

KM CONSULTING, LLC  
**ACKNOWLEDGMENT OF REVIEW OF  
BANK RECONCILIATION AND JOURNAL ENTRIES**

School Name: James Island Charter High School

Meeting Date:

Reporting Month: October

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 10/31/2018		Year Ending 06/30/2019		Percent Remaining
	Actual YTD	Original Budget	Revised Budget	Remaining Budget	
<b>REVENUE</b>					
<b>Revenue from Local Sources</b>					
<b>Earnings on Investments</b>					
Interest Income	\$ 18,776.86	\$ 63,500.00	\$ 63,500.00	\$ 44,723.14	70.43 %
Gain/Loss on Investment (Unrealized)	6,136.03	0.00	0.00	(6,136.03)	0.00 %
<b>Total Earnings on Investments</b>	<b>\$ 24,912.89</b>	<b>\$ 63,500.00</b>	<b>\$ 63,500.00</b>	<b>\$ 38,587.11</b>	<b>60.77 %</b>
<b>Food Services</b>					
Lunch Sales to Students	\$ 5,037.45	\$ 15,000.00	\$ 15,000.00	\$ 9,962.55	66.42 %
<b>Total Food Services</b>	<b>\$ 5,037.45</b>	<b>\$ 15,000.00</b>	<b>\$ 15,000.00</b>	<b>\$ 9,962.55</b>	<b>66.42 %</b>
<b>Pupil Activities</b>					
Student Fees	\$ 158,650.00	\$ 190,000.00	\$ 190,000.00	\$ 31,350.00	16.50 %
Other Pupil Income	112,206.71	350,000.00	350,000.00	237,793.29	67.94 %
<b>Total Pupil Activities</b>	<b>\$ 270,856.71</b>	<b>\$ 540,000.00</b>	<b>\$ 540,000.00</b>	<b>\$ 269,143.29</b>	<b>49.84 %</b>
<b>Other Revenue from Local Sources</b>					
Rentals	\$ 18,009.00	\$ 28,000.00	\$ 28,000.00	\$ 9,991.00	35.68 %
Contributions and Donations	5,810.00	15,000.00	15,000.00	9,190.00	61.27 %
Fundraising	21,218.10	45,000.00	45,000.00	23,781.90	52.85 %
Miscellaneous Local Revenue	1,105.48	30,000.00	30,000.00	28,894.52	96.32 %
<b>Total Other Revenue from Local Sources</b>	<b>\$ 46,142.58</b>	<b>\$ 118,000.00</b>	<b>\$ 118,000.00</b>	<b>\$ 71,857.42</b>	<b>60.90 %</b>
<b>Total Revenue from Local Sources</b>	<b>\$ 346,949.63</b>	<b>\$ 736,500.00</b>	<b>\$ 736,500.00</b>	<b>\$ 389,550.37</b>	<b>52.89 %</b>
<b>Revenue from State Sources</b>					
<b>Restricted State Funding</b>					
EEDA Career Specialists	\$ 0.00	\$ 94,306.00	\$ 94,306.00	\$ 94,306.00	100.00 %
Reading Coach	4,680.00	0.00	0.00	(4,680.00)	0.00 %
Teacher Supply	33,000.00	29,975.00	29,975.00	(3,025.00)	(10.09) %
<b>Total Restricted State Funding</b>	<b>\$ 37,680.00</b>	<b>\$ 124,281.00</b>	<b>\$ 124,281.00</b>	<b>\$ 86,601.00</b>	<b>69.68 %</b>
<b>Education Finance Act (EFA)</b>	<b>\$ 5,143,194.64</b>	<b>\$ 15,369,788.37</b>	<b>\$ 15,369,788.37</b>	<b>\$ 10,226,593.73</b>	<b>66.54 %</b>
<b>Education Improvement Act</b>					
EIA Revenue - Career and Technology Education	\$ 0.00	\$ 48,076.18	\$ 48,076.18	\$ 48,076.18	100.00 %
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 10/31/2018	Year Ending 06/30/2019		Percent Remaining	
	Actual YTD	Original Budget	Revised Budget		Remaining Budget
High Schools That Work	136.94	0.00	0.00	(136.94)	0.00 %
EIA Revenue - Aid to Districts	0.00	15,843.83	15,843.83	15,843.83	100.00 %
<b>Total Education Improvement Act</b>	<b>\$ 136.94</b>	<b>\$ 654,221.18</b>	<b>\$ 654,221.18</b>	<b>\$ 654,084.24</b>	<b>99.98 %</b>
<b>Total Revenue from State Sources</b>	<b>\$ 5,181,011.58</b>	<b>\$ 16,148,290.55</b>	<b>\$ 16,148,290.55</b>	<b>\$ 10,967,278.97</b>	<b>67.92 %</b>
<b>Revenue from Federal Sources</b>					
<b>Occupational Education</b>					
Perkins Aid, Title I	0.00	18,179.98	18,179.98	18,179.98	100.00 %
<b>Total Occupational Education</b>	<b>0.00</b>	<b>18,179.98</b>	<b>18,179.98</b>	<b>18,179.98</b>	<b>100.00 %</b>
<b>Programs for Children with Disabilities</b>					
IDEA Revenue	\$ 0.00	\$ 217,331.50	\$ 217,331.50	\$ 217,331.50	100.00 %
<b>Total Programs for Children with Disabilities</b>	<b>\$ 0.00</b>	<b>\$ 217,331.50</b>	<b>\$ 217,331.50</b>	<b>\$ 217,331.50</b>	<b>100.00 %</b>
<b>Other Federal Sources</b>					
JROTC	\$ 0.00	\$ 62,014.00	\$ 62,014.00	\$ 62,014.00	100.00 %
<b>Total Other Federal Sources</b>	<b>\$ 0.00</b>	<b>\$ 62,014.00</b>	<b>\$ 62,014.00</b>	<b>\$ 62,014.00</b>	<b>100.00 %</b>
<b>Total Revenue from Federal Sources</b>	<b>\$ 0.00</b>	<b>\$ 297,525.48</b>	<b>\$ 297,525.48</b>	<b>\$ 297,525.48</b>	<b>100.00 %</b>
<b>TOTAL REVENUE</b>	<b>\$ 5,527,961.21</b>	<b>\$ 17,182,316.03</b>	<b>\$ 17,182,316.03</b>	<b>\$ 11,654,354.82</b>	<b>67.83 %</b>
<b>EXPENSE</b>					
<b>High School Programs</b>					
Regular Salary	\$ 1,057,394.71	\$ 4,095,043.22	\$ 4,095,119.22	\$ 3,037,724.51	74.18 %
Assistants and Clerical	25,875.72	110,095.20	110,095.20	84,219.48	76.50 %
Substitute/Temporary Salary	26,077.13	177,000.00	177,000.00	150,922.87	85.27 %
Overtime Salary	43.33	0.00	0.00	(43.33)	0.00 %
Group Health & Life Insurance	106,095.01	431,194.60	431,194.60	325,099.59	75.40 %
Employee Retirement	230,493.36	843,566.01	843,566.01	613,072.65	72.68 %
Social Security	81,218.41	319,644.24	319,644.24	238,425.83	74.59 %
Unemployment Compensation Tax	1,157.61	4,176.78	4,176.78	3,019.17	72.28 %
Worker's Compensation Tax	20,762.79	101,034.25	101,034.25	80,271.46	79.45 %
Instructional Services	2,005.52	14,157.42	14,157.42	12,151.90	85.83 %
Travel	(1,618.86)	8,849.02	8,849.02	10,467.88	118.29 %
Printing & Binding	5,589.13	21,225.52	21,225.52	15,636.39	73.67 %
Other Purchased Services	24,653.14	55,600.76	55,600.76	30,947.62	55.66 %
Supplies	73,527.11	202,147.82	202,147.82	128,620.71	63.63 %
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 10/31/2018		Year Ending 06/30/2019		Percent Remaining
	Actual YTD	Original Budget	Revised Budget	Remaining Budget	
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) %
<b>Total High School Programs</b>	<b>\$ 1,791,570.85</b>	<b>\$ 6,597,045.01</b>	<b>\$ 6,597,121.01</b>	<b>\$ 4,805,550.16</b>	<b>72.84 %</b>
<b>Vocational Programs</b>					
Regular Salary	\$ 232,816.52	\$ 977,712.00	\$ 977,712.00	\$ 744,895.48	76.19 %
Group Health & Life Insurance	29,259.93	114,963.88	114,963.88	85,703.95	74.55 %
Employee Retirement	48,341.75	196,129.03	196,129.03	147,787.28	75.35 %
Social Security	17,359.59	74,794.97	74,794.97	57,435.38	76.79 %
Unemployment Compensation Tax	218.49	888.35	888.35	669.86	75.40 %
Travel	6,940.29	18,496.53	18,496.53	11,556.24	62.48 %
Other Purchased Services	0.00	758.05	758.05	758.05	100.00 %
Supplies	50,711.63	120,000.00	120,000.00	69,288.37	57.74 %
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	110.00	4,042.96	4,042.96	3,932.96	97.28 %
<b>Total Vocational Programs</b>	<b>\$ 390,469.01</b>	<b>\$ 1,522,893.16</b>	<b>\$ 1,522,893.16</b>	<b>\$ 1,132,424.15</b>	<b>74.36 %</b>
<b>Physical Education</b>					
Regular Salary	\$ 103,098.81	\$ 395,337.00	\$ 395,337.00	\$ 292,238.19	73.92 %
Group Health & Life Insurance	11,656.24	49,593.32	49,593.32	37,937.08	76.50 %
Employee Retirement	23,509.19	79,304.60	79,304.60	55,795.41	70.36 %
Social Security	7,828.60	30,243.28	30,243.28	22,414.68	74.11 %
Unemployment Compensation Tax	98.12	374.40	374.40	276.28	73.79 %
Supplies	0.00	2,500.00	2,500.00	2,500.00	100.00 %
<b>Total PE</b>	<b>\$ 146,190.96</b>	<b>\$ 557,352.60</b>	<b>\$ 557,352.60</b>	<b>\$ 411,161.64</b>	<b>73.77 %</b>
<b>Educable Mentally Handicapped</b>					
Regular Salary	\$ 19,970.52	\$ 79,882.00	\$ 79,882.00	\$ 59,911.48	75.00 %
Assistants and Clerical	33,745.77	133,623.20	133,623.20	99,877.43	74.75 %
Overtime Salary	42.10	0.00	0.00	(42.10)	0.00 %
Group Health & Life Insurance	7,076.62	35,561.74	35,561.74	28,485.12	80.10 %
Employee Retirement	11,052.04	42,829.14	42,829.14	31,777.10	74.20 %
Social Security	4,032.23	16,333.15	16,333.15	12,300.92	75.31 %
Unemployment Compensation Tax	51.22	198.01	198.01	146.79	74.13 %
<b>Total Educable Mentally Handicapped</b>	<b>\$ 75,970.50</b>	<b>\$ 308,427.24</b>	<b>\$ 308,427.24</b>	<b>\$ 232,456.74</b>	<b>75.37 %</b>
<b>Trainable Mentally Handicapped</b>					
Regular Salary	\$ 18,276.50	\$ 73,829.64	\$ 73,829.64	\$ 55,553.14	75.25 %

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

	Year To Date 10/31/2018		Year Ending 06/30/2019		Percent Remaining
	Actual YTD	Original Budget	Revised Budget	Remaining Budget	
Group Health & Life Insurance	1,179.03	4,770.78	4,770.78	3,591.75	75.29 %
Employee Retirement	3,773.72	14,810.23	14,810.23	11,036.51	74.52 %
Social Security	1,380.35	5,647.97	5,647.97	4,267.62	75.56 %
Unemployment Compensation Tax	17.73	69.43	69.43	51.70	74.46 %
<b>Total Trainable Mentally Handicapped</b>	<b>\$ 24,627.33</b>	<b>\$ 99,128.05</b>	<b>\$ 99,128.05</b>	<b>\$ 74,500.72</b>	<b>75.16 %</b>
<b>Speech Handicapped</b>					
Other Professional/Tech Services	\$ 5,062.50	\$ 31,818.54	\$ 31,818.54	\$ 26,756.04	84.09 %
Supplies	0.00	1,500.00	1,500.00	1,500.00	100.00 %
<b>Total Speech Handicapped</b>	<b>\$ 5,062.50</b>	<b>\$ 33,318.54</b>	<b>\$ 33,318.54</b>	<b>\$ 28,256.04</b>	<b>84.81 %</b>
<b>Learning Disabilities</b>					
Regular Salary	\$ 128,997.33	\$ 485,536.83	\$ 485,536.83	\$ 356,539.50	73.43 %
Group Health & Life Insurance	16,933.82	63,330.68	63,330.68	46,396.86	73.26 %
Employee Retirement	26,252.50	97,398.69	97,398.69	71,146.19	73.05 %
Social Security	9,576.39	37,143.57	37,143.57	27,567.18	74.22 %
Unemployment Compensation Tax	125.10	459.93	459.93	334.83	72.80 %
Other Purchased Services	3,750.00	12,619.20	12,619.20	8,869.20	70.28 %
<b>Total Learning Disabilities</b>	<b>\$ 185,635.14</b>	<b>\$ 696,488.90</b>	<b>\$ 696,488.90</b>	<b>\$ 510,853.76</b>	<b>73.35 %</b>
<b>Internat'I Bacc and Advanced Placement</b>					
Travel	\$ 10,806.05	\$ 12,000.00	\$ 12,000.00	\$ 1,193.95	9.95 %
Other Purchased Services	125.00	60,175.00	60,175.00	60,050.00	99.79 %
Supplies	6,004.94	15,000.00	15,000.00	8,995.06	59.97 %
Textbooks	8,446.77	10,000.00	10,000.00	1,553.23	15.53 %
<b>Total I.B. and A.P.</b>	<b>\$ 25,382.76</b>	<b>\$ 97,175.00</b>	<b>\$ 97,175.00</b>	<b>\$ 71,792.24</b>	<b>73.88 %</b>
<b>Homebound and ESOL</b>					
Instructional Services	\$ 1,190.00	\$ 11,517.93	\$ 11,517.93	\$ 10,327.93	89.67 %
<b>Total Homebound and ESOL</b>	<b>\$ 1,190.00</b>	<b>\$ 11,517.93</b>	<b>\$ 11,517.93</b>	<b>\$ 10,327.93</b>	<b>89.67 %</b>
<b>Limited English Proficiency</b>					
Regular Salary	\$ 4,802.69	\$ 14,293.94	\$ 14,293.94	\$ 9,491.25	66.40 %
Group Health & Life Insurance	354.77	1,424.50	1,424.50	1,069.73	75.10 %
Employee Retirement	1,012.76	3,129.32	3,129.32	2,116.56	67.64 %
Social Security	375.41	1,193.39	1,193.39	817.98	68.54 %
Unemployment Compensation Tax	4.80	14.29	14.29	9.49	66.41 %
<b>Total Limited English Proficiency</b>	<b>\$ 6,550.43</b>	<b>\$ 20,055.44</b>	<b>\$ 20,055.44</b>	<b>\$ 13,505.01</b>	<b>67.34 %</b>

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

	Year To Date 10/31/2018		Year Ending 06/30/2019		Percent Remaining
	Actual YTD	Original Budget	Revised Budget	Remaining Budget	
<b>High School Summer School</b>					
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 %
<b>Total HS Summer School</b>	<b>\$ 11,956.31</b>	<b>\$ 33,225.90</b>	<b>\$ 33,225.90</b>	<b>\$ 21,269.59</b>	<b>64.02 %</b>
<b>Guidance Services</b>					
Regular Salary	\$ 192,560.41	\$ 652,140.06	\$ 652,140.06	\$ 459,579.65	70.47 %
Overtime Salary	249.18	0.00	0.00	(249.18)	0.00 %
Group Health & Life Insurance	14,705.36	56,648.48	56,648.48	41,943.12	74.04 %
Employee Retirement	39,516.04	130,819.30	130,819.30	91,303.26	69.79 %
Social Security	14,472.93	49,888.71	49,888.71	35,415.78	70.99 %
Unemployment Compensation Tax	186.60	607.61	607.61	421.01	69.29 %
Supplies	665.30	6,171.59	6,171.59	5,506.29	89.22 %
<b>Total Guidance Services</b>	<b>\$ 262,355.82</b>	<b>\$ 896,275.75</b>	<b>\$ 896,275.75</b>	<b>\$ 633,919.93</b>	<b>70.73 %</b>
<b>Health Services</b>					
Regular Salary	\$ 27,171.90	\$ 115,337.60	\$ 115,337.60	\$ 88,165.70	76.44 %
Group Health & Life Insurance	626.69	352.24	352.24	(274.45)	(77.92) %
Employee Retirement	5,520.85	23,136.72	23,136.72	17,615.87	76.14 %
Social Security	2,052.60	8,823.33	8,823.33	6,770.73	76.74 %
Unemployment Compensation Tax	26.89	113.09	113.09	86.20	76.22 %
Supplies	454.78	1,589.96	1,589.96	1,135.18	71.40 %
<b>Total Health Services</b>	<b>\$ 35,853.71</b>	<b>\$ 149,352.94</b>	<b>\$ 149,352.94</b>	<b>\$ 113,499.23</b>	<b>75.99 %</b>
<b>Library and Media Services</b>					
Regular Salary	\$ 30,815.61	\$ 126,118.79	\$ 126,118.79	\$ 95,303.18	75.57 %
Group Health & Life Insurance	1,178.59	4,770.78	4,770.78	3,592.19	75.30 %
Employee Retirement	6,264.39	25,299.43	25,299.43	19,035.04	75.24 %
Social Security	2,356.24	9,648.09	9,648.09	7,291.85	75.58 %
Unemployment Compensation Tax	28.75	112.40	112.40	83.65	74.42 %
Instructional Services	0.00	5,200.00	5,200.00	5,200.00	100.00 %
Supplies	1,796.63	8,000.00	8,000.00	6,203.37	77.54 %
Library Books & Materials	8,498.46	18,850.00	18,850.00	10,351.54	54.92 %
Technology Equipment	0.00	5,000.00	5,000.00	5,000.00	100.00 %
<b>Total Library and Media Services</b>	<b>\$ 50,938.67</b>	<b>\$ 202,999.49</b>	<b>\$ 202,999.49</b>	<b>\$ 152,060.82</b>	<b>74.91 %</b>

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

	Year To Date 10/31/2018		Year Ending 06/30/2019		Percent Remaining
	Actual YTD	Original Budget	Revised Budget	Remaining Budget	
<b>Staff Training</b>					
Instructional Programs Improvement Services	\$ 21,673.26	\$ 105,000.00	\$ 105,000.00	\$ 83,326.74	79.36 %
<b>Total Staff Training</b>	<b>\$ 21,673.26</b>	<b>\$ 105,000.00</b>	<b>\$ 105,000.00</b>	<b>\$ 83,326.74</b>	<b>79.36 %</b>
<b>Board</b>					
Audit Services	\$ 9,500.00	\$ 23,600.00	\$ 23,600.00	\$ 14,100.00	59.75 %
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	11,500.00	(579.10)	(5.04) %
<b>Total Board</b>	<b>\$ 22,599.10</b>	<b>\$ 50,100.00</b>	<b>\$ 50,100.00</b>	<b>\$ 27,500.90</b>	<b>54.89 %</b>
<b>School Administration</b>					
Regular Salary	\$ 38,129.40	\$ 128,436.00	\$ 128,436.00	\$ 90,306.60	70.31 %
Principal and Asst Principals	158,649.13	476,428.42	476,428.42	317,779.29	66.70 %
Assistants and Clerical	92,986.58	325,744.86	325,744.86	232,758.28	71.45 %
Overtime Salary	982.06	0.00	0.00	(982.06)	0.00 %
Group Health & Life Insurance	33,737.71	124,766.52	124,766.52	91,028.81	72.96 %
Employee Retirement	59,557.41	186,680.22	186,680.22	127,122.81	68.10 %
Social Security	21,490.62	71,191.61	71,191.61	49,700.99	69.81 %
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	7,111.88	17,500.00	17,500.00	10,388.12	59.36 %
Communication	5,618.36	20,814.22	20,814.22	15,195.86	73.01 %
Other Purchased Services	24,887.16	54,803.39	54,803.39	29,916.23	54.59 %
Supplies	47,551.22	72,696.48	72,696.48	25,145.26	34.59 %
Instructional Equipment	0.00	4,514.59	4,514.59	4,514.59	100.00 %
Technology Equipment	2,151.06	7,000.00	7,000.00	4,848.94	69.27 %
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 %
<b>Total School Administration</b>	<b>\$ 510,484.51</b>	<b>\$ 1,592,967.57</b>	<b>\$ 1,592,967.57</b>	<b>\$ 1,082,483.06</b>	<b>67.95 %</b>
<b>Fiscal Services</b>					
Regular Salary	\$ 18,691.83	\$ 55,468.80	\$ 55,468.80	\$ 36,776.97	66.30 %
Overtime Salary	585.04	0.00	0.00	(585.04)	0.00 %
Group Health & Life Insurance	1,562.89	4,770.78	4,770.78	3,207.89	67.24 %
Employee Retirement	3,956.47	11,127.04	11,127.04	7,170.57	64.44 %
Social Security	1,446.46	4,243.36	4,243.36	2,796.90	65.91 %
Unemployment Compensation Tax	19.16	53.34	53.34	34.18	64.08 %
Management Services	45,002.00	125,424.00	125,424.00	80,422.00	64.12 %
Other Fees and Charges	8,517.17	12,000.00	12,000.00	3,482.83	29.02 %

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

	Year To Date 10/31/2018		Year Ending 06/30/2019		Percent Remaining
	Actual YTD	Original Budget	Revised Budget	Remaining Budget	
<b>Total Fiscal Services</b>	<b>\$ 79,781.02</b>	<b>\$ 213,087.32</b>	<b>\$ 213,087.32</b>	<b>\$ 133,306.30</b>	<b>62.56 %</b>
<b>Operation and Maintenance of Plant</b>					
Regular Salary	\$ 106,752.45	\$ 303,649.92	\$ 303,649.92	\$ 196,897.47	64.84 %
Overtime Salary	3,858.56	0.00	0.00	(3,858.56)	0.00 %
Group Health & Life Insurance	12,031.59	33,279.43	33,279.43	21,247.84	63.85 %
Employee Retirement	22,156.16	54,888.40	54,888.40	32,732.24	59.63 %
Social Security	8,051.43	20,932.02	20,932.02	12,880.59	61.54 %
Unemployment Compensation Tax	134.76	266.08	266.08	131.32	49.35 %
Property Services	68,349.94	160,000.00	160,000.00	91,650.06	57.28 %
Public Utility Services (Excl energy)	35,918.31	115,000.00	115,000.00	79,081.69	68.77 %
Cleaning Services	123,698.06	400,000.00	400,000.00	276,301.94	69.08 %
Repairs & Maintenance Serv	173,863.03	208,824.90	258,824.90	84,961.87	32.83 %
Other Purchased Services	1,798.33	5,197.55	5,197.55	3,399.22	65.40 %
Supplies	13,922.39	26,991.33	26,991.33	13,068.94	48.42 %
Energy (Electric, Gas, and Other Heating Fuels)	108,312.30	460,000.00	460,000.00	351,687.70	76.45 %
<b>Total Operation and Maintenance of Plant</b>	<b>\$ 678,847.31</b>	<b>\$ 1,789,029.63</b>	<b>\$ 1,839,029.63</b>	<b>\$ 1,160,182.32</b>	<b>63.09 %</b>
<b>Student Transportation (State Mandated)</b>					
Student Transportation	\$ 133,718.16	\$ 530,000.00	\$ 530,000.00	\$ 396,281.84	74.77 %
<b>Total Student Transportation (State Mandated)</b>	<b>\$ 133,718.16</b>	<b>\$ 530,000.00</b>	<b>\$ 530,000.00</b>	<b>\$ 396,281.84</b>	<b>74.77 %</b>
<b>Security</b>					
Regular Salary	\$ 17,752.50	\$ 76,729.66	\$ 76,729.66	\$ 58,977.16	76.86 %
Group Health & Life Insurance	1,185.33	4,770.78	4,770.78	3,585.45	75.15 %
Employee Retirement	3,606.02	15,391.97	15,391.97	11,785.95	76.57 %
Social Security	1,345.98	5,869.82	5,869.82	4,523.84	77.07 %
Unemployment Compensation Tax	22.85	76.73	76.73	53.88	70.22 %
<b>Total Security</b>	<b>\$ 23,912.68</b>	<b>\$ 102,838.96</b>	<b>\$ 102,838.96</b>	<b>\$ 78,926.28</b>	<b>76.75 %</b>
<b>Pupil Service Activities (Athletics)</b>					
Social Security	\$ 9,485.39	\$ 33,912.45	\$ 33,912.45	\$ 24,427.06	72.03 %
Coaching Stipends	178,260.65	443,300.00	443,300.00	265,039.35	59.79 %
Student Transportation	40,441.94	100,500.00	100,500.00	60,058.06	59.76 %
Travel	13,058.66	60,000.00	60,000.00	46,941.34	78.24 %
Other Purchased Services	32,134.40	115,000.00	115,000.00	82,865.60	72.06 %
Supplies	113,636.99	300,000.00	300,000.00	186,363.01	62.12 %
Other Pupil Services	6,750.00	17,500.00	17,500.00	10,750.00	61.43 %
Membership Dues & Fees	12,303.10	35,000.00	35,000.00	22,696.90	64.85 %



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

	Year To Date	Year Ending		Remaining Budget	Percent Remaining
	10/31/2018	06/30/2019	06/30/2019		
	Actual YTD	Original Budget	Revised Budget		
Liability Insurance	17,743.00	7,500.00	7,500.00	(10,243.00)	(136.57) %
<b>Total Pupil Service Activities (Athletics)</b>	<b>\$ 423,814.13</b>	<b>\$ 1,112,712.45</b>	<b>\$ 1,112,712.45</b>	<b>\$ 688,898.32</b>	<b>61.91 %</b>
<b>TOTAL EXPENSE</b>	<b>\$ 4,908,584.16</b>	<b>\$ 16,720,991.88</b>	<b>\$ 16,771,067.88</b>	<b>\$ 11,862,483.72</b>	<b>70.73 %</b>
<b>Total Net Income</b>	<b>\$ 619,377.05</b>	<b>\$ 461,324.15</b>	<b>\$ 411,248.15</b>	<b>\$ (208,128.90)</b>	<b>(50.61) %</b>

James Island Charter High School  
**Balance Sheet**

Year To Date 10/31/2018

**ASSETS**

**Current Assets**

**Cash and Cash Equivalents**

FIRS6301 OP Cash	\$ 3,131,429.11
FIRS7101 SA Cash	255,771.50
FIRS1016 Inv	2,878,346.03
Cash On Hand	500.00
Bill.com Money Out Clearing	316.83

**Total Cash and Cash Equivalents** **\$ 6,266,363.47**

**Accounts Receivable**

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

**Prepaid Items and Deposits**

Prepaid Expense	\$ 63,180.88
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**Total Prepaid Items and Deposits** **\$ 63,180.88**

**Total Current Assets** **\$ 6,389,414.45**

**TOTAL ASSETS** **\$ 6,389,414.45**

**LIABILITIES AND FUND BALANCE**

**Liabilities**

**Current Liabilities**

**Accts Payable and Other Current Payables**

Accounts Payable	\$ 1,121,793.34
Deferred Revenue	16,424.06

**Total Accts Payable and Other Current Payables** **\$ 1,138,217.40**

**Payroll Liabilities** **\$ 477,518.57**

**Total Current Liabilities** **\$ 1,615,735.97**

**Total Liabilities** **\$ 1,615,735.97**

**Fund Balance**

**Net Income** **\$ 619,377.05**

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

**Total Fund Balance** **\$ 4,773,678.48**

**TOTAL LIABILITIES AND FUND BALANCE** **\$ 6,389,414.45**

# James Island Charter High School Reconciliation Report

As Of 10/31/2018

Account: FIRS6301 OP Cash

Statement Ending Balance	3,131,429.11
Deposits in Transit	0.00
Outstanding Checks and Charges	0.00
Adjusted Bank Balance	3,131,429.11

Book Balance	3,131,429.11
Adjustments*	0.00
Adjusted Book Balance	3,131,429.11

Total Checks and Charges Cleared	2,161,179.95	Total Deposits Cleared	1,291,522.20
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## Deposits

Name	Memo	Date	Doc No	Cleared	In Transit
General Ledger Entry	Revtrak	10/01/2018		268.00	
General Ledger Entry	CCSD - Oct EFA	10/01/2018		1,285,798.66	
General Ledger Entry	Revtrak	10/02/2018		706.00	
General Ledger Entry	Revtrak	10/02/2018		115.00	
General Ledger Entry	Revtrak	10/02/2018		15.00	
General Ledger Entry	Revtrak	10/03/2018		165.00	
General Ledger Entry	Revtrak	10/04/2018		460.00	
General Ledger Entry	Revtrak	10/05/2018		112.00	
General Ledger Entry	Revtrak	10/09/2018		100.00	
General Ledger Entry	Revtrak	10/10/2018		189.00	
General Ledger Entry	Revtrak	10/11/2018		2.00	
General Ledger Entry	Revtrak	10/16/2018		105.00	
General Ledger Entry	Revtrak	10/16/2018		25.00	
General Ledger Entry	Revtrak	10/16/2018		20.00	
General Ledger Entry	Revtrak	10/17/2018		100.00	
General Ledger Entry	Revtrak	10/18/2018		51.50	
General Ledger Entry	Revtrak	10/19/2018		1.00	
General Ledger Entry	Batch Deposit	10/19/2018		656.94	
General Ledger Entry	Revtrak	10/22/2018		110.00	
General Ledger Entry	Revtrak	10/25/2018		301.00	
General Ledger Entry	Revtrak	10/26/2018		16.00	
General Ledger Entry	Revtrak	10/29/2018		275.00	
General Ledger Entry	Revtrak	10/30/2018		132.00	
General Ledger Entry	Revtrak	10/30/2018		100.00	
General Ledger Entry	Revtrak	10/31/2018		50.00	
General Ledger Entry	Batch Deposit	10/31/2018		483.04	
General Ledger Entry	Interest Credit First 6301	10/31/2018		1,165.06	
<b>Total Deposits</b>				<b>1,291,522.20</b>	<b>0.00</b>

## Checks and Charges

Name	Memo	Date	Check No	Cleared	Outstanding
	March Service Charge - reversed. Original entry erroneous	08/01/2018		(295.60)	
	March Service Charge	08/01/2018		295.60	
Arbiterpay	Inv #DC 2018 1001	10/01/2018		530.00	
General Ledger Entry		10/01/2018		2,850.00	
General Ledger Entry		10/02/2018		11,995.12	
General Ledger Entry		10/03/2018		30,972.96	
General Ledger Entry	Revtrak Fee	10/04/2018		405.63	
General Ledger Entry		10/04/2018		3,831.54	
General Ledger Entry	Revtrak Fee	10/04/2018		215.81	
General Ledger Entry		10/05/2018		24,300.84	
Arbiterpay	Inv #DC 2018 1005	10/05/2018		545.30	
General Ledger Entry	Service Charge	10/05/2018		264.24	
General Ledger Entry	Revtrak Refund	10/10/2018		100.00	
General Ledger Entry		10/10/2018		43,950.19	
General Ledger Entry		10/11/2018		4,410.65	
General Ledger Entry		10/12/2018		659,730.84	
Arbiterpay	Inv #DC 2018 1017	10/17/2018	DC 2018 1017	786.60	

# James Island Charter High School Reconciliation Report

As Of 10/31/2018

Account: FIRS6301 OP Cash

General Ledger Entry	10/17/2018		184,384.83
General Ledger Entry	10/18/2018		10,424.58
SLED	10/19/2018	1009	8.00
General Ledger Entry	10/19/2018		12,572.86
General Ledger Entry	10/23/2018		10.00
General Ledger Entry	10/23/2018		22,635.11
Arbiterpay	10/24/2018		512.90
General Ledger Entry	10/24/2018		9,841.17
General Ledger Entry	10/26/2018		44,056.32
General Ledger Entry	10/29/2018		89.00
General Ledger Entry	10/30/2018		1,087,992.37
Arbiterpay	10/30/2018		470.30
General Ledger Entry	10/31/2018		3,292.79
<b>Total Checks and Charges</b>			<b>2,161,179.95</b>
			<b>0.00</b>

# James Island Charter High School Reconciliation Report

As Of 10/31/2018

Account: FIRS7101 SA Cash

Statement Ending Balance	258,771.50
Deposits in Transit	0.00
Outstanding Checks and Charges	0.00
Adjusted Bank Balance	258,771.50
Book Balance	258,771.50
Adjustments*	0.00
Adjusted Book Balance	258,771.50

<b>Total Checks and Charges Cleared</b>	<b>49,513.05</b>	<b>Total Deposits Cleared</b>	<b>62,177.65</b>
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## Deposits

Name	Memo	Date	Doc No	Cleared	In Transit
General Ledger Entry	Revtrak	10/01/2018		230.00	
General Ledger Entry	Revtrak	10/02/2018		300.00	
General Ledger Entry	Revtrak	10/02/2018		100.00	
General Ledger Entry	Revtrak	10/02/2018		695.00	
General Ledger Entry	Revtrak	10/03/2018		50.00	
General Ledger Entry	Batch Deposit	10/03/2018		22,008.47	
General Ledger Entry	Revtrak	10/04/2018		1,450.00	
General Ledger Entry	Batch Deposit	10/05/2018		1,277.00	
General Ledger Entry	Revtrak	10/05/2018		255.00	
General Ledger Entry	Revtrak	10/09/2018		25.00	
General Ledger Entry	Revtrak	10/10/2018		45.00	
General Ledger Entry	Revtrak	10/10/2018		175.00	
General Ledger Entry	Revtrak	10/10/2018		150.00	
General Ledger Entry	Revtrak	10/10/2018		130.00	
General Ledger Entry	Revtrak	10/11/2018		46.00	
General Ledger Entry	Revtrak	10/12/2018		35.00	
General Ledger Entry	Batch Deposit	10/15/2018		3,319.00	
General Ledger Entry	Batch Deposit	10/15/2018		3,431.00	
General Ledger Entry	Revtrak	10/15/2018		40.00	
General Ledger Entry	Batch Deposit	10/15/2018		2,976.00	
General Ledger Entry	Batch Deposit	10/15/2018		3,333.00	
General Ledger Entry	Batch Deposit	10/16/2018		6,742.04	
General Ledger Entry	Revtrak	10/16/2018		60.00	
General Ledger Entry	Revtrak	10/16/2018		200.00	
General Ledger Entry	Revtrak	10/16/2018		70.00	
General Ledger Entry	Revtrak	10/17/2018		5.00	
General Ledger Entry	Revtrak	10/19/2018		375.00	
General Ledger Entry	Batch Deposit	10/19/2018		4,778.49	
General Ledger Entry	Revtrak	10/22/2018		44.00	
General Ledger Entry	Batch Deposit	10/23/2018		1,090.00	
General Ledger Entry	Revtrak	10/23/2018		120.00	
General Ledger Entry	Revtrak	10/23/2018		25.00	
General Ledger Entry	Batch Deposit	10/23/2018		5,175.03	
General Ledger Entry	Revtrak	10/23/2018		25.00	
General Ledger Entry	Batch Deposit	10/26/2018		2,821.10	
General Ledger Entry	Revtrak	10/30/2018		110.00	
General Ledger Entry	Revtrak	10/30/2018		210.00	
General Ledger Entry	Revtrak	10/30/2018		170.00	
General Ledger Entry	Interest Credit First 7101	10/31/2018		66.52	
General Ledger Entry	Revtrak	10/31/2018		20.00	
<b>Total Deposits</b>				<b>62,177.65</b>	<b>0.00</b>

## Checks and Charges

Name	Memo	Date	Check No	Cleared	Outstanding
Cathy Nowell	Inv #CK 2015	10/02/2018	2015	525.00	
General Ledger Entry		10/03/2018		41.00	
Event Staff Services LLC	Inv #MC 2016	10/05/2018	2016	768.00	
Cash - For Football Games	Inv #CK 2017	10/05/2018	2017	3,000.00	
General Ledger Entry		10/05/2018		598.25	

# James Island Charter High School Reconciliation Report

As Of 10/31/2018

Account: FIRS7101 SA Cash

General Ledger Entry	10/10/2018	9,613.78	
General Ledger Entry	10/11/2018	485.86	
General Ledger Entry	10/17/2018	12,754.00	
General Ledger Entry	10/18/2018	3,287.92	
General Ledger Entry    Revtrak	10/18/2018	4,560.00	
General Ledger Entry	10/19/2018	2,408.10	
General Ledger Entry	10/23/2018	645.00	
General Ledger Entry	10/26/2018	10,586.27	
General Ledger Entry	10/30/2018	239.87	
<b>Total Checks and Charges</b>		<b>49,513.05</b>	<b>0.00</b>

**Company Name:** James Island Charter High School

**Report Name:** Journal Report

**Report Title 3:** General Journal

**Start Date:** 10/1/2018

**End Date:** 10/31/2018

Date	Document	Memo	Account no	Account Desc	Department ID	Location ID	Debit	Credit	
10/31/2018		74 To record prepaid items in October for November							
		To record prepaid items in October for November	160	Prepaid Expense	100		6,223.18	0.00	
		To record prepaid items in October for November - Dude Solutioi	6399	Other Purchased Services	100	233	0.00	6,223.18	
<b>Total for Transaction 74</b>							<b>6,223.18</b>	<b>6,223.18</b>	
<b>Total for Journal General Journal</b>							<b>6,223.18</b>	<b>6,223.18</b>	