

Prestige School Solutions

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

School Name: James Island Charter High

School Meeting Date: 04/12/2021

Reporting Month: March

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: Gregory L Hays

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: Gregory L Hays

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 03/31/2021 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	\$ 18,307.84	\$ 9,600.00	\$ 24,000.00	\$ 5,692.16	23.72 %
Gain/Loss on Investment (Unrealized)	(3,781.38)	60,000.00	10,000.00	13,781.38	137.81 %
Total Earnings on Investments	\$ 14,526.46	\$ 69,600.00	\$ 34,000.00	\$ 19,473.54	57.28 %
Vending					
Coastal Cantina	\$ 0.00	\$ 4,000.00	\$ 1,000.00	\$ 1,000.00	100.00 %
Pepsi Vending	1,315.11	12,000.00	4,000.00	2,684.89	67.12 %
Total Vending	\$ 1,315.11	\$ 16,000.00	\$ 5,000.00	\$ 3,684.89	73.70 %
Pupil Activities					
Student Fees	\$ 137,935.75	\$ 230,000.00	\$ 150,000.00	\$ 12,064.25	8.04 %
Other Pupil Income	91,509.14	250,000.00	75,000.00	(16,509.14)	(22.01) %
Total Pupil Activities	\$ 229,444.89	\$ 480,000.00	\$ 225,000.00	\$ (4,444.89)	(1.98) %
Other Revenue from Local Sources					
Rentals	\$ 2,641.50	\$ 28,000.00	\$ 3,000.00	\$ 358.50	11.95 %
Contributions and Donations	10,334.20	15,000.00	15,000.00	4,665.80	31.11 %
Fundraising	28,004.34	30,000.00	30,000.00	1,995.66	6.65 %
Refund of Prior Year's Expenditures	13,418.59	0.00	0.00	(13,418.59)	0.00 %
Miscellaneous Local Revenue	294.95	15,000.00	1,000.00	705.05	70.51 %
Total Other Revenue from Local Sources	\$ 54,693.58	\$ 88,000.00	\$ 49,000.00	\$ (5,693.58)	(11.62) %
Total Revenue from Local Sources	\$ 299,980.04	\$ 653,600.00	\$ 313,000.00	\$ 13,019.96	4.16 %
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)	\$ 13,355,240.28	\$ 17,820,066.49	\$ 18,265,542.08	\$ 4,910,301.80	26.88 %
Education Improvement Act					
EIA Revenue - International Baccalaureate 19-20 Exams	\$ 22,967.00	\$ 0.00	\$ 22,967.00	\$ 0.00	0.00 %

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

	Year To Date 03/31/2021		Year Ending 06/30/2021		
	Actual YTD	Original Budget	Revised Budget	Remaining Budget	Percent Remaining
EIA Revenue - Career and Technology Education	11,526.72	94,731.10	94,731.10	83,204.38	87.83 %
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	\$ 13,958,900.89	\$ 19,114,104.59	\$ 19,582,547.18	\$ 5,623,646.29	28.72 %
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	\$ 15,071,016.81	\$ 20,450,789.43	\$ 20,739,331.94	\$ 5,668,315.13	27.33 %
EXPENSE					
High School Programs					
Regular Salary	\$ 3,224,589.11	\$ 4,554,735.72	\$ 4,645,830.43	\$ 1,421,241.32	30.59 %
Assistants and Clerical	47,714.88	85,758.40	87,473.57	39,758.69	45.45 %
Substitute/Temporary Salary	189,888.52	208,748.00	208,748.00	18,859.48	9.03 %
Overtime Salary	64.67	1,000.00	1,000.00	935.33	93.53 %
Early College and Special Programs	69,422.16	380,000.00	380,000.00	310,577.84	81.73 %
Group Health & Life Insurance	339,164.60	493,515.15	493,515.15	154,350.55	31.28 %

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

	Year To Date 03/31/2021		Year Ending 06/30/2021		
	Actual YTD	Original Budget	Revised Budget	Remaining Budget	Percent Remaining
Employee Retirement	711,908.42	1,000,884.28	1,072,594.86	360,686.44	33.63 %
Social Security	242,976.02	351,172.80	376,219.66	133,243.64	35.42 %
Unemployment Compensation Tax	3,692.31	4,584.25	4,584.25	891.94	19.46 %
Worker's Compensation Tax	69,411.45	105,000.00	105,000.00	35,588.55	33.89 %
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	22,749.21	36,000.00	36,000.00	13,250.79	36.81 %
Other Purchased Services	9,087.92	55,600.00	55,600.00	46,512.08	83.65 %
Supplies	184,815.77	203,000.00	203,000.00	18,184.23	8.96 %
Graduation Expenses and Supplies	3,618.56	42,000.00	42,000.00	38,381.44	91.38 %
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	\$ 5,372,956.37	\$ 8,126,960.44	\$ 8,316,527.76	\$ 2,943,571.39	35.39 %
Vocational Programs					
Regular Salary	\$ 687,964.58	\$ 1,008,854.40	\$ 1,029,031.49	\$ 341,066.91	33.14 %
Group Health & Life Insurance	94,399.01	146,940.02	146,940.02	52,541.01	35.76 %
Employee Retirement	150,073.70	220,031.14	224,431.77	74,358.07	33.13 %
Social Security	50,524.58	77,177.36	78,720.91	28,196.33	35.82 %
Unemployment Compensation Tax	666.30	877.66	877.66	211.36	24.08 %
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	82,108.31	140,000.00	140,000.00	57,891.69	41.35 %
Textbooks	2,131.25	10,000.00	10,000.00	7,868.75	78.69 %
Technology Equipment	14,141.16	10,000.00	10,000.00	(4,141.16)	(41.41) %
Membership Dues & Fees	227.88	7,000.00	7,000.00	6,772.12	96.74 %
Total Vocational Programs	\$ 1,085,186.77	\$ 1,640,880.58	\$ 1,667,001.85	\$ 581,815.08	34.90 %
Physical Education					
Regular Salary	\$ 271,674.30	\$ 388,468.80	\$ 396,238.18	\$ 124,563.88	31.44 %
Group Health & Life Insurance	31,352.58	49,593.32	49,593.32	18,240.74	36.78 %
Employee Retirement	59,703.59	84,725.05	86,419.55	26,715.96	30.91 %
Social Security	20,533.45	29,717.86	30,312.22	9,778.77	32.26 %
Unemployment Compensation Tax	147.18	402.17	402.17	254.99	63.40 %
Supplies	0.00	2,500.00	2,500.00	2,500.00	100.00 %
Total PE	\$ 383,411.10	\$ 555,407.20	\$ 565,465.44	\$ 182,054.34	32.20 %
Educable Mentally Handicapped					

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

	Year To Date 03/31/2021		Year Ending 06/30/2021		
	Actual YTD	Original Budget	Revised Budget	Remaining Budget	Percent Remaining
Regular Salary	\$ 59,491.25	\$ 82,770.40	\$ 84,425.81	\$ 24,934.56	29.53 %
Assistants and Clerical	103,794.70	168,654.40	172,027.49	68,232.79	39.66 %
Overtime Salary	105.28	1,000.00	1,000.00	894.72	89.47 %
Group Health & Life Insurance	18,683.59	40,332.52	40,332.52	21,648.93	53.68 %
Employee Retirement	34,999.30	54,835.75	56,150.56	21,151.26	37.67 %
Social Security	11,978.94	19,234.00	19,695.18	7,716.24	39.18 %
Unemployment Compensation Tax	153.40	198.01	198.01	44.61	22.53 %
Total Educable Mentally Handicapped	\$ 229,206.46	\$ 367,025.08	\$ 373,829.57	\$ 144,623.11	38.69 %
Trainable Mentally Handicapped					
Regular Salary	\$ 54,580.67	\$ 75,270.40	\$ 76,775.81	\$ 22,195.14	28.91 %
Group Health & Life Insurance	3,577.26	4,770.78	4,770.78	1,193.52	25.02 %
Employee Retirement	12,540.35	16,416.47	16,744.80	4,204.45	25.11 %
Social Security	4,321.44	5,758.19	5,873.35	1,551.91	26.42 %
Unemployment Compensation Tax	60.59	69.43	69.43	8.84	12.73 %
Total Trainable Mentally Handicapped	\$ 75,080.31	\$ 102,285.27	\$ 104,234.17	\$ 29,153.86	27.97 %
Speech Handicapped					
Other Professional/Tech Services	\$ 14,625.00	\$ 40,000.00	\$ 40,000.00	\$ 25,375.00	63.44 %
Total Speech Handicapped	\$ 14,625.00	\$ 40,000.00	\$ 40,000.00	\$ 25,375.00	63.44 %
Learning Disabilities					
Regular Salary	\$ 421,054.30	\$ 586,896.14	\$ 598,334.06	\$ 177,279.76	29.63 %
Group Health & Life Insurance	59,823.44	78,838.56	78,838.56	19,015.12	24.12 %
Employee Retirement	87,357.04	99,457.77	127,225.16	39,868.12	31.34 %
Social Security	29,414.14	34,885.46	44,625.06	15,210.92	34.09 %
Unemployment Compensation Tax	395.23	390.49	390.49	(4.74)	(1.21) %
Other Purchased Services	22,500.00	26,500.00	26,500.00	4,000.00	15.09 %
Total Learning Disabilities	\$ 620,544.15	\$ 826,968.42	\$ 875,913.33	\$ 255,369.18	29.15 %
Internat'l Bacc and Advanced Placement					
Travel	\$ 1,907.90	\$ 60,001.00	\$ 60,001.00	\$ 58,093.10	96.82 %
Other Purchased Services	36,089.00	50,000.00	50,000.00	13,911.00	27.82 %
Supplies	21,437.91	42,007.00	42,007.00	20,569.09	48.97 %
Total I.B. and A.P.	\$ 59,434.81	\$ 152,008.00	\$ 152,008.00	\$ 92,573.19	60.90 %
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 %

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

	Year To Date 03/31/2021		Year Ending 06/30/2021		
	Actual YTD	Original Budget	Revised Budget	Remaining Budget	Percent Remaining
Limited English Proficiency					
Regular Salary	\$ 10,235.39	\$ 16,067.82	\$ 16,389.17	\$ 6,153.78	37.55 %
Group Health & Life Insurance	252.27	1,424.50	1,424.50	1,172.23	82.29 %
Employee Retirement	2,232.32	3,504.39	3,574.48	1,342.16	37.55 %
Social Security	782.97	1,229.19	1,253.77	470.80	37.55 %
Unemployment Compensation Tax	9.91	14.29	14.29	4.38	30.65 %
Total Limited English Proficiency	\$ 13,512.86	\$ 22,240.19	\$ 22,656.21	\$ 9,143.35	40.36 %
High School Summer School					
Regular Salary	\$ 7,455.00	\$ 24,400.00	\$ 24,888.00	\$ 17,433.00	70.05 %
Employee Retirement	1,645.58	4,880.00	5,428.07	3,782.49	69.68 %
Social Security	568.98	1,866.60	1,903.93	1,334.95	70.12 %
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	\$ 53,237.00	\$ 43,559.89	81.82 %
Guidance Services					
Regular Salary	\$ 477,825.14	\$ 616,459.80	\$ 681,303.59	\$ 203,478.45	29.87 %
Overtime Salary	7.67	4,000.00	4,000.00	3,992.33	99.81 %
Group Health & Life Insurance	40,699.39	64,311.77	67,811.77	27,112.38	39.98 %
Employee Retirement	104,215.39	134,449.88	149,464.71	45,249.32	30.27 %
Social Security	35,650.36	47,159.17	52,425.72	16,775.36	32.00 %
Unemployment Compensation Tax	463.57	491.62	536.62	73.05	13.61 %
Supplies	1,562.76	6,200.00	6,200.00	4,637.24	74.79 %
Total Guidance Services	\$ 660,424.28	\$ 873,072.24	\$ 961,742.41	\$ 301,318.13	31.33 %
Health Services					
Regular Salary	\$ 76,890.20	\$ 106,977.60	\$ 109,117.15	\$ 32,226.95	29.53 %
Group Health & Life Insurance	11,452.68	11,989.63	16,215.87	4,763.19	29.37 %
Employee Retirement	16,769.77	23,331.81	23,798.45	7,028.68	29.53 %
Social Security	5,771.34	8,183.79	8,347.46	2,576.12	30.86 %
Unemployment Compensation Tax	79.60	113.09	113.09	33.49	29.61 %
Other Purchased Services	675.25	0.00	0.00	(675.25)	0.00 %
Supplies	7,540.12	8,543.00	8,543.00	1,002.88	11.74 %
Total Health Services	\$ 119,178.96	\$ 159,138.92	\$ 166,135.02	\$ 46,956.06	28.26 %
Library and Media Services					

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

	Year To Date 03/31/2021		Year Ending 06/30/2021		
	Actual YTD	Original Budget	Revised Budget	Remaining Budget	Percent Remaining
Regular Salary	\$ 94,978.81	\$ 137,904.00	\$ 140,662.08	\$ 45,683.27	32.48 %
Group Health & Life Insurance	4,416.80	9,529.77	9,529.77	5,112.97	53.65 %
Employee Retirement	20,714.81	30,076.86	30,678.40	9,963.59	32.48 %
Social Security	7,247.58	10,549.66	10,760.65	3,513.07	32.65 %
Unemployment Compensation Tax	90.91	112.40	112.40	21.49	19.12 %
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	20,203.94	23,850.00	23,850.00	3,646.06	15.29 %
Total Library and Media Services	\$ 148,250.03	\$ 225,222.69	\$ 228,793.30	\$ 80,543.27	35.20 %
Staff Training					
Instructional Programs Improvement Services	\$ 15,419.46	\$ 135,000.00	\$ 135,000.00	\$ 119,580.54	88.58 %
Total Staff Training	\$ 15,419.46	\$ 135,000.00	\$ 135,000.00	\$ 119,580.54	88.58 %
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	241,000.00	121,127.59	50.26 %
Social Security	9,169.29	0.00	18,436.50	9,267.21	50.27 %
Total Bonus	129,041.70	0.00	259,436.50	130,394.80	50.26 %
School Administration					
Regular Salary	\$ 92,730.71	\$ 128,810.40	\$ 131,386.61	\$ 38,655.90	29.42 %
Principal and Asst Principals	337,435.24	451,296.00	469,347.84	131,912.60	28.11 %
Assistants and Clerical	229,478.85	332,759.81	339,415.01	109,936.16	32.39 %
Overtime Salary	5,489.07	6,000.00	6,000.00	510.93	8.52 %
Group Health & Life Insurance	83,428.59	122,160.81	122,160.81	38,732.22	31.71 %
Employee Retirement	145,087.44	200,663.81	205,046.60	59,959.16	29.24 %
Social Security	49,486.08	76,508.85	71,924.43	22,438.35	31.20 %
Unemployment Compensation Tax	825.48	2,698.66	2,698.66	1,873.18	69.41 %
Instructional Services	0.00	500.00	500.00	500.00	100.00 %
Instructional Programs Improvement Services	155.00	0.00	0.00	(155.00)	0.00 %
Travel	147.41	17,500.00	17,500.00	17,352.59	99.16 %
Communication	48,040.70	21,000.00	65,000.00	16,959.30	26.09 %
Other Purchased Services	13,863.68	60,000.00	60,000.00	46,136.32	76.89 %

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Year to Date vs. Annual Budget

	Year To Date 03/31/2021		Year Ending 06/30/2021		
	Actual YTD	Original Budget	Revised Budget	Remaining Budget	Percent Remaining
Supplies	63,315.96	90,000.00	90,000.00	26,684.04	29.65 %
Instructional Equipment	18,165.80	20,000.00	20,000.00	1,834.20	9.17 %
Technology Equipment	9,510.30	7,000.00	7,000.00	(2,510.30)	(35.86) %
Membership Dues & Fees	1,307.50	5,000.00	5,000.00	3,692.50	73.85 %
Liability Insurance	87,836.69	89,250.00	89,250.00	1,413.31	1.58 %
Total School Administration	\$ 1,186,304.50	\$ 1,631,148.34	\$ 1,702,229.96	\$ 515,925.46	30.31 %
Fiscal Services					
Regular Salary	\$ 43,305.57	\$ 57,580.80	\$ 58,732.42	\$ 15,426.85	26.27 %
Overtime Salary	1,388.82	2,000.00	2,000.00	611.18	30.56 %
Group Health & Life Insurance	3,959.33	7,218.85	7,218.85	3,259.52	45.15 %
Employee Retirement	9,711.52	12,558.37	12,809.54	3,098.02	24.19 %
Social Security	3,324.20	4,404.93	4,493.03	1,168.83	26.01 %
Unemployment Compensation Tax	44.97	53.34	53.34	8.37	15.69 %
Management Services	77,162.00	190,000.00	190,000.00	112,838.00	59.39 %
Other Fees and Charges	8,967.91	25,000.00	25,000.00	16,032.09	64.13 %
Total Fiscal Services	\$ 147,864.32	\$ 298,816.29	\$ 300,307.18	\$ 152,442.86	50.76 %
Operation and Maintenance of Plant					
Regular Salary	\$ 198,843.70	\$ 363,470.40	\$ 369,719.81	\$ 170,876.11	46.22 %
Overtime Salary	5,148.70	15,000.00	15,000.00	9,851.30	65.68 %
Group Health & Life Insurance	26,308.02	40,080.77	40,080.77	13,772.75	34.36 %
Employee Retirement	44,338.05	64,878.29	72,784.29	28,446.24	39.08 %
Social Security	14,903.20	21,608.99	25,529.57	10,626.37	41.62 %
Unemployment Compensation Tax	205.52	266.04	266.04	60.52	22.75 %
Property Services	91,844.22	120,000.00	120,000.00	28,155.78	23.46 %
Public Utility Services (Excl energy)	92,125.65	144,000.00	144,000.00	51,874.35	36.02 %
Cleaning Services	356,364.85	487,500.00	487,500.00	131,135.15	26.90 %
Repairs & Maintenance Serv	171,138.39	300,000.00	300,000.00	128,861.61	42.95 %
Other Purchased Services	5,000.00	5,000.00	5,000.00	0.00	0.00 %
Supplies	77,155.46	68,718.00	88,718.00	11,562.54	13.03 %
Energy (Electric, Gas, and Other Heating Fuels)	239,244.59	400,000.00	400,000.00	160,755.41	40.19 %
Plexiglass Outfitting	189,276.19	0.00	186,000.00	(3,276.19)	(1.76) %
Total Operation and Maintenance of Plant	\$ 1,511,896.54	\$ 2,030,522.49	\$ 2,254,598.48	\$ 742,701.94	32.94 %
Student Transportation (State Mandated)					
Repairs & Maintenance Serv	\$ 50,772.12	\$ 60,000.00	\$ 60,000.00	\$ 9,227.88	15.38 %
Student Transportation	10,632.61	550,000.00	550,000.00	539,367.39	98.07 %
Vehicles	262,880.00	275,000.00	275,000.00	12,120.00	4.41 %

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

	Year To Date 03/31/2021		Year Ending 06/30/2021		
	Actual YTD	Original Budget	Revised Budget	Remaining Budget	Percent Remaining
Total Student Transportation (State Mandated)	\$ 324,284.73	\$ 885,000.00	\$ 885,000.00	\$ 560,715.27	63.36 %
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	\$ 47,635.20	\$ 63,513.60	\$ 64,783.87	\$ 17,148.67	26.47 %
Group Health & Life Insurance	5,682.16	7,218.25	7,218.25	1,536.09	21.28 %
Employee Retirement	10,389.24	13,852.32	14,129.36	3,740.12	26.47 %
Social Security	3,547.32	4,858.79	4,955.97	1,408.65	28.42 %
Unemployment Compensation Tax	48.48	63.51	63.51	15.03	23.67 %
Total Security	\$ 67,302.40	\$ 89,506.47	\$ 91,150.96	\$ 23,848.56	26.16 %
Pupil Service Activities (Athletics)					
Employee Retirement	\$ 54,755.84	\$ 71,960.92	\$ 71,960.92	\$ 17,205.08	23.91 %
Social Security	19,130.87	25,240.76	25,240.76	6,109.89	24.21 %
Instructional Services	374,013.06	449,944.60	449,944.60	75,931.54	16.88 %
Student Transportation	23,301.80	85,000.00	50,000.00	26,698.20	53.40 %
Travel	761.30	40,000.00	15,000.00	14,238.70	94.92 %
Other Purchased Services	50,842.32	115,000.00	80,000.00	29,157.68	36.45 %
Supplies	256,965.08	340,000.00	340,000.00	83,034.92	24.42 %
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	15,345.00	35,000.00	35,000.00	19,655.00	56.16 %
Liability Insurance	34,180.00	31,428.97	31,428.97	(2,751.03)	(8.75) %
Total Pupil Service Activities (Athletics)	\$ 829,666.23	\$ 1,215,825.25	\$ 1,140,075.25	\$ 310,409.02	27.23 %
TOTAL EXPENSE	\$ 13,037,462.70	\$ 19,504,791.47	\$ 20,370,942.39	\$ 7,333,479.69	36.00 %
Total Operating Net Income	\$ 2,033,554.11	\$ 945,997.96	\$ 368,389.55	\$ (1,665,164.56)	(452.01) %
Capital Projects					
Facilities Aquisition and Construction					
Outdoor Science Classroom	\$ 24,825.00	\$ 0.00	\$ 250,000.00	\$ 225,175.00	90.07 %
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	\$ 24,825.00	\$ 1,500,000.00	\$ 1,750,000.00	\$ 1,725,175.00	98.58 %

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

	Year To Date 03/31/2021		Year Ending 06/30/2021		
	Actual YTD	Original Budget	Revised Budget	Remaining Budget	Percent Remaining
Total Capital Projects	\$ 24,825.00	\$ 1,500,000.00	\$ 1,750,000.00	\$ 1,725,175.00	98.58 %
Total Net Income	\$ 2,008,729.11	\$ (554,002.04)	\$ (1,381,610.45)	\$ (3,390,339.56)	245.39 %

James Island Charter High School

Balance Sheet

Year To Date 03/31/2021

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

FIRS6301 OP Cash	\$ 7,834,190.31
FIRS7101 SA Cash	278,413.97
FIRS1016 Inv	3,046,962.65
Cash On Hand	500.00

Total Cash and Cash Equivalents **\$ 11,160,066.93**

Total Current Assets **\$ 11,160,066.93**

TOTAL ASSETS **\$ 11,160,066.93**

LIABILITIES AND FUND BALANCE**Liabilities****Current Liabilities****Accts Payable and Other Current Payables**

Accounts Payable	\$ 54,964.01
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 **\$ 1,211,792.67**

Payroll Liabilities **\$ 1,182,378.55**

Total Current Liabilities **\$ 2,394,171.22**

Total Liabilities **\$ 2,394,171.22**

Fund Balance

Net Income **\$ 2,008,729.11**

Fund Equity **\$ 6,757,166.60**

Total Fund Balance **\$ 8,765,895.71**

TOTAL LIABILITIES AND FUND BALANCE **\$ 11,160,066.93**

Internally Prepared

UNAUDITED

For Management Use Only

James Island Charter High School Reconciliation Report

As Of 03/31/2021
Account: FIRS6301 OP Cash

Statement Ending Balance	7,834,190.31
Deposits in Transit	0.00
Outstanding Checks and Charges	0.00
Adjusted Bank Balance	<u>7,834,190.31</u>
Book Balance	7,834,190.31
Adjustments*	0.00
Adjusted Book Balance	<u>7,834,190.31</u>

Total Checks and Charges Cleared	1,409,708.86	Total Deposits Cleared	1,760,500.77
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Deposits

Name	Memo	Date	Doc No	Cleared	In Transit
General Ledger Entry	Revtrak	03/01/2021		375.00	
General Ledger Entry	CCSD - March EFA	03/01/2021		1,725,626.08	
General Ledger Entry	Revtrak	03/02/2021		105.00	
General Ledger Entry	Revtrak	03/02/2021		50.00	
General Ledger Entry	Transfer from 7101	03/03/2021		12,599.00	
General Ledger Entry	Revtrak	03/03/2021		50.00	
General Ledger Entry	Revtrak	03/04/2021		121.00	
General Ledger Entry	Revtrak	03/05/2021		10.00	
General Ledger Entry	Revtrak	03/09/2021		50.00	
General Ledger Entry	Airline IB Refund	03/09/2021		13,418.59	
General Ledger Entry	Revtrak	03/09/2021		180.00	
General Ledger Entry	Revtrak	03/09/2021		295.00	
General Ledger Entry	Revtrak	03/10/2021		45.00	
General Ledger Entry	Revtrak	03/12/2021		60.00	
General Ledger Entry	Batch Deposit	03/12/2021		40.00	
General Ledger Entry	Revtrak	03/15/2021		600.00	
General Ledger Entry	Revtrak	03/16/2021		5.00	
General Ledger Entry	Revtrak	03/16/2021		485.00	
General Ledger Entry	Revtrak	03/16/2021		45.00	
General Ledger Entry	Revtrak	03/17/2021		200.00	
General Ledger Entry	Revtrak	03/18/2021		490.00	
General Ledger Entry	Revtrak	03/19/2021		255.00	
General Ledger Entry	Revtrak	03/22/2021		225.00	
General Ledger Entry	Revtrak	03/23/2021		550.00	
General Ledger Entry	Revtrak	03/23/2021		615.00	
General Ledger Entry	Revtrak	03/23/2021		215.00	
General Ledger Entry	Revtrak	03/24/2021		270.00	
General Ledger Entry	Revtrak	03/25/2021		200.00	
General Ledger Entry	Revtrak	03/26/2021		100.00	
General Ledger Entry	Revtrak	03/30/2021		655.00	
General Ledger Entry	Revtrak	03/30/2021		60.00	
General Ledger Entry	Interest Credit First 6301	03/31/2021		2,291.10	
General Ledger Entry	Revtrak	03/31/2021		215.00	
Total Deposits				<u>1,760,500.77</u>	<u>0.00</u>

Checks and Charges

Name	Memo	Date	Check No	Cleared	Outstanding
General Ledger Entry		03/01/2021		10,730.80	
General Ledger Entry		03/02/2021		9,928.81	
General Ledger Entry		03/03/2021		8,150.00	
Arbiterpay	# DC 2021 0304	03/04/2021		369.00	
General Ledger Entry	Transfer from 6301	03/04/2021		84.00	
General Ledger Entry		03/04/2021		22,056.01	
General Ledger Entry		03/05/2021		14,291.98	
General Ledger Entry	Service Charge	03/05/2021		296.01	
General Ledger Entry	Revtrak Fee	03/05/2021		732.90	
General Ledger Entry	Revtrak Fee	03/05/2021		277.43	
General Ledger Entry		03/09/2021		21,000.00	
General Ledger Entry		03/10/2021		38,393.21	
General Ledger Entry		03/11/2021		1,692.56	

Created on: 04/05/2021, 3:41 AM PDT

James Island Charter High School Reconciliation Report

As Of 03/31/2021

Account: FIRS6301 OP Cash

General Ledger Entry	Revtrak	03/11/2021	50.00	
Arbiterpay	# DC 2021 0312	03/12/2021	754.80	
General Ledger Entry		03/12/2021	8,834.08	
General Ledger Entry		03/15/2021	7,364.38	
General Ledger Entry		03/16/2021	18,937.81	
General Ledger Entry		03/17/2021	65.29	
Arbiterpay	# DC 2021 0318	03/18/2021	1,184.10	
General Ledger Entry		03/18/2021	31,637.94	
General Ledger Entry		03/19/2021	44,077.93	
General Ledger Entry		03/23/2021	12,772.61	
Arbiterpay	# DC 2021 0324	03/24/2021	1,657.40	
General Ledger Entry		03/24/2021	11,797.64	
General Ledger Entry		03/25/2021	17,796.80	
General Ledger Entry		03/26/2021	638.15	
General Ledger Entry		03/29/2021	5,128.17	
General Ledger Entry	Revtrak	03/29/2021	14.00	
Arbiterpay	# DC 2021 0330	03/30/2021	1,930.80	
General Ledger Entry		03/30/2021	1,115,395.76	
General Ledger Entry		03/31/2021	1,668.49	
Total Checks and Charges			1,409,708.86	0.00

James Island Charter High School Reconciliation Report

As Of 03/31/2021
Account: FIRS7101 SA Cash

Statement Ending Balance	278,413.97
Deposits in Transit	0.00
Outstanding Checks and Charges	0.00
Adjusted Bank Balance	<u>278,413.97</u>
Book Balance	278,413.97
Adjustments*	0.00
Adjusted Book Balance	<u>278,413.97</u>

Total Checks and Charges Cleared	42,303.74	Total Deposits Cleared	25,195.04
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Deposits

Name	Memo	Date	Doc No	Cleared	In Transit
General Ledger Entry	Revtrak	03/01/2021		1,388.00	
General Ledger Entry	Stripe Ticket Sales	03/01/2021		100.48	
General Ledger Entry	Revtrak	03/02/2021		230.00	
General Ledger Entry	Stripe Ticket Sales	03/02/2021		1,266.00	
General Ledger Entry	Stripe Ticket Sales	03/02/2021		720.00	
General Ledger Entry	Revtrak	03/02/2021		530.00	
General Ledger Entry	Revtrak	03/02/2021		170.00	
General Ledger Entry	Revtrak	03/03/2021		95.00	
General Ledger Entry	Revtrak	03/04/2021		70.00	
General Ledger Entry	Transfer from 6301	03/04/2021		84.00	
General Ledger Entry	Retvtrak	03/05/2021		56.00	
General Ledger Entry	Stripe Ticket Sales	03/05/2021		6.00	
General Ledger Entry	Batch Deposit	03/05/2021		2,350.00	
General Ledger Entry	Stripe Ticket Sales	03/08/2021		528.00	
General Ledger Entry	Revtrak	03/08/2021		243.00	
General Ledger Entry	Revtrak	03/09/2021		50.00	
General Ledger Entry	Revtrak	03/09/2021		150.00	
General Ledger Entry	Revtrak	03/09/2021		300.00	
General Ledger Entry	Revtrak	03/10/2021		55.00	
General Ledger Entry	Stripe Ticket Sales	03/10/2021		618.00	
General Ledger Entry	Stripe Ticket Sales	03/11/2021		252.00	
General Ledger Entry	Revtrak	03/11/2021		55.00	
General Ledger Entry	Revtrak	03/12/2021		30.00	
General Ledger Entry	Batch Deposit	03/12/2021		100.00	
General Ledger Entry	Stripe Ticket Sales	03/12/2021		162.00	
General Ledger Entry	Stripe Ticket Sales	03/15/2021		240.00	
General Ledger Entry	Revtrak	03/16/2021		5.00	
General Ledger Entry	Stripe Ticket Sales	03/16/2021		336.00	
General Ledger Entry	Revtrak	03/16/2021		25.00	
General Ledger Entry	Batch Deposit	03/17/2021		294.75	
General Ledger Entry	Batch Deposit	03/17/2021		1,236.26	
General Ledger Entry	Stripe Ticket Sales	03/17/2021		1,203.27	
General Ledger Entry	Revtrak	03/17/2021		50.00	
General Ledger Entry	Stripe Ticket Sales	03/18/2021		474.00	
General Ledger Entry	Revtrak	03/18/2021		245.00	
General Ledger Entry	Stripe Ticket Sales	03/19/2021		834.00	
General Ledger Entry	Stripe Ticket Sales	03/22/2021		531.27	
General Ledger Entry	Revtrak	03/22/2021		50.00	
General Ledger Entry	Revtrak	03/23/2021		20.00	
General Ledger Entry	Stripe Ticket Sales	03/23/2021		1,152.85	
General Ledger Entry	Batch Deposit	03/23/2021		1,000.00	
General Ledger Entry	Stripe Ticket Sales	03/24/2021		1,614.00	
General Ledger Entry	Revtrak	03/25/2021		250.00	
General Ledger Entry	Stripe Ticket Sales	03/25/2021		973.93	
General Ledger Entry	Stripe Ticket Sales	03/26/2021		750.00	
General Ledger Entry	Revtrak	03/26/2021		195.00	
General Ledger Entry	Revtrak	03/29/2021		100.00	
General Ledger Entry	Stripe Ticket Sales	03/29/2021		330.00	
General Ledger Entry	Revtrak	03/30/2021		200.00	
General Ledger Entry	Stripe Ticket Sales	03/30/2021		1,470.00	
General Ledger Entry	Stripe Ticket Sales	03/31/2021		1,944.00	

James Island Charter High School Reconciliation Report

As Of 03/31/2021

Account: FIRS7101 SA Cash

General Ledger Entry	Interest Credit First 7101	03/31/2021	62.23	
Total Deposits			25,195.04	0.00

Checks and Charges

Name	Memo	Date	Check No	Cleared	Outstanding
General Ledger Entry		03/01/2021		4,071.51	
General Ledger Entry		03/02/2021		2,002.90	
General Ledger Entry		03/03/2021		805.23	
General Ledger Entry	Transfer from 7101	03/03/2021		12,599.00	
General Ledger Entry		03/05/2021		136.00	
General Ledger Entry		03/08/2021		1,492.00	
General Ledger Entry		03/11/2021		272.00	
General Ledger Entry		03/15/2021		442.00	
General Ledger Entry		03/16/2021		250.00	
General Ledger Entry		03/18/2021		8,640.00	
General Ledger Entry		03/19/2021		1,684.72	
General Ledger Entry	Revtrak	03/23/2021		50.00	
General Ledger Entry		03/25/2021		620.61	
General Ledger Entry		03/29/2021		588.40	
General Ledger Entry		03/30/2021		7,637.37	
General Ledger Entry		03/31/2021		1,012.00	
Total Checks and Charges				42,303.74	0.00