

Prestige School Solutions  
**ACKNOWLEDGMENT OF REVIEW OF  
BANK RECONCILIATION AND JOURNAL ENTRIES**

School Name: James Island Charter High

School Meeting Date: 01/13/20

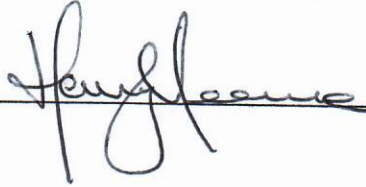
Reporting Month: December

Fiscal Year: 2019-2020

Finance Committee Acknowledgments:

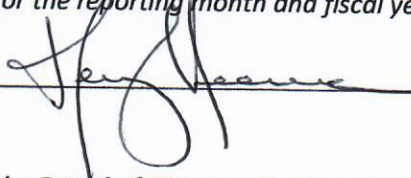
*I hereby acknowledge that the finance committee has been presented with and has reviewed the bank reconciliation report provided to us by KM Consulting for the reporting month and fiscal year noted above.*

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 12/31/2019	Year Ending 06/30/2020		Percent Remaining
	Actual YTD	Revised Budget	Remaining Budget	
<b>REVENUE</b>				
<b>Revenue from Local Sources</b>				
<b>Earnings on Investments</b>				
Interest Income	\$ 8,096.29	\$ 14,400.00	\$ 6,303.71	43.78 %
Gain/Loss on Investment (Unrealized)	27,565.59	60,000.00	32,434.41	54.06 %
<b>Total Earnings on Investments</b>	<b>\$ 35,661.88</b>	<b>\$ 74,400.00</b>	<b>\$ 38,738.12</b>	<b>52.07 %</b>
<b>Vending</b>				
Coastal Cantina	\$ 1,426.62	\$ 3,000.00	\$ 1,573.38	52.45 %
Pepsi Vending	3,293.08	12,000.00	8,706.92	72.56 %
<b>Total Vending</b>	<b>\$ 4,719.70</b>	<b>\$ 15,000.00</b>	<b>\$ 10,280.30</b>	<b>68.54 %</b>
<b>Pupil Activities</b>				
Student Fees	\$ 174,066.45	\$ 185,000.00	\$ 10,933.55	5.91 %
Other Pupil Income	204,857.84	350,000.00	145,142.16	41.47 %
<b>Total Pupil Activities</b>	<b>\$ 378,924.29</b>	<b>\$ 535,000.00</b>	<b>\$ 156,075.71</b>	<b>29.17 %</b>
<b>Other Revenue from Local Sources</b>				
Rentals	\$ 11,475.00	\$ 28,000.00	\$ 16,525.00	59.02 %
Contributions and Donations	656.31	15,000.00	14,343.69	95.62 %
Fundraising	0.00	30,000.00	30,000.00	100.00 %
Refund of Prior Year's Expenditures	28,855.00	28,855.00	0.00	0.00 %
Miscellaneous Local Revenue	15,604.19	15,000.00	(604.19)	(4.03) %
<b>Total Other Revenue from Local Sources</b>	<b>\$ 56,590.50</b>	<b>\$ 116,855.00</b>	<b>\$ 60,264.50</b>	<b>51.57 %</b>
<b>Total Revenue from Local Sources</b>	<b>\$ 475,896.37</b>	<b>\$ 741,255.00</b>	<b>\$ 265,358.63</b>	<b>35.80 %</b>
<b>Revenue from State Sources</b>				
<b>Restricted State Funding</b>				
EEDA Career Specialists	\$ 0.00	\$ 94,306.00	\$ 94,306.00	100.00 %
Teacher Supply	30,250.00	31,325.00	1,075.00	3.43 %
<b>Total Restricted State Funding</b>	<b>\$ 30,250.00</b>	<b>\$ 125,631.00</b>	<b>\$ 95,381.00</b>	<b>75.92 %</b>
<b>Unrestricted State Funding</b>				
Cornerstone Medicaid Nurses	0.00	7,500.00	7,500.00	100.00 %
<b>Total Unrestricted State Funding</b>	<b>0.00</b>	<b>7,500.00</b>	<b>7,500.00</b>	<b>100.00 %</b>
<b>Education Finance Act (EFA)</b>	<b>\$ 8,146,350.24</b>	<b>\$ 17,045,544.56</b>	<b>\$ 8,899,194.32</b>	<b>52.21 %</b>
<b>Education Improvement Act</b>				
EIA Revenue - International Baccalaurete 17-18 Exams	\$ 0.00	\$ 36,660.00	\$ 36,660.00	100.00 %

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

	Year To Date 12/31/2019	Year Ending 06/30/2020		Percent Remaining
	Actual YTD	Revised Budget	Remaining Budget	
EIA Revenue - Career and Technology Education	94,731.10	94,731.10	0.00	0.00 %
EIA Revenue - National Board Salary Supplement	117,161.30	121,847.00	4,685.70	3.85 %
EIA Revenue - Students at Risk of School Failure	0.00	101,910.71	101,910.71	100.00 %
EIA Revenue - Teacher Salary Increase	307,413.50	576,950.00	269,536.50	46.72 %
EIA Revenue - Teacher Salary Fringe	90,564.02	109,468.00	18,903.98	17.27 %
High Schools That Work	0.00	136.94	136.94	100.00 %
EIA Revenue - Aid to Districts	0.00	54,277.06	54,277.06	100.00 %
<b>Total Education Improvement Act</b>	<b>\$ 609,869.92</b>	<b>\$ 1,095,980.81</b>	<b>\$ 486,110.89</b>	<b>44.35 %</b>
<b>Total Revenue from State Sources</b>	<b>\$ 8,786,470.16</b>	<b>\$ 18,274,656.37</b>	<b>\$ 9,488,186.21</b>	<b>51.92 %</b>
<b>Revenue from Federal Sources</b>				
<b>Occupational Education</b>				
Perkins Aid, Title I	22,494.26	22,494.26	0.00	0.00 %
<b>Total Occupational Education</b>	<b>22,494.26</b>	<b>22,494.26</b>	<b>0.00</b>	<b>0.00 %</b>
<b>Programs for Children with Disabilities</b>				
IDEA Revenue	\$ 0.00	\$ 208,876.55	\$ 208,876.55	100.00 %
<b>Total Programs for Children with Disabilities</b>	<b>\$ 0.00</b>	<b>\$ 208,876.55</b>	<b>\$ 208,876.55</b>	<b>100.00 %</b>
<b>Other Federal Sources</b>				
JROTC	\$ 8,354.50	\$ 62,014.00	\$ 53,659.50	86.53 %
<b>Total Other Federal Sources</b>	<b>\$ 8,354.50</b>	<b>\$ 62,014.00</b>	<b>\$ 53,659.50</b>	<b>86.53 %</b>
<b>Total Revenue from Federal Sources</b>	<b>\$ 30,848.76</b>	<b>\$ 293,384.81</b>	<b>\$ 262,536.05</b>	<b>89.49 %</b>
<b>TOTAL REVENUE</b>	<b>\$ 9,293,215.29</b>	<b>\$ 19,309,296.18</b>	<b>\$ 10,016,080.89</b>	<b>51.87 %</b>
<b>EXPENSE</b>				
<b>High School Programs</b>				
Regular Salary	\$ 1,909,222.33	\$ 4,364,601.60	\$ 2,455,379.27	56.26 %
Assistants and Clerical	37,802.60	85,758.40	47,955.80	55.92 %
Substitute/Temporary Salary	88,988.71	177,000.00	88,011.29	49.72 %
Overtime Salary	287.59	1,000.00	712.41	71.24 %
Group Health & Life Insurance	195,527.26	430,912.81	235,385.55	54.62 %
Employee Retirement	452,936.77	1,001,434.81	548,498.04	54.77 %
Social Security	145,377.10	340,452.54	195,075.44	57.30 %
Unemployment Compensation Tax	648.08	4,444.11	3,796.03	85.42 %
Worker's Compensation Tax	1,641.49	105,000.00	103,358.51	98.44 %
Instructional Services	0.00	14,000.00	14,000.00	100.00 %
Travel	1,163.07	8,500.00	7,336.93	86.32 %

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

	Year To Date 12/31/2019	Year Ending 06/30/2020		Percent Remaining
	Actual YTD	Revised Budget	Remaining Budget	
Printing & Binding	14,464.21	24,000.00	9,535.79	39.73 %
Tuition to LEA	0.00	290,040.00	290,040.00	100.00 %
Other Purchased Services	5,805.09	55,600.00	49,794.91	89.56 %
Supplies	110,936.12	203,000.00	92,063.88	45.35 %
Graduation Expenses and Supplies	2,500.00	42,000.00	39,500.00	94.05 %
Textbooks	8,727.30	22,200.00	13,472.70	60.69 %
Instructional Software & Supp	38,425.00	50,000.00	11,575.00	23.15 %
Technology Equipment	44,963.11	407,200.00	362,236.89	88.96 %
<b>Total High School Programs</b>	<b>\$ 3,059,415.83</b>	<b>\$ 7,627,144.27</b>	<b>\$ 4,567,728.44</b>	<b>59.89 %</b>
<b>Vocational Programs</b>				
Regular Salary	\$ 437,211.79	\$ 1,019,846.16	\$ 582,634.37	57.13 %
Group Health & Life Insurance	55,526.15	119,734.66	64,208.51	53.63 %
Employee Retirement	97,618.28	228,644.30	131,026.02	57.31 %
Social Security	32,517.13	78,018.23	45,501.10	58.32 %
Unemployment Compensation Tax	128.26	879.59	751.33	85.42 %
Travel	1,110.74	18,500.00	17,389.26	94.00 %
Supplies	44,651.17	117,766.83	73,115.66	62.09 %
Textbooks	7,233.17	7,233.17	0.00	0.00 %
Technology Equipment	1,876.01	10,000.00	8,123.99	81.24 %
Membership Dues & Fees	1,567.44	7,000.00	5,432.56	77.61 %
<b>Total Vocational Programs</b>	<b>\$ 679,440.14</b>	<b>\$ 1,607,622.94</b>	<b>\$ 928,182.80</b>	<b>57.74 %</b>
<b>Physical Education</b>				
Regular Salary	\$ 173,660.75	\$ 377,354.40	\$ 203,693.65	53.98 %
Group Health & Life Insurance	19,394.10	49,593.32	30,199.22	60.89 %
Employee Retirement	42,823.67	96,138.26	53,314.59	55.46 %
Social Security	13,151.48	28,867.61	15,716.13	54.44 %
Unemployment Compensation Tax	58.65	402.17	343.52	85.42 %
Supplies	46.21	2,500.00	2,453.79	98.15 %
<b>Total PE</b>	<b>\$ 249,134.86</b>	<b>\$ 554,855.76</b>	<b>\$ 305,720.90</b>	<b>55.10 %</b>
<b>Educable Mentally Handicapped</b>				
Regular Salary	\$ 36,212.05	\$ 82,770.40	\$ 46,558.35	56.25 %
Assistants and Clerical	66,300.92	166,029.60	99,728.68	60.07 %
Overtime Salary	361.66	1,000.00	638.34	63.83 %
Group Health & Life Insurance	12,612.91	40,332.52	27,719.61	68.73 %
Employee Retirement	22,569.68	56,335.23	33,765.55	59.94 %
Social Security	7,700.05	19,033.20	11,333.15	59.54 %

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

	Year To Date 12/31/2019	Year Ending 06/30/2020		Percent Remaining
	Actual YTD	Revised Budget	Remaining Budget	
Unemployment Compensation Tax	28.86	198.01	169.15	85.42 %
<b>Total Educable Mentally Handicapped</b>	<b>\$ 145,786.13</b>	<b>\$ 365,698.96</b>	<b>\$ 219,912.83</b>	<b>60.13 %</b>
<b>Trainable Mentally Handicapped</b>				
Regular Salary	\$ 32,930.84	\$ 75,270.40	\$ 42,339.56	56.25 %
Group Health & Life Insurance	2,177.18	4,770.78	2,593.60	54.36 %
Employee Retirement	8,266.50	16,416.47	8,149.97	49.65 %
Social Security	2,477.73	5,758.19	3,280.46	56.97 %
Unemployment Compensation Tax	10.11	69.43	59.32	85.44 %
<b>Total Trainable Mentally Handicapped</b>	<b>\$ 45,862.36</b>	<b>\$ 102,285.27</b>	<b>\$ 56,422.91</b>	<b>55.16 %</b>
<b>Speech Handicapped</b>				
Other Professional/Tech Services	\$ 15,225.00	\$ 40,000.00	\$ 24,775.00	61.94 %
<b>Total Speech Handicapped</b>	<b>\$ 15,225.00</b>	<b>\$ 40,000.00</b>	<b>\$ 24,775.00</b>	<b>61.94 %</b>
<b>Learning Disabilities</b>				
Regular Salary	\$ 238,312.71	\$ 537,744.36	\$ 299,431.65	55.68 %
Group Health & Life Insurance	32,987.71	63,330.68	30,342.97	47.91 %
Employee Retirement	49,860.30	103,172.89	53,312.59	51.67 %
Social Security	16,794.91	36,188.57	19,393.66	53.59 %
Unemployment Compensation Tax	67.07	459.93	392.86	85.42 %
Other Purchased Services	5,599.28	16,500.00	10,900.72	66.06 %
<b>Total Learning Disabilities</b>	<b>\$ 343,621.98</b>	<b>\$ 757,396.43</b>	<b>\$ 413,774.45</b>	<b>54.63 %</b>
<b>Internat'I Bacc and Advanced Placement</b>				
Travel	\$ 23,912.76	\$ 30,000.00	\$ 6,087.24	20.29 %
Other Purchased Services	22,967.00	40,000.00	17,033.00	42.58 %
Supplies	15,090.31	9,675.00	(5,415.31)	(55.97) %
Textbooks	0.00	17,500.00	17,500.00	100.00 %
<b>Total I.B. and A.P.</b>	<b>\$ 61,970.07</b>	<b>\$ 97,175.00</b>	<b>\$ 35,204.93</b>	<b>36.23 %</b>
<b>Homebound and ESOL</b>				
Instructional Services	\$ 2,505.59	\$ 15,500.00	\$ 12,994.41	83.83 %
<b>Total Homebound and ESOL</b>	<b>\$ 2,505.59</b>	<b>\$ 15,500.00</b>	<b>\$ 12,994.41</b>	<b>83.83 %</b>
<b>Limited English Proficiency</b>				
Regular Salary	\$ 5,424.42	\$ 16,067.82	\$ 10,643.40	66.24 %
Group Health & Life Insurance	207.75	1,424.50	1,216.75	85.42 %
Employee Retirement	1,183.05	3,504.39	2,321.34	66.24 %

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

	Year To Date		Year Ending		Percent Remaining
	12/31/2019		06/30/2020		
	Actual YTD	Revised Budget	Remaining Budget		
Social Security	414.95	1,229.19	814.24		66.24 %
Unemployment Compensation Tax	2.09	14.29	12.20		85.37 %
<b>Total Limited English Proficiency</b>	<b>\$ 7,232.26</b>	<b>\$ 22,240.19</b>	<b>\$ 15,007.93</b>		<b>67.48 %</b>
<b>High School Summer School</b>					
Regular Salary	\$ 7,200.00	\$ 24,400.00	\$ 17,200.00		70.49 %
Employee Retirement	1,570.35	4,880.00	3,309.65		67.82 %
Social Security	550.80	1,866.60	1,315.80		70.49 %
Unemployment Compensation Tax	0.00	17.00	17.00		100.00 %
Student Transportation	0.00	6,000.00	6,000.00		100.00 %
Supplies	0.00	14,908.40	14,908.40		100.00 %
<b>Total HS Summer School</b>	<b>\$ 9,321.15</b>	<b>\$ 52,072.00</b>	<b>\$ 42,750.85</b>		<b>82.10 %</b>
<b>Guidance Services</b>					
Regular Salary	\$ 313,175.22	\$ 653,127.60	\$ 339,952.38		52.05 %
Overtime Salary	1,572.94	4,000.00	2,427.06		60.68 %
Group Health & Life Insurance	28,738.65	57,500.07	28,761.42		50.02 %
Employee Retirement	70,091.46	144,628.13	74,536.67		51.54 %
Social Security	23,507.17	49,964.26	26,457.09		52.95 %
Unemployment Compensation Tax	86.21	590.98	504.77		85.41 %
Supplies	2,105.24	6,200.00	4,094.76		66.04 %
<b>Total Guidance Services</b>	<b>\$ 439,276.89</b>	<b>\$ 916,011.04</b>	<b>\$ 476,734.15</b>		<b>52.04 %</b>
<b>Health Services</b>					
Regular Salary	\$ 46,802.69	\$ 106,977.60	\$ 60,174.91		56.25 %
Group Health & Life Insurance	2,872.88	9,541.56	6,668.68		69.89 %
Employee Retirement	10,207.68	23,331.81	13,124.13		56.25 %
Social Security	3,519.05	8,183.79	4,664.74		57.00 %
Unemployment Compensation Tax	16.50	113.09	96.59		85.41 %
Supplies	1,237.90	2,500.00	1,262.10		50.48 %
<b>Total Health Services</b>	<b>\$ 64,656.70</b>	<b>\$ 150,647.85</b>	<b>\$ 85,991.15</b>		<b>57.08 %</b>
<b>Library and Media Services</b>					
Regular Salary	\$ 57,307.58	\$ 135,655.20	\$ 78,347.62		57.75 %
Group Health & Life Insurance	2,249.89	4,770.78	2,520.89		52.84 %
Employee Retirement	12,426.02	29,586.40	17,160.38		58.00 %
Social Security	4,381.44	10,377.62	5,996.18		57.78 %
Unemployment Compensation Tax	16.33	112.40	96.07		85.47 %
Instructional Services	4,110.00	5,200.00	1,090.00		20.96 %

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

	Year To Date	Year Ending		Percent Remaining
	12/31/2019	06/30/2020	06/30/2020	
	Actual YTD	Revised Budget	Remaining Budget	
Supplies	4,753.12	8,000.00	3,246.88	40.59 %
Library Books & Materials	10,363.13	18,850.00	8,486.87	45.02 %
Technology Equipment	0.00	5,000.00	5,000.00	100.00 %
<b>Total Library and Media Services</b>	<b>\$ 95,607.51</b>	<b>\$ 217,552.40</b>	<b>\$ 121,944.89</b>	<b>56.05 %</b>
<b>Staff Training</b>				
Instructional Programs Improvement Services	\$ 15,386.62	\$ 55,000.00	\$ 39,613.38	72.02 %
<b>Total Staff Training</b>	<b>\$ 15,386.62</b>	<b>\$ 55,000.00</b>	<b>\$ 39,613.38</b>	<b>72.02 %</b>
<b>Board</b>				
Audit Services	\$ 10,400.00	\$ 24,600.00	\$ 14,200.00	57.72 %
Legal Services	14,071.50	20,000.00	5,928.50	29.64 %
Membership Dues & Fees	12,023.68	13,000.00	976.32	7.51 %
<b>Total Board</b>	<b>\$ 36,495.18</b>	<b>\$ 57,600.00</b>	<b>\$ 21,104.82</b>	<b>36.64 %</b>
<b>School Administration</b>				
Regular Salary	\$ 61,107.08	\$ 131,935.20	\$ 70,828.12	53.68 %
Principal and Asst Principals	234,580.84	470,457.60	235,876.76	50.14 %
Assistants and Clerical	153,887.79	332,129.77	178,241.98	53.67 %
Overtime Salary	590.77	6,000.00	5,409.23	90.15 %
Group Health & Life Insurance	56,085.28	119,995.74	63,910.46	53.26 %
Employee Retirement	97,273.43	203,819.37	106,545.94	52.27 %
Social Security	33,111.50	71,490.98	38,379.48	53.68 %
Unemployment Compensation Tax	66.59	799.12	732.53	91.67 %
Instructional Services	0.00	500.00	500.00	100.00 %
Travel	2,139.40	17,500.00	15,360.60	87.77 %
Communication	9,112.08	21,000.00	11,887.92	56.61 %
Other Purchased Services	22,884.09	60,000.00	37,115.91	61.86 %
Supplies	47,164.42	90,000.00	42,835.58	47.60 %
Instructional Equipment	13,015.57	20,000.00	6,984.43	34.92 %
Technology Equipment	4,037.92	7,000.00	2,962.08	42.32 %
Membership Dues & Fees	1,780.00	5,000.00	3,220.00	64.40 %
Liability Insurance	83,706.57	85,000.00	1,293.43	1.52 %
<b>Total School Administration</b>	<b>\$ 820,543.33</b>	<b>\$ 1,642,627.78</b>	<b>\$ 822,084.45</b>	<b>50.05 %</b>
<b>Fiscal Services</b>				
Regular Salary	\$ 28,790.41	\$ 57,580.80	\$ 28,790.39	50.00 %
Overtime Salary	869.75	2,000.00	1,130.25	56.51 %
Group Health & Life Insurance	2,513.88	4,770.78	2,256.90	47.31 %

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

	Year To Date 12/31/2019	Year Ending 06/30/2020		Percent Remaining
	Actual YTD	Revised Budget	Remaining Budget	
Employee Retirement	6,468.88	12,558.37	6,089.49	48.49 %
Social Security	2,216.57	4,404.93	2,188.36	49.68 %
Unemployment Compensation Tax	4.45	53.34	48.89	91.66 %
Management Services	59,735.00	185,000.00	125,265.00	67.71 %
Other Fees and Charges	12,433.80	16,500.00	4,066.20	24.64 %
<b>Total Fiscal Services</b>	<b>\$ 113,032.74</b>	<b>\$ 282,868.22</b>	<b>\$ 169,835.48</b>	<b>60.04 %</b>
<b>Operation and Maintenance of Plant</b>				
Regular Salary	\$ 156,812.62	\$ 312,566.40	\$ 155,753.78	49.83 %
Overtime Salary	3,940.51	15,000.00	11,059.49	73.73 %
Group Health & Life Insurance	19,713.92	38,050.21	18,336.29	48.19 %
Employee Retirement	35,060.19	68,170.73	33,110.54	48.57 %
Social Security	11,950.67	23,911.33	11,960.66	50.02 %
Unemployment Compensation Tax	25.58	294.99	269.41	91.33 %
Property Services	55,409.32	144,000.00	88,590.68	61.52 %
Public Utility Services (Excl energy)	76,648.75	125,000.00	48,351.25	38.68 %
Cleaning Services	185,604.98	400,000.00	214,395.02	53.60 %
Repairs & Maintenance Serv	137,719.75	205,000.00	67,280.25	32.82 %
Other Purchased Services	2,291.84	5,000.00	2,708.16	54.16 %
Supplies	15,997.59	35,000.00	19,002.41	54.29 %
Energy (Electric, Gas, and Other Heating Fuels)	210,087.99	400,000.00	189,912.01	47.48 %
<b>Total Operation and Maintenance of Plant</b>	<b>\$ 911,263.71</b>	<b>\$ 1,771,993.66</b>	<b>\$ 860,729.95</b>	<b>48.57 %</b>
<b>Student Transportation (State Mandated)</b>				
Repairs & Maintenance Serv	\$ 13,965.40	\$ 60,000.00	\$ 46,034.60	76.72 %
Student Transportation	136,614.86	600,000.00	463,385.14	77.23 %
<b>Total Student Transportation (State Mandated)</b>	<b>\$ 150,580.26</b>	<b>\$ 660,000.00</b>	<b>\$ 509,419.74</b>	<b>77.18 %</b>
<b>Security</b>				
Regular Salary	\$ 31,756.80	\$ 63,513.60	\$ 31,756.80	50.00 %
Group Health & Life Insurance	3,590.67	4,770.78	1,180.11	24.74 %
Employee Retirement	6,926.16	13,852.32	6,926.16	50.00 %
Social Security	2,369.10	4,858.79	2,489.69	51.24 %
Unemployment Compensation Tax	4.46	63.51	59.05	92.98 %
<b>Total Security</b>	<b>\$ 44,647.19</b>	<b>\$ 87,059.00</b>	<b>\$ 42,411.81</b>	<b>48.72 %</b>
<b>Pupil Service Activities (Athletics)</b>				
Social Security	\$ 13,704.78	\$ 33,912.45	\$ 20,207.67	59.59 %
Instructional Services	244,714.68	443,300.00	198,585.32	44.80 %



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

	Year To Date 12/31/2019	Year Ending 06/30/2020		Percent Remaining
	Actual YTD	Revised Budget	Remaining Budget	
Student Transportation	47,135.89	62,500.00	15,364.11	24.58 %
Travel	18,581.60	40,000.00	21,418.40	53.55 %
Other Purchased Services	42,777.15	115,000.00	72,222.85	62.80 %
Supplies	211,138.48	320,000.00	108,861.52	34.02 %
Other Pupil Services	12,427.80	22,250.00	9,822.20	44.14 %
Membership Dues & Fees	23,105.97	35,000.00	11,894.03	33.98 %
Liability Insurance	18,663.00	29,932.35	11,269.35	37.65 %
<b>Total Pupil Service Activities (Athletics)</b>	<b>\$ 632,249.35</b>	<b>\$ 1,101,894.80</b>	<b>\$ 469,645.45</b>	<b>42.62 %</b>
<b>TOTAL EXPENSE</b>	<b>\$ 7,943,254.85</b>	<b>\$ 18,185,245.57</b>	<b>\$ 10,241,990.72</b>	<b>56.32 %</b>
<b>Total Net Income</b>	<b>\$ 1,349,960.44</b>	<b>\$ 1,124,050.61</b>	<b>\$ (225,909.83)</b>	<b>(20.10) %</b>

# James Island Charter High School

## Balance Sheet

Year To Date 12/31/2019

### ASSETS

#### Current Assets

##### Cash and Cash Equivalents

FIRS6301 OP Cash	\$ 4,665,295.13
FIRS7101 SA Cash	265,570.83
FIRS1016 Inv	2,986,783.01
Cash On Hand	500.00
Bill.com Money Out Clearing	316.83

**Total Cash and Cash Equivalents** **\$ 7,918,465.80**

##### Accounts Receivable

Accounts Receivable	\$ 22,645.81
---------------------	--------------

**Total Accounts Receivable** **\$ 22,645.81**

##### Prepaid Items and Deposits

Prepaid Expense	\$ 65,586.00
-----------------	--------------

**Total Prepaid Items and Deposits** **\$ 65,586.00**

**Total Current Assets** **\$ 8,006,697.61**

**TOTAL ASSETS** **\$ 8,006,697.61**

### LIABILITIES AND FUND BALANCE

#### Liabilities

##### Current Liabilities

##### Accts Payable and Other Current Payables

Accounts Payable	\$ 1,245,315.49
Deferred Revenue	10,921.64
Due to State	1,650.00

**Total Accts Payable and Other Current Payables** **\$ 1,257,887.13**

**Payroll Liabilities** **\$ 751,598.63**

**Total Current Liabilities** **\$ 2,009,485.76**

**Total Liabilities** **\$ 2,009,485.76**

##### Fund Balance

**Net Income** **\$ 1,349,960.44**

**Fund Equity** **\$ 4,647,251.41**

**Total Fund Balance** **\$ 5,997,211.85**

**TOTAL LIABILITIES AND FUND BALANCE** **\$ 8,006,697.61**

# James Island Charter High School Reconciliation Report

As Of 12/31/2019

Account: FIRS6301 OP Cash

Statement Ending Balance	4,665,295.13
Deposits in Transit	0.00
Outstanding Checks and Charges	0.00
Adjusted Bank Balance	4,665,295.13
Book Balance	4,665,295.13
Adjustments*	0.00
Adjusted Book Balance	4,665,295.13

Total Checks and Charges Cleared	1,388,334.32	Total Deposits Cleared	1,830,520.17
----------------------------------	--------------	------------------------	--------------

## Deposits

Name	Memo	Date	Doc No	Cleared	In Transit
General Ledger Entry	Revtrak	12/02/2019		100.00	
General Ledger Entry	Revtrak	12/02/2019		45.00	
General Ledger Entry	CCSD - December EFA	12/02/2019		1,357,725.04	
General Ledger Entry	Revtrak	12/03/2019		300.00	
General Ledger Entry	Revtrak	12/03/2019		55.00	
General Ledger Entry	Revtrak	12/03/2019		410.00	
General Ledger Entry	Revtrak	12/04/2019		265.00	
General Ledger Entry	Revtrak	12/05/2019		1,510.00	
General Ledger Entry	Revtrak	12/06/2019		565.00	
General Ledger Entry	Revtrak	12/09/2019		105.00	
General Ledger Entry	Revtrak	12/10/2019		859.00	
General Ledger Entry	Revtrak	12/10/2019		21.00	
General Ledger Entry	Revtrak	12/11/2019		869.70	
General Ledger Entry	Revtrak	12/12/2019		6,279.60	
General Ledger Entry	Revtrak	12/13/2019		820.00	
General Ledger Entry	Batch Deposit	12/13/2019		7,383.00	
General Ledger Entry	Revtrak	12/16/2019		885.00	
General Ledger Entry		12/16/2019		9,275.00	
General Ledger Entry	Revtrak	12/17/2019		96.00	
General Ledger Entry	CCSD	12/17/2019		435,187.02	
General Ledger Entry	Revtrak	12/17/2019		35.00	
General Ledger Entry	Revtrak	12/18/2019		65.00	
General Ledger Entry	Revtrak	12/19/2019		65.00	
General Ledger Entry	Batch Deposit	12/19/2019		5,250.00	
General Ledger Entry	Revtrak	12/20/2019		130.00	
General Ledger Entry	Revtrak	12/23/2019		415.00	
General Ledger Entry	Revtrak	12/24/2019		49.00	
General Ledger Entry	Revtrak	12/24/2019		115.00	
General Ledger Entry	Revtrak	12/26/2019		255.00	
General Ledger Entry	Revtrak	12/26/2019		25.00	
General Ledger Entry	Interest Credit First 6301	12/31/2019		1,355.81	
General Ledger Entry	Revtrak	12/31/2019		5.00	
<b>Total Deposits</b>				<b>1,830,520.17</b>	<b>0.00</b>

## Checks and Charges

Name	Memo	Date	Check No	Cleared	Outstanding
General Ledger Entry		12/03/2019		2,220.67	
General Ledger Entry		12/04/2019		11,673.00	
General Ledger Entry		12/06/2019		11,943.88	
General Ledger Entry	Service Charge	12/06/2019		254.99	
General Ledger Entry		12/09/2019		6,590.73	
General Ledger Entry	Revtrak Fee	12/09/2019		395.12	
General Ledger Entry	Revtrak Fee	12/09/2019		176.06	
General Ledger Entry		12/11/2019		44,249.85	
General Ledger Entry		12/11/2019		2,730.87	
General Ledger Entry		12/12/2019		4,839.03	
General Ledger Entry		12/13/2019		6,642.39	
General Ledger Entry		12/18/2019		22,316.26	
Arbiterpay	Inv #DC 2019 1220	12/20/2019		799.30	
SLED	Inv #MC 1024	12/20/2019		8.00	

# James Island Charter High School Reconciliation Report

As Of 12/31/2019

Account: FIRS6301 OP Cash

General Ledger Entry

**Total Checks and Charges**

12/23/2019

1,273,494.17

1,388,334.32

0.00

# James Island Charter High School Reconciliation Report

As Of 12/31/2019

Account: FIRS7101 SA Cash

Statement Ending Balance	265,570.83
Deposits in Transit	0.00
Outstanding Checks and Charges	0.00
Adjusted Bank Balance	265,570.83
Book Balance	265,570.83
Adjustments*	0.00
Adjusted Book Balance	265,570.83

<b>Total Checks and Charges Cleared</b>	<b>23,040.72</b>	<b>Total Deposits Cleared</b>	<b>16,972.04</b>
---	------------------	-------------------------------	------------------

## Deposits

Name	Memo	Date	Doc No	Cleared	In Transit
General Ledger Entry	Revtrak	12/02/2019		165.00	
General Ledger Entry	Revtrak	12/02/2019		50.00	
General Ledger Entry	Revtrak	12/03/2019		50.00	
General Ledger Entry	Revtrak	12/04/2019		150.00	
General Ledger Entry	Batch Deposit	12/04/2019		1,829.09	
General Ledger Entry	Revtrak	12/05/2019		525.00	
General Ledger Entry	Revtrak	12/06/2019		525.00	
General Ledger Entry	Revtrak	12/09/2019		200.00	
General Ledger Entry	Revtrak	12/10/2019		100.00	
General Ledger Entry	Batch Deposit	12/10/2019		6,038.00	
General Ledger Entry	Revtrak	12/11/2019		170.00	
General Ledger Entry	Revtrak	12/12/2019		378.00	
General Ledger Entry	Revtrak	12/13/2019		744.00	
General Ledger Entry	Revtrak	12/16/2019		151.00	
General Ledger Entry	Revtrak	12/17/2019		369.00	
General Ledger Entry	Revtrak	12/17/2019		334.00	
General Ledger Entry	Revtrak	12/18/2019		250.00	
General Ledger Entry	Revtrak	12/19/2019		100.00	
General Ledger Entry	Batch Deposit	12/19/2019		3,481.50	
General Ledger Entry	Revtrak	12/20/2019		390.00	
General Ledger Entry	Revtrak	12/23/2019		245.00	
General Ledger Entry	Revtrak	12/24/2019		80.00	
General Ledger Entry	Revtrak	12/26/2019		70.00	
General Ledger Entry	Revtrak	12/27/2019		50.00	
General Ledger Entry	Revtrak	12/30/2019		145.00	
General Ledger Entry	Revtrak	12/31/2019		45.00	
General Ledger Entry	Revtrak	12/31/2019		225.00	
General Ledger Entry	Revtrak	12/31/2019		45.00	
General Ledger Entry	Interest Credit First 7101	12/31/2019		67.45	
<b>Total Deposits</b>				<b>16,972.04</b>	<b>0.00</b>

## Checks and Charges

Name	Memo	Date	Check No	Cleared	Outstanding
General Ledger Entry		12/03/2019		14,756.87	
General Ledger Entry		12/04/2019		186.15	
General Ledger Entry		12/06/2019		418.79	
General Ledger Entry		12/11/2019		695.86	
General Ledger Entry		12/18/2019		3,310.05	
General Ledger Entry		12/23/2019		3,673.00	
<b>Total Checks and Charges</b>				<b>23,040.72</b>	<b>0.00</b>