

Prestige School Solutions

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

School Name: James Island Charter High School

Meeting Date: 3/11/19

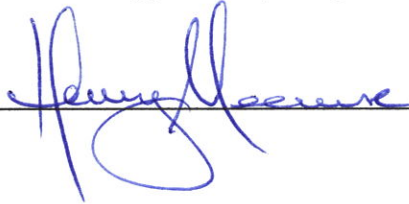
Reporting Month: February

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<br>02/28/2019<br>Actual YTD | Original Budget         | Year Ending<br>06/30/2019<br>Revised Budget | Remaining Budget       | Percent Remaining |
|-----------------------------------------------|------------------------------------------|-------------------------|---------------------------------------------|------------------------|-------------------|
| <b>REVENUE</b>                                |                                          |                         |                                             |                        |                   |
| <b>Revenue from Local Sources</b>             |                                          |                         |                                             |                        |                   |
| <b>Earnings on Investments</b>                |                                          |                         |                                             |                        |                   |
| Interest Income                               | \$ 23,668.25                             | \$ 63,500.00            | \$ 63,500.00                                | \$ 39,831.75           | 62.73 %           |
| Gain/Loss on Investment (Unrealized)          | 40,378.97                                | 0.00                    | 0.00                                        | (40,378.97)            | 0.00 %            |
| <b>Total Earnings on Investments</b>          | <b>\$ 64,047.22</b>                      | <b>\$ 63,500.00</b>     | <b>\$ 63,500.00</b>                         | <b>\$ (547.22)</b>     | <b>(0.86) %</b>   |
| <b>Vending</b>                                |                                          |                         |                                             |                        |                   |
| Coastal Cantina                               | \$ 1,813.12                              | \$ 15,000.00            | \$ 3,000.00                                 | \$ 1,186.88            | 39.56 %           |
| Coca-Cola Vending                             | 3,841.72                                 | 0.00                    | 3,841.72                                    | 0.00                   | 0.00 %            |
| Pepsi Vending                                 | 588.10                                   | 0.00                    | 8,158.28                                    | 7,570.18               | 92.79 %           |
| <b>Total Vending</b>                          | <b>\$ 6,242.94</b>                       | <b>\$ 15,000.00</b>     | <b>\$ 15,000.00</b>                         | <b>\$ 8,757.06</b>     | <b>58.38 %</b>    |
| <b>Pupil Activities</b>                       |                                          |                         |                                             |                        |                   |
| Student Fees                                  | \$ 189,178.00                            | \$ 190,000.00           | \$ 190,000.00                               | \$ 822.00              | 0.43 %            |
| Other Pupil Income                            | 216,053.25                               | 350,000.00              | 350,000.00                                  | 133,946.75             | 38.27 %           |
| <b>Total Pupil Activities</b>                 | <b>\$ 405,231.25</b>                     | <b>\$ 540,000.00</b>    | <b>\$ 540,000.00</b>                        | <b>\$ 134,768.75</b>   | <b>24.96 %</b>    |
| <b>Other Revenue from Local Sources</b>       |                                          |                         |                                             |                        |                   |
| Rentals                                       | \$ 25,171.50                             | \$ 28,000.00            | \$ 28,000.00                                | \$ 2,828.50            | 10.10 %           |
| Contributions and Donations                   | 11,225.00                                | 15,000.00               | 15,000.00                                   | 3,775.00               | 25.17 %           |
| Fundraising                                   | 21,318.10                                | 45,000.00               | 45,000.00                                   | 23,681.90              | 52.63 %           |
| Miscellaneous Local Revenue                   | 4,611.57                                 | 30,000.00               | 30,000.00                                   | 25,388.43              | 84.63 %           |
| <b>Total Other Revenue from Local Sources</b> | <b>\$ 62,326.17</b>                      | <b>\$ 118,000.00</b>    | <b>\$ 118,000.00</b>                        | <b>\$ 55,673.83</b>    | <b>47.18 %</b>    |
| <b>Total Revenue from Local Sources</b>       | <b>\$ 537,847.58</b>                     | <b>\$ 736,500.00</b>    | <b>\$ 736,500.00</b>                        | <b>\$ 198,652.42</b>   | <b>26.97 %</b>    |
| <b>Revenue from State Sources</b>             |                                          |                         |                                             |                        |                   |
| <b>Restricted State Funding</b>               |                                          |                         |                                             |                        |                   |
| EEDA Career Specialists                       | \$ 0.00                                  | \$ 94,306.00            | \$ 94,306.00                                | \$ 94,306.00           | 100.00 %          |
| Reading Coach                                 | 4,680.00                                 | 0.00                    | 0.00                                        | (4,680.00)             | 0.00 %            |
| Teacher Supply                                | 33,000.00                                | 29,975.00               | 31,325.00                                   | (1,675.00)             | (5.35) %          |
| <b>Total Restricted State Funding</b>         | <b>\$ 37,680.00</b>                      | <b>\$ 124,281.00</b>    | <b>\$ 125,631.00</b>                        | <b>\$ 87,951.00</b>    | <b>70.01 %</b>    |
| <b>Unrestricted State Funding</b>             |                                          |                         |                                             |                        |                   |
| Cornerstone Medicaid Nurses                   | 4,137.75                                 | 0.00                    | 4,137.75                                    | 0.00                   | 0.00 %            |
| <b>Total Unrestricted State Funding</b>       | <b>4,137.75</b>                          | <b>0.00</b>             | <b>4,137.75</b>                             | <b>0.00</b>            | <b>0.00 %</b>     |
| <b>Education Finance Act (EFA)</b>            | <b>\$ 10,676,938.70</b>                  | <b>\$ 15,369,788.37</b> | <b>\$ 15,918,651.91</b>                     | <b>\$ 5,241,713.21</b> | <b>32.93 %</b>    |
| <b>Education Improvement Act</b>              |                                          |                         |                                             |                        |                   |

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

|                                                      | Year To Date<br>02/28/2019 |                         | Year Ending<br>06/30/2019 |                        |                   |
|------------------------------------------------------|----------------------------|-------------------------|---------------------------|------------------------|-------------------|
|                                                      | Actual YTD                 | Original Budget         | Revised Budget            | Remaining Budget       | Percent Remaining |
| EIA Revenue - International Baccalaurete 17-18 Exams | \$ 36,660.00               | \$ 0.00                 | \$ 36,660.00              | \$ 0.00                | 0.00 %            |
| EIA Revenue - Career and Technology Education        | 87,345.87                  | 48,076.18               | 87,345.87                 | 0.00                   | 0.00 %            |
| EIA Revenue - National Board Salary Supplement       | 121,847.00                 | 120,374.50              | 121,847.00                | 0.00                   | 0.00 %            |
| EIA Revenue - Students at Risk of School Failure     | 0.00                       | 65,283.67               | 65,283.67                 | 65,283.67              | 100.00 %          |
| EIA Revenue - Teacher Salary Increase                | 197,427.00                 | 319,346.00              | 394,854.00                | 197,427.00             | 50.00 %           |
| EIA Revenue - Teacher Salary Fringe                  | 55,793.00                  | 85,297.00               | 111,586.00                | 55,793.00              | 50.00 %           |
| High Schools That Work                               | 136.94                     | 0.00                    | 136.94                    | 0.00                   | 0.00 %            |
| EIA Revenue - Aid to Districts                       | 0.00                       | 15,843.83               | 15,843.83                 | 15,843.83              | 100.00 %          |
| <b>Total Education Improvement Act</b>               | <b>\$ 499,209.81</b>       | <b>\$ 654,221.18</b>    | <b>\$ 833,557.31</b>      | <b>\$ 334,347.50</b>   | <b>40.11 %</b>    |
| <b>Total Revenue from State Sources</b>              | <b>\$ 11,217,966.26</b>    | <b>\$ 16,148,290.55</b> | <b>\$ 16,881,977.97</b>   | <b>\$ 5,664,011.71</b> | <b>33.55 %</b>    |
| <b>Revenue from Federal Sources</b>                  |                            |                         |                           |                        |                   |
| <b>Occupational Education</b>                        |                            |                         |                           |                        |                   |
| Perkins Aid, Title I                                 | 26,626.27                  | 18,179.98               | 26,626.27                 | 0.00                   | 0.00 %            |
| <b>Total Occupational Education</b>                  | <b>26,626.27</b>           | <b>18,179.98</b>        | <b>26,626.27</b>          | <b>0.00</b>            | <b>0.00 %</b>     |
| <b>Programs for Children with Disabilities</b>       |                            |                         |                           |                        |                   |
| IDEA Revenue                                         | \$ 208,876.55              | \$ 217,331.50           | \$ 208,876.55             | \$ 0.00                | 0.00 %            |
| <b>Total Programs for Children with Disabilities</b> | <b>\$ 208,876.55</b>       | <b>\$ 217,331.50</b>    | <b>\$ 208,876.55</b>      | <b>\$ 0.00</b>         | <b>0.00 %</b>     |
| <b>Other Federal Sources</b>                         |                            |                         |                           |                        |                   |
| JROTC                                                | \$ 15,149.62               | \$ 62,014.00            | \$ 62,014.00              | \$ 46,864.38           | 75.57 %           |
| <b>Total Other Federal Sources</b>                   | <b>\$ 15,149.62</b>        | <b>\$ 62,014.00</b>     | <b>\$ 62,014.00</b>       | <b>\$ 46,864.38</b>    | <b>75.57 %</b>    |
| <b>Total Revenue from Federal Sources</b>            | <b>\$ 250,652.44</b>       | <b>\$ 297,525.48</b>    | <b>\$ 297,516.82</b>      | <b>\$ 46,864.38</b>    | <b>15.75 %</b>    |
| <b>TOTAL REVENUE</b>                                 | <b>\$ 12,006,466.28</b>    | <b>\$ 17,182,316.03</b> | <b>\$ 17,915,994.79</b>   | <b>\$ 5,909,528.51</b> | <b>32.98 %</b>    |
| <b>EXPENSE</b>                                       |                            |                         |                           |                        |                   |
| <b>High School Programs</b>                          |                            |                         |                           |                        |                   |
| Regular Salary                                       | \$ 2,610,761.77            | \$ 4,095,043.22         | \$ 4,095,119.22           | \$ 1,484,357.45        | 36.25 %           |
| Assistants and Clerical                              | 57,997.93                  | 110,095.20              | 110,095.20                | 52,097.27              | 47.32 %           |
| Substitute/Temporary Salary                          | 96,176.94                  | 177,000.00              | 177,000.00                | 80,823.06              | 45.66 %           |
| Overtime Salary                                      | 143.50                     | 0.00                    | 225.76                    | 82.26                  | 36.44 %           |
| Group Health & Life Insurance                        | 266,407.15                 | 431,194.60              | 431,194.60                | 164,787.45             | 38.22 %           |
| Employee Retirement                                  | 574,270.41                 | 843,566.01              | 843,566.01                | 269,295.60             | 31.92 %           |
| Social Security                                      | 199,029.29                 | 319,644.24              | 319,644.24                | 120,614.95             | 37.73 %           |
| Unemployment Compensation Tax                        | 2,532.52                   | 4,176.78                | 4,176.78                  | 1,644.26               | 39.37 %           |
| Worker's Compensation Tax                            | 43,447.61                  | 101,034.25              | 101,034.25                | 57,586.64              | 57.00 %           |
| Instructional Services                               | 4,011.04                   | 14,157.42               | 14,157.42                 | 10,146.38              | 71.67 %           |

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

|                                      | Year To Date<br>02/28/2019 |                        | Year Ending<br>06/30/2019 |                        |                   |
|--------------------------------------|----------------------------|------------------------|---------------------------|------------------------|-------------------|
|                                      | Actual YTD                 | Original Budget        | Revised Budget            | Remaining Budget       | Percent Remaining |
| Travel                               | 1,001.06                   | 8,849.02               | 8,849.02                  | 7,847.96               | 88.69 %           |
| Printing & Binding                   | 13,895.86                  | 21,225.52              | 21,225.52                 | 7,329.66               | 34.53 %           |
| Early College Students               | 49,571.46                  | 0.00                   | 100,000.00                | 50,428.54              | 50.43 %           |
| Other Purchased Services             | 25,730.70                  | 55,600.76              | 55,600.76                 | 29,870.06              | 53.72 %           |
| Supplies                             | 140,937.25                 | 202,147.82             | 202,147.82                | 61,210.57              | 30.28 %           |
| Graduation Expenses and Supplies     | 25,203.76                  | 41,794.06              | 41,794.06                 | 16,590.30              | 39.70 %           |
| Textbooks                            | 21,149.00                  | 1,516.11               | 21,149.00                 | 0.00                   | 0.00 %            |
| Instructional Software & Supp        | 27,597.65                  | 50,000.00              | 50,000.00                 | 22,402.35              | 44.80 %           |
| Technology Equipment                 | 214,427.32                 | 120,000.00             | 468,669.00                | 254,241.68             | 54.25 %           |
| <b>Total High School Programs</b>    | <b>\$ 4,374,292.22</b>     | <b>\$ 6,597,045.01</b> | <b>\$ 7,065,648.66</b>    | <b>\$ 2,691,356.44</b> | <b>38.09 %</b>    |
| <b>Vocational Programs</b>           |                            |                        |                           |                        |                   |
| Regular Salary                       | \$ 573,184.48              | \$ 977,712.00          | \$ 977,712.00             | \$ 404,527.52          | 41.37 %           |
| Group Health & Life Insurance        | 76,222.00                  | 114,963.88             | 114,963.88                | 38,741.88              | 33.70 %           |
| Employee Retirement                  | 119,327.35                 | 196,129.03             | 196,129.03                | 76,801.68              | 39.16 %           |
| Social Security                      | 42,157.88                  | 74,794.97              | 74,794.97                 | 32,637.09              | 43.64 %           |
| Unemployment Compensation Tax        | 470.83                     | 888.35                 | 888.35                    | 417.52                 | 47.00 %           |
| Travel                               | 8,724.07                   | 18,496.53              | 18,496.53                 | 9,772.46               | 52.83 %           |
| Other Purchased Services             | 0.00                       | 758.05                 | 758.05                    | 758.05                 | 100.00 %          |
| Supplies                             | 52,247.39                  | 120,000.00             | 120,000.00                | 67,752.61              | 56.46 %           |
| Textbooks                            | 1,535.06                   | 5,000.00               | 5,000.00                  | 3,464.94               | 69.30 %           |
| Technology Equipment                 | 3,175.75                   | 10,107.39              | 10,107.39                 | 6,931.64               | 68.58 %           |
| Membership Dues & Fees               | 5,643.30                   | 4,042.96               | 6,000.00                  | 356.70                 | 5.95 %            |
| <b>Total Vocational Programs</b>     | <b>\$ 882,688.11</b>       | <b>\$ 1,522,893.16</b> | <b>\$ 1,524,850.20</b>    | <b>\$ 642,162.09</b>   | <b>42.11 %</b>    |
| <b>Physical Education</b>            |                            |                        |                           |                        |                   |
| Regular Salary                       | \$ 256,743.18              | \$ 395,337.00          | \$ 395,337.00             | \$ 138,593.82          | 35.06 %           |
| Group Health & Life Insurance        | 28,128.06                  | 49,593.32              | 49,593.32                 | 21,465.26              | 43.28 %           |
| Employee Retirement                  | 60,141.85                  | 79,304.60              | 79,304.60                 | 19,162.75              | 24.16 %           |
| Social Security                      | 19,353.38                  | 30,243.28              | 30,243.28                 | 10,889.90              | 36.01 %           |
| Unemployment Compensation Tax        | 216.68                     | 374.40                 | 374.40                    | 157.72                 | 42.13 %           |
| Supplies                             | 764.50                     | 2,500.00               | 2,500.00                  | 1,735.50               | 69.42 %           |
| <b>Total PE</b>                      | <b>\$ 365,347.65</b>       | <b>\$ 557,352.60</b>   | <b>\$ 557,352.60</b>      | <b>\$ 192,004.95</b>   | <b>34.45 %</b>    |
| <b>Educable Mentally Handicapped</b> |                            |                        |                           |                        |                   |
| Regular Salary                       | \$ 51,227.80               | \$ 79,882.00           | \$ 79,882.00              | \$ 28,654.20           | 35.87 %           |
| Assistants and Clerical              | 92,108.49                  | 133,623.20             | 133,623.20                | 41,514.71              | 31.07 %           |
| Overtime Salary                      | 315.72                     | 0.00                   | 580.16                    | 264.44                 | 45.58 %           |
| Group Health & Life Insurance        | 16,984.28                  | 35,561.74              | 35,561.74                 | 18,577.46              | 52.24 %           |

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

|                                               | Year To Date<br>02/28/2019 |                      | Year Ending<br>06/30/2019 |                      |                   |
|-----------------------------------------------|----------------------------|----------------------|---------------------------|----------------------|-------------------|
|                                               | Actual YTD                 | Original Budget      | Revised Budget            | Remaining Budget     | Percent Remaining |
| Employee Retirement                           | 29,265.32                  | 42,829.14            | 42,829.14                 | 13,563.82            | 31.67 %           |
| Social Security                               | 10,508.28                  | 16,333.15            | 16,333.15                 | 5,824.87             | 35.66 %           |
| Unemployment Compensation Tax                 | 112.20                     | 198.01               | 198.01                    | 85.81                | 43.34 %           |
| <b>Total Educable Mentally Handicapped</b>    | <b>\$ 200,522.09</b>       | <b>\$ 308,427.24</b> | <b>\$ 309,007.40</b>      | <b>\$ 108,485.31</b> | <b>35.11 %</b>    |
| <b>Trainable Mentally Handicapped</b>         |                            |                      |                           |                      |                   |
| Regular Salary                                | \$ 45,480.18               | \$ 73,829.64         | \$ 73,829.64              | \$ 28,349.46         | 38.40 %           |
| Group Health & Life Insurance                 | 2,983.72                   | 4,770.78             | 4,770.78                  | 1,787.06             | 37.46 %           |
| Employee Retirement                           | 10,895.12                  | 14,810.23            | 14,810.23                 | 3,915.11             | 26.44 %           |
| Social Security                               | 3,574.87                   | 5,647.97             | 5,647.97                  | 2,073.10             | 36.71 %           |
| Unemployment Compensation Tax                 | 38.73                      | 69.43                | 69.43                     | 30.70                | 44.22 %           |
| <b>Total Trainable Mentally Handicapped</b>   | <b>\$ 62,972.62</b>        | <b>\$ 99,128.05</b>  | <b>\$ 99,128.05</b>       | <b>\$ 36,155.43</b>  | <b>36.47 %</b>    |
| <b>Speech Handicapped</b>                     |                            |                      |                           |                      |                   |
| Other Professional/Tech Services              | \$ 28,605.00               | \$ 31,818.54         | \$ 31,818.54              | \$ 3,213.54          | 10.10 %           |
| Supplies                                      | 0.00                       | 1,500.00             | 1,500.00                  | 1,500.00             | 100.00 %          |
| <b>Total Speech Handicapped</b>               | <b>\$ 28,605.00</b>        | <b>\$ 33,318.54</b>  | <b>\$ 33,318.54</b>       | <b>\$ 4,713.54</b>   | <b>14.15 %</b>    |
| <b>Learning Disabilities</b>                  |                            |                      |                           |                      |                   |
| Regular Salary                                | \$ 323,787.94              | \$ 485,536.83        | \$ 485,536.83             | \$ 161,748.89        | 33.31 %           |
| Group Health & Life Insurance                 | 44,021.72                  | 63,330.68            | 63,330.68                 | 19,308.96            | 30.49 %           |
| Employee Retirement                           | 66,287.61                  | 97,398.69            | 97,398.69                 | 31,111.08            | 31.94 %           |
| Social Security                               | 23,708.87                  | 37,143.57            | 37,143.57                 | 13,434.70            | 36.17 %           |
| Unemployment Compensation Tax                 | 273.02                     | 459.93               | 459.93                    | 186.91               | 40.64 %           |
| Other Purchased Services                      | 7,920.00                   | 12,619.20            | 12,619.20                 | 4,699.20             | 37.24 %           |
| <b>Total Learning Disabilities</b>            | <b>\$ 465,999.16</b>       | <b>\$ 696,488.90</b> | <b>\$ 696,488.90</b>      | <b>\$ 230,489.74</b> | <b>33.09 %</b>    |
| <b>Internat'l Bacc and Advanced Placement</b> |                            |                      |                           |                      |                   |
| Travel                                        | \$ 24,276.79               | \$ 12,000.00         | \$ 12,000.00              | \$ (12,276.79)       | (102.31) %        |
| Other Purchased Services                      | 32,399.00                  | 60,175.00            | 60,175.00                 | 27,776.00            | 46.16 %           |
| Supplies                                      | 7,339.22                   | 15,000.00            | 15,000.00                 | 7,660.78             | 51.07 %           |
| Textbooks                                     | 12,214.49                  | 10,000.00            | 10,000.00                 | (2,214.49)           | (22.14) %         |
| <b>Total I.B. and A.P.</b>                    | <b>\$ 76,229.50</b>        | <b>\$ 97,175.00</b>  | <b>\$ 97,175.00</b>       | <b>\$ 20,945.50</b>  | <b>21.55 %</b>    |
| <b>Homebound and ESOL</b>                     |                            |                      |                           |                      |                   |
| Instructional Services                        | \$ 5,267.50                | \$ 11,517.93         | \$ 11,517.93              | \$ 6,250.43          | 54.27 %           |
| <b>Total Homebound and ESOL</b>               | <b>\$ 5,267.50</b>         | <b>\$ 11,517.93</b>  | <b>\$ 11,517.93</b>       | <b>\$ 6,250.43</b>   | <b>54.27 %</b>    |
| <b>Limited English Proficiency</b>            |                            |                      |                           |                      |                   |

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

|                                          | Year To Date<br>02/28/2019 |                      | Year Ending<br>06/30/2019 |                      |                   |
|------------------------------------------|----------------------------|----------------------|---------------------------|----------------------|-------------------|
|                                          | Actual YTD                 | Original Budget      | Revised Budget            | Remaining Budget     | Percent Remaining |
| Regular Salary                           | \$ 9,567.21                | \$ 14,293.94         | \$ 14,293.94              | \$ 4,726.73          | 33.07 %           |
| Group Health & Life Insurance            | 414.13                     | 1,424.50             | 1,424.50                  | 1,010.37             | 70.93 %           |
| Employee Retirement                      | 2,002.37                   | 3,129.32             | 3,129.32                  | 1,126.95             | 36.01 %           |
| Social Security                          | 744.02                     | 1,193.39             | 1,193.39                  | 449.37               | 37.65 %           |
| Unemployment Compensation Tax            | 12.63                      | 14.29                | 14.29                     | 1.66                 | 11.62 %           |
| <b>Total Limited English Proficiency</b> | <b>\$ 12,740.36</b>        | <b>\$ 20,055.44</b>  | <b>\$ 20,055.44</b>       | <b>\$ 7,315.08</b>   | <b>36.47 %</b>    |
| <b>High School Summer School</b>         |                            |                      |                           |                      |                   |
| Regular Salary                           | \$ 5,272.50                | \$ 15,000.00         | \$ 24,400.00              | \$ 19,127.50         | 78.39 %           |
| Employee Retirement                      | 1,086.65                   | 2,000.00             | 4,880.00                  | 3,793.35             | 77.73 %           |
| Social Security                          | 403.37                     | 1,300.50             | 1,866.60                  | 1,463.23             | 78.39 %           |
| Unemployment Compensation Tax            | 5.28                       | 17.00                | 17.00                     | 11.72                | 68.94 %           |
| Student Transportation                   | 0.00                       | 0.00                 | 6,000.00                  | 6,000.00             | 100.00 %          |
| Supplies                                 | 5,188.51                   | 14,908.40            | 14,908.40                 | 9,719.89             | 65.20 %           |
| <b>Total HS Summer School</b>            | <b>\$ 11,956.31</b>        | <b>\$ 33,225.90</b>  | <b>\$ 52,072.00</b>       | <b>\$ 40,115.69</b>  | <b>77.04 %</b>    |
| <b>Guidance Services</b>                 |                            |                      |                           |                      |                   |
| Regular Salary                           | \$ 442,594.91              | \$ 652,140.06        | \$ 652,140.06             | \$ 209,545.15        | 32.13 %           |
| Overtime Salary                          | 2,096.27                   | 0.00                 | 3,863.53                  | 1,767.26             | 45.74 %           |
| Group Health & Life Insurance            | 33,776.19                  | 56,648.48            | 56,648.48                 | 22,872.29            | 40.38 %           |
| Employee Retirement                      | 94,224.00                  | 130,819.30           | 130,819.30                | 36,595.30            | 27.97 %           |
| Social Security                          | 33,230.45                  | 49,888.71            | 49,888.71                 | 16,658.26            | 33.39 %           |
| Unemployment Compensation Tax            | 378.84                     | 607.61               | 607.61                    | 228.77               | 37.65 %           |
| Supplies                                 | 1,171.56                   | 6,171.59             | 6,171.59                  | 5,000.03             | 81.02 %           |
| <b>Total Guidance Services</b>           | <b>\$ 607,472.22</b>       | <b>\$ 896,275.75</b> | <b>\$ 900,139.28</b>      | <b>\$ 292,667.06</b> | <b>32.51 %</b>    |
| <b>Health Services</b>                   |                            |                      |                           |                      |                   |
| Regular Salary                           | \$ 65,990.18               | \$ 115,337.60        | \$ 115,337.60             | \$ 49,347.42         | 42.79 %           |
| Group Health & Life Insurance            | 2,244.11                   | 352.24               | 4,661.28                  | 2,417.17             | 51.86 %           |
| Employee Retirement                      | 13,494.89                  | 23,136.72            | 23,136.72                 | 9,641.83             | 41.67 %           |
| Social Security                          | 4,952.60                   | 8,823.33             | 8,823.33                  | 3,870.73             | 43.87 %           |
| Unemployment Compensation Tax            | 57.11                      | 113.09               | 113.09                    | 55.98                | 49.50 %           |
| Supplies                                 | 1,464.46                   | 1,589.96             | 1,589.96                  | 125.50               | 7.89 %            |
| <b>Total Health Services</b>             | <b>\$ 88,203.35</b>        | <b>\$ 149,352.94</b> | <b>\$ 153,661.98</b>      | <b>\$ 65,458.63</b>  | <b>42.60 %</b>    |
| <b>Library and Media Services</b>        |                            |                      |                           |                      |                   |
| Regular Salary                           | \$ 76,650.07               | \$ 126,118.79        | \$ 126,118.79             | \$ 49,468.72         | 39.22 %           |
| Group Health & Life Insurance            | 2,980.13                   | 4,770.78             | 4,770.78                  | 1,790.65             | 37.53 %           |
| Employee Retirement                      | 15,681.99                  | 25,299.43            | 25,299.43                 | 9,617.44             | 38.01 %           |

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

|                                             | Year To Date<br>02/28/2019 |                        | Year Ending<br>06/30/2019 |                      |                   |
|---------------------------------------------|----------------------------|------------------------|---------------------------|----------------------|-------------------|
|                                             | Actual YTD                 | Original Budget        | Revised Budget            | Remaining Budget     | Percent Remaining |
| Social Security                             | 5,859.54                   | 9,648.09               | 9,648.09                  | 3,788.55             | 39.27 %           |
| Unemployment Compensation Tax               | 62.83                      | 112.40                 | 112.40                    | 49.57                | 44.10 %           |
| Instructional Services                      | 3,000.00                   | 5,200.00               | 5,200.00                  | 2,200.00             | 42.31 %           |
| Supplies                                    | 5,566.83                   | 8,000.00               | 8,000.00                  | 2,433.17             | 30.41 %           |
| Library Books & Materials                   | 14,806.03                  | 18,850.00              | 18,850.00                 | 4,043.97             | 21.45 %           |
| Technology Equipment                        | 0.00                       | 5,000.00               | 5,000.00                  | 5,000.00             | 100.00 %          |
| <b>Total Library and Media Services</b>     | <b>\$ 124,607.42</b>       | <b>\$ 202,999.49</b>   | <b>\$ 202,999.49</b>      | <b>\$ 78,392.07</b>  | <b>38.62 %</b>    |
| <b>Staff Training</b>                       |                            |                        |                           |                      |                   |
| Instructional Programs Improvement Services | \$ 47,761.24               | \$ 105,000.00          | \$ 105,000.00             | \$ 57,238.76         | 54.51 %           |
| <b>Total Staff Training</b>                 | <b>\$ 47,761.24</b>        | <b>\$ 105,000.00</b>   | <b>\$ 105,000.00</b>      | <b>\$ 57,238.76</b>  | <b>54.51 %</b>    |
| <b>Board</b>                                |                            |                        |                           |                      |                   |
| Audit Services                              | \$ 11,000.00               | \$ 23,600.00           | \$ 23,600.00              | \$ 12,600.00         | 53.39 %           |
| Legal Services                              | 4,680.00                   | 15,000.00              | 15,000.00                 | 10,320.00            | 68.80 %           |
| Membership Dues & Fees                      | 12,079.10                  | 11,500.00              | 15,579.10                 | 3,500.00             | 22.47 %           |
| <b>Total Board</b>                          | <b>\$ 27,759.10</b>        | <b>\$ 50,100.00</b>    | <b>\$ 54,179.10</b>       | <b>\$ 26,420.00</b>  | <b>48.76 %</b>    |
| <b>School Administration</b>                |                            |                        |                           |                      |                   |
| Regular Salary                              | \$ 80,941.40               | \$ 128,436.00          | \$ 128,436.00             | \$ 47,494.60         | 36.98 %           |
| Principal and Asst Principals               | 317,458.74                 | 476,428.42             | 476,428.42                | 158,969.68           | 33.37 %           |
| Assistants and Clerical                     | 200,792.10                 | 325,744.86             | 325,744.86                | 124,952.76           | 38.36 %           |
| Overtime Salary                             | 2,950.43                   | 0.00                   | 4,994.77                  | 2,044.34             | 40.93 %           |
| Group Health & Life Insurance               | 71,394.86                  | 124,766.52             | 124,766.52                | 53,371.66            | 42.78 %           |
| Employee Retirement                         | 123,801.13                 | 186,680.22             | 186,680.22                | 62,879.09            | 33.68 %           |
| Social Security                             | 44,154.26                  | 71,191.61              | 71,191.61                 | 27,037.35            | 37.98 %           |
| Unemployment Compensation Tax               | 530.07                     | 992.17                 | 992.17                    | 462.10               | 46.57 %           |
| Instructional Services                      | 0.00                       | 500.00                 | 500.00                    | 500.00               | 100.00 %          |
| Travel                                      | 9,447.21                   | 17,500.00              | 17,500.00                 | 8,052.79             | 46.02 %           |
| Communication                               | 11,131.94                  | 20,814.22              | 20,814.22                 | 9,682.28             | 46.52 %           |
| Other Purchased Services                    | 46,745.49                  | 54,803.39              | 54,803.39                 | 8,057.90             | 14.70 %           |
| Supplies                                    | 62,203.85                  | 72,696.48              | 72,696.48                 | 10,492.63            | 14.43 %           |
| Instructional Equipment                     | 0.00                       | 4,514.59               | 4,514.59                  | 4,514.59             | 100.00 %          |
| Technology Equipment                        | 4,192.99                   | 7,000.00               | 7,000.00                  | 2,807.01             | 40.10 %           |
| Membership Dues & Fees                      | 1,718.00                   | 5,899.09               | 5,899.09                  | 4,181.09             | 70.88 %           |
| Liability Insurance                         | 17,377.00                  | 95,000.00              | 95,000.00                 | 77,623.00            | 81.71 %           |
| <b>Total School Administration</b>          | <b>\$ 994,839.47</b>       | <b>\$ 1,592,967.57</b> | <b>\$ 1,597,962.34</b>    | <b>\$ 603,122.87</b> | <b>37.74 %</b>    |
| <b>Fiscal Services</b>                      |                            |                        |                           |                      |                   |

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

|                                                      | Year To Date<br>02/28/2019 |                        | Year Ending<br>06/30/2019 |                      |                   |
|------------------------------------------------------|----------------------------|------------------------|---------------------------|----------------------|-------------------|
|                                                      | Actual YTD                 | Original Budget        | Revised Budget            | Remaining Budget     | Percent Remaining |
| Regular Salary                                       | \$ 37,188.67               | \$ 55,468.80           | \$ 55,468.80              | \$ 18,280.13         | 32.96 %           |
| Overtime Salary                                      | 1,072.58                   | 0.00                   | 1,844.38                  | 771.80               | 41.85 %           |
| Group Health & Life Insurance                        | 3,165.63                   | 4,770.78               | 4,770.78                  | 1,605.15             | 33.65 %           |
| Employee Retirement                                  | 7,869.16                   | 11,127.04              | 11,127.04                 | 3,257.88             | 29.28 %           |
| Social Security                                      | 2,856.74                   | 4,243.36               | 4,243.36                  | 1,386.62             | 32.68 %           |
| Unemployment Compensation Tax                        | 34.70                      | 53.34                  | 53.34                     | 18.64                | 34.95 %           |
| Management Services                                  | 119,851.15                 | 125,424.00             | 185,000.00                | 65,148.85            | 35.22 %           |
| Other Fees and Charges                               | 11,405.95                  | 12,000.00              | 12,000.00                 | 594.05               | 4.95 %            |
| <b>Total Fiscal Services</b>                         | <b>\$ 183,444.58</b>       | <b>\$ 213,087.32</b>   | <b>\$ 274,507.70</b>      | <b>\$ 91,063.12</b>  | <b>33.17 %</b>    |
| <b>Operation and Maintenance of Plant</b>            |                            |                        |                           |                      |                   |
| Regular Salary                                       | \$ 208,392.24              | \$ 303,649.92          | \$ 303,649.92             | \$ 95,257.68         | 31.37 %           |
| Overtime Salary                                      | 8,395.02                   | 0.00                   | 12,592.53                 | 4,197.51             | 33.33 %           |
| Group Health & Life Insurance                        | 24,725.79                  | 33,279.43              | 33,279.43                 | 8,553.64             | 25.70 %           |
| Employee Retirement                                  | 44,039.07                  | 54,888.40              | 54,888.40                 | 10,849.33            | 19.77 %           |
| Social Security                                      | 15,884.09                  | 20,932.02              | 20,932.02                 | 5,047.93             | 24.12 %           |
| Unemployment Compensation Tax                        | 298.44                     | 266.08                 | 405.22                    | 106.78               | 26.35 %           |
| Property Services                                    | 125,132.92                 | 160,000.00             | 160,000.00                | 34,867.08            | 21.79 %           |
| Public Utility Services (Excl energy)                | 86,351.73                  | 115,000.00             | 115,000.00                | 28,648.27            | 24.91 %           |
| Cleaning Services                                    | 247,527.72                 | 400,000.00             | 400,000.00                | 152,472.28           | 38.12 %           |
| Repairs & Maintenance Serv                           | 215,669.85                 | 208,824.90             | 258,824.90                | 43,155.05            | 16.67 %           |
| Other Purchased Services                             | 1,798.33                   | 5,197.55               | 5,197.55                  | 3,399.22             | 65.40 %           |
| Supplies                                             | 25,518.51                  | 26,991.33              | 26,991.33                 | 1,472.82             | 5.46 %            |
| Energy (Electric, Gas, and Other Heating Fuels)      | 215,365.16                 | 460,000.00             | 460,000.00                | 244,634.84           | 53.18 %           |
| <b>Total Operation and Maintenance of Plant</b>      | <b>\$ 1,219,098.87</b>     | <b>\$ 1,789,029.63</b> | <b>\$ 1,851,761.30</b>    | <b>\$ 632,662.43</b> | <b>34.17 %</b>    |
| <b>Student Transportation (State Mandated)</b>       |                            |                        |                           |                      |                   |
| Student Transportation                               | \$ 497,193.12              | \$ 530,000.00          | \$ 630,000.00             | \$ 132,806.88        | 21.08 %           |
| <b>Total Student Transportation (State Mandated)</b> | <b>\$ 497,193.12</b>       | <b>\$ 530,000.00</b>   | <b>\$ 630,000.00</b>      | <b>\$ 132,806.88</b> | <b>21.08 %</b>    |
| <b>Security</b>                                      |                            |                        |                           |                      |                   |
| Regular Salary                                       | \$ 41,352.78               | \$ 76,729.66           | \$ 76,729.66              | \$ 35,376.88         | 46.11 %           |
| Group Health & Life Insurance                        | 3,803.79                   | 4,770.78               | 4,770.78                  | 966.99               | 20.27 %           |
| Employee Retirement                                  | 8,452.46                   | 15,391.97              | 15,391.97                 | 6,939.51             | 45.09 %           |
| Social Security                                      | 3,103.12                   | 5,869.82               | 5,869.82                  | 2,766.70             | 47.13 %           |
| Unemployment Compensation Tax                        | 56.65                      | 76.73                  | 76.73                     | 20.08                | 26.17 %           |
| <b>Total Security</b>                                | <b>\$ 56,768.80</b>        | <b>\$ 102,838.96</b>   | <b>\$ 102,838.96</b>      | <b>\$ 46,070.16</b>  | <b>44.80 %</b>    |
| <b>Pupil Service Activities (Athletics)</b>          |                            |                        |                           |                      |                   |

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

|                                                   | Year To Date<br>02/28/2019 |                         | Year Ending<br>06/30/2019 |                        |                   |
|---------------------------------------------------|----------------------------|-------------------------|---------------------------|------------------------|-------------------|
|                                                   | Actual YTD                 | Original Budget         | Revised Budget            | Remaining Budget       | Percent Remaining |
| Social Security                                   | \$ 21,261.19               | \$ 33,912.45            | \$ 33,912.45              | \$ 12,651.26           | 37.31 %           |
| Coaching Stipends                                 | 356,301.73                 | 443,300.00              | 443,300.00                | 86,998.27              | 19.63 %           |
| Student Transportation                            | 26,594.58                  | 100,500.00              | 100,500.00                | 73,905.42              | 73.54 %           |
| Travel                                            | 16,858.68                  | 60,000.00               | 60,000.00                 | 43,141.32              | 71.90 %           |
| Other Purchased Services                          | 60,051.80                  | 115,000.00              | 115,000.00                | 54,948.20              | 47.78 %           |
| Supplies                                          | 248,914.22                 | 300,000.00              | 300,000.00                | 51,085.78              | 17.03 %           |
| Other Pupil Services                              | 16,072.50                  | 17,500.00               | 17,500.00                 | 1,427.50               | 8.16 %            |
| Membership Dues & Fees                            | 21,217.10                  | 35,000.00               | 35,000.00                 | 13,782.90              | 39.38 %           |
| Liability Insurance                               | 17,743.00                  | 7,500.00                | 17,743.00                 | 0.00                   | 0.00 %            |
| <b>Total Pupil Service Activities (Athletics)</b> | <b>\$ 785,014.80</b>       | <b>\$ 1,112,712.45</b>  | <b>\$ 1,122,955.45</b>    | <b>\$ 337,940.65</b>   | <b>30.09 %</b>    |
| <b>TOTAL EXPENSE</b>                              | <b>\$ 11,118,783.49</b>    | <b>\$ 16,720,991.88</b> | <b>\$ 17,462,620.32</b>   | <b>\$ 6,343,836.83</b> | <b>36.33 %</b>    |
| <b>Total Net Income</b>                           | <b>\$ 887,682.79</b>       | <b>\$ 461,324.15</b>    | <b>\$ 453,374.47</b>      | <b>\$ (434,308.32)</b> | <b>(95.79) %</b>  |

# James Island Charter High School

## Balance Sheet

Year To Date 02/28/2019

### ASSETS

#### Current Assets

##### Cash and Cash Equivalents

|                             |                 |
|-----------------------------|-----------------|
| FIRS6301 OP Cash            | \$ 5,019,783.73 |
| FIRS7101 SA Cash            | 277,647.69      |
| FIRS1016 Inv                | 2,912,588.97    |
| Cash On Hand                | 500.00          |
| Bill.com Money Out Clearing | 316.83          |

**Total Cash and Cash Equivalents** **\$ 8,210,837.22**

##### Accounts Receivable

|                     |              |
|---------------------|--------------|
| Accounts Receivable | \$ 59,870.10 |
|---------------------|--------------|

**Total Accounts Receivable** **\$ 59,870.10**

##### Prepaid Items and Deposits

|                 |              |
|-----------------|--------------|
| Prepaid Expense | \$ 28,475.88 |
|-----------------|--------------|

**Total Prepaid Items and Deposits** **\$ 28,475.88**

**Total Current Assets** **\$ 8,299,183.20**

**TOTAL ASSETS** **\$ 8,299,183.20**

### LIABILITIES AND FUND BALANCE

#### Liabilities

##### Current Liabilities

##### Accts Payable and Other Current Payables

|                  |                 |
|------------------|-----------------|
| Accounts Payable | \$ 2,334,851.76 |
|------------------|-----------------|

**Total Accts Payable and Other Current Payables** **\$ 2,334,851.76**

**Payroll Liabilities** **\$ 922,347.22**

**Total Current Liabilities** **\$ 3,257,198.98**

**Total Liabilities** **\$ 3,257,198.98**

##### Fund Balance

**Net Income** **\$ 887,682.79**

**Fund Equity** **\$ 4,154,301.43**

**Total Fund Balance** **\$ 5,041,984.22**

**TOTAL LIABILITIES AND FUND BALANCE** **\$ 8,299,183.20**

Internally Prepared

**\*\*UNAUDITED\*\***

For Management Use Only

# James Island Charter High School Reconciliation Report

As Of 02/28/2019  
Account: FIRS6301 OP Cash

|                                |                     |
|--------------------------------|---------------------|
| Statement Ending Balance       | 5,019,783.73        |
| Deposits in Transit            | 0.00                |
| Outstanding Checks and Charges | 0.00                |
| Adjusted Bank Balance          | <u>5,019,783.73</u> |
| Book Balance                   | 5,019,783.73        |
| Adjustments*                   | 0.00                |
| Adjusted Book Balance          | <u>5,019,783.73</u> |

|                                         |                     |                               |                     |
|-----------------------------------------|---------------------|-------------------------------|---------------------|
| <b>Total Checks and Charges Cleared</b> | <b>1,445,240.25</b> | <b>Total Deposits Cleared</b> | <b>1,553,214.12</b> |
|-----------------------------------------|---------------------|-------------------------------|---------------------|

## Deposits

| Name                  | Memo                            | Date       | Doc No | Cleared             | In Transit  |
|-----------------------|---------------------------------|------------|--------|---------------------|-------------|
| General Ledger Entry  | CCSD - Feb EFA                  | 02/01/2019 |        | 1,497,525.88        |             |
| General Ledger Entry  | Revtrak                         | 02/01/2019 |        | 100.00              |             |
| General Ledger Entry  | Revtrak                         | 02/04/2019 |        | 510.00              |             |
| General Ledger Entry  | Revtrak                         | 02/05/2019 |        | 203.00              |             |
| General Ledger Entry  | Revtrak                         | 02/05/2019 |        | 725.00              |             |
| General Ledger Entry  | Revtrak                         | 02/07/2019 |        | 470.00              |             |
| General Ledger Entry  | Revtrak Fee - Adjust-<br>ment   | 02/07/2019 |        | 386.05              |             |
| General Ledger Entry  | Revtrak                         | 02/08/2019 |        | 383.00              |             |
| General Ledger Entry  | 380100DFAS-IN VEN-<br>DOR PAY   | 02/08/2019 |        | 1,125.25            |             |
| General Ledger Entry  |                                 | 02/08/2019 |        | 10.00               |             |
| General Ledger Entry  | Revtrak                         | 02/11/2019 |        | 340.00              |             |
| General Ledger Entry  | Revtrak                         | 02/12/2019 |        | 822.00              |             |
| General Ledger Entry  | Revtrak                         | 02/12/2019 |        | 381.00              |             |
| General Ledger Entry  | CCSD - Grade 10 As-<br>essments | 02/12/2019 |        | 36,660.00           |             |
| General Ledger Entry  | Revtrak                         | 02/12/2019 |        | 1,360.00            |             |
| General Ledger Entry  | Revtrak                         | 02/13/2019 |        | 1,160.00            |             |
| General Ledger Entry  | Revtrak                         | 02/14/2019 |        | 536.00              |             |
| General Ledger Entry  | Revtrak                         | 02/15/2019 |        | 603.00              |             |
| General Ledger Entry  | Revtrak                         | 02/19/2019 |        | 406.00              |             |
| General Ledger Entry  | Revtrak                         | 02/20/2019 |        | 874.00              |             |
| General Ledger Entry  | Revtrak                         | 02/20/2019 |        | 25.00               |             |
| General Ledger Entry  | Revtrak                         | 02/20/2019 |        | 460.00              |             |
| General Ledger Entry  | Revtrak                         | 02/20/2019 |        | 70.00               |             |
| General Ledger Entry  | Revtrak                         | 02/21/2019 |        | 1,128.00            |             |
| General Ledger Entry  | Revtrak                         | 02/22/2019 |        | 506.00              |             |
| General Ledger Entry  | Revtrak                         | 02/25/2019 |        | 1,156.00            |             |
| General Ledger Entry  | Revtrak                         | 02/26/2019 |        | 1,641.50            |             |
| General Ledger Entry  | Revtrak                         | 02/26/2019 |        | 813.50              |             |
| General Ledger Entry  | Revtrak                         | 02/26/2019 |        | 109.00              |             |
| General Ledger Entry  | Revtrak                         | 02/27/2019 |        | 308.00              |             |
| General Ledger Entry  | Interest Credit First 6301      | 02/28/2019 |        | 1,241.44            |             |
| General Ledger Entry  | Revtrak                         | 02/28/2019 |        | 1,175.50            |             |
| <b>Total Deposits</b> |                                 |            |        | <u>1,553,214.12</u> | <u>0.00</u> |

## Checks and Charges

| Name                 | Memo              | Date       | Check No | Cleared      | Outstanding |
|----------------------|-------------------|------------|----------|--------------|-------------|
| General Ledger Entry |                   | 02/01/2019 |          | 1,385.79     |             |
| General Ledger Entry |                   | 02/04/2019 |          | 2,347.11     |             |
| General Ledger Entry |                   | 02/05/2019 |          | 1,071,597.85 |             |
| General Ledger Entry |                   | 02/06/2019 |          | 21,550.17    |             |
| General Ledger Entry | Revtrak Fee       | 02/07/2019 |          | 518.37       |             |
| General Ledger Entry | Revtrak Fee       | 02/07/2019 |          | 394.23       |             |
| General Ledger Entry | Service Charge    | 02/07/2019 |          | 222.18       |             |
| General Ledger Entry |                   | 02/08/2019 |          | 3,870.64     |             |
| Arbiterpay           | Inv #DC 2019 0212 | 02/12/2019 |          | 812.00       |             |
| General Ledger Entry |                   | 02/13/2019 |          | 72,475.26    |             |
| General Ledger Entry |                   | 02/14/2019 |          | 14,378.00    |             |

# James Island Charter High School Reconciliation Report

As Of 02/28/2019

Account: FIRS6301 OP Cash

|                                 |            |                     |             |
|---------------------------------|------------|---------------------|-------------|
| General Ledger Entry            | 02/19/2019 | 7,875.38            |             |
| General Ledger Entry            | 02/20/2019 | 130,348.91          |             |
| General Ledger Entry            | 02/21/2019 | 4,792.59            |             |
| Arbiterpay                      | 02/25/2019 | 361.80              |             |
| General Ledger Entry            | 02/25/2019 | 13,113.54           |             |
| General Ledger Entry            | 02/25/2019 | 2,400.00            |             |
| General Ledger Entry            | 02/27/2019 | 19,199.06           |             |
| General Ledger Entry            | 02/28/2019 | 77,597.37           |             |
| <b>Total Checks and Charges</b> |            | <b>1,445,240.25</b> | <b>0.00</b> |

# James Island Charter High School Reconciliation Report

As Of 02/28/2019  
Account: FIRS7101 SA Cash

|                                |                   |
|--------------------------------|-------------------|
| Statement Ending Balance       | 277,647.69        |
| Deposits in Transit            | 0.00              |
| Outstanding Checks and Charges | 0.00              |
| Adjusted Bank Balance          | <u>277,647.69</u> |
| Book Balance                   | 277,647.69        |
| Adjustments*                   | 0.00              |
| Adjusted Book Balance          | <u>277,647.69</u> |

|                                  |           |                        |           |
|----------------------------------|-----------|------------------------|-----------|
| Total Checks and Charges Cleared | 24,130.16 | Total Deposits Cleared | 27,487.37 |
|----------------------------------|-----------|------------------------|-----------|

## Deposits

| Name                  | Memo                              | Date       | Doc No | Cleared          | In Transit  |
|-----------------------|-----------------------------------|------------|--------|------------------|-------------|
| General Ledger Entry  | Revtrak                           | 02/01/2019 |        | 620.00           |             |
| General Ledger Entry  | Revtrak                           | 02/04/2019 |        | 875.00           |             |
| General Ledger Entry  | Revtrak                           | 02/05/2019 |        | 1,180.00         |             |
| General Ledger Entry  | Revtrak                           | 02/05/2019 |        | 335.00           |             |
| General Ledger Entry  | Batch Deposit                     | 02/06/2019 |        | 1,559.00         |             |
| General Ledger Entry  | Revtrak                           | 02/06/2019 |        | 225.00           |             |
| General Ledger Entry  | Revtrak - Deposit Cor-<br>rection | 02/06/2019 |        | 356.05           |             |
| General Ledger Entry  | Revtrak                           | 02/06/2019 |        | 125.00           |             |
| General Ledger Entry  | Revtrak                           | 02/07/2019 |        | 365.00           |             |
| General Ledger Entry  | Revtrak                           | 02/08/2019 |        | 895.00           |             |
| General Ledger Entry  | Batch Deposit                     | 02/11/2019 |        | 3,732.00         |             |
| General Ledger Entry  | Revtrak                           | 02/11/2019 |        | 315.00           |             |
| General Ledger Entry  | Revtrak                           | 02/12/2019 |        | 930.00           |             |
| General Ledger Entry  | Revtrak                           | 02/12/2019 |        | 160.00           |             |
| General Ledger Entry  | Revtrak                           | 02/12/2019 |        | 990.00           |             |
| General Ledger Entry  | Revtrak                           | 02/13/2019 |        | 220.00           |             |
| General Ledger Entry  | Revtrak                           | 02/14/2019 |        | 1,120.00         |             |
| General Ledger Entry  | Revtrak                           | 02/15/2019 |        | 790.00           |             |
| General Ledger Entry  | Batch Deposit                     | 02/19/2019 |        | 2,802.00         |             |
| General Ledger Entry  | Revtrak                           | 02/19/2019 |        | 190.00           |             |
| General Ledger Entry  | Revtrak                           | 02/20/2019 |        | 200.00           |             |
| General Ledger Entry  | Revtrak                           | 02/20/2019 |        | 405.00           |             |
| General Ledger Entry  | Revtrak                           | 02/20/2019 |        | 430.00           |             |
| General Ledger Entry  | Revtrak                           | 02/20/2019 |        | 55.00            |             |
| General Ledger Entry  | Revtrak                           | 02/21/2019 |        | 695.00           |             |
| General Ledger Entry  | Revtrak                           | 02/22/2019 |        | 525.00           |             |
| General Ledger Entry  | Transfer from 6301                | 02/25/2019 |        | 2,400.00         |             |
| General Ledger Entry  | Revtrak                           | 02/25/2019 |        | 245.00           |             |
| General Ledger Entry  | Batch Deposit                     | 02/25/2019 |        | 1,684.36         |             |
| General Ledger Entry  | Revtrak                           | 02/26/2019 |        | 655.00           |             |
| General Ledger Entry  | Revtrak                           | 02/26/2019 |        | 110.00           |             |
| General Ledger Entry  | Revtrak                           | 02/26/2019 |        | 835.00           |             |
| General Ledger Entry  | Revtrak                           | 02/27/2019 |        | 315.00           |             |
| General Ledger Entry  | Revtrak                           | 02/28/2019 |        | 1,085.00         |             |
| General Ledger Entry  | Interest Credit First 7101        | 02/28/2019 |        | 63.96            |             |
| <b>Total Deposits</b> |                                   |            |        | <u>27,487.37</u> | <u>0.00</u> |

## Checks and Charges

| Name                 | Memo                              | Date       | Check No | Cleared   | Outstanding |
|----------------------|-----------------------------------|------------|----------|-----------|-------------|
| General Ledger Entry |                                   | 02/04/2019 |          | 1,580.25  |             |
| General Ledger Entry |                                   | 02/05/2019 |          | 3,900.00  |             |
| General Ledger Entry |                                   | 02/06/2019 |          | 2,760.57  |             |
| General Ledger Entry | Revtrak - Deposit Cor-<br>rection | 02/07/2019 |          | 356.05    |             |
| General Ledger Entry |                                   | 02/08/2019 |          | 250.00    |             |
| General Ledger Entry |                                   | 02/13/2019 |          | 578.71    |             |
| General Ledger Entry |                                   | 02/20/2019 |          | 1,894.30  |             |
| General Ledger Entry |                                   | 02/25/2019 | 100      | 350.00    |             |
| General Ledger Entry |                                   | 02/27/2019 |          | 11,808.53 |             |

# James Island Charter High School Reconciliation Report

As Of 02/28/2019

Account: FIRS7101 SA Cash

General Ledger Entry

**Total Checks and Charges**

02/28/2019

651.75

**24,130.16**

**0.00**