

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

	Year To Date 5/31/2020	FY - 20	FY - 21	Budgeting Notes
	Actual YTD	Revised Budget	Budget Draft	
REVENUE				
Revenue from Local Sources				
Earnings on Investments				
Interest Income	\$ 16,547.41	\$ 14,400.00	\$ 9,600.00	Based on 19-20 Trends (with expected withdrawal for bond
Gain/Loss on Investment (Unrealized)	91,447.39	60,000.00	60,000.00	
Total Earnings on Investments	\$ 107,994.80	\$ 74,400.00	\$ 69,600.00	
Vending				
Coastal Cantina	\$ 2,725.61	\$ 3,000.00	\$ 4,000.00	
Pepsi Vending	11,681.89	12,000.00	12,000.00	
Total Vending	\$ 14,407.50	\$ 15,000.00	\$ 16,000.00	
Pupil Activities				
Student Fees	\$ 217,317.85	\$ 230,000.00	\$ 230,000.00	
Other Pupil Income	300,909.36	350,000.00	250,000.00	
Total Pupil Activities	\$ 518,227.21	\$ 580,000.00	\$ 480,000.00	
Other Revenue from Local Sources				
Rentals	\$ 18,415.00	\$ 28,000.00	\$ 28,000.00	
Contributions and Donations	1,424.24	15,000.00	15,000.00	
Fundraising	5,214.17	30,000.00	30,000.00	
Refund of Prior Year's Expenditure	28,855.00	28,855.00	0.00	
Miscellaneous Local Revenue	16,104.19	15,000.00	15,000.00	
Total Other Revenue from Local Sources	\$ 70,012.60	\$ 116,855.00	\$ 88,000.00	
Total Revenue from Local Sources	\$ 710,642.11	\$ 786,255.00	\$ 653,600.00	
Revenue from State Sources				
Restricted State Funding				
EEDA Career Specialists	\$ 94,306.00	\$ 94,306.00	\$ 94,307.00	
Teacher Supply	30,250.00	31,325.00	30,000.00	
Total Restricted State Funding	\$ 124,556.00	\$ 125,631.00	\$ 124,307.00	
Unrestricted State Funding				
Cornerstone Medicaid Nurses	0.00	7,500.00	7,500.00	

	Year To Date			Budgeting Notes
	5/31/2020	FY - 20	FY - 21	
	Actual YTD	Revised Budget	Budget Draft	
Total Unrestricted State Funding	0.00	7,500.00	7,500.00	
Education Finance Act (EFA)	\$ 15,585,781.36	\$ 16,988,688.27	\$ 17,820,066.49	See EFA Tab
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	115,000.00	
EIA Revenue - Students at Risk of School Failure	0.00	101,910.71	100,000.00	
EIA Revenue - Teacher Salary Increase	663,277.00	576,950.00	650,000.00	
EIA Revenue - Teacher Salary Fringe	195,401.41	109,468.00	150,000.00	
High Schools That Work	0.00	136.94	0.00	
EIA Revenue - Aid to Districts	51,338.64	54,277.06	52,500.00	
Total Education Improvement Act	\$ 1,121,909.45	\$ 1,095,980.81	\$ 1,162,231.10	
Total Revenue from State Sources	\$ 16,832,246.81	\$ 18,217,800.08	\$ 19,114,104.59	
Revenue from Federal Sources				
Occupational Education				
Perkins Aid, Title I	22,494.26	22,494.26	20,000.00	
Total Occupational Education	22,494.26	22,494.26	20,000.00	
Programs for Children with Disabilities				
IDEA Revenue	\$ 219,213.98	\$ 219,213.98	\$ 220,000.00	
Total Programs for Children with Disabilities	\$ 219,213.98	\$ 219,213.98	\$ 220,000.00	
Other Federal Sources				
JROTC	\$ 48,630.49	\$ 62,014.00	\$ 62,014.00	
Total Other Federal Sources	\$ 48,630.49	\$ 62,014.00	\$ 62,014.00	
Total Revenue from Federal Sources	\$ 290,338.73	\$ 303,722.24	\$ 302,014.00	
TOTAL REVENUE	\$ 17,833,227.65	\$ 19,307,777.32	\$ 20,069,718.59	
EXPENSE				
High School Programs				
Regular Salary	\$ 3,977,521.71	\$ 4,364,601.60	\$ 4,554,735.72	See Staffing Schedule
Assistants and Clerical	78,010.00	85,758.40	85,758.40	See Staffing Schedule
Substitute/Temporary Salary	133,056.24	177,000.00	180,000.00	See Staffing Schedule
Overtime Salary	313.55	1,000.00	1,000.00	See Staffing Schedule
Group Health & Life Insurance	412,225.59	430,912.81	493,515.15	See Staffing Schedule

	Year To Date 5/31/2020	FY - 20	FY - 21	Budgeting Notes
	Actual YTD	Revised Budget	Budget Draft	
Employee Retirement	939,362.59	1,001,434.81	1,000,884.28	See Staffing Schedule
Social Security	301,749.99	340,452.54	351,172.80	See Staffing Schedule
Unemployment Compensation Tax	4,349.83	4,444.11	4,584.25	See Staffing Schedule
Worker's Compensation Tax	87,321.83	105,000.00	105,000.00	
Instructional Services	8,064.90	14,000.00	14,000.00	
Travel	2,127.70	8,500.00	8,500.00	Based on 19-20 Trends
Printing & Binding	28,908.98	36,000.00	36,000.00	Based on 19-20 Trends
Early College and Special Programs	113,558.38	290,040.00	380,000.00	Based on 19-20 Trends
Other Purchased Services	9,922.09	55,600.00	55,600.00	Based on 19-20 Trends
Supplies	156,353.80	203,000.00	203,000.00	Based on 19-20 Trends
Graduation Expenses and Supplies	14,697.39	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	162,968.21	407,200.00	407,200.00	Based on 19-20 Trends
Total High School Programs	\$ 6,477,665.08	\$ 7,639,144.27	\$ 7,995,150.59	
Vocational Programs				
Regular Salary	\$ 900,729.91	\$ 1,019,846.16	\$ 1,008,854.40	See Staffing Schedule
Group Health & Life Insurance	117,425.39	119,734.66	\$ 146,940.02	See Staffing Schedule
Employee Retirement	199,035.01	228,644.30	\$ 220,031.14	See Staffing Schedule
Social Security	66,430.81	78,018.23	\$ 77,177.36	See Staffing Schedule
Unemployment Compensation Tax	881.44	879.59	\$ 877.66	See Staffing Schedule
Travel	2,363.78	18,500.00	20,000.00	Based on 19-20 Trends
Supplies	158,724.99	117,766.83	140,000.00	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	\$ 1,464,625.42	\$ 1,607,622.94	\$ 1,640,880.59	
Physical Education				
Regular Salary	\$ 361,874.93	\$ 377,354.40	\$ 388,468.80	See Staffing Schedule
Group Health & Life Insurance	40,815.53	49,593.32	49,593.32	See Staffing Schedule
Employee Retirement	88,786.66	96,138.26	84,725.05	See Staffing Schedule
Social Security	27,380.18	28,867.61	29,717.86	See Staffing Schedule
Unemployment Compensation Tax	383.33	402.17	402.17	See Staffing Schedule
Supplies	46.21	2,500.00	2,500.00	Based on 19-20 Trends
Total PE	\$ 519,286.84	\$ 554,855.76	\$ 555,407.20	

	Year To Date 5/31/2020	FY - 20	FY - 21	Budgeting Notes
	Actual YTD	Revised Budget	Budget Draft	
Educable Mentally Handicapped				
Regular Salary	\$ 75,010.70	\$ 82,770.40	\$ 82,770.40	See Staffing Schedule
Assistants and Clerical	135,760.14	166,029.60	168,654.40	See Staffing Schedule
Overtime Salary	442.48	1,000.00	1,000.00	See Staffing Schedule
Group Health & Life Insurance	24,115.75	40,332.52	40,332.52	See Staffing Schedule
Employee Retirement	46,066.51	56,335.23	54,835.75	See Staffing Schedule
Social Security	15,593.77	19,033.20	19,234.00	See Staffing Schedule
Unemployment Compensation Tax	196.88	198.01	198.01	See Staffing Schedule
Total Educable Mentally Handicapped	\$ 297,186.23	\$ 365,698.96	\$ 367,025.07	
Trainable Mentally Handicapped				
Regular Salary	\$ 68,255.21	\$ 75,270.40	\$ 75,270.40	See Staffing Schedule
Group Health & Life Insurance	4,530.21	4,770.78	4,770.78	See Staffing Schedule
Employee Retirement	18,593.54	16,416.47	16,416.47	See Staffing Schedule
Social Security	5,270.72	5,758.19	5,758.19	See Staffing Schedule
Unemployment Compensation Tax	86.48	69.43	69.43	See Staffing Schedule
Total Trainable Mentally Handicapped	\$ 96,736.16	\$ 102,285.27	\$ 102,285.27	
Speech Handicapped				
Other Professional/Tech Services	\$ 24,281.25	\$ 40,000.00	\$ 40,000.00	Based on 19-20 Trends
Total Speech Handicapped	\$ 24,281.25	\$ 40,000.00	\$ 40,000.00	
Learning Disabilities				
Regular Salary	\$ 489,368.58	\$ 537,744.36	\$ 571,896.14	See Staffing Schedule
Group Health & Life Insurance	71,720.17	63,330.68	78,838.56	See Staffing Schedule
Employee Retirement	103,880.74	103,172.89	99,457.77	See Staffing Schedule
Social Security	34,660.98	36,188.57	34,885.46	See Staffing Schedule
Unemployment Compensation Tax	421.33	459.93	390.49	See Staffing Schedule
Other Purchased Services	22,504.04	16,500.00	16,500.00	Based on 19-20 Trends
Total Learning Disabilities	\$ 722,555.84	\$ 757,396.43	\$ 801,968.44	
Internat'I Bacc and Advanced Placement				
Travel	\$ 60,251.43	\$ 60,000.00	\$ 60,001.00	Revisiting after seeing carryover balance
Other Purchased Services	27,017.00	30,000.00	50,000.00	Revisiting after seeing carryover balance
Supplies	15,275.59	42,007.00	42,007.00	Revisiting after seeing carryover balance
Total I.B. and A.P.	\$ 102,544.02	\$ 132,007.00	\$ 152,008.00	

Homebound

	Year To Date 5/31/2020	FY - 20	FY - 21	Budgeting Notes
	Actual YTD	Revised Budget	Budget Draft	
Instructional Services	\$ 10,741.59	\$ 15,500.00	\$ 15,000.00	Based on 19-20 Trends
Total Homebound	\$ 10,741.59	\$ 15,500.00	\$ 15,000.00	
Limited English Proficiency				
Regular Salary	\$ 10,539.48	\$ 16,067.82	\$ 16,067.82	See Staffing Schedule
Group Health & Life Insurance	281.95	1,424.50	1,424.50	See Staffing Schedule
Employee Retirement	2,298.65	3,504.39	3,504.39	See Staffing Schedule
Social Security	806.23	1,229.19	1,229.19	See Staffing Schedule
Unemployment Compensation Tax	10.18	14.29	14.29	See Staffing Schedule
Total Limited English Proficiency	\$ 13,936.49	\$ 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	7.20	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	\$ 9,328.35	\$ 52,072.00	\$ 52,163.60	
Guidance Services				
Regular Salary	\$ 613,217.94	\$ 653,127.60	\$ 616,459.80	See Staffing Schedule
Overtime Salary	2,536.76	4,000.00	4,000.00	See Staffing Schedule
Group Health & Life Insurance	57,823.98	57,500.07	64,311.77	See Staffing Schedule
Employee Retirement	137,826.52	144,628.13	134,449.88	See Staffing Schedule
Social Security	45,768.58	49,964.26	47,159.17	See Staffing Schedule
Unemployment Compensation Tax	617.28	590.98	491.62	See Staffing Schedule
Supplies	4,255.93	6,200.00	6,200.00	Based on 19-20 Trends
Total Guidance Services	\$ 862,046.99	\$ 916,011.05	\$ 873,072.25	
Health Services				
Regular Salary	\$ 96,948.44	\$ 106,977.60	\$ 106,977.60	See Staffing Schedule
Group Health & Life Insurance	9,534.93	9,541.56	11,989.63	See Staffing Schedule
Employee Retirement	21,144.48	23,331.81	23,331.81	See Staffing Schedule
Social Security	7,269.24	8,183.79	8,183.79	See Staffing Schedule
Unemployment Compensation Tax	98.22	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	\$ 136,774.85	\$ 150,647.85	\$ 153,095.92	

	Year To Date 5/31/2020	FY - 20	FY - 21	Budgeting Notes
	Actual YTD	Revised Budget	Budget Draft	
Library and Media Services				
Regular Salary	\$ 117,646.05	\$ 135,655.20	\$ 137,904.00	See Staffing Schedule
Group Health & Life Insurance	4,600.53	4,770.78	9,529.77	See Staffing Schedule
Employee Retirement	25,658.47	29,586.40	30,076.86	See Staffing Schedule
Social Security	9,019.14	10,377.62	10,549.66	See Staffing Schedule
Unemployment Compensation Tax	113.08	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	24,231.21	23,850.00	23,850.00	Based on 19-20 Trends
Total Library and Media Services	\$ 190,231.60	\$ 217,552.40	\$ 225,222.69	
Staff Training				
Instructional Programs Improvement Services	\$ 23,329.84	\$ 55,000.00	\$ 105,000.00	Based on 18-19 Trends
Total Staff Training	\$ 23,329.84	\$ 55,000.00	\$ 105,000.00	
Board				
Audit Services	\$ 21,700.00	\$ 24,600.00	\$ 25,600.00	Based on 19-20 Trends
Legal Services	20,251.50	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	\$ 53,975.18	\$ 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	\$ 111,271.11	\$ 131,935.20	\$ 128,810.40	See Staffing Schedule
Principal and Asst Principals	434,644.82	470,457.60	451,296.00	See Staffing Schedule
Assistants and Clerical	294,020.90	332,129.77	332,759.81	See Staffing Schedule
Overtime Salary	1,004.82	6,000.00	6,000.00	See Staffing Schedule
Group Health & Life Insurance	104,089.02	119,995.74	122,160.81	See Staffing Schedule
Employee Retirement	182,530.54	203,819.37	200,663.81	See Staffing Schedule
Social Security	61,554.43	71,490.98	76,508.85	See Staffing Schedule
Unemployment Compensation Tax	829.46	799.12	2,698.66	See Staffing Schedule
Instructional Services	0.00	500.00	500.00	Based on 19-20 Trends

	Year To Date 5/31/2020	FY - 20	FY - 21	Budgeting Notes
	Actual YTD	Revised Budget	Budget Draft	
Travel	3,375.71	17,500.00	17,500.00	Based on 19-20 Trends
Communication	20,663.82	21,000.00	21,000.00	Based on 19-20 Trends
Other Purchased Services	33,743.79	60,000.00	60,000.00	Based on 19-20 Trends
Supplies	74,627.17	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	7,896.02	7,000.00	7,000.00	Based on 19-20 Trends
Membership Dues & Fees	2,980.00	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	\$ 1,429,953.75	\$ 1,642,627.77	\$ 1,631,148.34	
Fiscal Services				
Regular Salary	\$ 52,864.90	\$ 57,580.80	\$ 57,580.80	See Staffing Schedule
Overtime Salary	1,634.49	2,000.00	2,000.00	See Staffing Schedule
Group Health & Life Insurance	4,616.02	4,770.78	7,218.85	See Staffing Schedule
Employee Retirement	11,886.32	12,558.37	12,558.37	See Staffing Schedule
Social Security	4,065.34	4,404.93	4,404.93	See Staffing Schedule
Unemployment Compensation Tax	54.16	53.34	53.34	See Staffing Schedule
Management Services	100,602.50	185,000.00	190,000.00	Includes CCSD PR Amount
Other Fees and Charges	20,833.53	23,500.00	25,000.00	Based on 19-20 Trends
Total Fiscal Services	\$ 196,557.26	\$ 289,868.22	\$ 298,816.29	
Operation and Maintenance of Plant				
Regular Salary	\$ 287,918.89	\$ 312,566.40	\$ 312,470.40	See Staffing Schedule
Overtime Salary	7,382.45	15,000.00	15,000.00	See Staffing Schedule
Group Health & Life Insurance	34,111.14	38,050.21	40,080.77	See Staffing Schedule
Employee Retirement	66,732.59	68,170.73	64,878.29	See Staffing Schedule
Social Security	21,819.55	23,911.33	21,608.99	See Staffing Schedule
Unemployment Compensation Tax	294.88	294.99	266.04	See Staffing Schedule
Property Services	87,614.29	144,000.00	120,000.00	Based on 19-20 Trends
Public Utility Services (Excl energy)	119,752.40	125,000.00	144,000.00	Based on 19-20 Trends (12k for Char Cnty Revenue Collec
Cleaning Services	340,208.55	400,000.00	384,000.00	Based on 19-20 Trends
Repairs & Maintenance Servic	216,548.85	253,000.00	300,000.00	HVAC Replace (50k?)
Other Purchased Services	2,291.84	5,000.00	5,000.00	Based on 19-20 Trends
Supplies	30,394.63	35,000.00	35,000.00	Based on 19-20 Trends
Energy (Electric, Gas, and Other Heating Fuels)	317,730.89	400,000.00	400,000.00	Based on 19-20 Trends
Total Operation and Maintenance of Plant	\$ 1,532,800.95	\$ 1,819,993.66	\$ 1,842,304.48	
Student Transportation (State Mandated)				

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	Actual YTD	Revised Budget	Budget Draft	
Student Transportation	\$ 404,371.09	\$ 600,000.00	\$ 550,000.00	
Repairs & Maintenance Service	\$ 19,275.11	\$ 60,000.00	\$ 60,000.00	
Vehicles	\$ 0.00	\$ 0.00	\$ 275,000.00	New Buses/Vans
Total Student Transportation (State Mandated)	\$ 423,646.20	\$ 660,000.00	\$ 885,000.00	
Security				
Regular Salary	\$ 58,220.80	\$ 63,513.60	\$ 63,513.60	See Staffing Schedule
Group Health & Life Insurance	6,769.61	7,500.00	7,218.25	See Staffing Schedule
Employee Retirement	12,697.96	13,852.32	13,852.32	See Staffing Schedule
Social Security	4,333.30	4,858.79	4,858.79	See Staffing Schedule
Unemployment Compensation Tax	57.46	63.51	63.51	See Staffing Schedule
Equipment	0.00	30,000.00	0.00	Vape Detectors
Total Security	\$ 82,079.13	\$ 119,788.22	\$ 89,506.47	
Pupil Service Activities (Athletics)				
Employee Retirement	\$ 0.00	\$ 0.00	\$ 71,960.92	Coaching Stipend Budget
Social Security	\$ 24,858.70	\$ 33,912.45	\$ 25,240.76	Coaching Stipend Budget
Coaching Stipends	442,043.38	443,300.00	449,944.60	Coaching Stipend Budget
Student Transportation	70,978.39	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	73,502.48	115,000.00	115,000.00	Based on 19-20 Trends
Supplies	340,766.93	320,000.00	340,000.00	Based on 19-20 Trends
Other Pupil Services	17,177.80	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)	\$ 1,053,374.59	\$ 1,119,394.80	\$ 1,215,825.25	
TOTAL EXPENSE	\$ 15,723,657.61	\$ 18,337,306.79	\$ 19,123,720.65	
Total Operating Net Income	\$ 2,109,570.04	\$ 970,470.53	\$ 945,997.94	
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)			\$1,854,885.29	