

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

	Year To Date 07/31/2018 Actual YTD	Year Ending 06/30/2019 Original Budget	Remaining Budget	Percent Remaining
REVENUE				
Revenue from Local Sources				
Earnings on Investments				
Interest Income	\$ 7,814.88	\$ 63,500.00	\$ 55,685.12	87.69 %
Total Earnings on Investments	\$ 7,814.88	\$ 63,500.00	\$ 55,685.12	87.69 %
Food Services				
Lunch Sales to Students	\$ 1,872.00	\$ 15,000.00	\$ 13,128.00	87.52 %
Total Food Services	\$ 1,872.00	\$ 15,000.00	\$ 13,128.00	87.52 %
Pupil Activities				
Student Fees	\$ 2,578.00	\$ 190,000.00	\$ 187,422.00	98.64 %
Other Pupil Income	6,459.98	350,000.00	343,540.02	98.15 %
Total Pupil Activities	\$ 9,037.98	\$ 540,000.00	\$ 530,962.02	98.33 %
Other Revenue from Local Sources				
Rentals	\$ 2,012.50	\$ 28,000.00	\$ 25,987.50	92.81 %
Contributions and Donations	1,800.00	15,000.00	13,200.00	88.00 %
Fundraising	0.00	45,000.00	45,000.00	100.00 %
Miscellaneous Local Revenue	780.00	30,000.00	29,220.00	97.40 %
Total Other Revenue from Local Sources	\$ 4,592.50	\$ 118,000.00	\$ 113,407.50	96.11 %
Total Revenue from Local Sources	\$ 23,317.36	\$ 736,500.00	\$ 713,182.64	96.83 %
Revenue from State Sources				
Restricted State Funding				
EEDA Career Specialists	\$ 0.00	\$ 94,306.00	\$ 94,306.00	100.00 %
Teacher Supply	0.00	29,975.00	29,975.00	100.00 %
Total Restricted State Funding	\$ 0.00	\$ 124,281.00	\$ 124,281.00	100.00 %
Education Finance Act (EFA)				
EFA Revenue- High School	\$ 1,285,798.66	\$ 15,369,788.37	\$ 14,083,989.71	91.63 %
Total Education Finance Act (EFA)	\$ 1,285,798.66	\$ 15,369,788.37	\$ 14,083,989.71	91.63 %
Education Improvement Act				
EIA Revenue - Career and Technology Education	\$ 0.00	\$ 48,076.18	\$ 48,076.18	100.00 %
EIA Revenue - National Board Salary Supplement	0.00	120,374.50	120,374.50	100.00 %
EIA Revenue - Students at Risk of School Failure	0.00	65,283.67	65,283.67	100.00 %
EIA Revenue - Teacher Salary Increase	0.00	319,346.00	319,346.00	100.00 %
EIA Revenue - Teacher Salary Fringe	0.00	85,297.00	85,297.00	100.00 %

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EIA Revenue - Aid to Districts	0.00	15,843.83	15,843.83	100.00 %
Total Education Improvement Act	\$ 0.00	\$ 654,221.18	\$ 654,221.18	100.00 %
Total Revenue from State Sources	\$ 1,285,798.66	\$ 16,148,290.55	\$ 14,862,491.89	92.04 %
Revenue from Federal Sources				
Occupational Education				
Perkins Aid, Title I	0.00	18,179.98	18,179.98	100.00 %
Total Occupational Education	0.00	18,179.98	18,179.98	100.00 %
Programs for Children with Disabilities				
IDEA Revenue	\$ 0.00	\$ 217,331.50	\$ 217,331.50	100.00 %
Total Programs for Children with Disabilities	\$ 0.00	\$ 217,331.50	\$ 217,331.50	100.00 %
Other Federal Sources				
JROTC	\$ 0.00	\$ 62,014.00	\$ 62,014.00	100.00 %
Total Other Federal Sources	\$ 0.00	\$ 62,014.00	\$ 62,014.00	100.00 %
Total Revenue from Federal Sources	\$ 0.00	\$ 297,525.48	\$ 297,525.48	100.00 %
TOTAL REVENUE	\$ 1,309,116.02	\$ 17,182,316.03	\$ 15,873,200.01	92.38 %
EXPENSE				
High School Programs				
Regular Salary	\$ 0.00	\$ 4,095,043.22	\$ 4,095,043.22	100.00 %
Assistants and Clerical	0.00	132,591.20	132,591.20	100.00 %
Substitute/Temporary Salary	0.00	177,000.00	177,000.00	100.00 %
Group Health & Life Insurance	0.00	435,965.38	435,965.38	100.00 %
Employee Retirement	0.00	848,063.46	848,063.46	100.00 %
Social Security	0.00	321,359.37	321,359.37	100.00 %
Unemployment Compensation Tax	0.00	4,197.80	4,197.80	100.00 %
Worker's Compensation Tax	75,108.22	101,034.25	25,926.03	25.66 %
Instructional Services	0.00	14,157.42	14,157.42	100.00 %
Travel	290.00	8,849.02	8,559.02	96.72 %
Printing & Binding	1,318.90	21,225.52	19,906.62	93.79 %
Other Purchased Services	0.00	55,600.76	55,600.76	100.00 %
Supplies	28,238.05	202,147.82	173,909.77	86.03 %
Graduation Expenses and Supplies	0.00	41,794.06	41,794.06	100.00 %
Textbooks	0.00	1,516.11	1,516.11	100.00 %
Instructional Software & Supp	0.00	50,000.00	50,000.00	100.00 %
Technology Equipment	50,930.45	120,000.00	69,069.55	57.56 %

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Total High School Programs	\$ 155,885.62	\$ 6,630,545.39	\$ 6,474,659.77	97.65 %
Vocational Programs				
Regular Salary	\$ 0.00	\$ 977,712.00	\$ 977,712.00	100.00 %
Group Health & Life Insurance	0.00	114,963.88	114,963.88	100.00 %
Employee Retirement	0.00	196,129.03	196,129.03	100.00 %
Social Security	0.00	74,794.97	74,794.97	100.00 %
Unemployment Compensation Tax	0.00	888.35	888.35	100.00 %
Travel	5,487.91	18,496.53	13,008.62	70.33 %
Other Purchased Services	0.00	758.05	758.05	100.00 %
Supplies	4,921.54	120,000.00	115,078.46	95.90 %
Textbooks	0.00	5,000.00	5,000.00	100.00 %
Technology Equipment	0.00	10,107.39	10,107.39	100.00 %
Membership Dues & Fees	0.00	4,042.96	4,042.96	100.00 %
Total Vocational Programs	\$ 10,409.45	\$ 1,522,893.16	\$ 1,512,483.71	99.32 %
Physical Education				
Regular Salary	\$ 0.00	\$ 395,337.00	\$ 395,337.00	100.00 %
Group Health & Life Insurance	0.00	49,593.32	49,593.32	100.00 %
Employee Retirement	0.00	79,304.60	79,304.60	100.00 %
Social Security	0.00	30,243.28	30,243.28	100.00 %
Unemployment Compensation Tax	0.00	374.40	374.40	100.00 %
Supplies	0.00	2,500.00	2,500.00	100.00 %
Total PE	\$ 0.00	\$ 557,352.60	\$ 557,352.60	100.00 %
Educable Mentally Handicapped				
Regular Salary	\$ 0.00	\$ 79,882.00	\$ 79,882.00	100.00 %
Assistants and Clerical	0.00	82,140.80	82,140.80	100.00 %
Group Health & Life Insurance	0.00	26,020.18	26,020.18	100.00 %
Employee Retirement	0.00	32,501.77	32,501.77	100.00 %
Social Security	0.00	12,394.74	12,394.74	100.00 %
Unemployment Compensation Tax	0.00	148.47	148.47	100.00 %
Total Educable Mentally Handicapped	\$ 0.00	\$ 233,087.96	\$ 233,087.96	100.00 %
Trainable Mentally Handicapped				
Regular Salary	\$ 0.00	\$ 73,829.64	\$ 73,829.64	100.00 %
Assistants and Clerical	0.00	51,482.40	51,482.40	100.00 %
Group Health & Life Insurance	0.00	14,312.34	14,312.34	100.00 %
Employee Retirement	0.00	25,137.60	25,137.60	100.00 %

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	Actual YTD	Original Budget	Remaining Budget	Percent Remaining
Social Security	0.00	9,586.37	9,586.37	100.00 %
Unemployment Compensation Tax	0.00	118.97	118.97	100.00 %
Total Trainable Mentally Handicapped	\$ 0.00	\$ 174,467.32	\$ 174,467.32	100.00 %
Speech Handicapped				
Other Professional/Tech Services	\$ 0.00	\$ 31,818.54	\$ 31,818.54	100.00 %
Supplies	0.00	1,500.00	1,500.00	100.00 %
Total Speech Handicapped	\$ 0.00	\$ 33,318.54	\$ 33,318.54	100.00 %
Learning Disabilities				
Regular Salary	\$ 0.00	\$ 485,536.83	\$ 485,536.83	100.00 %
Group Health & Life Insurance	0.00	63,330.68	63,330.68	100.00 %
Employee Retirement	0.00	97,398.69	97,398.69	100.00 %
Social Security	0.00	37,143.57	37,143.57	100.00 %
Unemployment Compensation Tax	0.00	459.93	459.93	100.00 %
Other Purchased Services	0.00	12,619.20	12,619.20	100.00 %
Total Learning Disabilities	\$ 0.00	\$ 696,488.90	\$ 696,488.90	100.00 %
Internat'l Bacc and Advanced Placement				
Travel	\$ 7,335.71	\$ 12,000.00	\$ 4,664.29	38.87 %
Other Purchased Services	0.00	60,175.00	60,175.00	100.00 %
Supplies	0.00	15,000.00	15,000.00	100.00 %
Textbooks	1,445.10	10,000.00	8,554.90	85.55 %
Total I.B. and A.P.	\$ 8,780.81	\$ 97,175.00	\$ 88,394.19	90.96 %
Homebound and ESOL				
Instructional Services	\$ 0.00	\$ 11,517.93	\$ 11,517.93	100.00 %
Total Homebound and ESOL	\$ 0.00	\$ 11,517.93	\$ 11,517.93	100.00 %
Limited English Proficiency				
Regular Salary	\$ 0.00	\$ 14,293.94	\$ 14,293.94	100.00 %
Group Health & Life Insurance	0.00	1,424.50	1,424.50	100.00 %
Employee Retirement	0.00	3,129.32	3,129.32	100.00 %
Social Security	0.00	1,193.39	1,193.39	100.00 %
Unemployment Compensation Tax	0.00	14.29	14.29	100.00 %
Total Limited English Proficiency	\$ 0.00	\$ 20,055.44	\$ 20,055.44	100.00 %
Summer School				
Regular Salary	\$ 0.00	\$ 17,000.00	\$ 17,000.00	100.00 %

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Social Security	0.00	1,300.50	1,300.50	100.00 %
Unemployment Compensation Tax	0.00	17.00	17.00	100.00 %
Supplies	0.00	14,908.40	14,908.40	100.00 %
Total Summer School	\$ 0.00	\$ 33,225.90	\$ 33,225.90	100.00 %
Guidance Services				
Regular Salary	\$ 0.00	\$ 629,644.06	\$ 629,644.06	100.00 %
Group Health & Life Insurance	0.00	51,877.70	51,877.70	100.00 %
Employee Retirement	0.00	126,306.60	126,306.60	100.00 %
Social Security	0.00	48,167.77	48,167.77	100.00 %
Unemployment Compensation Tax	0.00	586.51	586.51	100.00 %
Supplies	0.00	6,171.59	6,171.59	100.00 %
Total Guidance Services	\$ 0.00	\$ 862,754.23	\$ 862,754.23	100.00 %
Health Services				
Regular Salary	\$ 0.00	\$ 115,337.60	\$ 115,337.60	100.00 %
Group Health & Life Insurance	0.00	352.24	352.24	100.00 %
Employee Retirement	0.00	23,136.72	23,136.72	100.00 %
Social Security	0.00	8,823.33	8,823.33	100.00 %
Unemployment Compensation Tax	0.00	113.09	113.09	100.00 %
Supplies	0.00	1,589.96	1,589.96	100.00 %
Total Health Services	\$ 0.00	\$ 149,352.94	\$ 149,352.94	100.00 %
Library and Media Services				
Regular Salary	\$ 0.00	\$ 126,118.79	\$ 126,118.79	100.00 %
Group Health & Life Insurance	0.00	4,770.78	4,770.78	100.00 %
Employee Retirement	0.00	25,299.43	25,299.43	100.00 %
Social Security	0.00	9,648.09	9,648.09	100.00 %
Unemployment Compensation Tax	0.00	112.40	112.40	100.00 %
Instructional Services	0.00	5,200.00	5,200.00	100.00 %
Supplies	0.00	8,000.00	8,000.00	100.00 %
Library Books & Materials	0.00	18,850.00	18,850.00	100.00 %
Technology Equipment	0.00	5,000.00	5,000.00	100.00 %
Total Library and Media Services	\$ 0.00	\$ 202,999.49	\$ 202,999.49	100.00 %
Staff Training				
Instructional Programs Improvement Services	\$ 15,824.61	\$ 105,000.00	\$ 89,175.39	84.93 %
Total Staff Training	\$ 15,824.61	\$ 105,000.00	\$ 89,175.39	84.93 %

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Board				
Audit Services	\$ 0.00	\$ 23,600.00	\$ 23,600.00	100.00 %
Legal Services	0.00	15,000.00	15,000.00	100.00 %
Membership Dues & Fees	0.00	11,500.00	11,500.00	100.00 %
Total Board	\$ 0.00	\$ 50,100.00	\$ 50,100.00	100.00 %
School Administration				
Regular Salary	\$ 0.00	\$ 159,247.20	\$ 159,247.20	100.00 %
Principal and Asst Principals	0.00	476,428.42	476,428.42	100.00 %
Assistants and Clerical	0.00	294,933.66	294,933.66	100.00 %
Group Health & Life Insurance	0.00	124,766.52	124,766.52	100.00 %
Employee Retirement	0.00	186,680.22	186,680.22	100.00 %
Social Security	0.00	71,191.61	71,191.61	100.00 %
Unemployment Compensation Tax	0.00	992.17	992.17	100.00 %
Instructional Services	0.00	500.00	500.00	100.00 %
Travel	131.25	17,500.00	17,368.75	99.25 %
Communication	1,487.24	20,814.22	19,326.98	92.85 %
Other Purchased Services	7,115.13	54,803.39	47,688.26	87.02 %
Supplies	6,037.84	72,696.48	66,658.64	91.69 %
Instructional Equipment	0.00	4,514.59	4,514.59	100.00 %
Technology Equipment	805.36	7,000.00	6,194.64	88.49 %
Membership Dues & Fees	0.00	5,899.09	5,899.09	100.00 %
Liability Insurance	1,500.00	95,000.00	93,500.00	98.42 %
Total School Administration	\$ 17,076.82	\$ 1,592,967.57	\$ 1,575,890.75	98.93 %
Fiscal Services				
Regular Salary	\$ 0.00	\$ 55,468.80	\$ 55,468.80	100.00 %
Group Health & Life Insurance	0.00	4,770.78	4,770.78	100.00 %
Employee Retirement	0.00	11,127.04	11,127.04	100.00 %
Social Security	0.00	4,243.36	4,243.36	100.00 %
Unemployment Compensation Tax	0.00	53.34	53.34	100.00 %
Management Services	11,487.00	125,424.00	113,937.00	90.84 %
Other Fees and Charges	584.54	12,000.00	11,415.46	95.13 %
Total Fiscal Services	\$ 12,071.54	\$ 213,087.32	\$ 201,015.78	94.33 %
Operation and Maintenance of Plant				
Regular Salary	\$ 0.00	\$ 303,649.92	\$ 303,649.92	100.00 %
Group Health & Life Insurance	0.00	33,279.43	33,279.43	100.00 %
Employee Retirement	0.00	54,888.40	54,888.40	100.00 %

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Social Security	0.00	20,932.02	20,932.02	100.00 %
Unemployment Compensation Tax	0.00	266.08	266.08	100.00 %
Property Services	5,483.70	160,000.00	154,516.30	96.57 %
Public Utility Services (Excl energy)	8,882.51	115,000.00	106,117.49	92.28 %
Cleaning Services	30,938.27	400,000.00	369,061.73	92.27 %
Repairs & Maintenance Servic	22,417.32	208,824.90	186,407.58	89.27 %
Other Purchased Services	0.00	5,197.55	5,197.55	100.00 %
Supplies	1,765.22	26,991.33	25,226.11	93.46 %
Energy (Electric, Gas, and Other Heating Fuels)	57,653.75	460,000.00	402,346.25	87.47 %
Total Operation and Maintenance of Plant	\$ 127,140.77	\$ 1,789,029.63	\$ 1,661,888.86	92.89 %
Student Transportation (State Mandated)				
Student Transportation	\$ 19,778.16	\$ 530,000.00	\$ 510,221.84	96.27 %
Total Student Transportation (State Mandated)	\$ 19,778.16	\$ 530,000.00	\$ 510,221.84	96.27 %
Security				
Regular Salary	\$ 0.00	\$ 76,729.66	\$ 76,729.66	100.00 %
Group Health & Life Insurance	0.00	4,770.78	4,770.78	100.00 %
Employee Retirement	0.00	15,391.97	15,391.97	100.00 %
Social Security	0.00	5,869.82	5,869.82	100.00 %
Unemployment Compensation Tax	0.00	76.73	76.73	100.00 %
Total Security	\$ 0.00	\$ 102,838.96	\$ 102,838.96	100.00 %
Pupil Service Activities (Athletics)				
Social Security	\$ 0.00	\$ 33,912.45	\$ 33,912.45	100.00 %
Coaching Stipends	0.00	443,300.00	443,300.00	100.00 %
Student Transportation	1,740.93	100,500.00	98,759.07	98.27 %
Travel	5,916.14	60,000.00	54,083.86	90.14 %
Other Purchased Services	0.00	115,000.00	115,000.00	100.00 %
Supplies	10,131.16	300,000.00	289,868.84	96.62 %
Other Pupil Services	0.00	17,500.00	17,500.00	100.00 %
Membership Dues & Fees	100.00	35,000.00	34,900.00	99.71 %
Liability Insurance	5,139.00	7,500.00	2,361.00	31.48 %
Total Pupil Service Activities (Athletics)	\$ 23,027.23	\$ 1,112,712.45	\$ 1,089,685.22	97.93 %
TOTAL EXPENSE	\$ 389,995.01	\$ 16,720,970.73	\$ 16,330,975.72	97.67 %
Total Net Income	\$ 919,121.01	\$ 461,345.30	\$ (457,775.71)	(99.23) %

James Island Charter High School

Balance Sheet

Year To Date 07/31/2018

ASSETS

Current Assets

Cash and Cash Equivalents

FIRS6301 OP Cash	\$ 2,960,315.58
FIRS7101 SA Cash	200,939.06
BBAT3717 Business IDA	249,821.25
SOUT0709	251,717.97
Local Gov't Investment Pool	3,639,921.42
Cash On Hand	500.00
Bill.com Money Out Clearing	316.83

Total Cash and Cash Equivalents

\$ 7,303,532.11

Due from Other Governments

Due From State	\$ 19,293.78
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Total Due from Other Governments

\$ 19,293.78

Total Current Assets

\$ 7,322,825.89

TOTAL ASSETS

\$ 7,322,825.89

LIABILITIES AND FUND BALANCE

Liabilities

Current Liabilities

Accts Payable and Other Current Payables

Accounts Payable	\$ 2,201,052.55
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Total Accts Payable and Other Current Payables

\$ 2,201,052.55

Payroll Liabilities

\$ 6,251.71

Total Current Liabilities

\$ 2,207,304.26

Total Liabilities

\$ 2,207,304.26

Fund Balance

Net Income	\$ 919,121.01
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Fund Equity	\$ 4,196,400.62
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Total Fund Balance

\$ 5,115,521.63

TOTAL LIABILITIES AND FUND BALANCE

\$ 7,322,825.89

Internally Prepared

****UNAUDITED****

For Management Use Only