

James Island Charter High School
Statement of Revenues and Expenses
 FY 21 Budget Draft (V 1.0)

	Year To Date 3/31/2020	FY - 20	FY - 21	Budgeting Notes
	Actual YTD	Revised Budget	Budget Draft	
REVENUE				
Revenue from Local Sources				
Earnings on Investments				
Interest Income	\$ 13,325.65	\$ 14,400.00	\$ 9,600.00	Based on 19-20 Trends (with expected withdrawal for bond
Gain/Loss on Investment (Unrealized)	88,701.09	60,000.00	60,000.00	Based on 19-20 Trends
Total Earnings on Investments	\$ 102,026.74	\$ 74,400.00	\$ 69,600.00	
Vending				
Coastal Cantina	\$ 2,725.61	\$ 3,000.00	\$ 4,000.00	Based on 19-20 Trends
Pepsi Vending	10,030.60	12,000.00	12,000.00	Based on 19-20 Trends
Total Vending	\$ 12,756.21	\$ 15,000.00	\$ 16,000.00	
Pupil Activities				
Student Fees	\$ 214,246.85	\$ 230,000.00	\$ 230,000.00	Based on 19-20 Trends
Other Pupil Income	332,947.74	350,000.00	350,000.00	Based on 19-20 Trends
Total Pupil Activities	\$ 547,194.59	\$ 580,000.00	\$ 580,000.00	
Other Revenue from Local Sources				
Rentals	\$ 18,415.00	\$ 28,000.00	\$ 28,000.00	
Contributions and Donations	729.10	15,000.00	15,000.00	
Fundraising	0.00	30,000.00	30,000.00	
Refund of Prior Year's Expenditure	28,855.00	28,855.00	28,855.00	
Miscellaneous Local Revenue	16,104.19	15,000.00	15,000.00	
Total Other Revenue from Local Sources	\$ 64,103.29	\$ 116,855.00	\$ 116,855.00	
Total Revenue from Local Sources	\$ 726,080.83	\$ 786,255.00	\$ 782,455.00	
Revenue from State Sources				
Restricted State Funding				
EEDA Career Specialists	\$ 0.00	\$ 94,306.00	\$ 94,307.00	
Teacher Supply	30,250.00	31,325.00	31,326.00	
Total Restricted State Funding	\$ 30,250.00	\$ 125,631.00	\$ 125,633.00	
Unrestricted State Funding				
Cornerstone Medicaid Nurses	0.00	7,500.00	7,500.00	

	Year To Date 3/31/2020	FY - 20	FY - 21	Budgeting Notes
	Actual YTD	Revised Budget	Budget Draft	
Total Unrestricted State Funding	0.00	7,500.00	7,500.00	
Education Finance Act (EFA)	\$ 12,689,018.46	\$ 16,988,688.27	\$ 16,988,688.81	
Education Improvement Act				
EIA Revenue - International Baccalaurete 19-20 Exams	\$ 0.00	\$ 36,660.00	\$ 0.00	
EIA Revenue - Career and Technology Education	94,731.10	94,731.10	94,731.10	
EIA Revenue - National Board Salary Supplement	117,161.30	121,847.00	121,847.00	
EIA Revenue - Students at Risk of School Failure	0.00	101,910.71	101,910.71	
EIA Revenue - Teacher Salary Increase	307,413.50	576,950.00	576,950.00	
EIA Revenue - Teacher Salary Fringe	90,564.02	109,468.00	109,468.00	
High Schools That Work	0.00	136.94	136.94	
EIA Revenue - Aid to Districts	0.00	54,277.06	54,277.06	
Total Education Improvement Act	\$ 609,869.92	\$ 1,095,980.81	\$ 1,059,320.81	
Total Revenue from State Sources	\$ 13,329,138.38	\$ 18,217,800.08	\$ 18,181,142.62	
Revenue from Federal Sources				
Occupational Education				
Perkins Aid, Title I	22,494.26	22,494.26	22,494.26	
Total Occupational Education	22,494.26	22,494.26	22,494.26	
Programs for Children with Disabilities				
IDEA Revenue	\$ 219,213.98	\$ 219,213.98	\$ 219,213.98	
Total Programs for Children with Disabilities	\$ 219,213.98	\$ 219,213.98	\$ 219,213.98	
Other Federal Sources				
JROTC	\$ 28,766.69	\$ 62,014.00	\$ 62,014.00	
Total Other Federal Sources	\$ 28,766.69	\$ 62,014.00	\$ 62,014.00	
Total Revenue from Federal Sources	\$ 270,474.93	\$ 303,722.24	\$ 303,722.24	
TOTAL REVENUE	\$ 14,325,694.14	\$ 19,307,777.32	\$ 19,267,319.86	
EXPENSE				
High School Programs				
Regular Salary	\$ 3,145,672.85	\$ 4,364,601.60	\$ 4,494,601.60	See Staffing Schedule
Assistants and Clerical	61,930.65	85,758.40	85,758.40	See Staffing Schedule
Substitute/Temporary Salary	128,859.84	177,000.00	180,000.00	See Staffing Schedule
Overtime Salary	306.28	1,000.00	1,000.00	See Staffing Schedule
Group Health & Life Insurance	324,762.85	430,912.81	440,173.58	See Staffing Schedule

	Year To Date 3/31/2020	FY - 20	FY - 21	Budgeting Notes
	Actual YTD	Revised Budget	Budget Draft	
Employee Retirement	741,126.67	1,001,434.81	1,029,787.81	See Staffing Schedule
Social Security	238,789.94	340,452.54	350,397.54	See Staffing Schedule
Unemployment Compensation Tax	786.95	4,444.11	4,574.11	See Staffing Schedule
Worker's Compensation Tax	1,641.49	105,000.00	105,000.00	
Instructional Services	0.00	14,000.00	14,000.00	
Travel	2,127.70	8,500.00	8,500.00	Based on 19-20 Trends
Printing & Binding	25,667.16	36,000.00	36,000.00	Based on 19-20 Trends
Early College and Special Programs	56,022.13	290,040.00	290,040.00	Based on 19-20 Trends
Other Purchased Services	8,280.09	55,600.00	55,600.00	Based on 19-20 Trends
Supplies	156,576.44	203,000.00	203,000.00	Based on 19-20 Trends
Graduation Expenses and Supplies	2,500.00	42,000.00	42,000.00	Based on 19-20 Trends
Textbooks	8,727.30	22,200.00	22,200.00	Based on 19-20 Trends
Instructional Software & Supp	38,425.00	50,000.00	50,000.00	Based on 19-20 Trends
Technology Equipment	98,141.21	407,200.00	407,200.00	Based on 19-20 Trends
Total High School Programs	\$ 5,040,344.55	\$ 7,639,144.27	\$ 7,819,833.04	
Vocational Programs				
Regular Salary	\$ 715,198.17	\$ 1,019,846.16	\$ 1,069,846.16	See Staffing Schedule
Group Health & Life Insurance	92,662.93	119,734.66	\$ 119,734.66	See Staffing Schedule
Employee Retirement	158,441.06	228,644.30	\$ 239,549.30	See Staffing Schedule
Social Security	52,867.08	78,018.23	\$ 81,843.23	See Staffing Schedule
Unemployment Compensation Tax	155.74	879.59	\$ 929.59	See Staffing Schedule
Travel	2,777.78	18,500.00	18,500.00	Based on 19-20 Trends
Supplies	116,338.73	117,766.83	120,000.00	Based on 19-20 Trends
Textbooks	7,233.17	7,233.17	10,000.00	Based on 19-20 Trends
Technology Equipment	9,334.48	10,000.00	10,000.00	Based on 19-20 Trends
Membership Dues & Fees	2,466.44	7,000.00	7,000.00	Based on 19-20 Trends
Total Vocational Programs	\$ 1,157,475.58	\$ 1,607,622.94	\$ 1,677,402.94	
Physical Education				
Regular Salary	\$ 285,718.69	\$ 377,354.40	\$ 377,354.40	See Staffing Schedule
Group Health & Life Insurance	32,254.85	49,593.32	49,593.32	See Staffing Schedule
Employee Retirement	70,961.89	96,138.26	96,138.26	See Staffing Schedule
Social Security	21,699.46	28,867.61	28,867.61	See Staffing Schedule
Unemployment Compensation Tax	71.22	402.17	402.17	See Staffing Schedule
Supplies	46.21	2,500.00	2,500.00	Based on 19-20 Trends
Total PE	\$ 410,752.32	\$ 554,855.76	\$ 554,855.76	

	Year To Date 3/31/2020	FY - 20	FY - 21	Budgeting Notes
	Actual YTD	Revised Budget	Budget Draft	
Educable Mentally Handicapped				
Regular Salary	\$ 59,491.24	\$ 82,770.40	\$ 82,770.40	See Staffing Schedule
Assistants and Clerical	108,093.27	166,029.60	166,029.60	See Staffing Schedule
Overtime Salary	419.53	1,000.00	1,000.00	See Staffing Schedule
Group Health & Life Insurance	19,523.78	40,332.52	40,332.52	See Staffing Schedule
Employee Retirement	36,839.16	56,335.23	56,335.23	See Staffing Schedule
Social Security	12,470.47	19,033.20	19,033.20	See Staffing Schedule
Unemployment Compensation Tax	35.04	198.01	198.01	See Staffing Schedule
Total Educable Mentally Handicapped	\$ 236,872.49	\$ 365,698.96	\$ 365,698.96	
Trainable Mentally Handicapped				
Regular Salary	\$ 54,141.99	\$ 75,270.40	\$ 75,270.40	See Staffing Schedule
Group Health & Life Insurance	3,590.63	4,770.78	4,770.78	See Staffing Schedule
Employee Retirement	14,277.46	16,416.47	16,416.47	See Staffing Schedule
Social Security	4,130.72	5,758.19	5,758.19	See Staffing Schedule
Unemployment Compensation Tax	12.27	69.43	69.43	See Staffing Schedule
Total Trainable Mentally Handicapped	\$ 76,153.07	\$ 102,285.27	\$ 102,285.27	
Speech Handicapped				
Other Professional/Tech Services	\$ 21,900.00	\$ 40,000.00	\$ 40,000.00	Based on 19-20 Trends
Total Speech Handicapped	\$ 21,900.00	\$ 40,000.00	\$ 40,000.00	
Learning Disabilities				
Regular Salary	\$ 388,606.68	\$ 537,744.36	\$ 537,744.36	See Staffing Schedule
Group Health & Life Insurance	56,006.84	63,330.68	63,330.68	See Staffing Schedule
Employee Retirement	82,198.51	103,172.89	103,172.89	See Staffing Schedule
Social Security	27,496.53	36,188.57	36,188.57	See Staffing Schedule
Unemployment Compensation Tax	81.44	459.93	459.93	See Staffing Schedule
Other Purchased Services	10,599.28	16,500.00	16,500.00	Based on 19-20 Trends
Total Learning Disabilities	\$ 564,989.28	\$ 757,396.43	\$ 757,396.43	
Internat'I Bacc and Advanced Placement				
Travel	\$ 60,251.43	\$ 60,000.00	\$ 60,001.00	Revist after seeing carryover balance
Other Purchased Services	22,967.00	30,000.00	30,000.00	Revist after seeing carryover balance
Supplies	33,073.84	42,007.00	42,007.00	Revist after seeing carryover balance
Total I.B. and A.P.	\$ 116,292.27	\$ 132,007.00	\$ 132,008.00	

Homebound

	Year To Date 3/31/2020	FY - 20	FY - 21	Budgeting Notes
	Actual YTD	Revised Budget	Budget Draft	
Instructional Services	\$ 8,235.64	\$ 15,500.00	\$ 15,000.00	Based on 19-20 Trends
Total Homebound	\$ 8,235.64	\$ 15,500.00	\$ 15,000.00	
Limited English Proficiency				
Regular Salary	\$ 8,520.06	\$ 16,067.82	\$ 16,067.82	See Staffing Schedule
Group Health & Life Insurance	252.27	1,424.50	1,424.50	See Staffing Schedule
Employee Retirement	1,858.21	3,504.39	3,504.39	See Staffing Schedule
Social Security	651.75	1,229.19	1,229.19	See Staffing Schedule
Unemployment Compensation Tax	2.54	14.29	14.29	See Staffing Schedule
Total Limited English Proficiency	\$ 11,284.83	\$ 22,240.19	\$ 22,240.19	
High School Summer School				
Regular Salary	\$ 7,200.00	\$ 24,400.00	\$ 24,400.00	See Staffing Schedule
Employee Retirement	1,570.35	4,880.00	4,880.00	See Staffing Schedule
Social Security	550.80	1,866.60	1,866.60	See Staffing Schedule
Unemployment Compensation Tax	0.00	17.00	17.00	See Staffing Schedule
Student Transportation	0.00	6,000.00	6,000.00	Based on 18-19 Trends
Supplies	0.00	14,908.40	15,000.00	Based on 18-19 Trends
Total HS Summer School	\$ 9,321.15	\$ 52,072.00	\$ 52,163.60	
Guidance Services				
Regular Salary	\$ 497,529.01	\$ 653,127.60	\$ 653,127.60	See Staffing Schedule
Overtime Salary	2,273.88	4,000.00	4,000.00	See Staffing Schedule
Group Health & Life Insurance	47,451.51	57,500.07	57,500.07	See Staffing Schedule
Employee Retirement	111,974.03	144,628.13	144,628.13	See Staffing Schedule
Social Security	37,181.18	49,964.26	49,964.26	See Staffing Schedule
Unemployment Compensation Tax	104.69	590.98	590.98	See Staffing Schedule
Supplies	4,255.93	6,200.00	6,200.00	Based on 19-20 Trends
Total Guidance Services	\$ 700,770.23	\$ 916,011.05	\$ 916,011.05	
Health Services				
Regular Salary	\$ 76,890.14	\$ 106,977.60	\$ 106,977.60	See Staffing Schedule
Group Health & Life Insurance	6,465.23	9,541.56	9,541.56	See Staffing Schedule
Employee Retirement	16,769.76	23,331.81	23,331.81	See Staffing Schedule
Social Security	5,769.02	8,183.79	8,183.79	See Staffing Schedule
Unemployment Compensation Tax	20.04	113.09	113.09	See Staffing Schedule
Supplies	1,779.54	2,500.00	2,500.00	Based on 19-20 Trends
Total Health Services	\$ 107,693.73	\$ 150,647.85	\$ 150,647.85	

	Year To Date 3/31/2020	FY - 20	FY - 21	Budgeting Notes
	Actual YTD	Revised Budget	Budget Draft	
Library and Media Services				
Regular Salary	\$ 93,377.33	\$ 135,655.20	\$ 135,655.20	See Staffing Schedule
Group Health & Life Insurance	3,661.69	4,770.78	4,770.78	See Staffing Schedule
Employee Retirement	20,365.49	29,586.40	29,586.40	See Staffing Schedule
Social Security	7,164.06	10,377.62	10,377.62	See Staffing Schedule
Unemployment Compensation Tax	19.81	112.40	112.40	See Staffing Schedule
Instructional Services	4,110.00	5,200.00	5,200.00	Based on 19-20 Trends
Supplies	4,853.12	8,000.00	8,000.00	Based on 19-20 Trends
Library Books & Materials	21,021.49	23,850.00	23,850.00	Based on 19-20 Trends
Technology Equipment	0.00	0.00	0.00	Based on 19-20 Trends
Total Library and Media Services	\$ 154,572.99	\$ 217,552.40	\$ 217,552.40	
Staff Training				
Instructional Programs Improvement Services	\$ 23,236.84	\$ 55,000.00	\$ 105,000.00	Based on 18-19 Trends
Total Staff Training	\$ 23,236.84	\$ 55,000.00	\$ 105,000.00	
Board				
Audit Services	\$ 10,400.00	\$ 24,600.00	\$ 25,600.00	Based on 19-20 Trends
Legal Services	15,431.50	20,000.00	20,000.00	Based on 19-20 Trends
Membership Dues & Fees	12,023.68	13,000.00	15,000.00	Based on 19-20 Trends
Total Board	\$ 37,855.18	\$ 57,600.00	\$ 60,600.00	
Bonus				
Regular Salary	\$ 0.00	\$ 0.00	\$ 0.00	
Social Security	0.00	0.00	0.00	
Unemployment Compensation Tax	0.00	0.00	0.00	
Total Bonus	\$ 0.00	\$ 0.00	\$ 0.00	
School Administration				
Regular Salary	\$ 94,090.90	\$ 131,935.20	\$ 131,935.20	See Staffing Schedule
Principal and Asst Principals	355,556.81	470,457.60	470,457.60	See Staffing Schedule
Assistants and Clerical	238,186.59	332,129.77	332,129.77	See Staffing Schedule
Overtime Salary	893.56	6,000.00	6,000.00	See Staffing Schedule
Group Health & Life Insurance	85,374.54	119,995.74	119,995.74	See Staffing Schedule
Employee Retirement	149,311.92	203,819.37	203,819.37	See Staffing Schedule
Social Security	50,481.93	71,490.98	71,490.98	See Staffing Schedule
Unemployment Compensation Tax	66.59	799.12	799.12	See Staffing Schedule

	Year To Date 3/31/2020	FY - 20	FY - 21	Budgeting Notes
	Actual YTD	Revised Budget	Budget Draft	
Instructional Services	0.00	500.00	500.00	Based on 19-20 Trends
Travel	3,375.71	17,500.00	17,500.00	Based on 19-20 Trends
Communication	13,929.14	21,000.00	21,000.00	Based on 19-20 Trends
Other Purchased Services	31,223.53	60,000.00	60,000.00	Based on 19-20 Trends
Supplies	69,151.88	90,000.00	90,000.00	Based on 19-20 Trends
Instructional Equipment	13,015.57	20,000.00	20,000.00	Based on 19-20 Trends
Technology Equipment	6,384.00	7,000.00	7,000.00	Based on 19-20 Trends
Membership Dues & Fees	1,780.00	5,000.00	5,000.00	Based on 19-20 Trends
Liability Insurance	83,706.57	85,000.00	89,250.00	Assumes 5% Increase
Total School Administration	\$ 1,196,529.24	\$ 1,642,627.77	\$ 1,646,877.77	
Fiscal Services				
Regular Salary	\$ 43,268.09	\$ 57,580.80	\$ 57,580.80	See Staffing Schedule
Overtime Salary	1,357.08	2,000.00	2,000.00	See Staffing Schedule
Group Health & Life Insurance	3,776.58	4,770.78	4,770.78	See Staffing Schedule
Employee Retirement	9,732.74	12,558.37	12,558.37	See Staffing Schedule
Social Security	3,330.43	4,404.93	4,404.93	See Staffing Schedule
Unemployment Compensation Tax	4.45	53.34	53.34	See Staffing Schedule
Management Services	84,698.50	185,000.00	185,000.00	Includes CCSD PR Amount
Other Fees and Charges	19,203.68	23,500.00	20,000.00	Based on 19-20 Trends
Total Fiscal Services	\$ 165,371.55	\$ 289,868.22	\$ 286,368.22	
Operation and Maintenance of Plant				
Regular Salary	\$ 235,836.25	\$ 312,566.40	\$ 312,566.40	See Staffing Schedule
Overtime Salary	6,007.22	15,000.00	15,000.00	See Staffing Schedule
Group Health & Life Insurance	27,424.78	38,050.21	38,050.21	See Staffing Schedule
Employee Retirement	55,073.43	68,170.73	68,170.73	See Staffing Schedule
Social Security	17,906.65	23,911.33	23,911.33	See Staffing Schedule
Unemployment Compensation Tax	25.58	294.99	294.99	See Staffing Schedule
Property Services	74,758.35	144,000.00	144,000.00	Based on 19-20 Trends
Public Utility Services (Excl energy)	111,571.63	125,000.00	144,000.00	Based on 19-20 Trends (12k for Char Cnty Revenue Collec
Cleaning Services	278,497.77	400,000.00	400,000.00	Based on 19-20 Trends
Repairs & Maintenance Servic	201,810.82	253,000.00	300,000.00	Revisit
Other Purchased Services	2,291.84	5,000.00	5,000.00	Based on 19-20 Trends
Supplies	29,979.01	35,000.00	35,000.00	Based on 19-20 Trends
Energy (Electric, Gas, and Other Heating Fuels)	287,022.46	400,000.00	400,000.00	Based on 19-20 Trends
Total Operation and Maintenance of Plant	\$ 1,328,205.79	\$ 1,819,993.66	\$ 1,885,993.66	

	Year To Date 3/31/2020	FY - 20	FY - 21	Budgeting Notes
	Actual YTD	Revised Budget	Budget Draft	
Student Transportation (State Mandated)				
Student Transportation	\$ 306,026.44	\$ 600,000.00	\$ 60,000.00	
Repairs & Maintenance Service	\$ 17,429.37	\$ 60,000.00	\$ 60,000.00	
Vehicles	\$ 0.00	\$ 0.00	\$ 100,000.00	New Buses/Vans
Total Student Transportation (State Mandated)	\$ 323,455.81	\$ 660,000.00	\$ 220,000.00	
Security				
Regular Salary	\$ 47,635.20	\$ 63,513.60	\$ 63,513.60	See Staffing Schedule
Group Health & Life Insurance	5,499.45	7,500.00	4,770.78	See Staffing Schedule
Employee Retirement	10,389.24	13,852.32	13,852.32	See Staffing Schedule
Social Security	3,547.62	4,858.79	4,858.79	See Staffing Schedule
Unemployment Compensation Tax	4.46	63.51	63.51	See Staffing Schedule
Equipment	0.00	30,000.00	0.00	Vape Detectors??
Total Security	\$ 67,075.97	\$ 119,788.22	\$ 87,059.00	
Pupil Service Activities (Athletics)				
Social Security	\$ 19,747.11	\$ 33,912.45	\$ 33,966.00	Based on 19-20 Trends
Coaching Stipends	342,735.73	443,300.00	444,000.00	Based on 19-20 Trends
Student Transportation	74,535.39	80,000.00	85,000.00	Based on 19-20 Trends
Travel	26,747.94	40,000.00	40,000.00	Based on 19-20 Trends
Other Purchased Services	59,138.05	115,000.00	115,000.00	Based on 19-20 Trends
Supplies	314,680.94	320,000.00	320,000.00	Based on 19-20 Trends
Other Pupil Services	16,677.80	22,250.00	22,250.00	Based on 19-20 Trends
Membership Dues & Fees	28,285.97	35,000.00	35,000.00	Based on 19-20 Trends
Liability Insurance	29,013.00	29,932.35	31,428.97	Assumes 5% Increase
Total Pupil Service Activities (Athletics)	\$ 911,561.93	\$ 1,119,394.80	\$ 1,126,644.97	
TOTAL EXPENSE	\$ 12,669,950.44	\$ 18,337,306.79	\$ 18,241,639.11	
Total Operating Net Income	\$ 1,655,743.70	\$ 970,470.53	\$ 1,025,680.75	
Beginning Projected Financial Resources 6.30.20 (Operating Account)			\$2,408,887.35	
Non-Expense Cash Activities				
Capital Improvements			\$1,500,000.00	
Total Non-Expense Cash Activities			\$1,500,000.00	
Ending Projected Financial Resources 6.30.21 (Operating Account)			\$1,934,568.10	