

Prestige School Solutions

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

School Name: James Island Charter High

School Meeting Date: 05/10/2021

Reporting Month: April

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 04/30/2021 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	\$ 20,582.50	\$ 9,600.00	\$ 24,000.00	\$ 3,417.50	14.24 %
Gain/Loss on Investment (Unrealized)	(4,209.14)	60,000.00	10,000.00	14,209.14	142.09 %
Total Earnings on Investments	\$ 16,373.36	\$ 69,600.00	\$ 34,000.00	\$ 17,626.64	51.84 %
Vending					
Coastal Cantina	\$ 0.00	\$ 4,000.00	\$ 1,000.00	\$ 1,000.00	100.00 %
Pepsi Vending	2,115.79	12,000.00	4,000.00	1,884.21	47.11 %
Total Vending	\$ 2,115.79	\$ 16,000.00	\$ 5,000.00	\$ 2,884.21	57.68 %
Pupil Activities					
Student Fees	\$ 142,929.29	\$ 230,000.00	\$ 150,000.00	\$ 7,070.71	4.71 %
Other Pupil Income	105,010.75	250,000.00	75,000.00	(30,010.75)	(40.01) %
Total Pupil Activities	\$ 247,940.04	\$ 480,000.00	\$ 225,000.00	\$ (22,940.04)	(10.20) %
Other Revenue from Local Sources					
Rentals	\$ 2,641.50	\$ 28,000.00	\$ 3,000.00	\$ 358.50	11.95 %
Contributions and Donations	11,810.20	15,000.00	15,000.00	3,189.80	21.27 %
Fundraising	49,798.96	30,000.00	30,000.00	(19,798.96)	(66.00) %
Refund of Prior Year's Expenditures	23,444.55	0.00	0.00	(23,444.55)	0.00 %
Miscellaneous Local Revenue	294.95	15,000.00	1,000.00	705.05	70.51 %
Total Other Revenue from Local Sources	\$ 87,990.16	\$ 88,000.00	\$ 49,000.00	\$ (38,990.16)	(79.57) %
Total Revenue from Local Sources	\$ 354,419.35	\$ 653,600.00	\$ 313,000.00	\$ (41,419.35)	(13.23) %
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)	\$ 15,080,866.36	\$ 17,820,066.49	\$ 18,312,324.40	\$ 3,231,458.04	17.65 %
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 04/30/2021		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	635,118.89	315,067.00	49.61 %
EIA Revenue - Teacher Salary Fringe	91,541.00	150,000.00	184,360.09	92,819.09	50.35 %
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	\$ 1,204,677.08	\$ 632,366.47	52.49 %
Total Revenue from State Sources	\$ 15,684,526.97	\$ 19,114,104.59	\$ 19,648,808.48	\$ 3,964,281.51	20.18 %
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	38,497.73	62,014.00	62,014.00	23,516.27	37.92 %
Total Other Federal Sources	\$ 199,197.65	\$ 62,014.00	\$ 222,713.92	\$ 23,516.27	10.56 %
Total Revenue from Federal Sources	\$ 831,814.26	\$ 683,084.84	\$ 843,784.76	\$ 11,970.50	1.42 %
TOTAL REVENUE	\$ 16,870,760.58	\$ 20,450,789.43	\$ 20,805,593.24	\$ 3,934,832.66	18.91 %
EXPENSE					
High School Programs					
Regular Salary	\$ 3,658,742.11	\$ 4,554,735.72	\$ 4,645,830.43	\$ 987,088.32	21.25 %
Assistants and Clerical	48,608.20	85,758.40	87,473.57	38,865.37	44.43 %
Substitute/Temporary Salary	211,250.18	208,748.00	208,748.00	(2,502.18)	(1.20) %
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	385,431.64	493,515.15	493,515.15	108,083.51	21.90 %

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

	Year To Date 04/30/2021		Year Ending 06/30/2021		
	Actual YTD	Original Budget	Revised Budget	Remaining Budget	Percent Remaining
Employee Retirement	805,741.32	1,000,884.28	1,072,594.86	266,853.54	24.88 %
Social Security	275,898.47	351,172.80	376,219.66	100,321.19	26.67 %
Unemployment Compensation Tax	4,122.08	4,584.25	4,584.25	462.17	10.08 %
Worker's Compensation Tax	69,411.45	105,000.00	105,000.00	35,588.55	33.89 %
Instructional Services	10,774.90	14,000.00	14,000.00	3,225.10	23.04 %
Travel	0.00	8,500.00	8,500.00	8,500.00	100.00 %
Printing & Binding	25,161.19	36,000.00	36,000.00	10,838.81	30.11 %
Other Purchased Services	9,402.92	55,600.00	55,600.00	46,197.08	83.09 %
Supplies	192,828.33	203,000.00	203,000.00	10,171.67	5.01 %
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	20,661.83	75,509.00	75,509.00	54,847.17	72.64 %
Technology Equipment	308,928.97	484,752.84	484,752.84	175,823.87	36.27 %
Total High School Programs	\$ 6,104,740.52	\$ 8,126,960.44	\$ 8,316,527.76	\$ 2,211,787.24	26.60 %
Vocational Programs					
Regular Salary	\$ 782,544.68	\$ 1,008,854.40	\$ 1,029,031.49	\$ 246,486.81	23.95 %
Group Health & Life Insurance	108,174.64	146,940.02	146,940.02	38,765.38	26.38 %
Employee Retirement	170,701.62	220,031.14	224,431.77	53,730.15	23.94 %
Social Security	57,759.96	77,177.36	78,720.91	20,960.95	26.63 %
Unemployment Compensation Tax	748.58	877.66	877.66	129.08	14.71 %
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	102,384.40	140,000.00	140,000.00	37,615.60	26.87 %
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	\$ 1,241,764.17	\$ 1,640,880.58	\$ 1,667,001.85	\$ 425,237.68	25.51 %
Physical Education					
Regular Salary	\$ 308,093.25	\$ 388,468.80	\$ 396,238.18	\$ 88,144.93	22.25 %
Group Health & Life Insurance	36,001.96	49,593.32	49,593.32	13,591.36	27.41 %
Employee Retirement	67,646.56	84,725.05	86,419.55	18,772.99	21.72 %
Social Security	23,319.50	29,717.86	30,312.22	6,992.72	23.07 %
Unemployment Compensation Tax	184.88	402.17	402.17	217.29	54.03 %
Supplies	0.00	2,500.00	2,500.00	2,500.00	100.00 %
Total PE	\$ 435,246.15	\$ 555,407.20	\$ 565,465.44	\$ 130,219.29	23.03 %
Educable Mentally Handicapped					

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

	Year To Date 04/30/2021		Year Ending 06/30/2021		
	Actual YTD	Original Budget	Revised Budget	Remaining Budget	Percent Remaining
Regular Salary	\$ 67,250.97	\$ 82,770.40	\$ 84,425.81	\$ 17,174.84	20.34 %
Assistants and Clerical	119,606.05	168,654.40	172,027.49	52,421.44	30.47 %
Overtime Salary	105.28	1,000.00	1,000.00	894.72	89.47 %
Group Health & Life Insurance	22,464.76	40,332.52	40,332.52	17,867.76	44.30 %
Employee Retirement	40,140.16	54,835.75	56,150.56	16,010.40	28.51 %
Social Security	13,782.12	19,234.00	19,695.18	5,913.06	30.02 %
Unemployment Compensation Tax	171.96	198.01	198.01	26.05	13.16 %
Total Educable Mentally Handicapped	\$ 263,521.30	\$ 367,025.08	\$ 373,829.57	\$ 110,308.27	29.51 %
Trainable Mentally Handicapped					
Regular Salary	\$ 61,637.27	\$ 75,270.40	\$ 76,775.81	\$ 15,138.54	19.72 %
Group Health & Life Insurance	4,024.53	4,770.78	4,770.78	746.25	15.64 %
Employee Retirement	14,079.39	16,416.47	16,744.80	2,665.41	15.92 %
Social Security	4,861.27	5,758.19	5,873.35	1,012.08	17.23 %
Unemployment Compensation Tax	67.10	69.43	69.43	2.33	3.36 %
Total Trainable Mentally Handicapped	\$ 84,669.56	\$ 102,285.27	\$ 104,234.17	\$ 19,564.61	18.77 %
Speech Handicapped					
Other Professional/Tech Services	\$ 18,018.75	\$ 40,000.00	\$ 40,000.00	\$ 21,981.25	54.95 %
Total Speech Handicapped	\$ 18,018.75	\$ 40,000.00	\$ 40,000.00	\$ 21,981.25	54.95 %
Learning Disabilities					
Regular Salary	\$ 474,669.56	\$ 586,896.14	\$ 598,334.06	\$ 123,664.50	20.67 %
Group Health & Life Insurance	67,214.56	78,838.56	78,838.56	11,624.00	14.74 %
Employee Retirement	96,681.21	99,457.77	127,225.16	30,543.95	24.01 %
Social Security	32,684.65	34,885.46	44,625.06	11,940.41	26.76 %
Unemployment Compensation Tax	431.84	390.49	390.49	(41.35)	(10.59) %
Other Purchased Services	22,500.00	26,500.00	26,500.00	4,000.00	15.09 %
Total Learning Disabilities	\$ 694,181.82	\$ 826,968.42	\$ 875,913.33	\$ 181,731.51	20.75 %
Internat'l Bacc and Advanced Placement					
Travel	\$ 1,907.90	\$ 60,001.00	\$ 60,001.00	\$ 58,093.10	96.82 %
Other Purchased Services	36,314.00	50,000.00	50,000.00	13,686.00	27.37 %
Supplies	21,837.89	42,007.00	42,007.00	20,169.11	48.01 %
Total I.B. and A.P.	\$ 60,059.79	\$ 152,008.00	\$ 152,008.00	\$ 91,948.21	60.49 %
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 04/30/2021		Year Ending 06/30/2021		
	Actual YTD	Original Budget	Revised Budget	Remaining Budget	Percent Remaining
Limited English Proficiency					
Regular Salary	\$ 11,741.74	\$ 16,067.82	\$ 16,389.17	\$ 4,647.43	28.36 %
Group Health & Life Insurance	385.82	1,424.50	1,424.50	1,038.68	72.92 %
Employee Retirement	2,560.85	3,504.39	3,574.48	1,013.63	28.36 %
Social Security	898.20	1,229.19	1,253.77	355.57	28.36 %
Unemployment Compensation Tax	11.25	14.29	14.29	3.04	21.27 %
Total Limited English Proficiency	\$ 15,597.86	\$ 22,240.19	\$ 22,656.21	\$ 7,058.35	31.15 %
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	\$ 535,618.25	\$ 616,459.80	\$ 681,303.59	\$ 145,685.34	21.38 %
Overtime Salary	7.67	4,000.00	4,000.00	3,992.33	99.81 %
Group Health & Life Insurance	46,728.61	64,311.77	67,811.77	21,083.16	31.09 %
Employee Retirement	116,820.07	134,449.88	149,464.71	32,644.64	21.84 %
Social Security	40,071.53	47,159.17	52,425.72	12,354.19	23.57 %
Unemployment Compensation Tax	509.66	491.62	536.62	26.96	5.02 %
Supplies	1,562.76	6,200.00	6,200.00	4,637.24	74.79 %
Total Guidance Services	\$ 741,318.55	\$ 873,072.24	\$ 961,742.41	\$ 220,423.86	22.92 %
Health Services					
Regular Salary	\$ 86,919.35	\$ 106,977.60	\$ 109,117.15	\$ 22,197.80	20.34 %
Group Health & Life Insurance	12,576.71	11,989.63	16,215.87	3,639.16	22.44 %
Employee Retirement	18,957.13	23,331.81	23,798.45	4,841.32	20.34 %
Social Security	6,538.57	8,183.79	8,347.46	1,808.89	21.67 %
Unemployment Compensation Tax	90.20	113.09	113.09	22.89	20.24 %
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	\$ 133,297.33	\$ 159,138.92	\$ 166,135.02	\$ 32,837.69	19.77 %
Library and Media Services					

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

	Year To Date 04/30/2021		Year Ending 06/30/2021		
	Actual YTD	Original Budget	Revised Budget	Remaining Budget	Percent Remaining
Regular Salary	\$ 107,907.31	\$ 137,904.00	\$ 140,662.08	\$ 32,754.77	23.29 %
Group Health & Life Insurance	5,310.22	9,529.77	9,529.77	4,219.55	44.28 %
Employee Retirement	23,534.52	30,076.86	30,678.40	7,143.88	23.29 %
Social Security	8,236.61	10,549.66	10,760.65	2,524.04	23.46 %
Unemployment Compensation Tax	101.45	112.40	112.40	10.95	9.74 %
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	21,357.62	23,850.00	23,850.00	2,492.38	10.45 %
Total Library and Media Services	\$ 167,044.91	\$ 225,222.69	\$ 228,793.30	\$ 61,748.39	26.99 %
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	120,872.41	0.00	241,000.00	120,127.59	49.85 %
Social Security	9,169.29	0.00	18,436.50	9,267.21	50.27 %
Total Bonus	130,041.70	0.00	259,436.50	129,394.80	49.88 %
School Administration					
Regular Salary	\$ 103,464.91	\$ 128,810.40	\$ 131,386.61	\$ 27,921.70	21.25 %
Principal and Asst Principals	375,043.24	451,296.00	469,347.84	94,304.60	20.09 %
Assistants and Clerical	257,208.83	332,759.81	339,415.01	82,206.18	24.22 %
Overtime Salary	5,989.07	6,000.00	6,000.00	10.93	0.18 %
Group Health & Life Insurance	93,608.66	122,160.81	122,160.81	28,552.15	23.37 %
Employee Retirement	161,809.42	200,663.81	205,046.60	43,237.18	21.09 %
Social Security	55,861.82	76,508.85	71,924.43	16,062.61	22.33 %
Unemployment Compensation Tax	1,050.37	2,698.66	2,698.66	1,648.29	61.08 %
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	49,496.02	21,000.00	65,000.00	15,503.98	23.85 %
Other Purchased Services	13,983.68	60,000.00	60,000.00	46,016.32	76.69 %

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Year to Date vs. Annual Budget

	Year To Date 04/30/2021		Year Ending 06/30/2021		
	Actual YTD	Original Budget	Revised Budget	Remaining Budget	Percent Remaining
Supplies	41,938.33	90,000.00	90,000.00	48,061.67	53.40 %
Instructional Equipment	18,165.80	20,000.00	20,000.00	1,834.20	9.17 %
Technology Equipment	10,229.09	7,000.00	7,000.00	(3,229.09)	(46.13) %
Membership Dues & Fees	2,507.50	5,000.00	5,000.00	2,492.50	49.85 %
Liability Insurance	87,836.69	89,250.00	89,250.00	1,413.31	1.58 %
Total School Administration	\$ 1,278,495.84	\$ 1,631,148.34	\$ 1,702,229.96	\$ 423,734.12	24.89 %
Fiscal Services					
Regular Salary	\$ 48,103.97	\$ 57,580.80	\$ 58,732.42	\$ 10,628.45	18.10 %
Overtime Salary	1,555.49	2,000.00	2,000.00	444.51	22.23 %
Group Health & Life Insurance	4,560.90	7,218.85	7,218.85	2,657.95	36.82 %
Employee Retirement	10,758.05	12,558.37	12,809.54	2,051.49	16.02 %
Social Security	3,691.28	4,404.93	4,493.03	801.75	17.84 %
Unemployment Compensation Tax	49.41	53.34	53.34	3.93	7.37 %
Management Services	85,312.00	190,000.00	190,000.00	104,688.00	55.10 %
Other Fees and Charges	9,571.06	25,000.00	25,000.00	15,428.94	61.72 %
Total Fiscal Services	\$ 163,602.16	\$ 298,816.29	\$ 300,307.18	\$ 136,705.02	45.52 %
Operation and Maintenance of Plant					
Regular Salary	\$ 224,882.90	\$ 363,470.40	\$ 369,719.81	\$ 144,836.91	39.17 %
Overtime Salary	6,398.70	15,000.00	15,000.00	8,601.30	57.34 %
Group Health & Life Insurance	29,648.08	40,080.77	40,080.77	10,432.69	26.03 %
Employee Retirement	49,744.57	64,878.29	72,784.29	23,039.72	31.65 %
Social Security	16,703.95	21,608.99	25,529.57	8,825.62	34.57 %
Unemployment Compensation Tax	227.69	266.04	266.04	38.35	14.42 %
Property Services	98,699.59	120,000.00	120,000.00	21,300.41	17.75 %
Public Utility Services (Excl energy)	99,374.49	144,000.00	144,000.00	44,625.51	30.99 %
Cleaning Services	397,280.28	487,500.00	487,500.00	90,219.72	18.51 %
Repairs & Maintenance Serv	205,242.70	300,000.00	300,000.00	94,757.30	31.59 %
Other Purchased Services	5,000.00	5,000.00	5,000.00	0.00	0.00 %
Supplies	78,240.75	68,718.00	88,718.00	10,477.25	11.81 %
Energy (Electric, Gas, and Other Heating Fuels)	285,893.22	400,000.00	400,000.00	114,106.78	28.53 %
Plexiglass Outfitting	189,276.19	0.00	186,000.00	(3,276.19)	(1.76) %
Total Operation and Maintenance of Plant	\$ 1,686,613.11	\$ 2,030,522.49	\$ 2,254,598.48	\$ 567,985.37	25.19 %
Student Transportation (State Mandated)					
Repairs & Maintenance Serv	\$ 50,772.12	\$ 60,000.00	\$ 60,000.00	\$ 9,227.88	15.38 %
Student Transportation	12,335.88	550,000.00	550,000.00	537,664.12	97.76 %
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 04/30/2021		Year Ending 06/30/2021		
	Actual YTD	Original Budget	Revised Budget	Remaining Budget	Percent Remaining
Total Student Transportation (State Mandated)	\$ 325,988.00	\$ 885,000.00	\$ 885,000.00	\$ 559,012.00	63.17 %
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	\$ 52,928.00	\$ 63,513.60	\$ 64,783.87	\$ 11,855.87	18.30 %
Group Health & Life Insurance	6,283.68	7,218.25	7,218.25	934.57	12.95 %
Employee Retirement	11,543.60	13,852.32	14,129.36	2,585.76	18.30 %
Social Security	3,952.22	4,858.79	4,955.97	1,003.75	20.25 %
Unemployment Compensation Tax	53.77	63.51	63.51	9.74	15.34 %
Total Security	\$ 74,761.27	\$ 89,506.47	\$ 91,150.96	\$ 16,389.69	17.98 %
Pupil Service Activities (Athletics)					
Employee Retirement	\$ 60,752.58	\$ 71,960.92	\$ 71,960.92	\$ 11,208.34	15.58 %
Social Security	21,234.27	25,240.76	25,240.76	4,006.49	15.87 %
Instructional Services	426,633.46	449,944.60	449,944.60	23,311.14	5.18 %
Student Transportation	58,653.49	85,000.00	50,000.00	(8,653.49)	(17.31) %
Travel	761.30	40,000.00	15,000.00	14,238.70	94.92 %
Other Purchased Services	60,235.92	115,000.00	80,000.00	19,764.08	24.71 %
Supplies	295,666.96	340,000.00	340,000.00	44,333.04	13.04 %
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	16,570.00	35,000.00	35,000.00	18,430.00	52.66 %
Liability Insurance	34,180.00	31,428.97	31,428.97	(2,751.03)	(8.75) %
Total Pupil Service Activities (Athletics)	\$ 975,058.94	\$ 1,215,825.25	\$ 1,140,075.25	\$ 165,016.31	14.47 %
TOTAL EXPENSE	\$ 14,653,312.91	\$ 19,504,791.47	\$ 20,370,942.39	\$ 5,717,629.48	28.07 %
Total Operating Net Income	\$ 2,217,447.67	\$ 945,997.96	\$ 434,650.85	\$ (1,782,796.82)	(410.17) %
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)	1,500,000.00	1,500,000.00	1,500,000.00	0.00	0.00 %
Total Facilities Aquisition and Construction	\$ 1,524,825.00	\$ 1,500,000.00	\$ 1,750,000.00	\$ 225,175.00	12.87 %

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

	Year To Date 04/30/2021		Year Ending 06/30/2021		
	Actual YTD	Original Budget	Revised Budget	Remaining Budget	Percent Remaining
Total Capital Projects	\$ 1,524,825.00	\$ 1,500,000.00	\$ 1,750,000.00	\$ 225,175.00	12.87 %
Total Net Income	\$ 692,622.67	\$ (554,002.04)	\$ (1,315,349.15)	\$ (2,007,971.82)	152.66 %

James Island Charter High School

Balance Sheet

Year To Date 04/30/2021

ASSETS

Current Assets

Cash and Cash Equivalents

FIRS6301 OP Cash	\$ 7,760,442.15
FIRS7101 SA Cash	297,165.02
FIRS1016 Inv	3,046,534.89
Cash On Hand	500.00

Total Cash and Cash Equivalents	\$ 11,104,642.06
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Total Current Assets	\$ 11,104,642.06
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TOTAL ASSETS	\$ 11,104,642.06
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LIABILITIES AND FUND BALANCE

Liabilities

Current Liabilities

Accts Payable and Other Current Payables

Accounts Payable	\$ 78,757.48
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	\$ 2,358,150.31
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Payroll Liabilities	\$ 1,296,702.48
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Total Current Liabilities	\$ 3,654,852.79
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Total Liabilities	\$ 3,654,852.79
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Fund Balance

Net Income	\$ 692,622.67
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Fund Equity	\$ 6,757,166.60
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Total Fund Balance	\$ 7,449,789.27
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TOTAL LIABILITIES AND FUND BALANCE	\$ 11,104,642.06
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James Island Charter High School Reconciliation Report

As Of 04/30/2021
Account: FIRS6301 OP Cash

Statement Ending Balance	7,760,442.15
Deposits in Transit	0.00
Outstanding Checks and Charges	0.00
Adjusted Bank Balance	<u>7,760,442.15</u>
Book Balance	7,760,442.15
Adjustments*	0.00
Adjusted Book Balance	<u>7,760,442.15</u>

Total Checks and Charges Cleared	1,861,029.01	Total Deposits Cleared	1,787,280.85
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Deposits

Name	Memo	Date	Doc No	Cleared	In Transit
General Ledger Entry	CCSD - April EFA	04/01/2021		1,725,626.08	
General Ledger Entry	Revtrak	04/01/2021		20.00	
General Ledger Entry	Revtrak	04/02/2021		50.00	
General Ledger Entry	Revtrak	04/05/2021		340.00	
General Ledger Entry	Revtrak	04/06/2021		970.00	
General Ledger Entry	Revtrak	04/06/2021		100.00	
General Ledger Entry	Revtrak	04/06/2021		100.00	
General Ledger Entry	Airline IB Refund - KLM Royal	04/12/2021		10,025.96	
General Ledger Entry	Revtrak	04/12/2021		205.00	
General Ledger Entry	Revtrak	04/13/2021		215.00	
General Ledger Entry	Batch Deposit	04/13/2021		22,232.48	
General Ledger Entry	Revtrak	04/13/2021		15.00	
General Ledger Entry	Revtrak	04/14/2021		340.00	
General Ledger Entry	Revtrak	04/15/2021		1,115.00	
General Ledger Entry	Revtrak	04/16/2021		675.00	
General Ledger Entry	Revtrak	04/19/2021		125.00	
General Ledger Entry	Revtrak	04/20/2021		65.00	
General Ledger Entry	Revtrak	04/20/2021		515.00	
General Ledger Entry	Revtrak	04/20/2021		1,205.00	
General Ledger Entry	Revtrak	04/22/2021		605.00	
General Ledger Entry	Revtrak	04/26/2021		200.00	
General Ledger Entry	Revtrak	04/27/2021		50.00	
General Ledger Entry	CCSD	04/27/2021		19,678.38	
General Ledger Entry	Interest Credit First 6301	04/30/2021		2,213.72	
General Ledger Entry	Revtrak	04/30/2021		50.00	
General Ledger Entry		04/30/2021		175.00	
General Ledger Entry	Batch Deposit	04/30/2021		369.23	
Total Deposits				<u>1,787,280.85</u>	<u>0.00</u>

Checks and Charges

Name	Memo	Date	Check No	Cleared	Outstanding
General Ledger Entry		04/01/2021		154.25	
General Ledger Entry		04/02/2021		25,507.87	
General Ledger Entry		04/06/2021		8,720.09	
General Ledger Entry	Revtrak Fee	04/07/2021		227.28	
General Ledger Entry	Revtrak Fee	04/07/2021		77.48	
General Ledger Entry	Service Charge	04/07/2021		298.39	
General Ledger Entry		04/09/2021		22,612.75	
Arbiterpay	# DC 2021 0413	04/13/2021		1,222.10	
General Ledger Entry		04/14/2021		7,665.20	
General Ledger Entry		04/19/2021		231,979.05	
General Ledger Entry		04/20/2021		19,748.81	
General Ledger Entry		04/22/2021		1,500,000.00	
General Ledger Entry		04/23/2021		6,098.40	
Arbiterpay	# DC 2021 0427	04/27/2021		2,947.50	
General Ledger Entry		04/28/2021		13,409.69	
General Ledger Entry	Revtrak	04/29/2021		210.00	
General Ledger Entry		04/30/2021		20,150.15	
Total Checks and Charges				<u>1,861,029.01</u>	<u>0.00</u>

James Island Charter High School Reconciliation Report

As Of 04/30/2021
Account: FIRS6301 OP Cash

James Island Charter High School Reconciliation Report

As Of 04/30/2021
Account: FIRS7101 SA Cash

Statement Ending Balance	297,165.02
Deposits in Transit	0.00
Outstanding Checks and Charges	0.00
Adjusted Bank Balance	<u>297,165.02</u>
Book Balance	297,165.02
Adjustments*	0.00
Adjusted Book Balance	<u>297,165.02</u>

Total Checks and Charges Cleared	17,853.42	Total Deposits Cleared	36,604.47
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Deposits

Name	Memo	Date	Doc No	Cleared	In Transit
General Ledger Entry	Revtrak	04/01/2021		20.00	
General Ledger Entry	Stripe Ticket Sales	04/01/2021		660.00	
General Ledger Entry	Stripe Ticket Sales	04/02/2021		684.00	
General Ledger Entry	Stripe Ticket Sales	04/05/2021		60.00	
General Ledger Entry	Stripe Ticket Sales	04/06/2021		654.00	
General Ledger Entry	Revtrak	04/06/2021		120.00	
General Ledger Entry	Revtrak	04/06/2021		30.00	
General Ledger Entry	Stripe Ticket Sales	04/08/2021		14.00	
General Ledger Entry	Stripe Ticket Sales	04/09/2021		159.48	
General Ledger Entry	Revtrak	04/09/2021		50.00	
General Ledger Entry	Batch Deposit	04/12/2021		675.00	
General Ledger Entry	Stripe Ticket Sales	04/12/2021		875.00	
General Ledger Entry	Stripe Ticket Sales	04/13/2021		686.00	
General Ledger Entry		04/13/2021		1,619.64	
General Ledger Entry	Batch Deposit	04/13/2021		1,340.68	
General Ledger Entry	Stripe Ticket Sales	04/14/2021		2,380.00	
General Ledger Entry	Batch Deposit	04/15/2021		14,026.40	
General Ledger Entry	Stripe Ticket Sales	04/15/2021		1,266.00	
General Ledger Entry	Revtrak	04/15/2021		100.00	
General Ledger Entry	Stripe Ticket Sales	04/16/2021		1,458.00	
General Ledger Entry	Stripe Ticket Sales	04/19/2021		99.27	
General Ledger Entry	Revtrak	04/19/2021		10.00	
General Ledger Entry	Revtrak	04/20/2021		60.00	
General Ledger Entry	Stripe Ticket Sales	04/20/2021		510.00	
General Ledger Entry	Revtrak	04/20/2021		20.00	
General Ledger Entry	Revtrak	04/21/2021		20.00	
General Ledger Entry	Stripe Ticket Sales	04/21/2021		3,198.00	
General Ledger Entry	Stripe Ticket Sales	04/22/2021		660.00	
General Ledger Entry	Revtrak	04/22/2021		40.00	
General Ledger Entry	Stripe Ticket Sales	04/23/2021		866.06	
General Ledger Entry	Revtrak	04/23/2021		50.00	
General Ledger Entry	Stripe Ticket Sales	04/26/2021		420.00	
General Ledger Entry	Revtrak	04/26/2021		175.00	
General Ledger Entry	Revtrak	04/27/2021		80.00	
General Ledger Entry	Revtrak	04/27/2021		195.00	
General Ledger Entry	Stripe Ticket Sales	04/27/2021		612.00	
General Ledger Entry	Revtrak	04/27/2021		85.00	
General Ledger Entry	Revtrak	04/28/2021		170.00	
General Ledger Entry	Stripe Ticket Sales	04/28/2021		744.00	
General Ledger Entry	Revtrak	04/29/2021		40.00	
General Ledger Entry	Stripe Ticket Sales	04/29/2021		726.00	
General Ledger Entry	Revtrak	04/30/2021		70.00	
General Ledger Entry	Interest Credit First 7101	04/30/2021		60.94	
General Ledger Entry	Stripe Ticket Sales	04/30/2021		624.00	
General Ledger Entry	Batch Deposit	04/30/2021		191.00	
Total Deposits				<u>36,604.47</u>	<u>0.00</u>

Checks and Charges

Name	Memo	Date	Check No	Cleared	Outstanding
General Ledger Entry		04/02/2021		7,186.24	

James Island Charter High School Reconciliation Report

As Of 04/30/2021

Account: FIRS7101 SA Cash

General Ledger Entry	04/06/2021	3,433.00	
General Ledger Entry	04/23/2021	1,321.90	
General Ledger Entry	04/28/2021	3,540.28	
General Ledger Entry	04/30/2021	2,372.00	
Total Checks and Charges		17,853.42	0.00