

**CHARLESTON COUNTY SCHOOL DISTRICT
CHARLESTON, SOUTH CAROLINA**

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YEAR ENDED JUNE 30, 2024

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**CHARLESTON COUNTY SCHOOL DISTRICT
CHARLESTON, SOUTH CAROLINA**

PRINCIPAL OFFICIALS

YEAR ENDED JUNE 30, 2024

Board of Trustees

**Keith Grybowski, Board Chair
Leah Whatley, Board Vice-Chair
 Carlotte Bailey
 Daron Lee Calhoun II
 Ed Kelley
 Pamela McKinney
Darlene Dunmeyer-Roberson
 Dr. Carol Tempel
 Courtney Waters**

Superintendent

Anita Huggins

CHARLESTON COUNTY SCHOOL DISTRICT
CHARLESTON, SOUTH CAROLINA

Schedule E-2

DISCRETELY PRESENTED COMPONENT UNITS

COMBINING SCHEDULE OF ACTIVITIES

YEAR ENDED JUNE 30, 2024

FUNCTIONS/PROGRAMS

Governmental Activities:

	James Island Charter High School	Charleston Development Academy, Inc.	East Cooper Montessori Charter School	Orange Grove Elementary Charter School*	Charleston Charter School for Math and Science	Pattison's Academy	Carolina Voyager Charter School	Greg Mathis Charter High School	Allegro Charter School of Music	Meeting Street Elementary at Brentwood	Meeting Street Elementary at Burns	Totals
Instruction	\$ (16,981,894)	(1,515,008)	(4,640,247)	(11,629,969)	(6,522,262)	(1,665,353)	(2,890,082)	(653,784)	(2,866,351)	(9,252,614)	(4,946,991)	\$ (63,564,555)
Expenses	-	-	-	-	82,882	277,449	59,698	-	-	-	-	420,029
Revenues	15,505,475	-	6,608,106	12,675,660	6,435,603	1,297,127	-	-	-	-	-	42,521,971
Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-
Operating Grants and Contributions	(11,478,932)	(1,260,870)	(2,241,708)	(5,394,203)	(4,118,694)	(2,808,127)	(1,873,002)	(1,024,739)	(2,019,891)	(4,899,950)	(2,544,044)	(39,664,160)
Support Services	-	-	-	-	-	-	-	-	-	-	-	-
Expenses	10,480,943	-	-	5,879,215	4,063,971	2,187,220	-	1,611,480	-	-	-	24,222,829
Revenues	-	-	-	-	-	-	-	-	-	-	-	-
Operating Grants and Contributions	-	-	(122,029)	-	-	-	-	-	-	(123,822)	(68,723)	(314,574)
Community Services	-	-	-	-	-	-	-	-	-	-	-	-
Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Revenues	-	2,596,987	-	-	-	-	6,723,503	-	4,004,067	12,691,681	7,076,503	33,092,741
Operating Grants and Contributions	185,966	(21,358)	-	788,133	(198)	(21,802)	(409,445)	(3,927)	(199,865)	-	-	317,504
Interest Expense and Other Charges	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL GOVERNMENTAL ACTIVITIES	(2,288,442)	(200,249)	(395,878)	2,318,836	(58,698)	(733,486)	1,610,672	(70,970)	(1,082,040)	(1,584,705)	(483,255)	(2,968,215)

GENERAL REVENUES

Donations	-	-	87,366	-	-	92,187	-	-	-	138,974	601,800	920,327
Miscellaneous Revenue	27,613	39,438	563,794	216,155	3,134	252,615	299,099	12,193	451,418	37,873	3,678	1,907,010
Investment Earnings	16,625	9,376	243,060	537,664	3,757	14,652	168,338	-	-	-	-	993,472
Total General Revenue	44,238	48,814	894,220	753,819	6,891	359,454	467,437	12,193	451,418	176,847	605,478	3,820,809
CHANGE IN NET POSITION	(2,244,204)	(151,435)	498,342	3,072,655	(51,807)	(374,032)	2,078,109	(58,777)	(630,622)	(1,407,858)	122,223	852,594
NET POSITION, Beginning of Year - As Previously Reported	(19,620,994)	1,189,606	(3,598,196)	(3,135,726)	(7,920,358)	1,302,348	10,760,900	176,379	2,735,775	6,386,862	877,637	(10,845,767)
Prior Period Adjustment	-	-	-	-	-	-	-	-	(95,425)	-	-	(95,425)
NET POSITION, Beginning of Year*	(19,620,994)	1,189,606	(3,598,196)	(3,135,726)	(7,920,358)	1,302,348	10,760,900	176,379	2,640,350	6,386,862	877,637	(10,941,192)
NET POSITION, End of Year	(21,865,198)	1,038,171	(3,099,854)	(63,071)	(7,972,165)	928,316	12,839,009	117,602	2,009,728	4,979,004	999,860	(10,088,598)

*Certain amounts which were presented in the prior year financial statements have been restated due to a prior period adjustment.