

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

	Year To Date		
	5/31/2023	FY - 23	FY - 24
	Actual YTD	135-Day budget draft	2nd Reading Draft
REVENUE			
Revenue from Local Sources			
Earnings on Investments			
1510 - Interest Income	\$ 34,288.40	\$ 24,000.00	\$ 30,000.00
1530 - Gain/Loss on Investment (Unrealized)	33,239.08	0.00	0.00
Total Earnings on Investments	\$ 67,527.48	\$ 24,000.00	\$ 30,000.00
Vending			
1610 - Coastal Cantina	\$ 2,658.21	\$ 3,000.00	\$ 3,000.00
1612 - Pepsi Vending	11,486.19	12,000.00	13,000.00
Total Vending	\$ 14,144.40	\$ 15,000.00	\$ 16,000.00
Pupil Activities			
1740 - Student Fees	\$ 231,773.95	\$ 240,000.00	\$ 290,000.00
1790 - Other Pupil Income	436,439.01	440,000.00	450,000.00
Total Pupil Activities	\$ 668,212.96	\$ 680,000.00	\$ 740,000.00
Other Revenue from Local Sources			
1910 - Rentals	\$ 15,946.50	\$ 21,000.00	\$ 21,000.00
1920 - Contributions and Donations	41,338.50	30,000.00	30,000.00
1922 - Fundraising	105,377.88	85,000.00	85,000.00
1990 - Miscellaneous Local Revenue	43,637.63	50,000.00	10,000.00
Total Other Revenue from Local Sources	\$ 206,300.51	\$ 186,000.00	\$ 146,000.00
Total Revenue from Local Sources	\$ 956,185.35	\$ 905,000.00	\$ 932,000.00
Revenue from State Sources			
Restricted State Funding			

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	20,129,616.80	21,884,211.93	\$ 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	45,000.00	\$ 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	\$ 150,449.00	\$ 85,449.00
Total Revenue from State Sources	\$ 20,332,789.88	\$ 22,185,389.01	\$ 23,087,210.22
Revenue from Federal Sources			
Occupational Education			
4210 - Perkins Aid, Title I	26,000.00	26,000.00	26,000.00
Total Occupational Education	26,000.00	26,000.00	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	\$ 2,260,659.56	\$ 2,699,901.39	\$ 1,500,000.00
4995 - JROTC	73,382.91	60,000.00	\$ 60,000.00
Total Other Federal Sources	\$ 2,334,042.47	\$ 2,759,901.39	\$ 1,560,000.00
Total Revenue from Federal Sources	\$ 2,599,835.63	\$ 3,005,901.39	\$ 1,846,000.00
TOTAL REVENUE	\$ 23,888,810.86	\$ 26,096,290.40	\$ 25,865,210.22

EXPENSE**High School Programs**

6110 - Regular Salary	\$ 4,701,264.52	\$ 5,128,652.20	\$ 5,475,045.28
6115 - Assistants and Clerical	176,766.70	192,836.40	98,154.00
6120 - Substitute/Temporary Salary	315,817.62	320,000.00	300,000.00
6130 - Overtime Salary	0.00	225,000.00	0.00
6149 - Early College and Special Programs	517,195.17	564,212.91	225,000.00
6210 - Group Health & Life Insurance	1,197,364.21	1,306,215.50	526,860.28
6220 - Employee Retirement	376,430.04	410,650.95	1,382,710.74
6230 - Social Security	6,227.70	6,793.85	426,349.75
6260 - Unemployment Compensation Tax	116,456.38	115,765.50	11,146.40
6270 - Worker's Compensation Tax	8,180.11	15,000.00	120,000.00
6311 - Instructional Services	800.00	0.00	15,000.00
6332 - Travel	4,106.31	2,500.00	5,000.00
6360 - Printing & Binding	28,854.32	36,000.00	36,000.00
6395 - Other Professional/Tech Services	1,590.00	15,000.00	5,000.00
6410 - Supplies	324,237.71	425,000.00	362,000.00
6412 - Graduation Expenses and Supplies	7,016.70	42,000.00	42,000.00
6420 - Textbooks	8,137.78	22,200.00	22,200.00
6445 - Technology Equipment and Software	235,296.34	235,296.34	0.00
6446 - Instructional Software & Supp	27,674.48	50,000.00	0.00
6545 - Technology Equipment	109,395.40	244,455.77	0.00
Total High School Programs	\$ 8,162,811.49	\$ 9,357,579.42	\$ 9,052,466.45

Vocational Programs

6110 - Regular Salary	\$ 934,377.37	\$ 1,019,320.76	\$ 1,122,461.00
6210 - Group Health & Life Insurance	110,181.06	120,197.52	\$ 127,588.32
6220 - Employee Retirement	221,255.49	241,369.62	\$ 278,482.57
6230 - Social Security	68,709.76	74,956.10	85,868.27
6260 - Unemployment Compensation Tax	1,025.96	1,119.22	2,244.92
6332 - Travel	4,563.02	20,000.00	\$ 20,000.00
6399 - Other Purchased Services	1,149.00	0.00	\$ 1,500.00
6410 - Supplies	124,584.52	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	12,410.00	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	\$ 1,480,391.99	\$ 1,653,173.22	\$ 1,821,645.09

Physical Education

6110 - Regular Salary	\$ 568,429.23	\$ 620,104.61	\$ 630,227.84
6210 - Group Health & Life Insurance	35,277.64	38,484.69	61,743.27
6220 - Employee Retirement	109,419.12	119,366.31	156,359.53
6230 - Social Security	36,190.30	39,480.32	48,212.43
6260 - Unemployment Compensation Tax	619.76	676.10	1,260.46
6410 - Supplies	0.00	0.00	2,500.00
Total PE	\$ 749,936.05	\$ 818,112.03	\$ 900,303.53

Educable Mentally Handicapped

6110 - Regular Salary	\$ 135,827.72	\$ 148,175.69	\$ 154,513.36
6115 - Assistants and Clerical	105,141.54	114,699.86	0.00
6210 - Group Health & Life Insurance	29,855.76	32,569.92	22,587.40
6220 - Employee Retirement	47,180.72	51,469.87	38,334.77
6230 - Social Security	14,190.01	15,480.01	14,114.23
6260 - Unemployment Compensation Tax	288.71	314.95	309.03
Total Educable Mentally Handicapped	\$ 332,484.46	\$ 362,710.30	\$ 229,858.78

Trainable Mentally Handicapped

6110 - Regular Salary	\$ 110,927.45	\$ 121,011.76	\$ 314,723.58
6210 - Group Health & Life Insurance	9,811.36	10,703.30	35,033.67
6220 - Employee Retirement	39,094.72	42,648.78	78,082.92
6230 - Social Security	12,705.51	13,860.55	24,076.35
6260 - Unemployment Compensation Tax	165.82	180.89	629.45
Total Trainable Mentally Handicapped	\$ 172,704.86	\$ 188,405.28	\$ 452,545.98

Speech Handicapped

6395 - Other Professional/Tech Services	\$ 33,380.00	\$ 40,000.00	\$ 40,000.00
Total Speech Handicapped	\$ 33,380.00	\$ 40,000.00	\$ 40,000.00

Learning Disabilities

6110 - Regular Salary	\$ 722,309.28	\$ 787,973.76	\$ 889,485.06
6210 - Group Health & Life Insurance	83,088.05	90,641.50	119,705.72
6220 - Employee Retirement	154,187.92	168,205.00	220,681.24
6230 - Social Security	47,735.01	52,074.55	65,967.53
6260 - Unemployment Compensation Tax	733.74	800.44	1,778.97
6399 - Other Purchased Services	22,500.00	24,545.45	30,000.00
6410 - Supplies	1,041.33	1,135.99	2,000.00
Total Learning Disabilities	\$ 1,031,595.33	\$ 1,125,376.69	\$ 1,329,618.53

Internat'l Bacc and Advanced Placement

6332 - Travel	\$ 54,197.37	\$ 60,001.00	\$ 68,000.00
6399 - Other Purchased Services	15,605.00	50,000.00	50,000.00
6410 - Supplies	25,970.67	42,007.00	42,000.00
6420 - Textbooks	462.13	462.13	0.00
Total I.B. and A.P.	\$ 96,235.17	\$ 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	\$ 21,000.00
6210 - Group Health & Life Insurance	0.00	0.00	1,494.38
6220 - Employee Retirement	0.00	0.00	5,210.10
6230 - Social Security	0.00	0.00	1,606.50
6260 - Unemployment Compensation Tax	0.00	0.00	42.00
Total Limited English Proficiency	\$ 0.00	\$ 0.00	\$ 29,352.98

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	\$ 688,784.01	\$ 751,400.73	\$ 780,350.48
6210 - Group Health & Life Insurance	54,711.43	59,685.19	84,754.61
6220 - Employee Retirement	159,957.91	174,499.53	193,604.95
6230 - Social Security	49,842.60	54,373.74	59,696.81
6260 - Unemployment Compensation Tax	744.51	812.19	1,560.70
6410 - Supplies	1,930.16	2,105.62	6,200.00
Total Guidance Services	\$ 955,970.62	\$ 1,042,877.00	\$ 1,126,167.56

Health Services

6110 - Regular Salary	\$ 130,134.96	\$ 141,965.41	\$ 129,952.78
6210 - Group Health & Life Insurance	21,455.02	23,405.47	12,577.78
6220 - Employee Retirement	32,543.98	35,502.52	32,241.28
6230 - Social Security	10,067.12	10,982.31	9,941.39
6260 - Unemployment Compensation Tax	152.33	166.17	259.91
6399 - Other Purchased Services	1,833.75	2,000.45	3,000.00
6410 - Supplies	10,384.02	11,328.02	18,000.00
Total Health Services	\$ 206,571.18	\$ 225,350.35	\$ 205,973.14

Library and Media Services

6110 - Regular Salary	\$ 123,742.96	\$ 134,992.32	\$ 159,023.29
6210 - Group Health & Life Insurance	8,207.58	8,953.72	9,997.25
6220 - Employee Retirement	29,391.74	32,063.71	39,453.68
6230 - Social Security	8,957.79	9,772.13	12,165.28
6260 - Unemployment Compensation Tax	156.26	170.46	318.05
6311 - Instructional Services	3,450.00	3,763.63	5,200.00
6410 - Supplies	2,543.60	2,774.83	8,000.00
6430 - Library Books & Materials	15,590.66	17,007.99	23,850.00
Total Library and Media Services	\$ 192,040.59	\$ 209,498.79	\$ 258,007.55

Staff Training

6312 - Instructional Programs Improvement Services	\$ 55,728.50	\$ 135,000.00	\$ 135,000.00
6332 - Travel	35,845.34	20,000.00	\$ 25,000.00
6410 - Supplies	1,835.64	1,000.00	\$ 1,000.00
Total Staff Training	\$ 93,409.48	\$ 156,000.00	\$ 161,000.00

Board

6318 - Audit Services	22,375.00	28,224.00	\$ 20,000.00
6319 - Legal Services	53,656.25	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	\$ 88,709.65	\$ 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	\$ 130,963.39	\$ 142,869.15	\$ 157,015.24
6111 - Principal and Asst Principals	574,020.92	626,204.64	670,805.10
6115 - Assistants and Clerical	363,718.41	396,783.72	358,398.06
6210 - Group Health & Life Insurance	103,076.32	112,446.89	111,600.04
6220 - Employee Retirement	243,772.51	265,933.64	294,300.79
6230 - Social Security	75,988.42	82,896.45	90,745.71
6260 - Unemployment Compensation Tax	1,116.34	1,217.82	2,372.44
6332 - Travel	7,381.98	13,000.00	13,000.00
6340 - Communication	43,270.45	65,000.00	65,000.00
6399 - Other Purchased Services	17,536.41	60,000.00	24,000.00
6410 - Supplies	78,179.15	90,000.00	92,000.00
6540 - Instructional Equipment	37,525.78	50,000.00	50,000.00
6545 - Technology Equipment	37,486.34	40,000.00	34,000.00
6640 - Membership Dues & Fees	2,419.00	5,000.00	5,000.00
6650 - Liability Insurance	47,205.75	93,712.50	97,000.00
Total School Administration	\$ 1,763,661.17	\$ 2,045,064.81	\$ 2,065,237.37

Fiscal Services

6110 - Regular Salary	\$ 61,858.26	\$ 67,481.73	\$ 69,864.00
6210 - Group Health & Life Insurance	5,410.20	5,902.03	7,572.97
6220 - Employee Retirement	16,684.37	18,201.13	17,333.26
6230 - Social Security	5,341.43	5,827.01	5,344.60
6260 - Unemployment Compensation Tax	82.33	89.81	139.73
6315 - Management Services	170,376.85	185,000.00	180,000.00
6690 - Other Fees and Charges	23,980.23	25,000.00	28,000.00
Total Fiscal Services	\$ 283,733.67	\$ 307,501.71	\$ 308,254.55

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	\$ 371,647.04	\$ 385,478.12	\$ 356,030.88
6210 - Group Health & Life Insurance	47,112.58	51,395.54	34,911.95
6220 - Employee Retirement	86,800.26	94,691.19	88,331.26
6230 - Social Security	26,817.32	29,255.25	27,236.36
6260 - Unemployment Compensation Tax	544.57	594.07	712.06
6320 - Property Services	172,757.87	179,000.00	188,000.00
6321 - Public Utility Services (Excl energy)	170,311.88	170,000.00	177,000.00
6322 - Cleaning Services	508,827.01	560,625.00	550,000.00
6323 - Repairs & Maintenance Servic	293,175.81	318,588.64	350,000.00
6399 - Other Purchased Services	3,037.50	6,000.00	6,000.00
6410 - Supplies	72,870.74	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)	461,256.84	497,000.00	465,000.00
6540 - Instructional Equipment	2,060,751.38	2,053,497.66	0.00
6545 - Technology Equipment	123,719.70	229,060.00	0.00
Total Operation and Maintenance of Plant	\$ 4,427,491.03	\$ 4,691,764.00	\$ 2,363,722.52

Student Transportation (State Mandated)

6323 - Repairs & Maintenance Servic	18,871.29	70,000.00	\$ 70,000.00
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6331 - Student Transportation	277,037.73	550,000.00	550,000.00
Total Student Transportation (State Mandated)	\$ 295,909.02	\$ 620,000.00	\$ 620,000.00

Security

6110 - Regular Salary	\$ 73,637.28	\$ 80,331.57	\$ 86,808.48
6210 - Group Health & Life Insurance	10,858.34	11,845.46	7,572.34
6220 - Employee Retirement	16,706.09	18,224.82	21,537.18
6230 - Social Security	5,381.33	5,870.54	6,640.85
6260 - Unemployment Compensation Tax	137.24	149.71	173.62
6410 - Supplies	30.00	15,000.00	1,000.00
6545 - Technology Equipment	31,491.29	147,748.00	0.00
Total Security	\$ 138,241.57	\$ 279,170.10	\$ 123,732.47

Technology and Data Processing

6445 - Technology Equipment and Software	0.00	0.00	279,500.00
6446 - Instructional Software & Supp	0.00	0.00	9,500.00
6545 - Technology Equipment	0.00	0.00	698,509.00
Total Technology and Data Processing	\$ 0.00	\$ 0.00	\$ 987,509.00

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	205,472.82	240,000.00	449,944.60
6331 - Student Transportation	119,795.58	85,000.00	80,000.00
6332 - Travel	32,365.43	40,000.00	40,000.00
6399 - Other Purchased Services	143,147.74	165,336.76	158,000.00
6410 - Supplies	703,356.51	720,000.00	550,000.00
6499 - Other Pupil Services	21,045.00	15,000.00	18,000.00
6540 - Instructional Equipment	64,023.88	0.00	0.00
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	57,409.20	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)	\$ 1,398,963.53	\$ 1,537,702.80	\$ 1,542,935.65

TOTAL EXPENSE	\$ 21,907,427.66	\$ 25,162,089.23	\$ 25,418,276.13
Total Operating Net Income	\$ 1,981,383.20	\$ 934,201.17	\$ 446,934.09