

James Island Charter High School
Statement of Revenues and Expenses
 FY 24 Budget

	Year To Date 3/31/2023	FY - 23	FY - 24
	Actual YTD	45-Day budget draft	Preliminary Draft
REVENUE			
Revenue from Local Sources			
Earnings on Investments			
1510 - Interest Income	\$ 27,886.55	\$ 24,000.00	\$ 30,000.00
1530 - Gain/Loss on Investment (Unrealized)	(14,374.86)	0.00	0.00
Total Earnings on Investments	\$ 13,511.69	\$ 24,000.00	\$ 30,000.00
 Vending			
1610 - Coastal Cantina	\$ 1,542.70	\$ 3,000.00	\$ 3,000.00
1612 - Pepsi Vending	9,722.07	16,000.00	13,000.00
Total Vending	\$ 11,264.77	\$ 19,000.00	\$ 16,000.00
 Pupil Activities			
1740 - Student Fees	\$ 222,779.38	\$ 240,000.00	\$ 290,000.00
1790 - Other Pupil Income	390,725.14	330,000.00	450,000.00
Total Pupil Activities	\$ 613,504.52	\$ 570,000.00	\$ 740,000.00
 Other Revenue from Local Sources			
1910 - Rentals	\$ 13,771.50	\$ 21,000.00	\$ 21,000.00
1920 - Contributions and Donations	32,409.50	30,000.00	30,000.00
1922 - Fundraising	67,394.85	85,000.00	85,000.00
1990 - Miscellaneous Local Revenue	43,617.63	50,000.00	10,000.00
Total Other Revenue from Local Sources	\$ 157,193.48	\$ 186,000.00	\$ 146,000.00
Total Revenue from Local Sources	\$ 795,474.46	\$ 799,000.00	\$ 932,000.00
 Revenue from State Sources			
Restricted State Funding			

	3/31/2023	FY - 23	FY - 24
	Actual YTD	45-Day budget draft	Preliminary Draft
3118 - EEDA Career Specialists	\$ 0.00	\$ 94,307.00	\$ 0.00
3136 - Student Health and Fitness – Nurses	21,181.72	21,181.72	\$ 0.00
3187 - Teacher Supply	34,200.00	34,200.00	34,200.00
Total Restricted State Funding	\$ 55,381.72	\$ 149,688.72	\$ 34,200.00
Unrestricted State Funding			
3250 - Cornerstone Medicaid Nurses	1,039.36	1,039.36	0.00
Total Unrestricted State Funding	1,039.36	1,039.36	0.00
State Aid to Classroom	\$ 16,252,177.98	\$ 22,058,801.35	\$ 22,967,561.22
Education Improvement Act			
3519 - EIA Revenue - International Baccalaureate 19-20 Exams	\$ 16,303.00	\$ 20,000.00	\$ 0.00
3529 - EIA Revenue - Career and Technology Education	45,000.00	0.00	\$ 0.00
3532 - EIA Revenue - National Board Salary Supplement	85,449.00	85,449.00	\$ 85,449.00
Total Education Improvement Act	\$ 146,752.00	\$ 105,449.00	\$ 85,449.00
Total Revenue from State Sources	\$ 16,455,351.06	\$ 22,314,978.43	\$ 23,087,210.22
Revenue from Federal Sources			
Occupational Education			
4210 - Perkins Aid, Title I	26,000.00	20,000.00	26,000.00
Total Occupational Education	26,000.00	20,000.00	26,000.00
Programs for Children with Disabilities			
4510 - IDEA Revenue	\$ 239,793.16	\$ 220,000.00	\$ 260,000.00
Total Programs for Children with Disabilities	\$ 239,793.16	\$ 220,000.00	\$ 260,000.00
Other Federal Sources			
4974 - ESSER III	\$ 2,234,907.68	\$ 2,699,901.39	\$ 1,500,000.00
4995 - JROTC	52,637.73	60,000.00	\$ 60,000.00
Total Other Federal Sources	\$ 2,287,545.41	\$ 2,759,901.39	\$ 1,560,000.00
Total Revenue from Federal Sources	\$ 2,553,338.57	\$ 2,999,901.39	\$ 1,846,000.00

	3/31/2023	FY - 23	FY - 24
	Actual YTD	45-Day budget draft	Preliminary Draft
TOTAL REVENUE	\$ 19,804,164.09	\$ 26,113,879.82	\$ 25,865,210.22
EXPENSE			
High School Programs			
6110 - Regular Salary	\$ 3,803,981.39	\$ 5,048,977.99	\$ 5,273,643.32
6115 - Assistants and Clerical	129,795.89	140,974.76	103,700.80
6120 - Substitute/Temporary Salary	233,594.87	300,000.00	300,000.00
6130 - Overtime Salary	0.00	1,000.00	0.00
6149 - Early College and Special Programs	0.00	225,000.00	225,000.00
6210 - Group Health & Life Insurance	413,931.69	591,477.05	612,134.43
6220 - Employee Retirement	972,468.55	1,383,132.39	1,501,515.47
6230 - Social Security	306,779.36	444,391.55	462,982.40
6260 - Unemployment Compensation Tax	5,875.75	12,000.00	12,104.12
6270 - Worker's Compensation Tax	100,628.22	115,765.50	120,000.00
6311 - Instructional Services	7,526.95	15,000.00	15,000.00
6332 - Travel	4,106.31	2,500.00	5,000.00
6360 - Printing & Binding	22,342.09	36,000.00	36,000.00
6395 - Other Professional/Tech Services	1,590.00	15,000.00	5,000.00
6410 - Supplies	267,558.85	425,000.00	362,000.00
6412 - Graduation Expenses and Supplies	360.08	42,000.00	42,000.00
6420 - Textbooks	8,137.78	22,200.00	22,200.00
6445 - Technology Equipment and Software	752.11	752.11	0.00
6446 - Instructional Software & Supp	27,674.48	50,000.00	0.00
6545 - Technology Equipment	109,395.40	479,000.00	0.00
Total High School Programs	\$ 6,416,499.77	\$ 9,350,171.35	\$ 9,098,280.54
Vocational Programs			
6110 - Regular Salary	\$ 759,982.36	\$ 1,004,610.58	\$ 1,057,214.15
6210 - Group Health & Life Insurance	89,413.98	115,057.92	\$ 139,728.11
6220 - Employee Retirement	179,732.03	238,008.36	\$ 262,294.83
6230 - Social Security	55,849.67	67,807.48	80,876.88
6260 - Unemployment Compensation Tax	1,002.80	2,200.00	2,114.43
6332 - Travel	4,459.02	20,000.00	\$ 20,000.00

	3/31/2023	FY - 23	FY - 24
	Actual YTD	45-Day budget draft	Preliminary Draft
6399 - Other Purchased Services	1,149.00	0.00	\$ 1,500.00
6410 - Supplies	110,102.06	140,000.00	\$ 150,000.00
6420 - Textbooks	0.00	10,000.00	\$ 10,000.00
6445 - Technology Equipment and Software	1,535.81	0.00	\$ 2,000.00
6446 - Instructional Software & Supp	0.00	0.00	5,000.00
6540 - Instructional Equipment	11,210.00	11,210.00	\$ 11,500.00
6545 - Technology Equipment	0.00	10,000.00	\$ 0.00
6640 - Membership Dues & Fees	600.00	5,000.00	\$ 5,000.00
Total Vocational Programs	\$ 1,215,036.73	\$ 1,623,894.34	\$ 1,747,228.40
Physical Education			
6110 - Regular Salary	\$ 476,772.51	\$ 661,839.68	\$ 588,837.67
6210 - Group Health & Life Insurance	27,551.56	37,629.55	61,743.27
6220 - Employee Retirement	87,952.83	136,025.33	146,090.63
6230 - Social Security	29,303.73	50,630.73	45,046.08
6260 - Unemployment Compensation Tax	590.91	900.00	1,177.68
6410 - Supplies	0.00	2,500.00	2,500.00
Total PE	\$ 622,171.54	\$ 889,525.29	\$ 845,395.33
Educable Mentally Handicapped			
6110 - Regular Salary	\$ 97,686.14	\$ 103,567.18	\$ 191,367.36
6130 - Overtime Salary	0.00	1,000.00	0.00
6210 - Group Health & Life Insurance	22,043.56	24,113.68	22,587.40
6220 - Employee Retirement	35,834.87	43,017.94	47,478.24
6230 - Social Security	10,753.18	12,859.68	14,765.55
6260 - Unemployment Compensation Tax	249.84	350.00	382.73
Total Educable Mentally Handicapped	\$ 262,199.21	\$ 347,641.96	\$ 276,581.29
Trainable Mentally Handicapped			
6110 - Regular Salary	\$ 91,342.46	\$ 110,233.48	\$ 301,359.36
6210 - Group Health & Life Insurance	8,370.82	12,867.00	35,033.67
6220 - Employee Retirement	30,905.72	44,560.78	74,767.26
6230 - Social Security	10,092.85	14,705.04	23,053.99

	3/31/2023	FY - 23	FY - 24
	Actual YTD	45-Day budget draft	Preliminary Draft
6260 - Unemployment Compensation Tax	157.72	400.00	602.72
Total Trainable Mentally Handicapped	\$ 140,869.57	\$ 182,766.30	\$ 434,817.01
Speech Handicapped			
6395 - Other Professional/Tech Services	\$ 29,860.00	\$ 40,000.00	\$ 40,000.00
Total Speech Handicapped	\$ 29,860.00	\$ 40,000.00	\$ 40,000.00
Learning Disabilities			
6110 - Regular Salary	\$ 582,193.49	\$ 788,474.20	\$ 763,378.09
6210 - Group Health & Life Insurance	66,685.79	85,808.62	107,565.93
6220 - Employee Retirement	124,352.17	159,842.32	189,394.10
6230 - Social Security	38,530.00	49,413.10	56,534.59
6260 - Unemployment Compensation Tax	703.81	1,250.00	1,526.76
6399 - Other Purchased Services	7,500.00	30,000.00	30,000.00
6410 - Supplies	1,041.33	2,000.00	2,000.00
Total Learning Disabilities	\$ 821,006.59	\$ 1,116,788.24	\$ 1,150,399.47
Internat'l Bacc and Advanced Placement			
6332 - Travel	\$ 50,882.62	\$ 60,001.00	\$ 68,000.00
6399 - Other Purchased Services	15,605.00	50,000.00	50,000.00
6410 - Supplies	22,973.35	42,007.00	42,000.00
6420 - Textbooks	462.13	462.13	0.00
Total I.B. and A.P.	\$ 89,923.10	\$ 152,470.13	\$ 160,000.00
Homebound			
6311 - Instructional Services	\$ 3,186.80	\$ 15,000.00	\$ 15,000.00
Total Homebound	\$ 3,186.80	\$ 15,000.00	\$ 15,000.00
Limited English Proficiency			
6110 - Regular Salary	\$ 0.00	\$ 0.00	\$ 21,790.58
6210 - Group Health & Life Insurance	0.00	0.00	1,494.38
6220 - Employee Retirement	0.00	0.00	5,406.24
6230 - Social Security	0.00	0.00	1,666.98

	3/31/2023	FY - 23	FY - 24
	Actual YTD	45-Day budget draft	Preliminary Draft
6260 - Unemployment Compensation Tax	0.00	0.00	43.58
Total Limited English Proficiency	\$ 0.00	\$ 0.00	\$ 30,401.76
High School Summer School			
6110 - Regular Salary	\$ 0.00	\$ 24,400.00	\$ 0.00
6220 - Employee Retirement	0.00	4,880.00	0.00
6230 - Social Security	0.00	1,866.60	0.00
6260 - Unemployment Compensation Tax	0.00	17.00	0.00
6331 - Student Transportation	0.00	6,000.00	6,000.00
6410 - Supplies	0.00	15,000.00	15,000.00
Total HS Summer School	\$ 0.00	\$ 52,163.60	\$ 21,000.00
Guidance Services			
6110 - Regular Salary	\$ 568,718.77	\$ 781,004.00	\$ 881,244.87
6130 - Overtime Salary	0.00	4,000.00	0.00
6210 - Group Health & Life Insurance	43,725.83	55,510.54	88,426.31
6220 - Employee Retirement	131,370.36	177,873.76	218,636.85
6230 - Social Security	40,965.88	55,563.64	67,415.23
6260 - Unemployment Compensation Tax	713.16	1,200.00	1,762.49
6410 - Supplies	1,930.16	6,200.00	6,200.00
Total Guidance Services	\$ 787,424.16	\$ 1,081,351.94	\$ 1,263,685.75
Health Services			
6110 - Regular Salary	\$ 109,181.76	\$ 148,420.48	\$ 130,719.20
6210 - Group Health & Life Insurance	18,530.74	25,653.04	12,577.78
6220 - Employee Retirement	27,555.02	38,456.60	32,431.43
6230 - Social Security	8,553.96	12,109.58	10,000.02
6260 - Unemployment Compensation Tax	141.71	300.00	261.44
6399 - Other Purchased Services	1,833.75	3,000.00	3,000.00
6410 - Supplies	9,971.66	18,000.00	18,000.00
Total Health Services	\$ 175,768.60	\$ 245,939.70	\$ 206,989.87
Library and Media Services			

	3/31/2023	FY - 23	FY - 24
	Actual YTD	45-Day budget draft	Preliminary Draft
6110 - Regular Salary	\$ 91,659.21	\$ 108,040.36	\$ 161,707.40
6210 - Group Health & Life Insurance	5,283.30	5,000.00	9,997.25
6220 - Employee Retirement	21,752.59	25,581.44	40,119.61
6230 - Social Security	6,564.12	7,485.08	12,370.62
6260 - Unemployment Compensation Tax	132.78	324.00	323.41
6311 - Instructional Services	2,250.00	5,200.00	5,200.00
6410 - Supplies	2,423.58	8,000.00	8,000.00
6430 - Library Books & Materials	10,006.81	23,850.00	23,850.00
Total Library and Media Services	\$ 140,072.39	\$ 183,480.88	\$ 261,568.29
Staff Training			
6312 - Instructional Programs Improvement Services	\$ 42,822.50	\$ 135,000.00	\$ 135,000.00
6332 - Travel	23,821.18	20,000.00	\$ 25,000.00
6410 - Supplies	138.12	1,000.00	\$ 1,000.00
Total Staff Training	\$ 66,781.80	\$ 156,000.00	\$ 161,000.00
Board			
6318 - Audit Services	\$ 19,450.00	\$ 28,224.00	\$ 20,000.00
6319 - Legal Services	49,881.25	90,000.00	20,000.00
6410 - Supplies	1,316.40	2,000.00	2,000.00
6640 - Membership Dues & Fees	11,362.00	22,000.00	22,000.00
Total Board	\$ 82,009.65	\$ 142,224.00	\$ 64,000.00
Bonus			
6110 - Regular Salary	0.00	130,000.00	\$ 130,000.00
6230 - Social Security	0.00	9,945.00	9,945.00
Total Bonus	\$ 0.00	\$ 139,945.00	\$ 139,945.00
School Administration			
6110 - Regular Salary	\$ 124,458.57	\$ 171,774.00	\$ 153,185.60
6111 - Principal and Asst Principals	466,011.80	636,081.76	647,475.36
6115 - Assistants and Clerical	292,408.75	372,698.80	394,409.92
6130 - Overtime Salary	0.00	6,000.00	0.00

	3/31/2023	FY - 23	FY - 24
	Actual YTD	45-Day budget draft	Preliminary Draft
6210 - Group Health & Life Insurance	84,642.60	106,879.50	123,739.83
6220 - Employee Retirement	199,527.92	264,225.86	296,497.09
6230 - Social Security	62,257.76	82,776.02	91,422.92
6260 - Unemployment Compensation Tax	933.27	2,000.00	2,390.14
6332 - Travel	6,906.95	13,000.00	13,000.00
6340 - Communication	26,996.63	65,000.00	65,000.00
6399 - Other Purchased Services	17,228.41	60,000.00	24,000.00
6410 - Supplies	68,463.81	90,000.00	92,000.00
6540 - Instructional Equipment	37,525.78	50,000.00	50,000.00
6545 - Technology Equipment	24,810.41	25,000.00	34,000.00
6640 - Membership Dues & Fees	2,389.00	5,000.00	5,000.00
6650 - Liability Insurance	42,105.25	93,712.50	97,000.00
Total School Administration	\$ 1,456,666.91	\$ 2,044,148.44	\$ 2,089,120.86
Fiscal Services			
6110 - Regular Salary	\$ 49,691.23	\$ 65,625.98	\$ 68,125.98
6130 - Overtime Salary	0.00	2,000.00	0.00
6210 - Group Health & Life Insurance	4,449.84	7,435.41	7,572.97
6220 - Employee Retirement	13,787.40	15,625.54	16,902.06
6230 - Social Security	4,430.59	5,020.38	5,211.64
6260 - Unemployment Compensation Tax	82.33	130.00	136.25
6315 - Management Services	137,792.35	180,000.00	180,000.00
6690 - Other Fees and Charges	20,801.37	25,000.00	28,000.00
Total Fiscal Services	\$ 231,035.11	\$ 300,837.31	\$ 305,948.90
Facilities Aquisition and Construction			
Construction (ESSER III)	\$ 0.00	\$ 0.00	\$ 1,400,000.00
Total Facilities Aquisition and Construction	\$ 0.00	\$ 0.00	\$ 1,400,000.00
Operation and Maintenance of Plant			
6110 - Regular Salary	\$ 300,755.70	\$ 385,478.12	\$ 365,400.00
6130 - Overtime Salary	0.00	15,000.00	0.00
6210 - Group Health & Life Insurance	37,626.26	46,793.56	34,911.95

	3/31/2023	FY - 23	FY - 24
	Actual YTD	45-Day budget draft	Preliminary Draft
6220 - Employee Retirement	69,921.08	90,431.66	90,655.74
6230 - Social Security	21,598.76	27,936.10	27,953.10
6260 - Unemployment Compensation Tax	475.05	850.00	730.80
6320 - Property Services	138,958.54	179,000.00	188,000.00
6321 - Public Utility Services (Excl energy)	131,169.09	170,000.00	177,000.00
6322 - Cleaning Services	407,703.83	560,625.00	550,000.00
6323 - Repairs & Maintenance Servic	256,402.22	318,588.64	350,000.00
6399 - Other Purchased Services	3,037.50	6,000.00	6,000.00
6410 - Supplies	68,389.54	88,718.00	92,500.00
6445 - Technology Equipment and Software	27,860.53	27,860.53	28,000.00
6470 - Energy (Electric, Gas, and Other Heating Fuels)	343,151.82	497,000.00	465,000.00
6530 - Plexiglass Outfitting	0.00	46,000.00	0.00
6540 - Instructional Equipment	2,055,543.70	2,053,497.66	0.00
6545 - Technology Equipment	123,719.70	229,060.00	0.00
Total Operation and Maintenance of Plant	\$ 3,986,313.32	\$ 4,742,839.27	\$ 2,376,151.59
Student Transportation (State Mandated)			
6323 - Repairs & Maintenance Servic	18,871.29	70,000.00	\$ 70,000.00
6331 - Student Transportation	276,380.58	550,000.00	550,000.00
Total Student Transportation (State Mandated)	\$ 295,251.87	\$ 620,000.00	\$ 620,000.00
Security			
6110 - Regular Salary	\$ 59,746.08	\$ 77,818.56	\$ 75,498.40
6210 - Group Health & Life Insurance	8,379.30	9,321.48	7,572.34
6220 - Employee Retirement	13,398.61	16,874.78	18,731.15
6230 - Social Security	4,371.69	5,714.46	5,775.63
6260 - Unemployment Compensation Tax	137.24	150.00	151.00
6410 - Supplies	30.00	15,000.00	1,000.00
6545 - Technology Equipment	31,491.29	147,748.00	0.00
Total Security	\$ 117,554.21	\$ 272,627.28	\$ 108,728.52
Technology and Data Processing			
6445 - Technology Equipment and Software	0.00	0.00	279,500.00

	3/31/2023	FY - 23	FY - 24
	Actual YTD	45-Day budget draft	Preliminary Draft
6446 - Instructional Software & Supp	0.00	0.00	9,500.00
6545 - Technology Equipment	0.00	0.00	270,400.00
Total Technology and Data Processing	\$ 0.00	\$ 0.00	\$ 559,400.00
Pupil Service Activities (Athletics)			
6220 - Employee Retirement	\$ 0.00	\$ 71,960.91	\$ 71,960.92
6230 - Social Security	0.00	25,240.76	\$ 25,240.76
6311 - Instructional Services	185,506.08	449,944.60	449,944.60
6331 - Student Transportation	57,481.93	85,000.00	80,000.00
6332 - Travel	25,426.41	40,000.00	40,000.00
6399 - Other Purchased Services	116,337.51	165,336.76	158,000.00
6410 - Supplies	510,609.05	390,000.00	550,000.00
6499 - Other Pupil Services	17,490.00	15,000.00	18,000.00
6545 - Technology Equipment	25,375.00	25,375.00	0.00
6600 - Other Objects	9,164.37	8,539.37	8,539.37
6640 - Membership Dues & Fees	48,075.50	79,000.00	79,000.00
6650 - Liability Insurance	17,808.00	40,000.00	40,000.00
6660 - Pupil Activity	0.00	22,250.00	22,250.00
Total Pupil Service Activities (Athletics)	\$ 1,013,273.85	\$ 1,417,647.40	\$ 1,542,935.65
TOTAL EXPENSE	\$ 17,952,905.18	\$ 25,117,462.43	\$ 24,918,578.23
Total Operating Net Income	\$ 1,851,258.91	\$ 996,417.39	\$ 946,632.00