KM-Prestige School Solutions

AKNOWLEDGMENT OF REVIEW OF BANK RECONCILIATION AND JOURNAL ENTRIES

School Name: James Island Charter High School

Meeting Date:

Reporting Month: December

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 12/31/2018	Year Ending 06/30/2019			
	Actual YTD	Original Budget	Revised Budget	Remaining Budget	Percent Remaining
REVENUE					
Revenue from Local Sources					
Earnings on Investments					
Interest Income	$ 21,003.93	$ 63,500.00	$ 63,500.00	$ 42,496.07	66.92 %
Gain/Loss on Investment (Unrealized)	30,421.43	0.00	0.00	(30,421.43)	0.00 %
Total Earnings on Investments	**$ 51,425.36**	**$ 63,500.00**	**$ 63,500.00**	**$ 12,074.64**	**19.02 %**
Vending					
Coastal Cantina	$ 1,193.96	$ 15,000.00	$ 3,000.00	$ 1,806.04	60.20 %
Coca-Cola Vending	2,752.58	0.00	2,752.58	0.00	0.00 %
Pepsi Vending	0.00	0.00	9,247.72	9,247.72	100.00 %
Total Vending	**$ 3,946.54**	**$ 15,000.00**	**$ 15,000.30**	**$ 11,053.76**	**73.69 %**
Pupil Activities					
Student Fees	$ 167,344.00	$ 190,000.00	$ 190,000.00	$ 22,656.00	11.92 %
Other Pupil Income	151,575.76	350,000.00	350,000.00	198,424.24	56.69 %
Total Pupil Activities	**$ 318,919.76**	**$ 540,000.00**	**$ 540,000.00**	**$ 221,080.24**	**40.94 %**
Other Revenue from Local Sources					
Rentals	$ 21,871.50	$ 28,000.00	$ 28,000.00	$ 6,128.50	21.89 %
Contibutions and Donations	5,825.00	15,000.00	15,000.00	9,175.00	61.17 %
Fundraising	21,318.10	45,000.00	45,000.00	23,681.90	52.63 %
Miscellaneous Local Revenue	3,486.32	30,000.00	30,000.00	26,513.68	88.38 %
Total Other Revenue from Local Sources	**$ 52,500.92**	**$ 118,000.00**	**$ 118,000.00**	**$ 65,499.08**	**55.51 %**
Total Revenue from Local Sources	**$ 426,792.58**	**$ 736,500.00**	**$ 736,500.30**	**$ 309,707.72**	**42.05 %**
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)	**$ 7,714,791.96**	**$ 15,369,788.37**	**$ 16,456,063.79**	**$ 8,741,271.83**	**53.12 %**
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	121,847.00	120,374.50	120,374.50	(1,472.50)	(1.22) %
EIA Revenue - Students at Risk of School Failure	0.00	65,283.67	65,283.67	65,283.67	100.00 %

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

	Year To Date 12/31/2018	Year Ending 06/30/2019			
	Actual YTD	Original Budget	Revised Budget	Remaining Budget	Percent Remaining
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 %
Total Education Improvement Act	**$ 462,549.81**	**$ 654,221.18**	**$ 795,424.81**	**$ 332,875.00**	**41.85 %**
Total Revenue from State Sources	**$ 8,215,021.77**	**$ 16,148,290.55**	**$ 17,378,794.60**	**$ 9,163,772.83**	**52.73 %**
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	$ 15,149.62	$ 62,014.00	$ 62,014.00	$ 46,864.38	75.57 %
Total Other Federal Sources	**$ 15,149.62**	**$ 62,014.00**	**$ 62,014.00**	**$ 46,864.38**	**75.57 %**
Total Revenue from Federal Sources	**$ 41,775.89**	**$ 297,525.48**	**$ 305,971.77**	**$ 264,195.88**	**86.35 %**
TOTAL REVENUE	**$ 8,683,590.24**	**$ 17,182,316.03**	**$ 18,421,266.67**	**$ 9,737,676.43**	**52.86 %**
EXPENSE					
High School Programs					
Regular Salary	$ 1,829,938.51	$ 4,095,043.22	$ 4,095,119.22	$ 2,265,180.71	55.31 %
Assistants and Clerical	41,906.75	110,095.20	110,095.20	68,188.45	61.94 %
Substitute/Temporary Salary	50,855.68	177,000.00	177,000.00	126,144.32	71.27 %
Overtime Salary	127.40	0.00	0.00	(127.40)	0.00 %
Group Health & Life Insurance	185,130.36	431,194.60	431,194.60	246,064.24	57.07 %
Employee Retirement	403,235.47	843,566.01	843,566.01	440,330.54	52.20 %
Social Security	139,634.49	319,644.24	319,644.24	180,009.75	56.32 %
Unemployment Compensation Tax	1,244.63	4,176.78	4,176.78	2,932.15	70.20 %
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	641.70	8,849.02	8,849.02	8,207.32	92.75 %
Printing & Binding	9,726.66	21,225.52	21,225.52	11,498.86	54.17 %
Other Purchased Services	39,508.69	55,600.76	55,600.76	16,092.07	28.94 %
Supplies	93,334.84	202,147.82	202,147.82	108,812.98	53.83 %

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

	Year To Date 12/31/2018	Year Ending 06/30/2019			
	Actual YTD	Original Budget	Revised Budget	Remaining Budget	Percent Remaining
Graduation Expenses and Supplies	3.76	41,794.06	41,794.06	41,790.30	99.99 %
Textbooks	12,507.39	1,516.11	1,516.11	(10,991.28)	(724.97) %
Instructional Software & Supp	0.00	50,000.00	50,000.00	50,000.00	100.00 %
Technology Equipment	130,711.95	120,000.00	120,000.00	(10,711.95)	(8.93) %
Membership Dues & Fees	422.62	0.00	0.00	(422.62)	0.00 %
Total High School Programs	**$ 2,955,902.21**	**$ 6,597,045.01**	**$ 6,597,121.01**	**$ 3,641,218.80**	**55.19 %**
Vocational Programs					
Regular Salary	$ 403,280.88	$ 977,712.00	$ 977,712.00	$ 574,431.12	58.75 %
Group Health & Life Insurance	52,338.46	114,963.88	114,963.88	62,625.42	54.47 %
Employee Retirement	84,392.89	196,129.03	196,129.03	111,736.14	56.97 %
Social Security	29,778.81	74,794.97	74,794.97	45,016.16	60.19 %
Unemployment Compensation Tax	236.99	888.35	888.35	651.36	73.32 %
Travel	7,564.61	18,496.53	18,496.53	10,931.92	59.10 %
Other Purchased Services	0.00	758.05	758.05	758.05	100.00 %
Supplies	59,301.67	120,000.00	120,000.00	60,698.33	50.58 %
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	**$ 642,018.12**	**$ 1,522,893.16**	**$ 1,522,893.16**	**$ 880,875.04**	**57.84 %**
Physical Education					
Regular Salary	$ 179,852.92	$ 395,337.00	$ 395,337.00	$ 215,484.08	54.51 %
Group Health & Life Insurance	19,762.62	49,593.32	49,593.32	29,830.70	60.15 %
Employee Retirement	42,079.06	79,304.60	79,304.60	37,225.54	46.94 %
Social Security	13,589.31	30,243.28	30,243.28	16,653.97	55.07 %
Unemployment Compensation Tax	105.92	374.40	374.40	268.48	71.71 %
Supplies	0.00	2,500.00	2,500.00	2,500.00	100.00 %
Total PE	**$ 255,389.83**	**$ 557,352.60**	**$ 557,352.60**	**$ 301,962.77**	**54.18 %**
Educable Mentally Handicapped					
Regular Salary	$ 34,948.44	$ 79,882.00	$ 79,882.00	$ 44,933.56	56.25 %
Assistants and Clerical	61,473.77	133,623.20	133,623.20	72,149.43	53.99 %
Overtime Salary	191.30	0.00	0.00	(191.30)	0.00 %
Group Health & Life Insurance	11,742.04	35,561.74	35,561.74	23,819.70	66.98 %
Employee Retirement	19,838.64	42,829.14	42,829.14	22,990.50	53.68 %
Social Security	7,185.61	16,333.15	16,333.15	9,147.54	56.01 %
Unemployment Compensation Tax	55.34	198.01	198.01	142.67	72.05 %

James Island Charter High School

Statement of Revenues and Expenses

Year to Date vs. Annual Budget

	Year To Date 12/31/2018	Year Ending 06/30/2019			
	Actual YTD	Original Budget	Revised Budget	Remaining Budget	Percent Remaining
Total Educable Mentally Handicapped	**$ 135,435.14**	**$ 308,427.24**	**$ 308,427.24**	**$ 172,992.10**	**56.09 %**
Trainable Mentally Handicapped					
Regular Salary	$ 31,878.34	$ 73,829.64	$ 73,829.64	$ 41,951.30	56.82 %
Assistants and Clerical	475.36	0.00	0.00	(475.36)	0.00 %
Group Health & Life Insurance	2,064.49	4,770.78	4,770.78	2,706.29	56.73 %
Employee Retirement	7,282.94	14,810.23	14,810.23	7,527.29	50.82 %
Social Security	2,441.21	5,647.97	5,647.97	3,206.76	56.78 %
Unemployment Compensation Tax	19.17	69.43	69.43	50.26	72.39 %
Total Trainable Mentally Handicapped	**$ 44,161.51**	**$ 99,128.05**	**$ 99,128.05**	**$ 54,966.54**	**55.45 %**
Speech Handicapped					
Other Professional/Tech Services	$ 16,256.25	$ 31,818.54	$ 31,818.54	$ 15,562.29	48.91 %
Supplies	0.00	1,500.00	1,500.00	1,500.00	100.00 %
Total Speech Handicapped	**$ 16,256.25**	**$ 33,318.54**	**$ 33,318.54**	**$ 17,062.29**	**51.21 %**
Learning Disabilities					
Regular Salary	$ 226,724.87	$ 485,536.83	$ 485,536.83	$ 258,811.96	53.30 %
Group Health & Life Insurance	30,235.18	63,330.68	63,330.68	33,095.50	52.26 %
Employee Retirement	46,338.53	97,398.69	97,398.69	51,060.16	52.42 %
Social Security	16,670.79	37,143.57	37,143.57	20,472.78	55.12 %
Unemployment Compensation Tax	134.68	459.93	459.93	325.25	70.72 %
Other Purchased Services	7,710.00	12,619.20	12,619.20	4,909.20	38.90 %
Total Learning Disabilities	**$ 327,814.05**	**$ 696,488.90**	**$ 696,488.90**	**$ 368,674.85**	**52.93 %**
Internat'l Bacc and Advanced Placement					
Travel	$ 14,335.49	$ 12,000.00	$ 12,000.00	$ (2,335.49)	(19.46) %
Other Purchased Services	32,249.00	60,175.00	60,175.00	27,926.00	46.41 %
Supplies	7,937.47	15,000.00	15,000.00	7,062.53	47.08 %
Textbooks	8,446.77	10,000.00	10,000.00	1,553.23	15.53 %
Total I.B. and A.P.	**$ 62,968.73**	**$ 97,175.00**	**$ 97,175.00**	**$ 34,206.27**	**35.20 %**
Homebound and ESOL					
Instructional Services	$ 1,802.50	$ 11,517.93	$ 11,517.93	$ 9,715.43	84.35 %
Total Homebound and ESOL	**$ 1,802.50**	**$ 11,517.93**	**$ 11,517.93**	**$ 9,715.43**	**84.35 %**
Limited English Proficiency					
Regular Salary	$ 7,521.71	$ 14,293.94	$ 14,293.94	$ 6,772.23	47.38 %
Group Health & Life Insurance	384.45	1,424.50	1,424.50	1,040.05	73.01 %

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

	Year To Date 12/31/2018	Year Ending 06/30/2019			
	Actual YTD	Original Budget	Revised Budget	Remaining Budget	Percent Remaining
Employee Retirement	1,576.97	3,129.32	3,129.32	1,552.35	49.61 %
Social Security	585.47	1,193.39	1,193.39	607.92	50.94 %
Unemployment Compensation Tax	5.10	14.29	14.29	9.19	64.31 %
Total Limited English Proficiency	**$ 10,073.70**	**$ 20,055.44**	**$ 20,055.44**	**$ 9,981.74**	**49.77 %**
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	$ 315,714.73	$ 652,140.06	$ 652,140.06	$ 336,425.33	51.59 %
Overtime Salary	1,362.18	0.00	0.00	(1,362.18)	0.00 %
Group Health & Life Insurance	24,063.05	56,648.48	56,648.48	32,585.43	57.52 %
Employee Retirement	66,117.73	130,819.30	130,819.30	64,701.57	49.46 %
Social Security	23,718.37	49,888.71	49,888.71	26,170.34	52.46 %
Unemployment Compensation Tax	199.26	607.61	607.61	408.35	67.21 %
Supplies	1,141.78	6,171.59	6,171.59	5,029.81	81.50 %
Total Guidance Services	**$ 432,317.10**	**$ 896,275.75**	**$ 896,275.75**	**$ 463,958.65**	**51.77 %**
Health Services					
Regular Salary	$ 46,581.04	$ 115,337.60	$ 115,337.60	$ 68,756.56	59.61 %
Group Health & Life Insurance	1,417.99	352.24	4,661.28	3,243.29	69.58 %
Employee Retirement	9,507.87	23,136.72	23,136.72	13,628.85	58.91 %
Social Security	3,502.66	8,823.33	8,823.33	5,320.67	60.30 %
Unemployment Compensation Tax	29.25	113.09	113.09	83.84	74.14 %
Supplies	804.19	1,589.96	1,589.96	785.77	49.42 %
Total Health Services	**$ 61,843.00**	**$ 149,352.94**	**$ 153,661.98**	**$ 91,818.98**	**59.75 %**
Library and Media Services					
Regular Salary	$ 53,732.70	$ 126,118.79	$ 126,118.79	$ 72,386.09	57.40 %
Group Health & Life Insurance	2,061.95	4,770.78	4,770.78	2,708.83	56.78 %
Employee Retirement	10,973.19	25,299.43	25,299.43	14,326.24	56.63 %
Social Security	4,107.88	9,648.09	9,648.09	5,540.21	57.42 %
Unemployment Compensation Tax	31.09	112.40	112.40	81.31	72.34 %
Instructional Services	0.00	5,200.00	5,200.00	5,200.00	100.00 %

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

	Year To Date 12/31/2018	Year Ending 06/30/2019			
	Actual YTD	Original Budget	Revised Budget	Remaining Budget	Percent Remaining
Supplies	3,241.99	8,000.00	8,000.00	4,758.01	59.48 %
Library Books & Materials	12,510.97	18,850.00	18,850.00	6,339.03	33.63 %
Technology Equipment	0.00	5,000.00	5,000.00	5,000.00	100.00 %
Total Library and Media Services	**$ 86,659.77**	**$ 202,999.49**	**$ 202,999.49**	**$ 116,339.72**	**57.31 %**
Staff Training					
Instructional Programs Improvement Services	$ 30,591.68	$ 105,000.00	$ 105,000.00	$ 74,408.32	70.87 %
Total Staff Training	**$ 30,591.68**	**$ 105,000.00**	**$ 105,000.00**	**$ 74,408.32**	**70.87 %**
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	$ 59,535.40	$ 128,436.00	$ 128,436.00	$ 68,900.60	53.65 %
Principal and Asst Principals	238,053.94	476,428.42	476,428.42	238,374.48	50.03 %
Assistants and Clerical	146,841.63	325,744.86	325,744.86	178,903.23	54.92 %
Overtime Salary	2,388.56	0.00	0.00	(2,388.56)	0.00 %
Group Health & Life Insurance	52,180.46	124,766.52	124,766.52	72,586.06	58.18 %
Employee Retirement	91,788.48	186,680.22	186,680.22	94,891.74	50.83 %
Social Security	32,835.47	71,191.61	71,191.61	38,356.14	53.88 %
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	9,201.23	17,500.00	17,500.00	8,298.77	47.42 %
Communication	8,247.47	20,814.22	20,814.22	12,566.75	60.38 %
Other Purchased Services	36,863.19	54,803.39	54,803.39	17,940.20	32.74 %
Supplies	61,012.49	72,696.48	72,696.48	11,683.99	16.07 %
Instructional Equipment	0.00	4,514.59	4,514.59	4,514.59	100.00 %
Technology Equipment	2,691.78	7,000.00	7,000.00	4,308.22	61.55 %
Membership Dues & Fees	1,470.00	5,899.09	5,899.09	4,429.09	75.08 %
Liability Insurance	17,377.00	95,000.00	95,000.00	77,623.00	81.71 %
Total School Administration	**$ 760,783.02**	**$ 1,592,967.57**	**$ 1,592,967.57**	**$ 832,184.55**	**52.24 %**
Fiscal Services					
Regular Salary	$ 27,936.65	$ 55,468.80	$ 55,468.80	$ 27,532.15	49.64 %
Overtime Salary	892.01	0.00	0.00	(892.01)	0.00 %
Group Health & Life Insurance	2,346.85	4,770.78	4,770.78	2,423.93	50.81 %

James Island Charter High School
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Year to Date vs. Annual Budget

	Year To Date 12/31/2018	Year Ending 06/30/2019			
	Actual YTD	Original Budget	Revised Budget	Remaining Budget	Percent Remaining
Employee Retirement	5,925.10	11,127.04	11,127.04	5,201.94	46.75 %
Social Security	2,156.14	4,243.36	4,243.36	2,087.22	49.19 %
Unemployment Compensation Tax	19.16	53.34	53.34	34.18	64.08 %
Management Services	101,797.65	125,424.00	185,000.00	83,202.35	44.97 %
Other Fees and Charges	10,204.04	12,000.00	12,000.00	1,795.96	14.97 %
Total Fiscal Services	**$ 151,277.60**	**$ 213,087.32**	**$ 272,663.32**	**$ 121,385.72**	**44.52 %**
Operation and Maintenance of Plant					
Regular Salary	$ 157,332.17	$ 303,649.92	$ 303,649.92	$ 146,317.75	48.19 %
Overtime Salary	6,133.96	0.00	0.00	(6,133.96)	0.00 %
Group Health & Life Insurance	18,246.27	33,279.43	33,279.43	15,033.16	45.17 %
Employee Retirement	33,049.61	54,888.40	54,888.40	21,838.79	39.79 %
Social Security	11,948.86	20,932.02	20,932.02	8,983.16	42.92 %
Unemployment Compensation Tax	134.76	266.08	266.08	131.32	49.35 %
Property Services	105,920.50	160,000.00	160,000.00	54,079.50	33.80 %
Public Utility Services (Excl energy)	67,475.24	115,000.00	115,000.00	47,524.76	41.33 %
Cleaning Services	154,640.67	400,000.00	400,000.00	245,359.33	61.34 %
Repairs & Maintenance Servic	194,228.53	208,824.90	258,824.90	64,596.37	24.96 %
Other Purchased Services	1,798.33	5,197.55	5,197.55	3,399.22	65.40 %
Supplies	20,036.58	26,991.33	26,991.33	6,954.75	25.77 %
Energy (Electric, Gas, and Other Heating Fuels)	165,520.63	460,000.00	460,000.00	294,479.37	64.02 %
Total Operation and Maintenance of Plant	**$ 936,466.11**	**$ 1,789,029.63**	**$ 1,839,029.63**	**$ 902,563.52**	**49.08 %**
Student Transportation (State Mandated)					
Student Transportation	$ 314,847.01	$ 530,000.00	$ 530,000.00	$ 215,152.99	40.59 %
Total Student Transportation (State Mandated)	**$ 314,847.01**	**$ 530,000.00**	**$ 530,000.00**	**$ 215,152.99**	**40.59 %**
Security					
Regular Salary	$ 29,552.64	$ 76,729.66	$ 76,729.66	$ 47,177.02	61.48 %
Group Health & Life Insurance	2,469.73	4,770.78	4,770.78	2,301.05	48.23 %
Employee Retirement	6,029.24	15,391.97	15,391.97	9,362.73	60.83 %
Social Security	2,224.54	5,869.82	5,869.82	3,645.28	62.10 %
Unemployment Compensation Tax	24.45	76.73	76.73	52.28	68.14 %
Total Security	**$ 40,300.60**	**$ 102,838.96**	**$ 102,838.96**	**$ 62,538.36**	**60.81 %**
Pupil Service Activities (Athletics)					
Social Security	$ 16,146.65	$ 33,912.45	$ 33,912.45	$ 17,765.80	52.39 %
Instructional Services	274,563.98	443,300.00	443,300.00	168,736.02	38.06 %
Student Transportation	24,174.58	100,500.00	100,500.00	76,325.42	75.95 %

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

	Year To Date 12/31/2018	Year Ending 06/30/2019			
	Actual YTD	Original Budget	Revised Budget	Remaining Budget	Percent Remaining
Travel	13,529.01	60,000.00	60,000.00	46,470.99	77.45 %
Other Purchased Services	41,146.70	115,000.00	115,000.00	73,853.30	64.22 %
Supplies	177,950.00	300,000.00	300,000.00	122,050.00	40.68 %
Other Pupil Services	13,135.00	17,500.00	17,500.00	4,365.00	24.94 %
Membership Dues & Fees	17,482.10	35,000.00	35,000.00	17,517.90	50.05 %
Liability Insurance	17,743.00	7,500.00	17,743.00	0.00	0.00 %
Total Pupil Service Activities (Athletics)	**$ 595,871.02**	**$ 1,112,712.45**	**$ 1,122,955.45**	**$ 527,084.43**	**46.94 %**
TOTAL EXPENSE	**$ 7,898,834.36**	**$ 16,720,991.88**	**$ 16,849,275.02**	**$ 8,950,440.66**	**53.12 %**
Total Net Income	**$ 784,755.88**	**$ 461,324.15**	**$ 1,571,991.65**	**$ 787,235.77**	**50.08 %**

James Island Charter High School
Balance Sheet
Year To Date 12/31/2018

ASSETS		
Current Assets		
Cash and Cash Equivalents		
FIRS6301 OP Cash	$	4,571,806.89
FIRS7101 SA Cash		259,255.36
FIRS1016 Inv		2,902,631.43
Cash On Hand		500.00
Bill.com Money Out Clearing		316.83
Total Cash and Cash Equivalents	**$**	**7,734,510.51**
Accounts Receivable		
Accounts Receivable	$	59,870.10
Total Accounts Receivable	**$**	**59,870.10**
Prepaid Items and Deposits		
Prepaid Expense	$	56,957.70
Total Prepaid Items and Deposits	**$**	**56,957.70**
Total Current Assets	**$**	**7,851,338.31**
TOTAL ASSETS	**$**	**7,851,338.31**
LIABILITIES AND FUND BALANCE		
Liabilities		
Current Liabilities		
Accts Payable and Other Current Payables		
Accounts Payable	$	2,214,269.01
Total Accts Payable and Other Current Payables	**$**	**2,214,269.01**
Payroll Liabilities	**$**	**698,736.99**
Total Current Liabilities	**$**	**2,913,006.00**
Total Liabilities	**$**	**2,913,006.00**
Fund Balance		
Net Income	**$**	**784,755.88**
Fund Equity	**$**	**4,153,576.43**
Total Fund Balance	**$**	**4,938,332.31**
TOTAL LIABILITIES AND FUND BALANCE	**$**	**7,851,338.31**

James Island Charter High School
Reconciliation Report
As Of 12/31/2018
Account: FIRS6301 OP Cash

Statement Ending Balance	**4,571,806.89**
Deposits in Transit	**0.00**
Outstanding Checks and Charges	**0.00**
Adjusted Bank Balance	**4,571,806.89**
Book Balance	**4,571,806.89**
Adjustments*	**0.00**
Adjusted Book Balance	**4,571,806.89**

Total Checks and Charges Cleared	**344,958.99**	**Total Deposits Cleared**	**1,680,427.06**

Deposits

Name	Memo	Date	Doc No	Cleared	In Transit
General Ledger Entry		12/03/2018		20.00	
General Ledger Entry	CCSD - Dec EFA	12/03/2018		1,285,798.66	
General Ledger Entry	Revtrak	12/03/2018		206.00	
General Ledger Entry	Revtrak	12/04/2018		50.00	
General Ledger Entry	Revtrak	12/04/2018		152.00	
General Ledger Entry	Revtrak	12/06/2018		30.00	
General Ledger Entry	380100DFAS-IN VEN-DOR PAY	12/06/2018		1,081.25	
General Ledger Entry	Revtrak	12/07/2018		202.00	
General Ledger Entry	Batch Deposit	12/07/2018		365.00	
General Ledger Entry	Revtrak	12/10/2018		50.00	
General Ledger Entry	Revtrak	12/13/2018		100.00	
General Ledger Entry	Batch Deposit	12/13/2018		252.00	
General Ledger Entry	Revtrak	12/17/2018		59.00	
General Ledger Entry	CCSD	12/18/2018		15,149.62	
General Ledger Entry	Revtrak	12/18/2018		130.00	
General Ledger Entry	Revtrak	12/20/2018		300.00	
General Ledger Entry	Revtrak	12/21/2018		101.00	
General Ledger Entry	CCSD	12/24/2018		197,427.00	
General Ledger Entry	CCSD	12/24/2018		55,793.00	
General Ledger Entry	CCSD	12/24/2018		121,847.00	
General Ledger Entry	Revtrak	12/26/2018		15.00	
General Ledger Entry	Revtrak	12/26/2018		183.00	
General Ledger Entry	Revtrak	12/31/2018		15.00	
General Ledger Entry	Interest Credit First 6301	12/31/2018		1,100.53	
Total Deposits				**1,680,427.06**	**0.00**

Checks and Charges

Name	Memo	Date	Check No	Cleared	Outstanding
Arbiterpay	Inv #DC 2018 1203	12/03/2018		656.90	
General Ledger Entry		12/04/2018		18,657.17	
General Ledger Entry		12/04/2018		104,961.34	
General Ledger Entry	Revtrak Fee	12/06/2018		263.33	
General Ledger Entry	Revtrak Fee	12/06/2018		157.91	
General Ledger Entry		12/06/2018		25,200.67	
General Ledger Entry		12/07/2018		8,422.62	
General Ledger Entry	Service Charge	12/07/2018		223.09	
Arbiterpay	Inv #DC 2018 1210	12/10/2018		459.10	
General Ledger Entry		12/11/2018		5,107.03	
General Ledger Entry		12/13/2018		32,750.77	
General Ledger Entry		12/17/2018		81,504.08	
General Ledger Entry		12/19/2018		20,880.20	
Arbiterpay	Inv #DC 2018 1221	12/21/2018		1,387.50	
General Ledger Entry		12/21/2018		15,076.58	
Smoky Oaks	Inv #MC 1010	12/24/2018		1,200.00	
General Ledger Entry		12/24/2018		28,050.70	
Total Checks and Charges				**344,958.99**	**0.00**

James Island Charter High School
Reconciliation Report
As Of 12/31/2018
Account: FIRS7101 SA Cash

Statement Ending Balance	**259,255.36**
Deposits in Transit	**0.00**
Outstanding Checks and Charges	**0.00**
Adjusted Bank Balance	**259,255.36**
Book Balance	**259,255.36**
Adjustments*	**0.00**
Adjusted Book Balance	**259,255.36**

Total Checks and Charges Cleared	**23,823.57**	**Total Deposits Cleared**	**22,421.60**

Deposits

Name	Memo	Date	Doc No	Cleared	In Transit
General Ledger Entry	Revtrak	12/03/2018		440.00	
General Ledger Entry	Revtrak	12/04/2018		20.00	
General Ledger Entry	Revtrak	12/04/2018		890.00	
General Ledger Entry	Batch Deposit	12/04/2018		4,995.25	
General Ledger Entry	Revtrak	12/04/2018		285.00	
General Ledger Entry	Revtrak	12/05/2018		310.00	
General Ledger Entry	Revtrak	12/06/2018		265.00	
General Ledger Entry	Batch Deposit	12/07/2018		447.50	
General Ledger Entry	Revtrak	12/07/2018		180.00	
General Ledger Entry	Revtrak	12/10/2018		240.00	
General Ledger Entry	Revtrak	12/11/2018		40.00	
General Ledger Entry	Revtrak	12/12/2018		45.00	
General Ledger Entry	Revtrak	12/12/2018		155.00	
General Ledger Entry	Revtrak	12/13/2018		135.00	
General Ledger Entry	Batch Deposit	12/13/2018		520.00	
General Ledger Entry	Revtrak	12/14/2018		495.00	
General Ledger Entry	Revtrak	12/17/2018		185.00	
General Ledger Entry	Revtrak	12/18/2018		995.00	
General Ledger Entry	Revtrak	12/18/2018		40.00	
General Ledger Entry	Revtrak	12/19/2018		50.00	
General Ledger Entry	Revtrak	12/19/2018		25.00	
General Ledger Entry	Revtrak	12/20/2018		115.00	
General Ledger Entry	Batch Deposit	12/20/2018		9,811.30	
General Ledger Entry	Batch Deposit	12/20/2018		396.00	
General Ledger Entry	Revtrak	12/21/2018		170.00	
General Ledger Entry	Revtrak	12/24/2018		390.00	
General Ledger Entry	Revtrak	12/26/2018		355.00	
General Ledger Entry	Revtrak	12/26/2018		180.00	
General Ledger Entry	Revtrak	12/27/2018		90.00	
General Ledger Entry	Revtrak	12/31/2018		90.00	
General Ledger Entry	Interest Credit First 7101	12/31/2018		66.55	
Total Deposits				**22,421.60**	**0.00**

Checks and Charges

Name	Memo	Date	Check No	Cleared	Outstanding
General Ledger Entry		12/04/2018		386.95	
General Ledger Entry		12/07/2018		3,000.00	
General Ledger Entry		12/11/2018		2,922.64	
General Ledger Entry		12/13/2018		100.00	
General Ledger Entry		12/17/2018		11,409.34	
General Ledger Entry		12/19/2018		1,509.44	
General Ledger Entry		12/21/2018		48.75	
General Ledger Entry		12/24/2018		4,446.45	
Total Checks and Charges				**23,823.57**	**0.00**