Prestige School Solutions

AKNOWLEDGMENT OF REVIEW OF BANK RECONCILIATION AND JOURNAL ENTRIES

School Name: James Island

School Meeting Date: November

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

	Year To Date 10/31/2022 Actual YTD	Year Ending 06/30/2023 Original Budget	Remaining Budget	Percent Remaining
REVENUE				
Revenue from Local Sources				
Earnings on Investments				
1510 - Interest Income	$ 12,382.41	$ 24,000.00	$ 11,617.59	48.41 %
1530 - Gain/Loss on Investment (Unrealized)	(37,916.49)	10,000.00	47,916.49	479.16 %
Total Earnings on Investments	**$ (25,534.08)**	**$ 34,000.00**	**$ 59,534.08**	**175.10 %**
Vending				
1610 - Coastal Cantina	$ 238.61	$ 3,000.00	$ 2,761.39	92.05 %
1612 - Pepsi Vending	3,455.03	10,000.00	6,544.97	65.45 %
Total Vending	**$ 3,693.64**	**$ 13,000.00**	**$ 9,306.36**	**71.59 %**
Pupil Activities				
1740 - Student Fees	$ 171,688.47	$ 220,000.00	$ 48,311.53	21.96 %
1790 - Other Pupil Income	161,779.74	330,000.00	168,220.26	50.98 %
Total Pupil Activities	**$ 333,468.21**	**$ 550,000.00**	**$ 216,531.79**	**39.37 %**
Other Revenue from Local Sources				
1910 - Rentals	$ 9,521.50	$ 12,000.00	$ 2,478.50	20.65 %
1920 - Contibutions and Donations	7,679.00	30,000.00	22,321.00	74.40 %
1922 - Fundraising	9,583.99	85,000.00	75,416.01	88.72 %
1990 - Miscellaneous Local Revenue	3,005.57	10,000.00	6,994.43	69.94 %
Total Other Revenue from Local Sources	**$ 29,790.06**	**$ 137,000.00**	**$ 107,209.94**	**78.26 %**
Total Revenue from Local Sources	**$ 341,417.83**	**$ 734,000.00**	**$ 392,582.17**	**53.49 %**
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)	**$ 6,819,366.60**	**$ 21,700,477.20**	**$ 14,881,110.60**	**68.58 %**
Education Improvement Act				

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

	Year To Date 10/31/2022 Actual YTD	Year Ending 06/30/2023 Original Budget	Remaining Budget	Percent Remaining
3519 - EIA Revenue - International Baccalaurete 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	**$ 6,854,605.96**	**$ 21,964,784.20**	**$ 15,110,178.24**	**68.79 %**
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	$ 1,974,925.29	$ 0.00	$ (1,974,925.29)	0.00 %
4995 - JROTC	3,328.19	60,000.00	56,671.81	94.45 %
Total Other Federal Sources	**$ 1,978,253.48**	**$ 60,000.00**	**$ (1,918,253.48)**	**(3,197.09) %**
Total Revenue from Federal Sources	**$ 1,978,253.48**	**$ 300,000.00**	**$ (1,678,253.48)**	**(559.42) %**
TOTAL REVENUE	**$ 9,174,277.27**	**$ 22,998,784.20**	**$ 13,824,506.93**	**60.11 %**
EXPENSE				
High School Programs				
6110 - Regular Salary	$ 1,778,986.99	$ 5,048,977.99	$ 3,269,991.00	64.77 %
6115 - Assistants and Clerical	71,980.63	99,955.10	27,974.47	27.99 %
6120 - Substitute/Temporary Salary	87,335.54	300,000.00	212,664.46	70.89 %
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	184,191.74	591,477.05	407,285.31	68.86 %
6220 - Employee Retirement	441,152.62	1,383,132.39	941,979.77	68.10 %
6230 - Social Security	136,403.03	444,391.55	307,988.52	69.31 %
6260 - Unemployment Compensation Tax	779.60	12,000.00	11,220.40	93.50 %
6270 - Worker's Compensation Tax	54,003.00	115,765.50	61,762.50	53.35 %
6311 - Instructional Services	6,278.78	15,000.00	8,721.22	58.14 %
6332 - Travel	2,865.31	2,500.00	(365.31)	(14.61) %
6360 - Printing & Binding	7,697.29	36,000.00	28,302.71	78.62 %
6395 - Other Professional/Tech Services	1,590.00	15,000.00	13,410.00	89.40 %

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

	Year To Date 10/31/2022	Year Ending 06/30/2023		
	Actual YTD	Original Budget	Remaining Budget	Percent Remaining
6410 - Supplies	172,299.80	250,000.00	77,700.20	31.08 %
6412 - Graduation Expenses and Supplies	2.09	42,000.00	41,997.91	100.00 %
6420 - Textbooks	7,606.64	22,200.00	14,593.36	65.74 %
6445 - Technology Equipment and Software	600.00	0.00	(600.00)	0.00 %
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	**$ 3,000,692.26**	**$ 9,288,399.58**	**$ 6,287,707.32**	**67.69 %**
Vocational Programs				
6110 - Regular Salary	$ 326,125.59	$ 886,372.25	$ 560,246.66	63.21 %
6210 - Group Health & Life Insurance	38,709.40	120,354.85	81,645.45	67.84 %
6220 - Employee Retirement	77,293.33	211,045.23	133,751.90	63.38 %
6230 - Social Security	23,910.51	67,807.48	43,896.97	64.74 %
6260 - Unemployment Compensation Tax	64.26	2,200.00	2,135.74	97.08 %
6312 - Instructional Programs Improvement Services	90.00	0.00	(90.00)	0.00 %
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	44,240.18	140,000.00	95,759.82	68.40 %
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	**$ 526,370.16**	**$ 1,472,779.81**	**$ 946,409.65**	**64.26 %**
Physical Education				
6110 - Regular Salary	$ 143,769.54	$ 624,202.51	$ 480,432.97	76.97 %
6210 - Group Health & Life Insurance	8,668.87	60,621.77	51,952.90	85.70 %
6220 - Employee Retirement	30,114.59	148,622.62	118,508.03	79.74 %
6230 - Social Security	10,816.94	47,751.49	36,934.55	77.35 %
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	**$ 193,369.94**	**$ 884,598.39**	**$ 691,228.45**	**78.14 %**
Educable Mentally Handicapped				
6110 - Regular Salary	$ 37,779.86	$ 92,199.63	$ 54,419.77	59.02 %
6115 - Assistants and Clerical	37,180.09	165,047.28	127,867.19	77.47 %
6130 - Overtime Salary	0.00	1,000.00	1,000.00	100.00 %

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

	Year To Date 10/31/2022	Year Ending 06/30/2023		
	Actual YTD	Original Budget	Remaining Budget	Percent Remaining
6210 - Group Health & Life Insurance	7,676.94	32,004.93	24,327.99	76.01 %
6220 - Employee Retirement	13,687.66	61,250.49	47,562.83	77.65 %
6230 - Social Security	4,077.82	19,951.08	15,873.26	79.56 %
6260 - Unemployment Compensation Tax	19.47	350.00	330.53	94.44 %
Total Educable Mentally Handicapped	**$ 100,421.84**	**$ 371,803.41**	**$ 271,381.57**	**72.99 %**
Trainable Mentally Handicapped				
6110 - Regular Salary	$ 43,390.69	$ 84,617.79	$ 41,227.10	48.72 %
6210 - Group Health & Life Insurance	4,544.76	4,913.90	369.14	7.51 %
6220 - Employee Retirement	14,491.66	20,147.50	5,655.84	28.07 %
6230 - Social Security	4,577.91	6,473.26	1,895.35	29.28 %
6260 - Unemployment Compensation Tax	0.00	400.00	400.00	100.00 %
Total Trainable Mentally Handicapped	**$ 67,005.02**	**$ 116,552.45**	**$ 49,547.43**	**42.51 %**
Speech Handicapped				
6395 - Other Professional/Tech Services	$ 7,900.00	$ 40,000.00	$ 32,100.00	80.25 %
Total Speech Handicapped	**$ 7,900.00**	**$ 40,000.00**	**$ 32,100.00**	**80.25 %**
Learning Disabilities				
6110 - Regular Salary	$ 204,881.91	$ 1,018,945.62	$ 814,063.71	79.89 %
6210 - Group Health & Life Insurance	27,607.08	129,880.71	102,273.63	78.74 %
6220 - Employee Retirement	48,752.76	242,610.95	193,858.19	79.90 %
6230 - Social Security	14,890.51	76,278.56	61,388.05	80.48 %
6260 - Unemployment Compensation Tax	0.25	1,250.00	1,249.75	99.98 %
6399 - Other Purchased Services	7,500.00	30,000.00	22,500.00	75.00 %
Total Learning Disabilities	**$ 303,632.51**	**$ 1,498,965.84**	**$ 1,195,333.33**	**79.74 %**
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	7,920.33	42,007.00	34,086.67	81.15 %
6420 - Textbooks	462.13	0.00	(462.13)	0.00 %
Total I.B. and A.P.	**$ 14,279.20**	**$ 152,008.00**	**$ 137,728.80**	**90.61 %**
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 %**

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

	Year To Date 10/31/2022	Year Ending 06/30/2023		
	Actual YTD	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	$ 237,410.52	$ 845,914.87	$ 608,504.35	71.93 %
6130 - Overtime Salary	0.00	4,000.00	4,000.00	100.00 %
6210 - Group Health & Life Insurance	17,623.55	79,383.69	61,760.14	77.80 %
6220 - Employee Retirement	57,268.43	191,801.16	134,532.73	70.14 %
6230 - Social Security	17,731.71	61,624.48	43,892.77	71.23 %
6260 - Unemployment Compensation Tax	87.20	1,200.00	1,112.80	92.73 %
6410 - Supplies	675.22	6,200.00	5,524.78	89.11 %
Total Guidance Services	**$ 330,796.63**	**$ 1,190,124.20**	**$ 859,327.57**	**72.20 %**
Health Services				
6110 - Regular Salary	$ 50,130.68	$ 121,799.39	$ 71,668.71	58.84 %
6210 - Group Health & Life Insurance	7,844.20	12,349.32	4,505.12	36.48 %
6220 - Employee Retirement	12,723.16	29,000.00	16,276.84	56.13 %
6230 - Social Security	4,121.22	9,317.65	5,196.43	55.77 %
6260 - Unemployment Compensation Tax	2.01	300.00	297.99	99.33 %
6399 - Other Purchased Services	1,833.75	0.00	(1,833.75)	0.00 %
6410 - Supplies	4,145.77	10,000.00	5,854.23	58.54 %
Total Health Services	**$ 80,800.79**	**$ 182,766.36**	**$ 101,965.57**	**55.79 %**

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

	Year To Date 10/31/2022	Year Ending 06/30/2023		
	Actual YTD	Original Budget	Remaining Budget	Percent Remaining
Library and Media Services				
6110 - Regular Salary	$ 40,877.87	$ 162,385.17	$ 121,507.30	74.83 %
6210 - Group Health & Life Insurance	2,500.00	9,815.66	7,315.66	74.53 %
6220 - Employee Retirement	9,661.53	38,663.91	29,002.38	75.01 %
6230 - Social Security	2,737.14	12,422.47	9,685.33	77.97 %
6260 - Unemployment Compensation Tax	0.00	324.00	324.00	100.00 %
6311 - Instructional Services	2,000.00	5,200.00	3,200.00	61.54 %
6410 - Supplies	1,594.88	8,000.00	6,405.12	80.06 %
6430 - Library Books & Materials	4,091.61	23,850.00	19,758.39	82.84 %
Total Library and Media Services	**$ 63,463.03**	**$ 260,661.21**	**$ 197,198.18**	**75.65 %**
Staff Training				
6312 - Instructional Programs Improvement Services	$ 20,949.45	$ 135,000.00	$ 114,050.55	84.48 %
6332 - Travel	7,754.00	0.00	(7,754.00)	0.00 %
6410 - Supplies	638.04	0.00	(638.04)	0.00 %
Total Staff Training	**$ 29,341.49**	**$ 135,000.00**	**$ 105,658.51**	**78.27 %**
Board				
6318 - Audit Services	$ 13,500.00	$ 28,224.00	$ 14,724.00	52.17 %
6319 - Legal Services	43,312.50	20,000.00	(23,312.50)	(116.56) %
6640 - Membership Dues & Fees	11,362.00	16,537.50	5,175.50	31.30 %
Total Board	**$ 68,174.50**	**$ 64,761.50**	**$ (3,413.00)**	**(5.27) %**
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 %
6360 - Printing & Binding	270.36	0.00	(270.36)	0.00 %
Total Bonus	**270.36**	**139,945.00**	**139,674.64**	**99.81 %**
School Administration				
6110 - Regular Salary	$ 57,522.74	$ 145,423.41	$ 87,900.67	60.44 %
6111 - Principal and Asst Principals	200,031.52	622,979.22	422,947.70	67.89 %
6115 - Assistants and Clerical	110,302.50	348,655.24	238,352.74	68.36 %
6130 - Overtime Salary	0.00	6,000.00	6,000.00	100.00 %
6210 - Group Health & Life Insurance	34,987.35	121,492.22	86,504.87	71.20 %
6220 - Employee Retirement	86,134.54	265,971.48	179,836.94	67.62 %
6230 - Social Security	26,691.80	85,454.93	58,763.13	68.77 %

	Year To Date 10/31/2022	Year Ending 06/30/2023		
	Actual YTD	Original Budget	Remaining Budget	Percent Remaining
6260 - Unemployment Compensation Tax	0.00	2,000.00	2,000.00	100.00 %
6312 - Instructional Programs Improvement Services	4,200.00	0.00	(4,200.00)	0.00 %
6331 - Student Transportation	52.18	0.00	(52.18)	0.00 %
6332 - Travel	1,996.31	5,000.00	3,003.69	60.07 %
6340 - Communication	8,820.22	65,000.00	56,179.78	86.43 %
6360 - Printing & Binding	270.36	0.00	(270.36)	0.00 %
6399 - Other Purchased Services	12,587.41	60,000.00	47,412.59	79.02 %
6410 - Supplies	38,169.36	90,000.00	51,830.64	57.59 %
6540 - Instructional Equipment	37,525.78	20,000.00	(17,525.78)	(87.63) %
6545 - Technology Equipment	6,316.10	7,000.00	683.90	9.77 %
6640 - Membership Dues & Fees	2,389.00	5,000.00	2,611.00	52.22 %
6650 - Liability Insurance	(21,727.00)	93,712.50	115,439.50	123.18 %
6690 - Other Fees and Charges	(167.06)	0.00	167.06	0.00 %
Total School Administration	**$ 606,103.11**	**$ 1,943,689.00**	**$ 1,337,585.89**	**68.82 %**
Fiscal Services				
6110 - Regular Salary	$ 24,543.45	$ 65,659.49	$ 41,116.04	62.62 %
6130 - Overtime Salary	0.00	2,000.00	2,000.00	100.00 %
6210 - Group Health & Life Insurance	1,678.88	7,435.42	5,756.54	77.42 %
6220 - Employee Retirement	5,843.80	15,633.53	9,789.73	62.62 %
6230 - Social Security	1,837.70	5,022.95	3,185.25	63.41 %
6260 - Unemployment Compensation Tax	0.00	130.00	130.00	100.00 %
6315 - Management Services	58,139.37	159,700.00	101,560.63	63.59 %
6690 - Other Fees and Charges	10,650.48	20,000.00	9,349.52	46.75 %
Total Fiscal Services	**$ 102,693.68**	**$ 275,581.39**	**$ 172,887.71**	**62.74 %**
Operation and Maintenance of Plant				
6110 - Regular Salary	$ 122,439.49	$ 371,020.04	$ 248,580.55	67.00 %
6130 - Overtime Salary	0.00	15,000.00	15,000.00	100.00 %
6210 - Group Health & Life Insurance	15,407.34	39,191.71	23,784.37	60.69 %
6220 - Employee Retirement	29,152.83	88,339.87	59,187.04	67.00 %
6230 - Social Security	8,980.71	28,383.03	19,402.32	68.36 %
6260 - Unemployment Compensation Tax	56.86	850.00	793.14	93.31 %
6320 - Property Services	89,304.59	120,000.00	30,695.41	25.58 %
6321 - Public Utility Services (Excl energy)	65,305.76	144,000.00	78,694.24	54.65 %
6322 - Cleaning Services	153,802.13	560,625.00	406,822.87	72.57 %
6323 - Repairs & Maintenance Servic	186,198.41	300,000.00	113,801.59	37.93 %

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

	Year To Date 10/31/2022	Year Ending 06/30/2023		
	Actual YTD	Original Budget	Remaining Budget	Percent Remaining
6324 - Property Insurance	250.00	0.00	(250.00)	0.00 %
6399 - Other Purchased Services	3,037.50	5,000.00	1,962.50	39.25 %
6410 - Supplies	9,822.41	88,718.00	78,895.59	88.93 %
6470 - Energy (Electric, Gas, and Other Heating Fuels)	198,500.61	480,000.00	281,499.39	58.65 %
6530 - Plexiglass Outfitting	0.00	46,000.00	46,000.00	100.00 %
6540 - Instructional Equipment	1,953,681.28	0.00	(1,953,681.28)	0.00 %
6545 - Technology Equipment	18,299.90	0.00	(18,299.90)	0.00 %
Total Operation and Maintenance of Plant	**$ 2,854,239.82**	**$ 2,287,127.65**	**$ (567,112.17)**	**(24.80) %**
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	5,548.97	550,000.00	544,451.03	98.99 %
6410 - Supplies	175.00	0.00	(175.00)	0.00 %
Total Student Transportation (State Mandated)	**$ 28,950.98**	**$ 620,000.00**	**$ 591,049.02**	**95.33 %**
Security				
6110 - Regular Salary	$ 25,018.08	$ 72,264.96	$ 47,246.88	65.38 %
6210 - Group Health & Life Insurance	2,589.30	7,435.42	4,846.12	65.18 %
6220 - Employee Retirement	5,129.91	15,633.53	10,503.62	67.19 %
6230 - Social Security	1,847.59	5,022.95	3,175.36	63.22 %
6260 - Unemployment Compensation Tax	46.30	150.00	103.70	69.13 %
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	**$ 66,152.47**	**$ 115,506.86**	**$ 49,354.39**	**42.73 %**
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 %
6311 - Instructional Services	93,932.50	449,944.60	356,012.10	79.12 %
6331 - Student Transportation	33,699.06	85,000.00	51,300.94	60.35 %
6332 - Travel	10,336.06	40,000.00	29,663.94	74.16 %
6399 - Other Purchased Services	57,073.93	115,000.00	57,926.07	50.37 %

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

	Year To Date 10/31/2022	Year Ending 06/30/2023		
	Actual YTD	Original Budget	Remaining Budget	Percent Remaining
6410 - Supplies	248,125.74	390,000.00	141,874.26	36.38 %
6499 - Other Pupil Services	4,120.00	0.00	(4,120.00)	0.00 %
6640 - Membership Dues & Fees	27,690.22	35,000.00	7,309.78	20.89 %
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	**$ 474,977.51**	**$ 1,274,396.28**	**$ 799,418.77**	**62.73 %**
Pending Admin. Classification				
6299 - Payroll Liabilities Holding/Clearing	$ 2,122.70	$ 0.00	$ (2,122.70)	0.00 %
6999 - Coding Pending - Admin	(900.42)	0.00	900.42	0.00 %
Total Pending	**$ 1,222.28**	**$ 0.00**	**$ (1,222.28)**	**0.00 %**
TOTAL EXPENSE	**$ 8,920,857.58**	**$ 22,408,676.46**	**$ 13,487,818.88**	**60.19 %**
Total Operating Net Income	**$ 253,419.69**	**$ 590,107.74**	**$ 336,688.05**	**57.06 %**
Capital Projects				
Facilities Aquisition and Construction				
6520 - Construction	$ 159,813.34	$ 0.00	$ (159,813.34)	0.00 %
6540 - Instructional Equipment	74,762.26	0.00	(74,762.26)	0.00 %
Total Facilities Aquisition and Construction	**$ 234,575.60**	**$ 0.00**	**$ (234,575.60)**	**0.00 %**
Total Capital Projects	**$ 234,575.60**	**$ 0.00**	**$ (234,575.60)**	**0.00 %**
Total Net Income	**$ 18,844.09**	**$ 590,107.74**	**$ 571,263.65**	**96.81 %**
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)	**1,142.82**	**590,107.74**	**588,964.92**	**99.81 %**

James Island Charter High School

Balance Sheet

As of 10/31/2022

ASSETS	
Current Assets	
Cash and Cash Equivalents	
FIRS6301 OP Cash	$ 10,312,115.42
FIRS7101 SA Cash	511,166.14
FIRS1016 Inv	2,921,217.66
Total Cash and Cash Equivalents	**$ 13,744,499.22**
Prepaid Items and Deposits	
Prepaid Expense	$ 443,939.09
Total Prepaid Items and Deposits	**$ 443,939.09**
Total Current Assets	**$ 14,188,438.31**
TOTAL ASSETS	**$ 14,188,438.31**
LIABILITIES AND FUND BALANCE	
Liabilities	
Current Liabilities	
Accts Payable and Other Current Payables	
Accounts Payable	$ 472,645.18
Accrued Expenses	32,566.32
Deferred Revenue	2,948,950.62
Due to State	3,300.00
Total Accts Payable and Other Current Payables	**$ 3,457,462.12**
Payroll Liabilities	
PR Liab-SC PEBA Health	$ 15,955.01
Accrued Payroll	1,167,089.01
Total Payroll Liabilities	**$ 1,183,044.02**
Total Current Liabilities	**$ 4,640,506.14**
Total Liabilities	**$ 4,640,506.14**
Fund Balance	
Net Income	**$ 1,142.82**
Fund Equity	**$ 9,546,789.35**
Total Fund Balance	**$ 9,547,932.17**
TOTAL LIABILITIES AND FUND BALANCE	**$ 14,188,438.31**

Internally Prepared
UNAUDITED
For Management Use Only

James Island Charter High School
Reconciliation Report
As Of 10/31/2022
Account: FIRS6301 OP Cash

Statement Ending Balance	**10,312,691.48**
Deposits in Transit	**0.00**
Outstanding Checks and Charges	**(1,107.73)**
Adjusted Bank Balance	**10,311,583.75**
Book Balance	**10,311,583.75**
Adjustments*	**0.00**
Adjusted Book Balance	**10,311,583.75**

Total Checks and Charges Cleared	**2,091,055.40**	**Total Deposits Cleared**	**1,842,330.44**

Deposits

Name	Memo	Date	Doc No	Cleared	In Transit
General Ledger Entry	Revtrak	10/03/2022		399.00	
General Ledger Entry	CCSD - October State Funding	10/03/2022		1,789,886.12	
General Ledger Entry	Revtrak	10/04/2022		10.00	
General Ledger Entry	Revtrak	10/04/2022		150.00	
General Ledger Entry	Revtrak	10/05/2022		330.00	
General Ledger Entry	Revtrak	10/06/2022		3,630.00	
General Ledger Entry	Netchex RAX Return	10/07/2022		1,815.30	
General Ledger Entry	Retvrak	10/07/2022		1,050.00	
General Ledger Entry	Revtrak	10/11/2022		375.00	
General Ledger Entry	The Hartford	10/11/2022		713.00	
General Ledger Entry	Revtrak	10/12/2022		520.00	
General Ledger Entry	Revtrak	10/12/2022		25.00	
General Ledger Entry	Revtrak	10/12/2022		416.00	
General Ledger Entry	Revtrak	10/12/2022		96.50	
General Ledger Entry	Revtrak	10/13/2022		478.50	
General Ledger Entry	Revtrak	10/14/2022		115.00	
General Ledger Entry	Revtrak	10/17/2022		150.00	
General Ledger Entry	Revtrak	10/18/2022		345.00	
General Ledger Entry	Revtrak	10/18/2022		200.00	
General Ledger Entry	Revtrak	10/18/2022		125.00	
General Ledger Entry	Commercial Deposit	10/19/2022		360.01	
General Ledger Entry	Revtrak	10/19/2022		90.00	
General Ledger Entry	ROTC Expense Reimbursement - DFAS	10/19/2022		965.05	
General Ledger Entry	Revtrak	10/20/2022		100.00	
General Ledger Entry	Revtrak	10/25/2022		165.00	
General Ledger Entry	Charleston County AP Checks	10/25/2022		144.61	
General Ledger Entry	Revtrak	10/25/2022		305.00	
General Ledger Entry	Revtrak	10/26/2022		300.00	
General Ledger Entry	Revtrak	10/27/2022		50.00	
General Ledger Entry	Bill.com Credit - Talk-Tools	10/28/2022		116.15	
General Ledger Entry	Commercial Deposit	10/28/2022		30,895.00	
General Ledger Entry	Revtrak	10/28/2022		100.00	
General Ledger Entry	BILL 10/31/22 Credit P22081801 - 7029618	10/31/2022		4,939.13	
General Ledger Entry	Revtrak	10/31/2022		50.00	
General Ledger Entry	Interest Credit First 6301	10/31/2022		2,921.07	
Total Deposits				**1,842,330.44**	**0.00**

Checks and Charges

Name	Memo	Date	Check No	Cleared	Outstanding
Charleston County School District - AP Office	# MC 1044	05/18/2022			531.67
General Ledger Entry	Bill.com 10/03/22 Payables Funding	10/03/2022		2,585.92	
VOYA	# DC 09-30-2022	10/03/2022		2,532.41	

Valic	# DC 2022 0930	10/03/2022		5,007.08	
General Ledger Entry	Bill.com 10/04/22 Payables Funding	10/04/2022		23,649.77	
Gretchen McNeil	# MC 1050	10/04/2022		2,060.00	
Penserve Plan Services	# DC 2022 0930	10/04/2022		1,943.80	
General Ledger Entry	Justin Thomas Baldwin	10/05/2022	54760	9,272.56	
General Ledger Entry	Bill.com 10/05/22 Payables Funding	10/05/2022		49,144.40	
General Ledger Entry		10/05/2022		7,098.17	
General Ledger Entry	Bill.com 10/06/22 Payables Funding	10/06/2022		8,546.20	
General Ledger Entry	Revtrak Fee	10/06/2022		389.23	
General Ledger Entry		10/06/2022		1,030.60	
General Ledger Entry		10/06/2022		1,815.30	
General Ledger Entry	Service Charge	10/07/2022		481.82	
General Ledger Entry	Bill.com 10/11/22 Payables Funding	10/11/2022		116,864.03	
PEBA Insurance Finance	# DC 2022 1007	10/11/2022		120,058.92	
Arbiterpay	# DC 2022 1012	10/12/2022		1,465.20	
General Ledger Entry	Bill.com 10/12/22 Payables Funding	10/12/2022		11,808.39	
General Ledger Entry		10/13/2022		293,119.58	
General Ledger Entry		10/13/2022		187.70	
General Ledger Entry		10/13/2022		129,289.38	
General Ledger Entry	BILL 10/14/22 Payables Funding	10/14/2022		39,864.74	
General Ledger Entry	BILL 10/17/22 Payables Funding	10/17/2022		22,087.14	
Arbiterpay	# DC 2022 1018	10/18/2022		1,096.00	
General Ledger Entry	BILL 10/18/22 Payables Funding	10/18/2022		18,700.00	
General Ledger Entry	BILL 10/19/22 Payables Funding	10/19/2022		20,816.07	
Mass Mutual	# DC 2022 0915	10/20/2022		952.02	
Empower 457	# DC 2022 1014	10/20/2022		1,455.00	
Mass Mutual	# DC 2022 0930	10/20/2022		952.02	
General Ledger Entry	BILL 10/20/22 Payables Funding	10/20/2022		24,881.96	
Empower 401k	# DC 2022 1014	10/20/2022		2,200.26	
Empower 457	# DC 2022 0930	10/20/2022		1,455.00	
VOYA	# DC 10-14-2022	10/21/2022		2,565.50	
Mass Mutual	# DC 2022 1014	10/21/2022		952.02	
Valic	# DC 2022 1014	10/21/2022		4,995.17	
TIAA CREF Trust Company	# DC 2022 1014	10/21/2022		3,928.95	
General Ledger Entry	Revtrak	10/21/2022		965.00	
General Ledger Entry	BILL 10/21/22 Payables Funding	10/21/2022		126,773.54	
General Ledger Entry	Revtrak	10/24/2022		10.00	
Penserve Plan Services	# DC 2022 1014	10/24/2022		1,943.80	
General Ledger Entry	BILL 10/24/22 Payables Funding	10/24/2022		750.00	
Arbiterpay	# DC 2022 1024	10/24/2022		567.00	
General Ledger Entry	BILL 10/25/22 Payables Funding	10/25/2022		2,316.67	
General Ledger Entry	BILL 10/26/22 Payables Funding	10/26/2022		104,000.66	
General Ledger Entry	BILL 10/27/22 Payables Funding	10/27/2022		17,603.37	
SC Retirement System	# DC 2022 QTR 3	10/27/2022		277,081.09	
General Ledger Entry	North Carolina Department of Revenue	10/28/2022	55081		576.06
PEBA Insurance Finance	# DC 2022 1101	10/28/2022		120,120.54	
General Ledger Entry	BILL 10/28/22 Payables Funding	10/28/2022		217.56	
General Ledger Entry		10/28/2022		128,912.07	
General Ledger Entry		10/28/2022		293,301.01	
Empower 457	# DC 2022 1031	10/31/2022		1,655.00	

General Ledger Entry	BILL 10/31/22 Payables Funding	10/31/2022	75,113.82	
General Ledger Entry		10/31/2022	325.10	
Mass Mutual	# DC 2022 1031	10/31/2022	952.02	
General Ledger Entry		10/31/2022	792.70	
Empower 401k	# DC 2022 1031	10/31/2022	2,402.14	
Total Checks and Charges			**2,091,055.40**	**1,107.73**

James Island Charter High School
Reconciliation Report
As Of 10/31/2022
Account: FIRS7101 SA Cash

Statement Ending Balance	**511,166.14**
Deposits in Transit	**0.00**
Outstanding Checks and Charges	**0.00**
Adjusted Bank Balance	**511,166.14**
Book Balance	**511,166.14**
Adjustments*	**0.00**
Adjusted Book Balance	**511,166.14**

Total Checks and Charges Cleared	**27,221.63**	**Total Deposits Cleared**	**59,580.12**

Deposits

Name	Memo	Date	Doc No	Cleared	In Transit
General Ledger Entry	Revtrak	10/03/2022		176.00	
General Ledger Entry	Revtrak	10/04/2022		96.00	
General Ledger Entry	Revtrak	10/04/2022		96.00	
General Ledger Entry	Revtrak	10/04/2022		96.00	
General Ledger Entry	Revtrak	10/05/2022		146.00	
General Ledger Entry	Stripe Ticket Sales	10/05/2022		78.00	
General Ledger Entry	Commercial Deposit	10/06/2022		1,685.57	
General Ledger Entry	Stripe Ticket Sales	10/06/2022		637.24	
General Ledger Entry	Revtrak	10/06/2022		209.00	
General Ledger Entry	Stripe Ticket Sales	10/07/2022		587.00	
General Ledger Entry	Revtrak	10/07/2022		376.25	
General Ledger Entry	Commercial Deposit	10/11/2022		5,255.00	
General Ledger Entry	Stripe Ticket Sales	10/11/2022		1,056.00	
General Ledger Entry	Revtrak	10/11/2022		290.00	
General Ledger Entry	Revtrak	10/12/2022		187.00	
General Ledger Entry	Revtrak	10/12/2022		240.00	
General Ledger Entry	Stripe Ticket Sales	10/12/2022		9,360.00	
General Ledger Entry	Revtrak	10/12/2022		30.00	
General Ledger Entry	Stripe Ticket Sales	10/13/2022		1,393.83	
General Ledger Entry	Stripe Ticket Sales	10/14/2022		257.00	
General Ledger Entry	Revtrak	10/17/2022		644.00	
General Ledger Entry	Stripe Ticket Sales	10/17/2022		3,412.00	
General Ledger Entry	Commercial Deposit	10/17/2022		1,617.73	
General Ledger Entry	Revtrak	10/18/2022		30.00	
General Ledger Entry	Stripe Ticket Sales	10/18/2022		176.00	
General Ledger Entry	Commercial Deposit	10/19/2022		16,437.00	
General Ledger Entry	Revtrak	10/19/2022		15.00	
General Ledger Entry	Stripe Ticket Sales	10/19/2022		400.00	
General Ledger Entry	Stripe Ticket Sales	10/20/2022		260.00	
General Ledger Entry	Stripe Ticket Sales	10/21/2022		187.00	
General Ledger Entry	Revtrak	10/21/2022		53.00	
General Ledger Entry	Stripe Ticket Sales	10/24/2022		2,573.00	
General Ledger Entry	Revtrak	10/24/2022		148.00	
General Ledger Entry	Stripe Ticket Sales	10/25/2022		171.00	
General Ledger Entry	Stripe Ticket Sales	10/26/2022		3,176.00	
General Ledger Entry	Revtrak	10/27/2022		48.00	
General Ledger Entry	Stripe Ticket Sales	10/27/2022		776.00	
General Ledger Entry	Commercial Deposit	10/27/2022		2,518.87	
General Ledger Entry	Revtrak	10/28/2022		216.00	
General Ledger Entry	Stripe Ticket Sales	10/28/2022		980.00	
General Ledger Entry	Commercial Deposit	10/28/2022		122.00	
General Ledger Entry	Commercial Deposit	10/28/2022		250.00	
General Ledger Entry	Stripe Ticket Sales	10/31/2022		2,888.00	
General Ledger Entry	Revtrak	10/31/2022		120.00	
General Ledger Entry	Interest Credit First 7101	10/31/2022		109.63	
Total Deposits				**59,580.12**	**0.00**

Checks and Charges

Name	Memo	Date	Check No	Cleared	Outstanding
General Ledger Entry	Stripe Ticket Sales	10/03/2022		16.79	

General Ledger Entry	Bill.com 10/05/22 Payables Funding	10/05/2022	50.00	
General Ledger Entry	Revtrak Fee	10/06/2022	199.02	
General Ledger Entry	Revtrak Fee	10/06/2022	1.68	
General Ledger Entry	Bill.com 10/06/22 Payables Funding	10/06/2022	719.40	
General Ledger Entry	Bill.com 10/11/22 Payables Funding	10/11/2022	2,969.56	
General Ledger Entry	Bill.com 10/12/22 Payables Funding	10/12/2022	1,228.40	
General Ledger Entry	BILL 10/14/22 Payables Funding	10/14/2022	94.91	
General Ledger Entry	BILL 10/17/22 Payables Funding	10/17/2022	1,360.32	
General Ledger Entry	BILL 10/19/22 Payables Funding	10/19/2022	2,399.00	
General Ledger Entry	Revtrak	10/20/2022	15.00	
General Ledger Entry	BILL 10/20/22 Payables Funding	10/20/2022	1,311.21	
General Ledger Entry	First Citizens Merchant Fees	10/20/2022	34.95	
General Ledger Entry	BILL 10/21/22 Payables Funding	10/21/2022	4,000.00	
General Ledger Entry	BILL 10/26/22 Payables Funding	10/26/2022	3,873.64	
General Ledger Entry	BILL 10/27/22 Payables Funding	10/27/2022	6,989.94	
General Ledger Entry	BILL 10/28/22 Payables Funding	10/28/2022	1,276.56	
General Ledger Entry	BILL 10/31/22 Payables Funding	10/31/2022	681.25	
Total Checks and Charges			**27,221.63**	**0.00**

James Island Charter High School
Reconciliation Report
As Of 10/31/2022
Account: FIRS1016 Inv

Statement Ending Balance	**2,921,217.66**
Deposits in Transit	**0.00**
Outstanding Checks and Charges	**0.00**
Adjusted Bank Balance	**2,921,217.66**
Book Balance	**2,921,217.66**
Adjustments*	**0.00**
Adjusted Book Balance	**2,921,217.66**

Total Checks and Charges Cleared	**1,567.85**	**Total Deposits Cleared**	**0.00**

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	10/31/2022		1,567.85	
Total Checks and Charges				**1,567.85**	**0.00**