

PRESTIGE SCHOOL SOLUTIONS
**ACKNOWLEDGMENT OF REVIEW OF
BANK RECONCILIATION AND JOURNAL ENTRIES**

School Name: James Island Charter High School

Meeting Date: 2/11/19

Reporting Month: January

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 01/31/2019 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	\$ 22,362.85	\$ 63,500.00	\$ 63,500.00	\$ 41,137.15	64.78 %
Gain/Loss on Investment (Unrealized)	37,580.28	0.00	0.00	(37,580.28)	0.00 %
Total Earnings on Investments	\$ 59,943.13	\$ 63,500.00	\$ 63,500.00	\$ 3,556.87	5.60 %
Vending					
Coastal Cantina	\$ 1,628.36	\$ 15,000.00	\$ 3,000.00	\$ 1,371.64	45.72 %
Coca-Cola Vending	3,841.72	0.00	2,752.58	(1,089.14)	(39.57) %
Pepsi Vending	0.00	0.00	9,247.72	9,247.72	100.00 %
Total Vending	\$ 5,470.08	\$ 15,000.00	\$ 15,000.30	\$ 9,530.22	63.53 %
Pupil Activities					
Student Fees	\$ 175,516.00	\$ 190,000.00	\$ 190,000.00	\$ 14,484.00	7.62 %
Other Pupil Income	191,240.25	350,000.00	350,000.00	158,759.75	45.36 %
Total Pupil Activities	\$ 366,756.25	\$ 540,000.00	\$ 540,000.00	\$ 173,243.75	32.08 %
Other Revenue from Local Sources					
Rentals	\$ 23,561.50	\$ 28,000.00	\$ 28,000.00	\$ 4,438.50	15.85 %
Contributions and Donations	11,175.00	15,000.00	15,000.00	3,825.00	25.50 %
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	\$ 59,540.92	\$ 118,000.00	\$ 118,000.00	\$ 58,459.08	49.54 %
Total Revenue from Local Sources	\$ 491,710.38	\$ 736,500.00	\$ 736,500.30	\$ 244,789.92	33.24 %
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	31,325.00	(1,675.00)	(5.35) %
Total Restricted State Funding	\$ 37,680.00	\$ 124,281.00	\$ 125,631.00	\$ 87,951.00	70.01 %
Unrestricted State Funding					
Cornerstone Medicaid Nurses	\$ 4,137.75	\$ 0.00	\$ 4,137.75	\$ 0.00	0.00 %
Total Unrestricted State Funding	\$ 4,137.75	\$ 0.00	\$ 4,137.75	\$ 0.00	0.00 %
Education Finance Act (EFA)	\$ 9,179,412.82	\$ 15,369,788.37	\$ 16,024,070.91	\$ 6,844,658.09	42.71 %

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

	Year To Date 01/31/2019		Year Ending 06/30/2019		
	Actual YTD	Original Budget	Revised Budget	Remaining Budget	Percent Remaining
Education Improvement Act					
EIA Revenue - Grade 10 Assessments	\$ 0.00	\$ 0.00	\$ 36,660.00	\$ 36,660.00	100.00 %
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 %
Total Education Improvement Act	\$ 462,549.81	\$ 654,221.18	\$ 833,557.31	\$ 371,007.50	44.51 %
Total Revenue from State Sources	\$ 9,683,780.38	\$ 16,148,290.55	\$ 16,987,396.97	\$ 7,303,616.59	42.99 %
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	\$ 208,876.55	\$ 217,331.50	\$ 208,876.55	\$ 0.00	0.00 %
Total Programs for Children with Disabilities	\$ 208,876.55	\$ 217,331.50	\$ 208,876.55	\$ 0.00	0.00 %
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	\$ 250,652.44	\$ 297,525.48	\$ 297,516.82	\$ 46,864.38	15.75 %
TOTAL REVENUE	\$ 10,426,143.20	\$ 17,182,316.03	\$ 18,021,414.09	\$ 7,595,270.89	42.15 %
EXPENSE					
High School Programs					
Regular Salary	\$ 2,217,217.36	\$ 4,095,043.22	\$ 4,095,119.22	\$ 1,877,901.86	45.86 %
Assistants and Clerical	49,938.83	110,095.20	110,095.20	60,156.37	54.64 %
Substitute/Temporary Salary	76,208.17	177,000.00	177,000.00	100,791.83	56.94 %
Overtime Salary	134.15	0.00	0.00	(134.15)	0.00 %
Group Health & Life Insurance	224,878.81	431,194.60	431,194.60	206,315.79	47.85 %
Employee Retirement	489,558.05	843,566.01	843,566.01	354,007.96	41.97 %
Social Security	169,172.47	319,644.24	319,644.24	150,471.77	47.07 %
Unemployment Compensation Tax	1,288.14	4,176.78	4,176.78	2,888.64	69.16 %
Worker's Compensation Tax	14,965.79	101,034.25	101,034.25	86,068.46	85.19 %

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

	Year To Date 01/31/2019		Year Ending 06/30/2019		
	Actual YTD	Original Budget	Revised Budget	Remaining Budget	Percent Remaining
Instructional Services	2,005.52	14,157.42	14,157.42	12,151.90	85.83 %
Travel	805.50	8,849.02	8,849.02	8,043.52	90.90 %
Printing & Binding	12,884.54	21,225.52	21,225.52	8,340.98	39.30 %
Other Purchased Services	32,780.70	55,600.76	55,600.76	22,820.06	41.04 %
Supplies	101,914.95	202,147.82	202,147.82	100,232.87	49.58 %
Graduation Expenses and Supplies	3.76	41,794.06	41,794.06	41,790.30	99.99 %
Textbooks	21,149.00	1,516.11	21,149.00	0.00	0.00 %
Instructional Software & Supp	0.00	50,000.00	50,000.00	50,000.00	100.00 %
Technology Equipment	130,711.95	120,000.00	468,669.00	337,957.05	72.11 %
Total High School Programs	\$ 3,545,617.69	\$ 6,597,045.01	\$ 6,965,422.90	\$ 3,419,805.21	49.10 %
Vocational Programs					
Regular Salary	\$ 488,335.13	\$ 977,712.00	\$ 977,712.00	\$ 489,376.87	50.05 %
Group Health & Life Insurance	63,938.44	114,963.88	114,963.88	51,025.44	44.38 %
Employee Retirement	101,874.26	196,129.03	196,129.03	94,254.77	48.06 %
Social Security	35,984.11	74,794.97	74,794.97	38,810.86	51.89 %
Unemployment Compensation Tax	246.24	888.35	888.35	642.11	72.28 %
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	61,637.25	120,000.00	120,000.00	58,362.75	48.64 %
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	625.00	4,042.96	4,042.96	3,417.96	84.54 %
Total Vocational Programs	\$ 764,915.85	\$ 1,522,893.16	\$ 1,522,893.16	\$ 757,977.31	49.77 %
Physical Education					
Regular Salary	\$ 218,229.97	\$ 395,337.00	\$ 395,337.00	\$ 177,107.03	44.80 %
Group Health & Life Insurance	23,838.88	49,593.32	49,593.32	25,754.44	51.93 %
Employee Retirement	51,202.18	79,304.60	79,304.60	28,102.42	35.44 %
Social Security	16,469.70	30,243.28	30,243.28	13,773.58	45.54 %
Unemployment Compensation Tax	109.82	374.40	374.40	264.58	70.67 %
Supplies	0.00	2,500.00	2,500.00	2,500.00	100.00 %
Total PE	\$ 309,850.55	\$ 557,352.60	\$ 557,352.60	\$ 247,502.05	44.41 %
Educable Mentally Handicapped					
Regular Salary	\$ 43,738.84	\$ 79,882.00	\$ 79,882.00	\$ 36,143.16	45.25 %
Assistants and Clerical	76,388.02	133,623.20	133,623.20	57,235.18	42.83 %
Overtime Salary	274.91	0.00	0.00	(274.91)	0.00 %
Group Health & Life Insurance	14,289.54	35,561.74	35,561.74	21,272.20	59.82 %

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

	Year To Date 01/31/2019		Year Ending 06/30/2019		
	Actual YTD	Original Budget	Revised Budget	Remaining Budget	Percent Remaining
Employee Retirement	24,631.20	42,829.14	42,829.14	18,197.94	42.49 %
Social Security	8,842.17	16,333.15	16,333.15	7,490.98	45.86 %
Unemployment Compensation Tax	57.40	198.01	198.01	140.61	71.01 %
Total Educable Mentally Handicapped	\$ 168,222.08	\$ 308,427.24	\$ 308,427.24	\$ 140,205.16	45.46 %
Trainable Mentally Handicapped					
Regular Salary	\$ 38,679.26	\$ 73,829.64	\$ 73,829.64	\$ 35,150.38	47.61 %
Group Health & Life Insurance	2,510.76	4,770.78	4,770.78	2,260.02	47.37 %
Employee Retirement	8,989.53	14,810.23	14,810.23	5,820.70	39.30 %
Social Security	3,012.57	5,647.97	5,647.97	2,635.40	46.66 %
Unemployment Compensation Tax	19.89	69.43	69.43	49.54	71.35 %
Total Trainable Mentally Handicapped	\$ 53,212.01	\$ 99,128.05	\$ 99,128.05	\$ 45,916.04	46.32 %
Speech Handicapped					
Other Professional/Tech Services	\$ 24,131.25	\$ 31,818.54	\$ 31,818.54	\$ 7,687.29	24.16 %
Supplies	0.00	1,500.00	1,500.00	1,500.00	100.00 %
Total Speech Handicapped	\$ 24,131.25	\$ 33,318.54	\$ 33,318.54	\$ 9,187.29	27.57 %
Learning Disabilities					
Regular Salary	\$ 275,256.41	\$ 485,536.83	\$ 485,536.83	\$ 210,280.42	43.31 %
Group Health & Life Insurance	36,910.29	63,330.68	63,330.68	26,420.39	41.72 %
Employee Retirement	56,313.06	97,398.69	97,398.69	41,085.63	42.18 %
Social Security	20,192.80	37,143.57	37,143.57	16,950.77	45.64 %
Unemployment Compensation Tax	139.47	459.93	459.93	320.46	69.68 %
Other Purchased Services	7,920.00	12,619.20	12,619.20	4,699.20	37.24 %
Total Learning Disabilities	\$ 396,732.03	\$ 696,488.90	\$ 696,488.90	\$ 299,756.87	43.04 %
Internat'l Bacc and Advanced Placement					
Travel	\$ 22,986.49	\$ 12,000.00	\$ 12,000.00	\$ (10,986.49)	(91.55) %
Other Purchased Services	32,249.00	60,175.00	60,175.00	27,926.00	46.41 %
Supplies	5,820.88	15,000.00	15,000.00	9,179.12	61.19 %
Textbooks	12,174.39	10,000.00	10,000.00	(2,174.39)	(21.74) %
Total I.B. and A.P.	\$ 73,230.76	\$ 97,175.00	\$ 97,175.00	\$ 23,944.24	24.64 %
Homebound and ESOL					
Instructional Services	\$ 3,185.00	\$ 11,517.93	\$ 11,517.93	\$ 8,332.93	72.35 %
Total Homebound and ESOL	\$ 3,185.00	\$ 11,517.93	\$ 11,517.93	\$ 8,332.93	72.35 %
Limited English Proficiency					

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

	Year To Date 01/31/2019		Year Ending 06/30/2019		
	Actual YTD	Original Budget	Revised Budget	Remaining Budget	Percent Remaining
Regular Salary	\$ 8,608.41	\$ 14,293.94	\$ 14,293.94	\$ 5,685.53	39.78 %
Group Health & Life Insurance	399.29	1,424.50	1,424.50	1,025.21	71.97 %
Employee Retirement	1,802.85	3,129.32	3,129.32	1,326.47	42.39 %
Social Security	669.63	1,193.39	1,193.39	523.76	43.89 %
Unemployment Compensation Tax	5.25	14.29	14.29	9.04	63.26 %
Total Limited English Proficiency	\$ 11,485.43	\$ 20,055.44	\$ 20,055.44	\$ 8,570.01	42.73 %
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	\$ 377,493.61	\$ 652,140.06	\$ 652,140.06	\$ 274,646.45	42.11 %
Overtime Salary	1,864.22	0.00	0.00	(1,864.22)	0.00 %
Group Health & Life Insurance	28,773.28	56,648.48	56,648.48	27,875.20	49.21 %
Employee Retirement	79,834.34	130,819.30	130,819.30	50,984.96	38.97 %
Social Security	28,356.31	49,888.71	49,888.71	21,532.40	43.16 %
Unemployment Compensation Tax	205.59	607.61	607.61	402.02	66.16 %
Supplies	1,141.78	6,171.59	6,171.59	5,029.81	81.50 %
Total Guidance Services	\$ 517,669.13	\$ 896,275.75	\$ 896,275.75	\$ 378,606.62	42.24 %
Health Services					
Regular Salary	\$ 56,285.61	\$ 115,337.60	\$ 115,337.60	\$ 59,051.99	51.20 %
Group Health & Life Insurance	1,817.18	352.24	4,661.28	2,844.10	61.02 %
Employee Retirement	11,501.38	23,136.72	23,136.72	11,635.34	50.29 %
Social Security	4,227.69	8,823.33	8,823.33	4,595.64	52.09 %
Unemployment Compensation Tax	30.43	113.09	113.09	82.66	73.09 %
Supplies	1,053.71	1,589.96	1,589.96	536.25	33.73 %
Total Health Services	\$ 74,916.00	\$ 149,352.94	\$ 153,661.98	\$ 78,745.98	51.25 %
Library and Media Services					
Regular Salary	\$ 65,191.39	\$ 126,118.79	\$ 126,118.79	\$ 60,927.40	48.31 %
Group Health & Life Insurance	2,507.17	4,770.78	4,770.78	2,263.61	47.45 %
Employee Retirement	13,327.59	25,299.43	25,299.43	11,971.84	47.32 %
Social Security	4,983.70	9,648.09	9,648.09	4,664.39	48.35 %

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

	Year To Date 01/31/2019		Year Ending 06/30/2019		
	Actual YTD	Original Budget	Revised Budget	Remaining Budget	Percent Remaining
Unemployment Compensation Tax	32.26	112.40	112.40	80.14	71.30 %
Instructional Services	3,000.00	5,200.00	5,200.00	2,200.00	42.31 %
Supplies	3,782.06	8,000.00	8,000.00	4,217.94	52.72 %
Library Books & Materials	13,332.86	18,850.00	18,850.00	5,517.14	29.27 %
Technology Equipment	0.00	5,000.00	5,000.00	5,000.00	100.00 %
Total Library and Media Services	\$ 106,157.03	\$ 202,999.49	\$ 202,999.49	\$ 96,842.46	47.71 %
Staff Training					
Instructional Programs Improvement Services	\$ 39,153.15	\$ 105,000.00	\$ 105,000.00	\$ 65,846.85	62.71 %
Total Staff Training	\$ 39,153.15	\$ 105,000.00	\$ 105,000.00	\$ 65,846.85	62.71 %
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	\$ 70,238.40	\$ 128,436.00	\$ 128,436.00	\$ 58,197.60	45.31 %
Principal and Asst Principals	277,756.34	476,428.42	476,428.42	198,672.08	41.70 %
Assistants and Clerical	173,732.10	325,744.86	325,744.86	152,012.76	46.67 %
Overtime Salary	2,648.40	0.00	0.00	(2,648.40)	0.00 %
Group Health & Life Insurance	61,455.16	124,766.52	124,766.52	63,311.36	50.74 %
Employee Retirement	107,772.67	186,680.22	186,680.22	78,907.55	42.27 %
Social Security	38,487.55	71,191.61	71,191.61	32,704.06	45.94 %
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	9,808.19	20,814.22	20,814.22	11,006.03	52.88 %
Other Purchased Services	42,248.89	54,803.39	54,803.39	12,554.50	22.91 %
Supplies	54,200.67	72,696.48	72,696.48	18,495.81	25.44 %
Instructional Equipment	0.00	4,514.59	4,514.59	4,514.59	100.00 %
Technology Equipment	3,922.63	7,000.00	7,000.00	3,077.37	43.96 %
Membership Dues & Fees	1,620.00	5,899.09	5,899.09	4,279.09	72.54 %
Liability Insurance	17,377.00	95,000.00	95,000.00	77,623.00	81.71 %
Total School Administration	\$ 870,765.15	\$ 1,592,967.57	\$ 1,592,967.57	\$ 722,202.42	45.34 %
Fiscal Services					
Regular Salary	\$ 32,559.05	\$ 55,468.80	\$ 55,468.80	\$ 22,909.75	41.30 %

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Year to Date vs. Annual Budget

	Year To Date 01/31/2019		Year Ending 06/30/2019		
	Actual YTD	Original Budget	Revised Budget	Remaining Budget	Percent Remaining
Overtime Salary	1,050.91	0.00	0.00	(1,050.91)	0.00 %
Group Health & Life Insurance	2,742.37	4,770.78	4,770.78	2,028.41	42.52 %
Employee Retirement	6,910.53	11,127.04	11,127.04	4,216.51	37.89 %
Social Security	2,511.40	4,243.36	4,243.36	1,731.96	40.82 %
Unemployment Compensation Tax	19.16	53.34	53.34	34.18	64.08 %
Management Services	110,344.65	125,424.00	185,000.00	74,655.35	40.35 %
Other Fees and Charges	11,213.22	12,000.00	12,000.00	786.78	6.56 %
Total Fiscal Services	\$ 167,351.29	\$ 213,087.32	\$ 272,663.32	\$ 105,312.03	38.62 %
Operation and Maintenance of Plant					
Regular Salary	\$ 182,824.84	\$ 303,649.92	\$ 303,649.92	\$ 120,825.08	39.79 %
Overtime Salary	7,592.15	0.00	0.00	(7,592.15)	0.00 %
Group Health & Life Insurance	21,374.85	33,279.43	33,279.43	11,904.58	35.77 %
Employee Retirement	38,604.17	54,888.40	54,888.40	16,284.23	29.67 %
Social Security	13,937.61	20,932.02	20,932.02	6,994.41	33.41 %
Unemployment Compensation Tax	134.76	266.08	266.08	131.32	49.35 %
Property Services	115,110.46	160,000.00	160,000.00	44,889.54	28.06 %
Public Utility Services (Excl energy)	76,750.86	115,000.00	115,000.00	38,249.14	33.26 %
Cleaning Services	216,587.07	400,000.00	400,000.00	183,412.93	45.85 %
Repairs & Maintenance Serv	202,700.57	208,824.90	258,824.90	56,124.33	21.68 %
Other Purchased Services	1,798.33	5,197.55	5,197.55	3,399.22	65.40 %
Supplies	20,455.12	26,991.33	26,991.33	6,536.21	24.22 %
Energy (Electric, Gas, and Other Heating Fuels)	190,717.33	460,000.00	460,000.00	269,282.67	58.54 %
Total Operation and Maintenance of Plant	\$ 1,088,588.12	\$ 1,789,029.63	\$ 1,839,029.63	\$ 750,441.51	40.81 %
Student Transportation (State Mandated)					
Student Transportation	\$ 371,019.78	\$ 530,000.00	\$ 630,000.00	\$ 258,980.22	41.11 %
Total Student Transportation (State Mandated)	\$ 371,019.78	\$ 530,000.00	\$ 630,000.00	\$ 258,980.22	41.11 %
Security					
Regular Salary	\$ 35,452.71	\$ 76,729.66	\$ 76,729.66	\$ 41,276.95	53.80 %
Group Health & Life Insurance	3,115.47	4,770.78	4,770.78	1,655.31	34.70 %
Employee Retirement	7,240.85	15,391.97	15,391.97	8,151.12	52.96 %
Social Security	2,663.82	5,869.82	5,869.82	3,206.00	54.62 %
Unemployment Compensation Tax	25.25	76.73	76.73	51.48	67.09 %
Total Security	\$ 48,498.10	\$ 102,838.96	\$ 102,838.96	\$ 54,340.86	52.84 %
Pupil Service Activities (Athletics)					
Social Security	\$ 19,384.78	\$ 33,912.45	\$ 33,912.45	\$ 14,527.67	42.84 %

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

	Year To Date 01/31/2019		Year Ending 06/30/2019		
	Actual YTD	Original Budget	Revised Budget	Remaining Budget	Percent Remaining
Instructional Services	326,978.29	443,300.00	443,300.00	116,321.71	26.24 %
Student Transportation	26,594.58	100,500.00	100,500.00	73,905.42	73.54 %
Travel	14,941.71	60,000.00	60,000.00	45,058.29	75.10 %
Other Purchased Services	53,040.00	115,000.00	115,000.00	61,960.00	53.88 %
Supplies	216,759.42	300,000.00	300,000.00	83,240.58	27.75 %
Other Pupil Services	13,135.00	17,500.00	17,500.00	4,365.00	24.94 %
Membership Dues & Fees	19,842.10	35,000.00	35,000.00	15,157.90	43.31 %
Liability Insurance	17,743.00	7,500.00	17,743.00	0.00	0.00 %
Total Pupil Service Activities (Athletics)	\$ 708,418.88	\$ 1,112,712.45	\$ 1,122,955.45	\$ 414,536.57	36.91 %
TOTAL EXPENSE	\$ 9,379,174.69	\$ 16,720,991.88	\$ 17,317,576.91	\$ 7,938,402.22	45.84 %
Total Net Income	\$ 1,046,968.51	\$ 461,324.15	\$ 703,837.18	\$ (343,131.33)	(48.75) %

James Island Charter High School

Balance Sheet

Year To Date 01/31/2019

ASSETS

Current Assets

Cash and Cash Equivalents

FIRS6301 OP Cash	\$ 4,911,809.86
FIRS7101 SA Cash	274,290.48
FIRS1016 Inv	2,909,790.28
Cash On Hand	500.00
Bill.com Money Out Clearing	316.83

Total Cash and Cash Equivalents	\$ 8,096,707.45
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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	\$ 8,213,535.25
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TOTAL ASSETS	\$ 8,213,535.25
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LIABILITIES AND FUND BALANCE

Liabilities

Current Liabilities

Accts Payable and Other Current Payables

Accounts Payable	\$ 2,202,919.11
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Total Accts Payable and Other Current Payables	\$ 2,202,919.11
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Payroll Liabilities	\$ 809,346.20
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Total Current Liabilities	\$ 3,012,265.31
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Total Liabilities	\$ 3,012,265.31
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Fund Balance

Net Income	\$ 1,046,968.51
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Fund Equity	\$ 4,154,301.43
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Total Fund Balance	\$ 5,201,269.94
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TOTAL LIABILITIES AND FUND BALANCE	\$ 8,213,535.25
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Internally Prepared

UNAUDITED

For Management Use Only

James Island Charter High School Reconciliation Report

As Of 01/31/2019
Account: FIRS6301 OP Cash

Statement Ending Balance	4,911,809.86
Deposits in Transit	0.00
Outstanding Checks and Charges	0.00
Adjusted Bank Balance	<u>4,911,809.86</u>
Book Balance	4,911,809.86
Adjustments*	0.00
Adjusted Book Balance	<u>4,911,809.86</u>

Total Checks and Charges Cleared	1,364,952.44	Total Deposits Cleared	1,704,955.41
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Deposits

Name	Memo	Date	Doc No	Cleared	In Transit
General Ledger Entry	CCSD - Jan EFA	01/02/2019		1,464,620.86	
General Ledger Entry	Revtrak	01/02/2019		100.00	
General Ledger Entry	Revtrak	01/03/2019		100.00	
General Ledger Entry	Revtrak	01/03/2019		100.00	
General Ledger Entry	Revtrak	01/08/2019		100.00	
General Ledger Entry	Revtrak	01/09/2019		150.00	
General Ledger Entry	Revtrak	01/09/2019		200.00	
General Ledger Entry	Revtrak	01/09/2019		300.00	
General Ledger Entry	Revtrak	01/10/2019		432.00	
General Ledger Entry	Revtrak	01/11/2019		285.00	
General Ledger Entry	Revtrak	01/14/2019		330.00	
General Ledger Entry	Batch Deposit	01/14/2019		7,874.00	
General Ledger Entry	Revtrak	01/15/2019		452.50	
General Ledger Entry	Revtrak	01/15/2019		355.00	
General Ledger Entry	Revtrak	01/15/2019		771.00	
General Ledger Entry	Revtrak	01/16/2019		327.00	
General Ledger Entry	Revtrak	01/17/2019		886.00	
General Ledger Entry	Revtrak	01/18/2019		995.00	
General Ledger Entry	Revtrak	01/22/2019		1,677.00	
General Ledger Entry	Batch Deposit	01/22/2019		2,082.00	
General Ledger Entry	CCSD	01/22/2019		208,876.55	
General Ledger Entry	Revtrak	01/23/2019		151.00	
General Ledger Entry	Revtrak	01/23/2019		1,019.00	
General Ledger Entry	Revtrak	01/23/2019		1,473.50	
General Ledger Entry	Revtrak	01/23/2019		50.00	
General Ledger Entry	Revtrak	01/24/2019		725.00	
General Ledger Entry	Revtrak	01/25/2019		806.00	
General Ledger Entry	Revtrak	01/28/2019		163.00	
General Ledger Entry	Batch Deposit	01/28/2019		2,616.59	
General Ledger Entry	Revtrak	01/29/2019		622.00	
General Ledger Entry	CCSD	01/29/2019		4,137.75	
General Ledger Entry	Revtrak	01/29/2019		50.00	
General Ledger Entry	Revtrak	01/29/2019		20.00	
General Ledger Entry	Revtrak	01/30/2019		601.00	
General Ledger Entry	Interest Credit First 6301	01/31/2019		1,291.66	
General Ledger Entry	Revtrak	01/31/2019		215.00	
Total Deposits				<u>1,704,955.41</u>	<u>0.00</u>

Checks and Charges

Name	Memo	Date	Check No	Cleared	Outstanding
General Ledger Entry		01/02/2019		14,187.66	
General Ledger Entry		01/07/2019		1,040,546.55	
General Ledger Entry	Service Charge	01/08/2019		215.99	
General Ledger Entry		01/08/2019		8,716.97	
General Ledger Entry	Revtrak Fee	01/08/2019		51.80	
General Ledger Entry	Revtrak Fee	01/08/2019		185.39	
General Ledger Entry		01/09/2019		19,346.76	
General Ledger Entry		01/10/2019		73,067.34	
General Ledger Entry		01/11/2019		14,773.05	
General Ledger Entry		01/14/2019		32,188.11	

James Island Charter High School Reconciliation Report

As Of 01/31/2019

Account: FIRS6301 OP Cash

General Ledger Entry		01/15/2019	15,502.60	
Arbiterpay	Inv #DC 2019 0116	01/16/2019	954.70	
General Ledger Entry		01/16/2019	4,835.44	
General Ledger Entry		01/17/2019	120.00	
General Ledger Entry		01/18/2019	47,885.08	
General Ledger Entry		01/23/2019	9,764.60	
General Ledger Entry		01/28/2019	37,573.82	
Arbiterpay	Inv #DC 2019 0130	01/30/2019	1,067.10	
General Ledger Entry		01/30/2019	43,969.48	
Total Checks and Charges			1,364,952.44	0.00

James Island Charter High School Reconciliation Report

As Of 01/31/2019
Account: FIRS7101 SA Cash

Statement Ending Balance	274,290.48
Deposits in Transit	0.00
Outstanding Checks and Charges	0.00
Adjusted Bank Balance	274,290.48
Book Balance	274,290.48
Adjustments*	0.00
Adjusted Book Balance	274,290.48

Total Checks and Charges Cleared	21,200.42	Total Deposits Cleared	36,235.54
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Deposits

Name	Memo	Date	Doc No	Cleared	In Transit
General Ledger Entry	Revtrak	01/02/2019		90.00	
General Ledger Entry	Revtrak	01/02/2019		90.00	
General Ledger Entry	Revtrak	01/03/2019		45.00	
General Ledger Entry	Revtrak	01/03/2019		395.00	
General Ledger Entry	Revtrak	01/07/2019		50.00	
General Ledger Entry	Batch Deposit	01/07/2019		2,351.00	
General Ledger Entry	Batch Deposit	01/09/2019		1,165.31	
General Ledger Entry	Revtrak	01/09/2019		205.00	
General Ledger Entry	Revtrak	01/09/2019		100.00	
General Ledger Entry	Revtrak	01/09/2019		200.00	
General Ledger Entry		01/10/2019		45.00	
General Ledger Entry	Revtrak	01/10/2019		395.00	
General Ledger Entry		01/10/2019		48.75	
General Ledger Entry		01/10/2019		37.50	
General Ledger Entry	Revtrak	01/11/2019		275.00	
General Ledger Entry	Batch Deposit	01/14/2019		6,302.56	
General Ledger Entry	Revtrak	01/14/2019		510.00	
General Ledger Entry	Revtrak	01/15/2019		500.00	
General Ledger Entry	Revtrak	01/15/2019		60.00	
General Ledger Entry	Revtrak	01/15/2019		370.00	
General Ledger Entry	Revtrak	01/16/2019		50.00	
General Ledger Entry	Batch Deposit	01/16/2019		6,045.60	
General Ledger Entry	Revtrak	01/18/2019		100.00	
General Ledger Entry	Batch Deposit	01/22/2019		2,099.00	
General Ledger Entry	Revtrak	01/22/2019		50.00	
General Ledger Entry	Revtrak	01/23/2019		50.00	
General Ledger Entry	Revtrak	01/23/2019		150.00	
General Ledger Entry	Revtrak	01/23/2019		1,805.00	
General Ledger Entry	Revtrak	01/23/2019		180.00	
General Ledger Entry	Revtrak	01/24/2019		150.00	
General Ledger Entry	Revtrak	01/25/2019		380.00	
General Ledger Entry	Batch Deposit	01/28/2019		5,895.56	
General Ledger Entry	Revtrak	01/28/2019		205.00	
General Ledger Entry	Revtrak	01/29/2019		150.00	
General Ledger Entry	Revtrak	01/29/2019		355.00	
General Ledger Entry	Revtrak	01/29/2019		110.00	
General Ledger Entry	Revtrak	01/30/2019		1,350.00	
General Ledger Entry	Batch Deposit	01/30/2019		3,138.00	
General Ledger Entry	Interest Credit First 7101	01/31/2019		67.26	
General Ledger Entry	Revtrak	01/31/2019		670.00	
Total Deposits				36,235.54	0.00

Checks and Charges

Name	Memo	Date	Check No	Cleared	Outstanding
General Ledger Entry		01/08/2019		2,183.23	
General Ledger Entry		01/10/2019		4,891.30	
General Ledger Entry		01/11/2019		2,456.04	
General Ledger Entry		01/15/2019		2,004.91	
Brock McGrew	Inv #MC 2020	01/15/2019		600.00	
General Ledger Entry		01/16/2019		788.18	

James Island Charter High School Reconciliation Report

As Of 01/31/2019

Account: FIRS7101 SA Cash

General Ledger Entry	01/23/2019	180.95	
General Ledger Entry	01/28/2019	4,094.60	
General Ledger Entry	01/30/2019	4,001.21	
Total Checks and Charges		21,200.42	0.00