

Lowcountry Montessori School

FY 2027 Board Approved Budget

July 1, 2026 - June 30, 2027

Budgeted FY27

REVENUE

Revenue from Local Sources

Earnings on Investments

1510 - Interest Income 9,046.66

Total Earnings on Investments 9,046.66

Food Services

1610 - Lunch Sales to Students 35,000.00

Total Food Services 35,000.00

Pupil Activities

1740 - Student Fees/Supplies 93,750.00

1770 - Pupil - Gardening 6,795.10

1788 - Pupil - Club Revenue 1,257.41

1789 - Pupil - Sports Revenue 17,536.44

1790 - Other Pupil Income 9,894.99

1791 - Pre-K Income 110,000.00

1793 - Field Trips 44,311.22

1794 - Early Care/After Care 34,218.95

1795 - Pre-K App Fee 3,000.00

Total Pupil Activities 320,764.11

Other Revenue from Local Sources

1910 - Rentals 5,000.00

1920 - Contributions and Donations 10,000.00

1921 - Restricted Donations -

1922 - Fundraising 10,000.00

1990 - Miscellaneous Local Revenue 7,500.00

1999 - Revenue from other Local Sources 1,200.00

Total Other Revenue from Local Sources 33,700.00

Total Revenue from Local Sources 398,510.77

Revenue from State Sources

Restricted State Funding

3135 - Reading Coaches 47,700.00

3187 - Teachers Supplies -

Total Restricted State Funding 47,700.00

State Aid to Classrooms

3103 - State Aid to Classrooms 4,765,283.90

3103H - State Aid Health Insurance Allocation -

3503 - State Aid to Classrooms -

Total State Aid to Classrooms 4,765,283.90

Education Improvement Act

3502 - EIA Revenue - ADEPT -

3507 - EIA Revenue - Aid to District - Technology -

3518 - EIA Revenue - Formative Assesment 1,300.00

3519 - EIA Revenue - Grade 10 Assessments 350.00

3526 - EIA Revenue - Refurbishment of K-8 Science Kits 1,600.00

3528 - EIA Revenue - Industry Certificates -

3529 - EIA Revenue - CATE	17,000.00
3532 - EIA Revenue - National Board Salary Supplement	5,850.00
3536 - EIA Revenue - Health Fitness - Nurse	-
3540 - EIA Revenue - Early Childhood Program	-
3557 - EIA Revenue - Summer Reading Program	6,500.00
3577 - EIA Revenue - Teacher Supplies	9,200.00
3595 - EIA Revenue - EEDA Supplies and Materials	1,000.00
Total Education Improvement Act	42,800.00
Total Revenue from State Sources	4,855,783.90
Revenue from Federal Sources	
Elementary & Secondary Education Act (ESEA)	
4210 - Perkins Aid, Title I - CATE	2,500.00
4310 - Title I, Basic State Grant Programs Revenue	50,000.00
4311 - ATSI Grant	-
4341 - Title III, Language Instruction for Limited English	900.00
4351 - Title II, Improving Teacher Quality	12,000.00
Total Elementary & Secondary Education Act (ESEA)	65,400.00
Programs for Children with Disabilities	
4510 - IDEA Revenue	68,000.00
4520 - IDEA Preschool Revenue	-
Total Programs for Children with Disabilities	68,000.00
Other Federal Sources	
4997 - Title IV	4,000.00
4998 - Recycling Education Grant	-
Total Other Federal Sources	4,000.00
Total Revenue from Federal Sources	137,400.00
TOTAL REVENUE	5,391,694.68
EXPENSE	
Kindergarten Programs	
6110 - Regular Salary	179,679.92
6115 - Assistant Salaries	139,701.24
6120 - Substitute/Temporary Salary	-
6210 - Group Health & Life Insurance	27,120.24
6220 - Employee Retirement	10,117.94
6230 - Social Security	24,432.66
6260 - Unemployment Compensation Tax	207.21
6410 - Supplies	4,000.00
6420 - Textbooks	1,939.80
Total Kindergarten Programs	387,199.01
Primary Programs	
6110 - Regular Salary	109,319.84
6115 - Assistant Salaries	-
6120 - Substitute/Temporary Salary	-
6210 - Group Health & Life Insurance	9,685.80
6220 - Employee Retirement	2,642.79
6230 - Social Security	8,362.97
6260 - Unemployment Compensation Tax	59.20
6410 - Supplies	5,000.00
6420 - Textbooks	1,939.80
Total Primary Programs	137,010.40
Elementary Programs	
6110 - Regular Salary	360,940.14
6115 - Assistant Salaries	144,125.60
6120 - Substitute/Temporary Salary	45,000.00

6210 - Group Health & Life Insurance	68,769.24
6220 - Employee Retirement	11,938.01
6230 - Social Security	38,637.53
6260 - Unemployment Compensation Tax	355.22
6270 - Worker's Compensation Tax	32,400.00
6311 - Instructional Services	-
6410 - Supplies	8,000.00
6420 - Textbooks	1,939.80
Total Elementary Programs	712,105.53
High School Programs	
6110 - Regular Salary	286,654.76
6115 - Teacher Assistant/Clerical Salary	-
6120 - Substitute/Temporary Salary	-
6210 - Group Health & Life Insurance	36,806.04
6220 - Employee Retirement	7,576.59
6230 - Social Security	21,929.09
6260 - Unemployment Compensation Tax	171.27
6311 - Instructional Services	-
6410 - Supplies	4,000.00
6420 - Textbooks	-
6640 - Membership Dues & Fees	250.00
Total High School Programs	357,387.75
Vocational Programs	
6110 - Regular Salary	138,682.00
6210 - Group Health & Life Insurance	-
6220 - Employee Retirement	-
6230 - Social Security	10,609.17
6260 - Unemployment Compensation Tax	88.80
6410 - Supplies	2,000.00
Total Vocational Programs	151,379.98
Montessori Programs	
6110 - Regular Salary	332,957.75
6130 - Overtime Salary	-
6210 - Group Health & Life Insurance	51,334.80
6220 - Employee Retirement	8,333.08
6230 - Social Security	25,471.27
6260 - Unemployment Compensation Tax	177.61
6410 - Supplies	2,000.00
Total Montessori Programs	420,274.51
Speech Handicapped	
6311 - Instructional Services	42,560.00
Total Speech Handicapped	42,560.00
Learning Disabilities	
6110 - Regular Salary	176,348.11
6115 - Teacher Assistant/Clerical Salary	99,233.07
6210 - Group Health & Life Insurance	38,743.20
6220 - Employee Retirement	8,291.24
6230 - Social Security	21,081.96
6260 - Unemployment Compensation Tax	177.61
6311 - Instructional Services	4,500.00
6410 - Supplies	1,000.00
Total Learning Disabilities	349,375.19
Early Childhood	
6110 - Regular Salary	-
6115 - Teacher Assistant/Clerical Salary	-

6210 - Group Health & Life Insurance	-
6220 - Employee Retirement	-
6230 - Social Security	-
6260 - Unemployment Compensation Tax	-
6311 - Instructional Services	-
6410 - Supplies	-
Total Early Childhood	-
After School Program	
6110 - Regular Salary	31,500.00
6210 - Group Health & Life Insurance	-
6220 - Employee Retirement	-
6230 - Social Security	2,409.75
6260 - Unemployment Compensation Tax	59.20
6410 - Supplies	250.00
6412 - Fundraising Expenses	-
Total After School Program	34,218.95
Guidance Services	
6110 - Regular Salary	147,389.92
6210 - Group Health & Life Insurance	54,240.48
6220 - Employee Retirement	5,895.60
6230 - Social Security	11,275.33
6260 - Unemployment Compensation Tax	59.20
6313 - Student Services	500.00
6410 - Supplies	100.00
Total Guidance Services	219,460.53
Health Services	
6110 - Regular Salary	59,689.84
6120 - Substitute/Temporary Salary	-
6210 - Group Health & Life Insurance	-
6220 - Employee Retirement	2,387.59
6230 - Social Security	4,566.27
6260 - Unemployment Compensation Tax	29.60
6311 - Instructional Services	200.00
6410 - Supplies	1,500.00
Total Health Services	68,373.31
Psychological Services	
6313 - Student Services	14,000.00
Total Psychological Services	14,000.00
Curriculum Development	
6110 - Regular Salary	166,186.74
6120 - Substitute/Temporary Salary	-
6210 - Group Health & Life Insurance	19,371.60
6220 - Employee Retirement	4,468.75
6230 - Social Security	12,713.29
6260 - Unemployment Compensation Tax	88.80
6410 - Supplies	250.00
Total Curriculum Development	203,079.18
Staff Training	
6312 - Instructional Programs Improvement Services	4,800.00
6332 - Travel	7,200.00
6410 - Supplies	-
Total Staff Training	12,000.00
Board of Directors	
6318 - Audit Services	13,000.00

6319 - Legal Services	11,000.00
6332 - Travel	-
6410 - Supplies	250.00
6412 - Fundraising Expenses	2,000.00
6445 - Technology Equipment and Software	-
6640 - Membership Dues & Fees	11,300.00
6650 - Liability Insurance	-
Total Board of Directors	37,550.00
School Administration	
6110 - Regular Salary	130,539.60
6111 - Principal / Assistant Princi	186,123.74
6115 - Assistant Salaries	35,720.40
6210 - Group Health & Life Insurance	36,806.16
6220 - Employee Retirement	14,095.35
6230 - Social Security	26,957.36
6260 - Unemployment Compensation Tax	177.61
6312 - Instructional Programs Improvement Services	-
6315 - Management Services	2,200.00
6319- Legal Services	-
6332 - Travel	250.00
6350 - Advertising	10,000.00
6360 - Printing & Binding	30,000.00
6410 - Supplies	6,000.00
6412 - Fundraising Expenses	4,500.00
6445 - Technology & Software Supplies	4,400.00
6640 - Membership Dues & Fees	2,100.00
6690 - Other Fees & Charges	1,500.00
Total School Administration	491,370.22
Fiscal Services	
6315 - Management Services	63,000.00
6399 - District Fee	95,305.68
6690 - Other Fees & Charges	25,000.00
Total Fiscal Services	183,305.68
Operation and Maint. of Plant	
6110 - Regular Salary	122,108.80
6115 - Assistant Salaries	64,800.00
6120 - Substitute/Temporary Salary	-
6130 - Overtime Salary	500.00
6210 - Group Health & Life Insurance	27,120.24
6220 - Employee Retirement	2,436.80
6230 - Social Security	14,298.52
6260 - Unemployment Compensation Tax	183.32
6311 - Instructional Services	300.00
6321 - Public Utility Services (Excl energy)	14,400.00
6323 - Repairs & Maintenance Servic	40,000.00
6324 - Property Insurance	135,000.00
6325 - Rentals	2,000.00
6329 - Other Property Services	20,000.00
6332 - Travel	-
6340 - Communication	55,000.00
6410 - Supplies	25,000.00
6470 - Energy (Electric, Gas, and Other Heating Fuels)	46,200.00
6525 - Buildings	-
6530 - Improvements other than Buildings	-
6640 - Membership Dues & Fees	5,500.00
Total Operation & Maint. of Plant	574,847.68
Food Services	

6110 - Regular Salary	42,840.00
6210 - Group Health & Life Insurance	9,685.80
6220 - Employee Retirement	-
6230 - Social Security	3,277.26
6260 - Unemployment Compensation Tax	29.60
6391 - Food Services and Supplies	7,371.69
6410 - Supplies	2,252.06
6460 - Food Services	47,070.47
6460.1 - Food Services	13,305.78
6640 - Membership Dues & Fees	105.00
Total Food Services	125,937.66
Security	
6329 - Other Property Services	687.50
Total Security	687.50
Information Services	
6410 - Supplies	500.00
Total Information Services	500.00
Technology and Data Processing	
6345 - Technology	-
6445 - Technology & Software Supplies	2,000.00
6545 - Technology Equipment and Software	-
Total Technology and Data Processing	2,000.00
Pupil Activity	
6332 - Travel	250.00
6660 - Pupil Activity	9,894.99
6661 - Pupil - Sports Expense	17,536.44
6662 - Pupil - Field Trip	44,311.22
6663 - Pupil - Clubs	1,257.41
6664 - Pupil - Garden	6,795.10
Total Pupil Activity	80,045.16
Debt Services	
6610 - Redemption of Principal	320,250.72
6620 - Interest	416,551.24
Total Debt Services	736,801.96
TOTAL EXPENSE	5,341,470.20
Total Operating Net Income	50,224.48
Construction Expenses	-
Total Net Income	50,224.48