

Prestige School Solutions

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

School Name: James Island

School Meeting Date: January

Reporting Month: December

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 12/31/2022

ASSETS**Current Assets****Cash and Cash Equivalents**

FIRS6301 OP Cash	\$ 10,936,236.62
FIRS7101 SA Cash	506,915.60
FIRS1016 Inv	2,941,793.67

Total Cash and Cash Equivalents**\$ 14,384,945.89****Prepaid Items and Deposits**

Prepaid Expense	\$ 242,912.42
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Total Prepaid Items and Deposits**\$ 242,912.42****Total Current Assets****\$ 14,627,858.31****TOTAL ASSETS****\$ 14,627,858.31****LIABILITIES AND FUND BALANCE****Liabilities****Current Liabilities****Accts Payable and Other Current Payables**

Accounts Payable	\$ 147,731.58
Deferred Revenue	2,935,871.71
Due to State	3,300.00

Total Accts Payable and Other Current Payables**\$ 3,086,903.29****Payroll Liabilities**

PR Liab-Mass Mutual	\$ 626.78
PR Liab-SC State Retirement	272,594.49
PR Liab-Valic	5,008.54
PR Liab-SC PEBA Health	15,934.89
Accrued Payroll	1,167,089.01

Total Payroll Liabilities**\$ 1,461,253.71****Total Current Liabilities****\$ 4,548,157.00****Total Liabilities****\$ 4,548,157.00****Fund Balance**

Net Income	\$ 532,911.96
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Fund Equity	\$ 9,546,789.35
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Total Fund Balance**\$ 10,079,701.31****TOTAL LIABILITIES AND FUND BALANCE****\$ 14,627,858.31**

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

	Year To Date 12/31/2022 Actual YTD	Year Ending 06/30/2023 Original Budget	Remaining Budget	Percent Remaining
REVENUE				
Revenue from Local Sources				
Earnings on Investments				
1510 - Interest Income	\$ 18,494.65	\$ 24,000.00	\$ 5,505.35	22.94 %
1530 - Gain/Loss on Investment (Unrealized)	(17,340.48)	10,000.00	27,340.48	273.40 %
Total Earnings on Investments	\$ 1,154.17	\$ 34,000.00	\$ 32,845.83	96.61 %
Vending				
1610 - Coastal Cantina	\$ 760.51	\$ 3,000.00	\$ 2,239.49	74.65 %
1612 - Pepsi Vending	5,897.49	10,000.00	4,102.51	41.03 %
Total Vending	\$ 6,658.00	\$ 13,000.00	\$ 6,342.00	48.78 %
Pupil Activities				
1740 - Student Fees	\$ 190,526.94	\$ 220,000.00	\$ 29,473.06	13.40 %
1790 - Other Pupil Income	245,023.01	330,000.00	84,976.99	25.75 %
Total Pupil Activities	\$ 435,549.95	\$ 550,000.00	\$ 114,450.05	20.81 %
Other Revenue from Local Sources				
1910 - Rentals	\$ 10,936.50	\$ 12,000.00	\$ 1,063.50	8.86 %
1920 - Contributions and Donations	11,691.50	30,000.00	18,308.50	61.03 %
1922 - Fundraising	21,710.99	85,000.00	63,289.01	74.46 %
1990 - Miscellaneous Local Revenue	34,134.82	10,000.00	(24,134.82)	(241.35) %
Total Other Revenue from Local Sources	\$ 78,473.81	\$ 137,000.00	\$ 58,526.19	42.72 %
Total Revenue from Local Sources	\$ 521,835.93	\$ 734,000.00	\$ 212,164.07	28.91 %
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 %
State Aid to Classrooms				
3103 - State Aid Classrooms	\$ 10,399,138.84	\$ 21,700,477.20	\$ 11,301,338.36	52.08 %
Total State Aid to Classrooms	\$ 10,399,138.84	\$ 21,700,477.20	\$ 11,301,338.36	52.08 %
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 %

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

	Year To Date 12/31/2022 Actual YTD	Year Ending 06/30/2023 Original Budget Remaining Budget		Percent Remaining
Education Improvement Act				
3519 - EIA Revenue - International Baccalaurete 19-20 Exams	\$ 0.00	\$ 20,000.00	\$ 20,000.00	100.00 %
3529 - EIA Revenue - Career and Technology Education	45,000.00	0.00	(45,000.00)	0.00 %
3532 - EIA Revenue - National Board Salary Supplement	85,449.00	120,000.00	34,551.00	28.79 %
Total Education Improvement Act	\$ 130,449.00	\$ 140,000.00	\$ 9,551.00	6.82 %
Total Revenue from State Sources	\$ 10,564,827.20	\$ 21,964,784.20	\$ 11,399,957.00	51.90 %
Revenue from Federal Sources				
Occupational Education				
4210 - Perkins Aid, Title I	26,000.00	20,000.00	(6,000.00)	(30.00) %
Total Occupational Education	26,000.00	20,000.00	(6,000.00)	(30.00) %
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	\$ 1,988,004.20	\$ 0.00	\$ (1,988,004.20)	0.00 %
4995 - JROTC	33,580.09	60,000.00	26,419.91	44.03 %
Total Other Federal Sources	\$ 2,021,584.29	\$ 60,000.00	\$ (1,961,584.29)	(3,269.31) %
Total Revenue from Federal Sources	\$ 2,047,584.29	\$ 300,000.00	\$ (1,747,584.29)	(582.53) %
TOTAL REVENUE	\$ 13,134,247.42	\$ 22,998,784.20	\$ 9,864,536.78	42.89 %
EXPENSE				
High School Programs				
6110 - Regular Salary	\$ 2,500,298.12	\$ 5,048,977.99	\$ 2,548,679.87	50.48 %
6115 - Assistants and Clerical	70,487.38	99,955.10	29,467.72	29.48 %
6120 - Substitute/Temporary Salary	119,209.80	300,000.00	180,790.20	60.26 %
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	268,548.25	591,477.05	322,928.80	54.60 %
6220 - Employee Retirement	653,532.01	1,383,132.39	729,600.38	52.75 %
6230 - Social Security	206,271.13	444,391.55	238,120.42	53.58 %
6260 - Unemployment Compensation Tax	873.51	12,000.00	11,126.49	92.72 %
6270 - Worker's Compensation Tax	85,086.48	115,765.50	30,679.02	26.50 %
6311 - Instructional Services	6,553.78	15,000.00	8,446.22	56.31 %

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

	Year To Date 12/31/2022	Year Ending 06/30/2023		
	Actual YTD	Original Budget	Remaining Budget	Percent Remaining
6332 - Travel	2,865.31	2,500.00	(365.31)	(14.61) %
6360 - Printing & Binding	10,929.80	36,000.00	25,070.20	69.64 %
6395 - Other Professional/Tech Services	1,590.00	15,000.00	13,410.00	89.40 %
6410 - Supplies	211,752.26	250,000.00	38,247.74	15.30 %
6412 - Graduation Expenses and Supplies	352.76	42,000.00	41,647.24	99.16 %
6420 - Textbooks	8,137.78	22,200.00	14,062.22	63.34 %
6445 - Technology Equipment and Software	752.11	0.00	(752.11)	0.00 %
6446 - Instructional Software & Supp	2,500.00	50,000.00	47,500.00	95.00 %
6540 - Instructional Equipment	1,523.44	0.00	(1,523.44)	0.00 %
6545 - Technology Equipment	62,812.95	479,000.00	416,187.05	86.89 %
6640 - Membership Dues & Fees	25.00	0.00	(25.00)	0.00 %
Total High School Programs	\$ 4,214,101.87	\$ 9,288,399.58	\$ 5,074,297.71	54.63 %
Vocational Programs				
6110 - Regular Salary	\$ 502,305.29	\$ 886,372.25	\$ 384,066.96	43.33 %
6210 - Group Health & Life Insurance	57,528.96	120,354.85	62,825.89	52.20 %
6220 - Employee Retirement	119,004.18	211,045.23	92,041.05	43.61 %
6230 - Social Security	36,872.04	67,807.48	30,935.44	45.62 %
6260 - Unemployment Compensation Tax	64.32	2,200.00	2,135.68	97.08 %
6312 - Instructional Programs Improvement Services	90.00	0.00	(90.00)	0.00 %
6332 - Travel	4,032.42	20,000.00	15,967.58	79.84 %
6399 - Other Purchased Services	1,149.00	0.00	(1,149.00)	0.00 %
6410 - Supplies	52,198.65	140,000.00	87,801.35	62.72 %
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	\$ 784,454.86	\$ 1,472,779.81	\$ 688,324.95	46.74 %
Physical Education				
6110 - Regular Salary	\$ 330,919.84	\$ 624,202.51	\$ 293,282.67	46.99 %
6210 - Group Health & Life Insurance	14,964.67	60,621.77	45,657.10	75.31 %
6220 - Employee Retirement	53,225.33	148,622.62	95,397.29	64.19 %
6230 - Social Security	18,354.08	47,751.49	29,397.41	61.56 %
6260 - Unemployment Compensation Tax	5.21	900.00	894.79	99.42 %
6410 - Supplies	0.00	2,500.00	2,500.00	100.00 %
Total PE	\$ 417,469.13	\$ 884,598.39	\$ 467,129.26	52.81 %

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

	Year To Date 12/31/2022 Actual YTD	Year Ending 06/30/2023 Original Budget	Remaining Budget	Percent Remaining
Educable Mentally Handicapped				
6110 - Regular Salary	\$ 51,783.59	\$ 92,199.63	\$ 40,416.04	43.84 %
6115 - Assistants and Clerical	81,366.74	165,047.28	83,680.54	50.70 %
6130 - Overtime Salary	0.00	1,000.00	1,000.00	100.00 %
6210 - Group Health & Life Insurance	12,056.84	32,004.93	19,948.09	62.33 %
6220 - Employee Retirement	21,508.97	61,250.49	39,741.52	64.88 %
6230 - Social Security	6,429.84	19,951.08	13,521.24	67.77 %
6260 - Unemployment Compensation Tax	39.31	350.00	310.69	88.77 %
Total Educable Mentally Handicapped	\$ 173,185.29	\$ 371,803.41	\$ 198,618.12	53.42 %
Trainable Mentally Handicapped				
6110 - Regular Salary	\$ 47,299.32	\$ 84,617.79	\$ 37,318.47	44.10 %
6115 - Assistants and Clerical	7,817.42	0.00	(7,817.42)	0.00 %
6210 - Group Health & Life Insurance	6,433.50	4,913.90	(1,519.60)	(30.92) %
6220 - Employee Retirement	22,280.39	20,147.50	(2,132.89)	(10.59) %
6230 - Social Security	7,352.52	6,473.26	(879.26)	(13.58) %
6260 - Unemployment Compensation Tax	0.00	400.00	400.00	100.00 %
Total Trainable Mentally Handicapped	\$ 91,183.15	\$ 116,552.45	\$ 25,369.30	21.77 %
Speech Handicapped				
6395 - Other Professional/Tech Services	\$ 11,980.00	\$ 40,000.00	\$ 28,020.00	70.05 %
Total Speech Handicapped	\$ 11,980.00	\$ 40,000.00	\$ 28,020.00	70.05 %
Learning Disabilities				
6110 - Regular Salary	\$ 394,237.10	\$ 1,018,945.62	\$ 624,708.52	61.31 %
6210 - Group Health & Life Insurance	42,904.31	129,880.71	86,976.40	66.97 %
6220 - Employee Retirement	79,921.16	242,610.95	162,689.79	67.06 %
6230 - Social Security	24,706.55	76,278.56	51,572.01	67.61 %
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	\$ 549,269.37	\$ 1,498,965.84	\$ 949,696.47	63.36 %
Internat'l Bacc and Advanced Placement				
6332 - Travel	\$ 4,823.52	\$ 60,001.00	\$ 55,177.48	91.96 %
6399 - Other Purchased Services	15,355.00	50,000.00	34,645.00	69.29 %
6410 - Supplies	16,872.32	42,007.00	25,134.68	59.83 %

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

	Year To Date 12/31/2022	Year Ending 06/30/2023		
	Actual YTD	Original Budget	Remaining Budget	Percent Remaining
6420 - Textbooks	462.13	0.00	(462.13)	0.00 %
Total I.B. and A.P.	\$ 37,512.97	\$ 152,008.00	\$ 114,495.03	75.32 %
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 %
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	\$ 390,502.00	\$ 845,914.87	\$ 455,412.87	53.84 %
6130 - Overtime Salary	0.00	4,000.00	4,000.00	100.00 %
6210 - Group Health & Life Insurance	27,755.27	79,383.69	51,628.42	65.04 %
6220 - Employee Retirement	88,936.88	191,801.16	102,864.28	53.63 %
6230 - Social Security	27,781.82	61,624.48	33,842.66	54.92 %
6260 - Unemployment Compensation Tax	87.20	1,200.00	1,112.80	92.73 %
6410 - Supplies	1,598.69	6,200.00	4,601.31	74.21 %
Total Guidance Services	\$ 536,661.86	\$ 1,190,124.20	\$ 653,462.34	54.91 %
Health Services				
6110 - Regular Salary	\$ 74,210.24	\$ 121,799.39	\$ 47,589.15	39.07 %
6210 - Group Health & Life Insurance	12,826.52	12,349.32	(477.20)	(3.86) %

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

	Year To Date 12/31/2022	Year Ending 06/30/2023		
	Actual YTD	Original Budget	Remaining Budget	Percent Remaining
6220 - Employee Retirement	19,228.30	29,000.00	9,771.70	33.70 %
6230 - Social Security	6,054.79	9,317.65	3,262.86	35.02 %
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	9,145.42	10,000.00	854.58	8.55 %
Total Health Services	\$ 123,301.03	\$ 182,766.36	\$ 59,465.33	32.54 %
Library and Media Services				
6110 - Regular Salary	\$ 54,020.18	\$ 162,385.17	\$ 108,364.99	66.73 %
6210 - Group Health & Life Insurance	2,500.00	9,815.66	7,315.66	74.53 %
6220 - Employee Retirement	12,790.72	38,663.91	25,873.19	66.92 %
6230 - Social Security	3,742.54	12,422.47	8,679.93	69.87 %
6260 - Unemployment Compensation Tax	0.00	324.00	324.00	100.00 %
6311 - Instructional Services	2,250.00	5,200.00	2,950.00	56.73 %
6340 - Communication	553.97	0.00	(553.97)	0.00 %
6410 - Supplies	1,709.46	8,000.00	6,290.54	78.63 %
6430 - Library Books & Materials	7,113.95	23,850.00	16,736.05	70.17 %
Total Library and Media Services	\$ 84,680.82	\$ 260,661.21	\$ 175,980.39	67.51 %
Staff Training				
6312 - Instructional Programs Improvement Services	\$ 22,744.99	\$ 135,000.00	\$ 112,255.01	83.15 %
6332 - Travel	15,713.60	0.00	(15,713.60)	0.00 %
6410 - Supplies	638.04	0.00	(638.04)	0.00 %
Total Staff Training	\$ 39,096.63	\$ 135,000.00	\$ 95,903.37	71.04 %
Board				
6318 - Audit Services	\$ 19,450.00	\$ 28,224.00	\$ 8,774.00	31.09 %
6319 - Legal Services	46,893.75	20,000.00	(26,893.75)	(134.47) %
6410 - Supplies	1,316.40	0.00	(1,316.40)	0.00 %
6640 - Membership Dues & Fees	11,362.00	16,537.50	5,175.50	31.30 %
Total Board	\$ 79,022.15	\$ 64,761.50	\$ (14,260.65)	(22.02) %
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 %

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Year to Date vs. Annual Budget

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	Actual YTD	Original Budget	Remaining Budget	Percent Remaining
School Administration				
6110 - Regular Salary	\$ 85,887.00	\$ 145,423.41	\$ 59,536.41	40.94 %
6111 - Principal and Asst Principals	318,040.88	622,979.22	304,938.34	48.95 %
6115 - Assistants and Clerical	186,349.40	348,655.24	162,305.84	46.55 %
6130 - Overtime Salary	0.00	6,000.00	6,000.00	100.00 %
6210 - Group Health & Life Insurance	53,439.75	121,492.22	68,052.47	56.01 %
6220 - Employee Retirement	132,112.93	265,971.48	133,858.55	50.33 %
6230 - Social Security	41,388.01	85,454.93	44,066.92	51.57 %
6260 - Unemployment Compensation Tax	0.00	2,000.00	2,000.00	100.00 %
6312 - Instructional Programs Improvement Services	4,700.00	0.00	(4,700.00)	0.00 %
6331 - Student Transportation	52.18	0.00	(52.18)	0.00 %
6332 - Travel	6,385.55	5,000.00	(1,385.55)	(27.71) %
6340 - Communication	12,546.30	65,000.00	52,453.70	80.70 %
6360 - Printing & Binding	1,081.44	0.00	(1,081.44)	0.00 %
6399 - Other Purchased Services	13,050.41	60,000.00	46,949.59	78.25 %
6410 - Supplies	46,747.35	90,000.00	43,252.65	48.06 %
6430 - Library Books & Materials	214.42	0.00	(214.42)	0.00 %
6540 - Instructional Equipment	37,525.78	20,000.00	(17,525.78)	(87.63) %
6545 - Technology Equipment	14,985.48	7,000.00	(7,985.48)	(114.08) %
6640 - Membership Dues & Fees	2,389.00	5,000.00	2,611.00	52.22 %
6650 - Liability Insurance	24,469.50	93,712.50	69,243.00	73.89 %
Total School Administration	\$ 981,365.38	\$ 1,943,689.00	\$ 962,323.62	49.51 %
Fiscal Services				
6110 - Regular Salary	\$ 32,374.14	\$ 65,659.49	\$ 33,285.35	50.69 %
6115 - Assistants and Clerical	4,183.64	0.00	(4,183.64)	0.00 %
6130 - Overtime Salary	0.00	2,000.00	2,000.00	100.00 %
6210 - Group Health & Life Insurance	2,518.32	7,435.42	4,917.10	66.13 %
6220 - Employee Retirement	8,704.41	15,633.53	6,929.12	44.32 %
6230 - Social Security	2,743.78	5,022.95	2,279.17	45.38 %
6260 - Unemployment Compensation Tax	0.00	130.00	130.00	100.00 %
6315 - Management Services	89,840.09	159,700.00	69,859.91	43.74 %
6690 - Other Fees and Charges	12,554.64	20,000.00	7,445.36	37.23 %
Total Fiscal Services	\$ 152,919.02	\$ 275,581.39	\$ 122,662.37	44.51 %
Operation and Maintenance of Plant				
6110 - Regular Salary	\$ 192,739.06	\$ 371,020.04	\$ 178,280.98	48.05 %

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	Actual YTD	Original Budget	Remaining Budget	Percent Remaining
6111 - Principal and Asst Principals	4,256.46	0.00	(4,256.46)	0.00 %
6130 - Overtime Salary	0.00	15,000.00	15,000.00	100.00 %
6210 - Group Health & Life Insurance	23,396.78	39,191.71	15,794.93	40.30 %
6220 - Employee Retirement	45,215.83	88,339.87	43,124.04	48.82 %
6230 - Social Security	13,968.05	28,383.03	14,414.98	50.79 %
6260 - Unemployment Compensation Tax	68.63	850.00	781.37	91.93 %
6320 - Property Services	120,272.07	120,000.00	(272.07)	(0.23) %
6321 - Public Utility Services (Excl energy)	77,341.91	144,000.00	66,658.09	46.29 %
6322 - Cleaning Services	255,362.81	560,625.00	305,262.19	54.45 %
6323 - Repairs & Maintenance Servic	215,810.71	300,000.00	84,189.29	28.06 %
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	22,259.45	88,718.00	66,458.55	74.91 %
6470 - Energy (Electric, Gas, and Other Heating Fuels)	257,551.08	480,000.00	222,448.92	46.34 %
6530 - Plexiglass Outfitting	0.00	46,000.00	46,000.00	100.00 %
6540 - Instructional Equipment	1,984,694.92	0.00	(1,984,694.92)	0.00 %
6545 - Technology Equipment	18,299.90	0.00	(18,299.90)	0.00 %
Total Operation and Maintenance of Plant	\$ 3,234,525.16	\$ 2,287,127.65	\$ (947,397.51)	(41.42) %
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	\$ 38,909.28	\$ 72,264.96	\$ 33,355.68	46.16 %
6210 - Group Health & Life Insurance	4,660.74	7,435.42	2,774.68	37.32 %
6220 - Employee Retirement	8,437.39	15,633.53	7,196.14	46.03 %
6230 - Social Security	2,857.23	5,022.95	2,165.72	43.12 %
6260 - Unemployment Compensation Tax	68.62	150.00	81.38	54.25 %
6410 - Supplies	30.00	15,000.00	14,970.00	99.80 %

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

	Year To Date 12/31/2022	Year Ending 06/30/2023		
	Actual YTD	Original Budget	Remaining Budget	Percent Remaining
6545 - Technology Equipment	31,491.29	0.00	(31,491.29)	0.00 %
Total Security	\$ 86,454.55	\$ 115,506.86	\$ 29,052.31	25.15 %
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	132,939.46	449,944.60	317,005.14	70.45 %
6331 - Student Transportation	39,824.41	85,000.00	45,175.59	53.15 %
6332 - Travel	13,726.31	40,000.00	26,273.69	65.68 %
6399 - Other Purchased Services	77,902.38	115,000.00	37,097.62	32.26 %
6410 - Supplies	333,490.65	390,000.00	56,509.35	14.49 %
6499 - Other Pupil Services	6,965.00	0.00	(6,965.00)	0.00 %
6545 - Technology Equipment	25,375.00	0.00	(25,375.00)	0.00 %
6600 - Other Objects	8,539.37	0.00	(8,539.37)	0.00 %
6640 - Membership Dues & Fees	39,525.18	35,000.00	(4,525.18)	(12.93) %
6650 - Liability Insurance	17,808.00	40,000.00	22,192.00	55.48 %
6660 - Pupil Activity	0.00	22,250.00	22,250.00	100.00 %
Total Pupil Service Activities	\$ 696,095.76	\$ 1,274,396.28	\$ 578,300.52	45.38 %
Pending Admin. Classification				
6299 - Payroll Liabilities Holding/Clearing	\$ 2,122.70	\$ 0.00	\$ (2,122.70)	0.00 %
6999 - Coding Pending - Admin	(4,827.43)	0.00	4,827.43	0.00 %
Total Pending	\$ (2,704.73)	\$ 0.00	\$ 2,704.73	0.00 %
TOTAL EXPENSE	\$ 12,319,795.61	\$ 22,408,676.46	\$ 10,088,880.85	45.02 %
Total Operating Net Income	\$ 814,451.81	\$ 590,107.74	\$ (224,344.07)	(38.02) %
Capital Projects				
Facilities Aquisition and Construction				
6520 - Construction	\$ 189,076.32	\$ 0.00	\$ (189,076.32)	0.00 %
6540 - Instructional Equipment	74,762.26	0.00	(74,762.26)	0.00 %
Total Facilities Aquisition and Construction	\$ 263,838.58	\$ 0.00	\$ (263,838.58)	0.00 %
Total Capital Projects	\$ 263,838.58	\$ 0.00	\$ (263,838.58)	0.00 %
Total Net Income	\$ 550,613.23	\$ 590,107.74	\$ 39,494.51	6.69 %
Athletic Improvements				
6523 - Athletic Improvements	17,701.27	0.00	(17,701.27)	0.00 %

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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 12/31/2022	Year Ending 06/30/2023		
	Actual YTD	Original Budget	Remaining Budget	Percent Remaining
Total Athletic Improvements	17,701.27	0.00	(17,701.27)	0.00 %
Total Net Income (Athletic Improvements)	532,911.96	590,107.74	57,195.78	9.69 %

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James Island Charter High School Reconciliation Report

As Of 12/31/2022
Account: FIRS1016 Inv

Statement Ending Balance	2,941,793.67
Deposits in Transit	0.00
Outstanding Checks and Charges	0.00
Adjusted Bank Balance	<u>2,941,793.67</u>
Book Balance	2,941,793.67
Adjustments*	0.00
Adjusted Book Balance	<u>2,941,793.67</u>

Total Checks and Charges Cleared	0.00	Total Deposits Cleared	3,884.66
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Deposits

Name	Memo	Date	Doc No	Cleared	In Transit
General Ledger Entry	Gain/Loss on First Cit Investment Acct	12/31/2022		3,884.66	
Total Deposits				<u>3,884.66</u>	<u>0.00</u>

Checks and Charges

Name	Memo	Date	Check No	Cleared	Outstanding
Total Checks and Charges				<u>0.00</u>	<u>0.00</u>

James Island Charter High School Reconciliation Report

As Of 12/31/2022
Account: FIRS6301 OP Cash

Statement Ending Balance	10,937,805.42
Deposits in Transit	0.00
Outstanding Checks and Charges	(1,568.80)
Adjusted Bank Balance	<u>10,936,236.62</u>
Book Balance	10,936,236.62
Adjustments*	0.00
Adjusted Book Balance	<u>10,936,236.62</u>

Total Checks and Charges Cleared	1,631,726.80	Total Deposits Cleared	1,920,833.56
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Deposits

Name	Memo	Date	Doc No	Cleared	In Transit
General Ledger Entry	CCSD - December State Funding	12/01/2022		1,789,886.12	
General Ledger Entry	Revtrak	12/01/2022		70.00	
General Ledger Entry	BILL 12/02/22 Credit P22110401 - 7135584	12/02/2022		836.78	
General Ledger Entry	Bill.com Credit - Talk-Tools	12/02/2022		504.64	
General Ledger Entry	BILL 12/02/22 Credit P22110401 - 7135582	12/02/2022		64.59	
General Ledger Entry	Revtrak	12/02/2022		395.00	
General Ledger Entry	Revtrak	12/05/2022		4,207.47	
General Ledger Entry	Revtrak	12/06/2022		55.00	
General Ledger Entry	Revtrak	12/06/2022		120.00	
General Ledger Entry	Revtrak	12/06/2022		35.00	
General Ledger Entry	Revtrak	12/07/2022		1,040.00	
General Ledger Entry	Revtrak	12/08/2022		850.00	
General Ledger Entry	BILL 12/08/22 Credit P22120101 - 3929861	12/08/2022		64.59	
General Ledger Entry	BILL 12/08/22 Credit P22120101 - 3929869	12/08/2022		836.78	
General Ledger Entry	Revtrak	12/09/2022		505.00	
General Ledger Entry	Revtrak	12/12/2022		475.00	
General Ledger Entry	Revtrak	12/13/2022		164.00	
General Ledger Entry	Revtrak	12/13/2022		510.00	
General Ledger Entry	CCSD - Perkins & National Board Cert	12/13/2022		111,449.00	
General Ledger Entry	Revtrak	12/13/2022		55.00	
General Ledger Entry	Revtrak	12/14/2022		80.00	
General Ledger Entry	Revtrak	12/15/2022		1,810.00	
General Ledger Entry	Bill.com Credit - Talk-Tools	12/15/2022		21.60	
General Ledger Entry	Commercial Deposit	12/15/2022		190.00	
General Ledger Entry	Revtrak	12/16/2022		231.00	
General Ledger Entry	Revtrak	12/19/2022		295.00	
General Ledger Entry	Revtrak	12/20/2022		115.00	
General Ledger Entry	Revtrak	12/20/2022		1,481.47	
General Ledger Entry	Charleston County School District	12/20/2022		144.61	
General Ledger Entry	Revtrak	12/20/2022		25.00	
General Ledger Entry	Revtrak	12/21/2022		15.00	
General Ledger Entry	Revtrak	12/22/2022		20.00	
General Ledger Entry	Revtrak	12/27/2022		360.00	
General Ledger Entry	Revtrak	12/28/2022		800.00	
General Ledger Entry	Revtrak	12/29/2022		100.00	
General Ledger Entry	Interest Credit First 6301	12/30/2022		3,020.91	
Total Deposits				<u>1,920,833.56</u>	<u>0.00</u>

Checks and Charges

Name	Memo	Date	Check No	Cleared	Outstanding
Penserve Plan Services	# DC 2022 1130	11/30/2022		1,883.16	

James Island Charter High School Reconciliation Report

As Of 12/31/2022

Account: FIRS6301 OP Cash

Penserve Plan Services	# DC 2022 1031	11/30/2022		1,568.80
VOYA	Payment voided in	12/01/2022	(2,578.62)	
	Bill.com			
Empower 401k	# DC 2022 1130	12/01/2022	2,311.01	
VOYA	# DC 11-30-2022	12/01/2022	2,578.62	
Empower 457	# DC 2022 1130	12/01/2022	1,405.00	
Empower 401k	Payment voided in	12/01/2022	(2,311.01)	
	Bill.com			
Empower 457	Payment voided in	12/01/2022	(1,405.00)	
	Bill.com			
General Ledger Entry	BILL 12/01/22 Payables	12/01/2022	24,899.02	
	Funding			
General Ledger Entry	BILL 12/02/22 Payables	12/02/2022	6,407.99	
	Funding			
General Ledger Entry	BILL 12/05/22 Payables	12/05/2022	3,883.00	
	Funding			
Arbiterpay	# D 2022 1206	12/06/2022	963.80	
PEBA Insurance Finance	# DC 2022 1201	12/06/2022	119,500.52	
General Ledger Entry	BILL 12/06/22 Payables	12/06/2022	9,715.79	
	Funding			
General Ledger Entry	Service Charge	12/07/2022	461.31	
General Ledger Entry	Revtrak Fee	12/07/2022	398.83	
General Ledger Entry	BILL 12/07/22 Payables	12/07/2022	61,516.04	
	Funding			
General Ledger Entry	BILL 12/08/22 Payables	12/08/2022	75,247.81	
	Funding			
Arbiterpay	# DC 2022 1212	12/12/2022	1,432.20	
General Ledger Entry	BILL 12/12/22 Payables	12/12/2022	29,743.56	
	Funding			
PEBA Insurance Finance	# DC 2022 1201	12/13/2022	119,500.52	
PEBA Insurance Finance	Payment voided in	12/13/2022	(119,500.52)	
	Bill.com			
General Ledger Entry	BILL 12/13/22 Payables	12/13/2022	7,086.25	
	Funding			
ASIFlex-Participant Con-	Payment voided in	12/14/2022	(2,299.80)	
tribution	Bill.com			
General Ledger Entry	BILL 12/14/22 Payables	12/14/2022	42,148.91	
	Funding			
Mass Mutual	# DC 2022 1215	12/14/2022	952.02	
Empower 401k	#DC 2022 1215	12/14/2022	1,810.01	
Valic	#DC 2022 1215	12/14/2022	5,100.52	
Penserve Plan Services	# DC 2022 1215	12/14/2022	1,883.16	
ASIFlex-Participant Con-	#CS0-5500 121522	12/14/2022	2,299.80	
tribution				
TIAA CREF Trust Com-	#DC 2022 1215	12/14/2022	3,908.08	
pany				
General Ledger Entry		12/14/2022	314,490.92	
General Ledger Entry		12/14/2022	136,292.26	
General Ledger Entry		12/14/2022	263.20	
General Ledger Entry	BILL 12/14/22 Payables	12/14/2022	1,161.03	
	Funding			
General Ledger Entry	BILL 12/14/22 Payables	12/14/2022	125.00	
	Funding			
Empower 457	#DC 2022 1215	12/14/2022	780.00	
VOYA	# DC 12-15-2022	12/15/2022	2,585.96	
General Ledger Entry	BILL 12/15/22 Payables	12/15/2022	2,745.31	
	Funding			
Arbiterpay	# DC 2022 1216	12/16/2022	1,084.80	
General Ledger Entry	BILL 12/16/22 Payables	12/16/2022	561.77	
	Funding			
General Ledger Entry	BILL 12/20/22 Payables	12/20/2022	50,783.74	
	Funding			
Empower 401k	#DC 2022 1230	12/21/2022	1,496.76	
Penserve Plan Services	#DC 2022 1230	12/21/2022	1,883.16	
Empower 457	#DC 2022 1230	12/21/2022	780.00	
Mass Mutual	# DC 2022 1230	12/22/2022	952.02	
Penserve Plan Services	# DC 2022 1230	12/22/2022	1,883.16	
TIAA CREF Trust Com-	# DC 2022 1230	12/22/2022	3,973.65	

James Island Charter High School Reconciliation Report

As Of 12/31/2022

Account: FIRS6301 OP Cash

pany			
Empower 457	Payment voided in	12/22/2022	(780.00)
	Bill.com		
Penserve Plan Services	Payment voided in	12/22/2022	(1,883.16)
	Bill.com		
Empower 457	#DC 2022 1230	12/22/2022	780.00
Empower 401k	#DC 2022 1230	12/22/2022	1,496.76
General Ledger Entry	BILL 12/22/22 Payables	12/22/2022	9,725.88
	Funding		
Empower 401k	Payment voided in	12/22/2022	(1,496.76)
	Bill.com		
VOYA	# DC 12-30-2022	12/23/2022	2,534.01
Valic	# DC 2022 1230	12/23/2022	4,922.37
SC Retirement System	# DC 2022 1130	12/28/2022	276,690.76
General Ledger Entry		12/29/2022	263.20
General Ledger Entry		12/29/2022	126,399.28
General Ledger Entry		12/29/2022	289,170.90
General Ledger Entry		12/30/2022	3,118.84
Total Checks and Charges			1,631,726.80
			1,568.80

James Island Charter High School Reconciliation Report

As Of 12/31/2022
Account: FIRS7101 SA Cash

Statement Ending Balance	506,915.60
Deposits in Transit	0.00
Outstanding Checks and Charges	0.00
Adjusted Bank Balance	506,915.60
Book Balance	506,915.60
Adjustments*	0.00
Adjusted Book Balance	506,915.60

Total Checks and Charges Cleared	85,601.85	Total Deposits Cleared	58,935.54
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Deposits

Name	Memo	Date	Doc No	Cleared	In Transit
General Ledger Entry	Stripe Ticket Sales	12/01/2022		833.00	
General Ledger Entry	Revtrak	12/01/2022		584.00	
General Ledger Entry	Stripe Ticket Sales	12/02/2022		945.00	
General Ledger Entry	Revtrak	12/02/2022		416.25	
General Ledger Entry	Revtrak	12/05/2022		251.50	
General Ledger Entry	Stripe Ticket Sales	12/05/2022		1,141.00	
General Ledger Entry	Commercial Deposit	12/05/2022		6,866.00	
General Ledger Entry	Revtrak	12/06/2022		285.00	
General Ledger Entry	Stripe Ticket Sales	12/06/2022		119.00	
General Ledger Entry	Revtrak	12/07/2022		48.00	
General Ledger Entry	Revtrak	12/08/2022		135.00	
General Ledger Entry	Commercial Deposit	12/08/2022		965.00	
General Ledger Entry	Stripe Ticket Sales	12/09/2022		1,089.00	
General Ledger Entry	Revtrak	12/09/2022		441.00	
General Ledger Entry	Stripe Ticket Sales	12/12/2022		815.00	
General Ledger Entry	Revtrak	12/12/2022		153.00	
General Ledger Entry	Revtrak	12/13/2022		275.00	
General Ledger Entry	Revtrak	12/13/2022		60.00	
General Ledger Entry	Stripe Ticket Sales	12/13/2022		1,258.00	
General Ledger Entry	Revtrak	12/13/2022		334.00	
General Ledger Entry	Stripe Ticket Sales	12/14/2022		2,645.00	
General Ledger Entry	Revtrak	12/14/2022		48.00	
General Ledger Entry	Stripe Ticket Sales	12/15/2022		574.00	
General Ledger Entry	Commercial Deposit	12/15/2022		6,917.64	
General Ledger Entry	Revtrak	12/15/2022		465.00	
General Ledger Entry	Revtrak	12/16/2022		327.00	
General Ledger Entry	Stripe Ticket Sales	12/16/2022		14.00	
General Ledger Entry	Revtrak	12/19/2022		1,147.00	
General Ledger Entry	Stripe Ticket Sales	12/19/2022		14.00	
General Ledger Entry	BILL 12/20/22 Credit P22121301 - 7001381	12/20/2022		17,808.00	
General Ledger Entry	Revtrak	12/20/2022		48.00	
General Ledger Entry	Stripe Ticket Sales	12/20/2022		1,204.00	
General Ledger Entry	Stripe Ticket Sales	12/21/2022		756.00	
General Ledger Entry	Revtrak	12/28/2022		48.00	
General Ledger Entry	Revtrak	12/28/2022		40.00	
General Ledger Entry	Stripe Ticket Sales	12/29/2022		935.00	
General Ledger Entry	Interest Credit First 7101	12/30/2022		111.15	
General Ledger Entry	Stripe Ticket Sales	12/30/2022		8,820.00	
Total Deposits				58,935.54	0.00

Checks and Charges

Name	Memo	Date	Check No	Cleared	Outstanding
General Ledger Entry	BILL 12/01/22 Payables Funding	12/01/2022		14,815.53	
General Ledger Entry	Revtrak Fee	12/07/2022		188.09	
General Ledger Entry	BILL 12/07/22 Payables Funding	12/07/2022		17,403.24	
General Ledger Entry	BILL 12/12/22 Payables Funding	12/12/2022		11,904.76	

James Island Charter High School Reconciliation Report

As Of 12/31/2022

Account: FIRS7101 SA Cash

General Ledger Entry	BILL 12/14/22 Payables	12/14/2022	20,817.20	
	Funding			
General Ledger Entry	BILL 12/16/22 Payables	12/16/2022	17,808.00	
	Funding			
General Ledger Entry	BILL 12/20/22 Payables	12/20/2022	2,630.08	
	Funding			
General Ledger Entry	First Citizens Merchant	12/20/2022	34.95	
	Fees			
Total Checks and Charges			85,601.85	0.00