

Prestige School Solutions

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

School Name: James Island Charter High

School Meeting Date: 03/08/2021

Reporting Month: February

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 Prestige School Solutions for the reporting month and fiscal year noted above.

Signature of Finance Committee Chair:_____

I hereby acknowledge that the finance committee has been presented with and has reviewed journal entries provided to us by Prestige School Solutions for the reporting month and fiscal year noted above.

Signature of Finance Committee Chair:_____

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

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

	Year To Date 02/28/2021 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	\$ 15,954.51	\$ 9,600.00	\$ 24,000.00	\$ 8,045.49	33.52 %
Gain/Loss on Investment (Unrealized)	(1,897.76)	60,000.00	10,000.00	11,897.76	118.98 %
Total Earnings on Investments	\$ 14,056.75	\$ 69,600.00	\$ 34,000.00	\$ 19,943.25	58.66 %
Vending					
Coastal Cantina	\$ 0.00	\$ 4,000.00	\$ 1,000.00	\$ 1,000.00	100.00 %
Pepsi Vending	683.85	12,000.00	4,000.00	3,316.15	82.90 %
Total Vending	\$ 683.85	\$ 16,000.00	\$ 5,000.00	\$ 4,316.15	86.32 %
Pupil Activities					
Student Fees	\$ 152,619.79	\$ 230,000.00	\$ 150,000.00	\$ (2,619.79)	(1.75) %
Other Pupil Income	71,815.34	250,000.00	75,000.00	3,184.66	4.25 %
Total Pupil Activities	\$ 224,435.13	\$ 480,000.00	\$ 225,000.00	\$ 564.87	0.25 %
Other Revenue from Local Sources					
Rentals	\$ 2,641.50	\$ 28,000.00	\$ 3,000.00	\$ 358.50	11.95 %
Contributions and Donations	8,229.45	15,000.00	15,000.00	6,770.55	45.14 %
Fundraising	26,509.34	30,000.00	30,000.00	3,490.66	11.64 %
Miscellaneous Local Revenue	294.95	15,000.00	1,000.00	705.05	70.51 %
Total Other Revenue from Local Sources	\$ 37,675.24	\$ 88,000.00	\$ 49,000.00	\$ 11,324.76	23.11 %
Total Revenue from Local Sources	\$ 276,850.97	\$ 653,600.00	\$ 313,000.00	\$ 36,149.03	11.55 %
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)	\$ 11,629,614.20	\$ 17,820,066.49	\$ 18,265,542.08	\$ 6,635,927.88	36.33 %
Education Improvement Act					
EIA Revenue - International Baccalaureate 19-20 Exams	\$ 22,967.00	\$ 0.00	\$ 22,967.00	\$ 0.00	0.00 %
EIA Revenue - Career and Technology Education	11,526.72	94,731.10	94,731.10	83,204.38	87.83 %

Internally Prepared **UNAUDITED** For Management Use Only

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

	Year To Date 02/28/2021		Year Ending 06/30/2021		
	Actual YTD	Original Budget	Revised Budget	Remaining Budget	Percent Remaining
EIA Revenue - National Board Salary Supplement	126,224.00	115,000.00	115,000.00	(11,224.00)	(9.76) %
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	320,051.89	650,000.00	650,000.00	329,948.11	50.76 %
EIA Revenue - Teacher Salary Fringe	91,541.00	150,000.00	150,000.00	58,459.00	38.97 %
EIA Revenue - Aid to Districts	0.00	52,500.00	52,500.00	52,500.00	100.00 %
Total Education Improvement Act	\$ 572,310.61	\$ 1,162,231.10	\$ 1,185,198.10	\$ 612,887.49	51.71 %
Total Revenue from State Sources	\$ 12,233,274.81	\$ 19,114,104.59	\$ 19,582,547.18	\$ 7,349,272.37	37.53 %
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	\$ 219,906.73	\$ 220,000.00	\$ 220,000.00	\$ 93.27	0.04 %
Total Programs for Children with Disabilities	\$ 219,906.73	\$ 220,000.00	\$ 220,000.00	\$ 93.27	0.04 %
Other Federal Sources					
Coronavirus Relief Funds	\$ 160,699.92	\$ 0.00	\$ 160,699.92	\$ 0.00	0.00 %
JROTC	18,819.35	62,014.00	62,014.00	43,194.65	69.65 %
Total Other Federal Sources	\$ 179,519.27	\$ 62,014.00	\$ 222,713.92	\$ 43,194.65	19.39 %
Total Revenue from Federal Sources	\$ 812,135.88	\$ 683,084.84	\$ 843,784.76	\$ 31,648.88	3.75 %
TOTAL REVENUE	\$ 13,322,261.66	\$ 20,450,789.43	\$ 20,739,331.94	\$ 7,417,070.28	35.76 %
EXPENSE					
High School Programs					
Regular Salary	\$ 2,838,702.08	\$ 4,554,735.72	\$ 4,602,680.31	\$ 1,763,978.23	38.33 %
Assistants and Clerical	40,251.67	85,758.40	86,661.12	46,409.45	53.55 %
Substitute/Temporary Salary	141,002.33	208,748.00	208,748.00	67,745.67	32.45 %
Overtime Salary	64.67	1,000.00	1,000.00	935.33	93.53 %
Early College and Special Programs	36,142.64	380,000.00	380,000.00	343,857.36	90.49 %
Group Health & Life Insurance	299,138.54	493,515.15	493,515.15	194,376.61	39.39 %
Employee Retirement	626,497.07	1,000,884.28	1,011,419.90	384,922.83	38.06 %

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

	Year To Date 02/28/2021		Year Ending 06/30/2021		
	Actual YTD	Original Budget	Revised Budget	Remaining Budget	Percent Remaining
Social Security	214,012.14	351,172.80	354,869.36	140,857.22	39.69 %
Unemployment Compensation Tax	3,290.90	4,584.25	4,584.25	1,293.35	28.21 %
Worker's Compensation Tax	59,932.92	105,000.00	105,000.00	45,067.08	42.92 %
Instructional Services	7,183.26	14,000.00	14,000.00	6,816.74	48.69 %
Travel	0.00	8,500.00	8,500.00	8,500.00	100.00 %
Printing & Binding	19,884.96	36,000.00	36,000.00	16,115.04	44.76 %
Other Purchased Services	8,847.92	55,600.00	55,600.00	46,752.08	84.09 %
Supplies	174,973.85	203,000.00	203,000.00	28,026.15	13.81 %
Graduation Expenses and Supplies	29.51	42,000.00	42,000.00	41,970.49	99.93 %
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	221,739.97	484,752.84	484,752.84	263,012.87	54.26 %
Total High School Programs	\$ 4,716,623.97	\$ 8,126,960.44	\$ 8,190,039.93	\$ 3,473,415.96	42.41 %
Vocational Programs					
Regular Salary	\$ 599,616.07	\$ 1,008,854.40	\$ 1,019,473.92	\$ 419,857.85	41.18 %
Group Health & Life Insurance	82,366.87	146,940.02	146,940.02	64,573.15	43.95 %
Employee Retirement	130,804.89	220,031.14	222,347.26	91,542.37	41.17 %
Social Security	44,064.08	77,177.36	77,989.75	33,925.67	43.50 %
Unemployment Compensation Tax	579.30	877.66	877.66	298.36	33.99 %
Instructional Programs Improvement Services	2,950.00	0.00	0.00	(2,950.00)	0.00 %
Travel	0.00	20,000.00	20,000.00	20,000.00	100.00 %
Supplies	73,407.96	140,000.00	140,000.00	66,592.04	47.57 %
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	227.88	7,000.00	7,000.00	6,772.12	96.74 %
Total Vocational Programs	\$ 941,914.46	\$ 1,640,880.58	\$ 1,654,628.61	\$ 712,714.15	43.07 %
Physical Education					
Regular Salary	\$ 200,865.23	\$ 388,468.80	\$ 392,557.95	\$ 191,692.72	48.83 %
Group Health & Life Insurance	23,332.69	49,593.32	49,593.32	26,260.63	52.95 %
Employee Retirement	43,998.64	84,725.05	85,616.89	41,618.25	48.61 %
Social Security	15,166.25	29,717.86	30,030.68	14,864.43	49.50 %
Unemployment Compensation Tax	67.54	402.17	402.17	334.63	83.21 %
Supplies	0.00	2,500.00	2,500.00	2,500.00	100.00 %
Total PE	\$ 283,430.35	\$ 555,407.20	\$ 560,701.01	\$ 277,270.66	49.45 %
Educable Mentally Handicapped					
Regular Salary	\$ 51,731.52	\$ 82,770.40	\$ 83,641.67	\$ 31,910.15	38.15 %

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

	Year To Date 02/28/2021		Year Ending 06/30/2021		
	Actual YTD	Original Budget	Revised Budget	Remaining Budget	Percent Remaining
Assistants and Clerical	90,962.17	168,654.40	170,429.71	79,467.54	46.63 %
Overtime Salary	59.45	1,000.00	1,000.00	940.55	94.06 %
Group Health & Life Insurance	16,217.59	40,332.52	40,332.52	24,114.93	59.79 %
Employee Retirement	30,498.12	54,835.75	55,412.97	24,914.85	44.96 %
Social Security	10,466.70	19,234.00	19,436.46	8,969.76	46.15 %
Unemployment Compensation Tax	134.22	198.01	198.01	63.79	32.22 %
Total Educable Mentally Handicapped	\$ 200,069.77	\$ 367,025.08	\$ 370,451.34	\$ 170,381.57	45.99 %
Trainable Mentally Handicapped					
Regular Salary	\$ 47,524.06	\$ 75,270.40	\$ 76,062.72	\$ 28,538.66	37.52 %
Group Health & Life Insurance	3,107.84	4,770.78	4,770.78	1,662.94	34.86 %
Employee Retirement	11,001.31	16,416.47	16,589.27	5,587.96	33.68 %
Social Security	3,793.36	5,758.19	5,818.80	2,025.44	34.81 %
Unemployment Compensation Tax	49.12	69.43	69.43	20.31	29.25 %
Total Trainable Mentally Handicapped	\$ 65,475.69	\$ 102,285.27	\$ 103,311.00	\$ 37,835.31	36.62 %
Speech Handicapped					
Other Professional/Tech Services	\$ 12,262.50	\$ 40,000.00	\$ 40,000.00	\$ 27,737.50	69.34 %
Total Speech Handicapped	\$ 12,262.50	\$ 40,000.00	\$ 40,000.00	\$ 27,737.50	69.34 %
Learning Disabilities					
Regular Salary	\$ 366,490.54	\$ 586,896.14	\$ 593,013.99	\$ 226,523.45	38.20 %
Group Health & Life Insurance	51,989.36	78,838.56	78,838.56	26,849.20	34.06 %
Employee Retirement	75,719.93	99,457.77	100,504.69	24,784.76	24.66 %
Social Security	25,531.78	34,885.46	35,252.68	9,720.90	27.57 %
Unemployment Compensation Tax	342.56	390.49	390.49	47.93	12.27 %
Other Purchased Services	0.00	26,500.00	26,500.00	26,500.00	100.00 %
Total Learning Disabilities	\$ 520,074.17	\$ 826,968.42	\$ 834,500.41	\$ 314,426.24	37.68 %
Internat'l Bacc and Advanced Placement					
Travel	\$ 1,107.90	\$ 60,001.00	\$ 60,001.00	\$ 58,893.10	98.15 %
Other Purchased Services	36,089.00	50,000.00	50,000.00	13,911.00	27.82 %
Supplies	20,046.69	42,007.00	42,007.00	21,960.31	52.28 %
Total I.B. and A.P.	\$ 57,243.59	\$ 152,008.00	\$ 152,008.00	\$ 94,764.41	62.34 %
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 %

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Year to Date vs. Annual Budget

	Year To Date 02/28/2021		Year Ending 06/30/2021		
	Actual YTD	Original Budget	Revised Budget	Remaining Budget	Percent Remaining
Limited English Proficiency					
Regular Salary	\$ 9,225.68	\$ 16,067.82	\$ 16,067.82	\$ 6,842.14	42.58 %
Group Health & Life Insurance	237.43	1,424.50	1,424.50	1,187.07	83.33 %
Employee Retirement	2,012.10	3,504.39	3,504.39	1,492.29	42.58 %
Social Security	705.73	1,229.19	1,229.19	523.46	42.59 %
Unemployment Compensation Tax	8.92	14.29	14.29	5.37	37.58 %
Total Limited English Proficiency	\$ 12,189.86	\$ 22,240.19	\$ 22,240.19	\$ 10,050.33	45.19 %
High School Summer School					
Regular Salary	\$ 7,455.00	\$ 24,400.00	\$ 24,400.00	\$ 16,945.00	69.45 %
Employee Retirement	1,645.58	4,880.00	4,880.00	3,234.42	66.28 %
Social Security	568.98	1,866.60	1,866.60	1,297.62	69.52 %
Unemployment Compensation Tax	7.55	17.00	17.00	9.45	55.59 %
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	\$ 9,677.11	\$ 52,163.60	\$ 52,163.60	\$ 42,486.49	81.45 %
Guidance Services					
Regular Salary	\$ 419,774.32	\$ 616,459.80	\$ 661,459.80	\$ 241,685.48	36.54 %
Overtime Salary	7.67	4,000.00	4,000.00	3,992.33	99.81 %
Group Health & Life Insurance	35,644.98	64,311.77	67,811.77	32,166.79	47.44 %
Employee Retirement	91,554.50	134,449.88	144,264.38	52,709.88	36.54 %
Social Security	31,335.52	47,159.17	50,601.67	19,266.15	38.07 %
Unemployment Compensation Tax	406.79	491.62	536.62	129.83	24.19 %
Supplies	1,562.76	6,200.00	6,200.00	4,637.24	74.79 %
Total Guidance Services	\$ 580,286.54	\$ 873,072.24	\$ 934,874.24	\$ 354,587.70	37.93 %
Health Services					
Regular Salary	\$ 66,861.04	\$ 106,977.60	\$ 106,977.60	\$ 40,116.56	37.50 %
Group Health & Life Insurance	9,892.33	11,989.63	11,989.63	2,097.30	17.49 %
Employee Retirement	14,582.41	23,331.81	23,331.81	8,749.40	37.50 %
Social Security	5,021.23	8,183.79	8,183.79	3,162.56	38.64 %
Unemployment Compensation Tax	69.50	113.09	113.09	43.59	38.54 %
Other Purchased Services	675.25	0.00	0.00	(675.25)	0.00 %
Supplies	7,350.06	8,543.00	8,543.00	1,192.94	13.96 %
Total Health Services	\$ 104,451.82	\$ 159,138.92	\$ 159,138.92	\$ 54,687.10	34.36 %
Library and Media Services					
Regular Salary	\$ 82,686.87	\$ 137,904.00	\$ 137,904.00	\$ 55,217.13	40.04 %

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Year to Date vs. Annual Budget

	Year To Date 02/28/2021		Year Ending 06/30/2021		
	Actual YTD	Original Budget	Revised Budget	Remaining Budget	Percent Remaining
Group Health & Life Insurance	3,897.81	9,529.77	9,529.77	5,631.96	59.10 %
Employee Retirement	18,033.95	30,076.86	30,076.86	12,042.91	40.04 %
Social Security	6,314.73	10,549.66	10,549.66	4,234.93	40.14 %
Unemployment Compensation Tax	78.90	112.40	112.40	33.50	29.80 %
Instructional Services	150.00	5,200.00	5,200.00	5,050.00	97.12 %
Supplies	447.18	8,000.00	8,000.00	7,552.82	94.41 %
Library Books & Materials	17,241.64	23,850.00	23,850.00	6,608.36	27.71 %
Total Library and Media Services	\$ 128,851.08	\$ 225,222.69	\$ 225,222.69	\$ 96,371.61	42.79 %
Staff Training					
Instructional Programs Improvement Services	\$ 14,669.46	\$ 135,000.00	\$ 135,000.00	\$ 120,330.54	89.13 %
Total Staff Training	\$ 14,669.46	\$ 135,000.00	\$ 135,000.00	\$ 120,330.54	89.13 %
Board					
Audit Services	\$ 10,375.00	\$ 25,600.00	\$ 25,600.00	\$ 15,225.00	59.47 %
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	\$ 25,530.43	\$ 60,600.00	\$ 60,600.00	\$ 35,069.57	57.87 %
Bonus					
Regular Salary	119,872.41	0.00	120,500.00	627.59	0.52 %
Social Security	9,169.29	0.00	9,218.25	48.96	0.53 %
Total Bonus	129,041.70	0.00	129,718.25	676.55	0.52 %
School Administration					
Regular Salary	\$ 81,325.00	\$ 128,810.40	\$ 128,810.40	\$ 47,485.40	36.86 %
Principal and Asst Principals	299,956.84	451,296.00	451,296.00	151,339.16	33.53 %
Assistants and Clerical	207,374.58	332,759.81	332,759.81	125,385.23	37.68 %
Overtime Salary	4,892.43	6,000.00	6,000.00	1,107.57	18.46 %
Group Health & Life Insurance	73,797.35	122,160.81	122,160.81	48,363.46	39.59 %
Employee Retirement	129,474.71	200,663.81	200,663.81	71,189.10	35.48 %
Social Security	44,276.17	76,508.85	76,508.85	32,232.68	42.13 %
Unemployment Compensation Tax	753.91	2,698.66	2,698.66	1,944.75	72.06 %
Instructional Services	0.00	500.00	500.00	500.00	100.00 %
Travel	147.41	17,500.00	17,500.00	17,352.59	99.16 %
Communication	41,904.80	21,000.00	65,000.00	23,095.20	35.53 %
Other Purchased Services	13,738.68	60,000.00	60,000.00	46,261.32	77.10 %
Supplies	60,136.83	90,000.00	90,000.00	29,863.17	33.18 %
Instructional Equipment	18,165.80	20,000.00	20,000.00	1,834.20	9.17 %

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Technology Equipment	8,701.04	7,000.00	7,000.00	(1,701.04)	(24.30) %
Membership Dues & Fees	1,307.50	5,000.00	5,000.00	3,692.50	73.85 %
Liability Insurance	86,297.69	89,250.00	89,250.00	2,952.31	3.31 %
Total School Administration	\$ 1,072,250.74	\$ 1,631,148.34	\$ 1,675,148.34	\$ 602,897.60	35.99 %
Fiscal Services					
Regular Salary	\$ 38,462.18	\$ 57,580.80	\$ 57,580.80	\$ 19,118.62	33.20 %
Overtime Salary	1,152.64	2,000.00	2,000.00	847.36	42.37 %
Group Health & Life Insurance	3,539.61	7,218.85	7,218.85	3,679.24	50.97 %
Employee Retirement	8,603.66	12,558.37	12,558.37	3,954.71	31.49 %
Social Security	2,945.98	4,404.93	4,404.93	1,458.95	33.12 %
Unemployment Compensation Tax	39.89	53.34	53.34	13.45	25.22 %
Management Services	68,456.00	190,000.00	190,000.00	121,544.00	63.97 %
Other Fees and Charges	7,661.57	25,000.00	25,000.00	17,338.43	69.35 %
Total Fiscal Services	\$ 130,861.53	\$ 298,816.29	\$ 298,816.29	\$ 167,954.76	56.21 %
Operation and Maintenance of Plant					
Regular Salary	\$ 178,507.54	\$ 363,470.40	\$ 363,470.40	\$ 184,962.86	50.89 %
Overtime Salary	4,855.88	15,000.00	15,000.00	10,144.12	67.63 %
Group Health & Life Insurance	23,804.28	40,080.77	40,080.77	16,276.49	40.61 %
Employee Retirement	39,838.88	64,878.29	64,878.29	25,039.41	38.59 %
Social Security	13,380.99	21,608.99	21,608.99	8,228.00	38.08 %
Unemployment Compensation Tax	184.88	266.04	266.04	81.16	30.51 %
Property Services	84,988.85	120,000.00	120,000.00	35,011.15	29.18 %
Public Utility Services (Excl energy)	80,174.71	144,000.00	144,000.00	63,825.29	44.32 %
Cleaning Services	315,449.42	487,500.00	487,500.00	172,050.58	35.29 %
Repairs & Maintenance Servic	143,924.83	300,000.00	300,000.00	156,075.17	52.03 %
Other Purchased Services	5,000.00	5,000.00	5,000.00	0.00	0.00 %
Supplies	74,177.71	68,718.00	88,718.00	14,540.29	16.39 %
Energy (Electric, Gas, and Other Heating Fuels)	214,702.61	400,000.00	400,000.00	185,297.39	46.32 %
Plexiglass Outfitting	189,276.19	0.00	186,000.00	(3,276.19)	(1.76) %
Total Operation and Maintenance of Plant	\$ 1,368,266.77	\$ 2,030,522.49	\$ 2,236,522.49	\$ 868,255.72	38.82 %
Student Transportation (State Mandated)					
Repairs & Maintenance Servic	\$ 49,710.87	\$ 60,000.00	\$ 60,000.00	\$ 10,289.13	17.15 %
Student Transportation	9,917.10	550,000.00	550,000.00	540,082.90	98.20 %
Vehicles	262,880.00	275,000.00	275,000.00	12,120.00	4.41 %
Total Student Transportation (State Mandated)	\$ 322,507.97	\$ 885,000.00	\$ 885,000.00	\$ 562,492.03	63.56 %

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

	Year To Date 02/28/2021		Year Ending 06/30/2021		
	Actual YTD	Original Budget	Revised Budget	Remaining Budget	Percent Remaining
Food Services					
Regular Salary	\$ 5,824.77	\$ 0.00	\$ 0.00	\$ (5,824.77)	0.00 %
Social Security	445.55	0.00	0.00	(445.55)	0.00 %
Unemployment Compensation Tax	5.82	0.00	0.00	(5.82)	0.00 %
Total Food Services	\$ 6,276.14	\$ 0.00	\$ 0.00	\$ (6,276.14)	0.00 %
Security					
Regular Salary	\$ 42,342.40	\$ 63,513.60	\$ 63,513.60	\$ 21,171.20	33.33 %
Group Health & Life Insurance	5,047.08	7,218.25	7,218.25	2,171.17	30.08 %
Employee Retirement	9,234.88	13,852.32	13,852.32	4,617.44	33.33 %
Social Security	3,154.48	4,858.79	4,858.79	1,704.31	35.08 %
Unemployment Compensation Tax	43.18	63.51	63.51	20.33	32.01 %
Total Security	\$ 59,822.02	\$ 89,506.47	\$ 89,506.47	\$ 29,684.45	33.16 %
Pupil Service Activities (Athletics)					
Employee Retirement	\$ 50,186.85	\$ 71,960.92	\$ 71,960.92	\$ 21,774.07	30.26 %
Social Security	17,539.28	25,240.76	25,240.76	7,701.48	30.51 %
Instructional Services	341,439.11	449,944.60	449,944.60	108,505.49	24.12 %
Student Transportation	16,177.42	85,000.00	50,000.00	33,822.58	67.65 %
Travel	761.30	40,000.00	15,000.00	14,238.70	94.92 %
Other Purchased Services	35,930.22	115,000.00	80,000.00	44,069.78	55.09 %
Supplies	223,127.57	340,000.00	340,000.00	116,872.43	34.37 %
Other Pupil Services	370.96	22,250.00	11,000.00	10,629.04	96.63 %
Tennis Court	0.00	0.00	30,500.00	30,500.00	100.00 %
Membership Dues & Fees	15,145.00	35,000.00	35,000.00	19,855.00	56.73 %
Liability Insurance	25,540.00	31,428.97	31,428.97	5,888.97	18.74 %
Total Pupil Service Activities (Athletics)	\$ 726,217.71	\$ 1,215,825.25	\$ 1,140,075.25	\$ 413,857.54	36.30 %
TOTAL EXPENSE	\$ 11,490,383.42	\$ 19,504,791.47	\$ 19,964,667.03	\$ 8,474,283.61	42.45 %
Total Operating Net Income	\$ 1,831,878.24	\$ 945,997.96	\$ 774,664.91	\$ (1,057,213.33)	(136.47) %
Capital Projects					
Facilities Aquisition and Construction					
Outdoor Science Classroom	\$ 18,525.00	\$ 0.00	\$ 250,000.00	\$ 231,475.00	92.59 %
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	\$ 18,525.00	\$ 1,500,000.00	\$ 1,750,000.00	\$ 1,731,475.00	98.94 %
Total Capital Projects	\$ 18,525.00	\$ 1,500,000.00	\$ 1,750,000.00	\$ 1,731,475.00	98.94 %

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

	Year To Date 02/28/2021 Actual YTD	Original Budget	Year Ending 06/30/2021 Revised Budget	Remaining Budget	Percent Remaining
Total Net Income	\$ 1,813,353.24	\$ (554,002.04)	\$ (975,335.09)	\$ (2,788,688.33)	285.92 %

James Island Charter High School

Balance Sheet

Year To Date 02/28/2021

ASSETS

Current Assets

Cash and Cash Equivalents

FIRS6301 OP Cash	\$ 7,483,398.40
FIRS7101 SA Cash	295,522.67
FIRS1016 Inv	3,048,846.27
Cash On Hand	500.00

Total Cash and Cash Equivalents	\$ 10,828,267.34
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Accounts Receivable

Accounts Receivable	\$ 12,599.00
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Total Accounts Receivable	\$ 12,599.00
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Prepaid Items and Deposits

Prepaid Expense	\$ 5,624.08
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Total Prepaid Items and Deposits	\$ 5,624.08
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Total Current Assets	\$ 10,846,490.42
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TOTAL ASSETS	\$ 10,846,490.42
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LIABILITIES AND FUND BALANCE

Liabilities

Current Liabilities

Accts Payable and Other Current Payables

Accounts Payable	\$ 56,718.04
Accrued CCSD Payables	1,122,564.17
Deferred Revenue	32,614.49
Due to State	1,650.00

Total Accts Payable and Other Current Payables	\$ 1,213,546.70
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Payroll Liabilities	\$ 1,062,423.88
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Total Current Liabilities	\$ 2,275,970.58
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Total Liabilities	\$ 2,275,970.58
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Fund Balance

Net Income	\$ 1,813,353.24
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Fund Equity	\$ 6,757,166.60
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Total Fund Balance	\$ 8,570,519.84
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TOTAL LIABILITIES AND FUND BALANCE	\$ 10,846,490.42
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James Island Charter High School Reconciliation Report

As Of 02/28/2021
Account: FIRS6301 OP Cash

Statement Ending Balance	7,483,398.40
Deposits in Transit	0.00
Outstanding Checks and Charges	0.00
Adjusted Bank Balance	7,483,398.40
Book Balance	7,483,398.40
Adjustments*	0.00
Adjusted Book Balance	7,483,398.40

Total Checks and Charges Cleared	1,382,516.38	Total Deposits Cleared	1,644,363.86
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Deposits

Name	Memo	Date	Doc No	Cleared	In Transit
General Ledger Entry	Revtrak	02/01/2021		150.00	
General Ledger Entry	CCSD - February EFA	02/01/2021		1,634,528.42	
General Ledger Entry	Revtrak	02/02/2021		85.00	
General Ledger Entry	Revtrak	02/02/2021		100.00	
General Ledger Entry	Revtrak	02/02/2021		100.00	
General Ledger Entry	Revtrak	02/03/2021		205.00	
General Ledger Entry	Revtrak	02/04/2021		190.00	
General Ledger Entry	Revtrak	02/05/2021		30.00	
General Ledger Entry	Revtrak	02/08/2021		135.00	
General Ledger Entry	Revtrak	02/09/2021		250.00	
General Ledger Entry	Revtrak	02/09/2021		145.00	
General Ledger Entry	Revtrak	02/10/2021		335.00	
General Ledger Entry	Revtrak	02/11/2021		325.00	
General Ledger Entry	Revtrak	02/12/2021		810.00	
General Ledger Entry	Revtrak	02/16/2021		700.00	
General Ledger Entry	Revtrak	02/17/2021		100.00	
General Ledger Entry	Revtrak	02/17/2021		385.00	
General Ledger Entry	Revtrak	02/17/2021		470.00	
General Ledger Entry	Revtrak	02/17/2021		50.00	
General Ledger Entry	Revtrak	02/18/2021		305.00	
General Ledger Entry	Revtrak	02/19/2021		675.00	
General Ledger Entry	Revtrak	02/22/2021		400.00	
General Ledger Entry	Revtrak	02/23/2021		125.00	
General Ledger Entry	Revtrak	02/23/2021		124.00	
General Ledger Entry	Revtrak	02/23/2021		820.00	
General Ledger Entry	Revtrak	02/24/2021		100.00	
General Ledger Entry	Revtrak	02/25/2021		550.00	
General Ledger Entry	Interest Credit First 6301	02/26/2021		1,966.44	
General Ledger Entry	Revtrak	02/26/2021		205.00	
Total Deposits				1,644,363.86	0.00

Checks and Charges

Name	Memo	Date	Check No	Cleared	Outstanding
General Ledger Entry		02/03/2021		22,401.27	
General Ledger Entry		02/04/2021		14,409.48	
General Ledger Entry	Revtrak Fee	02/05/2021		65.00	
General Ledger Entry		02/05/2021		5,323.94	
General Ledger Entry	Revtrak Fee	02/05/2021		82.75	
General Ledger Entry	Service Charge	02/05/2021		259.99	
General Ledger Entry		02/08/2021		25,091.20	
General Ledger Entry	Revtrak	02/09/2021		120.00	
General Ledger Entry		02/10/2021		21,450.23	
General Ledger Entry		02/11/2021		3,372.35	
General Ledger Entry		02/12/2021		5,022.27	
General Ledger Entry		02/16/2021		7,677.16	
General Ledger Entry		02/17/2021		8,802.25	
General Ledger Entry		02/18/2021		2,488.73	
Arbiterpay	# DC 2021 0218	02/18/2021		1,165.80	
General Ledger Entry		02/19/2021		54,465.29	
General Ledger Entry		02/22/2021		3,769.66	

James Island Charter High School Reconciliation Report

As Of 02/28/2021

Account: FIRS6301 OP Cash

General Ledger Entry	02/23/2021	10,071.88	
General Ledger Entry	02/24/2021	1,102,690.69	
General Ledger Entry	02/25/2021	16,260.29	
General Ledger Entry	02/26/2021	77,526.15	
Total Checks and Charges		1,382,516.38	0.00

James Island Charter High School Reconciliation Report

As Of 02/28/2021
Account: FIRS7101 SA Cash

Statement Ending Balance	295,522.67
Deposits in Transit	0.00
Outstanding Checks and Charges	0.00
Adjusted Bank Balance	<u>295,522.67</u>
Book Balance	295,522.67
Adjustments*	0.00
Adjusted Book Balance	<u>295,522.67</u>

Total Checks and Charges Cleared	13,277.18	Total Deposits Cleared	29,510.55
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Deposits

Name	Memo	Date	Doc No	Cleared	In Transit
General Ledger Entry	Revtrak	02/01/2021		100.00	
General Ledger Entry	Stripe Ticket Sales	02/01/2021		352.12	
General Ledger Entry	Stripe Ticket Sales	02/02/2021		426.00	
General Ledger Entry	Revtrak	02/02/2021		155.00	
General Ledger Entry	Revtrak	02/02/2021		200.00	
General Ledger Entry	Revtrak	02/03/2021		200.00	
General Ledger Entry	Revtrak	02/04/2021		300.00	
General Ledger Entry	Revtrak	02/05/2021		295.00	
General Ledger Entry	Batch Deposit	02/05/2021		553.00	
General Ledger Entry	Stripe Ticket Sales	02/08/2021		10.00	
General Ledger Entry	Revtrak	02/08/2021		125.00	
General Ledger Entry	Revtrak	02/09/2021		225.00	
General Ledger Entry	Revtrak	02/09/2021		250.00	
General Ledger Entry	Stripe Ticket Sales	02/09/2021		165.00	
General Ledger Entry	Revtrak	02/09/2021		105.00	
General Ledger Entry	Revtrak	02/10/2021		500.00	
General Ledger Entry	Stripe Ticket Sales	02/10/2021		837.00	
General Ledger Entry	Revtrak	02/11/2021		350.00	
General Ledger Entry	Stripe Ticket Sales	02/11/2021		336.00	
General Ledger Entry	Revtrak	02/12/2021		640.00	
General Ledger Entry	Batch Deposit	02/12/2021		75.00	
General Ledger Entry	Stripe Ticket Sales	02/12/2021		648.00	
General Ledger Entry	Revtrak	02/16/2021		350.00	
General Ledger Entry	Stripe Ticket Sales	02/16/2021		190.00	
General Ledger Entry	Revtrak	02/17/2021		150.00	
General Ledger Entry	Stripe Ticket Sales	02/17/2021		309.00	
General Ledger Entry	Revtrak	02/17/2021		250.00	
General Ledger Entry	Revtrak	02/17/2021		500.00	
General Ledger Entry	Revtrak	02/17/2021		75.00	
General Ledger Entry	Revtrak	02/18/2021		3,140.00	
General Ledger Entry	Stripe Ticket Sales	02/18/2021		962.00	
General Ledger Entry	Revtrak	02/18/2021		550.00	
General Ledger Entry	Revtrak	02/19/2021		4,552.50	
General Ledger Entry	Revtrak	02/22/2021		2,315.00	
General Ledger Entry	Revtrak	02/23/2021		670.47	
General Ledger Entry	Revtrak	02/23/2021		1,005.00	
General Ledger Entry	Revtrak	02/23/2021		2,000.00	
General Ledger Entry	Revtrak	02/23/2021		240.00	
General Ledger Entry	Revtrak	02/24/2021		1,105.00	
General Ledger Entry	Revtrak	02/25/2021		2,160.00	
General Ledger Entry	Revtrak	02/25/2021		1,500.00	
General Ledger Entry	Revtrak	02/26/2021		475.00	
General Ledger Entry	Interest Credit First 7101	02/26/2021		56.46	
General Ledger Entry	Stripe Ticket Sales	02/26/2021		108.00	
Total Deposits				<u>29,510.55</u>	<u>0.00</u>

Checks and Charges

Name	Memo	Date	Check No	Cleared	Outstanding
General Ledger Entry		02/03/2021		2,511.78	
General Ledger Entry	Stripe Ticket Sales	02/03/2021		79.79	

James Island Charter High School Reconciliation Report

As Of 02/28/2021

Account: FIRS7101 SA Cash

General Ledger Entry	Stripe Ticket Sales	02/05/2021	209.37	
General Ledger Entry		02/08/2021	1,181.40	
General Ledger Entry		02/10/2021	2,708.54	
General Ledger Entry		02/11/2021	78.47	
General Ledger Entry		02/17/2021	1,700.00	
General Ledger Entry		02/18/2021	3,125.00	
General Ledger Entry		02/19/2021	836.83	
General Ledger Entry		02/26/2021	846.00	
Total Checks and Charges			13,277.18	0.00