

KM CONSULTING, LLC
**ACKNOWLEDGMENT OF REVIEW OF
BANK RECONCILIATION AND JOURNAL ENTRIES**

School Name: James Island Charter High School

Meeting Date: 10/15/18

Reporting Month: September 2018

Fiscal Year: 2018-2019

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 KM Consulting 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 KM Consulting 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 09/30/2018 Actual YTD	Year Ending 06/30/2019 Revised Budget	Remaining Budget	Percent Remaining
REVENUE				
Revenue from Local Sources				
Earnings on Investments				
Interest Income	\$ 17,545.28	\$ 63,500.00	\$ 45,954.72	72.37 %
Gain/Loss on Investment (Unrealized)	2,517.88	0.00	(2,517.88)	0.00 %
Total Earnings on Investments	\$ 20,063.16	\$ 63,500.00	\$ 43,436.84	68.40 %
Food Services				
Lunch Sales to Students	\$ 2,866.09	\$ 15,000.00	\$ 12,133.91	80.89 %
Total Food Services	\$ 2,866.09	\$ 15,000.00	\$ 12,133.91	80.89 %
Pupil Activities				
Student Fees	\$ 154,238.00	\$ 190,000.00	\$ 35,762.00	18.82 %
Other Pupil Income	77,798.53	350,000.00	272,201.47	77.77 %
Total Pupil Activities	\$ 232,036.53	\$ 540,000.00	\$ 307,963.47	57.03 %
Other Revenue from Local Sources				
Rentals	\$ 7,276.00	\$ 28,000.00	\$ 20,724.00	74.01 %
Contributions and Donations	5,615.00	15,000.00	9,385.00	62.57 %
Fundraising	6,358.51	45,000.00	38,641.49	85.87 %
Miscellaneous Local Revenue	780.00	30,000.00	29,220.00	97.40 %
Total Other Revenue from Local Sources	\$ 20,029.51	\$ 118,000.00	\$ 97,970.49	83.03 %
Total Revenue from Local Sources	\$ 274,995.29	\$ 736,500.00	\$ 461,504.71	62.66 %
Revenue from State Sources				
Restricted State Funding				
EEDA Career Specialists	\$ 0.00	\$ 94,306.00	\$ 94,306.00	100.00 %
Reading Coach	4,680.00	0.00	(4,680.00)	0.00 %
Teacher Supply	33,000.00	29,975.00	(3,025.00)	(10.09) %
Total Restricted State Funding	\$ 37,680.00	\$ 124,281.00	\$ 86,601.00	69.68 %
Education Finance Act (EFA)	\$ 3,857,395.98	\$ 15,369,788.37	\$ 11,512,392.39	74.90 %
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 %

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

	Year To Date 09/30/2018	Year Ending 06/30/2019		
	Actual YTD	Revised Budget	Remaining Budget	Percent Remaining
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	\$ 3,895,075.98	\$ 16,148,290.55	\$ 12,253,214.57	75.88 %
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	\$ 4,170,071.27	\$ 17,182,316.03	\$ 13,012,244.76	75.73 %
EXPENSE				
High School Programs				
Regular Salary	\$ 672,608.70	\$ 4,095,043.22	\$ 3,422,434.52	83.58 %
Assistants and Clerical	20,416.62	132,591.20	112,174.58	84.60 %
Substitute/Temporary Salary	9,317.90	177,000.00	167,682.10	94.74 %
Overtime Salary	43.33	0.00	(43.33)	0.00 %
Group Health & Life Insurance	67,484.31	435,965.38	368,481.07	84.52 %
Employee Retirement	143,763.33	848,063.46	704,300.13	83.05 %
Social Security	52,342.69	321,359.37	269,016.68	83.71 %
Unemployment Compensation Tax	481.01	4,197.80	3,716.79	88.54 %
Worker's Compensation Tax	1,827.18	101,034.25	99,207.07	98.19 %
Instructional Services	0.00	14,157.42	14,157.42	100.00 %
Travel	439.34	8,849.02	8,409.68	95.04 %
Printing & Binding	3,723.42	21,225.52	17,502.10	82.46 %
Other Purchased Services	9,925.00	55,600.76	45,675.76	82.15 %
Supplies	67,876.41	202,147.82	134,271.41	66.42 %
Graduation Expenses and Supplies	0.00	41,794.06	41,794.06	100.00 %
Textbooks	10,842.29	1,516.11	(9,326.18)	(615.14) %
Instructional Software & Supp	0.00	50,000.00	50,000.00	100.00 %

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

	Year To Date 09/30/2018	Year Ending 06/30/2019		
	Actual YTD	Revised Budget	Remaining Budget	Percent Remaining
Technology Equipment	127,450.69	120,000.00	(7,450.69)	(6.21) %
Total High School Programs	\$ 1,188,542.22	\$ 6,630,545.39	\$ 5,442,003.17	82.07 %
Vocational Programs				
Regular Salary	\$ 147,706.96	\$ 977,712.00	\$ 830,005.04	84.89 %
Group Health & Life Insurance	17,762.99	114,963.88	97,200.89	84.55 %
Employee Retirement	30,169.72	196,129.03	165,959.31	84.62 %
Social Security	11,159.28	74,794.97	63,635.69	85.08 %
Unemployment Compensation Tax	101.78	888.35	786.57	88.54 %
Travel	7,445.40	18,496.53	11,051.13	59.75 %
Other Purchased Services	0.00	758.05	758.05	100.00 %
Supplies	42,835.56	120,000.00	77,164.44	64.30 %
Textbooks	1,535.06	5,000.00	3,464.94	69.30 %
Technology Equipment	3,175.75	10,107.39	6,931.64	68.58 %
Membership Dues & Fees	30.00	4,042.96	4,012.96	99.26 %
Total Vocational Programs	\$ 261,922.50	\$ 1,522,893.16	\$ 1,260,970.66	82.80 %
Physical Education				
Regular Salary	\$ 64,501.76	\$ 395,337.00	\$ 330,835.24	83.68 %
Group Health & Life Insurance	7,631.08	49,593.32	41,962.24	84.61 %
Employee Retirement	13,890.36	79,304.60	65,414.24	82.48 %
Social Security	4,931.42	30,243.28	25,311.86	83.69 %
Unemployment Compensation Tax	42.90	374.40	331.50	88.54 %
Supplies	0.00	2,500.00	2,500.00	100.00 %
Total PE	\$ 90,997.52	\$ 557,352.60	\$ 466,355.08	83.67 %
Educable Mentally Handicapped				
Regular Salary	\$ 12,481.56	\$ 79,882.00	\$ 67,400.44	84.38 %
Assistants and Clerical	14,979.31	82,140.80	67,161.49	81.76 %
Group Health & Life Insurance	3,858.61	26,020.18	22,161.57	85.17 %
Employee Retirement	5,557.59	32,501.77	26,944.18	82.90 %
Social Security	2,073.99	12,394.74	10,320.75	83.27 %
Unemployment Compensation Tax	17.02	148.47	131.45	88.54 %
Total Educable Mentally Handicapped	\$ 38,968.08	\$ 233,087.96	\$ 194,119.88	83.28 %
Trainable Mentally Handicapped				
Regular Salary	\$ 11,475.58	\$ 73,829.64	\$ 62,354.06	84.46 %
Assistants and Clerical	5,899.04	51,482.40	45,583.36	88.54 %
Group Health & Life Insurance	1,834.19	14,312.34	12,478.15	87.18 %

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

	Year To Date 09/30/2018	Year Ending 06/30/2019		
	Actual YTD	Revised Budget	Remaining Budget	Percent Remaining
Employee Retirement	3,559.64	25,137.60	21,577.96	85.84 %
Social Security	1,323.23	9,586.37	8,263.14	86.20 %
Unemployment Compensation Tax	13.63	118.97	105.34	88.54 %
Total Trainable Mentally Handicapped	\$ 24,105.31	\$ 174,467.32	\$ 150,362.01	86.18 %
Speech Handicapped				
Other Professional/Tech Services	\$ 1,237.50	\$ 31,818.54	\$ 30,581.04	96.11 %
Supplies	0.00	1,500.00	1,500.00	100.00 %
Total Speech Handicapped	\$ 1,237.50	\$ 33,318.54	\$ 32,081.04	96.29 %
Learning Disabilities				
Regular Salary	\$ 80,334.67	\$ 485,536.83	\$ 405,202.16	83.45 %
Group Health & Life Insurance	10,317.87	63,330.68	53,012.81	83.71 %
Employee Retirement	16,250.97	97,398.69	81,147.72	83.32 %
Social Security	6,044.45	37,143.57	31,099.12	83.73 %
Unemployment Compensation Tax	52.70	459.93	407.23	88.54 %
Other Purchased Services	3,750.00	12,619.20	8,869.20	70.28 %
Total Learning Disabilities	\$ 116,750.66	\$ 696,488.90	\$ 579,738.24	83.24 %
Internat'l Bacc and Advanced Placement				
Travel	\$ 8,979.69	\$ 12,000.00	\$ 3,020.31	25.17 %
Other Purchased Services	125.00	60,175.00	60,050.00	99.79 %
Supplies	5,520.40	15,000.00	9,479.60	63.20 %
Textbooks	6,456.00	10,000.00	3,544.00	35.44 %
Total I.B. and A.P.	\$ 21,081.09	\$ 97,175.00	\$ 76,093.91	78.31 %
Homebound and ESOL				
Instructional Services	\$ 1,190.00	\$ 11,517.93	\$ 10,327.93	89.67 %
Total Homebound and ESOL	\$ 1,190.00	\$ 11,517.93	\$ 10,327.93	89.67 %
Limited English Proficiency				
Regular Salary	\$ 2,241.05	\$ 14,293.94	\$ 12,052.89	84.32 %
Group Health & Life Insurance	222.13	1,424.50	1,202.37	84.41 %
Employee Retirement	482.90	3,129.32	2,646.42	84.57 %
Social Security	181.39	1,193.39	1,012.00	84.80 %
Unemployment Compensation Tax	1.64	14.29	12.65	88.52 %
Total Limited English Proficiency	\$ 3,129.11	\$ 20,055.44	\$ 16,926.33	84.40 %
High School Summer School				

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

	Year To Date 09/30/2018	Year Ending 06/30/2019		
	Actual YTD	Revised Budget	Remaining Budget	Percent Remaining
Regular Salary	\$ 5,272.50	\$ 15,000.00	\$ 9,727.50	64.85 %
Employee Retirement	1,086.65	2,000.00	913.35	45.67 %
Social Security	403.37	1,300.50	897.13	68.98 %
Unemployment Compensation Tax	0.00	17.00	17.00	100.00 %
Supplies	0.00	14,908.40	14,908.40	100.00 %
Total HS Summer School	\$ 6,762.52	\$ 33,225.90	\$ 26,463.38	79.65 %
Guidance Services				
Regular Salary	\$ 127,209.34	\$ 629,644.06	\$ 502,434.72	79.80 %
Group Health & Life Insurance	9,137.34	51,877.70	42,740.36	82.39 %
Employee Retirement	25,703.83	126,306.60	100,602.77	79.65 %
Social Security	9,605.06	48,167.77	38,562.71	80.06 %
Unemployment Compensation Tax	67.21	586.51	519.30	88.54 %
Supplies	513.23	6,171.59	5,658.36	91.68 %
Total Guidance Services	\$ 172,236.01	\$ 862,754.23	\$ 690,518.22	80.04 %
Health Services				
Regular Salary	\$ 17,467.33	\$ 115,337.60	\$ 97,870.27	84.86 %
Group Health & Life Insurance	234.58	352.24	117.66	33.40 %
Employee Retirement	3,527.34	23,136.72	19,609.38	84.75 %
Social Security	1,327.57	8,823.33	7,495.76	84.95 %
Unemployment Compensation Tax	12.96	113.09	100.13	88.54 %
Supplies	454.78	1,589.96	1,135.18	71.40 %
Total Health Services	\$ 23,024.56	\$ 149,352.94	\$ 126,328.38	84.58 %
Library and Media Services				
Regular Salary	\$ 19,356.92	\$ 126,118.79	\$ 106,761.87	84.65 %
Group Health & Life Insurance	740.45	4,770.78	4,030.33	84.48 %
Employee Retirement	3,909.99	25,299.43	21,389.44	84.55 %
Social Security	1,480.42	9,648.09	8,167.67	84.66 %
Unemployment Compensation Tax	12.88	112.40	99.52	88.54 %
Instructional Services	0.00	5,200.00	5,200.00	100.00 %
Supplies	212.01	8,000.00	7,787.99	97.35 %
Library Books & Materials	6,911.70	18,850.00	11,938.30	63.33 %
Technology Equipment	0.00	5,000.00	5,000.00	100.00 %
Total Library and Media Services	\$ 32,624.37	\$ 202,999.49	\$ 170,375.12	83.93 %
Staff Training				
Instructional Programs Improvement Services	\$ 20,342.17	\$ 105,000.00	\$ 84,657.83	80.63 %

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

	Year To Date 09/30/2018 Actual YTD	Year Ending 06/30/2019 Revised Budget	Remaining Budget	Percent Remaining
Total Staff Training	\$ 20,342.17	\$ 105,000.00	\$ 84,657.83	80.63 %
Board				
Audit Services	\$ 9,500.00	\$ 23,600.00	\$ 14,100.00	59.75 %
Legal Services	1,020.00	15,000.00	13,980.00	93.20 %
Membership Dues & Fees	10,335.10	11,500.00	1,164.90	10.13 %
Total Board	\$ 20,855.10	\$ 50,100.00	\$ 29,244.90	58.37 %
School Administration				
Regular Salary	\$ 29,994.00	\$ 159,247.20	\$ 129,253.20	81.17 %
Principal and Asst Principals	118,946.72	476,428.42	357,481.70	75.03 %
Assistants and Clerical	63,695.48	294,933.66	231,238.18	78.40 %
Overtime Salary	3.98	0.00	(3.98)	0.00 %
Group Health & Life Insurance	24,562.13	124,766.52	100,204.39	80.31 %
Employee Retirement	43,409.30	186,680.22	143,270.92	76.75 %
Social Security	15,812.68	71,191.61	55,378.93	77.79 %
Unemployment Compensation Tax	82.68	992.17	909.49	91.67 %
Instructional Services	0.00	500.00	500.00	100.00 %
Travel	5,311.34	17,500.00	12,188.66	69.65 %
Communication	4,283.41	20,814.22	16,530.81	79.42 %
Other Purchased Services	21,023.88	54,803.39	33,779.51	61.64 %
Supplies	28,341.31	72,696.48	44,355.17	61.01 %
Instructional Equipment	0.00	4,514.59	4,514.59	100.00 %
Technology Equipment	1,346.08	7,000.00	5,653.92	80.77 %
Membership Dues & Fees	1,425.00	5,899.09	4,474.09	75.84 %
Liability Insurance	15,866.00	95,000.00	79,134.00	83.30 %
Total School Administration	\$ 374,103.99	\$ 1,592,967.57	\$ 1,218,863.58	76.52 %
Fiscal Services				
Regular Salary	\$ 14,033.32	\$ 55,468.80	\$ 41,435.48	74.70 %
Overtime Salary	65.01	0.00	(65.01)	0.00 %
Group Health & Life Insurance	1,174.45	4,770.78	3,596.33	75.38 %
Employee Retirement	2,889.17	11,127.04	8,237.87	74.03 %
Social Security	1,060.81	4,243.36	3,182.55	75.00 %
Unemployment Compensation Tax	4.45	53.34	48.89	91.66 %
Management Services	36,455.00	125,424.00	88,969.00	70.93 %
Other Fees and Charges	7,371.09	12,000.00	4,628.91	38.57 %
Total Fiscal Services	\$ 63,053.30	\$ 213,087.32	\$ 150,034.02	70.41 %

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

	Year To Date 09/30/2018 Actual YTD	Year Ending 06/30/2019 Revised Budget	Remaining Budget	Percent Remaining
Operation and Maintenance of Plant				
Regular Salary	\$ 81,095.06	\$ 303,649.92	\$ 222,554.86	73.29 %
Overtime Salary	2,235.03	0.00	(2,235.03)	0.00 %
Group Health & Life Insurance	8,945.49	33,279.43	24,333.94	73.12 %
Employee Retirement	16,533.56	54,888.40	38,354.84	69.88 %
Social Security	6,037.45	20,932.02	14,894.57	71.16 %
Unemployment Compensation Tax	22.17	266.08	243.91	91.67 %
Property Services	60,272.31	160,000.00	99,727.69	62.33 %
Public Utility Services (Excl energy)	26,086.42	115,000.00	88,913.58	77.32 %
Cleaning Services	92,815.51	400,000.00	307,184.49	76.80 %
Repairs & Maintenance Servic	161,054.64	258,824.90	97,770.26	37.77 %
Other Purchased Services	0.00	5,197.55	5,197.55	100.00 %
Supplies	8,740.09	26,991.33	18,251.24	67.62 %
Energy (Electric, Gas, and Other Heating Fuels)	109,749.67	460,000.00	350,250.33	76.14 %
Total Operation and Maintenance of Plant	\$ 573,587.40	\$ 1,839,029.63	\$ 1,265,442.23	68.81 %
Student Transportation (State Mandated)				
Student Transportation	\$ 33,541.56	\$ 530,000.00	\$ 496,458.44	93.67 %
Total Student Transportation (State Mandated)	\$ 33,541.56	\$ 530,000.00	\$ 496,458.44	93.67 %
Security				
Regular Salary	\$ 11,852.43	\$ 76,729.66	\$ 64,877.23	84.55 %
Group Health & Life Insurance	546.67	4,770.78	4,224.11	88.54 %
Employee Retirement	2,394.41	15,391.97	12,997.56	84.44 %
Social Security	906.70	5,869.82	4,963.12	84.55 %
Unemployment Compensation Tax	8.79	76.73	67.94	88.54 %
Total Security	\$ 15,709.00	\$ 102,838.96	\$ 87,129.96	84.72 %
Pupil Service Activities (Athletics)				
Social Security	\$ 5,653.81	\$ 33,912.45	\$ 28,258.64	83.33 %
Coaching Stipends	109,981.47	443,300.00	333,318.53	75.19 %
Student Transportation	36,518.19	100,500.00	63,981.81	63.66 %
Travel	9,154.86	60,000.00	50,845.14	84.74 %
Other Purchased Services	9,959.30	115,000.00	105,040.70	91.34 %
Supplies	93,589.90	300,000.00	206,410.10	68.80 %
Other Pupil Services	6,858.50	17,500.00	10,641.50	60.81 %
Membership Dues & Fees	8,280.00	35,000.00	26,720.00	76.34 %
Liability Insurance	5,139.00	7,500.00	2,361.00	31.48 %

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

	Year To Date 09/30/2018	Year Ending 06/30/2019		
	Actual YTD	Revised Budget	Remaining Budget	Percent Remaining
Total Pupil Service Activities (Athletics)	\$ 285,135.03	\$ 1,112,712.45	\$ 827,577.42	74.37 %
TOTAL EXPENSE	\$ 3,368,899.00	\$ 16,770,970.73	\$ 13,402,071.73	79.91 %
Total Net Income	\$ 801,172.27	\$ 411,345.30	\$ (389,826.97)	(94.77) %

James Island Charter High School

Balance Sheet

Year To Date 09/30/2018

ASSETS

Current Assets

Cash and Cash Equivalents

FIRS6301 OP Cash	\$ 4,000,791.26
FIRS7101 SA Cash	246,106.90
FIRS1016 Inv	2,874,727.88
Cash On Hand	500.00
Bill.com Money Out Clearing	316.83

Total Cash and Cash Equivalents	\$ 7,122,442.87
--	------------------------

Prepaid Items and Deposits

Prepaid Expense	\$ 73,955.11
-----------------	--------------

Total Prepaid Items and Deposits	\$ 73,955.11
---	---------------------

Total Current Assets

	\$ 7,196,397.98
--	------------------------

TOTAL ASSETS

	\$ 7,196,397.98
--	------------------------

LIABILITIES AND FUND BALANCE

Liabilities

Current Liabilities

Accts Payable and Other Current Payables

Accounts Payable	\$ 1,814,610.49
Deferred Revenue	16,424.06

Total Accts Payable and Other Current Payables	\$ 1,831,034.55
---	------------------------

Payroll Liabilities

	\$ 365,508.66
--	----------------------

Total Current Liabilities

	\$ 2,196,543.21
--	------------------------

Total Liabilities

	\$ 2,196,543.21
--	------------------------

Fund Balance

Net Income	\$ 801,172.27
------------	---------------

Fund Equity	\$ 4,198,682.50
-------------	-----------------

Total Fund Balance

	\$ 4,999,854.77
--	------------------------

TOTAL LIABILITIES AND FUND BALANCE

	\$ 7,196,397.98
--	------------------------

Internally Prepared

UNAUDITED

For Management Use Only

James Island Charter High School Reconciliation Report

As Of 09/30/2018
Account: FIRS6301 OP Cash

Statement Ending Balance	4,001,086.86
Deposits in Transit	0.00
Outstanding Checks and Charges	(295.60)
Adjusted Bank Balance	<u>4,000,791.26</u>
Book Balance	4,000,791.26
Adjustments*	0.00
Adjusted Book Balance	<u>4,000,791.26</u>

Total Checks and Charges Cleared	3,505,846.80	Total Deposits Cleared	4,957,088.72
---	---------------------	-------------------------------	---------------------

Deposits

Name	Memo	Date	Doc No	Cleared	In Transit
General Ledger Entry	Revtrak	09/04/2018		1,020.00	
General Ledger Entry	Wire Transfer from LGIP to First Citizens	09/04/2018		3,647,385.74	
General Ledger Entry	Revtrak	09/05/2018		425.00	
General Ledger Entry	Revtrak	09/05/2018		721.00	
General Ledger Entry	Revtrak	09/05/2018		250.00	
General Ledger Entry	CCSD - Sept EFA	09/05/2018		1,285,798.66	
General Ledger Entry	Revtrak	09/05/2018		310.00	
General Ledger Entry	Revtrak	09/06/2018		100.00	
General Ledger Entry	Revtrak	09/10/2018		402.00	
General Ledger Entry	Revtrak	09/10/2018		1,860.00	
General Ledger Entry	Revtrak	09/10/2018		337.50	
General Ledger Entry	Revtrak	09/10/2018		836.00	
General Ledger Entry	Revtrak	09/12/2018		1,200.00	
General Ledger Entry	Revtrak	09/12/2018		151.50	
General Ledger Entry	Revtrak	09/13/2018		2.50	
General Ledger Entry	Revtrak	09/14/2018		330.00	
General Ledger Entry	Revtrak	09/17/2018		440.85	
General Ledger Entry	Revtrak	09/17/2018		47.50	
General Ledger Entry	Revtrak	09/18/2018		95.00	
General Ledger Entry	Revtrak	09/18/2018		47.50	
General Ledger Entry	Revtrak	09/18/2018		97.00	
General Ledger Entry	Revtrak	09/19/2018		142.50	
General Ledger Entry	Revtrak	09/20/2018		200.00	
General Ledger Entry	Revtrak	09/20/2018		1,189.50	
General Ledger Entry	Revtrak	09/20/2018		1,666.66	
General Ledger Entry	Revtrak	09/21/2018		657.50	
General Ledger Entry	Batch Deposit	09/21/2018		1,941.06	
General Ledger Entry	Revtrak	09/24/2018		955.50	
General Ledger Entry	Vendor Pay	09/25/2018		994.09	
General Ledger Entry	Revtrak	09/25/2018		122.50	
General Ledger Entry	CCSD unknown	09/25/2018		4,680.00	
General Ledger Entry	Revtrak	09/27/2018		111.00	
General Ledger Entry	Revtrak	09/27/2018		122.00	
General Ledger Entry	Revtrak	09/27/2018		353.50	
General Ledger Entry	Batch Deposit	09/28/2018		564.00	
General Ledger Entry	Interest Credit First 6301	09/28/2018		1,376.16	
General Ledger Entry	Revtrak	09/28/2018		155.00	
Total Deposits				4,957,088.72	0.00

Checks and Charges

Name	Memo	Date	Check No	Cleared	Outstanding
General Ledger Entry	March Service Charge	08/01/2018			295.60
General Ledger Entry		09/05/2018		152,141.37	
General Ledger Entry		09/06/2018		23,381.41	
Revtrak	Multiple inv. (details on stub)	09/07/2018		5,575.40	
Arbitrpay	Inv #DC 2018 0907	09/07/2018		1,227.80	
General Ledger Entry		09/07/2018		27,644.80	
General Ledger Entry	Service Charge	09/10/2018		232.47	

James Island Charter High School Reconciliation Report

As Of 09/30/2018

Account: FIRS6301 OP Cash

Arbiterpay	Inv #DC 2018 0911	09/11/2018	677.90	
General Ledger Entry		09/14/2018	21,819.99	
General Ledger Entry	Transfer from 6301	09/17/2018	500.00	
General Ledger Entry		09/18/2018	55,809.51	
General Ledger Entry	Transfer from 6301	09/18/2018	300.00	
General Ledger Entry		09/19/2018	10,283.26	
General Ledger Entry	Transfer to investment account	09/20/2018	2,872,210.00	
General Ledger Entry		09/21/2018	7,551.34	
Arbiterpay	Inv #DC 2018 0924	09/24/2018	521.60	
General Ledger Entry	Transfer from 6301	09/25/2018	400.00	
General Ledger Entry		09/25/2018	133,663.86	
General Ledger Entry		09/27/2018	24,178.76	
General Ledger Entry		09/28/2018	167,727.33	
Total Checks and Charges			3,505,846.80	295.60

James Island Charter High School Reconciliation Report

As Of 09/30/2018
Account: FIRS7101 SA Cash

Statement Ending Balance	246,106.90
Deposits in Transit	0.00
Outstanding Checks and Charges	0.00
Adjusted Bank Balance	<u>246,106.90</u>
Book Balance	246,106.90
Adjustments*	0.00
Adjusted Book Balance	<u>246,106.90</u>

Total Checks and Charges Cleared	25,165.93	Total Deposits Cleared	40,572.31
---	------------------	-------------------------------	------------------

Deposits

Name	Memo	Date	Doc No	Cleared	In Transit
General Ledger Entry	Batch Deposit	09/04/2018		2,540.00	
General Ledger Entry	Batch Deposit	09/04/2018		2,752.00	
General Ledger Entry	Revtrak	09/04/2018		70.00	
General Ledger Entry	Batch Deposit	09/04/2018		2,997.00	
General Ledger Entry	Batch Deposit	09/04/2018		2,567.00	
General Ledger Entry	Revtrak	09/05/2018		170.00	
General Ledger Entry	Revtrak	09/05/2018		130.00	
General Ledger Entry	Revtrak	09/06/2018		20.00	
General Ledger Entry	Batch Deposit	09/10/2018		2,213.00	
General Ledger Entry	Batch Deposit	09/10/2018		2,444.00	
General Ledger Entry	Batch Deposit	09/10/2018		2,171.00	
General Ledger Entry	Batch Deposit	09/10/2018		2,178.00	
General Ledger Entry	Revtrak	09/10/2018		30.00	
General Ledger Entry	Revtrak	09/11/2018		90.00	
General Ledger Entry	Revtrak	09/11/2018		90.00	
General Ledger Entry	Revtrak	09/13/2018		65.00	
General Ledger Entry	Transfer from 6301	09/17/2018		500.00	
General Ledger Entry	Revtrak	09/17/2018		5.00	
General Ledger Entry	Transfer from 6301	09/18/2018		300.00	
General Ledger Entry	Revtrak	09/18/2018		5.00	
General Ledger Entry	Revtrak	09/19/2018		5.00	
General Ledger Entry	Revtrak	09/20/2018		360.00	
General Ledger Entry	Batch Deposit	09/20/2018		6,130.87	
General Ledger Entry	Revtrak	09/21/2018		300.00	
General Ledger Entry	Batch Deposit	09/21/2018		4,081.50	
General Ledger Entry	Revtrak	09/24/2018		420.00	
General Ledger Entry	Batch Deposit	09/25/2018		2,000.00	
General Ledger Entry	Revtrak	09/25/2018		30.00	
General Ledger Entry	Transfer from 6301	09/25/2018		400.00	
General Ledger Entry	Revtrak	09/25/2018		1,240.00	
General Ledger Entry	Revtrak	09/27/2018		5.00	
General Ledger Entry	Revtrak	09/27/2018		530.00	
General Ledger Entry	Revtrak	09/27/2018		600.00	
General Ledger Entry	Interest Credit First 7101	09/28/2018		58.94	
General Ledger Entry	Revtrak	09/28/2018		960.00	
General Ledger Entry	Batch Deposit	09/28/2018		2,114.00	
Total Deposits				<u>40,572.31</u>	<u>0.00</u>

Checks and Charges

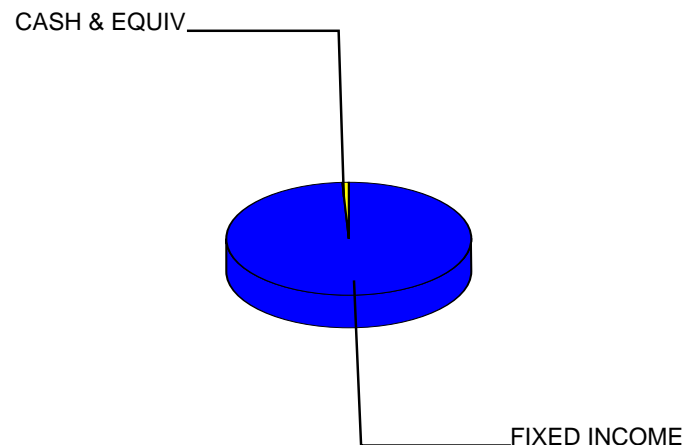
Name	Memo	Date	Check No	Cleared	Outstanding
Event Staff Services LLC Inv #CK 2008		08/23/2018	2008	768.00	
Event Staff Services LLC Inv #CK 2011		08/31/2018	2011	768.00	
General Ledger Entry		09/05/2018		4,905.81	
General Ledger Entry		09/06/2018		151.98	
Event Staff Services LLC Inv #CK 2012		09/07/2018	2012	768.00	
General Ledger Entry		09/07/2018		306.75	
General Ledger Entry	Football Gate	09/07/2018		3,000.00	
General Ledger Entry	Bag Short	09/10/2018		1.00	
Revtrak	Inv #DC 2018 0910	09/11/2018		10.00	
General Ledger Entry		09/14/2018		2,050.94	

James Island Charter High School Reconciliation Report

As Of 09/30/2018

Account: FIRS7101 SA Cash

General Ledger Entry	09/18/2018		2,671.15	
General Ledger Entry	09/21/2018		7,194.93	
General Ledger Entry	09/25/2018		1,087.87	
General Ledger Entry	09/27/2018		756.50	
Kathy Nowell	09/28/2018	2014	725.00	
Inv #CK 2014				
Total Checks and Charges			25,165.93	0.00

PORTFOLIO SUMMARY

VALUE OF PORTFOLIO

DESCRIPTION	MARKET VALUE	% OF ACCOUNT
CASH & EQUIV	3,932.03	0.1%
FIXED INCOME	2,856,332.30	99.9%
TOTAL PORTFOLIO	\$ 2,860,264.33	100.0%
ACCRUED INCOME	14,463.55	
TOTAL VALUATION	\$ 2,874,727.88	

MARKET RECONCILEMENT

	CURRENT PERIOD	YEAR TO DATE
BEGINNING MARKET VALUE	\$ 0.00	\$ 0.00
RECEIPTS		
INTEREST.....	-12,713.27	-12,713.27
MISCELLANEOUS RECEIPTS.....	2,872,210.00	2,872,210.00
REALIZED GAINS/(LOSSES).....	0.00	0.00
CHANGE IN ACCRUED INCOME BALANCE.....	14,463.55	14,463.55
UNREALIZED APPRECIATION/(DEPRECIATION).....	767.60	767.60
ENDING MARKET VALUE	\$ 2,874,727.88	\$ 2,874,727.88