022		644.00	
General Ledger Entry	Revtrak	09/29/2022		91.00	
General Ledger Entry	Interest Credit First 7101	09/30/2022		104.21	
General Ledger Entry	Revtrak	09/30/2022		272.00	
Total Deposits				<u>65,586.78</u>	<u>0.00</u>

James Island Charter High School Reconciliation Report

As Of 09/30/2022
Account: FIRS7101 SA Cash

Checks and Charges

Name	Memo	Date	Check No	Cleared	Outstanding
General Ledger Entry	Bill.com 09/01/22 Payables Funding	09/01/2022		1,637.01	
General Ledger Entry	Revtrak Fee	09/07/2022		943.31	
General Ledger Entry	Bill.com 09/07/22 Payables Funding	09/07/2022		8,141.42	
General Ledger Entry	Bill.com 09/08/22 Payables Funding	09/08/2022		464.00	
General Ledger Entry	Bill.com 09/13/22 Payables Funding	09/13/2022		1,147.40	
General Ledger Entry	Bill.com 09/15/22 Payables Funding	09/15/2022		2,642.12	
General Ledger Entry	Stripe Ticket Sales	09/15/2022		24.00	
General Ledger Entry	Revtrak	09/16/2022		48.00	
General Ledger Entry	First Citizens Merchant Fees	09/20/2022		34.95	
General Ledger Entry	Bill.com 09/21/22 Payables Funding	09/21/2022		5,957.08	
Magnolia Downs Apart- ments	# MC 2042	09/21/2022		688.00	
General Ledger Entry	Bill.com 09/22/22 Payables Funding	09/22/2022		2,465.08	
General Ledger Entry	Bill.com 09/23/22 Payables Funding	09/23/2022		1,748.10	
General Ledger Entry	Stripe Ticket Sales	09/23/2022		117.53	
General Ledger Entry	Bill.com 09/26/22 Payables Funding	09/26/2022		2,105.34	
General Ledger Entry	Transfer to 0A29-GO from 0A56-SA	09/28/2022		2,600.00	
General Ledger Entry	Bill.com 09/30/22 Payables Funding	09/30/2022		23,561.90	
Total Checks and Charges				54,325.24	0.00

James Island Charter High School Reconciliation Report

As Of 09/30/2022
Account: FIRS6301 OP Cash

Statement Ending Balance	10,561,416.44
Deposits in Transit	0.00
Outstanding Checks and Charges	(531.67)
Adjusted Bank Balance	<u>10,560,884.77</u>
Book Balance	10,560,884.77
Adjustments*	0.00
Adjusted Book Balance	<u>10,560,884.77</u>

Total Checks and Charges Cleared	1,959,573.63	Total Deposits Cleared	1,878,344.43
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Deposits

Name	Memo	Date	Doc No	Cleared	In Transit
General Ledger Entry	CCSD - September EFA	09/01/2022		1,789,886.12	
General Ledger Entry	Revtrak	09/01/2022		1,133.50	
General Ledger Entry	Revtrak	09/02/2022		1,339.00	
General Ledger Entry	Revtrak	09/06/2022		935.00	
General Ledger Entry	Revtrak	09/07/2022		64.00	
General Ledger Entry	Revtrak	09/07/2022		527.00	
General Ledger Entry	Netchex Return	09/07/2022		1,858.01	
General Ledger Entry	Revtrak	09/07/2022		1,158.00	
General Ledger Entry	Revtrak	09/07/2022		78.00	
General Ledger Entry	Revtrak	09/08/2022		125.00	
General Ledger Entry	ROTC Expense Reimbursement - DFAS	09/08/2022		2,040.52	
General Ledger Entry	Revtrak	09/09/2022		598.00	
General Ledger Entry	Bill.com 09/09/22 Credit P22082601 - 9003048	09/09/2022		61,000.00	
General Ledger Entry	Revtrak	09/12/2022		1,424.00	
General Ledger Entry	Bill.com 09/13/22 Credit P22081201 - 5460821	09/13/2022		100.00	
General Ledger Entry	Bill.com 09/13/22 Credit P22063001 - 3973681	09/13/2022		500.00	
General Ledger Entry	Revtrak	09/13/2022		622.00	
General Ledger Entry	Revtrak	09/13/2022		485.00	
General Ledger Entry	Revtrak	09/13/2022		100.00	
General Ledger Entry	Revtrak	09/14/2022		125.00	
General Ledger Entry	Revtrak	09/15/2022		552.00	
General Ledger Entry	Revtrak	09/16/2022		264.00	
General Ledger Entry	Revtrak	09/19/2022		671.00	
General Ledger Entry	Revtrak	09/20/2022		20.00	
General Ledger Entry	Revtrak	09/20/2022		243.00	
General Ledger Entry	Revtrak	09/20/2022		105.00	
General Ledger Entry	Revtrak	09/21/2022		60.00	
General Ledger Entry	Netchex Return	09/22/2022		1,815.30	
General Ledger Entry	Revtrak	09/22/2022		108.00	
General Ledger Entry	Commercial Deposit	09/23/2022		1,300.00	
General Ledger Entry	Revtrak	09/23/2022		25.00	
General Ledger Entry	Revtrak	09/26/2022		160.00	
General Ledger Entry	Revtrak	09/27/2022		820.00	
General Ledger Entry	Revtrak	09/27/2022		10.00	
General Ledger Entry	Revtrak	09/27/2022		805.00	
General Ledger Entry	Transfer to 0A29-GO from 0A56-SA	09/28/2022		2,600.00	
General Ledger Entry	Revtrak	09/28/2022		100.00	
General Ledger Entry	Commercial Deposit	09/28/2022		1,300.00	
General Ledger Entry	Revtrak	09/29/2022		165.00	
General Ledger Entry	Revtrak	09/30/2022		246.00	
General Ledger Entry	Interest Credit First 6301	09/30/2022		2,876.98	
Total Deposits				1,878,344.43	0.00

Checks and Charges

Name	Memo	Date	Check No	Cleared	Outstanding
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James Island Charter High School Reconciliation Report

As Of 09/30/2022

Account: FIRS6301 OP Cash

Charleston County School District - AP Office	# MC 1044	05/18/2022	531.67
General Ledger Entry	Bill.com 09/01/22 Payables Funding	09/01/2022	71,431.67
General Ledger Entry		09/01/2022	25.50
Mass Mutual	# DC 2022 0901	09/01/2022	662.50
General Ledger Entry		09/01/2022	138.92
Arbiterpay	# DC 2022 0902	09/02/2022	1,532.30
General Ledger Entry		09/02/2022	946.33
General Ledger Entry		09/02/2022	2,768.50
General Ledger Entry	Bill.com 09/02/22 Payables Funding	09/02/2022	575.52
General Ledger Entry	Bill.com 09/06/22 Payables Funding	09/06/2022	37,150.45
General Ledger Entry	Bill.com 09/06/22 Payables Funding	09/06/2022	1,702.86
General Ledger Entry	Bill.com 09/06/22 Payables Funding	09/06/2022	1,123.43
Mass Mutual	# DC 2022 0907	09/07/2022	268.19
General Ledger Entry	Revtrak Fee	09/07/2022	4,991.55
General Ledger Entry	Bill.com 09/07/22 Payables Funding	09/07/2022	2,836.30
General Ledger Entry	Bill.com 09/07/22 Payables Funding	09/07/2022	167,041.32
General Ledger Entry	Service Charge	09/08/2022	478.75
General Ledger Entry	Bill.com 09/08/22 Payables Funding	09/08/2022	32,009.07
PEBA Insurance Finance	# DC 2022 0907	09/08/2022	120,239.04
The Hartford	# DC 2022 0909	09/12/2022	54,716.00
General Ledger Entry	Bill.com 09/12/22 Payables Funding	09/12/2022	42,225.14
General Ledger Entry	Bill.com 09/13/22 Payables Funding	09/13/2022	13,363.87
Arbiterpay	# DC 2022 0913	09/13/2022	1,080.10
General Ledger Entry	Bill.com 09/14/22 Payables Funding	09/14/2022	7,322.13
General Ledger Entry		09/14/2022	294,727.71
General Ledger Entry		09/14/2022	129,471.58
General Ledger Entry	Bill.com 09/15/22 Payables Funding	09/15/2022	34,027.31
TIAA CREF Trust Company	# DC 2022 0915	09/16/2022	4,018.23
VOYA	# DC 09-15-2022	09/16/2022	2,518.24
Empower 401k	# DC 2022 0915	09/16/2022	2,200.26
Valic	# DC 2022 0915	09/16/2022	4,951.77
Empower 457	# DC 2022 0915	09/16/2022	1,255.00
General Ledger Entry	Bill.com 09/16/22 Payables Funding	09/16/2022	35,574.06
General Ledger Entry		09/20/2022	138.92
General Ledger Entry		09/20/2022	25.50
Penserve Plan Services	# DC 2022 0915	09/20/2022	2,093.80
General Ledger Entry	Bill.com 09/21/22 Payables Funding	09/21/2022	37,145.18
General Ledger Entry	Bill.com 09/22/22 Payables Funding	09/22/2022	11,588.36
General Ledger Entry	Bill.com 09/23/22 Payables Funding	09/23/2022	8,995.74
SC Retirement System	# DC 2022 0923	09/26/2022	263,638.01
General Ledger Entry	Bill.com 09/26/22 Payables Funding	09/26/2022	4,290.50
Arbiterpay	# DC 2022 0927	09/27/2022	1,123.30
TalkingPoints	# DC 2022 0927	09/27/2022	2,500.00
General Ledger Entry		09/29/2022	131,135.72
General Ledger Entry		09/29/2022	300,085.35
General Ledger Entry	Bill.com 09/30/22 Payables Funding	09/30/2022	117,315.46
TIAA CREF Trust Com-	# DC 2022 0930	09/30/2022	3,923.93

James Island Charter High School Reconciliation Report

As Of 09/30/2022
Account: FIRS6301 OP Cash

pany				
Empower 401k	# DC 2022 0930	09/30/2022	2,200.26	
Total Checks and Charges			1,959,573.63	531.67

James Island Charter High School Reconciliation Report

As Of 09/30/2022
Account: FIRS1016 Inv

Statement Ending Balance	2,922,785.51
Deposits in Transit	0.00
Outstanding Checks and Charges	0.00
Adjusted Bank Balance	<u>2,922,785.51</u>
Book Balance	2,922,785.51
Adjustments*	0.00
Adjusted Book Balance	<u>2,922,785.51</u>

Total Checks and Charges Cleared	28,878.35	Total Deposits Cleared	0.00
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Deposits

Name	Memo	Date	Doc No	Cleared	In Transit
Total Deposits				0.00	0.00

Checks and Charges

Name	Memo	Date	Check No	Cleared	Outstanding
General Ledger Entry	Gain/Loss on First Cit Investment Acct	09/30/2022		28,878.35	
Total Checks and Charges				<u>28,878.35</u>	<u>0.00</u>