James Island Charter High School
Statement of Revenues and Expenses
FY 21 Budget Draft (V 2.0)

	Year To Date 4/30/2020 Actual YTD	FY - 20 Revised Budget	FY - 21 Budget Draft	Budgeting Notes
REVENUE				
Revenue from Local Sources				
Earnings on Investments				
Interest Income	$ 14,983.92	$ 14,400.00	$ 9,600.00	Based on 19-20 Trends (with expected withdrawal for bond
Gain/Loss on Investment (Unrealized)	91,840.94	60,000.00	60,000.00	
Total Earnings on Investments	**$ 106,824.86**	**$ 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	$ 214,309.85	$ 230,000.00	$ 230,000.00	
Other Pupil Income	327,657.82	350,000.00	350,000.00	
Total Pupil Activities	**$ 541,967.67**	**$ 580,000.00**	**$ 580,000.00**	
Other Revenue from Local Sources				
Rentals	$ 18,415.00	$ 28,000.00	$ 28,000.00	
Contibutions 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	**$ 727,303.32**	**$ 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	

	4/30/2020 Actual YTD	FY - 20 Revised Budget	FY - 21 Budget Draft	Budgeting Notes
Total Unrestricted State Funding	**0.00**	**7,500.00**	**7,500.00**	
Education Finance Act (EFA)	**$ 14,181,228.84**	**$ 16,988,688.27**	**$ 16,988,688.81**	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	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	**$ 14,821,348.76**	**$ 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	**$ 15,819,127.01**	**$ 19,307,777.32**	**$ 19,267,319.86**	
EXPENSE				
High School Programs				
Regular Salary	$ 3,558,540.83	$ 4,364,601.60	$ 4,494,601.60	See Staffing Schedule
Assistants and Clerical	69,970.16	85,758.40	85,758.40	See Staffing Schedule
Substitute/Temporary Salary	130,529.04	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	368,233.06	430,912.81	440,173.58	See Staffing Schedule
Employee Retirement	839,244.34	1,001,434.81	1,029,787.81	See Staffing Schedule

	4/30/2020 Actual YTD	FY - 20 Revised Budget	FY - 21 Budget Draft	Budgeting Notes
Social Security	270,072.29	340,452.54	350,397.54	See Staffing Schedule
Unemployment Compensation Tax	3,858.52	4,444.11	4,574.11	See Staffing Schedule
Worker's Compensation Tax	77,530.47	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	26,932.47	36,000.00	36,000.00	Based on 19-20 Trends
Early College and Special Programs	89,332.59	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	155,418.99	203,000.00	203,000.00	Based on 19-20 Trends
Graduation Expenses and Supplies	5,116.32	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	**$ 5,815,620.93**	**$ 7,639,144.27**	**$ 7,819,833.04**	
Vocational Programs				
Regular Salary	$ 807,960.28	$ 1,019,846.16	$ 1,069,846.16	See Staffing Schedule
Group Health & Life Insurance	104,998.56	119,734.66	$ 119,734.66	See Staffing Schedule
Employee Retirement	178,737.22	228,644.30	$ 239,549.30	See Staffing Schedule
Social Security	59,649.34	78,018.23	$ 81,843.23	See Staffing Schedule
Unemployment Compensation Tax	790.12	879.59	$ 929.59	See Staffing Schedule
Travel	2,777.78	18,500.00	18,500.00	Based on 19-20 Trends
Supplies	138,418.23	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	**$ 1,312,365.62**	**$ 1,607,622.94**	**$ 1,677,402.94**	
Physical Education				
Regular Salary	$ 323,796.81	$ 377,354.40	$ 377,354.40	See Staffing Schedule
Group Health & Life Insurance	36,535.19	49,593.32	49,593.32	See Staffing Schedule
Employee Retirement	79,628.81	96,138.26	96,138.26	See Staffing Schedule
Social Security	24,536.82	28,867.61	28,867.61	See Staffing Schedule
Unemployment Compensation Tax	375.55	402.17	402.17	See Staffing Schedule
Supplies	46.21	2,500.00	2,500.00	Based on 19-20 Trends
Total PE	**$ 464,919.39**	**$ 554,855.76**	**$ 554,855.76**	
Educable Mentally Handicapped				
Regular Salary	$ 67,250.97	$ 82,770.40	$ 82,770.40	See Staffing Schedule

	4/30/2020 Actual YTD	FY - 20 Revised Budget	FY - 21 Budget Draft	Budgeting Notes
Assistants and Clerical	122,232.92	166,029.60	166,029.60	See Staffing Schedule
Overtime Salary	442.48	1,000.00	1,000.00	See Staffing Schedule
Group Health & Life Insurance	21,826.02	40,332.52	40,332.52	See Staffing Schedule
Employee Retirement	41,455.28	56,335.23	56,335.23	See Staffing Schedule
Social Security	14,032.95	19,033.20	19,033.20	See Staffing Schedule
Unemployment Compensation Tax	176.36	198.01	198.01	See Staffing Schedule
Total Educable Mentally Handicapped	**$ 267,416.98**	**$ 365,698.96**	**$ 365,698.96**	
Trainable Mentally Handicapped				
Regular Salary	$ 61,198.60	$ 75,270.40	$ 75,270.40	See Staffing Schedule
Group Health & Life Insurance	4,060.79	4,770.78	4,770.78	See Staffing Schedule
Employee Retirement	16,467.26	16,416.47	16,416.47	See Staffing Schedule
Social Security	4,724.08	5,758.19	5,758.19	See Staffing Schedule
Unemployment Compensation Tax	76.80	69.43	69.43	See Staffing Schedule
Total Trainable Mentally Handicapped	**$ 86,527.53**	**$ 102,285.27**	**$ 102,285.27**	
Speech Handicapped				
Other Professional/Tech Services	$ 23,456.25	$ 40,000.00	$ 40,000.00	Based on 19-20 Trends
Total Speech Handicapped	**$ 23,456.25**	**$ 40,000.00**	**$ 40,000.00**	
Learning Disabilities				
Regular Salary	$ 438,951.31	$ 537,744.36	$ 537,744.36	See Staffing Schedule
Group Health & Life Insurance	63,857.86	63,330.68	63,330.68	See Staffing Schedule
Employee Retirement	93,031.70	103,172.89	103,172.89	See Staffing Schedule
Social Security	31,076.12	36,188.57	36,188.57	See Staffing Schedule
Unemployment Compensation Tax	332.72	459.93	459.93	See Staffing Schedule
Other Purchased Services	16,551.66	16,500.00	16,500.00	Based on 19-20 Trends
Total Learning Disabilities	**$ 643,801.37**	**$ 757,396.43**	**$ 757,396.43**	
Internat'l 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				
Instructional Services	$ 9,742.48	$ 15,500.00	$ 15,000.00	Based on 19-20 Trends
Total Homebound	**$ 9,742.48**	**$ 15,500.00**	**$ 15,000.00**	

	4/30/2020 Actual YTD	FY - 20 Revised Budget	FY - 21 Budget Draft	Budgeting Notes
Limited English Proficiency				
Regular Salary	$ 9,529.77	$ 16,067.82	$ 16,067.82	See Staffing Schedule
Group Health & Life Insurance	267.11	1,424.50	1,424.50	See Staffing Schedule
Employee Retirement	2,078.43	3,504.39	3,504.39	See Staffing Schedule
Social Security	728.99	1,229.19	1,229.19	See Staffing Schedule
Unemployment Compensation Tax	9.19	14.29	14.29	See Staffing Schedule
Total Limited English Proficiency	**$ 12,613.49**	**$ 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	$ 558,055.59	$ 653,127.60	$ 653,127.60	See Staffing Schedule
Overtime Salary	2,469.77	4,000.00	4,000.00	See Staffing Schedule
Group Health & Life Insurance	52,639.33	57,500.07	57,500.07	See Staffing Schedule
Employee Retirement	125,262.95	144,628.13	144,628.13	See Staffing Schedule
Social Security	41,684.82	49,964.26	49,964.26	See Staffing Schedule
Unemployment Compensation Tax	560.42	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	**$ 784,928.81**	**$ 916,011.05**	**$ 916,011.05**	
Health Services				
Regular Salary	$ 86,919.29	$ 106,977.60	$ 106,977.60	See Staffing Schedule
Group Health & Life Insurance	8,000.08	9,541.56	9,541.56	See Staffing Schedule
Employee Retirement	18,957.12	23,331.81	23,331.81	See Staffing Schedule
Social Security	6,519.13	8,183.79	8,183.79	See Staffing Schedule
Unemployment Compensation Tax	88.12	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	**$ 122,263.28**	**$ 150,647.85**	**$ 150,647.85**	
Library and Media Services				
Regular Salary	$ 105,511.69	$ 135,655.20	$ 135,655.20	See Staffing Schedule
Group Health & Life Insurance	4,131.11	4,770.78	4,770.78	See Staffing Schedule

	4/30/2020 Actual YTD	FY - 20 Revised Budget	FY - 21 Budget Draft	Budgeting Notes
Employee Retirement	23,011.98	29,586.40	29,586.40	See Staffing Schedule
Social Security	8,091.60	10,377.62	10,377.62	See Staffing Schedule
Unemployment Compensation Tax	101.22	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	21,716.16	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	**$ 171,526.88**	**$ 217,552.40**	**$ 217,552.40**	
Staff Training				
Instructional Programs Improvement Services	$ 23,265.84	$ 55,000.00	$ 105,000.00	Based on 18-19 Trends
Total Staff Training	**$ 23,265.84**	**$ 55,000.00**	**$ 105,000.00**	
Board				
Audit Services	$ 12,325.00	$ 24,600.00	$ 25,600.00	Based on 19-20 Trends
Legal Services	16,731.50	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	**$ 41,080.18**	**$ 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	$ 105,085.51	$ 131,935.20	$ 131,935.20	See Staffing Schedule
Principal and Asst Principals	395,100.82	470,457.60	470,457.60	See Staffing Schedule
Assistants and Clerical	266,290.91	332,129.77	332,129.77	See Staffing Schedule
Overtime Salary	1,000.06	6,000.00	6,000.00	See Staffing Schedule
Group Health & Life Insurance	95,049.32	119,995.74	119,995.74	See Staffing Schedule
Employee Retirement	166,499.76	203,819.37	203,819.37	See Staffing Schedule
Social Security	56,211.39	71,490.98	71,490.98	See Staffing Schedule
Unemployment Compensation Tax	755.99	799.12	799.12	See Staffing Schedule
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	15,457.83	21,000.00	21,000.00	Based on 19-20 Trends
Other Purchased Services	33,547.58	60,000.00	60,000.00	Based on 19-20 Trends
Supplies	70,659.25	90,000.00	90,000.00	Based on 19-20 Trends

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Instructional Equipment	13,015.57	20,000.00	20,000.00	Based on 19-20 Trends
Technology Equipment	7,189.36	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	**$ 1,315,925.63**	**$ 1,642,627.77**	**$ 1,646,877.77**	
Fiscal Services				
Regular Salary	$ 48,066.49	$ 57,580.80	$ 57,580.80	See Staffing Schedule
Overtime Salary	1,567.01	2,000.00	2,000.00	See Staffing Schedule
Group Health & Life Insurance	4,196.30	4,770.78	4,770.78	See Staffing Schedule
Employee Retirement	10,825.06	12,558.37	12,558.37	See Staffing Schedule
Social Security	3,703.33	4,404.93	4,404.93	See Staffing Schedule
Unemployment Compensation Tax	49.29	53.34	53.34	See Staffing Schedule
Management Services	92,650.50	185,000.00	185,000.00	Inclueds CCSD PR Amount
Other Fees and Charges	20,532.32	23,500.00	20,000.00	Based on 19-20 Trends
Total Fiscal Services	**$ 181,590.30**	**$ 289,868.22**	**$ 286,368.22**	
Operation and Maintenance of Plant				
Regular Salary	$ 261,871.69	$ 312,566.40	$ 312,566.40	See Staffing Schedule
Overtime Salary	6,946.63	15,000.00	15,000.00	See Staffing Schedule
Group Health & Life Insurance	30,767.96	38,050.21	38,050.21	See Staffing Schedule
Employee Retirement	60,956.64	68,170.73	68,170.73	See Staffing Schedule
Social Security	19,881.92	23,911.33	23,911.33	See Staffing Schedule
Unemployment Compensation Tax	268.39	294.99	294.99	See Staffing Schedule
Property Services	81,186.32	144,000.00	144,000.00	Based on 19-20 Trends
Public Utility Services (Excl energy)	119,136.62	125,000.00	144,000.00	Based on 19-20 Trends (12k for Char Cnty Revenue Colle
Cleaning Services	309,383.12	400,000.00	400,000.00	Based on 19-20 Trends
Repairs & Maintenance Servic	210,429.78	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	30,055.62	35,000.00	35,000.00	Based on 19-20 Trends
Energy (Electric, Gas, and Other Heating Fuels)	302,366.15	400,000.00	400,000.00	Based on 19-20 Trends
Total Operation and Maintenance of Plant	**$ 1,435,542.68**	**$ 1,819,993.66**	**$ 1,885,993.66**	
Student Transportation (State Mandated)				
Student Transportation	$ 366,549.49	$ 600,000.00	$ 60,000.00	
Repairs & Maintenance Service	$ 18,436.14	$ 60,000.00	$ 60,000.00	
Vehicles	$ 0.00	$ 0.00	$ 100,000.00	New Buses/Vans
Total Student Transportation (State Mandated)	**$ 384,985.63**	**$ 660,000.00**	**$ 220,000.00**	

	4/30/2020 Actual YTD	FY - 20 Revised Budget	FY - 21 Budget Draft	Budgeting Notes
Security				
Regular Salary	$ 52,928.00	$ 63,513.60	$ 63,513.60	See Staffing Schedule
Group Health & Life Insurance	6,134.53	7,500.00	4,770.78	See Staffing Schedule
Employee Retirement	11,543.60	13,852.32	13,852.32	See Staffing Schedule
Social Security	3,940.46	4,858.79	4,858.79	See Staffing Schedule
Unemployment Compensation Tax	52.16	63.51	63.51	See Staffing Schedule
Equipment	0.00	30,000.00	0.00	Vape Dedectors
Total Security	**$ 74,598.75**	**$ 119,788.22**	**$ 87,059.00**	
Pupil Service Activities (Athletics)				
Social Security	$ 21,985.22	$ 33,912.45	$ 33,966.00	Based on 19-20 Trends
Coaching Stipends	399,217.94	443,300.00	444,000.00	Based on 19-20 Trends
Student Transportation	72,473.39	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	314,472.04	320,000.00	320,000.00	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)	**$ 982,875.78**	**$ 1,119,394.80**	**$ 1,126,644.97**	
TOTAL EXPENSE	**$ 14,280,668.42**	**$ 18,337,306.79**	**$ 18,241,639.11**	
Total Operating Net Income	**$ 1,538,458.59**	**$ 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**