



James Island Charter High School

School Date: 06/09/2023

Please find attached the monthly financial activity reports for James Island Charter High School for the month of May including a report of assets, liabilities, and net assets as well as a report of revenue and expenses. The financial activity reports are designed to provide citizens, taxpayers, authorizers, regulators, investors, and creditors with a general overview of the school's financial activity and to provide transparency and accountability to the school's stakeholders for the funding the school receives.

The accompanying financial activity reports have not been reviewed or audited and no opinion as to their fairness, accuracy, comparability, or predictive value is expressed or offered. Amounts reported in the accompanying financial reports are subject to revision and change as a result of interim adjustments, errors, misclassifications or other factors. These reports should not be considered a comprehensive representation of the School's cash generation performance and should not be relied upon as the sole basis for lending, investing or donor decisions.

If you have questions about these reports, please contact the school.

James Island Charter High School

Balance Sheet

As of 05/31/2023

ASSETS**Current Assets****Cash and Cash Equivalents**

FIRS6301 OP Cash	\$ 5,608,607.55
FIRS7101 SA Cash	437,349.35
FIRS1016 Inv	2,992,373.23
Edward Jones	5,280,000.00

Total Cash and Cash Equivalents **\$ 14,318,330.13**

Prepaid Items and Deposits

Prepaid Expense	\$ 204,258.27
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Total Prepaid Items and Deposits **\$ 204,258.27**

Total Current Assets

\$ 14,522,588.40

TOTAL ASSETS

\$ 14,522,588.40

LIABILITIES AND FUND BALANCE**Liabilities****Current Liabilities****Accts Payable and Other Current Payables**

Accounts Payable	\$ 151,925.43
Deferred Revenue	2,663,216.35
Due to State	3,300.00

Total Accts Payable and Other Current Payables **\$ 2,818,441.78**

Payroll Liabilities

PR Liab-SC State Retirement	\$ 283,058.37
Accrued Payroll	1,167,089.01

Total Payroll Liabilities **\$ 1,450,147.38**

Total Current Liabilities

\$ 4,268,589.16

Total Liabilities

\$ 4,268,589.16

Fund Balance

Net Income **\$ 707,209.89**

Fund Equity **\$ 9,546,789.35**

Total Fund Balance

\$ 10,253,999.24

TOTAL LIABILITIES AND FUND BALANCE

\$ 14,522,588.40

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

	Year To Date 05/31/2023 Actual YTD	Year Ending 06/30/2023 FY2023v4	Remaining Budget	Percent Remaining
REVENUE				
Revenue from Local Sources				
Earnings on Investments				
1510 - Interest Income	\$ 34,288.40	\$ 24,000.00	\$ (10,288.40)	(42.87) %
1530 - Gain/Loss on Investment (Unrealized)	33,239.08	0.00	(33,239.08)	0.00 %
Total Earnings on Investments	\$ 67,527.48	\$ 24,000.00	\$ (43,527.48)	(181.36) %
Vending				
1610 - Coastal Cantina	\$ 2,418.87	\$ 3,000.00	\$ 581.13	19.37 %
1612 - Pepsi Vending	10,904.48	12,000.00	1,095.52	9.13 %
Total Vending	\$ 13,323.35	\$ 15,000.00	\$ 1,676.65	11.18 %
Pupil Activities				
1740 - Student Fees	\$ 231,773.95	\$ 240,000.00	\$ 8,226.05	3.43 %
1790 - Other Pupil Income	435,974.66	440,000.00	4,025.34	0.91 %
Total Pupil Activities	\$ 667,748.61	\$ 680,000.00	\$ 12,251.39	1.80 %
Other Revenue from Local Sources				
1910 - Rentals	\$ 15,946.50	\$ 21,000.00	\$ 5,053.50	24.06 %
1920 - Contributions and Donations	41,088.50	30,000.00	(11,088.50)	(36.96) %
1922 - Fundraising	104,535.88	85,000.00	(19,535.88)	(22.98) %
1990 - Miscellaneous Local Revenue	43,637.63	50,000.00	6,362.37	12.72 %
Total Other Revenue from Local Sources	\$ 205,208.51	\$ 186,000.00	\$ (19,208.51)	(10.33) %
Total Revenue from Local Sources	\$ 953,807.95	\$ 905,000.00	\$ (48,807.95)	(5.39) %
Revenue from State Sources				
Restricted State Funding				
3118 - EEDA Career Specialists	\$ 0.00	\$ 94,307.00	\$ 94,307.00	100.00 %
3136 - Student Health and Fitness – Nurses	21,181.72	21,181.72	0.00	0.00 %
3187 - Teacher Supply	34,200.00	34,200.00	0.00	0.00 %
Total Restricted State Funding	\$ 55,381.72	\$ 149,688.72	\$ 94,307.00	63.00 %
State Aid to Classrooms				
3103 - State Aid Classrooms	20,129,616.80	21,884,211.93	1,754,595.13	8.02 %
Total State Aid to Classrooms	20,129,616.80	21,884,211.93	1,754,595.13	8.02 %
Unrestricted State Funding				

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Year to Date vs. Annual Budget

	Year To Date 05/31/2023 Actual YTD	Year Ending 06/30/2023 FY2023v4	Remaining Budget	Percent Remaining
3250 - Cornerstone Medicaid Nurses	1,039.36	1,039.36	0.00	0.00 %
Total Unrestricted State Funding	1,039.36	1,039.36	0.00	0.00 %
Education Improvement Act				
3519 - EIA Revenue - International Baccalaurete 19-20 Exams	\$ 16,303.00	\$ 20,000.00	\$ 3,697.00	18.49 %
3529 - EIA Revenue - Career and Technology Education	45,000.00	45,000.00	0.00	0.00 %
3532 - EIA Revenue - National Board Salary Supplement	85,449.00	85,449.00	0.00	0.00 %
Total Education Improvement Act	\$ 146,752.00	\$ 150,449.00	\$ 3,697.00	2.46 %
Total Revenue from State Sources	\$ 20,332,789.88	\$ 22,185,389.01	\$ 1,852,599.13	8.35 %
Revenue from Federal Sources				
Occupational Education				
4210 - Perkins Aid, Title I	26,000.00	26,000.00	0.00	0.00 %
Total Occupational Education	26,000.00	26,000.00	0.00	0.00 %
Programs for Children with Disabilities				
4510 - IDEA Revenue	\$ 239,793.16	\$ 220,000.00	\$ (19,793.16)	(9.00) %
Total Programs for Children with Disabilities	\$ 239,793.16	\$ 220,000.00	\$ (19,793.16)	(9.00) %
Other Federal Sources				
4974 - ESSER III	\$ 2,260,659.56	\$ 2,699,901.39	\$ 439,241.83	16.27 %
4995 - JROTC	73,382.91	60,000.00	(13,382.91)	(22.30) %
Total Other Federal Sources	\$ 2,334,042.47	\$ 2,759,901.39	\$ 425,858.92	15.43 %
Total Revenue from Federal Sources	\$ 2,599,835.63	\$ 3,005,901.39	\$ 406,065.76	13.51 %
TOTAL REVENUE	\$ 23,886,433.46	\$ 26,096,290.40	\$ 2,209,856.94	8.47 %
EXPENSE				
High School Programs				
6110 - Regular Salary	\$ 4,701,264.52	\$ 5,128,652.20	\$ 427,387.68	8.33 %
6115 - Assistants and Clerical	176,766.70	192,836.40	16,069.70	8.33 %
6120 - Substitute/Temporary Salary	315,817.62	320,000.00	4,182.38	1.31 %
6149 - Early College and Special Programs	0.00	225,000.00	225,000.00	100.00 %
6210 - Group Health & Life Insurance	517,195.17	564,212.91	47,017.74	8.33 %
6220 - Employee Retirement	1,197,364.21	1,306,215.50	108,851.29	8.33 %
6230 - Social Security	376,430.04	410,650.95	34,220.91	8.33 %
6260 - Unemployment Compensation Tax	6,227.70	6,793.85	566.15	8.33 %
6270 - Worker's Compensation Tax	116,456.38	115,765.50	(690.88)	(0.60) %

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

	Year To Date 05/31/2023	Year Ending 06/30/2023		
	Actual YTD	FY2023v4	Remaining Budget	Percent Remaining
6311 - Instructional Services	8,180.11	15,000.00	6,819.89	45.47 %
6312 - Instructional Programs Improvement Services	800.00	0.00	(800.00)	0.00 %
6332 - Travel	4,106.31	2,500.00	(1,606.31)	(64.25) %
6360 - Printing & Binding	27,989.74	36,000.00	8,010.26	22.25 %
6395 - Other Professional/Tech Services	1,590.00	15,000.00	13,410.00	89.40 %
6399 - Other Purchased Services	1,500.00	0.00	(1,500.00)	0.00 %
6410 - Supplies	324,237.71	425,000.00	100,762.29	23.71 %
6412 - Graduation Expenses and Supplies	1,912.94	42,000.00	40,087.06	95.45 %
6420 - Textbooks	8,137.78	22,200.00	14,062.22	63.34 %
6445 - Technology Equipment and Software	235,296.34	235,296.34	0.00	0.00 %
6446 - Instructional Software & Supp	27,674.48	50,000.00	22,325.52	44.65 %
6545 - Technology Equipment	109,395.40	244,455.77	135,060.37	55.25 %
Total High School Programs	\$ 8,158,343.15	\$ 9,357,579.42	\$ 1,199,236.27	12.82 %
Vocational Programs				
6110 - Regular Salary	\$ 934,377.37	\$ 1,019,320.76	\$ 84,943.39	8.33 %
6210 - Group Health & Life Insurance	110,181.06	120,197.52	10,016.46	8.33 %
6220 - Employee Retirement	221,255.49	241,369.62	20,114.13	8.33 %
6230 - Social Security	68,709.76	74,956.10	6,246.34	8.33 %
6260 - Unemployment Compensation Tax	1,025.96	1,119.22	93.26	8.33 %
6332 - Travel	4,563.02	20,000.00	15,436.98	77.18 %
6399 - Other Purchased Services	1,149.00	0.00	(1,149.00)	0.00 %
6410 - Supplies	122,573.43	140,000.00	17,426.57	12.45 %
6420 - Textbooks	0.00	10,000.00	10,000.00	100.00 %
6445 - Technology Equipment and Software	1,535.81	0.00	(1,535.81)	0.00 %
6540 - Instructional Equipment	12,410.00	11,210.00	(1,200.00)	(10.70) %
6545 - Technology Equipment	0.00	10,000.00	10,000.00	100.00 %
6640 - Membership Dues & Fees	600.00	5,000.00	4,400.00	88.00 %
Total Vocational Programs	\$ 1,478,380.90	\$ 1,653,173.22	\$ 174,792.32	10.57 %
Physical Education				
6110 - Regular Salary	\$ 568,429.23	\$ 620,104.61	\$ 51,675.38	8.33 %
6210 - Group Health & Life Insurance	35,277.64	38,484.69	3,207.05	8.33 %
6220 - Employee Retirement	109,419.12	119,366.31	9,947.19	8.33 %
6230 - Social Security	36,190.30	39,480.32	3,290.02	8.33 %
6260 - Unemployment Compensation Tax	619.76	676.10	56.34	8.33 %
Total PE	\$ 749,936.05	\$ 818,112.03	\$ 68,175.98	8.33 %

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Statement of Revenues and Expenses
Year to Date vs. Annual Budget

	Year To Date 05/31/2023	Year Ending 06/30/2023		
	Actual YTD	FY2023v4	Remaining Budget	Percent Remaining
Educable Mentally Handicapped				
6110 - Regular Salary	\$ 135,827.72	\$ 148,175.69	\$ 12,347.97	8.33 %
6115 - Assistants and Clerical	105,141.54	114,699.86	9,558.32	8.33 %
6210 - Group Health & Life Insurance	29,855.76	32,569.92	2,714.16	8.33 %
6220 - Employee Retirement	47,180.72	51,469.87	4,289.15	8.33 %
6230 - Social Security	14,190.01	15,480.01	1,290.00	8.33 %
6260 - Unemployment Compensation Tax	288.71	314.95	26.24	8.33 %
Total Educable Mentally Handicapped	\$ 332,484.46	\$ 362,710.30	\$ 30,225.84	8.33 %
Trainable Mentally Handicapped				
6110 - Regular Salary	\$ 110,927.45	\$ 121,011.76	\$ 10,084.31	8.33 %
6210 - Group Health & Life Insurance	9,811.36	10,703.30	891.94	8.33 %
6220 - Employee Retirement	39,094.72	42,648.78	3,554.06	8.33 %
6230 - Social Security	12,705.51	13,860.55	1,155.04	8.33 %
6260 - Unemployment Compensation Tax	165.82	180.89	15.07	8.33 %
Total Trainable Mentally Handicapped	\$ 172,704.86	\$ 188,405.28	\$ 15,700.42	8.33 %
Speech Handicapped				
6395 - Other Professional/Tech Services	\$ 37,140.00	\$ 40,000.00	\$ 2,860.00	7.15 %
Total Speech Handicapped	\$ 37,140.00	\$ 40,000.00	\$ 2,860.00	7.15 %
Learning Disabilities				
6110 - Regular Salary	\$ 722,309.28	\$ 787,973.76	\$ 65,664.48	8.33 %
6210 - Group Health & Life Insurance	83,088.05	90,641.50	7,553.45	8.33 %
6220 - Employee Retirement	154,187.92	168,205.00	14,017.08	8.33 %
6230 - Social Security	47,735.01	52,074.55	4,339.54	8.33 %
6260 - Unemployment Compensation Tax	733.74	800.44	66.70	8.33 %
6399 - Other Purchased Services	22,500.00	24,545.45	2,045.45	8.33 %
6410 - Supplies	1,041.33	1,135.99	94.66	8.33 %
Total Learning Disabilities	\$ 1,031,595.33	\$ 1,125,376.69	\$ 93,781.36	8.33 %
Internat'l Bacc and Advanced Placement				
6332 - Travel	\$ 55,371.22	\$ 60,001.00	\$ 4,629.78	7.72 %
6399 - Other Purchased Services	19,767.50	50,000.00	30,232.50	60.47 %
6410 - Supplies	29,915.45	42,007.00	12,091.55	28.78 %
6420 - Textbooks	714.32	800.00	85.68	10.71 %

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

	Year To Date 05/31/2023 Actual YTD	Year Ending 06/30/2023 FY2023v4	Remaining Budget	Percent Remaining
Total I.B. and A.P.	\$ 105,768.49	\$ 152,808.00	\$ 47,039.51	30.78 %
Homebound				
6311 - Instructional Services	\$ 3,186.80	\$ 15,000.00	\$ 11,813.20	78.75 %
Total Homebound	\$ 3,186.80	\$ 15,000.00	\$ 11,813.20	78.75 %
High School Summer School				
6110 - Regular Salary	\$ 0.00	\$ 24,400.00	\$ 24,400.00	100.00 %
6220 - Employee Retirement	0.00	4,880.00	4,880.00	100.00 %
6230 - Social Security	0.00	1,866.60	1,866.60	100.00 %
6260 - Unemployment Compensation Tax	0.00	17.00	17.00	100.00 %
6331 - Student Transportation	0.00	6,000.00	6,000.00	100.00 %
6410 - Supplies	0.00	15,000.00	15,000.00	100.00 %
Total HS Summer School	\$ 0.00	\$ 52,163.60	\$ 52,163.60	100.00 %
Guidance Services				
6110 - Regular Salary	\$ 688,784.01	\$ 751,400.73	\$ 62,616.72	8.33 %
6210 - Group Health & Life Insurance	54,711.43	59,685.19	4,973.76	8.33 %
6220 - Employee Retirement	159,957.91	174,499.53	14,541.62	8.33 %
6230 - Social Security	49,842.60	54,373.74	4,531.14	8.33 %
6260 - Unemployment Compensation Tax	744.51	812.19	67.68	8.33 %
6410 - Supplies	1,930.16	2,105.62	175.46	8.33 %
Total Guidance Services	\$ 955,970.62	\$ 1,042,877.00	\$ 86,906.38	8.33 %
Health Services				
6110 - Regular Salary	\$ 130,134.96	\$ 141,965.41	\$ 11,830.45	8.33 %
6210 - Group Health & Life Insurance	21,455.02	23,405.47	1,950.45	8.33 %
6220 - Employee Retirement	32,543.98	35,502.52	2,958.54	8.33 %
6230 - Social Security	10,067.12	10,982.31	915.19	8.33 %
6260 - Unemployment Compensation Tax	152.33	166.17	13.84	8.33 %
6399 - Other Purchased Services	1,833.75	2,000.45	166.70	8.33 %
6410 - Supplies	10,384.02	11,328.02	944.00	8.33 %
Total Health Services	\$ 206,571.18	\$ 225,350.35	\$ 18,779.17	8.33 %
Psychological Services				
6110 - Regular Salary	\$ 34,470.65	\$ 0.00	\$ (34,470.65)	0.00 %
6210 - Group Health & Life Insurance	5,122.04	0.00	(5,122.04)	0.00 %

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

	Year To Date 05/31/2023	Year Ending 06/30/2023		
	Actual YTD	FY2023v4	Remaining Budget	Percent Remaining
6220 - Employee Retirement	8,207.49	0.00	(8,207.49)	0.00 %
6230 - Social Security	2,514.72	0.00	(2,514.72)	0.00 %
6260 - Unemployment Compensation Tax	64.11	0.00	(64.11)	0.00 %
Total Psychological Services	\$ 50,379.01	\$ 0.00	\$ (50,379.01)	0.00 %
Library and Media Services				
6110 - Regular Salary	\$ 123,742.96	\$ 134,992.32	\$ 11,249.36	8.33 %
6210 - Group Health & Life Insurance	8,207.58	8,953.72	746.14	8.33 %
6220 - Employee Retirement	29,391.74	32,063.71	2,671.97	8.33 %
6230 - Social Security	8,957.79	9,772.13	814.34	8.33 %
6260 - Unemployment Compensation Tax	156.26	170.46	14.20	8.33 %
6311 - Instructional Services	3,450.00	3,763.63	313.63	8.33 %
6410 - Supplies	2,543.60	2,774.83	231.23	8.33 %
6430 - Library Books & Materials	15,590.66	17,007.99	1,417.33	8.33 %
Total Library and Media Services	\$ 192,040.59	\$ 209,498.79	\$ 17,458.20	8.33 %
Staff Training				
6312 - Instructional Programs Improvement Services	\$ 47,979.50	\$ 135,000.00	\$ 87,020.50	64.46 %
6332 - Travel	35,845.34	20,000.00	(15,845.34)	(79.23) %
6410 - Supplies	1,835.64	1,000.00	(835.64)	(83.56) %
Total Staff Training	\$ 85,660.48	\$ 156,000.00	\$ 70,339.52	45.09 %
Board				
6312 - Instructional Programs Improvement Services	\$ 35.00	\$ 0.00	\$ (35.00)	0.00 %
6318 - Audit Services	22,375.00	28,224.00	5,849.00	20.72 %
6319 - Legal Services	53,656.25	90,000.00	36,343.75	40.38 %
6410 - Supplies	1,316.40	2,000.00	683.60	34.18 %
6640 - Membership Dues & Fees	11,362.00	22,000.00	10,638.00	48.35 %
Total Board	\$ 88,744.65	\$ 142,224.00	\$ 53,479.35	37.60 %
Bonus				
6110 - Regular Salary	193,500.00	235,500.00	42,000.00	17.83 %
6111 - Principal and Asst Principals	9,000.00	0.00	(9,000.00)	0.00 %
6115 - Assistants and Clerical	33,000.00	0.00	(33,000.00)	0.00 %
6230 - Social Security	18,015.75	18,112.39	96.64	0.53 %
6260 - Unemployment Compensation Tax	96.64	0.00	(96.64)	0.00 %
Total Bonus	253,612.39	253,612.39	0.00	0.00 %

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Statement of Revenues and Expenses
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School Administration				
6110 - Regular Salary	\$ 130,963.39	\$ 142,869.15	\$ 11,905.76	8.33 %
6111 - Principal and Asst Principals	574,020.92	626,204.64	52,183.72	8.33 %
6115 - Assistants and Clerical	363,718.41	396,783.72	33,065.31	8.33 %
6210 - Group Health & Life Insurance	103,076.32	112,446.89	9,370.57	8.33 %
6220 - Employee Retirement	243,772.51	265,933.64	22,161.13	8.33 %
6230 - Social Security	75,988.42	82,896.45	6,908.03	8.33 %
6260 - Unemployment Compensation Tax	1,116.34	1,217.82	101.48	8.33 %
6332 - Travel	7,381.98	13,000.00	5,618.02	43.22 %
6340 - Communication	43,270.45	65,000.00	21,729.55	33.43 %
6399 - Other Purchased Services	17,536.41	60,000.00	42,463.59	70.77 %
6410 - Supplies	78,179.15	90,000.00	11,820.85	13.13 %
6540 - Instructional Equipment	37,525.78	50,000.00	12,474.22	24.95 %
6545 - Technology Equipment	37,486.34	40,000.00	2,513.66	6.28 %
6640 - Membership Dues & Fees	2,419.00	5,000.00	2,581.00	51.62 %
6650 - Liability Insurance	47,205.75	93,712.50	46,506.75	49.63 %
Total School Administration	\$ 1,763,661.17	\$ 2,045,064.81	\$ 281,403.64	13.76 %
Fiscal Services				
6110 - Regular Salary	\$ 61,858.26	\$ 67,481.73	\$ 5,623.47	8.33 %
6210 - Group Health & Life Insurance	5,410.20	5,902.03	491.83	8.33 %
6220 - Employee Retirement	16,684.37	18,201.13	1,516.76	8.33 %
6230 - Social Security	5,341.43	5,827.01	485.58	8.33 %
6260 - Unemployment Compensation Tax	82.33	89.81	7.48	8.33 %
6315 - Management Services	170,376.85	185,000.00	14,623.15	7.90 %
6690 - Other Fees and Charges	23,980.23	25,000.00	1,019.77	4.08 %
Total Fiscal Services	\$ 283,733.67	\$ 307,501.71	\$ 23,768.04	7.73 %
Operation and Maintenance of Plant				
6110 - Regular Salary	\$ 371,647.04	\$ 385,478.12	\$ 13,831.08	3.59 %
6210 - Group Health & Life Insurance	47,112.58	51,395.54	4,282.96	8.33 %
6220 - Employee Retirement	86,800.26	94,691.19	7,890.93	8.33 %
6230 - Social Security	26,817.32	29,255.25	2,437.93	8.33 %
6260 - Unemployment Compensation Tax	544.57	594.07	49.50	8.33 %
6320 - Property Services	165,528.61	179,000.00	13,471.39	7.53 %
6321 - Public Utility Services (Excl energy)	170,311.88	170,000.00	(311.88)	(0.18) %

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	Actual YTD	FY2023v4	Remaining Budget	Percent Remaining
6322 - Cleaning Services	508,827.01	560,625.00	51,797.99	9.24 %
6323 - Repairs & Maintenance Serv	289,967.06	318,588.64	28,621.58	8.98 %
6399 - Other Purchased Services	3,037.50	6,000.00	2,962.50	49.38 %
6410 - Supplies	72,870.74	88,718.00	15,847.26	17.86 %
6445 - Technology Equipment and Software	27,860.53	27,860.53	0.00	0.00 %
6470 - Energy (Electric, Gas, and Other Heating Fuels)	461,256.84	497,000.00	35,743.16	7.19 %
6540 - Instructional Equipment	2,060,751.38	2,053,497.66	(7,253.72)	(0.35) %
6545 - Technology Equipment	123,719.70	229,060.00	105,340.30	45.99 %
Total Operation and Maintenance of Plant	\$ 4,417,053.02	\$ 4,691,764.00	\$ 274,710.98	5.86 %
Student Transportation (State Mandated)				
6110 - Regular Salary	\$ 3,727.50	\$ 0.00	\$ (3,727.50)	0.00 %
6210 - Group Health & Life Insurance	163.14	0.00	(163.14)	0.00 %
6220 - Employee Retirement	844.90	0.00	(844.90)	0.00 %
6230 - Social Security	281.82	0.00	(281.82)	0.00 %
6260 - Unemployment Compensation Tax	4.34	0.00	(4.34)	0.00 %
6323 - Repairs & Maintenance Serv	18,871.29	70,000.00	51,128.71	73.04 %
6331 - Student Transportation	277,037.73	550,000.00	272,962.27	49.63 %
Total Student Transportation (State Mandated)	\$ 300,930.72	\$ 620,000.00	\$ 319,069.28	51.46 %
Security				
6110 - Regular Salary	\$ 73,637.28	\$ 80,331.57	\$ 6,694.29	8.33 %
6210 - Group Health & Life Insurance	10,858.34	11,845.46	987.12	8.33 %
6220 - Employee Retirement	16,706.09	18,224.82	1,518.73	8.33 %
6230 - Social Security	5,381.33	5,870.54	489.21	8.33 %
6260 - Unemployment Compensation Tax	137.24	149.71	12.47	8.33 %
6410 - Supplies	30.00	15,000.00	14,970.00	99.80 %
6545 - Technology Equipment	31,491.29	147,748.00	116,256.71	78.69 %
Total Security	\$ 138,241.57	\$ 279,170.10	\$ 140,928.53	50.48 %
Pupil Service Activities				
6311 - Instructional Services	\$ 205,472.82	\$ 240,000.00	\$ 34,527.18	14.39 %
6325 - Rentals	15,000.00	0.00	(15,000.00)	0.00 %
6331 - Student Transportation	119,795.58	85,000.00	(34,795.58)	(40.94) %
6332 - Travel	32,365.43	40,000.00	7,634.57	19.09 %
6399 - Other Purchased Services	141,882.74	165,336.76	23,454.02	14.19 %
6410 - Supplies	694,624.85	720,000.00	25,375.15	3.52 %

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

	Year To Date 05/31/2023	Year Ending 06/30/2023		
	Actual YTD	FY2023v4	Remaining Budget	Percent Remaining
6499 - Other Pupil Services	21,045.00	15,000.00	(6,045.00)	(40.30) %
6540 - Instructional Equipment	64,023.88	0.00	(64,023.88)	0.00 %
6545 - Technology Equipment	25,375.00	25,375.00	0.00	0.00 %
6600 - Other Objects	9,164.37	8,539.37	(625.00)	(7.32) %
6640 - Membership Dues & Fees	57,409.20	79,000.00	21,590.80	27.33 %
6650 - Liability Insurance	17,808.00	40,000.00	22,192.00	55.48 %
6660 - Pupil Activity	0.00	22,250.00	22,250.00	100.00 %
Total Pupil Service Activities	\$ 1,403,966.87	\$ 1,440,501.13	\$ 36,534.26	2.54 %
Pending Admin. Classification				
6299 - Payroll Liabilities Holding/Clearing	\$ (639.64)	\$ 0.00	\$ 639.64	0.00 %
6999 - Coding Pending - Admin	(98,639.41)	0.00	98,639.41	0.00 %
Total Pending	\$ (99,279.05)	\$ 0.00	\$ 99,279.05	0.00 %
TOTAL EXPENSE	\$ 22,110,826.93	\$ 25,178,892.82	\$ 3,068,065.89	12.19 %
Total Operating Net Income	\$ 1,775,606.53	\$ 917,397.58	\$ (858,208.95)	(93.55) %
Capital Projects				
Facilities Aquisition and Construction				
6520 - Construction	\$ 627,245.33	\$ 0.00	\$ (627,245.33)	0.00 %
6540 - Instructional Equipment	89,661.31	0.00	(89,661.31)	0.00 %
6550 - Vehicles	315,840.00	0.00	(315,840.00)	0.00 %
Total Facilities Aquisition and Construction	\$ 1,032,746.64	\$ 0.00	\$ (1,032,746.64)	0.00 %
Total Capital Projects	\$ 1,032,746.64	\$ 0.00	\$ (1,032,746.64)	0.00 %
Total Net Income	\$ 742,859.89	\$ 917,397.58	\$ 174,537.69	19.03 %
Athletic Improvements				
6523 - Athletic Improvements	35,650.00	0.00	(35,650.00)	0.00 %
Total Athletic Improvements	35,650.00	0.00	(35,650.00)	0.00 %
Total Net Income (Athletic Improvements)	707,209.89	917,397.58	210,187.69	22.91 %

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