

Prestige School Solutions

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

School Name: James Island Charter High School

Meeting Date:

Reporting Month: November

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 11/30/2018 Actual YTD	Original Budget	Year Ending 06/30/2019 Revised Budget	Remaining Budget	Percent Remaining
REVENUE					
Revenue from Local Sources					
Earnings on Investments					
Interest Income	\$ 19,836.85	\$ 63,500.00	\$ 63,500.00	\$ 43,663.15	68.76 %
Gain/Loss on Investment (Unrealized)	14,126.37	0.00	0.00	(14,126.37)	0.00 %
Total Earnings on Investments	\$ 33,963.22	\$ 63,500.00	\$ 63,500.00	\$ 29,536.78	46.51 %
Food Services					
Lunch Sales to Students	\$ 5,037.45	\$ 15,000.00	\$ 15,000.00	\$ 9,962.55	66.42 %
Total Food Services	\$ 5,037.45	\$ 15,000.00	\$ 15,000.00	\$ 9,962.55	66.42 %
Pupil Activities					
Student Fees	\$ 164,569.00	\$ 190,000.00	\$ 190,000.00	\$ 25,431.00	13.38 %
Other Pupil Income	133,519.84	350,000.00	350,000.00	216,480.16	61.85 %
Total Pupil Activities	\$ 298,088.84	\$ 540,000.00	\$ 540,000.00	\$ 241,911.16	44.80 %
Other Revenue from Local Sources					
Rentals	\$ 20,351.50	\$ 28,000.00	\$ 28,000.00	\$ 7,648.50	27.32 %
Contributions and Donations	6,310.00	15,000.00	15,000.00	8,690.00	57.93 %
Fundraising	21,218.10	45,000.00	45,000.00	23,781.90	52.85 %
Miscellaneous Local Revenue	1,098.48	30,000.00	30,000.00	28,901.52	96.34 %
Total Other Revenue from Local Sources	\$ 48,978.08	\$ 118,000.00	\$ 118,000.00	\$ 69,021.92	58.49 %
Total Revenue from Local Sources	\$ 386,067.59	\$ 736,500.00	\$ 736,500.00	\$ 350,432.41	47.58 %
Revenue from State Sources					
Restricted State Funding					
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	33,000.00	0.00	0.00 %
Total Restricted State Funding	\$ 37,680.00	\$ 124,281.00	\$ 127,306.00	\$ 89,626.00	70.40 %
Education Finance Act (EFA)	\$ 6,428,993.30	\$ 15,369,788.37	\$ 15,377,122.48	\$ 8,948,129.18	58.19 %
Education Improvement Act					
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	0.00	120,374.50	120,374.50	120,374.50	100.00 %
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	0.00	319,346.00	319,346.00	319,346.00	100.00 %
EIA Revenue - Teacher Salary Fringe	0.00	85,297.00	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 11/30/2018		Year Ending 06/30/2019		
	Actual YTD	Original Budget	Revised Budget	Remaining Budget	Percent Remaining
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 %
Total Education Improvement Act	\$ 87,482.81	\$ 654,221.18	\$ 693,627.81	\$ 606,145.00	87.39 %
Total Revenue from State Sources	\$ 6,554,156.11	\$ 16,148,290.55	\$ 16,198,056.29	\$ 9,643,900.18	59.54 %
Revenue from Federal Sources					
Occupational Education					
Perkins Aid, Title I	26,626.27	18,179.98	26,626.27	0.00	0.00 %
Total Occupational Education	26,626.27	18,179.98	26,626.27	0.00	0.00 %
Programs for Children with Disabilities					
IDEA Revenue	\$ 0.00	\$ 217,331.50	\$ 217,331.50	\$ 217,331.50	100.00 %
Total Programs for Children with Disabilities	\$ 0.00	\$ 217,331.50	\$ 217,331.50	\$ 217,331.50	100.00 %
Other Federal Sources					
JROTC	\$ 0.00	\$ 62,014.00	\$ 62,014.00	\$ 62,014.00	100.00 %
Total Other Federal Sources	\$ 0.00	\$ 62,014.00	\$ 62,014.00	\$ 62,014.00	100.00 %
Total Revenue from Federal Sources	\$ 26,626.27	\$ 297,525.48	\$ 305,971.77	\$ 279,345.50	91.30 %
TOTAL REVENUE	\$ 6,966,849.97	\$ 17,182,316.03	\$ 17,240,528.06	\$ 10,273,678.09	59.59 %
EXPENSE					
High School Programs					
Regular Salary	\$ 1,443,528.68	\$ 4,095,043.22	\$ 4,095,119.22	\$ 2,651,590.54	64.75 %
Assistants and Clerical	33,874.66	110,095.20	110,095.20	76,220.54	69.23 %
Substitute/Temporary Salary	43,112.78	177,000.00	177,000.00	133,887.22	75.64 %
Overtime Salary	79.69	0.00	0.00	(79.69)	0.00 %
Group Health & Life Insurance	145,382.83	431,194.60	431,194.60	285,811.77	66.28 %
Employee Retirement	318,124.69	843,566.01	843,566.01	525,441.32	62.29 %
Social Security	110,392.22	319,644.24	319,644.24	209,252.02	65.46 %
Unemployment Compensation Tax	1,201.12	4,176.78	4,176.78	2,975.66	71.24 %
Worker's Compensation Tax	14,965.79	101,034.25	101,034.25	86,068.46	85.19 %
Instructional Services	2,005.52	14,157.42	14,157.42	12,151.90	85.83 %
Travel	413.70	8,849.02	8,849.02	8,435.32	95.32 %
Printing & Binding	6,085.14	21,225.52	21,225.52	15,140.38	71.33 %
Other Purchased Services	38,908.69	55,600.76	55,600.76	16,692.07	30.02 %
Supplies	83,218.74	202,147.82	202,147.82	118,929.08	58.83 %
Graduation Expenses and Supplies	3.76	41,794.06	41,794.06	41,790.30	99.99 %
Textbooks	10,842.29	1,516.11	1,516.11	(9,326.18)	(615.14) %

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

	Year To Date 11/30/2018		Year Ending 06/30/2019		
	Actual YTD	Original Budget	Revised Budget	Remaining Budget	Percent Remaining
Instructional Software & Supp	0.00	50,000.00	50,000.00	50,000.00	100.00 %
Technology Equipment	127,450.69	120,000.00	120,000.00	(7,450.69)	(6.21) %
Total High School Programs	\$ 2,379,590.99	\$ 6,597,045.01	\$ 6,597,121.01	\$ 4,217,530.02	63.93 %
Vocational Programs					
Regular Salary	\$ 317,745.27	\$ 977,712.00	\$ 977,712.00	\$ 659,966.73	67.50 %
Group Health & Life Insurance	40,733.42	114,963.88	114,963.88	74,230.46	64.57 %
Employee Retirement	66,476.52	196,129.03	196,129.03	129,652.51	66.11 %
Social Security	23,546.86	74,794.97	74,794.97	51,248.11	68.52 %
Unemployment Compensation Tax	227.74	888.35	888.35	660.61	74.36 %
Travel	7,381.53	18,496.53	18,496.53	11,115.00	60.09 %
Other Purchased Services	0.00	758.05	758.05	758.05	100.00 %
Supplies	54,936.19	120,000.00	120,000.00	65,063.81	54.22 %
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	413.00	4,042.96	4,042.96	3,629.96	89.78 %
Total Vocational Programs	\$ 516,171.34	\$ 1,522,893.16	\$ 1,522,893.16	\$ 1,006,721.82	66.11 %
Physical Education					
Regular Salary	\$ 141,475.86	\$ 395,337.00	\$ 395,337.00	\$ 253,861.14	64.21 %
Group Health & Life Insurance	15,681.40	49,593.32	49,593.32	33,911.92	68.38 %
Employee Retirement	32,928.10	79,304.60	79,304.60	46,376.50	58.48 %
Social Security	10,708.95	30,243.28	30,243.28	19,534.33	64.59 %
Unemployment Compensation Tax	102.02	374.40	374.40	272.38	72.75 %
Supplies	0.00	2,500.00	2,500.00	2,500.00	100.00 %
Total PE	\$ 200,896.33	\$ 557,352.60	\$ 557,352.60	\$ 356,456.27	63.96 %
Educable Mentally Handicapped					
Regular Salary	\$ 27,459.48	\$ 79,882.00	\$ 79,882.00	\$ 52,422.52	65.62 %
Assistants and Clerical	46,886.66	133,623.20	133,623.20	86,736.54	64.91 %
Overtime Salary	99.76	0.00	0.00	(99.76)	0.00 %
Group Health & Life Insurance	9,195.59	35,561.74	35,561.74	26,366.15	74.14 %
Employee Retirement	15,282.12	42,829.14	42,829.14	27,547.02	64.32 %
Social Security	5,553.55	16,333.15	16,333.15	10,779.60	66.00 %
Unemployment Compensation Tax	53.28	198.01	198.01	144.73	73.09 %
Total Educable Mentally Handicapped	\$ 104,530.44	\$ 308,427.24	\$ 308,427.24	\$ 203,896.80	66.11 %
Trainable Mentally Handicapped					
Regular Salary	\$ 25,077.42	\$ 73,829.64	\$ 73,829.64	\$ 48,752.22	66.03 %

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Year to Date vs. Annual Budget

	Year To Date 11/30/2018		Year Ending 06/30/2019		
	Actual YTD	Original Budget	Revised Budget	Remaining Budget	Percent Remaining
Group Health & Life Insurance	1,617.17	4,770.78	4,770.78	3,153.61	66.10 %
Employee Retirement	5,423.52	14,810.23	14,810.23	9,386.71	63.38 %
Social Security	1,896.70	5,647.97	5,647.97	3,751.27	66.42 %
Unemployment Compensation Tax	18.45	69.43	69.43	50.98	73.43 %
Total Trainable Mentally Handicapped	\$ 34,033.26	\$ 99,128.05	\$ 99,128.05	\$ 65,094.79	65.67 %
Speech Handicapped					
Other Professional/Tech Services	\$ 10,800.00	\$ 31,818.54	\$ 31,818.54	\$ 21,018.54	66.06 %
Supplies	0.00	1,500.00	1,500.00	1,500.00	100.00 %
Total Speech Handicapped	\$ 10,800.00	\$ 33,318.54	\$ 33,318.54	\$ 22,518.54	67.59 %
Learning Disabilities					
Regular Salary	\$ 178,193.34	\$ 485,536.83	\$ 485,536.83	\$ 307,343.49	63.30 %
Group Health & Life Insurance	23,555.51	63,330.68	63,330.68	39,775.17	62.81 %
Employee Retirement	36,363.98	97,398.69	97,398.69	61,034.71	62.66 %
Social Security	13,148.90	37,143.57	37,143.57	23,994.67	64.60 %
Unemployment Compensation Tax	129.89	459.93	459.93	330.04	71.76 %
Other Purchased Services	7,710.00	12,619.20	12,619.20	4,909.20	38.90 %
Total Learning Disabilities	\$ 259,101.62	\$ 696,488.90	\$ 696,488.90	\$ 437,387.28	62.80 %
Internat'l Bacc and Advanced Placement					
Travel	\$ 11,833.09	\$ 12,000.00	\$ 12,000.00	\$ 166.91	1.39 %
Other Purchased Services	32,249.00	60,175.00	60,175.00	27,926.00	46.41 %
Supplies	6,342.92	15,000.00	15,000.00	8,657.08	57.71 %
Textbooks	8,446.77	10,000.00	10,000.00	1,553.23	15.53 %
Total I.B. and A.P.	\$ 58,871.78	\$ 97,175.00	\$ 97,175.00	\$ 38,303.22	39.42 %
Homebound and ESOL					
Instructional Services	\$ 1,190.00	\$ 11,517.93	\$ 11,517.93	\$ 10,327.93	89.67 %
Total Homebound and ESOL	\$ 1,190.00	\$ 11,517.93	\$ 11,517.93	\$ 10,327.93	89.67 %
Limited English Proficiency					
Regular Salary	\$ 6,562.91	\$ 14,293.94	\$ 14,293.94	\$ 7,731.03	54.09 %
Group Health & Life Insurance	369.61	1,424.50	1,424.50	1,054.89	74.05 %
Employee Retirement	1,377.45	3,129.32	3,129.32	1,751.87	55.98 %
Social Security	511.10	1,193.39	1,193.39	682.29	57.17 %
Unemployment Compensation Tax	4.95	14.29	14.29	9.34	65.36 %
Total Limited English Proficiency	\$ 8,826.02	\$ 20,055.44	\$ 20,055.44	\$ 11,229.42	55.99 %

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

	Year To Date 11/30/2018		Year Ending 06/30/2019		
	Actual YTD	Original Budget	Revised Budget	Remaining Budget	Percent Remaining
High School Summer School					
Regular Salary	\$ 5,272.50	\$ 15,000.00	\$ 15,000.00	\$ 9,727.50	64.85 %
Employee Retirement	1,086.65	2,000.00	2,000.00	913.35	45.67 %
Social Security	403.37	1,300.50	1,300.50	897.13	68.98 %
Unemployment Compensation Tax	5.28	17.00	17.00	11.72	68.94 %
Supplies	5,188.51	14,908.40	14,908.40	9,719.89	65.20 %
Total HS Summer School	\$ 11,956.31	\$ 33,225.90	\$ 33,225.90	\$ 21,269.59	64.02 %
Guidance Services					
Regular Salary	\$ 253,306.98	\$ 652,140.06	\$ 652,140.06	\$ 398,833.08	61.16 %
Overtime Salary	932.55	0.00	0.00	(932.55)	0.00 %
Group Health & Life Insurance	19,358.95	56,648.48	56,648.48	37,289.53	65.83 %
Employee Retirement	52,482.91	130,819.30	130,819.30	78,336.39	59.88 %
Social Security	19,041.74	49,888.71	49,888.71	30,846.97	61.83 %
Unemployment Compensation Tax	192.93	607.61	607.61	414.68	68.25 %
Supplies	1,141.78	6,171.59	6,171.59	5,029.81	81.50 %
Total Guidance Services	\$ 346,457.84	\$ 896,275.75	\$ 896,275.75	\$ 549,817.91	61.34 %
Health Services					
Regular Salary	\$ 36,876.47	\$ 115,337.60	\$ 115,337.60	\$ 78,461.13	68.03 %
Group Health & Life Insurance	1,018.80	352.24	4,661.28	3,642.48	78.14 %
Employee Retirement	7,514.36	23,136.72	23,136.72	15,622.36	67.52 %
Social Security	2,777.63	8,823.33	8,823.33	6,045.70	68.52 %
Unemployment Compensation Tax	28.07	113.09	113.09	85.02	75.18 %
Supplies	764.19	1,589.96	1,589.96	825.77	51.94 %
Total Health Services	\$ 48,979.52	\$ 149,352.94	\$ 153,661.98	\$ 104,682.46	68.13 %
Library and Media Services					
Regular Salary	\$ 42,274.00	\$ 126,118.79	\$ 126,118.79	\$ 83,844.79	66.48 %
Group Health & Life Insurance	1,616.73	4,770.78	4,770.78	3,154.05	66.11 %
Employee Retirement	8,618.79	25,299.43	25,299.43	16,680.64	65.93 %
Social Security	3,232.06	9,648.09	9,648.09	6,416.03	66.50 %
Unemployment Compensation Tax	29.92	112.40	112.40	82.48	73.38 %
Instructional Services	0.00	5,200.00	5,200.00	5,200.00	100.00 %
Supplies	1,922.34	8,000.00	8,000.00	6,077.66	75.97 %
Library Books & Materials	11,035.88	18,850.00	18,850.00	7,814.12	41.45 %
Technology Equipment	0.00	5,000.00	5,000.00	5,000.00	100.00 %
Total Library and Media Services	\$ 68,729.72	\$ 202,999.49	\$ 202,999.49	\$ 134,269.77	66.14 %

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

	Year To Date 11/30/2018 Actual YTD	Original Budget	Year Ending 06/30/2019 Revised Budget	Remaining Budget	Percent Remaining
Staff Training					
Instructional Programs Improvement Services	\$ 27,015.02	\$ 105,000.00	\$ 105,000.00	\$ 77,984.98	74.27 %
Total Staff Training	\$ 27,015.02	\$ 105,000.00	\$ 105,000.00	\$ 77,984.98	74.27 %
Board					
Audit Services	\$ 11,000.00	\$ 23,600.00	\$ 23,600.00	\$ 12,600.00	53.39 %
Legal Services	1,020.00	15,000.00	15,000.00	13,980.00	93.20 %
Membership Dues & Fees	12,079.10	11,500.00	15,579.10	3,500.00	22.47 %
Total Board	\$ 24,099.10	\$ 50,100.00	\$ 54,179.10	\$ 30,080.00	55.52 %
School Administration					
Regular Salary	\$ 48,832.40	\$ 128,436.00	\$ 128,436.00	\$ 79,603.60	61.98 %
Principal and Asst Principals	198,351.54	476,428.42	476,428.42	278,076.88	58.37 %
Assistants and Clerical	119,995.67	325,744.86	325,744.86	205,749.19	63.16 %
Overtime Salary	1,830.52	0.00	0.00	(1,830.52)	0.00 %
Group Health & Life Insurance	42,913.29	124,766.52	124,766.52	81,853.23	65.61 %
Employee Retirement	75,736.56	186,680.22	186,680.22	110,943.66	59.43 %
Social Security	27,180.49	71,191.61	71,191.61	44,011.12	61.82 %
Unemployment Compensation Tax	295.92	992.17	992.17	696.25	70.17 %
Instructional Services	0.00	500.00	500.00	500.00	100.00 %
Travel	7,369.38	17,500.00	17,500.00	10,130.62	57.89 %
Communication	6,868.05	20,814.22	20,814.22	13,946.17	67.00 %
Other Purchased Services	34,769.91	54,803.39	54,803.39	20,033.48	36.56 %
Supplies	53,166.09	72,696.48	72,696.48	19,530.39	26.87 %
Instructional Equipment	0.00	4,514.59	4,514.59	4,514.59	100.00 %
Technology Equipment	2,421.42	7,000.00	7,000.00	4,578.58	65.41 %
Membership Dues & Fees	1,470.00	5,899.09	5,899.09	4,429.09	75.08 %
Liability Insurance	15,866.00	95,000.00	95,000.00	79,134.00	83.30 %
Total School Administration	\$ 637,067.24	\$ 1,592,967.57	\$ 1,592,967.57	\$ 955,900.33	60.01 %
Fiscal Services					
Regular Salary	\$ 23,314.24	\$ 55,468.80	\$ 55,468.80	\$ 32,154.56	57.97 %
Overtime Salary	808.95	0.00	0.00	(808.95)	0.00 %
Group Health & Life Insurance	1,951.33	4,770.78	4,770.78	2,819.45	59.10 %
Employee Retirement	4,955.30	11,127.04	11,127.04	6,171.74	55.47 %
Social Security	1,806.68	4,243.36	4,243.36	2,436.68	57.42 %
Unemployment Compensation Tax	19.16	53.34	53.34	34.18	64.08 %
Management Services	93,289.65	125,424.00	185,000.00	91,710.35	49.57 %
Other Fees and Charges	9,559.71	12,000.00	12,000.00	2,440.29	20.34 %

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Year to Date vs. Annual Budget

	Year To Date 11/30/2018		Year Ending 06/30/2019		
	Actual YTD	Original Budget	Revised Budget	Remaining Budget	Percent Remaining
Total Fiscal Services	\$ 135,705.02	\$ 213,087.32	\$ 272,663.32	\$ 136,958.30	50.23 %
Operation and Maintenance of Plant					
Regular Salary	\$ 131,979.76	\$ 303,649.92	\$ 303,649.92	\$ 171,670.16	56.54 %
Overtime Salary	4,882.69	0.00	0.00	(4,882.69)	0.00 %
Group Health & Life Insurance	15,117.69	33,279.43	33,279.43	18,161.74	54.57 %
Employee Retirement	27,566.59	54,888.40	54,888.40	27,321.81	49.78 %
Social Security	9,986.68	20,932.02	20,932.02	10,945.34	52.29 %
Unemployment Compensation Tax	134.76	266.08	266.08	131.32	49.35 %
Property Services	79,251.14	160,000.00	160,000.00	80,748.86	50.47 %
Public Utility Services (Excl energy)	45,041.85	115,000.00	115,000.00	69,958.15	60.83 %
Cleaning Services	154,640.67	400,000.00	400,000.00	245,359.33	61.34 %
Repairs & Maintenance Servic	177,810.68	208,824.90	258,824.90	81,014.22	31.30 %
Other Purchased Services	1,798.33	5,197.55	5,197.55	3,399.22	65.40 %
Supplies	19,363.85	26,991.33	26,991.33	7,627.48	28.26 %
Energy (Electric, Gas, and Other Heating Fuels)	143,038.31	460,000.00	460,000.00	316,961.69	68.90 %
Total Operation and Maintenance of Plant	\$ 810,613.00	\$ 1,789,029.63	\$ 1,839,029.63	\$ 1,028,416.63	55.92 %
Student Transportation (State Mandated)					
Student Transportation	\$ 216,616.60	\$ 530,000.00	\$ 530,000.00	\$ 313,383.40	59.13 %
Total Student Transportation (State Mandated)	\$ 216,616.60	\$ 530,000.00	\$ 530,000.00	\$ 313,383.40	59.13 %
Security					
Regular Salary	\$ 23,652.57	\$ 76,729.66	\$ 76,729.66	\$ 53,077.09	69.17 %
Group Health & Life Insurance	1,823.99	4,770.78	4,770.78	2,946.79	61.77 %
Employee Retirement	4,817.63	15,391.97	15,391.97	10,574.34	68.70 %
Social Security	1,785.26	5,869.82	5,869.82	4,084.56	69.59 %
Unemployment Compensation Tax	23.65	76.73	76.73	53.08	69.18 %
Total Security	\$ 32,103.10	\$ 102,838.96	\$ 102,838.96	\$ 70,735.86	68.78 %
Pupil Service Activities (Athletics)					
Social Security	\$ 13,342.00	\$ 33,912.45	\$ 33,912.45	\$ 20,570.45	60.66 %
Coaching Stipends	232,809.48	443,300.00	443,300.00	210,490.52	47.48 %
Student Transportation	41,368.09	100,500.00	100,500.00	59,131.91	58.84 %
Travel	13,282.01	60,000.00	60,000.00	46,717.99	77.86 %
Other Purchased Services	35,409.20	115,000.00	115,000.00	79,590.80	69.21 %
Supplies	141,148.12	300,000.00	300,000.00	158,851.88	52.95 %
Other Pupil Services	11,317.50	17,500.00	17,500.00	6,182.50	35.33 %
Membership Dues & Fees	16,284.10	35,000.00	35,000.00	18,715.90	53.47 %

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

	Year To Date 11/30/2018	Year Ending 06/30/2019			
	Actual YTD	Original Budget	Revised Budget	Remaining Budget	Percent Remaining
Liability Insurance	17,743.00	7,500.00	17,743.00	0.00	0.00 %
Total Pupil Service Activities (Athletics)	\$ 522,703.50	\$ 1,112,712.45	\$ 1,122,955.45	\$ 600,251.95	53.45 %
TOTAL EXPENSE	\$ 6,456,057.75	\$ 16,720,991.88	\$ 16,849,275.02	\$ 10,393,217.27	61.68 %
Total Net Income	\$ 510,792.22	\$ 461,324.15	\$ 391,253.04	\$ (119,539.18)	(30.55) %

James Island Charter High School

Balance Sheet

Year To Date 11/30/2018

ASSETS

Current Assets

Cash and Cash Equivalents

FIRS6301 OP Cash	\$ 3,236,338.82
FIRS7101 SA Cash	260,657.33
FIRS1016 Inv	2,886,336.37
Cash On Hand	500.00
Bill.com Money Out Clearing	316.83

Total Cash and Cash Equivalents	\$ 6,384,149.35
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Accounts Receivable

Accounts Receivable	\$ 59,870.10
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Total Accounts Receivable	\$ 59,870.10
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Prepaid Items and Deposits

Prepaid Expense	\$ 56,957.70
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Total Prepaid Items and Deposits	\$ 56,957.70
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Total Current Assets	\$ 6,500,977.15
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TOTAL ASSETS	\$ 6,500,977.15
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LIABILITIES AND FUND BALANCE

Liabilities

Current Liabilities

Accts Payable and Other Current Payables

Accounts Payable	\$ 1,247,755.72
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Total Accts Payable and Other Current Payables	\$ 1,247,755.72
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Payroll Liabilities	\$ 588,127.78
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Total Current Liabilities	\$ 1,835,883.50
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Total Liabilities	\$ 1,835,883.50
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Fund Balance

Net Income	\$ 510,792.22
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Fund Equity	\$ 4,154,301.43
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Total Fund Balance	\$ 4,665,093.65
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TOTAL LIABILITIES AND FUND BALANCE	\$ 6,500,977.15
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Internally Prepared

UNAUDITED

For Management Use Only

James Island Charter High School Reconciliation Report

As Of 11/30/2018
Account: FIRS6301 OP Cash

Statement Ending Balance	3,236,338.82
Deposits in Transit	0.00
Outstanding Checks and Charges	0.00
Adjusted Bank Balance	<u>3,236,338.82</u>
Book Balance	3,236,338.82
Adjustments*	0.00
Adjusted Book Balance	<u>3,236,338.82</u>

Total Checks and Charges Cleared	1,300,943.32	Total Deposits Cleared	1,405,853.03
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Deposits

Name	Memo	Date	Doc No	Cleared	In Transit
General Ledger Entry	CCSD - Nov EFA	11/01/2018		1,285,798.66	
General Ledger Entry	Revtrak	11/01/2018		400.00	
General Ledger Entry		11/02/2018		275.00	
General Ledger Entry	Revtrak	11/02/2018		205.00	
General Ledger Entry		11/02/2018		440.85	
General Ledger Entry		11/02/2018		200.00	
General Ledger Entry	Revtrak	11/05/2018		150.00	
General Ledger Entry	Revtrak	11/06/2018		237.00	
General Ledger Entry	Revtrak	11/06/2018		50.00	
General Ledger Entry	Revtrak	11/06/2018		294.00	
General Ledger Entry	Batch Deposits	11/07/2018		5,812.00	
General Ledger Entry	Revtrak	11/07/2018		105.00	
General Ledger Entry	Revtrak	11/08/2018		220.00	
General Ledger Entry	Revtrak	11/09/2018		162.00	
General Ledger Entry	CCSD	11/13/2018		81,548.08	
General Ledger Entry	CCSD	11/13/2018		16,000.00	
General Ledger Entry	Revtrak	11/13/2018		271.00	
General Ledger Entry	Revtrak	11/14/2018		5.00	
General Ledger Entry	Revtrak	11/14/2018		215.00	
General Ledger Entry	Revtrak	11/14/2018		110.00	
General Ledger Entry	Revtrak	11/14/2018		240.00	
General Ledger Entry	Revtrak	11/15/2018		225.00	
General Ledger Entry	Revtrak	11/16/2018		160.00	
General Ledger Entry	Batch Deposit	11/19/2018		225.00	
General Ledger Entry	Revtrak	11/19/2018		395.00	
General Ledger Entry	CCSD	11/20/2018		732.50	
General Ledger Entry	Revtrak	11/20/2018		190.00	
General Ledger Entry	Revtrak	11/20/2018		340.00	
General Ledger Entry	Revtrak	11/21/2018		50.00	
General Ledger Entry	Revtrak	11/21/2018		50.00	
General Ledger Entry	Revtrak	11/23/2018		136.00	
General Ledger Entry	Revtrak	11/26/2018		107.00	
General Ledger Entry	Revtrak	11/29/2018		286.00	
General Ledger Entry	Transfer from 7101	11/29/2018		7,000.00	
General Ledger Entry	Revtrak	11/29/2018		50.00	
General Ledger Entry	Batch Deposit	11/30/2018		2,020.00	
General Ledger Entry	Interest Credit First 6301	11/30/2018		994.94	
General Ledger Entry	Revtrak	11/30/2018		153.00	
Total Deposits				<u>1,405,853.03</u>	<u>0.00</u>

Checks and Charges

Name	Memo	Date	Check No	Cleared	Outstanding
General Ledger Entry		11/01/2018		4,399.59	
General Ledger Entry		11/02/2018		275.00	
Arbiterpay	Inv #DC 2018 1106	11/06/2018		686.80	
General Ledger Entry	Revtrak Fee	11/06/2018		145.55	
General Ledger Entry	Revtrak Fee	11/06/2018		93.11	
General Ledger Entry	Service Charge	11/07/2018		247.88	
General Ledger Entry		11/08/2018		15,351.58	
General Ledger Entry		11/14/2018		57,327.97	

James Island Charter High School Reconciliation Report

As Of 11/30/2018

Account: FIRS6301 OP Cash

General Ledger Entry	11/15/2018	622.63	
General Ledger Entry	11/16/2018	40,872.43	
General Ledger Entry	11/19/2018	17,715.73	
General Ledger Entry	11/21/2018	1,102,831.01	
General Ledger Entry	11/27/2018	8,232.43	
General Ledger Entry	11/28/2018	4,090.18	
General Ledger Entry	11/28/2018	1,236.77	
General Ledger Entry	11/29/2018	46,814.66	
Total Checks and Charges		1,300,943.32	0.00

James Island Charter High School Reconciliation Report

As Of 11/30/2018
Account: FIRS7101 SA Cash

Statement Ending Balance	260,657.33
Deposits in Transit	0.00
Outstanding Checks and Charges	0.00
Adjusted Bank Balance	<u>260,657.33</u>
Book Balance	260,657.33
Adjustments*	0.00
Adjusted Book Balance	<u>260,657.33</u>

Total Checks and Charges Cleared	21,039.35	Total Deposits Cleared	22,925.18
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Deposits

Name	Memo	Date	Doc No	Cleared	In Transit
General Ledger Entry	Revtrak	11/01/2018		70.00	
General Ledger Entry	Revtrak	11/02/2018		80.00	
General Ledger Entry	Batch Deposit	11/05/2018		1,455.00	
General Ledger Entry	Batch Deposit	11/05/2018		1,702.00	
General Ledger Entry	Revtrak	11/05/2018		130.00	
General Ledger Entry	Batch Deposit	11/05/2018		2,150.00	
General Ledger Entry	Batch Deposit	11/05/2018		1,562.00	
General Ledger Entry	Revtrak	11/06/2018		180.00	
General Ledger Entry	Revtrak	11/06/2018		150.00	
General Ledger Entry	Revtrak	11/06/2018		45.00	
General Ledger Entry	Batch Deposit	11/07/2018		1,115.00	
General Ledger Entry	Revtrak	11/07/2018		5.00	
General Ledger Entry	Revtrak	11/08/2018		50.00	
General Ledger Entry	Revtrak	11/09/2018		50.00	
General Ledger Entry	Batch Deposit	11/13/2018		525.00	
General Ledger Entry	Revtrak	11/14/2018		100.00	
General Ledger Entry	Revtrak	11/14/2018		48.25	
General Ledger Entry	Revtrak	11/14/2018		204.00	
General Ledger Entry	Revtrak	11/15/2018		399.25	
General Ledger Entry	Revtrak	11/16/2018		995.00	
General Ledger Entry	Batch Deposit	11/16/2018		3,491.00	
General Ledger Entry	Revtrak	11/19/2018		1,168.25	
General Ledger Entry	Revtrak	11/20/2018		730.00	
General Ledger Entry	Revtrak	11/20/2018		350.00	
General Ledger Entry	Revtrak	11/21/2018		125.00	
General Ledger Entry	Revtrak	11/21/2018		70.00	
General Ledger Entry	Revtrak	11/23/2018		250.00	
General Ledger Entry	Revtrak	11/26/2018		120.00	
General Ledger Entry	Batch Deposit	11/27/2018		3,650.18	
General Ledger Entry	Revtrak	11/29/2018		270.00	
General Ledger Entry	Revtrak	11/29/2018		401.75	
General Ledger Entry	Interest Credit First 7101	11/30/2018		65.05	
General Ledger Entry	Batch Deposit	11/30/2018		1,218.45	
Total Deposits				<u>22,925.18</u>	<u>0.00</u>

Checks and Charges

Name	Memo	Date	Check No	Cleared	Outstanding
Cash - For Football Games	Inv #CK 2019	10/29/2018		3,000.00	
General Ledger Entry		11/01/2018		875.00	
General Ledger Entry	Batch Deposit Short	11/05/2018		7.00	
General Ledger Entry		11/08/2018		38.00	
Event Staff Services LLC	Inv #CK 2018	11/14/2018		768.00	
General Ledger Entry		11/14/2018		850.00	
General Ledger Entry		11/15/2018		60.00	
General Ledger Entry		11/16/2018		687.35	
General Ledger Entry		11/19/2018		821.81	
General Ledger Entry		11/21/2018		600.61	
General Ledger Entry		11/28/2018		1,402.91	
General Ledger Entry		11/28/2018		4,358.67	

James Island Charter High School Reconciliation Report

As Of 11/30/2018

Account: FIRS7101 SA Cash

General Ledger Entry	Transfer from 7101	11/29/2018	7,000.00	
General Ledger Entry	Revtrak	11/30/2018	570.00	
Total Checks and Charges			21,039.35	0.00

James Island Charter High School
Journal Report
General Journal
For (11/01/2018 to 11/30/2018)

Date	Document	Memo	Account no	Account Desc	Department ID	Location ID	Debit	Credit
11/01/2018	77	To reverse - To record prepaid items in October for November						
		Reversed -- To record prepaid items in October for November - Dude Solutions	6399	Other Purchased Services	100	233	6,223.18	0.00
		Reversed -- To record prepaid items in October for November	0160	Prepaid Expense	100		0.00	6,223.18
Total for Transaction 77							6,223.18	6,223.18
Total for Journal General Journal							<u>6,223.18</u>	<u>6,223.18</u>