

Prestige School Solutions

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

School Name: James Island

School Meeting Date: December

Reporting Month: November

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 11/30/2022

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

FIRS6301 OP Cash	\$ 10,645,246.70
FIRS7101 SA Cash	533,581.91
FIRS1016 Inv	2,937,909.01

Total Cash and Cash Equivalents**\$ 14,116,737.62****Prepaid Items and Deposits**

Prepaid Expense	\$ 321,381.17
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Total Prepaid Items and Deposits**\$ 321,381.17****Total Current Assets****\$ 14,438,118.79****TOTAL ASSETS****\$ 14,438,118.79****LIABILITIES AND FUND BALANCE****Liabilities****Current Liabilities****Accts Payable and Other Current Payables**

Accounts Payable	\$ 436,919.40
Accrued Expenses	32,566.32
Deferred Revenue	2,948,950.62
Due to State	3,300.00

Total Accts Payable and Other Current Payables**\$ 3,421,736.34****Payroll Liabilities**

PR Liab-Empower	\$ 60.75
Payroll Liabilities	126.11
PR Liab-SC PEBA Health	15,657.47
Accrued Payroll	1,167,089.01
PR Liab-American Amicable	0.02

Total Payroll Liabilities**\$ 1,182,933.36****Total Current Liabilities****\$ 4,604,669.70****Total Liabilities****\$ 4,604,669.70****Fund Balance**

Net Income	\$ 286,659.74
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Fund Equity	\$ 9,546,789.35
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Total Fund Balance**\$ 9,833,449.09****TOTAL LIABILITIES AND FUND BALANCE****\$ 14,438,118.79**

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

	Year To Date 11/30/2022 Actual YTD	Year Ending 06/30/2023 Original Budget	Remaining Budget	Percent Remaining
REVENUE				
Revenue from Local Sources				
Earnings on Investments				
1510 - Interest Income	\$ 15,362.59	\$ 24,000.00	\$ 8,637.41	35.99 %
1530 - Gain/Loss on Investment (Unrealized)	(21,225.14)	10,000.00	31,225.14	312.25 %
Total Earnings on Investments	\$ (5,862.55)	\$ 34,000.00	\$ 39,862.55	117.24 %
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	\$ 179,585.47	\$ 220,000.00	\$ 40,414.53	18.37 %
1790 - Other Pupil Income	214,137.65	330,000.00	115,862.35	35.11 %
Total Pupil Activities	\$ 393,723.12	\$ 550,000.00	\$ 156,276.88	28.41 %
Other Revenue from Local Sources				
1910 - Rentals	\$ 10,936.50	\$ 12,000.00	\$ 1,063.50	8.86 %
1920 - Contributions and Donations	9,060.00	30,000.00	20,940.00	69.80 %
1922 - Fundraising	11,168.99	85,000.00	73,831.01	86.86 %
1990 - Miscellaneous Local Revenue	34,114.82	10,000.00	(24,114.82)	(241.15) %
Total Other Revenue from Local Sources	\$ 65,280.31	\$ 137,000.00	\$ 71,719.69	52.35 %
Total Revenue from Local Sources	\$ 459,798.88	\$ 734,000.00	\$ 274,201.12	37.36 %
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)	\$ 8,609,252.72	\$ 21,700,477.20	\$ 13,091,224.48	60.33 %
Education Improvement Act				

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	Year To Date 11/30/2022 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 %
3529 - EIA Revenue - Career and Technology Education	45,000.00	0.00	(45,000.00)	0.00 %
3532 - EIA Revenue - National Board Salary Supplement	0.00	120,000.00	120,000.00	100.00 %
Total Education Improvement Act	\$ 45,000.00	\$ 140,000.00	\$ 95,000.00	67.86 %
Total Revenue from State Sources	\$ 8,689,492.08	\$ 21,964,784.20	\$ 13,275,292.12	60.44 %
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	33,580.09	60,000.00	26,419.91	44.03 %
Total Other Federal Sources	\$ 2,008,505.38	\$ 60,000.00	\$ (1,948,505.38)	(3,247.51) %
Total Revenue from Federal Sources	\$ 2,008,505.38	\$ 300,000.00	\$ (1,708,505.38)	(569.50) %
TOTAL REVENUE	\$ 11,157,796.34	\$ 22,998,784.20	\$ 11,840,987.86	51.49 %
EXPENSE				
High School Programs				
6110 - Regular Salary	\$ 2,061,744.67	\$ 5,048,977.99	\$ 2,987,233.32	59.17 %
6115 - Assistants and Clerical	60,318.30	99,955.10	39,636.80	39.65 %
6120 - Substitute/Temporary Salary	104,757.26	300,000.00	195,242.74	65.08 %
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	227,468.65	591,477.05	364,008.40	61.54 %
6220 - Employee Retirement	552,565.18	1,383,132.39	830,567.21	60.05 %
6230 - Social Security	170,862.04	444,391.55	273,529.51	61.55 %
6260 - Unemployment Compensation Tax	860.65	12,000.00	11,139.35	92.83 %
6270 - Worker's Compensation Tax	54,003.00	115,765.50	61,762.50	53.35 %
6311 - Instructional Services	6,553.78	15,000.00	8,446.22	56.31 %
6332 - Travel	2,865.31	2,500.00	(365.31)	(14.61) %
6360 - Printing & Binding	9,241.11	36,000.00	26,758.89	74.33 %

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

	Year To Date 11/30/2022	Year Ending 06/30/2023		
	Actual YTD	Original Budget	Remaining Budget	Percent Remaining
6395 - Other Professional/Tech Services	1,590.00	15,000.00	13,410.00	89.40 %
6410 - Supplies	187,299.52	250,000.00	62,700.48	25.08 %
6412 - Graduation Expenses and Supplies	2.09	42,000.00	41,997.91	100.00 %
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 %
6545 - Technology Equipment	44,419.20	479,000.00	434,580.80	90.73 %
Total High School Programs	\$ 3,495,940.65	\$ 9,288,399.58	\$ 5,792,458.93	62.36 %
Vocational Programs				
6110 - Regular Salary	\$ 414,095.23	\$ 886,372.25	\$ 472,277.02	53.28 %
6210 - Group Health & Life Insurance	48,119.18	120,354.85	72,235.67	60.02 %
6220 - Employee Retirement	98,001.38	211,045.23	113,043.85	53.56 %
6230 - Social Security	30,314.18	67,807.48	37,493.30	55.29 %
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	48,712.89	140,000.00	91,287.11	65.21 %
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	\$ 655,334.01	\$ 1,472,779.81	\$ 817,445.80	55.50 %
Physical Education				
6110 - Regular Salary	\$ 271,591.19	\$ 624,202.51	\$ 352,611.32	56.49 %
6210 - Group Health & Life Insurance	11,187.19	60,621.77	49,434.58	81.55 %
6220 - Employee Retirement	39,575.39	148,622.62	109,047.23	73.37 %
6230 - Social Security	13,806.08	47,751.49	33,945.41	71.09 %
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	\$ 336,159.85	\$ 884,598.39	\$ 548,438.54	62.00 %
Educable Mentally Handicapped				
6110 - Regular Salary	\$ 38,921.34	\$ 92,199.63	\$ 53,278.29	57.79 %
6115 - Assistants and Clerical	76,611.78	165,047.28	88,435.50	53.58 %

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Year to Date vs. Annual Budget

	Year To Date 11/30/2022	Year Ending 06/30/2023		
	Actual YTD	Original Budget	Remaining Budget	Percent Remaining
6130 - Overtime Salary	0.00	1,000.00	1,000.00	100.00 %
6210 - Group Health & Life Insurance	9,761.96	32,004.93	22,242.97	69.50 %
6220 - Employee Retirement	17,314.30	61,250.49	43,936.19	71.73 %
6230 - Social Security	5,163.68	19,951.08	14,787.40	74.12 %
6260 - Unemployment Compensation Tax	29.39	350.00	320.61	91.60 %
Total Educable Mentally Handicapped	\$ 147,802.45	\$ 371,803.41	\$ 224,000.96	60.25 %
Trainable Mentally Handicapped				
6110 - Regular Salary	\$ 39,967.44	\$ 84,617.79	\$ 44,650.35	52.77 %
6210 - Group Health & Life Insurance	5,594.06	4,913.90	(680.16)	(13.84) %
6220 - Employee Retirement	18,754.87	20,147.50	1,392.63	6.91 %
6230 - Social Security	5,928.95	6,473.26	544.31	8.41 %
6260 - Unemployment Compensation Tax	0.00	400.00	400.00	100.00 %
Total Trainable Mentally Handicapped	\$ 70,245.32	\$ 116,552.45	\$ 46,307.13	39.73 %
Speech Handicapped				
6395 - Other Professional/Tech Services	\$ 10,260.00	\$ 40,000.00	\$ 29,740.00	74.35 %
Total Speech Handicapped	\$ 10,260.00	\$ 40,000.00	\$ 29,740.00	74.35 %
Learning Disabilities				
6110 - Regular Salary	\$ 322,570.73	\$ 1,018,945.62	\$ 696,374.89	68.34 %
6210 - Group Health & Life Insurance	34,784.87	129,880.71	95,095.84	73.22 %
6220 - Employee Retirement	63,333.58	242,610.95	179,277.37	73.90 %
6230 - Social Security	19,375.45	76,278.56	56,903.11	74.60 %
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	\$ 447,564.88	\$ 1,498,965.84	\$ 1,051,400.96	70.14 %
Internat'l Bacc and Advanced Placement				
6332 - Travel	\$ 6,049.24	\$ 60,001.00	\$ 53,951.76	89.92 %
6399 - Other Purchased Services	0.00	50,000.00	50,000.00	100.00 %
6410 - Supplies	13,178.63	42,007.00	28,828.37	68.63 %
6420 - Textbooks	462.13	0.00	(462.13)	0.00 %
Total I.B. and A.P.	\$ 19,690.00	\$ 152,008.00	\$ 132,318.00	87.05 %
Homebound				
6311 - Instructional Services	\$ 0.00	\$ 15,000.00	\$ 15,000.00	100.00 %

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Year to Date vs. Annual Budget

	Year To Date 11/30/2022 Actual YTD	Year Ending 06/30/2023 Original Budget Remaining Budget		Percent Remaining
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	\$ 321,925.99	\$ 845,914.87	\$ 523,988.88	61.94 %
6130 - Overtime Salary	0.00	4,000.00	4,000.00	100.00 %
6210 - Group Health & Life Insurance	22,692.78	79,383.69	56,690.91	71.41 %
6220 - Employee Retirement	73,048.84	191,801.16	118,752.32	61.91 %
6230 - Social Security	22,616.70	61,624.48	39,007.78	63.30 %
6260 - Unemployment Compensation Tax	87.20	1,200.00	1,112.80	92.73 %
6410 - Supplies	1,183.79	6,200.00	5,016.21	80.91 %
Total Guidance Services	\$ 441,555.30	\$ 1,190,124.20	\$ 748,568.90	62.90 %
Health Services				
6110 - Regular Salary	\$ 60,575.98	\$ 121,799.39	\$ 61,223.41	50.27 %
6210 - Group Health & Life Insurance	10,335.36	12,349.32	2,013.96	16.31 %
6220 - Employee Retirement	15,981.98	29,000.00	13,018.02	44.89 %
6230 - Social Security	5,086.57	9,317.65	4,231.08	45.41 %
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 %

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

	Year To Date 11/30/2022 Actual YTD	Year Ending 06/30/2023 Original Budget	Remaining Budget	Percent Remaining
Total Health Services	\$ 102,961.07	\$ 182,766.36	\$ 79,805.29	43.67 %
Library and Media Services				
6110 - Regular Salary	\$ 47,449.02	\$ 162,385.17	\$ 114,936.15	70.78 %
6210 - Group Health & Life Insurance	2,500.00	9,815.66	7,315.66	74.53 %
6220 - Employee Retirement	11,226.12	38,663.91	27,437.79	70.96 %
6230 - Social Security	3,239.84	12,422.47	9,182.63	73.92 %
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	6,921.38	23,850.00	16,928.62	70.98 %
Total Library and Media Services	\$ 75,849.79	\$ 260,661.21	\$ 184,811.42	70.90 %
Staff Training				
6312 - Instructional Programs Improvement Services	\$ 20,949.45	\$ 135,000.00	\$ 114,050.55	84.48 %
6332 - Travel	8,677.24	0.00	(8,677.24)	0.00 %
6410 - Supplies	638.04	0.00	(638.04)	0.00 %
Total Staff Training	\$ 30,264.73	\$ 135,000.00	\$ 104,735.27	77.58 %
Board				
6318 - Audit Services	\$ 19,450.00	\$ 28,224.00	\$ 8,774.00	31.09 %
6319 - Legal Services	47,443.75	20,000.00	(27,443.75)	(137.22) %
6410 - Supplies	109.40	0.00	(109.40)	0.00 %
6640 - Membership Dues & Fees	11,362.00	16,537.50	5,175.50	31.30 %
Total Board	\$ 78,365.15	\$ 64,761.50	\$ (13,603.65)	(21.01) %
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	\$ 71,538.21	\$ 145,423.41	\$ 73,885.20	50.81 %
6111 - Principal and Asst Principals	263,334.60	622,979.22	359,644.62	57.73 %
6115 - Assistants and Clerical	155,300.46	348,655.24	193,354.78	55.46 %
6130 - Overtime Salary	0.00	6,000.00	6,000.00	100.00 %

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	Actual YTD	Original Budget	Remaining Budget	Percent Remaining
6210 - Group Health & Life Insurance	44,210.18	121,492.22	77,282.04	63.61 %
6220 - Employee Retirement	109,230.54	265,971.48	156,740.94	58.93 %
6230 - Social Security	33,854.08	85,454.93	51,600.85	60.38 %
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	2,393.06	5,000.00	2,606.94	52.14 %
6340 - Communication	10,662.00	65,000.00	54,338.00	83.60 %
6360 - Printing & Binding	540.72	0.00	(540.72)	0.00 %
6399 - Other Purchased Services	12,783.91	60,000.00	47,216.09	78.69 %
6410 - Supplies	42,595.57	90,000.00	47,404.43	52.67 %
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	15,071.73	7,000.00	(8,071.73)	(115.31) %
6640 - Membership Dues & Fees	2,389.00	5,000.00	2,611.00	52.22 %
6650 - Liability Insurance	9,168.00	93,712.50	84,544.50	90.22 %
Total School Administration	\$ 815,064.44	\$ 1,943,689.00	\$ 1,128,624.56	58.07 %
Fiscal Services				
6110 - Regular Salary	\$ 27,597.20	\$ 65,659.49	\$ 38,062.29	57.97 %
6115 - Assistants and Clerical	3,066.84	0.00	(3,066.84)	0.00 %
6130 - Overtime Salary	0.00	2,000.00	2,000.00	100.00 %
6210 - Group Health & Life Insurance	2,098.60	7,435.42	5,336.82	71.78 %
6220 - Employee Retirement	7,301.11	15,633.53	8,332.42	53.30 %
6230 - Social Security	2,295.98	5,022.95	2,726.97	54.29 %
6260 - Unemployment Compensation Tax	0.00	130.00	130.00	100.00 %
6315 - Management Services	76,566.34	159,700.00	83,133.66	52.06 %
6321 - Public Utility Services (Excl energy)	287.54	0.00	(287.54)	0.00 %
6690 - Other Fees and Charges	11,471.46	20,000.00	8,528.54	42.64 %
Total Fiscal Services	\$ 130,685.07	\$ 275,581.39	\$ 144,896.32	52.58 %
Operation and Maintenance of Plant				
6110 - Regular Salary	\$ 163,392.05	\$ 371,020.04	\$ 207,627.99	55.96 %
6130 - Overtime Salary	0.00	15,000.00	15,000.00	100.00 %
6210 - Group Health & Life Insurance	19,402.06	39,191.71	19,789.65	50.49 %
6220 - Employee Retirement	37,214.86	88,339.87	51,125.01	57.87 %
6230 - Social Security	11,468.54	28,383.03	16,914.49	59.59 %

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	Actual YTD	Original Budget	Remaining Budget	Percent Remaining
6260 - Unemployment Compensation Tax	68.63	850.00	781.37	91.93 %
6320 - Property Services	98,111.92	120,000.00	21,888.08	18.24 %
6321 - Public Utility Services (Excl energy)	76,886.08	144,000.00	67,113.92	46.61 %
6322 - Cleaning Services	204,582.47	560,625.00	356,042.53	63.51 %
6323 - Repairs & Maintenance Servic	195,449.03	300,000.00	104,550.97	34.85 %
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	18,605.74	88,718.00	70,112.26	79.03 %
6470 - Energy (Electric, Gas, and Other Heating Fuels)	233,207.85	480,000.00	246,792.15	51.42 %
6530 - Plexiglass Outfitting	0.00	46,000.00	46,000.00	100.00 %
6540 - Instructional Equipment	1,966,632.95	0.00	(1,966,632.95)	0.00 %
6545 - Technology Equipment	18,299.90	0.00	(18,299.90)	0.00 %
Total Operation and Maintenance of Plant	\$ 3,046,609.58	\$ 2,287,127.65	\$ (759,481.93)	(33.21) %
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	\$ 31,963.68	\$ 72,264.96	\$ 40,301.28	55.77 %
6210 - Group Health & Life Insurance	3,625.02	7,435.42	3,810.40	51.25 %
6220 - Employee Retirement	6,783.65	15,633.53	8,849.88	56.61 %
6230 - Social Security	2,352.41	5,022.95	2,670.54	53.17 %
6260 - Unemployment Compensation Tax	68.62	150.00	81.38	54.25 %
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	\$ 76,314.67	\$ 115,506.86	\$ 39,192.19	33.93 %
Pupil Service Activities				
6220 - Employee Retirement	\$ 0.00	\$ 71,960.92	\$ 71,960.92	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 11/30/2022	Year Ending 06/30/2023		
	Actual YTD	Original Budget	Remaining Budget	Percent Remaining
6230 - Social Security	0.00	25,240.76	25,240.76	100.00 %
6311 - Instructional Services	101,349.14	449,944.60	348,595.46	77.48 %
6331 - Student Transportation	45,588.71	85,000.00	39,411.29	46.37 %
6332 - Travel	14,147.96	40,000.00	25,852.04	64.63 %
6399 - Other Purchased Services	69,254.70	115,000.00	45,745.30	39.78 %
6410 - Supplies	305,494.22	390,000.00	84,505.78	21.67 %
6499 - Other Pupil Services	6,965.00	0.00	(6,965.00)	0.00 %
6600 - Other Objects	8,539.37	0.00	(8,539.37)	0.00 %
6640 - Membership Dues & Fees	30,403.23	35,000.00	4,596.77	13.13 %
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	\$ 581,742.33	\$ 1,274,396.28	\$ 692,653.95	54.35 %
Pending Admin. Classification				
6299 - Payroll Liabilities Holding/Clearing	\$ 2,122.70	\$ 0.00	\$ (2,122.70)	0.00 %
6999 - Coding Pending - Admin	(4,156.58)	0.00	4,156.58	0.00 %
Total Pending	\$ (2,033.88)	\$ 0.00	\$ 2,033.88	0.00 %
TOTAL EXPENSE	\$ 10,589,596.75	\$ 22,408,676.46	\$ 11,819,079.71	52.74 %
Total Operating Net Income	\$ 568,199.59	\$ 590,107.74	\$ 21,908.15	3.71 %
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	\$ 304,361.01	\$ 590,107.74	\$ 285,746.73	48.42 %
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)	286,659.74	590,107.74	303,448.00	51.42 %

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James Island Charter High School Reconciliation Report

As Of 11/30/2022
Account: FIRS1016 Inv

Statement Ending Balance	2,937,909.01
Deposits in Transit	0.00
Outstanding Checks and Charges	0.00
Adjusted Bank Balance	<u>2,937,909.01</u>
Book Balance	2,937,909.01
Adjustments*	0.00
Adjusted Book Balance	<u>2,937,909.01</u>

Total Checks and Charges Cleared	0.00	Total Deposits Cleared	16,691.35
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Deposits

Name	Memo	Date	Doc No	Cleared	In Transit
General Ledger Entry	Gain/Loss on First Cit Investment Acct	11/30/2022		16,691.35	
Total Deposits				<u>16,691.35</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 11/30/2022
Account: FIRS6301 OP Cash

Statement Ending Balance	10,648,698.66
Deposits in Transit	0.00
Outstanding Checks and Charges	(3,451.96)
Adjusted Bank Balance	<u>10,645,246.70</u>
Book Balance	10,645,246.70
Adjustments*	0.00
Adjusted Book Balance	<u>10,645,246.70</u>

Total Checks and Charges Cleared	1,556,720.04	Total Deposits Cleared	1,892,727.22
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Deposits

Name	Memo	Date	Doc No	Cleared	In Transit
General Ledger Entry	TO eschate check number 1044	07/01/2022		531.67	
General Ledger Entry	Revtrak	11/01/2022		50.00	
General Ledger Entry	Revtrak	11/01/2022		1,055.00	
General Ledger Entry	CCSD - November State Funding	11/01/2022		1,789,886.12	
General Ledger Entry	Revtrak	11/01/2022		45.00	
General Ledger Entry	Revtrak	11/02/2022		100.00	
General Ledger Entry	Commercial Deposit	11/03/2022		1,169.88	
General Ledger Entry	Revtrak	11/03/2022		350.00	
General Ledger Entry	ROTC Expense Reimbursement - DFAS	11/04/2022		47.19	
General Ledger Entry	Revtrak	11/04/2022		110.00	
General Ledger Entry	BILL 11/07/22 Credit P22103101 - 5723852	11/07/2022		4,939.13	
General Ledger Entry	Revtrak	11/07/2022		55.00	
General Ledger Entry	Revtrak	11/08/2022		50.00	
General Ledger Entry	BILL 11/09/22 Credit P22110201 - 6541094	11/09/2022		4,939.13	
General Ledger Entry	Revtrak	11/09/2022		100.00	
General Ledger Entry	Commercial Deposit	11/10/2022		100.00	
General Ledger Entry	BILL 11/10/22 Credit P22080501 - 3451205	11/10/2022		300.00	
General Ledger Entry	Revtrak	11/10/2022		50.00	
General Ledger Entry	Revtrak	11/15/2022		455.00	
General Ledger Entry	Revtrak	11/15/2022		1,305.00	
General Ledger Entry	Revtrak	11/15/2022		39.00	
General Ledger Entry	Charleston County School District	11/15/2022		75,251.90	
General Ledger Entry	Revtrak	11/15/2022		220.00	
General Ledger Entry	BILL 11/16/22 Credit P22081201 - 5460829	11/16/2022		76.29	
General Ledger Entry	Revtrak	11/16/2022		150.00	
General Ledger Entry	BILL 11/17/22 Credit P22081201 - 5460863	11/17/2022		150.00	
General Ledger Entry	Revtrak	11/17/2022		541.00	
General Ledger Entry	Revtrak	11/18/2022		434.00	
General Ledger Entry	Commercial Deposit	11/18/2022		435.00	
General Ledger Entry	Revtrak	11/21/2022		390.00	
General Ledger Entry	Revtrak	11/22/2022		65.00	
General Ledger Entry	Revtrak	11/22/2022		244.00	
General Ledger Entry	Charleston County School District	11/22/2022		144.61	
General Ledger Entry	Revtrak	11/22/2022		220.00	
General Ledger Entry	Revtrak	11/23/2022		115.00	
General Ledger Entry	Revtrak	11/25/2022		360.00	
General Ledger Entry	Revtrak	11/28/2022		125.00	
General Ledger Entry	Revtrak	11/29/2022		120.00	
General Ledger Entry	Revtrak	11/29/2022		80.00	
General Ledger Entry	Revtrak	11/29/2022		25.00	
General Ledger Entry	S&W Payroll Payment	11/30/2022		291.78	

James Island Charter High School Reconciliation Report

As Of 11/30/2022

Account: FIRS6301 OP Cash

General Ledger Entry	Commercial Deposits	11/30/2022	3,579.05	
General Ledger Entry	Revtrak	11/30/2022	1,165.00	
General Ledger Entry	Interest Credit First 6301	11/30/2022	2,867.47	
Total Deposits			1,892,727.22	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	North Carolina Department of Revenue	10/28/2022	55081	576.06	
VOYA	# DC 10-31-2022	11/01/2022		2,518.24	
Valic	# DC 2022 1031	11/01/2022		4,955.46	
TIAA CREF Trust Company	# DC 2022 1031	11/01/2022		3,805.15	
General Ledger Entry	BILL 11/01/22 Payables Funding	11/01/2022		34,817.69	
General Ledger Entry	BILL 11/02/22 Payables Funding	11/02/2022		61,705.58	
General Ledger Entry	BILL 11/03/22 Payables Funding	11/03/2022		7,784.13	
General Ledger Entry	BILL 11/04/22 Payables Funding	11/04/2022		320.00	
General Ledger Entry	BILL 11/07/22 Payables Funding	11/07/2022		11,236.36	
General Ledger Entry	Service Charge	11/07/2022		467.49	
General Ledger Entry	Revtrak Fee	11/07/2022		420.99	
General Ledger Entry	BILL 11/08/22 Payables Funding	11/08/2022		49,416.17	
Arbiterpay	# DC 2022 1108	11/08/2022		1,678.80	
General Ledger Entry	BILL 11/10/22 Payables Funding	11/10/2022		18,447.59	
General Ledger Entry	North Carolina Department of Rev	11/14/2022	55243	388.35	
General Ledger Entry	BILL 11/14/22 Payables Funding	11/14/2022		38,363.09	
General Ledger Entry		11/14/2022		130,227.00	
General Ledger Entry		11/14/2022		295,868.01	
General Ledger Entry		11/14/2022		31.14	
General Ledger Entry	BILL 11/15/22 Payables Funding	11/15/2022		15,710.69	
TIAA CREF Trust Company	# DC 2022 1115	11/15/2022		3,948.85	
Mass Mutual	# DC 2022 1115	11/15/2022		952.02	
Empower 401k	# DC 2022 1115	11/15/2022		2,371.76	
Empower 457	# DC 2022 1115	11/15/2022		1,655.00	
Valic	# DC 2022 1115	11/15/2022		5,034.38	
VOYA	# DC 11-15-2022	11/15/2022		2,510.36	
Penserve Plan Services	# DC 2022 1115	11/16/2022		1,918.80	
SC Retirement System	# DC 2022 1031	11/16/2022		279,596.24	
General Ledger Entry	BILL 11/16/22 Payables Funding	11/16/2022		1,143.68	
General Ledger Entry	BILL 11/16/22 Payables Funding	11/16/2022		2,688.88	
General Ledger Entry	BILL 11/18/22 Payables Funding	11/18/2022		15,547.84	
General Ledger Entry	BILL 11/22/22 Payables Funding	11/22/2022		19,939.34	
Arbiterpay	# DC 2022 1122	11/22/2022		816.40	
General Ledger Entry	BILL 11/23/22 Payables Funding	11/23/2022		15,957.10	
General Ledger Entry		11/29/2022		127,732.50	
General Ledger Entry		11/29/2022		290,800.54	
General Ledger Entry	BILL 11/29/22 Payables Funding	11/29/2022		60,940.28	
Penserve Plan Services	# DC 2022 1031	11/30/2022			1,568.80

James Island Charter High School Reconciliation Report

As Of 11/30/2022

Account: FIRS6301 OP Cash

Penserve Plan Services	# DC 2022 1130	11/30/2022		1,883.16
Mass Mutual	# DC 2022 1130	11/30/2022	952.02	
TIAA CREF Trust Com-pany	# DC 2022 1130	11/30/2022	3,998.63	
Valic	# DC 2022 1130	11/30/2022	5,011.28	
Empower 457	# DC 2022 1130	11/30/2022	1,405.00	
Empower 401k	# DC 2022 1130	11/30/2022	2,311.01	
VOYA	# DC 11-30-2022	11/30/2022	2,578.62	
General Ledger Entry	BILL 11/30/22 Payables Funding	11/30/2022	27,639.85	
Total Checks and Charges			1,556,720.04	3,451.96

James Island Charter High School Reconciliation Report

As Of 11/30/2022
Account: FIRS7101 SA Cash

Statement Ending Balance	533,581.91
Deposits in Transit	0.00
Outstanding Checks and Charges	0.00
Adjusted Bank Balance	<u>533,581.91</u>
Book Balance	533,581.91
Adjustments*	0.00
Adjusted Book Balance	<u>533,581.91</u>

Total Checks and Charges Cleared	39,522.69	Total Deposits Cleared	61,938.46
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Deposits

Name	Memo	Date	Doc No	Cleared	In Transit
General Ledger Entry	Revtrak	11/01/2022		26.50	
General Ledger Entry	Revtrak	11/01/2022		48.00	
General Ledger Entry	Stripe Ticket Sales	11/01/2022		11,296.00	
General Ledger Entry	Revtrak	11/01/2022		96.00	
General Ledger Entry	Stripe Ticket Sales	11/02/2022		1,158.00	
General Ledger Entry	Commercial Deposit	11/03/2022		839.07	
General Ledger Entry	Revtrak	11/03/2022		945.50	
General Ledger Entry	Stripe Ticket Sales	11/03/2022		702.00	
General Ledger Entry	Stripe Ticket Sales	11/04/2022		490.00	
General Ledger Entry	Revtrak	11/07/2022		158.00	
General Ledger Entry	Stripe Ticket Sales	11/07/2022		1,480.00	
General Ledger Entry	Stripe Ticket Sales	11/08/2022		14,050.00	
General Ledger Entry	Revtrak	11/08/2022		58.00	
General Ledger Entry	Stripe Ticket Sales	11/09/2022		1,400.00	
General Ledger Entry	Commercial Deposit	11/10/2022		3,011.55	
General Ledger Entry	Stripe Ticket Sales	11/10/2022		120.00	
General Ledger Entry	Revtrak	11/10/2022		50.00	
General Ledger Entry	Stripe Ticket Sales	11/14/2022		70.00	
General Ledger Entry	Revtrak	11/14/2022		48.00	
General Ledger Entry	Revtrak	11/15/2022		48.00	
General Ledger Entry	Revtrak	11/15/2022		31.00	
General Ledger Entry	Revtrak	11/15/2022		128.00	
General Ledger Entry	Stripe Ticket Sales	11/15/2022		240.00	
General Ledger Entry	Revtrak	11/16/2022		1,559.00	
General Ledger Entry	Stripe Ticket Sales	11/16/2022		15,179.77	
General Ledger Entry	Revtrak	11/17/2022		58.00	
General Ledger Entry	Commercial Deposit	11/18/2022		1,682.00	
General Ledger Entry	Commercial Deposit	11/18/2022		559.00	
General Ledger Entry	Revtrak	11/18/2022		201.00	
General Ledger Entry	Revtrak	11/21/2022		168.00	
General Ledger Entry	Revtrak	11/22/2022		144.00	
General Ledger Entry	Revtrak	11/22/2022		575.00	
General Ledger Entry	Revtrak	11/23/2022		48.00	
General Ledger Entry	Commercial Deposits	11/30/2022		2,827.36	
General Ledger Entry	Revtrak	11/30/2022		560.00	
General Ledger Entry	Interest Credit First 7101	11/30/2022		112.71	
General Ledger Entry	Stripe Ticket Sales	11/30/2022		1,771.00	
Total Deposits				<u>61,938.46</u>	<u>0.00</u>

Checks and Charges

Name	Memo	Date	Check No	Cleared	Outstanding
General Ledger Entry	BILL 11/01/22 Payables	11/01/2022		5,201.76	
	Funding				
General Ledger Entry	BILL 11/02/22 Payables	11/02/2022		4,705.63	
	Funding				
General Ledger Entry	BILL 11/03/22 Payables	11/03/2022		679.20	
	Funding				
General Ledger Entry	BILL 11/07/22 Payables	11/07/2022		408.75	
	Funding				
General Ledger Entry	Revtrak Fee	11/07/2022		50.00	

James Island Charter High School Reconciliation Report

As Of 11/30/2022

Account: FIRS7101 SA Cash

General Ledger Entry	Revtrak Fee	11/07/2022	139.33	
General Ledger Entry	BILL 11/08/22 Payables	11/08/2022	7,098.36	
	Funding			
General Ledger Entry	Revtrak	11/08/2022	32.00	
General Ledger Entry	BILL 11/14/22 Payables	11/14/2022	1,351.96	
	Funding			
General Ledger Entry	BILL 11/15/22 Payables	11/15/2022	4,086.41	
	Funding			
General Ledger Entry	BILL 11/18/22 Payables	11/18/2022	11,339.27	
	Funding			
General Ledger Entry	First Citizens Merchant	11/22/2022	34.95	
	Fees			
General Ledger Entry	BILL 11/23/22 Payables	11/23/2022	25.00	
	Funding			
General Ledger Entry	BILL 11/29/22 Payables	11/29/2022	2,619.65	
	Funding			
General Ledger Entry	BILL 11/30/22 Payables	11/30/2022	1,750.42	
	Funding			
Total Checks and Charges			39,522.69	0.00