James Island Charter High School

School Date: 05/04/2023

Please find attached the monthly financial activity reports for James Island Charter High School for the month of April 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 04/30/2023

ASSETS	
Current Assets	
Cash and Cash Equivalents	
FIRS6301 OP Cash	$ 11,214,054.96
FIRS7101 SA Cash	509,201.92
FIRS1016 Inv	2,985,134.52
Total Cash and Cash Equivalents	**$ 14,708,391.40**
Prepaid Items and Deposits	
Prepaid Expense	$ 211,564.10
Total Prepaid Items and Deposits	**$ 211,564.10**
Total Current Assets	**$ 14,919,955.50**
TOTAL ASSETS	**$ 14,919,955.50**
LIABILITIES AND FUND BALANCE	
Liabilities	
Current Liabilities	
Accts Payable and Other Current Payables	
Accounts Payable	$ 75,988.91
Deferred Revenue	2,688,968.23
Due to State	3,300.00
Total Accts Payable and Other Current Payables	**$ 2,768,257.14**
Payroll Liabilities	
PR Liab-SC State Retirement	$ 283,145.96
Accrued Payroll	1,167,089.01
Total Payroll Liabilities	**$ 1,450,234.97**
Total Current Liabilities	**$ 4,218,492.11**
Total Liabilities	**$ 4,218,492.11**
Fund Balance	
Net Income	**$ 1,154,674.04**
Fund Equity	**$ 9,546,789.35**
Total Fund Balance	**$ 10,701,463.39**
TOTAL LIABILITIES AND FUND BALANCE	**$ 14,919,955.50**

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

	Year To Date 04/30/2023 Actual YTD	Year Ending 06/30/2023 Current Budget	Remaining Budget	Percent Remaining
REVENUE				
Revenue from Local Sources				
Earnings on Investments				
1510 - Interest Income	$ 31,011.40	$ 24,000.00	$ (7,011.40)	(29.21) %
1530 - Gain/Loss on Investment (Unrealized)	26,000.37	0.00	(26,000.37)	0.00 %
Total Earnings on Investments	**$ 57,011.77**	**$ 24,000.00**	**$ (33,011.77)**	**(137.55) %**
Vending				
1610 - Coastal Cantina	$ 1,987.09	$ 3,000.00	$ 1,012.91	33.76 %
1612 - Pepsi Vending	10,481.09	16,000.00	5,518.91	34.49 %
Total Vending	**$ 12,468.18**	**$ 19,000.00**	**$ 6,531.82**	**34.38 %**
Pupil Activities				
1740 - Student Fees	$ 225,103.38	$ 240,000.00	$ 14,896.62	6.21 %
1790 - Other Pupil Income	410,690.37	330,000.00	(80,690.37)	(24.45) %
Total Pupil Activities	**$ 635,793.75**	**$ 570,000.00**	**$ (65,793.75)**	**(11.54) %**
Other Revenue from Local Sources				
1910 - Rentals	$ 13,771.50	$ 21,000.00	$ 7,228.50	34.42 %
1920 - Contributions and Donations	36,109.50	30,000.00	(6,109.50)	(20.36) %
1922 - Fundraising	67,236.95	85,000.00	17,763.05	20.90 %
1990 - Miscellaneous Local Revenue	43,637.63	50,000.00	6,362.37	12.72 %
Total Other Revenue from Local Sources	**$ 160,755.58**	**$ 186,000.00**	**$ 25,244.42**	**13.57 %**
Total Revenue from Local Sources	**$ 866,029.28**	**$ 799,000.00**	**$ (67,029.28)**	**(8.39) %**
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	18,190,897.39	22,058,801.35	3,867,903.96	17.53 %
Total State Aid to Classrooms	**18,190,897.39**	**22,058,801.35**	**3,867,903.96**	**17.53 %**
Unrestricted State Funding				

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

	Year To Date 04/30/2023	Year Ending 06/30/2023		
	Actual YTD	Current Budget	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	0.00	(45,000.00)	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**	**$ 105,449.00**	**$ (41,303.00)**	**(39.17) %**
Total Revenue from State Sources	**$ 18,394,070.47**	**$ 22,314,978.43**	**$ 3,920,907.96**	**17.57 %**
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	$ 2,234,907.68	$ 2,699,901.39	$ 464,993.71	17.22 %
4995 - JROTC	52,637.73	60,000.00	7,362.27	12.27 %
Total Other Federal Sources	**$ 2,287,545.41**	**$ 2,759,901.39**	**$ 472,355.98**	**17.11 %**
Total Revenue from Federal Sources	**$ 2,553,338.57**	**$ 3,005,901.39**	**$ 452,562.82**	**15.06 %**
TOTAL REVENUE	**$ 21,813,438.32**	**$ 26,119,879.82**	**$ 4,306,441.50**	**16.49 %**
EXPENSE				
High School Programs				
6110 - Regular Salary	$ 4,253,549.79	$ 5,048,977.99	$ 795,428.20	15.75 %
6115 - Assistants and Clerical	154,045.15	140,974.76	(13,070.39)	(9.27) %
6120 - Substitute/Temporary Salary	267,981.71	300,000.00	32,018.29	10.67 %
6130 - Overtime Salary	0.00	1,000.00	1,000.00	100.00 %
6149 - Early College and Special Programs	0.00	225,000.00	225,000.00	100.00 %
6210 - Group Health & Life Insurance	466,393.79	591,477.05	125,083.26	21.15 %
6220 - Employee Retirement	1,085,284.51	1,383,132.39	297,847.88	21.53 %
6230 - Social Security	341,721.12	444,391.55	102,670.43	23.10 %
6260 - Unemployment Compensation Tax	6,145.54	12,000.00	5,854.46	48.79 %

James Island Charter High School

Statement of Revenues and Expenses

Year to Date vs. Annual Budget

	Year To Date 04/30/2023	Year Ending 06/30/2023		
	Actual YTD	Current Budget	Remaining Budget	Percent Remaining
6270 - Worker's Compensation Tax	105,808.80	115,765.50	9,956.70	8.60 %
6311 - Instructional Services	7,526.95	15,000.00	7,473.05	49.82 %
6332 - Travel	4,106.31	2,500.00	(1,606.31)	(64.25) %
6360 - Printing & Binding	25,228.27	36,000.00	10,771.73	29.92 %
6395 - Other Professional/Tech Services	1,590.00	15,000.00	13,410.00	89.40 %
6410 - Supplies	298,024.51	425,000.00	126,975.49	29.88 %
6412 - Graduation Expenses and Supplies	381.01	42,000.00	41,618.99	99.09 %
6420 - Textbooks	8,137.78	22,200.00	14,062.22	63.34 %
6445 - Technology Equipment and Software	752.11	752.11	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	479,000.00	369,604.60	77.16 %
Total High School Programs	**$ 7,163,747.23**	**$ 9,350,171.35**	**$ 2,186,424.12**	**23.38 %**
Vocational Programs				
6110 - Regular Salary	$ 846,024.74	$ 1,004,610.58	$ 158,585.84	15.79 %
6210 - Group Health & Life Insurance	99,797.52	115,057.92	15,260.40	13.26 %
6220 - Employee Retirement	200,218.73	238,008.36	37,789.63	15.88 %
6230 - Social Security	62,191.31	67,807.48	5,616.17	8.28 %
6260 - Unemployment Compensation Tax	1,025.96	2,200.00	1,174.04	53.37 %
6332 - Travel	4,459.02	20,000.00	15,540.98	77.70 %
6399 - Other Purchased Services	1,149.00	0.00	(1,149.00)	0.00 %
6410 - Supplies	115,304.35	140,000.00	24,695.65	17.64 %
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	11,210.00	11,210.00	0.00	0.00 %
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	**$ 1,343,516.44**	**$ 1,623,894.34**	**$ 280,377.90**	**17.27 %**
Physical Education				
6110 - Regular Salary	$ 522,891.69	$ 661,839.68	$ 138,947.99	20.99 %
6210 - Group Health & Life Insurance	31,414.60	37,629.55	6,214.95	16.52 %
6220 - Employee Retirement	98,933.79	136,025.33	37,091.54	27.27 %
6230 - Social Security	32,769.26	50,630.73	17,861.47	35.28 %
6260 - Unemployment Compensation Tax	619.76	900.00	280.24	31.14 %
6410 - Supplies	0.00	2,500.00	2,500.00	100.00 %
Total PE	**$ 686,629.10**	**$ 889,525.29**	**$ 202,896.19**	**22.81 %**

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

	Year To Date 04/30/2023	Year Ending 06/30/2023		
	Actual YTD	Current Budget	Remaining Budget	Percent Remaining
Educable Mentally Handicapped				
6110 - Regular Salary	$ 116,370.44	$ 103,567.18	$ (12,803.26)	(12.36) %
6115 - Assistants and Clerical	100,386.58	162,733.48	62,346.90	38.31 %
6130 - Overtime Salary	0.00	1,000.00	1,000.00	100.00 %
6210 - Group Health & Life Insurance	25,949.66	24,113.68	(1,835.98)	(7.61) %
6220 - Employee Retirement	41,415.77	43,017.94	1,602.17	3.72 %
6230 - Social Security	12,442.03	12,859.68	417.65	3.25 %
6260 - Unemployment Compensation Tax	270.53	350.00	79.47	22.71 %
Total Educable Mentally Handicapped	**$ 296,835.01**	**$ 347,641.96**	**$ 50,806.95**	**14.61 %**
Trainable Mentally Handicapped				
6110 - Regular Salary	$ 100,314.75	$ 110,233.48	$ 9,918.73	9.00 %
6210 - Group Health & Life Insurance	8,851.00	12,867.00	4,016.00	31.21 %
6220 - Employee Retirement	33,681.29	44,560.78	10,879.49	24.41 %
6230 - Social Security	10,978.48	14,705.04	3,726.56	25.34 %
6260 - Unemployment Compensation Tax	165.82	400.00	234.18	58.55 %
Total Trainable Mentally Handicapped	**$ 153,991.34**	**$ 182,766.30**	**$ 28,774.96**	**15.74 %**
Speech Handicapped				
6395 - Other Professional/Tech Services	$ 33,380.00	$ 40,000.00	$ 6,620.00	16.55 %
Total Speech Handicapped	**$ 33,380.00**	**$ 40,000.00**	**$ 6,620.00**	**16.55 %**
Learning Disabilities				
6110 - Regular Salary	$ 652,441.79	$ 788,474.20	$ 136,032.41	17.25 %
6210 - Group Health & Life Insurance	75,127.01	85,808.62	10,681.61	12.45 %
6220 - Employee Retirement	140,439.03	159,842.32	19,403.29	12.14 %
6230 - Social Security	43,505.01	49,413.10	5,908.09	11.96 %
6260 - Unemployment Compensation Tax	733.74	1,250.00	516.26	41.30 %
6399 - Other Purchased Services	22,500.00	30,000.00	7,500.00	25.00 %
6410 - Supplies	1,041.33	2,000.00	958.67	47.93 %
Total Learning Disabilities	**$ 935,787.91**	**$ 1,116,788.24**	**$ 181,000.33**	**16.21 %**
Internat'l Bacc and Advanced Placement				
6332 - Travel	$ 54,197.37	$ 60,001.00	$ 5,803.63	9.67 %
6399 - Other Purchased Services	15,605.00	50,000.00	34,395.00	68.79 %
6410 - Supplies	25,970.67	42,007.00	16,036.33	38.18 %

James Island Charter High School

Statement of Revenues and Expenses

Year to Date vs. Annual Budget

	Year To Date 04/30/2023 Actual YTD	Year Ending 06/30/2023 Current Budget	Remaining Budget	Percent Remaining
6420 - Textbooks	462.13	462.13	0.00	0.00 %
Total I.B. and A.P.	**$ 96,235.17**	**$ 152,470.13**	**$ 56,234.96**	**36.88 %**
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	$ 631,076.87	$ 781,004.00	$ 149,927.13	19.20 %
6130 - Overtime Salary	0.00	4,000.00	4,000.00	100.00 %
6210 - Group Health & Life Insurance	49,709.61	55,510.54	5,800.93	10.45 %
6220 - Employee Retirement	146,217.83	177,873.76	31,655.93	17.80 %
6230 - Social Security	45,570.10	55,563.64	9,993.54	17.99 %
6260 - Unemployment Compensation Tax	736.67	1,200.00	463.33	38.61 %
6410 - Supplies	1,930.16	6,200.00	4,269.84	68.87 %
Total Guidance Services	**$ 875,241.24**	**$ 1,081,351.94**	**$ 206,110.70**	**19.06 %**
Health Services				
6110 - Regular Salary	$ 119,658.36	$ 148,420.48	$ 28,762.12	19.38 %
6210 - Group Health & Life Insurance	19,992.88	25,653.04	5,660.16	22.06 %
6220 - Employee Retirement	30,049.50	38,456.60	8,407.10	21.86 %
6230 - Social Security	9,310.54	12,109.58	2,799.04	23.11 %
6260 - Unemployment Compensation Tax	152.33	300.00	147.67	49.22 %
6399 - Other Purchased Services	1,833.75	3,000.00	1,166.25	38.88 %
6410 - Supplies	9,971.66	18,000.00	8,028.34	44.60 %
Total Health Services	**$ 190,969.02**	**$ 245,939.70**	**$ 54,970.68**	**22.35 %**
Psychological Services				

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

	Year To Date 04/30/2023	Year Ending 06/30/2023		
	Actual YTD	Current Budget	Remaining Budget	Percent Remaining
6110 - Regular Salary	$ 27,368.45	$ 0.00	$ (27,368.45)	0.00 %
6210 - Group Health & Life Insurance	4,140.08	0.00	(4,140.08)	0.00 %
6220 - Employee Retirement	6,516.45	0.00	(6,516.45)	0.00 %
6230 - Social Security	1,996.40	0.00	(1,996.40)	0.00 %
6260 - Unemployment Compensation Tax	64.11	0.00	(64.11)	0.00 %
Total Psychological Services	**$ 40,085.49**	**$ 0.00**	**$ (40,085.49)**	**0.00 %**
Library and Media Services				
6110 - Regular Salary	$ 107,705.67	$ 108,040.36	$ 334.69	0.31 %
6210 - Group Health & Life Insurance	6,745.44	5,000.00	(1,745.44)	(34.91) %
6220 - Employee Retirement	25,573.26	25,581.44	8.18	0.03 %
6230 - Social Security	7,761.31	7,485.08	(276.23)	(3.69) %
6260 - Unemployment Compensation Tax	145.35	324.00	178.65	55.14 %
6311 - Instructional Services	3,450.00	5,200.00	1,750.00	33.65 %
6410 - Supplies	2,543.60	8,000.00	5,456.40	68.21 %
6430 - Library Books & Materials	10,839.10	23,850.00	13,010.90	54.55 %
Total Library and Media Services	**$ 164,763.73**	**$ 183,480.88**	**$ 18,717.15**	**10.20 %**
Staff Training				
6312 - Instructional Programs Improvement Services	$ 45,747.50	$ 135,000.00	$ 89,252.50	66.11 %
6332 - Travel	25,395.72	20,000.00	(5,395.72)	(26.98) %
6410 - Supplies	138.12	1,000.00	861.88	86.19 %
Total Staff Training	**$ 71,281.34**	**$ 156,000.00**	**$ 84,718.66**	**54.31 %**
Board				
6312 - Instructional Programs Improvement Services	$ 35.00	$ 0.00	$ (35.00)	0.00 %
6318 - Audit Services	19,450.00	28,224.00	8,774.00	31.09 %
6319 - Legal Services	52,025.00	90,000.00	37,975.00	42.19 %
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	**$ 84,188.40**	**$ 142,224.00**	**$ 58,035.60**	**40.81 %**
Bonus				
6110 - Regular Salary	0.00	130,000.00	130,000.00	100.00 %
6230 - Social Security	0.00	9,945.00	9,945.00	100.00 %
Total Bonus	**0.00**	**139,945.00**	**139,945.00**	**100.00 %**

James Island Charter High School

Statement of Revenues and Expenses

Year to Date vs. Annual Budget

	Year To Date 04/30/2023	Year Ending 06/30/2023		
	Actual YTD	Current Budget	Remaining Budget	Percent Remaining
School Administration				
6110 - Regular Salary	$ 124,458.57	$ 171,774.00	$ 47,315.43	27.55 %
6111 - Principal and Asst Principals	520,016.36	636,081.76	116,065.40	18.25 %
6115 - Assistants and Clerical	328,573.09	372,698.80	44,125.71	11.84 %
6130 - Overtime Salary	0.00	6,000.00	6,000.00	100.00 %
6210 - Group Health & Life Insurance	93,368.48	106,879.50	13,511.02	12.64 %
6220 - Employee Retirement	220,997.16	264,225.86	43,228.70	16.36 %
6230 - Social Security	68,925.29	82,776.02	13,850.73	16.73 %
6260 - Unemployment Compensation Tax	1,070.68	2,000.00	929.32	46.47 %
6332 - Travel	6,906.95	13,000.00	6,093.05	46.87 %
6340 - Communication	41,225.53	65,000.00	23,774.47	36.58 %
6399 - Other Purchased Services	17,376.91	60,000.00	42,623.09	71.04 %
6410 - Supplies	70,755.81	90,000.00	19,244.19	21.38 %
6540 - Instructional Equipment	37,525.78	50,000.00	12,474.22	24.95 %
6545 - Technology Equipment	33,262.25	25,000.00	(8,262.25)	(33.05) %
6640 - Membership Dues & Fees	2,389.00	5,000.00	2,611.00	52.22 %
6650 - Liability Insurance	44,655.50	93,712.50	49,057.00	52.35 %
Total School Administration	**$ 1,611,507.36**	**$ 2,044,148.44**	**$ 432,641.08**	**21.16 %**
Fiscal Services				
6110 - Regular Salary	$ 55,816.19	$ 65,625.98	$ 9,809.79	14.95 %
6130 - Overtime Salary	0.00	2,000.00	2,000.00	100.00 %
6210 - Group Health & Life Insurance	4,930.02	7,435.41	2,505.39	33.70 %
6220 - Employee Retirement	15,245.75	15,625.54	379.79	2.43 %
6230 - Social Security	4,889.18	5,020.38	131.20	2.61 %
6260 - Unemployment Compensation Tax	82.33	130.00	47.67	36.67 %
6315 - Management Services	156,295.30	180,000.00	23,704.70	13.17 %
6690 - Other Fees and Charges	23,156.00	25,000.00	1,844.00	7.38 %
Total Fiscal Services	**$ 260,414.77**	**$ 300,837.31**	**$ 40,422.54**	**13.44 %**
Operation and Maintenance of Plant				
6110 - Regular Salary	$ 336,554.40	$ 385,478.12	$ 48,923.72	12.69 %
6130 - Overtime Salary	0.00	15,000.00	15,000.00	100.00 %
6210 - Group Health & Life Insurance	42,369.42	46,793.56	4,424.14	9.45 %
6220 - Employee Retirement	78,444.73	90,431.66	11,986.93	13.26 %
6230 - Social Security	24,235.05	27,936.10	3,701.05	13.25 %
6260 - Unemployment Compensation Tax	533.15	850.00	316.85	37.28 %

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

	Year To Date 04/30/2023	Year Ending 06/30/2023		
	Actual YTD	Current Budget	Remaining Budget	Percent Remaining
6320 - Property Services	163,994.61	179,000.00	15,005.39	8.38 %
6321 - Public Utility Services (Excl energy)	144,027.73	170,000.00	25,972.27	15.28 %
6322 - Cleaning Services	458,484.17	560,625.00	102,140.83	18.22 %
6323 - Repairs & Maintenance Servic	274,229.17	318,588.64	44,359.47	13.92 %
6399 - Other Purchased Services	3,037.50	6,000.00	2,962.50	49.38 %
6410 - Supplies	69,483.12	88,718.00	19,234.88	21.68 %
6445 - Technology Equipment and Software	27,860.53	27,860.53	0.00	0.00 %
6470 - Energy (Electric, Gas, and Other Heating Fuels)	380,113.71	497,000.00	116,886.29	23.52 %
6530 - Plexiglass Outfitting	0.00	46,000.00	46,000.00	100.00 %
6540 - Instructional Equipment	2,058,031.70	2,053,497.66	(4,534.04)	(0.22) %
6545 - Technology Equipment	123,719.70	229,060.00	105,340.30	45.99 %
Total Operation and Maintenance of Plant	**$ 4,185,118.69**	**$ 4,742,839.27**	**$ 557,720.58**	**11.76 %**
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 Servic	18,871.29	70,000.00	51,128.71	73.04 %
6331 - Student Transportation	276,676.11	550,000.00	273,323.89	49.70 %
Total Student Transportation (State Mandated)	**$ 300,569.10**	**$ 620,000.00**	**$ 319,430.90**	**51.52 %**
Security				
6110 - Regular Salary	$ 66,691.68	$ 77,818.56	$ 11,126.88	14.30 %
6210 - Group Health & Life Insurance	9,618.82	9,321.48	(297.34)	(3.19) %
6220 - Employee Retirement	15,052.35	16,874.78	1,822.43	10.80 %
6230 - Social Security	4,876.51	5,714.46	837.95	14.66 %
6260 - Unemployment Compensation Tax	137.24	150.00	12.76	8.51 %
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	**$ 127,897.89**	**$ 272,627.28**	**$ 144,729.39**	**53.09 %**
Pupil Service Activities				
6220 - Employee Retirement	$ 0.00	$ 71,960.91	$ 71,960.91	100.00 %
6230 - Social Security	0.00	25,240.76	25,240.76	100.00 %
6311 - Instructional Services	205,472.82	449,944.60	244,471.78	54.33 %

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

	Year To Date 04/30/2023 Actual YTD	Year Ending 06/30/2023 Current Budget	Remaining Budget	Percent Remaining
6331 - Student Transportation	62,252.73	85,000.00	22,747.27	26.76 %
6332 - Travel	27,385.55	40,000.00	12,614.45	31.54 %
6399 - Other Purchased Services	128,877.14	165,336.76	36,459.62	22.05 %
6410 - Supplies	622,900.97	390,000.00	(232,900.97)	(59.72) %
6499 - Other Pupil Services	21,045.00	15,000.00	(6,045.00)	(40.30) %
6540 - Instructional Equipment	1,955.00	0.00	(1,955.00)	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	52,420.50	79,000.00	26,579.50	33.64 %
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	**$ 1,174,657.08**	**$ 1,417,647.40**	**$ 242,990.32**	**17.14 %**
Pending Admin. Classification				
6299 - Payroll Liabilities Holding/Clearing	$ (639.64)	$ 0.00	$ 639.64	0.00 %
6999 - Coding Pending - Admin	(3,828.02)	0.00	3,828.02	0.00 %
Total Pending	**$ (4,467.66)**	**$ 0.00**	**$ 4,467.66**	**0.00 %**
TOTAL EXPENSE	**$ 19,795,535.45**	**$ 25,117,462.43**	**$ 5,321,926.98**	**21.19 %**
Total Operating Net Income	**$ 2,017,902.87**	**$ 1,002,417.39**	**$ (1,015,485.48)**	**(101.30) %**
Capital Projects				
Facilities Aquisition and Construction				
6520 - Construction	$ 422,077.52	$ 0.00	$ (422,077.52)	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	**$ 827,578.83**	**$ 0.00**	**$ (827,578.83)**	**0.00 %**
Total Capital Projects	**$ 827,578.83**	**$ 0.00**	**$ (827,578.83)**	**0.00 %**
Total Net Income	**$ 1,190,324.04**	**$ 1,002,417.39**	**$ (187,906.65)**	**(18.75) %**
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)	**1,154,674.04**	**1,002,417.39**	**(152,256.65)**	**(15.19) %**