

James Island Charter High School
Statement of Revenues and Expenses

FY 24 Budget

	Actual YTD as of 12/31/23	Original Budget FY-24 45 Day Count	
REVENUE			
Revenue from Local Sources			
Earnings on Investments			
1510 - Interest Income	\$ 8,207.13	\$ 30,000.00	\$ 30,000.00
1530 - Gain/Loss on Investment (Unrealized)	68,901.21	0.00	100,000.00
Total Earnings on Investments	\$ 77,108.34	\$ 30,000.00	\$ 130,000.00
Vending			
1610 - Coastal Cantina	\$ 2,478.88	\$ 3,000.00	\$ 3,000.00
1612 - Pepsi Vending	715.24	13,000.00	2,000.00
Total Vending	\$ 3,194.12	\$ 16,000.00	\$ 5,000.00
Pupil Activities			
1740 - Student Fees	\$ 164,809.90	\$ 290,000.00	\$ 290,000.00
1790 - Other Pupil Income	270,007.86	450,000.00	450,000.00
Total Pupil Activities	\$ 434,817.76	\$ 740,000.00	\$ 740,000.00
Other Revenue from Local Sources			
1910 - Rentals	\$ 12,521.00	\$ 21,000.00	\$ 21,000.00
1920 - Contributions and Donations	49,913.70	30,000.00	50,000.00
1922 - Fundraising	24,818.00	85,000.00	35,000.00
1990 - Miscellaneous Local Revenue	13,241.16	10,000.00	31,000.00
Total Other Revenue from Local Sources	\$ 100,493.86	\$ 146,000.00	\$ 137,000.00
Total Revenue from Local Sources	\$ 615,614.08	\$ 932,000.00	\$ 1,012,000.00
Revenue from State Sources			
Restricted State Funding			

3187 - Teacher Supply	\$ 40,600.00	\$ 34,200.00	40,600.00
Total Restricted State Funding	\$ 40,600.00	\$ 34,200.00	\$ 40,600.00
State Aid to Classroom	9,122,545.35	23,834,157.49	21,719,454.23
Education Improvement Act			
3519 - EIA Revenue - International Baccalaurete 19-20 Ex	\$ 3,058.25	\$ 0.00	\$ 3,058.25
3532 - EIA Revenue - National Board Salary Supplement	55,000.00	85,449.00	\$ 85,449.00
3597 - EIA Revenue - Aid to District	19,760.00	0.00	\$ 0.00
Total Education Improvement Act	\$ 77,818.25	\$ 85,449.00	\$ 88,507.25
Total Revenue from State Sources	\$ 9,240,963.60	\$ 23,953,806.49	\$ 21,848,561.48
Revenue from Federal Sources			
Occupational Education			
4310 - Title I, Basic State Grant Programs Revenue	\$ 2,264.14	\$ 0.00	\$ 0.00
4210 - Perkins Aid, Title I	12,593.11	26,000.00	26,000.00
Total Occupational Education	14,857.25	26,000.00	26,000.00
Programs for Children with Disabilities			
4510 - IDEA Revenue	\$ 0.00	\$ 260,000.00	\$ 260,000.00
Total Programs for Children with Disabilities	\$ 0.00	\$ 260,000.00	\$ 260,000.00
Other Federal Sources			
4974 - ESSER III	\$ 780,872.86	\$ 1,500,000.00	\$ 2,224,256.00
4995 - JROTC	6,915.06	60,000.00	\$ 60,000.00
4999 - Other Federal	\$ 0.00	\$ 0.00	\$ 220,704.00
Total Other Federal Sources	\$ 787,787.92	\$ 1,560,000.00	\$ 2,504,960.00
Total Revenue from Federal Sources	\$ 802,645.17	\$ 1,846,000.00	\$ 2,790,960.00
TOTAL REVENUE	\$ 10,659,222.85	\$ 26,731,806.49	\$ 25,651,521.48
EXPENSE			
High School Programs			
6110 - Regular Salary	\$ 2,505,232.60	\$ 5,475,045.28	\$ 5,535,907.77
6115 - Assistants and Clerical	78,156.11	98,154.00	117,465.60

6120 - Substitute/Temporary Salary	83,499.07	300,000.00	300,000.00
6149 - Early College and Special Programs	0.00	225,000.00	225,000.00
6210 - Group Health & Life Insurance	283,610.26	526,860.28	606,593.04
6220 - Employee Retirement	639,193.92	1,382,710.74	1,402,601.93
6230 - Social Security	190,298.10	426,349.75	432,483.06
6260 - Unemployment Compensation Tax	914.53	11,146.40	11,306.75
6270 - Worker's Compensation Tax	143,757.00	120,000.00	143,757.00
6311 - Instructional Services	12,570.47	15,000.00	15,000.00
6332 - Travel	3,480.23	5,000.00	5,000.00
6360 - Printing & Binding	10,451.55	36,000.00	24,000.00
6395 - Other Professional/Tech Services	0.00	5,000.00	5,000.00
6410 - Supplies	173,636.25	362,000.00	340,000.00
6412 - Graduation Expenses and Supplies	13.60	42,000.00	15,000.00
6420 - Textbooks	5,562.34	22,200.00	22,200.00
6445 - Technology Equipment and Software	22,850.47	0.00	22,850.47
6446 - Instructional Software & Supp	4,536.00	0.00	4,536.00
Total High School Programs	\$ 4,157,762.50	\$ 9,052,466.45	\$ 9,228,701.62

Vocational Programs

6110 - Regular Salary	\$ 471,757.95	\$ 1,122,461.00	\$ 1,062,461.00
6210 - Group Health & Life Insurance	56,535.18	127,588.32	\$ 133,714.56
6220 - Employee Retirement	117,514.98	278,482.57	\$ 263,596.57
6230 - Social Security	34,717.79	85,868.27	81,278.27
6260 - Unemployment Compensation Tax	122.91	2,244.92	2,124.92
6312 - Instructional Programs Improvement Services	2,400.00	0.00	2,400.00
6332 - Travel	340.96	20,000.00	\$ 5,000.00
6399 - Other Purchased Services	1,560.00	1,500.00	\$ 1,500.00
6410 - Supplies	29,905.29	150,000.00	\$ 120,000.00
6420 - Textbooks	0.00	10,000.00	\$ 10,000.00
6445 - Technology Equipment and Software	1,830.99	2,000.00	\$ 2,000.00
6446 - Instructional Software & Supp	0.00	5,000.00	5,000.00
6540 - Instructional Equipment	1,611.00	11,500.00	\$ 3,000.00
6640 - Membership Dues & Fees	125.00	5,000.00	\$ 5,000.00
Total Vocational Programs	\$ 718,422.05	\$ 1,821,645.08	\$ 1,697,075.32

Physical Education

6110 - Regular Salary	\$ 231,284.84	\$ 630,227.84	\$ 619,146.84
6210 - Group Health & Life Insurance	19,315.20	61,743.27	52,118.64
6220 - Employee Retirement	57,613.10	156,359.53	153,610.33
6230 - Social Security	17,380.30	48,212.43	47,364.73
6260 - Unemployment Compensation Tax	0.00	1,260.46	1,238.29
6410 - Supplies	0.00	2,500.00	2,500.00
Total PE	\$ 325,593.44	\$ 900,303.53	\$ 875,978.84

Educable Mentally Handicapped

6110 - Regular Salary	\$ 107,263.74	\$ 154,513.36	\$ 172,860.20
6210 - Group Health & Life Insurance	15,871.83	22,587.40	31,403.37
6220 - Employee Retirement	27,974.60	38,334.77	42,886.62
6230 - Social Security	8,211.48	14,114.23	15,517.77
6260 - Unemployment Compensation Tax	18.85	309.03	345.72
Total Educable Mentally Handicapped	\$ 159,340.50	\$ 229,858.79	\$ 263,013.67

Trainable Mentally Handicapped

6110 - Regular Salary	\$ 112,232.81	\$ 314,723.58	\$ 302,570.00
6210 - Group Health & Life Insurance	7,481.86	35,033.67	41,622.72
6220 - Employee Retirement	24,883.33	78,082.92	75,067.62
6230 - Social Security	7,519.19	24,076.35	23,146.61
6260 - Unemployment Compensation Tax	24.34	629.45	605.14
Total Trainable Mentally Handicapped	\$ 152,141.53	\$ 452,545.97	\$ 443,012.08

Speech Handicapped

6395 - Other Professional/Tech Services	\$ 20,560.00	\$ 40,000.00	\$ 40,000.00
Total Speech Handicapped	\$ 20,560.00	\$ 40,000.00	\$ 40,000.00

Learning Disabilities

6110 - Regular Salary	\$ 321,966.33	\$ 889,485.06	\$ 871,149.06
6210 - Group Health & Life Insurance	40,269.93	119,705.72	112,916.40
6220 - Employee Retirement	81,397.75	220,681.24	216,132.08
6230 - Social Security	24,184.16	65,967.53	64,564.83
6260 - Unemployment Compensation Tax	38.83	1,778.97	1,742.30

6399 - Other Purchased Services	15,000.00	30,000.00	30,000.00
6410 - Supplies	93.90	2,000.00	2,000.00
Total Learning Disabilities	\$ 482,950.90	\$ 1,329,618.52	\$ 1,298,504.67

Internat'l Bacc and Advanced Placement

6332 - Travel	\$ 3,322.19	\$ 68,000.00	\$ 15,000.00
6399 - Other Purchased Services	24,954.25	50,000.00	32,000.00
6410 - Supplies	31,530.25	42,000.00	49,000.00
Total I.B. and A.P.	\$ 59,806.69	\$ 160,000.00	\$ 96,000.00

Homebound

6311 - Instructional Services	\$ 0.00	\$ 15,000.00	\$ 15,000.00
Total Homebound	\$ 0.00	\$ 15,000.00	\$ 15,000.00

High School Summer School

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	\$ 21,000.00	\$ 21,000.00

Guidance Services

6110 - Regular Salary	\$ 259,336.51	\$ 780,350.48	\$ 846,867.34
6210 - Group Health & Life Insurance	24,858.06	84,754.61	95,707.44
6220 - Employee Retirement	64,600.71	193,604.95	199,405.35
6230 - Social Security	19,129.44	59,696.81	61,485.33
6260 - Unemployment Compensation Tax	68.62	1,560.70	1,607.46
6410 - Supplies	449.37	6,200.00	2,000.00
Total Guidance Services	\$ 368,442.71	\$ 1,126,167.55	\$ 1,207,072.91

Health Services

6110 - Regular Salary	\$ 55,938.09	\$ 129,952.78	\$ 137,908.00
6210 - Group Health & Life Insurance	7,310.70	12,577.78	17,545.68
6220 - Employee Retirement	13,934.17	32,241.28	34,214.97
6230 - Social Security	4,054.85	9,941.39	10,549.96
6260 - Unemployment Compensation Tax	0.00	259.91	275.82
6399 - Other Purchased Services	275.00	3,000.00	275.00

6410 - Supplies	402.38	18,000.00	1,000.00
Total Health Services	\$ 81,915.19	\$ 205,973.14	\$ 201,769.43

Library and Media Services

6110 - Regular Salary	\$ 67,676.85	\$ 159,023.29	\$ 167,017.42
6210 - Group Health & Life Insurance	3,382.86	9,997.25	5,762.16
6220 - Employee Retirement	17,631.40	39,453.68	41,437.02
6230 - Social Security	5,344.50	12,165.28	12,776.83
6260 - Unemployment Compensation Tax	0.00	318.05	334.03
6311 - Instructional Services	0.00	5,200.00	5,200.00
6410 - Supplies	1,540.91	8,000.00	3,000.00
6430 - Library Books & Materials	16,837.40	23,850.00	23,850.00
Total Library and Media Services	\$ 112,413.92	\$ 258,007.55	\$ 259,377.47

Staff Training

6312 -	\$ 12,910.09	\$ 135,000.00	\$ 50,000.00
6332 - Travel	32,682.19	25,000.00	\$ 65,000.00
6410 - Supplies	130.00	1,000.00	\$ 0.00
Total Staff Training	\$ 45,722.28	\$ 161,000.00	\$ 115,000.00

Board

6318 - Audit Services	\$ 18,000.00	\$ 20,000.00	\$ 20,000.00
6319 - Legal Services	31,325.30	20,000.00	40,000.00
6410 - Supplies	0.00	2,000.00	0.00
6640 - Membership Dues & Fees	10,284.00	22,000.00	10,284.00
Total Board	\$ 59,609.30	\$ 64,000.00	\$ 70,284.00

Bonus

6110 - Regular Salary	585,000.00	130,000.00	\$ 585,000.00
6230 - Social Security	44,752.50	9,945.00	44,752.50
6260 - Unemployment Compensation Tax	15.35	0.00	15.35
Total Bonus	\$ 629,767.85	\$ 139,945.00	\$ 629,767.85

School Administration

6110 - Regular Salary	\$ 40,344.09	\$ 157,015.24	\$ 160,705.60
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6111 - Principal and Asst Principals	292,609.20	670,805.10	683,466.00
6115 - Assistants and Clerical	164,690.59	358,398.06	396,939.52
6210 - Group Health & Life Insurance	38,592.68	111,600.04	116,234.88
6220 - Employee Retirement	123,190.06	294,300.79	307,919.67
6230 - Social Security	36,835.76	90,745.71	94,945.00
6260 - Unemployment Compensation Tax	0.00	2,372.44	2,482.22
6332 - Travel	1,488.82	13,000.00	5,000.00
6340 - Communication	9,830.16	65,000.00	24,000.00
6399 - Other Purchased Services	7,885.07	24,000.00	16,000.00
6410 - Supplies	75,522.33	92,000.00	92,000.00
6540 - Instructional Equipment	9,695.09	50,000.00	6,366.33
6545 - Technology Equipment	21,121.49	34,000.00	34,000.00
6640 - Membership Dues & Fees	3,464.75	5,000.00	5,000.00
6650 - Liability Insurance	59,760.00	97,000.00	70,000.00
Total School Administration	\$ 885,030.09	\$ 2,065,237.38	\$ 2,015,059.22

Fiscal Services

6110 - Regular Salary	\$ 32,506.33	\$ 69,864.00	\$ 74,668.80
6210 - Group Health & Life Insurance	2,400.90	7,572.97	5,762.16
6220 - Employee Retirement	8,097.33	17,333.26	18,525.33
6230 - Social Security	2,436.93	5,344.60	5,712.16
6260 - Unemployment Compensation Tax	0.00	139.73	149.34
6315 - Management Services	76,306.83	180,000.00	180,000.00
6690 - Other Fees and Charges	14,306.56	28,000.00	28,000.00
Total Fiscal Services	\$ 136,054.88	\$ 308,254.56	\$ 312,817.79

Facilities Aquisition and Construction

Construction (ESSER III)	\$ 0.00	\$ 1,400,000.00	\$ 0.00
Total Facilities Aquisition and Construction	\$ 0.00	\$ 1,400,000.00	\$ 0.00

Operation and Maintenance of Plant

6110 - Regular Salary	\$ 176,035.78	\$ 356,030.88	\$ 436,792.92
6210 - Group Health & Life Insurance	26,043.80	34,911.95	62,505.12
6220 - Employee Retirement	43,850.53	88,331.26	108,368.32
6230 - Social Security	12,892.96	27,236.36	33,414.66

6260 - Unemployment Compensation Tax	0.00	712.06	873.59
6320 - Property Services	70,821.55	188,000.00	167,800.00
6321 - Public Utility Services (Excl energy)	67,580.90	177,000.00	150,000.00
6322 - Cleaning Services	253,901.70	550,000.00	609,364.08
6323 - Repairs & Maintenance Servic	189,062.99	350,000.00	350,000.00
6399 - Other Purchased Services	0.00	6,000.00	0.00
6410 - Supplies	36,495.64	92,500.00	75,000.00
6445 - Technology Equipment and Software	5,902.14	28,000.00	14,000.00
6470 - Energy (Electric, Gas, and Other Heating Fuels)	262,778.50	465,000.00	540,000.00
6540 - Instructional Equipment	20,517.74	0.00	20,517.74
Total Operation and Maintenance of Plant	\$ 1,165,884.23	\$ 2,363,722.51	\$ 2,568,636.43

Student Transportation (State Mandated)

6323 - Repairs & Maintenance Servic	\$ 15,793.05	\$ 70,000.00	\$ 70,000.00
6331 - Student Transportation	25,624.05	550,000.00	550,000.00
Total Student Transportation (State Mandated)	\$ 41,417.10	\$ 620,000.00	\$ 620,000.00

Security

6110 - Regular Salary	\$ 40,395.26	\$ 86,808.48	\$ 89,691.20
6210 - Group Health & Life Insurance	6,197.60	7,572.34	14,874.24
6220 - Employee Retirement	10,062.47	21,537.18	22,252.39
6230 - Social Security	2,957.71	6,640.85	6,861.38
6260 - Unemployment Compensation Tax	0.00	173.62	179.38
6410 - Supplies	0.00	1,000.00	1,000.00
Total Security	\$ 59,613.04	\$ 123,732.47	\$ 134,858.59

Technology and Data Processing

6445 - Technology Equipment and Software	\$ 104,418.66	\$ 279,500.00	279,500.00
6446 - Instructional Software & Supp	14,215.78	9,500.00	15,000.00
6545 - Technology Equipment	55,117.86	698,509.00	698,509.00
Total Technology and Data Processing	\$ 173,752.30	\$ 987,509.00	\$ 993,009.00

Pupil Service Activities (Athletics)

6311 - Instructional Services	102,461.64	449,944.60	272,000.00
6325 - Rentals	2,850.00	0.00	2,850.00

6331 - Student Transportation	30,944.31	80,000.00	80,000.00
6332 - Travel	30,000.31	40,000.00	60,000.00
6399 - Other Purchased Services	69,048.43	158,000.00	158,000.00
6410 - Supplies	360,564.41	550,000.00	550,000.00
6499 - Other Pupil Services	9,958.90	18,000.00	18,000.00
6600 - Other Objects	0.00	8,539.37	8,539.37
6640 - Membership Dues & Fees	51,785.83	79,000.00	95,000.00
6650 - Liability Insurance	0.00	40,000.00	20,000.00
6660 - Pupil Activity	1,036.80	22,250.00	4,000.00
Total Pupil Service Activities (Athletics)	\$ 658,650.63	\$ 1,445,733.97	\$ 1,268,389.37
TOTAL EXPENSE	\$ 10,494,851.13	\$ 25,291,721.47	\$ 24,374,328.26
Total Operating Net Income	\$ 164,371.72	\$ 1,440,085.02	\$ 1,277,193.22