

Prestige School Solutions

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

School Name: James Island Charter High

School Meeting Date: 12/7/2020

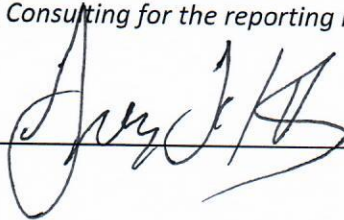
Reporting Month: November

Fiscal Year: 2020-2021

Finance Committee Acknowledgments:

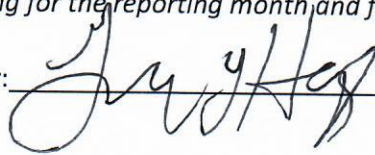
I hereby acknowledge that the finance committee has been presented with and has reviewed the bank reconciliation report provided to us by KM Consulting for the reporting month and fiscal year noted above.

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 KM Consulting for the reporting month and fiscal year noted above.

Signature of Finance Committee Chair: _____



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

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

	Year To Date 11/30/2020 Actual YTD	Original Budget	Year Ending 06/30/2021 Revised Budget	Remaining Budget	Percent Remaining
REVENUE					
Revenue from Local Sources					
Earnings on Investments					
Interest Income	\$ 9,248.57	\$ 9,600.00	\$ 9,600.00	\$ 351.43	3.66 %
Gain/Loss on Investment (Unrealized)	(1,066.81)	60,000.00	60,000.00	61,066.81	101.78 %
Total Earnings on Investments	\$ 8,181.76	\$ 69,600.00	\$ 69,600.00	\$ 61,418.24	88.24 %
Vending					
Coastal Cantina	\$ 0.00	\$ 4,000.00	\$ 1,000.00	\$ 1,000.00	100.00 %
Pepsi Vending	123.38	12,000.00	4,000.00	3,876.62	96.92 %
Total Vending	\$ 123.38	\$ 16,000.00	\$ 5,000.00	\$ 4,876.62	97.53 %
Pupil Activities					
Student Fees	\$ 131,157.79	\$ 230,000.00	\$ 180,000.00	\$ 48,842.21	27.13 %
Other Pupil Income	52,337.72	250,000.00	100,000.00	47,662.28	47.66 %
Total Pupil Activities	\$ 183,495.51	\$ 480,000.00	\$ 280,000.00	\$ 96,504.49	34.47 %
Other Revenue from Local Sources					
Rentals	\$ 2,341.50	\$ 28,000.00	\$ 3,000.00	\$ 658.50	21.95 %
Contributions and Donations	2,194.45	15,000.00	15,000.00	12,805.55	85.37 %
Fundraising	8,865.34	30,000.00	30,000.00	21,134.66	70.45 %
Miscellaneous Local Revenue	294.95	15,000.00	15,000.00	14,705.05	98.03 %
Total Other Revenue from Local Sources	\$ 13,696.24	\$ 88,000.00	\$ 63,000.00	\$ 49,303.76	78.26 %
Total Revenue from Local Sources	\$ 205,496.89	\$ 653,600.00	\$ 417,600.00	\$ 212,103.11	50.79 %
Revenue from State Sources					
Restricted State Funding					
EEDA Career Specialists	\$ 0.00	\$ 94,307.00	\$ 94,307.00	\$ 94,307.00	100.00 %
Teacher Supply	31,350.00	30,000.00	30,000.00	(1,350.00)	(4.50) %
Total Restricted State Funding	\$ 31,350.00	\$ 124,307.00	\$ 124,307.00	\$ 92,957.00	74.78 %
Unrestricted State Funding					
Cornerstone Medicaid Nurses	0.00	7,500.00	7,500.00	7,500.00	100.00 %
Total Unrestricted State Funding	0.00	7,500.00	7,500.00	7,500.00	100.00 %
Education Finance Act (EFA)	\$ 7,035,767.00	\$ 17,820,066.49	\$ 17,820,066.49	\$ 10,784,299.49	60.52 %
Education Improvement Act					
EIA Revenue - International Baccalaureate 18-19 Exams	\$ 22,967.00	\$ 0.00	\$ 0.00	\$ (22,967.00)	0.00 %
EIA Revenue - Career and Technology Education	11,526.72	94,731.10	94,731.10	83,204.38	87.83 %

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

	Year To Date 11/30/2020		Year Ending 06/30/2021		
	Actual YTD	Original Budget	Revised Budget	Remaining Budget	Percent Remaining
EIA Revenue - National Board Salary Supplement	0.00	115,000.00	115,000.00	115,000.00	100.00 %
EIA Revenue - Students at Risk of School Failure	0.00	100,000.00	100,000.00	100,000.00	100.00 %
EIA Revenue - Teacher Salary Increase	0.00	650,000.00	650,000.00	650,000.00	100.00 %
EIA Revenue - Teacher Salary Fringe	0.00	150,000.00	150,000.00	150,000.00	100.00 %
EIA Revenue - Aid to Districts	0.00	52,500.00	52,500.00	52,500.00	100.00 %
Total Education Improvement Act	\$ 34,493.72	\$ 1,162,231.10	\$ 1,162,231.10	\$ 1,127,737.38	97.03 %
Total Revenue from State Sources	\$ 7,101,610.72	\$ 19,114,104.59	\$ 19,114,104.59	\$ 12,012,493.87	62.85 %
Revenue from Federal Sources					
Occupational Education					
Perkins Aid, Title I	30,953.00	20,000.00	20,000.00	(10,953.00)	(54.77) %
Total Occupational Education	30,953.00	20,000.00	20,000.00	(10,953.00)	(54.77) %
Elementary & Secondary Education Act of 1965 (ESEA)					
ESSER Cares Act Funding	\$ 381,756.88	\$ 381,070.84	\$ 381,070.84	\$ (686.04)	(0.18) %
Total Elementary & Secondary Education Act of 1965 (ESEA)	\$ 381,756.88	\$ 381,070.84	\$ 381,070.84	\$ (686.04)	(0.18) %
Programs for Children with Disabilities					
IDEA Revenue	\$ 0.00	\$ 220,000.00	\$ 220,000.00	\$ 220,000.00	100.00 %
Total Programs for Children with Disabilities	\$ 0.00	\$ 220,000.00	\$ 220,000.00	\$ 220,000.00	100.00 %
Other Federal Sources					
JROTC	\$ 0.00	\$ 62,014.00	\$ 62,014.00	\$ 62,014.00	100.00 %
Total Other Federal Sources	\$ 0.00	\$ 62,014.00	\$ 62,014.00	\$ 62,014.00	100.00 %
Total Revenue from Federal Sources	\$ 412,709.88	\$ 683,084.84	\$ 683,084.84	\$ 270,374.96	39.58 %
TOTAL REVENUE	\$ 7,719,817.49	\$ 20,450,789.43	\$ 20,214,789.43	\$ 12,494,971.94	61.81 %
EXPENSE					
High School Programs					
Regular Salary	\$ 1,589,600.31	\$ 4,554,735.72	\$ 4,602,680.31	\$ 3,013,080.00	65.46 %
Assistants and Clerical	14,298.29	85,758.40	86,661.12	72,362.83	83.50 %
Substitute/Temporary Salary	47,803.38	208,748.00	208,748.00	160,944.62	77.10 %
Overtime Salary	0.00	1,000.00	1,000.00	1,000.00	100.00 %
Early College and Special Programs	0.00	380,000.00	380,000.00	380,000.00	100.00 %
Group Health & Life Insurance	169,136.31	493,515.15	493,515.15	324,378.84	65.73 %
Employee Retirement	347,879.40	1,000,884.28	1,011,419.90	663,540.50	65.60 %
Social Security	120,457.13	351,172.80	354,869.36	234,412.23	66.06 %

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

	Year To Date 11/30/2020		Year Ending 06/30/2021		
	Actual YTD	Original Budget	Revised Budget	Remaining Budget	Percent Remaining
Unemployment Compensation Tax	1,248.15	4,584.25	4,584.25	3,336.10	72.77 %
Worker's Compensation Tax	9,948.81	105,000.00	105,000.00	95,051.19	90.52 %
Instructional Services	3,591.63	14,000.00	14,000.00	10,408.37	74.35 %
Travel	0.00	8,500.00	8,500.00	8,500.00	100.00 %
Printing & Binding	11,506.52	36,000.00	36,000.00	24,493.48	68.04 %
Other Purchased Services	7,722.92	55,600.00	55,600.00	47,877.08	86.11 %
Supplies	136,053.69	203,000.00	203,000.00	66,946.31	32.98 %
Graduation Expenses and Supplies	10.67	42,000.00	42,000.00	41,989.33	99.97 %
Textbooks	4,671.54	22,200.00	22,200.00	17,528.46	78.96 %
Instructional Software & Supp	20,258.00	75,509.00	75,509.00	55,251.00	73.17 %
Technology Equipment	144,400.97	484,752.84	484,752.84	340,351.87	70.21 %
Total High School Programs	\$ 2,628,587.72	\$ 8,126,960.44	\$ 8,190,039.93	\$ 5,561,452.21	67.91 %
Vocational Programs					
Regular Salary	\$ 339,959.22	\$ 1,008,854.40	\$ 1,019,473.92	\$ 679,514.70	66.65 %
Group Health & Life Insurance	48,117.64	146,940.02	146,940.02	98,822.38	67.25 %
Employee Retirement	74,145.09	220,031.14	222,347.26	148,202.17	66.65 %
Social Security	25,496.89	77,177.36	77,989.75	52,492.86	67.31 %
Unemployment Compensation Tax	231.50	877.66	877.66	646.16	73.62 %
Instructional Programs Improvement Services	550.00	0.00	0.00	(550.00)	0.00 %
Travel	0.00	20,000.00	20,000.00	20,000.00	100.00 %
Supplies	41,914.02	140,000.00	140,000.00	98,085.98	70.06 %
Textbooks	2,131.25	10,000.00	10,000.00	7,868.75	78.69 %
Technology Equipment	5,766.16	10,000.00	10,000.00	4,233.84	42.34 %
Membership Dues & Fees	0.00	7,000.00	7,000.00	7,000.00	100.00 %
Total Vocational Programs	\$ 538,311.77	\$ 1,640,880.58	\$ 1,654,628.61	\$ 1,116,316.84	67.47 %
Physical Education					
Regular Salary	\$ 119,291.56	\$ 388,468.80	\$ 392,557.95	\$ 273,266.39	69.61 %
Group Health & Life Insurance	14,612.94	49,593.32	49,593.32	34,980.38	70.53 %
Employee Retirement	26,017.52	84,725.05	85,616.89	59,599.37	69.61 %
Social Security	9,056.34	29,717.86	30,030.68	20,974.34	69.84 %
Unemployment Compensation Tax	88.14	402.17	402.17	314.03	78.08 %
Supplies	0.00	2,500.00	2,500.00	2,500.00	100.00 %
Total PE	\$ 169,066.50	\$ 555,407.20	\$ 560,701.01	\$ 391,634.51	69.85 %
Educable Mentally Handicapped					
Regular Salary	\$ 28,452.32	\$ 82,770.40	\$ 83,641.67	\$ 55,189.35	65.98 %
Assistants and Clerical	55,304.65	168,654.40	170,429.71	115,125.06	67.55 %

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

	Year To Date 11/30/2020		Year Ending 06/30/2021		
	Actual YTD	Original Budget	Revised Budget	Remaining Budget	Percent Remaining
Overtime Salary	0.00	1,000.00	1,000.00	1,000.00	100.00 %
Group Health & Life Insurance	11,661.08	40,332.52	40,332.52	28,671.44	71.09 %
Employee Retirement	18,031.87	54,835.75	55,412.97	37,381.10	67.46 %
Social Security	6,260.01	19,234.00	19,436.46	13,176.45	67.79 %
Unemployment Compensation Tax	52.53	198.01	198.01	145.48	73.47 %
Total Educable Mentally Handicapped	\$ 119,762.46	\$ 367,025.08	\$ 370,451.34	\$ 250,688.88	67.67 %
Trainable Mentally Handicapped					
Regular Salary	\$ 26,354.22	\$ 75,270.40	\$ 76,062.72	\$ 49,708.50	65.35 %
Group Health & Life Insurance	1,676.23	4,770.78	4,770.78	3,094.55	64.86 %
Employee Retirement	5,983.38	16,416.47	16,589.27	10,605.89	63.93 %
Social Security	2,080.74	5,758.19	5,818.80	3,738.06	64.24 %
Unemployment Compensation Tax	19.88	69.43	69.43	49.55	71.37 %
Total Trainable Mentally Handicapped	\$ 36,114.45	\$ 102,285.27	\$ 103,311.00	\$ 67,196.55	65.04 %
Speech Handicapped					
Other Professional/Tech Services	\$ 7,556.25	\$ 40,000.00	\$ 40,000.00	\$ 32,443.75	81.11 %
Total Speech Handicapped	\$ 7,556.25	\$ 40,000.00	\$ 40,000.00	\$ 32,443.75	81.11 %
Learning Disabilities					
Regular Salary	\$ 202,075.99	\$ 586,896.14	\$ 593,013.99	\$ 390,938.00	65.92 %
Group Health & Life Insurance	28,114.15	78,838.56	78,838.56	50,724.41	64.34 %
Employee Retirement	38,544.35	99,457.77	100,504.69	61,960.34	61.65 %
Social Security	13,227.86	34,885.46	35,252.68	22,024.82	62.48 %
Unemployment Compensation Tax	114.03	390.49	390.49	276.46	70.80 %
Other Purchased Services	0.00	26,500.00	26,500.00	26,500.00	100.00 %
Total Learning Disabilities	\$ 282,076.38	\$ 826,968.42	\$ 834,500.41	\$ 552,424.03	66.20 %
Internat'l Bacc and Advanced Placement					
Travel	\$ 900.00	\$ 60,001.00	\$ 60,001.00	\$ 59,101.00	98.50 %
Other Purchased Services	35,331.00	50,000.00	50,000.00	14,669.00	29.34 %
Supplies	12,756.01	42,007.00	42,007.00	29,250.99	69.63 %
Total I.B. and A.P.	\$ 48,987.01	\$ 152,008.00	\$ 152,008.00	\$ 103,020.99	67.77 %
Homebound					
Instructional Services	\$ 2,388.04	\$ 15,000.00	\$ 15,000.00	\$ 12,611.96	84.08 %
Total Homebound	\$ 2,388.04	\$ 15,000.00	\$ 15,000.00	\$ 12,611.96	84.08 %
Limited English Proficiency					

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

	Year To Date 11/30/2020		Year Ending 06/30/2021		
	Actual YTD	Original Budget	Revised Budget	Remaining Budget	Percent Remaining
Regular Salary	\$ 5,097.49	\$ 16,067.82	\$ 16,067.82	\$ 10,970.33	68.28 %
Group Health & Life Insurance	311.62	1,424.50	1,424.50	1,112.88	78.12 %
Employee Retirement	1,111.75	3,504.39	3,504.39	2,392.64	68.28 %
Social Security	389.93	1,229.19	1,229.19	839.26	68.28 %
Unemployment Compensation Tax	3.55	14.29	14.29	10.74	75.16 %
Total Limited English Proficiency	\$ 6,914.34	\$ 22,240.19	\$ 22,240.19	\$ 15,325.85	68.91 %
High School Summer School					
Regular Salary	\$ 7,455.00	\$ 24,400.00	\$ 24,400.00	\$ 16,945.00	69.45 %
Employee Retirement	1,625.95	4,880.00	4,880.00	3,254.05	66.68 %
Social Security	568.98	1,866.60	1,866.60	1,297.62	69.52 %
Unemployment Compensation Tax	3.95	17.00	17.00	13.05	76.76 %
Student Transportation	0.00	6,000.00	6,000.00	6,000.00	100.00 %
Supplies	0.00	15,000.00	15,000.00	15,000.00	100.00 %
Total HS Summer School	\$ 9,653.88	\$ 52,163.60	\$ 52,163.60	\$ 42,509.72	81.49 %
Guidance Services					
Regular Salary	\$ 242,440.99	\$ 616,459.80	\$ 661,459.80	\$ 419,018.81	63.35 %
Overtime Salary	0.00	4,000.00	4,000.00	4,000.00	100.00 %
Group Health & Life Insurance	21,269.00	64,311.77	67,811.77	46,542.77	68.64 %
Employee Retirement	52,876.41	134,449.88	144,264.38	91,387.97	63.35 %
Social Security	18,297.41	47,159.17	50,601.67	32,304.26	63.84 %
Unemployment Compensation Tax	162.05	491.62	536.62	374.57	69.80 %
Supplies	1,524.80	6,200.00	6,200.00	4,675.20	75.41 %
Total Guidance Services	\$ 336,570.66	\$ 873,072.24	\$ 934,874.24	\$ 598,303.58	64.00 %
Health Services					
Regular Salary	\$ 36,773.55	\$ 106,977.60	\$ 106,977.60	\$ 70,204.05	65.63 %
Group Health & Life Insurance	4,775.92	11,989.63	11,989.63	7,213.71	60.17 %
Employee Retirement	8,020.32	23,331.81	23,331.81	15,311.49	65.62 %
Social Security	2,787.50	8,183.79	8,183.79	5,396.29	65.94 %
Unemployment Compensation Tax	29.20	113.09	113.09	83.89	74.18 %
Supplies	6,932.90	8,543.00	8,543.00	1,610.10	18.85 %
Total Health Services	\$ 59,319.39	\$ 159,138.92	\$ 159,138.92	\$ 99,819.53	62.72 %
Library and Media Services					
Regular Salary	\$ 46,248.42	\$ 137,904.00	\$ 137,904.00	\$ 91,655.58	66.46 %
Group Health & Life Insurance	2,714.23	9,529.77	9,529.77	6,815.54	71.52 %
Employee Retirement	10,086.78	30,076.86	30,076.86	19,990.08	66.46 %

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

	Year To Date 11/30/2020		Year Ending 06/30/2021		
	Actual YTD	Original Budget	Revised Budget	Remaining Budget	Percent Remaining
Social Security	3,536.89	10,549.66	10,549.66	7,012.77	66.47 %
Unemployment Compensation Tax	29.94	112.40	112.40	82.46	73.36 %
Instructional Services	150.00	5,200.00	5,200.00	5,050.00	97.12 %
Supplies	357.18	8,000.00	8,000.00	7,642.82	95.54 %
Library Books & Materials	13,160.43	23,850.00	23,850.00	10,689.57	44.82 %
Total Library and Media Services	\$ 76,283.87	\$ 225,222.69	\$ 225,222.69	\$ 148,938.82	66.13 %
Staff Training					
Instructional Programs Improvement Services	\$ 552.85	\$ 135,000.00	\$ 135,000.00	\$ 134,447.15	99.59 %
Total Staff Training	\$ 552.85	\$ 135,000.00	\$ 135,000.00	\$ 134,447.15	99.59 %
Board					
Audit Services	\$ 9,375.00	\$ 25,600.00	\$ 25,600.00	\$ 16,225.00	63.38 %
Legal Services	0.00	20,000.00	20,000.00	20,000.00	100.00 %
Membership Dues & Fees	15,155.43	15,000.00	15,000.00	(155.43)	(1.04) %
Total Board	\$ 24,530.43	\$ 60,600.00	\$ 60,600.00	\$ 36,069.57	59.52 %
Bonus					
Regular Salary	0.00	0.00	120,500.00	120,500.00	100.00 %
Social Security	0.00	0.00	9,218.25	9,218.25	100.00 %
Total Bonus	0.00	0.00	129,718.25	129,718.25	100.00 %
School Administration					
Regular Salary	\$ 49,122.40	\$ 128,810.40	\$ 128,810.40	\$ 79,688.00	61.86 %
Principal and Asst Principals	187,651.21	451,296.00	451,296.00	263,644.79	58.42 %
Assistants and Clerical	126,346.43	332,759.81	332,759.81	206,413.38	62.03 %
Overtime Salary	1,633.62	6,000.00	6,000.00	4,366.38	72.77 %
Group Health & Life Insurance	45,470.29	122,160.81	122,160.81	76,690.52	62.78 %
Employee Retirement	79,596.02	200,663.81	200,663.81	121,067.79	60.33 %
Social Security	28,282.77	76,508.85	76,508.85	48,226.08	63.03 %
Unemployment Compensation Tax	584.35	2,698.66	2,698.66	2,114.31	78.35 %
Instructional Services	0.00	500.00	500.00	500.00	100.00 %
Travel	50.00	17,500.00	17,500.00	17,450.00	99.71 %
Communication	15,191.38	21,000.00	21,000.00	5,808.62	27.66 %
Other Purchased Services	12,356.78	60,000.00	60,000.00	47,643.22	79.41 %
Supplies	41,356.43	90,000.00	90,000.00	48,643.57	54.05 %
Instructional Equipment	18,165.80	20,000.00	20,000.00	1,834.20	9.17 %
Technology Equipment	2,427.52	7,000.00	7,000.00	4,572.48	65.32 %
Membership Dues & Fees	1,307.50	5,000.00	5,000.00	3,692.50	73.85 %

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Year to Date vs. Annual Budget

	Year To Date 11/30/2020		Year Ending 06/30/2021		
	Actual YTD	Original Budget	Revised Budget	Remaining Budget	Percent Remaining
Liability Insurance	85,750.91	89,250.00	89,250.00	3,499.09	3.92 %
Total School Administration	\$ 695,293.41	\$ 1,631,148.34	\$ 1,631,148.34	\$ 935,854.93	57.37 %
Fiscal Services					
Regular Salary	\$ 24,051.98	\$ 57,580.80	\$ 57,580.80	\$ 33,528.82	58.23 %
Overtime Salary	569.52	2,000.00	2,000.00	1,430.48	71.52 %
Group Health & Life Insurance	2,462.30	7,218.85	7,218.85	4,756.55	65.89 %
Employee Retirement	5,297.27	12,558.37	12,558.37	7,261.10	57.82 %
Social Security	1,827.34	4,404.93	4,404.93	2,577.59	58.52 %
Unemployment Compensation Tax	18.48	53.34	53.34	34.86	65.35 %
Management Services	41,306.00	190,000.00	190,000.00	148,694.00	78.26 %
Other Fees and Charges	6,215.13	25,000.00	25,000.00	18,784.87	75.14 %
Total Fiscal Services	\$ 81,748.02	\$ 298,816.29	\$ 298,816.29	\$ 217,068.27	72.64 %
Operation and Maintenance of Plant					
Regular Salary	\$ 118,602.19	\$ 363,470.40	\$ 363,470.40	\$ 244,868.21	67.37 %
Overtime Salary	3,399.06	15,000.00	15,000.00	11,600.94	77.34 %
Group Health & Life Insurance	15,450.50	40,080.77	40,080.77	24,630.27	61.45 %
Employee Retirement	25,910.56	64,878.29	64,878.29	38,967.73	60.06 %
Social Security	8,674.89	21,608.99	21,608.99	12,934.10	59.86 %
Unemployment Compensation Tax	91.83	266.04	266.04	174.21	65.48 %
Property Services	43,062.98	120,000.00	120,000.00	76,937.02	64.11 %
Public Utility Services (Excl energy)	50,423.97	144,000.00	144,000.00	93,576.03	64.98 %
Cleaning Services	192,703.13	487,500.00	487,500.00	294,796.87	60.47 %
Repairs & Maintenance Serv	121,525.21	300,000.00	300,000.00	178,474.79	59.49 %
Other Purchased Services	2,695.00	5,000.00	5,000.00	2,305.00	46.10 %
Supplies	69,037.91	68,718.00	68,718.00	(319.91)	(0.47) %
Energy (Electric, Gas, and Other Heating Fuels)	143,826.62	400,000.00	400,000.00	256,173.38	64.04 %
Plexiglass Outfitting	111,678.59	0.00	186,000.00	74,321.41	39.96 %
Total Operation and Maintenance of Plant	\$ 907,082.44	\$ 2,030,522.49	\$ 2,216,522.49	\$ 1,309,440.05	59.08 %
Student Transportation (State Mandated)					
Repairs & Maintenance Serv	\$ 22,041.48	\$ 60,000.00	\$ 60,000.00	\$ 37,958.52	63.26 %
Student Transportation	7,682.70	550,000.00	550,000.00	542,317.30	98.60 %
Vehicles	0.00	275,000.00	275,000.00	275,000.00	100.00 %
Total Student Transportation (State Mandated)	\$ 29,724.18	\$ 885,000.00	\$ 885,000.00	\$ 855,275.82	96.64 %
Security					
Regular Salary	\$ 26,464.00	\$ 63,513.60	\$ 63,513.60	\$ 37,049.60	58.33 %

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

	Year To Date 11/30/2020		Year Ending 06/30/2021		
	Actual YTD	Original Budget	Revised Budget	Remaining Budget	Percent Remaining
Group Health & Life Insurance	3,108.28	7,218.25	7,218.25	4,109.97	56.94 %
Employee Retirement	5,771.80	13,852.32	13,852.32	8,080.52	58.33 %
Social Security	1,988.32	4,858.79	4,858.79	2,870.47	59.08 %
Unemployment Compensation Tax	21.18	63.51	63.51	42.33	66.65 %
Total Security	\$ 37,353.58	\$ 89,506.47	\$ 89,506.47	\$ 52,152.89	58.27 %
Pupil Service Activities (Athletics)					
Employee Retirement	\$ 24,105.24	\$ 71,960.92	\$ 71,960.92	\$ 47,855.68	66.50 %
Social Security	8,431.23	25,240.76	25,240.76	16,809.53	66.60 %
Instructional Services	204,773.79	449,944.60	449,944.60	245,170.81	54.49 %
Student Transportation	13,010.52	85,000.00	50,000.00	36,989.48	73.98 %
Travel	165.30	40,000.00	15,000.00	14,834.70	98.90 %
Other Purchased Services	29,148.02	115,000.00	80,000.00	50,851.98	63.56 %
Supplies	137,638.25	340,000.00	340,000.00	202,361.75	59.52 %
Other Pupil Services	370.96	22,250.00	11,000.00	10,629.04	96.63 %
Membership Dues & Fees	11,223.00	35,000.00	35,000.00	23,777.00	67.93 %
Liability Insurance	20,404.00	31,428.97	31,428.97	11,024.97	35.08 %
Total Pupil Service Activities (Athletics)	\$ 449,270.31	\$ 1,215,825.25	\$ 1,109,575.25	\$ 660,304.94	59.51 %
TOTAL EXPENSE	\$ 6,547,147.94	\$ 19,504,791.47	\$ 19,870,167.03	\$ 13,323,019.09	67.05 %
Total Operating Net Income	\$ 1,172,669.55	\$ 945,997.96	\$ 344,622.40	\$ (828,047.15)	(240.28) %
Capital Projects					
Facilities Aquisition and Construction					
Outdoor Science Classroom	\$ 1,200.00	\$ 0.00	\$ 250,000.00	\$ 248,800.00	99.52 %
Bulding Wing (CCSD Bond Project)	0.00	1,500,000.00	1,500,000.00	1,500,000.00	100.00 %
Total Facilities Aquisition and Construction	\$ 1,200.00	\$ 1,500,000.00	\$ 1,750,000.00	\$ 1,748,800.00	99.93 %
Total Capital Projects	\$ 1,200.00	\$ 1,500,000.00	\$ 1,750,000.00	\$ 1,748,800.00	99.93 %
Total Net Income	\$ 1,171,469.55	\$ (554,002.04)	\$ (1,405,377.60)	\$ (2,576,847.15)	183.36 %

James Island Charter High School

Balance Sheet

Year To Date 11/30/2020

ASSETS

Current Assets

Cash and Cash Equivalents

FIRS6301 OP Cash	\$ 7,603,288.67
FIRS7101 SA Cash	295,422.14
FIRS1016 Inv	3,049,677.22
Cash On Hand	500.00

Total Cash and Cash Equivalents **\$ 10,948,888.03**

Accounts Receivable

Accounts Receivable	\$ 12,599.00
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Total Accounts Receivable **\$ 12,599.00**

Prepaid Items and Deposits

Prepaid Expense	\$ 54,590.19
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Total Prepaid Items and Deposits **\$ 54,590.19**

Total Current Assets **\$ 11,016,077.22**

TOTAL ASSETS **\$ 11,016,077.22**

LIABILITIES AND FUND BALANCE

Liabilities

Current Liabilities

Accts Payable and Other Current Payables

Accounts Payable	\$ 92,474.96
Accrued CCSD Payables	2,245,128.34
Deferred Revenue	32,614.49
Due to State	1,650.00

Total Accts Payable and Other Current Payables **\$ 2,371,867.79**

Payroll Liabilities **\$ 715,453.28**

Total Current Liabilities **\$ 3,087,321.07**

Total Liabilities **\$ 3,087,321.07**

Fund Balance

Net Income **\$ 1,171,469.55**

Fund Equity **\$ 6,757,286.60**

Total Fund Balance **\$ 7,928,756.15**

TOTAL LIABILITIES AND FUND BALANCE **\$ 11,016,077.22**

Internally Prepared

UNAUDITED

For Management Use Only

James Island Charter High School Reconciliation Report

As Of 11/30/2020
Account: FIRS6301 OP Cash

Statement Ending Balance	7,603,288.67
Deposits in Transit	0.00
Outstanding Checks and Charges	0.00
Adjusted Bank Balance	<u>7,603,288.67</u>
Book Balance	7,603,288.67
Adjustments*	0.00
Adjusted Book Balance	<u>7,603,288.67</u>

Total Checks and Charges Cleared	1,462,554.59	Total Deposits Cleared	1,403,840.80
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Deposits

Name	Memo	Date	Doc No	Cleared	In Transit
General Ledger Entry	CCSD - November EFA	11/02/2020		1,394,091.76	
General Ledger Entry	Batch Deposit	11/02/2020		290.00	
General Ledger Entry	Revtrak	11/02/2020		275.00	
General Ledger Entry	Revtrak	11/03/2020		40.00	
General Ledger Entry	Revtrak	11/03/2020		5.00	
General Ledger Entry	Revtrak	11/04/2020		60.00	
General Ledger Entry	Revtrak	11/05/2020		315.00	
General Ledger Entry		11/06/2020		275.00	
General Ledger Entry		11/06/2020		275.00	
General Ledger Entry	Revtrak	11/06/2020		95.00	
General Ledger Entry	Batch Deposit	11/06/2020		300.00	
General Ledger Entry		11/06/2020		275.00	
General Ledger Entry		11/06/2020		275.00	
General Ledger Entry	Revtrak	11/09/2020		30.00	
General Ledger Entry	Revtrak	11/10/2020		100.00	
General Ledger Entry	Revtrak	11/10/2020		180.00	
General Ledger Entry	Revtrak	11/10/2020		40.00	
General Ledger Entry	Revtrak	11/12/2020		60.00	
General Ledger Entry	Revtrak	11/13/2020		160.00	
General Ledger Entry	Revtrak	11/13/2020		322.00	
General Ledger Entry		11/13/2020		225.00	
General Ledger Entry	Revtrak	11/16/2020		345.00	
General Ledger Entry	Revtrak	11/17/2020		130.00	
General Ledger Entry	Revtrak	11/17/2020		140.00	
General Ledger Entry	Revtrak	11/18/2020		80.00	
General Ledger Entry	Revtrak	11/19/2020		220.00	
General Ledger Entry	Batch Deposit	11/20/2020		1,300.00	
General Ledger Entry	Revtrak	11/20/2020		315.00	
General Ledger Entry	Revtrak	11/23/2020		250.00	
General Ledger Entry	Revtrak	11/24/2020		355.00	
General Ledger Entry	Revtrak	11/24/2020		115.00	
General Ledger Entry	Revtrak	11/25/2020		100.00	
General Ledger Entry	Revtrak	11/27/2020		400.00	
General Ledger Entry	Revtrak	11/30/2020		155.00	
General Ledger Entry	Interest Credit First 6301	11/30/2020		1,922.04	
General Ledger Entry	Revtrak	11/30/2020		50.00	
Total Deposits				<u>1,403,840.80</u>	<u>0.00</u>

Checks and Charges

Name	Memo	Date	Check No	Cleared	Outstanding
General Ledger Entry		11/02/2020		1,101,037.93	
General Ledger Entry		11/03/2020		33,504.17	
General Ledger Entry		11/05/2020		1,250.00	
General Ledger Entry	Service Charge	11/06/2020		262.79	
General Ledger Entry	Revtrak Fee	11/09/2020		50.85	
General Ledger Entry	Revtrak Fee	11/09/2020		794.85	
General Ledger Entry		11/09/2020		7,539.37	
General Ledger Entry		11/10/2020		7,190.88	
General Ledger Entry		11/13/2020		24,021.21	

James Island Charter High School Reconciliation Report

As Of 11/30/2020

Account: FIRS6301 OP Cash

General Ledger Entry	11/16/2020	36,001.38	
General Ledger Entry	11/18/2020	4,509.48	
General Ledger Entry	11/19/2020	32,604.39	
General Ledger Entry	11/20/2020	11,073.05	
General Ledger Entry	11/24/2020	3,694.83	
General Ledger Entry	11/25/2020	172,390.19	
General Ledger Entry	11/27/2020	26,629.22	
Total Checks and Charges		1,462,554.59	0.00

James Island Charter High School Reconciliation Report

As Of 11/30/2020
Account: FIRS7101 SA Cash

Statement Ending Balance	295,422.14
Deposits in Transit	0.00
Outstanding Checks and Charges	0.00
Adjusted Bank Balance	295,422.14
Book Balance	295,422.14
Adjustments*	0.00
Adjusted Book Balance	295,422.14

Total Checks and Charges Cleared	7,710.95	Total Deposits Cleared	27,907.64
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Deposits

Name	Memo	Date	Doc No	Cleared	In Transit
General Ledger Entry	Batch Deposit	11/02/2020		530.50	
General Ledger Entry	Batch Deposit	11/02/2020		5,630.00	
General Ledger Entry	Stripe Ticket Sales	11/02/2020		756.00	
General Ledger Entry	Revtrak	11/02/2020		100.00	
General Ledger Entry	Stripe Ticket Sales	11/03/2020		1,733.21	
General Ledger Entry	Revtrak	11/05/2020		150.00	
General Ledger Entry	Batch Deposit	11/06/2020		500.00	
General Ledger Entry	Batch Deposit	11/06/2020		9,110.87	
General Ledger Entry	Revtrak	11/09/2020		50.00	
General Ledger Entry	Revtrak	11/10/2020		150.00	
General Ledger Entry	Revtrak	11/12/2020		200.00	
General Ledger Entry	Revtrak	11/12/2020		446.09	
General Ledger Entry	Revtrak	11/13/2020		150.00	
General Ledger Entry	Revtrak	11/13/2020		150.00	
General Ledger Entry	Batch Deposit	11/13/2020		1,153.00	
General Ledger Entry	Revtrak	11/16/2020		50.00	
General Ledger Entry	Revtrak	11/17/2020		115.00	
General Ledger Entry	Revtrak	11/17/2020		100.00	
General Ledger Entry	Revtrak	11/18/2020		50.00	
General Ledger Entry	Revtrak	11/19/2020		50.00	
General Ledger Entry	Batch Deposit	11/20/2020		1,194.50	
General Ledger Entry	Revtrak	11/20/2020		1,300.00	
General Ledger Entry	Revtrak	11/23/2020		293.00	
General Ledger Entry	Revtrak	11/24/2020		448.00	
General Ledger Entry	Revtrak	11/24/2020		150.00	
General Ledger Entry	Revtrak	11/24/2020		93.00	
General Ledger Entry	Revtrak	11/25/2020		50.00	
General Ledger Entry	Stripe Ticket Sales	11/27/2020		2,420.00	
General Ledger Entry	Revtrak	11/27/2020		200.00	
General Ledger Entry	Revtrak	11/30/2020		100.00	
General Ledger Entry	Interest Credit First 7101	11/30/2020		61.47	
General Ledger Entry	Stripe Ticket Sales	11/30/2020		80.00	
General Ledger Entry	Revtrak	11/30/2020		343.00	
Total Deposits				27,907.64	0.00

Checks and Charges

Name	Memo	Date	Check No	Cleared	Outstanding
General Ledger Entry		11/03/2020		1,938.00	
General Ledger Entry		11/05/2020		1,026.80	
General Ledger Entry		11/09/2020		2,628.29	
General Ledger Entry		11/13/2020		324.86	
General Ledger Entry		11/19/2020		918.00	
General Ledger Entry		11/25/2020		875.00	
Total Checks and Charges				7,710.95	0.00