

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

	Year To Date 08/31/2018	Year Ending 06/30/2019		
	Actual YTD	Original Budget	Remaining Budget	Percent Remaining
REVENUE				
Revenue from Local Sources				
Earnings on Investments				
Interest Income	\$ 15,451.29	\$ 63,500.00	\$ 48,048.71	75.67 %
Total Earnings on Investments	\$ 15,451.29	\$ 63,500.00	\$ 48,048.71	75.67 %
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	\$ 146,043.00	\$ 190,000.00	\$ 43,957.00	23.14 %
Other Pupil Income	37,582.10	350,000.00	312,417.90	89.26 %
Total Pupil Activities	\$ 183,625.10	\$ 540,000.00	\$ 356,374.90	66.00 %
Other Revenue from Local Sources				
Rentals	\$ 5,263.50	\$ 28,000.00	\$ 22,736.50	81.20 %
Contributions and Donations	4,855.00	15,000.00	10,145.00	67.63 %
Fundraising	7,301.38	45,000.00	37,698.62	83.77 %
Miscellaneous Local Revenue	780.00	30,000.00	29,220.00	97.40 %
Total Other Revenue from Local Sources	\$ 18,199.88	\$ 118,000.00	\$ 99,800.12	84.58 %
Total Revenue from Local Sources	\$ 219,148.27	\$ 736,500.00	\$ 517,351.73	70.24 %
Revenue from State Sources				
Restricted State Funding				
EEDA Career Specialists	\$ 0.00	\$ 94,306.00	\$ 94,306.00	100.00 %
Teacher Supply	33,000.00	29,975.00	(3,025.00)	(10.09) %
Total Restricted State Funding	\$ 33,000.00	\$ 124,281.00	\$ 91,281.00	73.45 %

	Year To Date 08/31/2018	Year Ending 06/30/2019		
	Actual YTD	Original Budget	Remaining Budget	Percent Remaining
Education Finance Act (EFA)	\$ 2,571,597.32	\$ 15,369,788.37	\$ 12,798,191.05	83.27 %
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 %
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	\$ 2,604,597.32	\$ 16,148,290.55	\$ 13,543,693.23	83.87 %
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	\$ 2,823,745.59	\$ 17,182,316.03	\$ 14,358,570.44	83.57 %
EXPENSE				
High School Programs				
Regular Salary	\$ 426,567.00	\$ 4,095,043.22	\$ 3,668,476.22	89.58 %
Assistants and Clerical	13,811.59	132,591.20	118,779.61	89.58 %
Substitute/Temporary Salary	1,449.68	177,000.00	175,550.32	99.18 %
Group Health & Life Insurance	45,413.07	435,965.38	390,552.31	89.58 %
Employee Retirement	88,339.94	848,063.46	759,723.52	89.58 %

	Year To Date 08/31/2018	Year Ending 06/30/2019		
	Actual YTD	Original Budget	Remaining Budget	Percent Remaining
Social Security	33,474.93	321,359.37	287,884.44	89.58 %
Unemployment Compensation Tax	437.28	4,197.80	3,760.52	89.58 %
Worker's Compensation Tax	1,153.11	101,034.25	99,881.14	98.86 %
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	2,521.16	21,225.52	18,704.36	88.12 %
Other Purchased Services	9,925.00	55,600.76	45,675.76	82.15 %
Supplies	55,495.64	202,147.82	146,652.18	72.55 %
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	64,106.45	120,000.00	55,893.55	46.58 %
Total High School Programs	\$ 742,984.85	\$ 6,630,545.39	\$ 5,887,560.54	88.79 %
Vocational Programs				
Regular Salary	\$ 101,845.00	\$ 977,712.00	\$ 875,867.00	89.58 %
Group Health & Life Insurance	11,975.40	114,963.88	102,988.48	89.58 %
Employee Retirement	20,430.11	196,129.03	175,698.92	89.58 %
Social Security	7,791.13	74,794.97	67,003.84	89.58 %
Unemployment Compensation Tax	92.53	888.35	795.82	89.58 %
Travel	7,323.42	18,496.53	11,173.11	60.41 %
Other Purchased Services	0.00	758.05	758.05	100.00 %
Supplies	35,608.87	120,000.00	84,391.13	70.33 %
Textbooks	1,535.06	5,000.00	3,464.94	69.30 %
Technology Equipment	0.00	10,107.39	10,107.39	100.00 %
Membership Dues & Fees	30.00	4,042.96	4,012.96	99.26 %
Total Vocational Programs	\$ 186,631.52	\$ 1,522,893.16	\$ 1,336,261.64	87.74 %
Physical Education				
Regular Salary	\$ 41,180.93	\$ 395,337.00	\$ 354,156.07	89.58 %
Group Health & Life Insurance	5,165.98	49,593.32	44,427.34	89.58 %
Employee Retirement	8,260.90	79,304.60	71,043.70	89.58 %
Social Security	3,150.33	30,243.28	27,092.95	89.58 %
Unemployment Compensation Tax	39.00	374.40	335.40	89.58 %

	Year To Date 08/31/2018	Year Ending 06/30/2019		
	Actual YTD	Original Budget	Remaining Budget	Percent Remaining
Supplies	0.00	2,500.00	2,500.00	100.00 %
Total Physical Education	\$ 57,797.14	\$ 557,352.60	\$ 499,555.46	89.63 %
Educable Mentally Handicapped				
Regular Salary	\$ 8,321.03	\$ 79,882.00	\$ 71,560.97	89.58 %
Assistants and Clerical	8,556.33	82,140.80	73,584.47	89.58 %
Group Health & Life Insurance	2,710.43	26,020.18	23,309.75	89.58 %
Employee Retirement	3,385.60	32,501.77	29,116.17	89.58 %
Social Security	1,291.12	12,394.74	11,103.62	89.58 %
Unemployment Compensation Tax	15.47	148.47	133.00	89.58 %
Total Educable Mentally Handicapped	\$ 24,279.98	\$ 233,087.96	\$ 208,807.98	89.58 %
Trainable Mentally Handicapped				
Regular Salary	\$ 7,690.59	\$ 73,829.64	\$ 66,139.05	89.58 %
Assistants and Clerical	5,362.76	51,482.40	46,119.64	89.58 %
Group Health & Life Insurance	1,490.88	14,312.34	12,821.46	89.58 %
Employee Retirement	2,618.50	25,137.60	22,519.10	89.58 %
Social Security	998.58	9,586.37	8,587.79	89.58 %
Unemployment Compensation Tax	12.39	118.97	106.58	89.59 %
Total Trainable Mentally Handicapped	\$ 18,173.70	\$ 174,467.32	\$ 156,293.62	89.58 %
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	\$ 50,576.76	\$ 485,536.83	\$ 434,960.07	89.58 %
Group Health & Life Insurance	6,596.94	63,330.68	56,733.74	89.58 %
Employee Retirement	10,145.70	97,398.69	87,252.99	89.58 %
Social Security	3,869.12	37,143.57	33,274.45	89.58 %
Unemployment Compensation Tax	47.91	459.93	412.02	89.58 %
Other Purchased Services	0.00	12,619.20	12,619.20	100.00 %
Total Learning Disabilities	\$ 71,236.43	\$ 696,488.90	\$ 625,252.47	89.77 %

	Year To Date 08/31/2018	Year Ending 06/30/2019		
	Actual YTD	Original Budget	Remaining Budget	Percent Remaining
Internat'l Bacc and Advanced Placement				
Travel	\$ 7,864.09	\$ 12,000.00	\$ 4,135.91	34.47 %
Other Purchased Services	0.00	60,175.00	60,175.00	100.00 %
Supplies	710.02	15,000.00	14,289.98	95.27 %
Textbooks	3,646.35	10,000.00	6,353.65	63.54 %
Total I.B. and A.P.	\$ 12,220.46	\$ 97,175.00	\$ 84,954.54	87.42 %
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	\$ 1,488.96	\$ 14,293.94	\$ 12,804.98	89.58 %
Group Health & Life Insurance	148.39	1,424.50	1,276.11	89.58 %
Employee Retirement	325.98	3,129.32	2,803.34	89.58 %
Social Security	124.31	1,193.39	1,069.08	89.58 %
Unemployment Compensation Tax	1.49	14.29	12.80	89.57 %
Total Limited English Proficiency	\$ 2,089.13	\$ 20,055.44	\$ 17,966.31	89.58 %
Summer School				
Regular Salary	\$ 0.00	\$ 17,000.00	\$ 17,000.00	100.00 %
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	\$ 65,587.92	\$ 629,644.06	\$ 564,056.14	89.58 %
Group Health & Life Insurance	5,403.92	51,877.70	46,473.78	89.58 %
Employee Retirement	13,156.93	126,306.60	113,149.67	89.58 %
Social Security	5,017.48	48,167.77	43,150.29	89.58 %
Unemployment Compensation Tax	61.10	586.51	525.41	89.58 %
Supplies	0.00	6,171.59	6,171.59	100.00 %

	Year To Date 08/31/2018	Year Ending 06/30/2019		
	Actual YTD	Original Budget	Remaining Budget	Percent Remaining
Total Guidance Services	\$ 89,227.35	\$ 862,754.23	\$ 773,526.88	89.66 %
Health Services				
Regular Salary	\$ 12,014.33	\$ 115,337.60	\$ 103,323.27	89.58 %
Group Health & Life Insurance	36.69	352.24	315.55	89.58 %
Employee Retirement	2,410.08	23,136.72	20,726.64	89.58 %
Social Security	919.10	8,823.33	7,904.23	89.58 %
Unemployment Compensation Tax	11.78	113.09	101.31	89.58 %
Supplies	454.78	1,589.96	1,135.18	71.40 %
Total Health Services	\$ 15,846.76	\$ 149,352.94	\$ 133,506.18	89.39 %
Library and Media Services				
Regular Salary	\$ 13,137.38	\$ 126,118.79	\$ 112,981.41	89.58 %
Group Health & Life Insurance	496.97	4,770.78	4,273.81	89.58 %
Employee Retirement	2,635.37	25,299.43	22,664.06	89.58 %
Social Security	1,005.01	9,648.09	8,643.08	89.58 %
Unemployment Compensation Tax	11.71	112.40	100.69	89.58 %
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	5,878.70	18,850.00	12,971.30	68.81 %
Technology Equipment	0.00	5,000.00	5,000.00	100.00 %
Total Library and Media Services	\$ 23,165.14	\$ 202,999.49	\$ 179,834.35	88.59 %
Staff Training				
Instructional Programs Improvement Services	\$ 18,607.17	\$ 105,000.00	\$ 86,392.83	82.28 %
Total Staff Training	\$ 18,607.17	\$ 105,000.00	\$ 86,392.83	82.28 %
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	10,335.10	11,500.00	1,164.90	10.13 %
Total Board	\$ 10,335.10	\$ 50,100.00	\$ 39,764.90	79.37 %
School Administration				

	Year To Date 08/31/2018	Year Ending 06/30/2019		
	Actual YTD	Original Budget	Remaining Budget	Percent Remaining
Regular Salary	\$ 16,588.26	\$ 159,247.20	\$ 142,658.94	89.58 %
Principal and Asst Principals	49,627.97	476,428.42	426,800.45	89.58 %
Assistants and Clerical	30,722.27	294,933.66	264,211.39	89.58 %
Group Health & Life Insurance	12,996.51	124,766.52	111,770.01	89.58 %
Employee Retirement	19,445.87	186,680.22	167,234.35	89.58 %
Social Security	7,415.79	71,191.61	63,775.82	89.58 %
Unemployment Compensation Tax	103.36	992.17	888.81	89.58 %
Instructional Services	0.00	500.00	500.00	100.00 %
Travel	3,780.14	17,500.00	13,719.86	78.40 %
Communication	2,773.43	20,814.22	18,040.79	86.68 %
Other Purchased Services	9,408.77	54,803.39	45,394.62	82.83 %
Supplies	17,616.99	72,696.48	55,079.49	75.77 %
Instructional Equipment	0.00	4,514.59	4,514.59	100.00 %
Technology Equipment	1,075.72	7,000.00	5,924.28	84.63 %
Membership Dues & Fees	0.00	5,899.09	5,899.09	100.00 %
Liability Insurance	3,580.00	95,000.00	91,420.00	96.23 %
Total School Administration	\$ 175,135.08	\$ 1,592,967.57	\$ 1,417,832.49	89.01 %
Fiscal Services				
Regular Salary	\$ 5,778.00	\$ 55,468.80	\$ 49,690.80	89.58 %
Group Health & Life Insurance	496.97	4,770.78	4,273.81	89.58 %
Employee Retirement	1,159.07	11,127.04	9,967.97	89.58 %
Social Security	442.01	4,243.36	3,801.35	89.58 %
Unemployment Compensation Tax	5.57	53.34	47.77	89.56 %
Management Services	27,391.00	125,424.00	98,033.00	78.16 %
Other Fees and Charges	1,488.22	12,000.00	10,511.78	87.60 %
Total Fiscal Services	\$ 36,760.84	\$ 213,087.32	\$ 176,326.48	82.75 %
Operation and Maintenance of Plant				
Regular Salary	\$ 31,630.20	\$ 303,649.92	\$ 272,019.72	89.58 %
Group Health & Life Insurance	3,466.61	33,279.43	29,812.82	89.58 %
Employee Retirement	5,717.53	54,888.40	49,170.87	89.58 %
Social Security	2,180.42	20,932.02	18,751.60	89.58 %
Unemployment Compensation Tax	27.71	266.08	238.37	89.59 %

	Year To Date 08/31/2018	Year Ending 06/30/2019		
	Actual YTD	Original Budget	Remaining Budget	Percent Remaining
Property Services	51,286.36	160,000.00	108,713.64	67.95 %
Public Utility Services (Excl energy)	15,900.71	115,000.00	99,099.29	86.17 %
Cleaning Services	61,874.72	400,000.00	338,125.28	84.53 %
Repairs & Maintenance Serv	144,991.56	208,824.90	63,833.34	30.57 %
Other Purchased Services	0.00	5,197.55	5,197.55	100.00 %
Supplies	3,354.79	26,991.33	23,636.54	87.57 %
Energy (Electric, Gas, and Other Heating Fuels)	93,521.10	460,000.00	366,478.90	79.67 %
Total Operation and Maintenance of Plant	\$ 413,951.71	\$ 1,789,029.63	\$ 1,375,077.92	76.86 %
Student Transportation (State Mandated)				
Student Transportation	\$ 21,757.74	\$ 530,000.00	\$ 508,242.26	95.89 %
Total Student Transportation (State Mandated)	\$ 21,757.74	\$ 530,000.00	\$ 508,242.26	95.89 %
Security				
Regular Salary	\$ 7,992.68	\$ 76,729.66	\$ 68,736.98	89.58 %
Group Health & Life Insurance	496.97	4,770.78	4,273.81	89.58 %
Employee Retirement	1,603.32	15,391.97	13,788.65	89.58 %
Social Security	611.43	5,869.82	5,258.39	89.58 %
Unemployment Compensation Tax	7.99	76.73	68.74	89.59 %
Total Security	\$ 10,712.39	\$ 102,838.96	\$ 92,126.57	89.58 %
Pupil Service Activities (Athletics)				
Social Security	\$ 3,532.50	\$ 33,912.45	\$ 30,379.95	89.58 %
Coaching Stipends	62,510.40	443,300.00	380,789.60	85.90 %
Student Transportation	2,415.35	100,500.00	98,084.65	97.60 %
Travel	9,154.86	60,000.00	50,845.14	84.74 %
Other Purchased Services	3,511.00	115,000.00	111,489.00	96.95 %
Supplies	39,847.36	300,000.00	260,152.64	86.72 %
Other Pupil Services	4,750.00	17,500.00	12,750.00	72.86 %
Membership Dues & Fees	4,650.00	35,000.00	30,350.00	86.71 %
Liability Insurance	5,139.00	7,500.00	2,361.00	31.48 %
Total Pupil Service Activities (Athletics)	\$ 135,510.47	\$ 1,112,712.45	\$ 977,201.98	87.82 %
TOTAL EXPENSE	\$ 2,066,422.96	\$ 16,720,970.73	\$ 14,654,547.77	87.64 %
Total Net Income	\$ 757,322.63	\$ 461,345.30	\$ (295,977.33)	(64.16) %

James Island Charter High School

Balance Sheet

Year To Date 08/31/2018

ASSETS

Current Assets

Cash and Cash Equivalents

FIRS6301 OP Cash	\$ 2,549,549.34
FIRS7101 SA Cash	229,932.52
Local Gov't Investment Pool	3,646,726.85
Cash On Hand	500.00
Bill.com Money Out Clearing	316.83

Total Cash and Cash Equivalents **\$ 6,427,025.54**

Prepaid Items and Deposits

Prepaid Expense	\$ 73,955.11
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Total Prepaid Items and Deposits **\$ 73,955.11**

Total Current Assets **\$ 6,500,980.65**

TOTAL ASSETS **\$ 6,500,980.65**

LIABILITIES AND FUND BALANCE

Liabilities

Current Liabilities

Accts Payable and Other Current Payables

Accounts Payable	\$ 1,236,090.13
Deferred Revenue	16,424.06

Total Accts Payable and Other Current Payables **\$ 1,252,514.19**

Payroll Liabilities	\$ 292,461.33
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Total Current Liabilities **\$ 1,544,975.52**

Total Liabilities **\$ 1,544,975.52**

Fund Balance

Net Income	\$ 757,322.63
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Fund Equity **\$ 4,198,682.50**

Total Fund Balance **\$ 4,956,005.13**

TOTAL LIABILITIES AND FUND BALANCE **\$ 6,500,980.65**

Internally Prepared

****UNAUDITED****

For Management Use Only