

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

	Year To Date			Budgeting Notes
	5/31/2019	FY - 19	FY - 20	
	Actual YTD	Revised Budget	Budget Draft	
REVENUE				
Revenue from Local Sources				
Earnings on Investments				
Interest Income	\$ 27,673.98	\$ 28,600.00	\$ 14,400.00	Based on 2018-2019 Trends
Gain/Loss on Investment (Unrealized)	75,394.14	68,500.00	60,000.00	Based on 2018-2019 Trends
Total Earnings on Investments	\$ 103,068.12	\$ 97,100.00	\$ 74,400.00	
Vending				
Coastal Cantina	\$ 2,334.04	\$ 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	7,906.03	8,158.28	12,000.00	Based on 2018-2019 Trends
Total Vending	\$ 14,081.79	\$ 15,000.00	\$ 15,000.00	
Pupil Activities				
Student Fees	\$ 198,807.00	\$ 195,000.00	\$ 175,000.00	Per Management
Other Pupil Income	333,008.88	350,000.00	350,000.00	Based on 2018-2019 Trends
Total Pupil Activities	\$ 531,815.88	\$ 545,000.00	\$ 525,000.00	
Other Revenue from Local Sources				
Rentals	\$ 31,664.00	\$ 28,000.00	\$ 28,000.00	Based on 2018-2019 Trends
Contributions and Donations	12,774.02	15,000.00	15,000.00	Based on 2018-2019 Trends
Fundraising	21,318.10	45,000.00	30,000.00	Based on 2018-2019 Trends
Miscellaneous Local Revenue	8,620.60	15,000.00	15,000.00	Based on 2018-2019 Trends
Total Other Revenue from Local Sources	\$ 74,376.72	\$ 103,000.00	\$ 88,000.00	
Total Revenue from Local Sources	\$ 723,342.51	\$ 760,100.00	\$ 702,400.00	
Revenue from State Sources				
Restricted State Funding				
EEDA Career Specialists	\$ 94,306.00	\$ 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	\$ 131,986.00	\$ 125,631.00	\$ 125,631.00	
Unrestricted State Funding				
Cornerstone Medicaid Nurses	7,464.74	4,137.75	7,500.00	Based on 2018-2019 Trends
Total Unrestricted State Funding	7,464.74	4,137.75	7,500.00	
Education Finance Act (EFA)	\$ 15,169,516.35	\$ 16,292,693.56	\$ 16,476,990.65	Based on 1540 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	\$ 36,660.00	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	101,910.71	101,910.71	101,910.71	Based on 2018-2019 Trends
EIA Revenue - Teacher Salary Increase	387,360.00	387,360.00	576,950.00	Based on 2018-2019 Trends
EIA Revenue - Teacher Salary Fringe	109,468.00	109,468.00	109,468.00	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	54,277.06	54,277.06	54,277.06	Based on 2018-2019 Trends
Total Education Improvement Act	\$ 899,005.58	\$ 899,005.58	\$ 1,088,595.58	
Total Revenue from State Sources	\$ 16,207,972.67	\$ 17,321,467.89	\$ 17,698,717.23	
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	\$ 54,230.82	\$ 62,014.00	\$ 62,014.00	Based on 2018-2019 Trends
Total Other Federal Sources	\$ 54,230.82	\$ 62,014.00	\$ 62,014.00	
Total Revenue from Federal Sources	\$ 289,733.64	\$ 297,516.82	\$ 297,516.82	
TOTAL REVENUE	\$ 17,221,048.82	\$ 18,379,084.71	\$ 18,698,634.05	
EXPENSE				
High School Programs				
Regular Salary	\$ 3,772,893.56	\$ 4,095,119.22	\$ 4,347,719.23	See Staffing Schedule
Assistants and Clerical	82,103.36	90,250.19	84,482.06	See Staffing Schedule
Substitute/Temporary Salary	184,875.22	184,875.22	160,000.00	Based on 2018-2019 Trends
Overtime Salary	166.87	225.76	1,000.00	Based on 2018-2019 Trends
Group Health & Life Insurance	391,222.69	431,194.60	430,912.81	See Staffing Schedule
Employee Retirement	831,526.57	903,174.39	989,133.20	See Staffing Schedule
Social Security	288,366.99	319,644.24	339,063.40	See Staffing Schedule
Unemployment Compensation Tax	4,405.57	5,000.00	4,427.23	See Staffing Schedule
Worker's Compensation Tax	81,483.46	101,034.25	105,000.00	See Staffing Schedule
Instructional Services	6,016.56	14,157.42	14,000.00	Based on 2018-2019 Trends
Travel	1,948.44	8,849.02	8,500.00	Based on 2018-2019 Trends
Printing & Binding	22,235.06	23,725.52	24,000.00	Based on 2018-2019 Trends

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Early College and Special Programs	142,669.08	175,000.00	175,000.00	Based on 2018-2019 Trends
Other Purchased Services	38,167.12	55,600.76	55,600.00	Based on 2018-2019 Trends
Supplies	196,980.11	202,147.82	208,000.00	Based on 2018-2019 Trends
Graduation Expenses and Supplies	41,643.40	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	27,597.65	50,000.00	Based on 2018-2019 Trends
Technology Equipment	443,119.73	468,669.00	507,200.00	Based on Technology Budget Initiatives
Total High School Programs	\$ 6,578,570.44	\$ 7,169,208.12	\$ 7,568,237.91	
Vocational Programs				
Regular Salary	\$ 835,021.18	\$ 926,682.00	\$ 870,561.00	See Staffing Schedule
Group Health & Life Insurance	113,146.52	123,963.90	\$ 94,132.00	See Staffing Schedule
Employee Retirement	173,150.07	201,506.44	\$ 194,287.08	See Staffing Schedule
Social Security	61,245.81	74,794.97	\$ 66,597.92	See Staffing Schedule
Unemployment Compensation Tax	792.67	888.35	\$ 752.00	See Staffing Schedule
Travel	11,281.68	18,496.53	18,500.00	Based on 2018-2019 Trends
Other Purchased Services	95.00	758.05	0.00	Based on 2018-2019 Trends
Supplies	93,505.81	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
Culinary Equipment	94,766.46	110,000.00	100,000.00	Per Management - Culinary
Technology Equipment	8,643.77	10,107.39	10,000.00	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	\$ 1,398,827.33	\$ 1,598,197.63	\$ 1,486,829.99	
Physical Education				
Regular Salary	\$ 372,556.57	\$ 406,337.00	\$ 446,627.89	See Staffing Schedule
Group Health & Life Insurance	41,123.28	44,593.32	49,593.32	See Staffing Schedule
Employee Retirement	85,728.92	94,478.96	109,482.29	See Staffing Schedule
Social Security	28,024.38	30,243.28	34,167.03	See Staffing Schedule
Unemployment Compensation Tax	125.42	374.40	402.17	See Staffing Schedule
Supplies	2,202.74	2,500.00	2,500.00	Based on 2018-2019 Trends
Total PE	\$ 529,761.31	\$ 578,526.96	\$ 642,772.70	
Educable Mentally Handicapped				
Regular Salary	\$ 76,031.05	\$ 82,882.00	\$ 82,749.00	See Staffing Schedule
Assistants and Clerical	135,541.45	145,623.20	163,803.10	See Staffing Schedule
Overtime Salary	533.24	580.16	1,000.00	Based on 2018-2019 Trends
Group Health & Life Insurance	25,062.50	35,561.74	40,332.52	See Staffing Schedule
Employee Retirement	43,166.66	44,003.42	55,332.86	See Staffing Schedule
Social Security	15,506.79	16,333.15	18,861.24	See Staffing Schedule
Unemployment Compensation Tax	240.96	275.00	198.01	See Staffing Schedule
Total Educable Mentally Handicapped	\$ 296,082.65	\$ 325,258.67	\$ 362,276.73	

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Trainable Mentally Handicapped				
Regular Salary	\$ 67,799.74	\$ 73,829.64	\$ 75,249.00	See Staffing Schedule
Group Health & Life Insurance	4,403.65	4,770.78	4,770.78	See Staffing Schedule
Employee Retirement	16,946.73	17,500.00	16,261.31	See Staffing Schedule
Social Security	5,309.34	5,647.97	5,756.55	See Staffing Schedule
Unemployment Compensation Tax	65.05	69.43	69.43	See Staffing Schedule
Total Trainable Mentally Handicapped	\$ 94,524.51	\$ 101,817.82	\$ 102,107.07	
Speech Handicapped				
Other Professional/Tech Services	\$ 36,390.00	\$ 39,664.48	\$ 40,000.00	Based on 2018-2019 Trends
Total Speech Handicapped	\$ 36,390.00	\$ 39,664.48	\$ 40,000.00	
Learning Disabilities				
Regular Salary	\$ 467,953.17	\$ 511,536.83	\$ 637,922.43	See Staffing Schedule
Group Health & Life Insurance	65,429.21	72,000.00	88,933.35	See Staffing Schedule
Employee Retirement	95,916.65	100,069.14	137,855.04	See Staffing Schedule
Social Security	33,677.66	37,143.57	48,801.07	See Staffing Schedule
Unemployment Compensation Tax	459.58	459.93	583.43	See Staffing Schedule
Other Purchased Services	16,045.00	16,045.00	16,500.00	Based on 2018-2019 Trends
Total Learning Disabilities	\$ 679,481.27	\$ 737,254.47	\$ 930,595.31	
Internat'l Bacc and Advanced Placement				
Travel	\$ 35,771.85	\$ 12,000.00	\$ 30,000.00	Based on 2018-2019 Trends
Other Purchased Services	35,123.13	60,175.00	40,000.00	Based on 2018-2019 Trends
Supplies	16,111.30	15,000.00	9,675.00	Based on 2018-2019 Trends
Textbooks	13,197.49	10,000.00	17,500.00	Based on 2018-2019 Trends
Total I.B. and A.P.	\$ 100,203.77	\$ 97,175.00	\$ 97,175.00	
Homebound				
Instructional Services	\$ 13,501.73	\$ 15,443.79	\$ 15,500.00	Based on 2018-2019 Trends
Total Homebound	\$ 13,501.73	\$ 15,443.79	\$ 15,500.00	
Limited English Proficiency				
Regular Salary	\$ 11,633.71	\$ 14,293.94	\$ 16,067.82	See Staffing Schedule
Group Health & Life Insurance	458.65	1,424.50	1,424.50	See Staffing Schedule
Employee Retirement	2,434.01	3,129.32	3,472.26	See Staffing Schedule
Social Security	905.23	1,193.39	1,229.19	See Staffing Schedule
Unemployment Compensation Tax	11.59	14.29	14.29	See Staffing Schedule
Total Limited English Proficiency	\$ 15,443.19	\$ 20,055.44	\$ 22,208.05	
High School Summer School				

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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	\$ 623,146.75	\$ 675,140.06	\$ 642,296.98	See Staffing Schedule
Overtime Salary	3,345.95	3,863.53	4,000.00	Based on 2018-2019 Trends
Group Health & Life Insurance	49,390.71	56,648.48	57,500.07	See Staffing Schedule
Employee Retirement	132,690.92	138,406.07	140,961.38	See Staffing Schedule
Social Security	46,751.17	49,888.71	49,135.72	See Staffing Schedule
Unemployment Compensation Tax	614.50	660.14	590.21	See Staffing Schedule
Supplies	2,204.85	6,171.59	6,200.00	Based on 2018-2019 Trends
Total Guidance Services	\$ 858,144.85	\$ 930,778.58	\$ 900,684.36	
Health Services				
Regular Salary	\$ 95,103.86	\$ 115,337.60	\$ 116,490.98	See Staffing Schedule
Group Health & Life Insurance	3,524.90	4,661.28	9,541.56	See Staffing Schedule
Employee Retirement	19,475.42	23,771.08	25,173.70	See Staffing Schedule
Social Security	7,596.05	8,823.33	8,911.56	See Staffing Schedule
Unemployment Compensation Tax	94.65	113.09	113.09	See Staffing Schedule
Supplies	6,009.51	6,000.00	2,500.00	Based on 2018-2019 Trends
Total Health Services	\$ 131,804.39	\$ 158,706.38	\$ 162,730.88	
Library and Media Services				
Regular Salary	\$ 110,722.09	\$ 126,118.79	\$ 135,597.00	See Staffing Schedule
Group Health & Life Insurance	4,399.01	4,770.78	4,770.78	See Staffing Schedule
Employee Retirement	22,682.54	25,993.08	29,302.51	See Staffing Schedule
Social Security	8,463.81	9,648.09	10,373.17	See Staffing Schedule
Unemployment Compensation Tax	105.24	112.40	112.40	See Staffing Schedule
Instructional Services	3,000.00	5,200.00	5,200.00	Based on 2018-2019 Trends
Supplies	7,696.27	8,000.00	8,000.00	Based on 2018-2019 Trends
Library Books & Materials	21,692.20	23,850.00	18,850.00	Based on 2018-2019 Trends
Technology Equipment	0.00	0.00	5,000.00	Based on 2018-2019 Trends
Total Library and Media Services	\$ 178,761.16	\$ 203,693.14	\$ 217,205.86	
Staff Training				
Instructional Programs Improvement Services	\$ 87,249.62	\$ 105,000.00	\$ 105,000.00	Based on 2018-2019 Trends
Total Staff Training	\$ 87,249.62	\$ 105,000.00	\$ 105,000.00	

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Board				
Audit Services	\$ 12,775.00	\$ 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	\$ 29,534.10	\$ 54,179.10	\$ 52,600.00	
Bonus				
Audit Services	\$ 0.00	\$ 111,600.00	\$ 0.00	Per Management
Legal Services	0.00	23,000.76	0.00	Per Management
Membership Dues & Fees	0.00	8,537.40	0.00	Per Management
Total Bonus	\$ 0.00	\$ 143,138.16	\$ 0.00	
School Administration				
Regular Salary	\$ 113,050.41	\$ 128,436.00	\$ 130,772.38	See Staffing Schedule
Principal and Asst Principals	450,049.69	476,428.42	462,381.89	See Staffing Schedule
Assistants and Clerical	284,196.89	325,744.86	331,817.53	See Staffing Schedule
Overtime Salary	3,804.98	4,994.77	6,000.00	Based on 2018-2019 Trends
Group Health & Life Insurance	100,790.70	124,766.52	119,995.74	See Staffing Schedule
Employee Retirement	175,111.58	191,798.57	199,886.40	See Staffing Schedule
Social Security	62,361.07	71,191.61	70,760.34	See Staffing Schedule
Unemployment Compensation Tax	853.65	992.17	804.43	See Staffing Schedule
Instructional Services	0.00	500.00	500.00	Based on 2018-2019 Trends
Travel	12,950.06	17,500.00	17,500.00	Based on 2018-2019 Trends
Communication	15,183.79	20,814.22	21,000.00	Based on 2018-2019 Trends
Other Purchased Services	53,903.54	54,803.39	60,000.00	Based on 2018-2019 Trends
Supplies	91,429.62	95,000.00	90,000.00	Based on 2018-2019 Trends
Instructional Equipment	19,483.65	20,000.00	20,000.00	Based on 2018-2019 Trends
Technology Equipment	5,577.84	7,000.00	7,000.00	Based on 2018-2019 Trends
Membership Dues & Fees	3,133.91	5,899.09	5,000.00	Based on 2018-2019 Trends
Liability Insurance	15,297.00	95,000.00	118,750.00	Assumes 25% increase
Total School Administration	\$ 1,407,178.38	\$ 1,640,869.62	\$ 1,662,168.71	
Fiscal Services				
Regular Salary	\$ 51,070.32	\$ 55,468.80	\$ 57,070.66	See Staffing Schedule
Overtime Salary	1,336.21	1,844.38	2,000.00	Based on 2018-2019 Trends
Group Health & Life Insurance	4,435.41	4,770.78	4,770.78	See Staffing Schedule
Employee Retirement	10,759.20	11,432.12	12,332.97	See Staffing Schedule
Social Security	3,898.01	4,243.36	4,365.91	See Staffing Schedule
Unemployment Compensation Tax	52.16	53.34	53.34	See Staffing Schedule
Management Services	184,843.23	185,000.00	185,000.00	Based on 2018-2019 Trends
Other Fees and Charges	15,533.45	16,500.00	16,500.00	Based on 2018-2019 Trends

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Total Fiscal Services	\$ 271,927.99	\$ 279,312.78	\$ 282,093.65	
Operation and Maintenance of Plant				
Regular Salary	\$ 284,319.76	\$ 303,649.92	\$ 308,917.99	See Staffing Schedule
Overtime Salary	10,351.00	12,592.53	15,000.00	Based on 2018-2019 Trends
Group Health & Life Insurance	34,778.61	38,550.00	38,050.21	See Staffing Schedule
Employee Retirement	60,116.12	65,177.57	66,757.18	See Staffing Schedule
Social Security	21,639.01	24,192.55	23,632.23	See Staffing Schedule
Unemployment Compensation Tax	318.96	405.22	294.99	See Staffing Schedule
Property Services	180,695.51	183,000.00	144,000.00	No offduty officers next year
Public Utility Services (Excl energy)	114,867.45	115,000.00	125,000.00	Based on 2018-2019 Trends
Cleaning Services	340,366.89	400,000.00	400,000.00	Based on 2018-2019 Trends
Repairs & Maintenance Servc	250,167.67	258,824.90	205,000.00	Based on 2018-2019 Trends (No \$80,000 Gate Expense in FY20)
Other Purchased Services	3,250.98	5,197.55	5,000.00	Based on 2018-2019 Trends
Supplies	26,844.98	26,991.33	35,000.00	Based on 2018-2019 Trends
Energy (Electric, Gas, and Other Heating Fuels)	274,960.99	360,000.00	400,000.00	Based on 2018-2019 Trends
Total Operation and Maintenance of Plant	\$ 1,602,677.93	\$ 1,793,581.57	\$ 1,766,652.60	
Student Transportation (State Mandated)				
Student Transportation	\$ 622,275.45	\$ 700,000.00	\$ 600,000.00	Estimate for CCSD buses
Repairs & Maintenance Service	\$ 0.00	\$ 0.00	\$ 60,000.00	Based on 17-18 and 18-19 expenses
Total Student Transportation (State Mandated)	\$ 622,275.45	\$ 700,000.00	\$ 660,000.00	
Security				
Regular Salary	\$ 59,052.99	\$ 70,729.66	\$ 61,821.70	See Staffing Schedule
Group Health & Life Insurance	5,868.75	6,407.97	4,770.78	See Staffing Schedule
Employee Retirement	12,087.29	15,813.98	13,359.67	See Staffing Schedule
Social Security	4,421.02	5,869.82	4,729.36	See Staffing Schedule
Unemployment Compensation Tax	64.15	76.73	61.82	See Staffing Schedule
Supplies	1,760.05	1,760.05	0.00	
Total Security	\$ 83,254.25	\$ 100,658.21	\$ 84,743.33	
Pupil Service Activities (Athletics)				
Social Security	\$ 24,824.60	\$ 33,912.45	\$ 33,912.45	Based on 2018-2019 Trends
Coaching Stipends	442,203.92	443,300.00	443,300.00	Based on 2018-2019 Trends
Student Transportation	52,377.23	63,270.00	67,500.00	Based on 2018-2019 Trends
Travel	22,240.26	35,000.00	40,000.00	Based on 2018-2019 Trends
Other Purchased Services	99,026.21	115,000.00	115,000.00	Based on 2018-2019 Trends
Supplies	324,769.07	340,000.00	340,000.00	Based on 2018-2019 Trends
Other Pupil Services	19,635.00	20,000.00	2,250.00	Based on 2018-2019 Trends
Membership Dues & Fees	29,845.75	35,000.00	35,000.00	Based on 2018-2019 Trends
Liability Insurance	28,507.00	28,507.00	29,932.35	Assumes 5% Increase

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Total Pupil Service Activities (Athletics)	\$ 1,043,429.04	\$ 1,113,989.45	\$ 1,106,894.80	
TOTAL EXPENSE	\$ 16,070,979.67	\$ 17,958,581.37	\$ 18,320,548.95	
Total Net Income	\$ 1,150,069.15	\$ 420,503.34	\$ 378,085.10	