James Island Charter High School
Statement of Revenues and Expenses
FY 20 Budget Draft (1st Reading)

	Year To Date 2/28/2019 Actual YTD	FY - 19 Revised Budget	FY - 20 Budget Draft	Budgeting Notes
REVENUE				
Revenue from Local Sources				
Earnings on Investments				
Interest Income	$ 23,668.25	$ 63,500.00	$ 14,400.00	Based on 2018-2019 Trends
Gain/Loss on Investment (Unrealized)	40,378.97	0.00	60,000.00	Based on 2018-2019 Trends
Total Earnings on Investments	**$ 64,047.22**	**$ 63,500.00**	**$ 74,400.00**	
Vending				
Coastal Cantina	$ 1,813.12	$ 3,000.00	$ 3,000.00	Based on 2018-2019 Trends
Coca-Cola Vending	3,841.72	3,841.72	0.00	Based on 2018-2019 Trends
Pepsi Vending	588.10	8,158.28	10,000.00	Based on 2018-2019 Trends
Total Vending	**$ 6,242.94**	**$ 15,000.00**	**$ 13,000.00**	
Pupil Activities				
Student Fees	$ 189,178.00	$ 190,000.00	$ 190,000.00	Based on 2018-2019 Trends
Other Pupil Income	216,053.25	350,000.00	350,000.00	Based on 2018-2019 Trends
Total Pupil Activities	**$ 405,231.25**	**$ 540,000.00**	**$ 540,000.00**	
Other Revenue from Local Sources				
Rentals	$ 25,171.50	$ 28,000.00	$ 28,000.00	Based on 2018-2019 Trends
Contibutions and Donations	11,225.00	15,000.00	15,000.00	Based on 2018-2019 Trends
Fundraising	21,318.10	45,000.00	45,000.00	Based on 2018-2019 Trends
Miscellaneous Local Revenue	4,611.57	30,000.00	15,000.00	Based on 2018-2019 Trends
Total Other Revenue from Local Sources	**$ 62,326.17**	**$ 118,000.00**	**$ 103,000.00**	
Total Revenue from Local Sources	**$ 537,847.58**	**$ 736,500.00**	**$ 730,400.00**	
Revenue from State Sources				
Restricted State Funding				
EEDA Career Specialists	$ 0.00	$ 94,306.00	$ 94,306.00	Based on 2018-2019 Trends
Reading Coach	4,680.00	0.00	0.00	Based on 2018-2019 Trends
Teacher Supply	33,000.00	31,325.00	31,325.00	Based on 2018-2019 Trends
Total Restricted State Funding	**$ 37,680.00**	**$ 125,631.00**	**$ 125,631.00**	
Unrestricted State Funding				
Cornerstone Medicaid Nurses	4,137.75	4,137.75	0.00	Based on 2018-2019 Trends
Total Unrestricted State Funding	**4,137.75**	**4,137.75**	**0.00**	
Education Finance Act (EFA)	**$ 10,676,938.70**	**$ 15,918,651.91**	**$ 16,521,492.75**	Based on 1520 ADM with 2% increase to "per pupil amount"

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Education Improvement Act				
EIA Revenue - International Baccalaurete 17-18 Exams	$ 36,660.00	$ 36,660.00	$ 36,661.00	Based on 2018-2019 Trends
EIA Revenue - Career and Technology Education	87,345.87	87,345.87	87,345.87	Based on 2018-2019 Trends
EIA Revenue - National Board Salary Supplement	121,847.00	121,847.00	121,847.00	Based on 2018-2019 Trends
EIA Revenue - Students at Risk of School Failure	0.00	65,283.67	65,283.67	Based on 2018-2019 Trends
EIA Revenue - Teacher Salary Increase	197,427.00	394,854.00	394,854.00	Based on 2018-2019 Trends
EIA Revenue - Teacher Salary Fringe	55,793.00	111,586.00	111,586.00	Based on 2018-2019 Trends
High Schools That Work	136.94	136.94	136.94	Based on 2018-2019 Trends
EIA Revenue - Aid to Districts	0.00	15,843.83	15,843.83	Based on 2018-2019 Trends
Total Education Improvement Act	**$ 499,209.81**	**$ 833,557.31**	**$ 833,558.31**	
Total Revenue from State Sources	**$ 11,217,966.26**	**$ 16,881,977.97**	**$ 17,480,682.06**	
Revenue from Federal Sources				
Occupational Education				
Perkins Aid, Title I	26,626.27	26,626.27	26,626.27	Based on 2018-2019 Trends
Total Occupational Education	**26,626.27**	**26,626.27**	**26,626.27**	
Programs for Children with Disabilities				
IDEA Revenue	$ 208,876.55	$ 208,876.55	$ 208,876.55	Based on 2018-2019 Trends
Total Programs for Children with Disabilities	**$ 208,876.55**	**$ 208,876.55**	**$ 208,876.55**	
Other Federal Sources				
JROTC	$ 15,149.62	$ 62,014.00	$ 62,014.00	Based on 2018-2019 Trends
Total Other Federal Sources	**$ 15,149.62**	**$ 62,014.00**	**$ 62,014.00**	
Total Revenue from Federal Sources	**$ 250,652.44**	**$ 297,516.82**	**$ 297,516.82**	
TOTAL REVENUE	**$ 12,006,466.28**	**$ 17,915,994.79**	**$ 18,508,598.88**	
EXPENSE				
High School Programs				
Regular Salary	$ 2,610,761.77	$ 4,095,119.22	$ 4,522,670.73	See Staffing Schedule
Assistants and Clerical	57,997.93	110,095.20	84,482.06	See Staffing Schedule
Substitute/Temporary Salary	96,176.94	177,000.00	160,000.00	Based on 2018-2019 Trends
Overtime Salary	143.50	225.76	1,000.00	Based on 2018-2019 Trends
Group Health & Life Insurance	266,407.15	431,194.60	445,225.15	See Staffing Schedule
Employee Retirement	574,270.41	843,566.01	995,605.72	See Staffing Schedule
Social Security	199,029.77	319,644.24	352,447.19	See Staffing Schedule
Unemployment Compensation Tax	2,532.52	4,176.78	4,602.18	See Staffing Schedule
Worker's Compensation Tax	43,447.61	101,034.25	105,000.00	See Staffing Schedule
Instructional Services	4,011.04	14,157.42	14,000.00	Based on 2018-2019 Trends
Travel	1,001.06	8,849.02	8,500.00	Based on 2018-2019 Trends
Printing & Binding	13,895.86	21,225.52	21,225.52	Based on 2018-2019 Trends

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Early College Students	49,571.46	100,000.00	150,000.00	Based on 2018-2019 Trends
Other Purchased Services	25,730.70	55,600.76	55,600.76	Based on 2018-2019 Trends
Supplies	140,937.25	202,147.82	203,000.00	Based on 2018-2019 Trends
Graduation Expenses and Supplies	25,203.76	41,794.06	42,000.00	Based on 2018-2019 Trends
Textbooks	21,149.00	21,149.00	22,200.00	Based on 2018-2019 Trends
Instructional Software & Supp	27,597.65	50,000.00	50,000.00	Based on 2018-2019 Trends
Technology Equipment	214,427.32	468,669.00	507,200.00	Based on Technology Budget Initiatives
Total High School Programs	**$ 4,374,292.70**	**$ 7,065,648.66**	**$ 7,744,759.30**	
Vocational Programs				
Regular Salary	$ 573,184.48	$ 977,712.00	$ 885,661.00	See Staffing Schedule
Group Health & Life Insurance	76,222.00	114,963.88	$ 98,902.78	See Staffing Schedule
Employee Retirement	119,327.35	196,129.03	$ 191,391.34	See Staffing Schedule
Social Security	42,157.88	74,794.97	$ 67,753.07	See Staffing Schedule
Unemployment Compensation Tax	470.83	888.35	$ 769.60	See Staffing Schedule
Travel	8,724.07	18,496.53	18,500.00	Based on 2018-2019 Trends
Other Purchased Services	0.00	758.05	0.00	Based on 2018-2019 Trends
Supplies	52,247.39	120,000.00	120,000.00	Based on 2018-2019 Trends
Textbooks	1,535.06	5,000.00	5,000.00	Based on 2018-2019 Trends
Technology Equipment	3,175.75	10,107.39	10,107.39	Based on 2018-2019 Trends
Membership Dues & Fees	5,643.30	6,000.00	7,000.00	Based on 2018-2019 Trends
Total Vocational Programs	**$ 882,688.11**	**$ 1,524,850.20**	**$ 1,405,085.17**	
Physical Education				
Regular Salary	$ 256,743.18	$ 395,337.00	$ 424,420.89	See Staffing Schedule
Group Health & Life Insurance	28,128.06	49,593.32	49,593.32	See Staffing Schedule
Employee Retirement	60,141.85	79,304.60	91,717.35	See Staffing Schedule
Social Security	19,353.38	30,243.28	32,468.20	See Staffing Schedule
Unemployment Compensation Tax	216.68	374.40	374.40	See Staffing Schedule
Supplies	764.50	2,500.00	0.00	Based on 2018-2019 Trends
Total PE	**$ 365,347.65**	**$ 557,352.60**	**$ 598,574.16**	
Educable Mentally Handicapped				
Regular Salary	$ 51,227.80	$ 79,882.00	$ 82,749.00	See Staffing Schedule
Assistants and Clerical	92,108.49	133,623.20	163,803.10	See Staffing Schedule
Overtime Salary	315.72	580.16	1,000.00	Based on 2018-2019 Trends
Group Health & Life Insurance	16,984.28	35,561.74	40,332.52	See Staffing Schedule
Employee Retirement	29,265.32	42,829.14	53,279.91	See Staffing Schedule
Social Security	10,508.28	16,333.15	18,861.24	See Staffing Schedule
Unemployment Compensation Tax	112.20	198.01	198.01	See Staffing Schedule
Total Educable Mentally Handicapped	**$ 200,522.09**	**$ 309,007.40**	**$ 360,223.78**	

	Year To Date 2/28/2019 Actual YTD	FY - 19 Revised Budget	FY - 20 Budget Draft	Budgeting Notes
Trainable Mentally Handicapped				
Regular Salary	$ 45,480.18	$ 73,829.64	$ 75,249.00	See Staffing Schedule
Group Health & Life Insurance	2,983.72	4,770.78	4,770.78	See Staffing Schedule
Employee Retirement	10,895.12	14,810.23	16,261.31	See Staffing Schedule
Social Security	3,574.87	5,647.97	5,756.55	See Staffing Schedule
Unemployment Compensation Tax	38.73	69.43	69.43	See Staffing Schedule
Total Trainable Mentally Handicapped	**$ 62,972.62**	**$ 99,128.05**	**$ 102,107.07**	
Speech Handicapped				
Other Professional/Tech Services	$ 28,605.00	$ 31,818.54	$ 50,000.00	Based on 2018-2019 Trends
Supplies	0.00	1,500.00	0.00	Based on 2018-2019 Trends
Total Speech Handicapped	**$ 28,605.00**	**$ 33,318.54**	**$ 50,000.00**	
Learning Disabilities				
Regular Salary	$ 323,787.94	$ 485,536.83	$ 650,161.43	See Staffing Schedule
Group Health & Life Insurance	44,021.72	63,330.68	88,933.35	See Staffing Schedule
Employee Retirement	66,287.61	97,398.69	140,499.89	See Staffing Schedule
Social Security	23,708.87	37,143.57	49,737.35	See Staffing Schedule
Unemployment Compensation Tax	273.02	459.93	583.43	See Staffing Schedule
Other Purchased Services	7,920.00	12,619.20	12,500.00	Based on 2018-2019 Trends
Total Learning Disabilities	**$ 465,999.16**	**$ 696,488.90**	**$ 942,415.44**	
Internat'l Bacc and Advanced Placement				
Travel	$ 24,276.79	$ 12,000.00	$ 30,000.00	Based on 2018-2019 Trends
Other Purchased Services	32,399.00	60,175.00	40,000.00	Based on 2018-2019 Trends
Supplies	7,339.22	15,000.00	9,675.00	Based on 2018-2019 Trends
Textbooks	12,214.49	10,000.00	17,500.00	Based on 2018-2019 Trends
Total I.B. and A.P.	**$ 76,229.50**	**$ 97,175.00**	**$ 97,175.00**	
Homebound and ESOL				
Instructional Services	$ 5,267.50	$ 11,517.93	$ 11,500.00	Based on 2018-2019 Trends
Total Homebound and ESOL	**$ 5,267.50**	**$ 11,517.93**	**$ 11,500.00**	
Limited English Proficiency				
Regular Salary	$ 9,567.21	$ 14,293.94	$ 16,067.82	See Staffing Schedule
Group Health & Life Insurance	414.13	1,424.50	1,424.50	See Staffing Schedule
Employee Retirement	2,002.37	3,129.32	3,472.26	See Staffing Schedule
Social Security	744.02	1,193.39	1,229.19	See Staffing Schedule
Unemployment Compensation Tax	12.63	14.29	14.29	See Staffing Schedule
Total Limited English Proficiency	**$ 12,740.36**	**$ 20,055.44**	**$ 22,208.05**	
High School Summer School				

	Year To Date 2/28/2019	FY - 19	FY - 20	Budgeting Notes
	Actual YTD	Revised Budget	Budget Draft	
Regular Salary	$ 5,272.50	$ 24,400.00	$ 24,400.00	Based on 2018-2019 Trends
Employee Retirement	1,086.65	4,880.00	4,880.00	Based on 2018-2019 Trends
Social Security	403.37	1,866.60	1,866.60	Based on 2018-2019 Trends
Unemployment Compensation Tax	5.28	17.00	17.00	Based on 2018-2019 Trends
Student Transportation	0.00	6,000.00	6,000.00	Based on 2018-2019 Trends
Supplies	5,188.51	14,908.40	14,908.40	Based on 2018-2019 Trends
Total HS Summer School	**$ 11,956.31**	**$ 52,072.00**	**$ 52,072.00**	
Guidance Services				
Regular Salary	$ 442,594.91	$ 652,140.06	$ 641,796.98	See Staffing Schedule
Overtime Salary	2,096.27	3,863.53	4,000.00	Based on 2018-2019 Trends
Group Health & Life Insurance	33,776.19	56,648.48	57,500.07	See Staffing Schedule
Employee Retirement	94,224.00	130,819.30	138,692.33	See Staffing Schedule
Social Security	33,230.45	49,888.71	49,097.47	See Staffing Schedule
Unemployment Compensation Tax	378.84	607.61	590.21	See Staffing Schedule
Supplies	1,171.56	6,171.59	6,200.00	Based on 2018-2019 Trends
Total Guidance Services	**$ 607,472.22**	**$ 900,139.28**	**$ 897,877.06**	
Health Services				
Regular Salary	$ 65,990.18	$ 115,337.60	$ 116,490.98	See Staffing Schedule
Group Health & Life Insurance	2,244.11	4,661.28	9,541.56	See Staffing Schedule
Employee Retirement	13,494.89	23,136.72	25,173.70	See Staffing Schedule
Social Security	4,952.60	8,823.33	8,911.56	See Staffing Schedule
Unemployment Compensation Tax	57.11	113.09	113.09	See Staffing Schedule
Supplies	1,464.46	1,589.96	2,500.00	Based on 2018-2019 Trends
Total Health Services	**$ 88,203.35**	**$ 153,661.98**	**$ 162,730.88**	
Library and Media Services				
Regular Salary	$ 76,650.07	$ 126,118.79	$ 133,597.00	See Staffing Schedule
Group Health & Life Insurance	2,980.13	4,770.78	4,770.78	See Staffing Schedule
Employee Retirement	15,681.99	25,299.43	28,870.31	See Staffing Schedule
Social Security	5,859.54	9,648.09	10,220.17	See Staffing Schedule
Unemployment Compensation Tax	62.83	112.40	112.40	See Staffing Schedule
Instructional Services	3,000.00	5,200.00	5,200.00	Based on 2018-2019 Trends
Supplies	5,566.83	8,000.00	8,000.00	Based on 2018-2019 Trends
Library Books & Materials	14,806.03	18,850.00	18,850.00	Based on 2018-2019 Trends
Technology Equipment	0.00	5,000.00	5,000.00	Based on 2018-2019 Trends
Total Library and Media Services	**$ 124,607.42**	**$ 202,999.49**	**$ 214,620.66**	
Staff Training				
Instructional Programs Improvement Services	$ 47,761.24	$ 105,000.00	$ 105,000.00	Based on 2018-2019 Trends
Total Staff Training	**$ 47,761.24**	**$ 105,000.00**	**$ 105,000.00**	

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Board				
Audit Services	$ 11,000.00	$ 23,600.00	$ 24,600.00	Based on 2018-2019 Trends
Legal Services	4,680.00	15,000.00	15,000.00	Based on 2018-2019 Trends
Membership Dues & Fees	12,079.10	15,579.10	13,000.00	Based on 2018-2019 Trends
Total Board	**$ 27,759.10**	**$ 54,179.10**	**$ 52,600.00**	
School Administration				
Regular Salary	$ 80,941.40	$ 128,436.00	$ 130,772.38	See Staffing Schedule
Principal and Asst Principals	317,458.74	476,428.42	470,839.49	See Staffing Schedule
Assistants and Clerical	200,792.10	325,744.86	331,817.53	See Staffing Schedule
Overtime Salary	2,950.43	4,994.77	6,000.00	Based on 2018-2019 Trends
Group Health & Life Insurance	71,394.86	124,766.52	119,995.74	See Staffing Schedule
Employee Retirement	123,801.13	186,680.22	201,714.09	See Staffing Schedule
Social Security	44,154.26	71,191.61	71,407.35	See Staffing Schedule
Unemployment Compensation Tax	530.07	992.17	908.36	See Staffing Schedule
Instructional Services	0.00	500.00	500.00	Based on 2018-2019 Trends
Travel	9,447.21	17,500.00	17,500.00	Based on 2018-2019 Trends
Communication	11,131.94	20,814.22	21,000.00	Based on 2018-2019 Trends
Other Purchased Services	46,745.49	54,803.39	60,000.00	Based on 2018-2019 Trends
Supplies	62,203.85	72,696.48	80,000.00	Based on 2018-2019 Trends
Instructional Equipment	0.00	4,514.59	5,000.00	Based on 2018-2019 Trends
Technology Equipment	4,192.99	7,000.00	7,000.00	Based on 2018-2019 Trends
Membership Dues & Fees	1,718.00	5,899.09	5,000.00	Based on 2018-2019 Trends
Liability Insurance	17,377.00	95,000.00	118,750.00	Assumes 25% increase
Total School Administration	**$ 994,839.47**	**$ 1,597,962.34**	**$ 1,648,204.93**	
Fiscal Services				
Regular Salary	$ 37,188.67	$ 55,468.80	$ 57,070.66	See Staffing Schedule
Overtime Salary	1,072.58	1,844.38	2,000.00	Based on 2018-2019 Trends
Group Health & Life Insurance	3,165.63	4,770.78	4,770.78	See Staffing Schedule
Employee Retirement	7,869.16	11,127.04	12,332.97	See Staffing Schedule
Social Security	2,856.74	4,243.36	4,365.91	See Staffing Schedule
Unemployment Compensation Tax	34.70	53.34	53.34	See Staffing Schedule
Management Services	119,851.15	185,000.00	185,000.00	Based on 2018-2019 Trends
Other Fees and Charges	11,405.95	12,000.00	13,000.00	Based on 2018-2019 Trends
Total Fiscal Services	**$ 183,444.58**	**$ 274,507.70**	**$ 278,593.65**	
Operation and Maintenance of Plant				
Regular Salary	$ 208,392.24	$ 303,649.92	$ 308,917.99	See Staffing Schedule
Overtime Salary	8,395.02	12,592.53	15,000.00	Based on 2018-2019 Trends
Group Health & Life Insurance	24,725.79	33,279.43	38,050.21	See Staffing Schedule

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Employee Retirement	44,039.07	54,888.40	66,757.18	See Staffing Schedule
Social Security	15,884.09	20,932.02	23,632.23	See Staffing Schedule
Unemployment Compensation Tax	298.44	405.22	294.99	See Staffing Schedule
Property Services	125,132.92	160,000.00	160,000.00	Based on 2018-2019 Trends
Public Utility Services (Excl energy)	86,351.73	115,000.00	125,000.00	Based on 2018-2019 Trends
Cleaning Services	247,527.72	400,000.00	400,000.00	Based on 2018-2019 Trends
Repairs & Maintenance Servic	215,669.85	258,824.90	205,000.00	Based on 2018-2019 Trends (No $80,000 Gate Expense in FY20)
Other Purchased Services	1,798.33	5,197.55	5,000.00	Based on 2018-2019 Trends
Supplies	25,518.51	26,991.33	35,000.00	Based on 2018-2019 Trends
Energy (Electric, Gas, and Other Heating Fuels)	215,365.16	460,000.00	400,000.00	Based on 2018-2019 Trends
Total Operation and Maintenance of Plant	**$ 1,219,098.87**	**$ 1,851,761.30**	**$ 1,782,652.60**	
Student Transportation (State Mandated)				
Student Transportation	$ 497,193.12	$ 630,000.00	$ 600,000.00	Based on 2018-2019 Trends (Budgeted for extra month in FY19 because of late bill)
Total Student Transportation (State Mandated)	**$ 497,193.12**	**$ 630,000.00**	**$ 600,000.00**	
Security				
Regular Salary	$ 41,352.78	$ 76,729.66	$ 61,821.70	See Staffing Schedule
Group Health & Life Insurance	3,803.79	4,770.78	4,770.78	See Staffing Schedule
Employee Retirement	8,452.46	15,391.97	13,359.67	See Staffing Schedule
Social Security	3,103.12	5,869.82	4,729.36	See Staffing Schedule
Unemployment Compensation Tax	56.65	76.73	61.82	See Staffing Schedule
Total Security	**$ 56,768.80**	**$ 102,838.96**	**$ 84,743.33**	
Pupil Service Activities (Athletics)				
Social Security	$ 21,261.19	$ 33,912.45	$ 33,912.45	Based on 2018-2019 Trends
Instructional Services	356,301.73	443,300.00	443,300.00	Based on 2018-2019 Trends
Student Transportation	26,594.58	100,500.00	100,500.00	Based on 2018-2019 Trends
Travel	16,858.68	60,000.00	60,000.00	Based on 2018-2019 Trends
Other Purchased Services	60,051.80	115,000.00	115,000.00	Based on 2018-2019 Trends
Supplies	248,914.22	300,000.00	300,000.00	Based on 2018-2019 Trends
Other Pupil Services	16,072.50	17,500.00	17,500.00	Based on 2018-2019 Trends
Membership Dues & Fees	21,217.10	35,000.00	35,000.00	Based on 2018-2019 Trends
Liability Insurance	17,743.00	17,743.00	18,630.15	Assumes 5% Increase
Total Pupil Service Activities (Athletics)	**$ 785,014.80**	**$ 1,122,955.45**	**$ 1,123,842.60**	
TOTAL EXPENSE	**$ 11,118,783.97**	**$ 17,462,620.32**	**$ 18,336,985.68**	
Total Net Income	**$ 887,682.31**	**$ 453,374.47**	**$ 171,613.20**	