

City of Pembroke Pines Charter Schools
Adopted Budget July 1, 2019—June 30, 2020

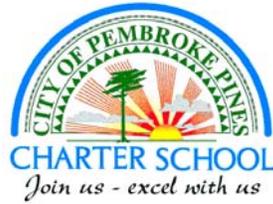


Empowering Students for the Possibilities of Tomorrow

Pembroke Pines, Broward County, Florida, 33025

<https://www.pinescharter.net>





ANNUAL OPERATING BUDGET

of the

CITY OF PEMBROKE PINES CHARTER SCHOOLS

Pembroke Pines, Florida

For the period of July 1, 2019 through June 30, 2020

Governing Board

Frank C. Otis	Mayor
Jay Schwartz	Vice-Mayor
Angelo Castillo	Commissioner
Iris A. Siple	Commissioner
Thomas Good Jr.	Commissioner
Charles F. Dodge	City Manager/ Superintendent



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Pembroke Pines Charter School
Florida**

For the Fiscal Year Beginning

July 1, 2016

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Pembroke Pines Charter School, Florida for its annual budget for the fiscal year beginning July 1, 2016. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



The National Blue Ribbon School of Excellence Distinction is an award that recognizes schools committed to academic excellence and their ability to overcome outstanding odds to properly educate their students. It is awarded by the U.S. Department of Education and is the highest national award a school can receive. The Pembroke Pines Charter Middle Schools were honored with this distinction in 2009, and the Pembroke Pines FSU Elementary School recently received the award in 2015.

National Charter School of the Year

53 of Nation's Best Honored as Charter Schools of the Year

*CER Press Release
Washington, DC
May 16, 2007*

The Center for Education Reform (CER) honored 53 of the nation's best charter schools as part of its National Charter School of the Year program held in Washington, D.C. at the National Press Club and on Capitol Hill earlier today. Chosen from the nation's nearly 4,000 charter schools for their achievement, innovation, and accountability, the honorees hailed from 24 states.

All 3,940 U.S. charter schools were eligible for the honor. The selection process began in the fall of 2006, with all schools asked to respond to CER's annual survey. A small percentage of survey respondents were invited to submit - and ultimately submitted - detailed information for consideration for this recognition.

After the ceremonies, education writers Jay Mathews of the *Washington Post* and Greg Toppo of *USA Today* spoke to representatives from the schools at a Press Club luncheon. The representatives later had a chance to hear from Education Secretary Margaret Spellings and speak with members of Congress at an event on Capitol Hill.

"We commend all of the honorees for their achievement," said CER President Jeanne Allen. "They are among the vanguard of a school choice movement that provides more than one million children an educational opportunity that might otherwise be unavailable."

Evaluation of the schools proceeded along four themes: achievement; planning and execution; satisfaction; and policies and programs. Each theme included additional criteria (12 in total), such as improvement over time; percentage of at-risk students served; meeting mission and goals; and parental involvement. CER identified 53 exceptional schools deserving recognition.

"Charter schools across the nation succeed despite limited resources and oftentimes hostile bureaucratic environments," said Ms. Allen. "They are the heroes in a civil rights struggle for educational choice, particularly for children and parents of limited means. We're delighted to recognize some truly shining examples."

In the 2006-07 school year, there are more than 3,940 charter schools serving over 1.16 million students in 40 states and Washington, D.C.

Charter schools are innovative, public schools designed by educators, parents, or civic leaders that are open by choice, accountable for results, and free from most rules and regulations governing conventional public schools.



Charting The Course

The City of Pembroke Pines Charter School System

June 19, 2019

Governing Board,

We are proud to present the 2019-2020 budget for the City of Pembroke Pines Charter School System (PPCS). The following budget document covers the fiscal period from July 1, 2019 through June 30, 2020 and was prepared in accordance with all laws and legal requirements of the State of Florida, the Federal Government, and is consistent with the PPCS vision, purpose, strategic priorities and core beliefs. This budget demonstrates our continued commitment to academic excellence, educational equity, PPCS goals and expectations, transparency and fiscal accountability.

The PPCS budget presented is balanced and provides a guide to operations for the 2019-2020 fiscal school year. Beginning with the Table of Contents, the document is organized into four sections:

- **Executive Summary:** This section is designed to be a stand-alone component that provides a comprehensive financial picture of the PPCS district in narrative, numeric and graphic form. It presents an abridged version of critical information contained in the document as a whole.
- **Organizational Section:** This section provides information describing the specifics of the organization's legal operating environment, the levels of service provided, student enrollment, and geographic data. The governmental accounting structure, budgetary basis of accounting, and the budget and financial policies are also specified.
- **Financial Section:** This section contains both summary and detailed budget schedules at various levels. Complete information on fund balances, revenues, expenditures, capital budgets, and debt is provided.
- **Informational Section:** This section provides student enrollment history, comparison of revenues and expenditures, budget forecasts, personnel resource allocation, performance measure data, and a glossary that includes an acronym listing.

As you review this financial plan, please keep in mind that it is a living document that may require modification as our charter schools continue to strive, grow and achieve over the course of the school year. Last but not least, I would like to acknowledge that all of our charter school accomplishments are the result of dedicated school administration, teachers, staff, and a supportive board and community. With their encouragement, I look forward to seeing our students achieve much success.

Sincerely,

Charles F. Dodge

PPCS Superintendent, City of Pembroke Pines City Manager

City of Pembroke Pines Charter Schools
 2019-2020 Adopted Budget
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EXECUTIVE SUMMARY

City of Pembroke Pines Charter Schools



EMPOWERING STUDENTS FOR THE POSSIBILITIES OF TOMORROW!

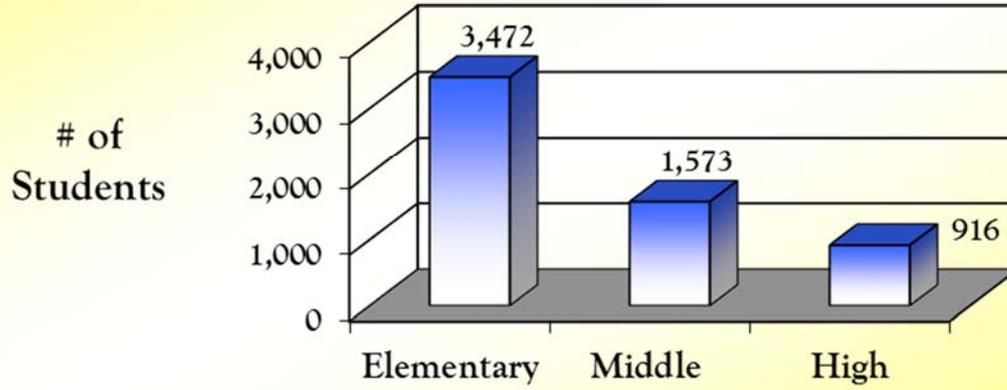
HOW AND WHY WE OPENED THE CITY OF PEMBROKE PINES CHARTER SCHOOLS

The City of Pembroke Pines, Broward County, Florida, has experienced astronomical growth since 1990, making it one of the fastest growing cities in the United States. The rapid growth in the county made the Broward County School District the sixth largest district in the United States. This caused the city to experience critical overcrowding in local schools. Even prior to Hurricane Andrew, which resulted in a large influx of displaced residents from neighboring Dade County, demographic studies had alerted Pembroke Pines city planners that critically overcrowded schools and classrooms were imminent. The entire region was experiencing booming growth and the Broward County School District, which at the time served Pembroke Pines and 250,000 students in 29 other cities, was reeling from the challenge of building new schools for 10,000 new students each year. The Mayor had a vision to find a solution to the severe overcrowding that was occurring in the schools. Pembroke Pines' Mayor and City Commission saw an opportunity in this crisis. Working closely with the City Manager, their solution was to build the Pembroke Pines Charter School System. In 1996, Charter School legislation was passed that would help bring some relief to the overcrowding which would pave the way for Pembroke Pines to realize its vision. The City's ability to offer a realistic alternative to overcrowded classrooms expanded as support for charter schools grew. With the legislation in place, the City adopted an ambitious schools construction time-line. Pembroke Pines took advantage of two tools to speed the design and construction process: the Quality Based Selection process, or QBS, and the design-build approach. The City of Pembroke Pines was able to creatively finance the land acquisition and construction without taking away from the local public schools and as a result, the School Board of Broward County was relieved of the burden of absorbing additional students. The City Commission serves as PPCS Governing Board Members and the City Manager serves the role of its Superintendent since inception.

Within 15 months, Pembroke Pines built and opened two elementary schools and a middle school: Pembroke Pines Charter West Elementary and Middle and East Elementary campuses. It then took on the challenge of building a high school. The Charter High School was created as a part of the city's Academic Village. This campus also includes a regional library, a college and a performing arts center. Two years later, another elementary and middle school were built- the Pembroke Pines Central Charter Elementary and Middle School Campus. The Pembroke Pines-Florida State University campus is the latest campus to be built and opened its doors in 2003. In August 2014, the Charter High School became a combination school and began servicing grades 6-12, and is presently titled Academic Village Charter School.

To comply with the State's Class Size Amendment, in 2008-2009 the City of Pembroke Pines constructed facilities to accommodate additional student stations at each of the elementary and middle schools. The amendment allows for no more than 18 students in each Kindergarten – Third grade classrooms, 22 students in each Fourth – Eighth grade classrooms, and 25 students in each Ninth – Twelfth grade classrooms. Since 2008, the Charter School system added a total of 724 students, including 189 to the Elementary, 135 to the Middle, and 400 to the Academic Village. We currently have 6,034 students registered to attend our schools for the 2019-20 school year and 5,961 students (3,472 for the Elementary, 1,573 for the Middle, and 916 for the Academic Village) on the waiting list. To accommodate the large number of students waiting to enroll in our schools, the City of Pembroke Pines established a lottery system. Applications are accepted once a year from January through March. Students who are not picked by the lottery are placed on a waiting list until an opening occurs.

Charter School Lottery Waiting List



Waiting List by Grade

Grade	Number of Students
K	1,277
1st	483
2nd	493
3rd	432
4th	365
5th	422
6th	802
7th	398
8th	373
9th	462
10th	223
11th	151
12th	80
Total	5,961



CITY OF PEMBROKE PINES CHARTER SCHOOLS

What is a Charter School?

A charter school is a publicly funded school that, in accordance with an enabling state statute, has been granted a charter exempting it from selected state or local rules and regulations. A charter school may be newly created, or it may previously have been a public or private school. It is typically governed by a group or organization under a contract or charter with the state. As part of the contract, charter schools are held strictly accountable for academic and financial results.

What is the purpose of a Charter School?

Charter schools are expected to improve student learning by providing a different educational environment beyond the services provided by the existing school board. They should: 1. increase learning opportunities for all students by encouraging the use of different and innovative learning methods, 2. increase choice of learning opportunities for students, 3. establish a new form of accountability for schools, and 4. create new professional opportunities for teachers.

What makes Charter Schools effective?

Charter schools allow teachers and principals to respond immediately and accurately to specific educational needs within a community. They offer complete site-based decision-making. Charter schools provide full contractual and budgetary autonomy. In providing a choice in educational options, charter schools stimulate competition to raise the standard for all students.

How do Charter Schools differ from traditional public schools?

Charter schools are freed from the traditional bureaucracy and regulations that some feel divert a school's energy and resources toward compliance rather than excellence. Charter schools are held accountable for how well they educate children in a safe and responsible environment, not for compliance with district and state regulations. They are judged on how well they meet the student achievement goals established by their charter, and how well they manage the fiscal and operational responsibilities entrusted to them. They have the independence to make their own decisions.

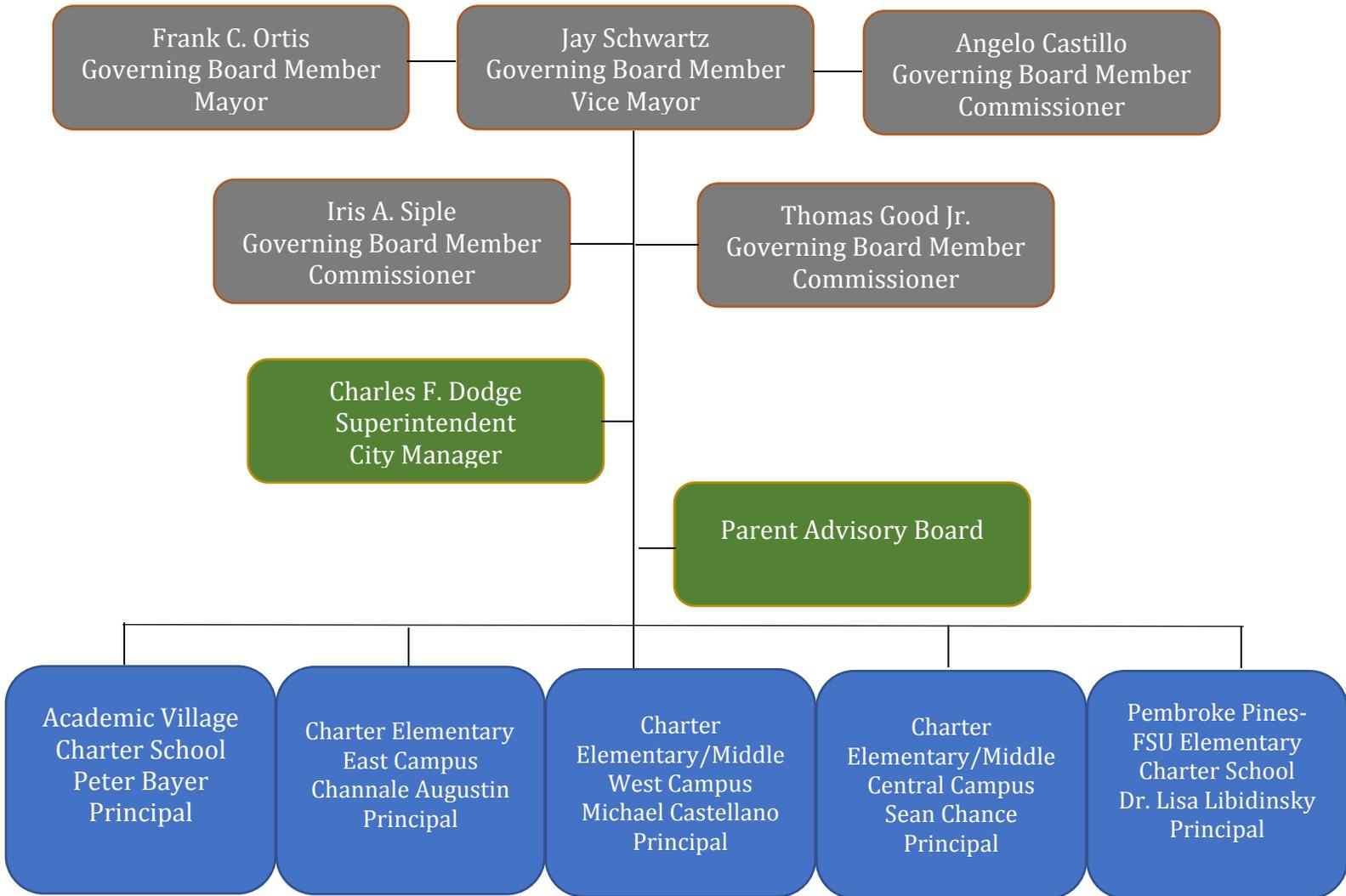
What requirements are Charter Schools responsible for meeting?

Charter schools must participate in the state assessment system. They must meet state graduation requirements. They must achieve locally negotiated student performance goals. They must meet any other specified requirements particular to state in which the charter is granted.

What is a Charter School-in-a-Municipality?

Our school system is unique in that it is sponsored by the local school district in partnership with the local municipality, the City of Pembroke Pines. The Pembroke Pines City Commission is the governing board for the Pembroke Pines Charter School system, and as such, are responsible for negotiating the schools' charter agreement with its sponsor, exercise oversight of the schools' operations, adopt and maintain an annual operating budget, submit monthly financial statements to the sponsor, implement corrective actions to remedy financial stability, and submit the schools' annual progress report to the sponsor.

CITY OF PEMBROKE PINES CHARTER SCHOOLS ORGANIZATIONAL CHART



The organizational chart above is a visual depiction of how workflow is distributed within the City of Pembroke Pines Charter Schools. It is also meant to be a tool to help enhance our working relationship with the students, parents, employees and stakeholders of the City of Pembroke Pines Charter Schools, and to create clear channels of communications in order to better accomplish our goals and objectives.

EXECUTIVE SUMMARY

The City of Pembroke Pines Charter Schools budget is presented as a detailed fiscal operating plan that recognizes estimated revenues and expenditures. This balanced budget is the foundation upon which policy decisions are made, implemented, and controlled. The Charter School uses the Smart Stream budget module that provides strengthened accountability in budgeting and funds control for each school. In addition, this module allows the department to forecast, track, and prepare the budget in a more efficient manner. The schools' priorities continue to focus on providing the best quality education to our students while staying within our budgetary guidelines.

The City of Pembroke Pines has four educational charters. Three of these charters are sponsored by the School Board of Broward County. The fourth charter is sponsored by Florida State University. These charters include four elementary, three middle schools, and one high school. The School Board of Broward County sponsored Charter School budgets for fiscal year 2019-2020 were adopted by City resolution number 2019-R-25 for \$49,882,311. The Florida State University sponsored Charter School budget for fiscal year 2019-2020 was adopted by City resolution number 2019-R-24 for \$7,482,859. Both balanced budgets were approved by Commission on June 19, 2019. Combined, these charter school budgets total \$57,365,170. These budgets are referenced as one charter school system throughout this budget book.

While student enrollment is at 100% with an average attendance factor of 96.28%, the charter schools continue to face economic and legislative challenges related to funding. Overall school revenues will increase for the 2019-2020 fiscal year, however, they are not increasing at the same rate as required expenditures. The Base Student Allocation (BSA) used to calculate the Florida Education Finance Program (FEFP) revenues in the 2019-20 adopted budget is \$4,279.49 per student. This BSA is based on the Florida State Legislature SB2500 FEFP Conference Report dated May 1, 2019 and represents a \$75.07 BSA increase in comparison to the 2018-19 BSA of \$4,204.42. This signifies a \$452,972.38 increase in revenues to our charter school system based on the 2019-20 projected student enrollment. Nonetheless, since FY2007-08, the BSA has only increased 2.79% over the past 12 fiscal years. The statewide Public Education Capital Outlay funding for Charter Schools, another major revenue source for our schools, is estimated to increase 2% from FY2019. However, the State is currently funding this revenue at only 52% of the total maximum allocation. The unfunded value represents \$2,587,666 dollars to our system.

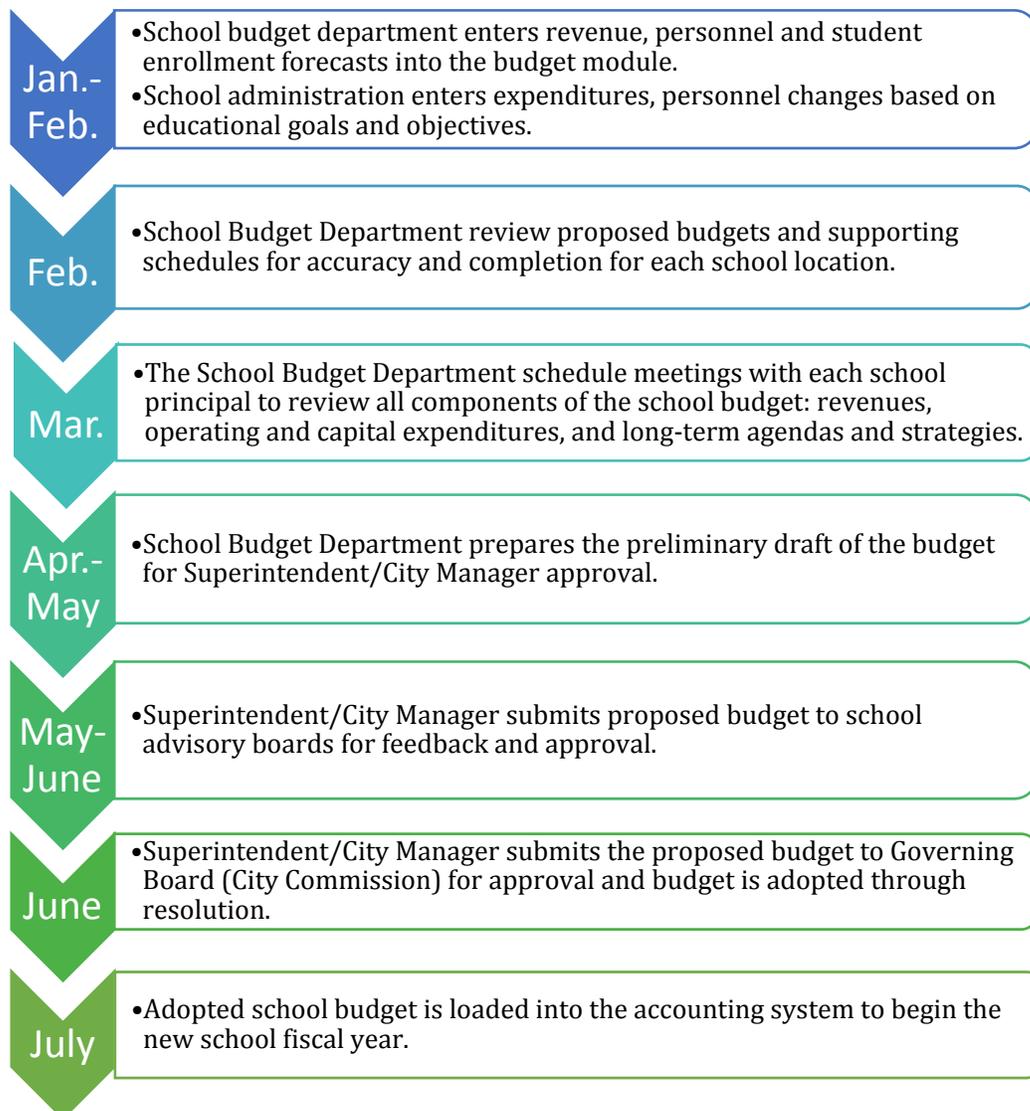
To address these funding issues, the charter schools actively seek alternative funding sources such as contributions and grants at the local, state, and federal levels. For instance, a contract with a school uniform company was negotiated and as a result, is expected to generate \$150,000 for our charter school system in the 2019-20 fiscal year. While seeking other funding initiatives, the Governing Board approved to institute a \$280 student activity and service fee for the students of FSU Elementary on June 17, 2009. As a developmental research school, the Pembroke Pines-Florida State University Charter Elementary School is able to charge a student activity and service fee to be utilized for student needs throughout the school year. The student activity fee was raised to \$300 for FY2020, representing a 7.14% increase from FY2019, and it is expected to generate \$132,054 in revenues for the 2019-20 fiscal year. Additionally, in FY2013-14, a parent-led fundraising campaign titled "Support Our Schools" was established, and is expected to raise \$310,000 for FY2020. This campaign is assisted and overseen by our Administrative Department. Furthermore, in FY2017-18 the City of Pembroke Pines established a Facility Fee for events held at their newly built City Center. This Facility Fee is estimated to bring in \$34,100 in revenues to the charter schools system.

Building the Budget

The PPCS budget is developed and monitored continuously through a budget process composed of a five-step cycle steered to coincide with the PPCS mission, goals and core beliefs:

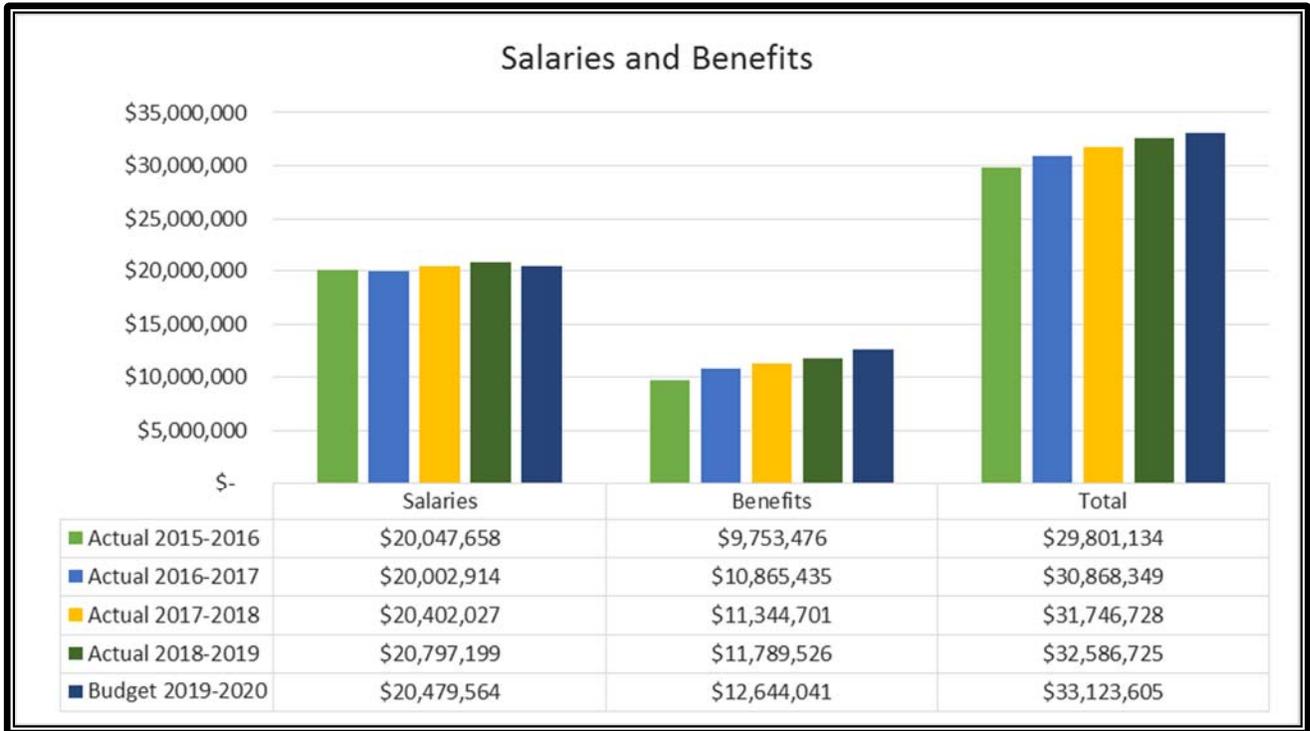
- Budget Preparation and Development
- Budget Adoption
- Budget Amendment
- Budget Monitoring and Control
- Capital Budget Process

For the 2019-2020 PPCS budget, revenue projections were based on the Florida Legislature general appropriations bill SB2500 and SB2502 Florida Education Finance Program forecast conference report dated May 1, 2019. The appropriations bill and FEFP conference report provide the funding calculations for specified purposes and various agencies of state government. These funding forecasts as well as projected enrollment were the main drivers that guided the development of the PPCS 2019-2020 budget. Depicted below is the timeline School administration, the School Budget Department and Superintendent follow to compose and adopt the school budget:



SALARY, BENEFIT AND POSITION HISTORY

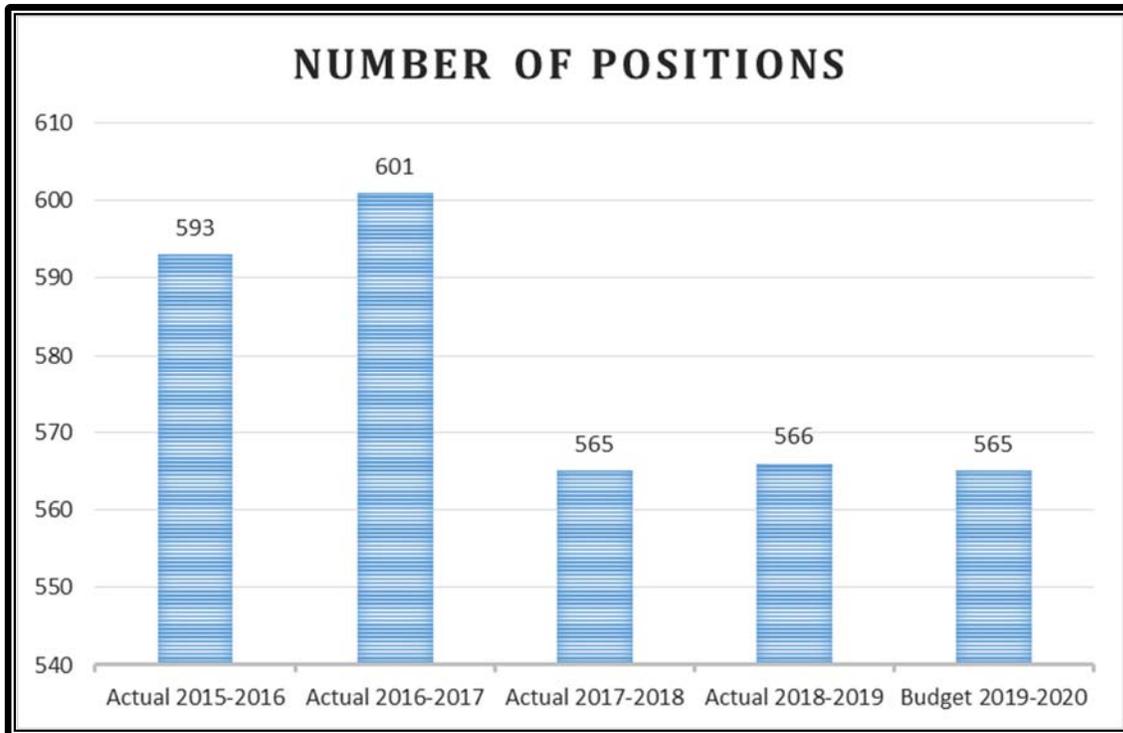
Teacher wages are negotiated within a collective bargaining agreement between the Broward Teachers Union and the City of Pembroke Pines. As part of the salary compensation package, teachers receive paid vacation, life insurance, retirement benefits, and can also opt to receive healthcare. For FY2020 the total budgeted cost of salary and fringe benefits have increased by approximately 1.53%, and the negotiated minimum and maximum teacher salaries are presently \$40,000 and \$71,250, respectively.



Instructional staffing ratios are specified and regulated by the Florida State Statutes, Section **1003.03, Maximum Class Size**. Pursuant to Section 1003.03, staffing ratios should be as follows:

- Kindergarten through grade 3: 18 students:1teacher
- Grades 4 through 8: 22 students:1teacher
- Grades 9 through 12: 25 students:1 teacher

The legislature clarified that charter schools must comply with section 1003.03, F.S., relating to maximum class size. The calculation for compliance is the school average by grade group.



Number of Charter School Teachers with Advanced Degrees/National Certification				
As of June 2019	Master's Degree	Specialist Degree	Doctoral Degree	National Board Certification
Elementary	58	4	1	3
Middle	34	3	3	2
High	42	5	2	3
Total	134	12	6	8



Charting The Course



OUR VISION

Our vision, as a community, is to cultivate character and foster life-long learning through a challenging educational experience in a safe environment.

OUR MISSION

It is our mission to prepare students to succeed in a global society by providing a personalized and rigorous curriculum through excellence in teaching.

OUR PURPOSE

Empowering students for the possibilities of tomorrow!

OUR CORE BELIEFS

- ✓ All students are to be treated with dignity and respect and have the right to learn, grow, and maximize their full potential without limitations.
- ✓ Collaboration among all stakeholders is vital in meeting the individual needs of all students.
- ✓ All students should be educated in a safe and nurturing environment and have access to a well-rounded and rigorous curriculum.
- ✓ A highly qualified staff is directly related to student success.
- ✓ High expectations for academic achievement will prepare students for college and career readiness.

EDUCATIONAL THEMES AND GOALS

To achieve their purpose, empowering students for the possibilities of tomorrow, the Charter Schools have developed plans to address targeted goals identified as priorities based on student achievement, stakeholder surveys, and the analysis of effective operations management protocols. The objectives, strategies, and anticipated outcomes listed below act as goals that monitor the allocation of resources to support the vision and mission of the City Of Pembroke Pines Charter School System.

ELEMENTARY SCHOOL GOALS

Identified Goal	Action Steps	Rationale
<p>ELA - Given attention to research-based instructional strategies, 100% of students in grades K, 1, and 2 will demonstrate a progression of their reading skills on a state approved progress monitoring tool.</p> <p>ELA – The percentage of students in grades 4 and 5 (not in the lowest 25% percentile) demonstrating gains will increase from 68% to 71%.</p> <p>ELA – The percentage of students in grades 4 and 5 scoring in the lowest 25% percentile and demonstrating gains will increase from 53% to 56%.</p> <p>ELA– By May 2020, the percentage of students scoring a Level 3 or above on the English Language Arts Florida Standards Assessment in grades 3, 4 and 5 will increase from 80% to 83%.</p>	<p>1. Professional Learning Communities</p> <p>2. Data Chats</p> <p>3. Response to Intervention</p>	<p>1. Teachers collaborate in a cooperative learning environment to discuss research-based strategies designed to improve student learning.</p> <p>2. Leadership team, support staff, and teachers meet to disaggregate, analyze, and interpret data to determine student needs.</p> <p>3. Identify students needing additional instructional and/or behavioral support. Provide appropriate research-based interventions.</p>
<p>Mathematics – By May 2020, given attention to research-based instructional strategies, 85% of students in grades K, 1 and 2 will score at or above proficiency on the I-Ready Math Diagnostic AP3.</p>	<p>4. Professional Development</p>	<p>4. Teachers improve instructional and behavioral strategies through local, state, and online professional development aligned to student needs,</p>

<p>Mathematics – By May 2020, the percentage of students scoring Level 3 or above on the Mathematics Florida Standards Assessment in grades 3, 4 and 5 will increase from 84% to 87%.</p> <p>Mathematics – By May 2020, the percentage of students in grades 4 and 5 (not in the lowest 25% percentile) demonstrating gains will increase from 71% to 74%.</p> <p>Mathematics – By May 2020, the percentage of students in grades 4 and 5 scoring in the lowest 25% percentile and demonstrating gains will increase from 57% to 60%.</p>	<p>5. Common Planning and Alignment</p> <p>6. Progress Monitoring</p> <p>7. Technology Intervention Support Programs</p>	<p>including social and emotional learning.</p> <p>5. Teachers collaborate among grade level and subject areas to provide consistency of instruction and assessment.</p> <p>6. Collect and analyze data to determine students’ proficiency of grade level standards.</p> <p>7. Technology programs provide additional support for students in reading, mathematics, and science.</p>
<p>Science – By May 2020, the percentage of students scoring Level 3 or above on the Florida Standards Science Assessment in grade 5 will increase from 66% to 69%.</p>	<p>8. Remedial Tutorial Sessions</p>	<p>8. Evidence based curriculum designed to remediate gaps in student achievement</p>

MONITORING THE EFFECTIVENESS OF THE ACTION STEPS

- Classroom walk-throughs data will be utilized to observe instructional practices to assess the effectiveness of professional learning community meetings.
- Data results from benchmark assessments, progress monitoring, common formative assessments, and RtI intervention programs will be analyzed to determine if students are demonstrating growth toward mastery of content.
- The Collaborative Problem Solving Team will meet with teachers and discuss the most effective methods and programs tailored to student needs.
- Through the implementation of the Technology Integration Matrix (TIM) designated members will monitor the effective use of technology in the classroom.

MIDDLE SCHOOL GOALS

Identified Goal	Action Steps	Rationale
<p>ELA - Given attention to researched based instructional strategies, 85% of students in grades 6-8 will demonstrate a progression of their reading skills on a state approved progress monitoring tool. (I-Ready)</p>	<p>1. Professional Learning Communities</p>	<p>1. Teachers collaborate in a cooperative learning environment to discuss research-based strategies designed to improve student learning.</p>
<p>ELA – By May 2020, the percentage of students scoring at L3 or higher in the English Language Arts Florida Standards Assessment in grades 6, 7 and 8 will increase from 84% to 87%.</p>	<p>2. Data Chats</p>	<p>2. Leadership team, support staff, and teachers meet to disaggregate, analyze, and interpret data to determine student needs.</p>
<p>ELA – By May 2020, the percentage of students in grades 6, 7 and 8 (not in the lowest 25th percentile) demonstrating gains on the English Language Arts Florida Standards Assessment will increase from 73% to 76%.</p>	<p>3. Response to Intervention</p>	<p>3. Identify students needing additional instructional and/or behavioral support. Provide appropriate research-based interventions.</p>
<p>ELA– By May 2020, the percentage of students in grades 6, 7 and 8 (in the lowest 25th percentile) demonstrating gains on the English Language Arts Florida Standards Assessment will increase from 68% to 71%.</p>	<p>4. Professional Development</p>	<p>4. Teachers improve instructional strategies through local, state, and online professional development aligned to student needs.</p>
<p>Mathematics – By May 2020, the percentage of students scoring at L3 or higher in the Mathematics Florida Standards Assessment in grades 6, 7 and 8 will increase from 84% to 87%.</p>	<p>5. Common Planning and Alignment</p>	<p>5. Teachers collaborate among grade level and subject areas to provide consistency of instruction and assessment.</p>
<p>Mathematics – By May 2020, the percentage of students in grades 6, 7 and 8 (not in the lowest 25th percentile) demonstrating gains on the Mathematics Florida Standards</p>		

<p>Assessment will increase from 66% to 69%.</p> <p>Mathematics – By May 2020, the percentage of students in grades 6, 7 and 8 (in the lowest 25th percentile) demonstrating gains on the English Language Arts Florida Standards Assessment will increase from 61% to 64%.</p>	<p>6. Progress Monitoring</p> <p>7. Technology Intervention Support Programs</p> <p>8. Remedial Tutorial sessions</p> <p>9. Tier 3 Interventions</p>	<p>6. Collect and analyze data to determine students’ proficiency of grade level standards.</p> <p>7. Technology programs provide additional support for students at their instructional level in reading, mathematics, and science.</p> <p>8. Evidence based curriculum designed to remediate gaps in student achievement.</p> <p>9. Systematic and explicit instruction that includes modeling and direct teaching using multiple examples. Specialized programming that focuses on just a few key skills at a time.</p>
<p>Science – By May 2020, the percentage of students scoring at L3 or higher in the Florida Science Standards Assessment in grade 8 will increase from 85% to 88%</p>		
<p>Algebra I- By May 2020, 90% of students in grades 7 and 8 and will achieve proficiency or higher on the Algebra I EOC.</p>		
<p>Geometry – By May 2020 90% of students in Geometry will achieve proficiency or higher on the Geometry EOC.</p>		
<p>Civics – By May 2020, the percentage of students scoring at L3 or higher in the Civics EOC in 7th grade will increase from 89% to 92%.</p>		
<p>Biology-By May 2020 90% of students in Biology will achieve proficiency or higher on the Biology EOC.</p>		
<p>CTE - By May 2020, 85% of students in the Computer Technology Education (CTE- Microsoft Suite) will pass the Microsoft PowerPoint, Word, and/or Excel industry certification exam.</p>		

MONITORING THE EFFECTIVENESS OF THE ACTION STEPS

- Classroom walk-throughs data will be utilized to observe instructional practices to assess the effectiveness of professional learning community meetings.
- Data chats will be implemented to analyze data and drive instruction and interventions.
- Diagnostic, growth monitoring, and formative assessments will be administered to monitor student progress and target instruction through intervention.
- Data results from benchmark assessments, progress monitoring, common formative assessments, and RtI intervention programs will be analyzed to determine if students are demonstrating growth toward mastery of content.
- The Collaborative Problem Solving Team will meet with teachers and discuss the most effective methods and programs tailored to student needs.
- Through the implementation of the Technology Integration Matrix (TIM), designated members will monitor the effective use of technology in the classroom.



HIGH SCHOOL GOALS

Identified Goal	Action Steps	Rationale
<p>ELA</p> <p><u>9th grade</u> - By June 2020, the percentage of students scoring at level 3 or above in the English Language Arts Florida Standards Assessments will increase from 86% to 89%.</p> <p><u>10th grade</u> - By May 2020, the percentage of students scoring at level 3 or above in the English Language Arts Florida Standards Assessments will increase from 79% to 82%.</p>	<p>1. Professional Learning Communities</p> <p>2. Data Analysis and Evaluation</p>	<p>1. Teachers collaborate in a cooperative learning environment to discuss research-based strategies designed to improve student learning</p> <p>2. Leadership team, support staff, and teachers meet to disaggregate, analyze, and interpret data to determine student needs</p>
<p>Algebra I - By May 2020, the percentage of students in Algebra I scoring at level 3 or above on the Algebra End-of-Course assessment will increase from 84% to 87%.</p> <p>Geometry - By May 2020, the percentage of students in Geometry scoring at Level 3 or above on the Geometry End-of-Course assessment will increase from 77% to 80%.</p>	<p>3. Response to Intervention/MTSS</p> <p>4. Professional Development</p> <p>5. Common Planning and Alignment</p>	<p>3. Identify students needing additional instructional and/or behavioral support. Provide appropriate research-based intervention</p> <p>4. Teachers improve instructional strategies through local, state, and online professional development aligned to students needs</p> <p>5. Teachers collaborate among grade level and subject areas to provide consistency of instruction and assessment</p>
<p>US History - By May 2020, the percentage of students scoring at level 3 or above on the US History End-of-Course Assessment will increase from 74% to 77%.</p>	<p>6. Progress Monitoring</p> <p>7. Technology Intervention Support Programs</p>	<p>6. Collect and analyze data to determine students' proficiency of grade level standards</p> <p>7. Technology programs provide additional support for students at their instructional level in reading, math, and science</p>
<p>Civics - By May 2020, the percentage of students in scoring at level 3 or above on the Civics End-of-Course assessment will increase from 93% to 96%.</p>	<p>8. Remedial Tutorial Sessions</p>	<p>8. Standards-based curriculum designed to remediate gaps in student achievement</p>
<p>Science - By May 2020, the percentage of students in grade 8 scoring at level 3 or above on the Florida Standards</p>		

<p>Science Assessment will increase from 65% to 68%.</p>		
<p>Biology - By May 2020, the percentage of students scoring at level 3 or above on the Biology End-of-Course Assessment will increase from 88% to 91%.</p>		
<p>By May 2020, 100% of support staff will be implementing the MTSS process in order to identify all learners' strengths and weaknesses.</p> <p>By May 2020, push-in services to support students with disabilities in the general education setting will be provided to identified students on a weekly basis.</p> <p>By May 2020, the percentage of students demonstrating learning gains on the FSA in Reading in grades 6-12 will increase from 62.9% to 65%</p>		

MONITORING THE EFFECTIVENESS OF THE ACTION STEPS

- Classroom walk-through data will be utilized to observe instructional practices to assess the effectiveness of professional learning community meetings.
- Data results from benchmark assessments, progress monitoring, common formative assessments, and RtI intervention programs will be analyzed to determine if students are demonstrating growth toward mastery of content.
- The Collaborative Problem Solving Team will meet with teachers and discuss the most effective methods and programs tailored to student needs. The team will meet regularly and participate in professional development to further knowledge and ability to apply the MTSS process.



FISCAL GOALS, OBJECTIVES & STRATEGIES

The goals listed below have been established as the overall basic framework for the Charter Schools' fiscal management. These goals will be accomplished by implementing our strategic plans and will be evaluated yearly for accuracy by our Administrative Department.

Goal 1 Financial Stability

Objective: Use all available monetary resources to further the goals of supporting a system of free public school.

Strategic Plan: Identify and evaluate revenue alternatives. Use nonrecurring revenue for nonrecurring expenditures. Maintain communication with District for increased fairness in the alignment of funds received for students.

2018-2019 Results: All available revenues received were utilized in the appropriate programs to support the charter schools' goal in providing quality education to our students.

Goal 2 Cost Efficiency

Objective: Ensure that funds are spent in the most cost effective manner.

Strategic Plan: Recruit and maintain staff levels necessary to provide the best quality education to our students. Maintain salary structure and benefits competitive with the District. Acquire necessary supplies, materials, equipment, and services in the most effective manner. Minimize program costs by using sound purchasing practices implemented by the schools' procurement procedures.

2018-2019 Results: All procurement policies and guidelines set forth by the City of Pembroke Pines were used to acquire goods and/or services in the most efficient manner possible.

Goal 3 Fiscal Soundness

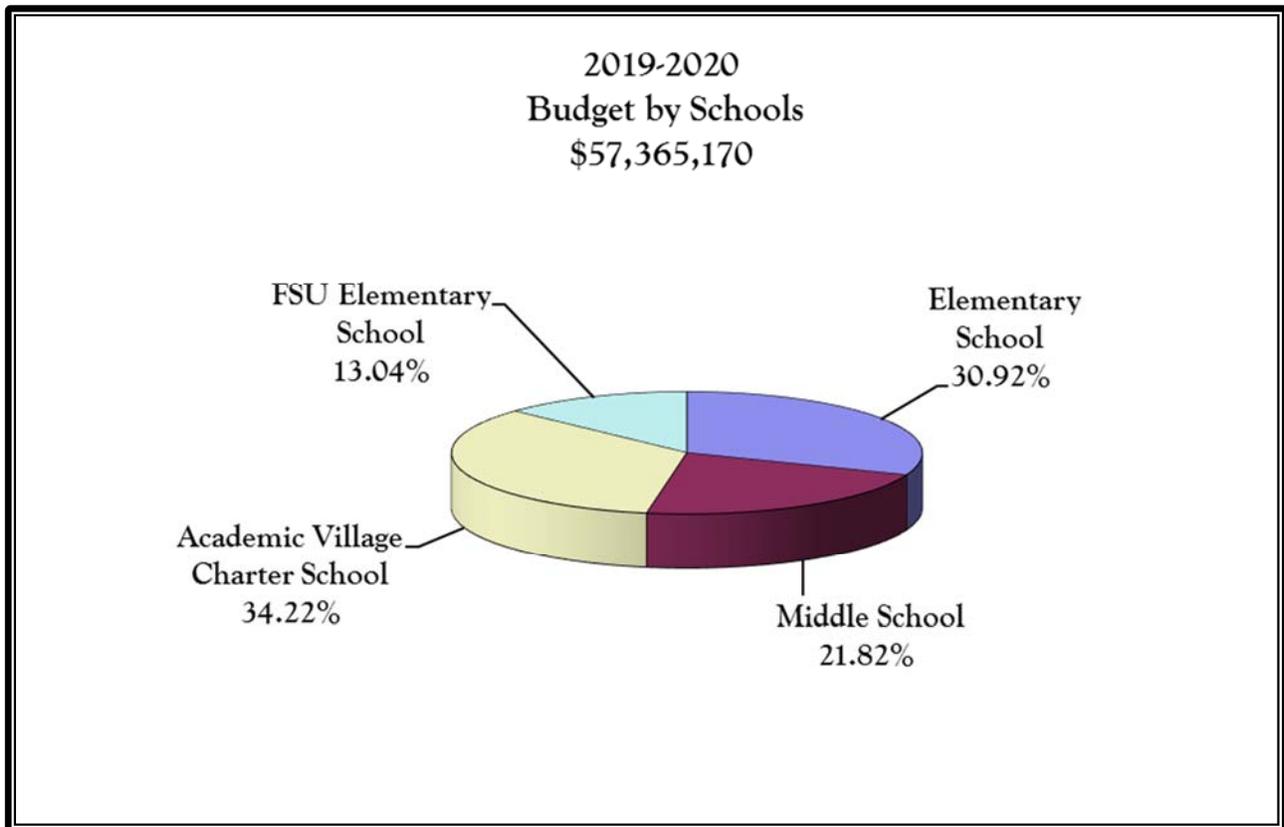
Objectives: Promote fiscal soundness and viability of the schools' operations.

Strategic Plan: Provide the Governing Board with a detailed and precise balanced budget. Continue to meet national standards by submitting budget to GFOA for review. Provide reports and financial data that are accurate, timely and meaningful. Maintain funds control through our financial system. Monitor changing conditions, trends, legislation as it impacts the school system.

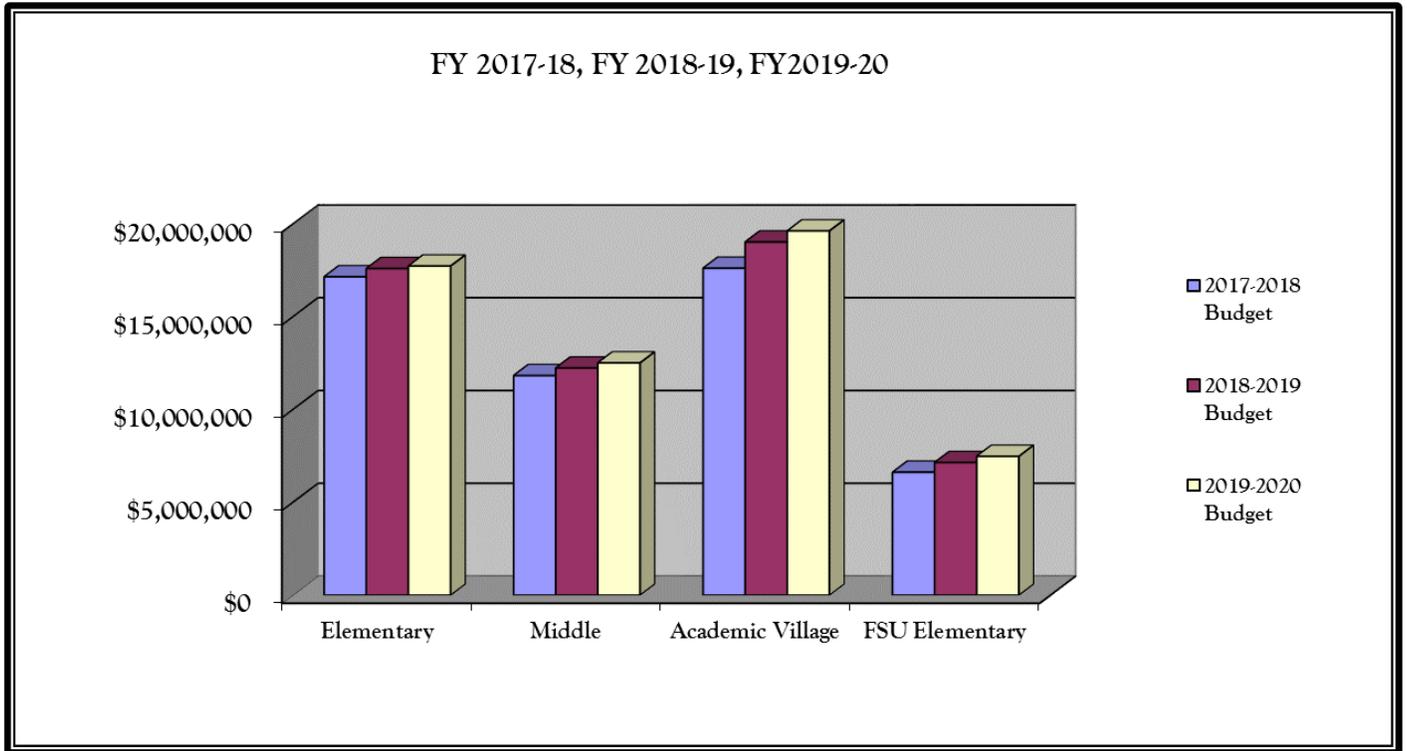
2018-2019 Results: The Charter Schools unaudited 2018-2019 fund balance is \$5,418,677. The City's Finance Department provides monthly financial reports for school administration to review as well as quarterly financial reports to the District. The Charter Schools continue to be recognized as High Performing Charter Schools by the State of Florida Department of Education under state statute 1002.331, F.S.

BUDGET-IN-BRIEF

The Charter School's budget provides a detailed fiscal operating plan that identifies estimated revenues and expenditures. This balanced budget reflects each school's priorities and represents a process through which policy decisions are made, implemented and controlled. Funding for our Charter System is derived from three main sources – Federal, State, and Local Sources. The Charter Schools revenues/expenditure budget for the 2019-20 school year is \$57,365,170 a 2.40% increase from last year.



BUDGET COMPARISON



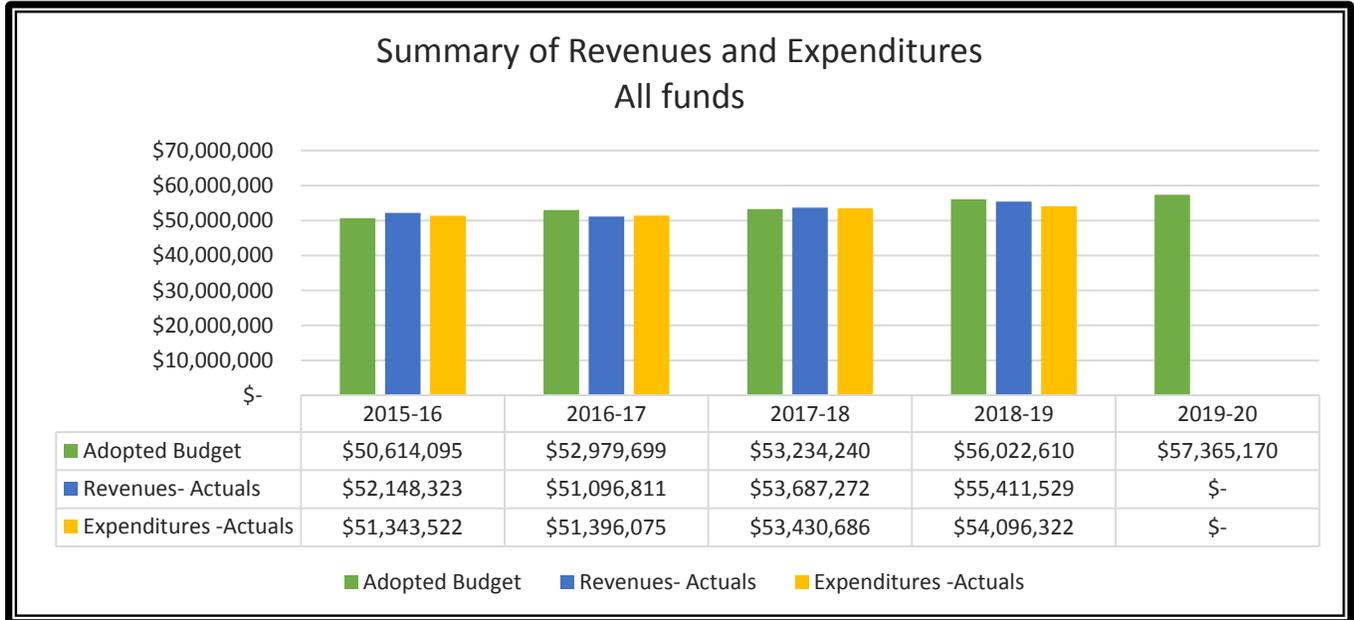
FISCAL YEAR BUDGET COMPARISON

School (Fund)	2017-2018 Budget	2018-2019 Budget	% of Change FY17 to FY18	2019-2020 Budget	% of Change FY19to FY20
Elementary	\$17,157,744	\$17,599,454	2.57%	\$17,735,545	0.77%
Middle	11,832,937	12,242,050	3.46%	12,517,453	2.25%
Academic Village	17,617,451	19,030,565	8.02%	19,629,313	3.15%
FSU Elementary	6,626,108	7,150,541	7.91%	7,482,859	4.65%
Total Revenue	\$53,234,240	\$56,022,610	5.24%	\$57,365,170	2.40%

THREE YEAR BUDGET FORECAST FOR ALL SCHOOL FUNDS

School (Fund)	2019-20 Budget	2020-21 Forecast	2021-22 Forecast	2022-23 Forecast
Elementary	\$17,735,545	\$17,946,516	\$18,163,354	\$18,377,734
Middle	12,517,453	12,577,798	12,974,264	12,864,983
Academic Village	19,629,313	19,854,743	20,077,634	20,306,133
FSU Elementary	7,482,859	7,793,672	7,893,294	7,996,006
Total Revenue	\$57,365,170	\$58,172,729	\$59,108,546	\$59,544,855

SUMMARY OF REVENUES AND EXPENDITURES



SHORT-TERM FINANCIAL AND OPERATIONAL POLICIES

Administrative staff was given the following short-term initiatives in developing this budget

- 1) Projections of revenues and expenditures were determined by using historical data and state published forecasts.
- 2) FY2019-20 Enrollment Changes: The Elementary school population decreased by 20 students, the Middle school population increased by 5 students, and there were no student population changes at the Academic Village and the FSU Elementary schools. Systemwide, there is an overall net decrease in student population by 15 students. This decreased state shared revenues by approximately \$64,192
- 3) Salary Estimates do not include an increase for instructional and non-instructional staff. This resulted in an estimated budget savings of approximately \$630,433.
- 4) Systemwide personnel changes resulted in the elimination of one P/T position. The net effect of the overall personnel changes decreased the 2019-20 charter school budget by \$27,905.
- 5) The State increased the annual employer contribution percentage to the Florida Retirement System (FRS), from 8.26% to 8.47%. This increased the budget by \$61,469
- 6) Operating expenses budgeted to maintain the current level of operation in order to provide quality education and resources to our students.

BUDGET ASSUMPTIONS/CONSTRAINTS

The operating budget was developed by the Budget Department and administration using the following assumptions and constraints:

ASSUMPTIONS

1. Enrollment - The enrollment projections are used to prepare the proposed revenues for the upcoming school year. For the 2019-20 year, student enrollment has decreased by 15 students. One of the main sources of revenue received from the State are the Florida Education Finance Program funds. These revenues are calculated by taking the number of students and multiplying it by the appropriate cost factor as established by Legislature to come up with the weighted full time equivalent (WFTE) count. The WFTE is then multiplied by the 2019-20 Base Student Allocation of \$4,279.49 (provided by Department of Education) and then multiplied by the District Cost Differential (DCD) which accounts for the varying cost of living among the 74 school districts.
2. Personnel - Personnel needs are analyzed so that students are provided the best quality education in order for them to reach their highest potential and become lifelong learners.
3. Salary Increases – Salary increases are negotiated with union representatives.
4. Operating Expenses – Operating expenses are budgeted as status quo. New programs are recommended for consideration and approved based on their contribution to school-level goals and objectives

CONSTRAINTS

1. State Revenue – Florida’s lack of a state income tax has placed a high burden on property taxes to cover the cost of running the state. Recent changes in Florida’ tax laws accompanied by the lack of capital funding for schools has caused educational districts to experience revenue shortfalls in State funding.

REVENUES

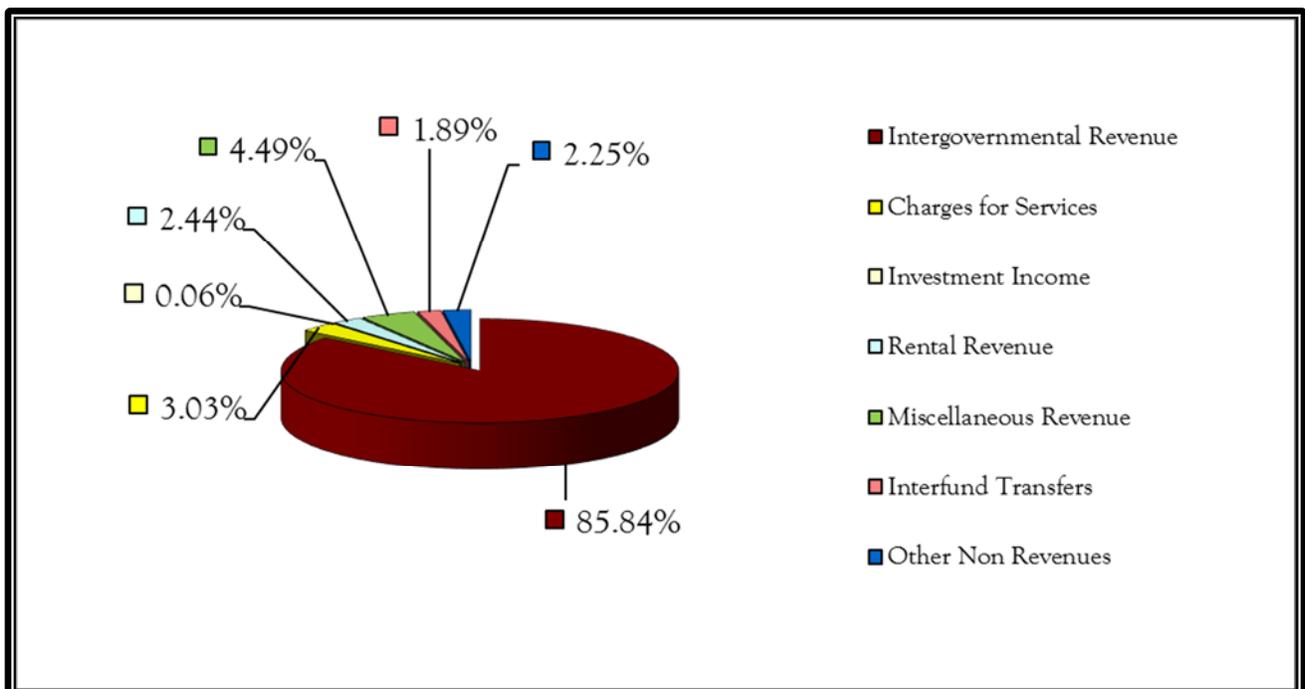
Funding for the Charter Schools continues to be an ongoing challenge. As the budget for the 2019-2020 fiscal year is prepared, the following data is used in projecting revenues:

- ✓ Student enrollment is at 100% (6,034 students)
- ✓ Actual revenue received for FY 2018-19.
- ✓ State allocation amounts appropriated to each District.
- ✓ Base Student Allocation of \$4,279.49 per weighted FTE.
- ✓ Capital Outlay funding at 52% based on State projections.
- ✓ 2% administration fee paid to District on first 250 students per charter.

Charter School Revenues

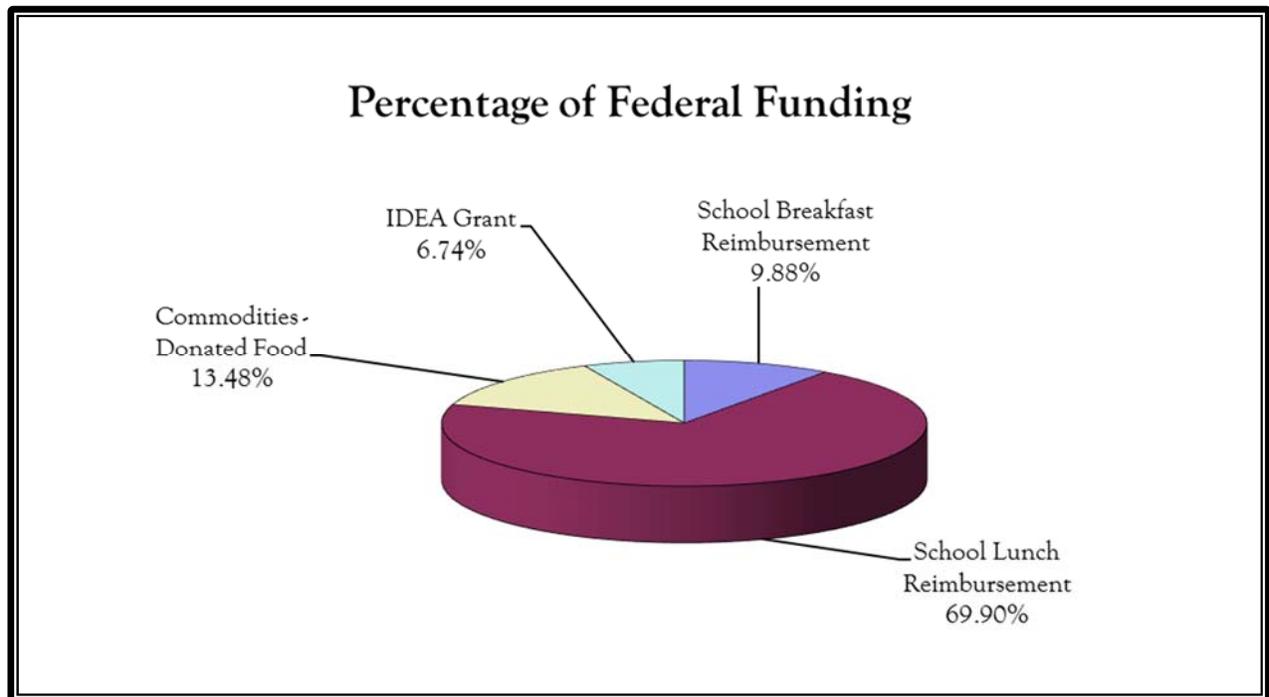
Source	2017-18 Budget	2018-19 Budget	% of Change FY18 to FY19	2019-20 Budget	% of Change FY19 to FY20
Intergovernmental Revenue	\$ 44,567,362	\$ 47,684,685	6.99%	\$ 49,240,982	3.26%
Charges for Services	1,871,894	1,706,024	-8.86%	1,735,829	1.75%
Investment Income	29,000	29,500	1.72%	37,000	25.42%
Rental Revenue	1,033,399	1,127,063	9.06%	1,398,817	24.11%
Miscellaneous Revenue	2,799,032	3,005,361	7.37%	2,575,961	-14.29%
Interfund Transfers	1,834,699	1,277,372	-30.38%	1,086,581	-14.94%
Other Non Revenues	1,098,854	1,192,605	100.00%	1,290,000	8.17%
Total Revenue	\$ 53,234,240	\$ 56,022,610	5.24%	\$ 57,365,170	2.40%

Fiscal Year 2020 Percentage of Revenues by Source



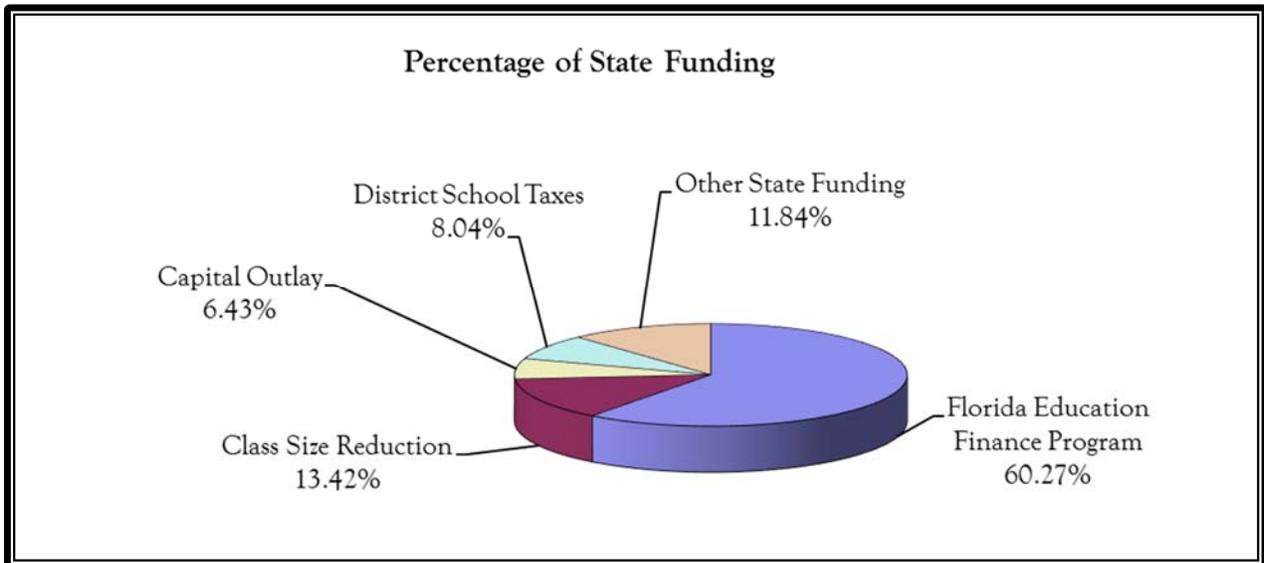
Intergovernmental Source: Federal funding – Revenues received from the United States either directly from the Federal government, or received from the State as the distributing agency. These revenues include School Breakfast and Lunch Free/Reduced reimbursement, Commodities – Donated Food, and the Individuals with Disabilities Education Act (IDEA) grant.

FY2019-2020 Intergovernmental Source Federal Funding	Elementary		Academic	FSU	Total
	School	Middle School	Village	Elementary	
School Breakfast Reimbursement	\$67,238	\$22,468	\$27,243	\$21,263	\$138,212
School Lunch Reimbursement	333,250	234,288	286,799	123,673	978,010
Commodities - Donated Food	59,857	41,463	65,469	21,792	188,581
IDEA Grant	8,107	4,497	6,855	74,874	94,333
	\$468,452	\$302,716	\$386,366	\$241,602	\$1,399,136



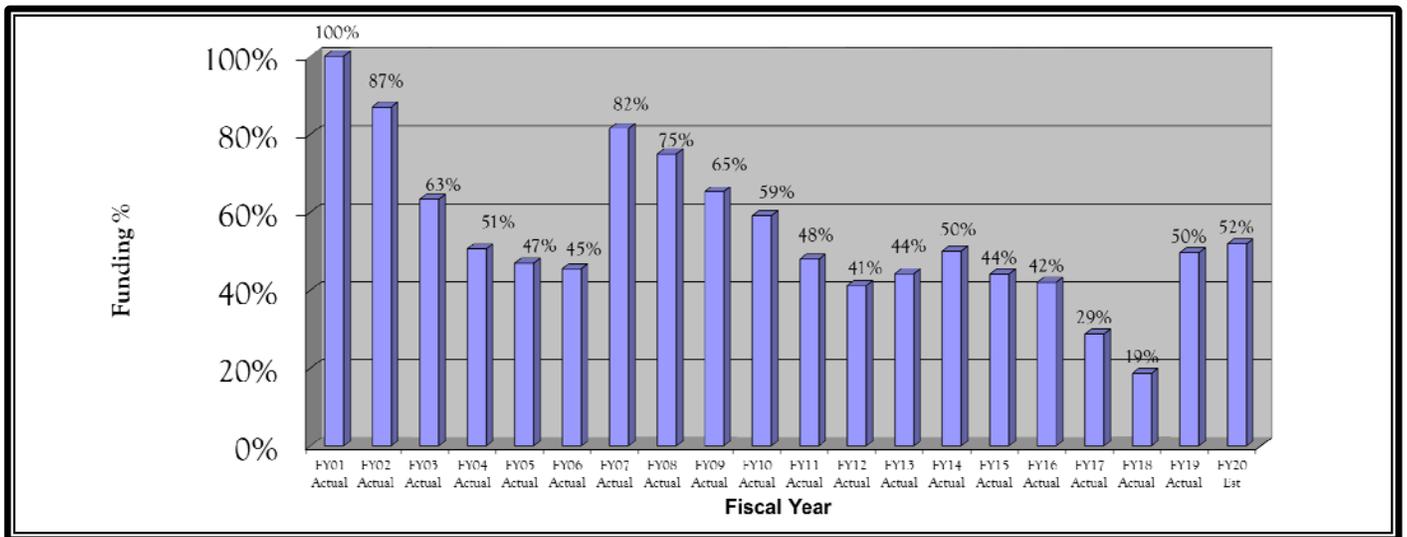
Intergovernmental Source: State Shared Revenues - Revenues received primarily from the sponsoring school districts pursuant to the funding provisions included in the Schools' charter. School district funding is provided mostly by legislative appropriations from the State's General Revenue Funds under the Florida Education Finance Program (FEFP). The total State funds budgeted under the FEFP for all schools in the 2019-2020 budgets are \$28.8 million, a 2.07% increase from actual unaudited funds received in FY2018-19. In addition to FEFP, the Charter Schools receive Class Size Reduction, Capital Outlay, District School Taxes, and Other State Shared Funding. Other State Shared Funding category includes Transportation, ESE Guaranteed Allocation, Academic Instruction and categorical funding for Instructional Materials, Media, Science Lab, and Safe Schools.

FY2019-20 Intergovernmental Source State Shared Revenue	Elementary Schools	Middle Schools	Academic Village	FSU Elementary	Total
Florida Education Finance Program	\$9,018,766	\$5,858,838	\$10,240,478	\$3,716,614	\$28,834,696
Class Size Reduction	2,433,156	1,199,507	1,895,389	891,299	6,419,351
Capital Outlay	977,481	674,505	1,065,621	357,888	3,075,495
District School Taxes	1,120,167	727,603	1,270,662	728,771	3,847,203
Other State Shared Funding	1,376,512	1,193,755	1,948,888	1,145,946	5,665,101
	\$14,926,082	\$9,654,208	\$16,421,038	\$6,840,518	\$47,841,846



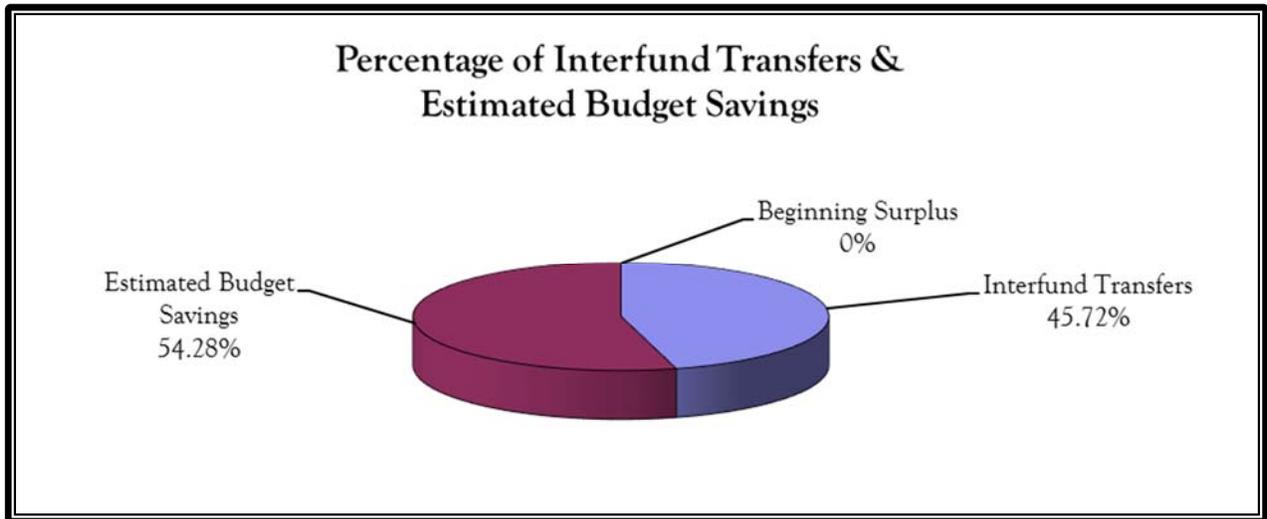
Intergovernmental Source: Capital Outlay Funding - Since FY2007, capital outlay funding gradually declined over time from 82% to 41% in FY2012. It increased slightly by 3% in FY2013, and 6% in FY2014, but decreased 8% by FY2016. In FY2017, the State revised the funding formula used to determine the distribution of charter school capital outlay and as a result, there was a severe 13% decrease in capital outlay funding. This was followed by another 10% decrease in FY 2018. However, in an effort to provide more capital funding, the Florida State Legislature passed legislative bill HB7069 which mandated the sponsoring school district to share local capital improvement funds collected through ad valorem taxes. HB7069 generated \$1.468 million in additional capital revenues to our charter school system in FY2018. In March 2018 the State legislature passed bill HB7055 which removed the mandate requiring local school districts to share local capital improvement funds with charter schools, starting in FY2019. Consequently, the state legislature issued a state allocation of \$145 million for charter school capital outlay to make up for some of the lost local revenues, which resulted in a 31% increase of estimated capital outlay funding for FY2019 to our charter school system. For FY2020, the state appropriated \$158 million for charter school capital outlay, a 2% increase from the prior fiscal year. Even so, if the State funded this revenue at 100% (2001 funding levels), the charter schools would receive an additional \$2,587,666.

History of Capital Outlay Funding



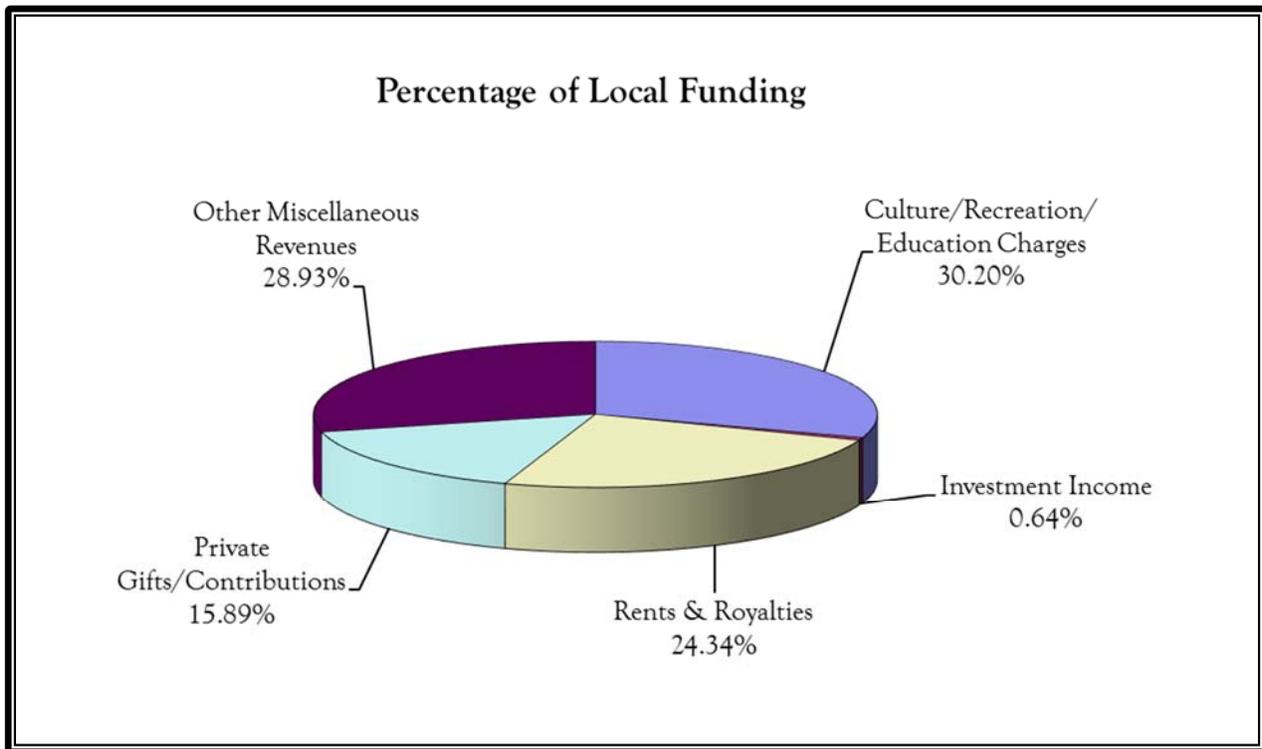
Interfund Transfers and Other Non-Revenues- Funds used to balance the budget. In the 2019-20 budget, \$2,376,581 is being allocated for this purpose. The first major component, Interfund Transfers, consists of a transfer of the charter school Early Development Centers' profits to the charter school system. The second component, Estimated Budget Savings, is considered an "Other Non-Revenue Account" and 97% of the \$1,192,605 forecasted for estimated budget savings represent the true-up of expenses related to employee health insurance from FY2018-19. Another component of the estimated budget savings projection is P/T Aftercare Director salary savings. The final component, is the Beginning Surplus account. This account was utilized to balance the budget.

FY2019-20 Interfund Transfers & Estimated Budget Savings	Elementary School	Middle School	Academic Village	FSU Elementary	Total
Interfund Transfers	\$ -	\$ 1,086,581	\$ -	\$ -	\$ 1,086,581
Estimated Budget Savings	\$ 419,604	\$ 276,557	\$ 435,035	\$ 158,804	\$ 1,290,000
Beginning Surplus	\$ -	\$ 196,883	\$ 317,192	\$ (514,075)	\$ -
	\$ 419,604	\$ 1,560,021	\$ 752,227	\$ (355,271)	\$ 2,376,581



Local Revenue Sources – Revenues derived from Culture/Recreation/Education Charges, Investment Income, Rents & Royalties, Private Gifts/Contributions, and Other Miscellaneous Revenues. Revenues from these sources total approximately \$5.74 million in the 2019-20 budget.

FY2019-20 Local Funding Revenue Sources	Elementary	Middle	Academic	FSU	Total
	School	School	Village	Elementary	
Culture/Recreation/Education Charges	\$1,033,511	\$102,836	\$173,373	\$426,109	\$1,735,829
Investment Income	15,000	\$3,000	\$12,000	\$7,000	37,000
Rents & Royalties	130,456	292,764	934,749	40,848	1,398,817
Private Gifts/Contributions	289,796	200,745	316,967	105,504	913,012
Other Miscellaneous Revenues	452,644	401,163	632,593	176,549	1,662,949
	<u>\$1,921,407</u>	<u>\$1,000,508</u>	<u>\$2,069,682</u>	<u>\$756,010</u>	<u>\$5,747,607</u>



EXPENDITURES

The preparation of the expenditure budget for the 2019-20 fiscal year has been extremely challenging yet rewarding. Budgetary controls are maintained at the expenditure object level within each function. In spite of the fact that State Shared Revenues have not kept up with increasing cost of operations, the 2019-20 expenditure budget increased by 2.40% (see table below for details) from the 2018-2019 budget.

Charter School Expenditures				
Function:		2018-19 Budget	2019-20 Budget	Increase (Decrease)
5101	K-3 Basic	\$ 7,694,603	\$ 7,812,301	1.53%
5102	4-8 Basic	11,059,965	11,215,905	1.41%
5103	9-12 Basic	7,170,117	7,118,512	-0.72%
5130	Intensive English/ESOL	1,921	2,350	22.33%
5250	Exceptional Student Program	2,592,242	2,637,081	1.73%
5300	Vocational 6-12	151,831	204,201	34.49%
5901	Substitute Teachers	388,301	347,728	-10.45%
5919	School/Other	41,729	117,926	182.60%
6120	Guidance Services	1,120,542	1,270,863	13.42%
6200	Instruct Media Services	779,887	716,134	-8.17%
6303	ESE Specialist	87,650	88,657	1.15%
6400	Instruct. Staff Training Services	127,533	137,834	8.08%
7100	Board	-	30,681	0.00%
7200	General Administration	-	35,852	0.00%
7300	School Administration	5,789,914	6,194,425	6.99%
7400	Facilities Acquisition & Construction	5,937,297	-	-100.00%
7600	Food Services	2,498,866	2,864,508	14.63%
7800	Pupil Transfer Services	2,240,431	2,390,995	6.72%
7900	Operation of Plant	7,366,206	13,185,650	79.00%
9102	Child Care Supervision	591,257	588,154	-0.52%
9900	Athletics	382,318	405,413	6.04%
Total Expenditures		\$ 56,022,610	\$ 57,365,170	2.40%

The schools proposed budget provides funding for the following:

- ✓ Fringe benefits comparable to the District.
- ✓ Above standard Health insurance coverage for qualifying employees.
- ✓ Providing for two pension programs, the 401A Pension Plan and Florida Retirement Plan that require the employer to contribute 8.47% of the employee's base salary.
- ✓ All other expenses to operate the schools have been budgeted accordingly.

RELATIONSHIP OF ORGANIZATIONAL UNITS BY SCHOOL FUNCTION

FUNCTION: The function describes the activity for which a service or material is acquired and includes all activities performed to accomplish the objectives of our school. Personnel are categorized according to the function performed for the school.

<u>Function</u>	<u>Description</u>
5100	<p><u>Basic (FEFP K-12)</u> – The Basic Program is that part of the school’s Full-Time Equivalent (FTE) eligible for instructional program not identified as Special Programs for Exceptional Students, Vocational-Technical, or Adult General Education.</p> <p>5101 - Kindergarten – 3rd grade 5102 - 4th – 8th grade 5103 - 9th – 12th grade 5130 - ESOL – English for Speakers of Other Languages.</p>
5250	<p><u>Exceptional Student Education</u> – Programs for exceptional students as determined by law. Criteria for each program are specified by State Board of Education.</p>
5300	<p><u>Vocational Education</u> – Vocation-Technical programs established by law with program criteria established through State Board of Education Rule.</p>
5901	<p><u>Substitute Teachers</u> – Expense of substitute teachers utilized for classroom instruction when the full-time teacher is not present due to illness.</p>
5919	<p><u>School/Other</u> – Expense of substitute teachers utilized for classroom instruction when the full-time teacher is not present due to attendance at seminars, workshops, and meetings.</p>
6120	<p><u>Guidance Services</u> – Pertains to helping students assess and understand their abilities, aptitudes, interests, and educational needs; assisting students in increasing their understanding of educational and career opportunities, counseling students and parents, evaluating student abilities, assisting in personal and social adjustments and working with other staff members in planning and conducting guidance services.</p>
6200	<p><u>Instructional Media Services</u> – Those activities concerned with directing, managing, and operating school media centers. It includes the use of all teaching and learning resources, including hardware and content materials.</p>
6300	<p><u>Instruction and Curriculum Development</u> – Activities designed to aid teachers in developing the curriculum, preparing and utilizing special curriculum materials, and understanding and appreciating the various techniques which stimulate and motivate students. Included in this</p>

function are the following instructional support specialists: primary, technology, learning resource, and behavioral.

6303 - ESE Specialist

- 6400 Instructional Staff Training Services – Activities designed to contribute to the professional or occupational growth and competence of members of the instructional staff during the time of their service to the school. Among these are workshops, seminars, demonstrations, school visits, courses for college credits.
- 7100 Board – Consists of the activities of the elected or appointed body that has been created according to state law and vested with responsibilities for educational activities in a given administrative unit. Also included are expenditures of the board attorney and expenditures for other legal services, independent auditors, internal auditors who report directly to the district school board, negotiators and lobbyists.
- 7200 General Administration – Activities performed by the superintendent and assistant superintendents in the general direction and management of all affairs of the school system. This includes all personnel and materials in the office of the superintendent. Activities of the offices of the deputy superintendent and associate or assistant superintendents should be charged here unless they can be placed properly into another function.
- 7300 School Administration (Office of the Principal) – Those activities concerned with directing and managing the operation of a particular school. It includes the activities performed by the principal, assistant principal, and other assistants in general supervision of all operations of the school, evaluations of staff members, assignments of duties to staff members, supervision and maintenance of the schools records, and coordination of school instructional activities.
- 7400 Facilities Acquisitions and Construction – Those activities concerned with the acquisition of land and buildings, remodeling buildings, construction of buildings, and additions, initial installation it extension of service systems and other built-in equipment, and improvements to sites.
- 7600 Food Services – Consists of those activities concerned with providing food to pupils and staff in a school or school system. This function includes the preparation and serving of regular and incidental meals, lunches or snacks in connection with school activities and the delivery of food.
- 7800 Pupil Transportation Services – Those activities which have as their purpose the conveyance of students to and from school activities, either between home and school, school and trips for curricular or co-curricular activities. Expenditures for the administration of student transportation

services are recorded under this function together with other student transportation expenses.

7900 Operation of Plant – Activities concerned with keeping the physical plant open and ready for use. Major components of this function are utilities, including telephone service, custodial costs, and insurance cost associated with school buildings. Expenses include cleaning, disinfecting, heating, moving furniture, caring for grounds, school crossing guards, security and other such activities that are performed on a daily, weekly, monthly, or seasonal basis.

9100 Community Services – This function consists of activities that are not related to providing education for students in a school system. These include services provided by the school system for the community as a whole or some segment of the community such as programs of the custody and care of children and community recreation programs.

9102 - After School Care – Expenses related to the cost of providing supervision to students once school has ended for the day.

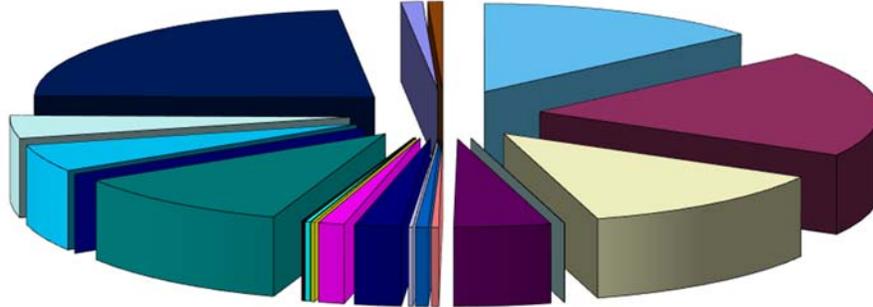
9900 Athletics – Expenses related to the various sports program offered to students during the school year.

Comparison of Annual Expenditures by Function

School Function		Personnel Expensed to Function	2017-18 Budget	2018-19 Budget	% of Change FY18 to FY19	2019-20 Budget	% of Change FY19 to FY20
5101	K-3 Basic	Teachers and Teacher Assistants	\$ 7,446,435	\$ 7,694,603	3.33%	\$ 7,812,301	1.53%
5102	4-8 Basic	Teachers and Teacher Assistants	10,647,633	11,059,965	3.87%	11,215,905	1.41%
5103	9-12 Basic	Teachers	6,757,561	7,170,117	6.11%	7,118,512	-0.72%
5130	Intensive English/ESOL	N/A	1,921	1,921	0.00%	2,350	22.33%
5250	Exceptional Student Program	Teachers, Speech Therapists, Teacher Assistants, and Clerical Specialists	2,385,018	2,592,242	8.69%	2,637,081	1.73%
5300	Vocational 6-12	Teachers	141,310	151,831	7.45%	204,201	34.49%
5901	Substitute Teachers	Substitutes	396,408	388,301	-2.05%	347,728	-10.45%
5919	School/Other	Substitutes	41,607	41,729	0.29%	117,926	182.60%
6120	Guidance Services	Guidance Counselors, Clerical Specialists, and Registrar	1,011,517	1,120,542	10.78%	1,270,863	13.42%
6200	Instruct Media Services	Media Specialist, Teacher Assistants, and Clerical Specialists	793,508	779,887	-1.72%	716,134	-8.17%
6303	ESE Specialist	ESE Specialist	82,681	87,650	6.01%	88,657	1.15%
6400	Instruct. Staff Training Services	N/A	91,063	127,533	40.05%	137,834	8.08%
7100	Board*	N/A	-	-	0.00%	30,681	0.00%
7200	General Administration *	N/A	-	-	0.00%	35,852	0.00%
7300	School Administration	Principals, Assistant Principals, Clerical Specialists, Behavior Specialists, Registrars, and Bookkeepers	5,243,935	5,789,914	10.41%	6,194,425	6.99%
7400	Facilities Acquisition & Construction **	N/A	5,673,901	5,937,297	4.64%	-	-100.00%
7600	Food Services	N/A	2,500,204	2,498,866	-0.05%	2,864,508	14.63%
7800	Pupil Transfer Services	N/A	2,133,714	2,240,431	5.00%	2,390,995	6.72%
7900	Operation of Plant**	Security Guards	6,981,736	7,366,206	5.51%	13,185,650	79.00%
9102	Child Care Supervision	Part Time After School Care Staff	564,129	591,257	4.81%	588,154	-0.52%
9900	Athletics	Assistant Athletic Director	339,959	382,318	12.46%	405,413	6.04%
Total Expenditures			\$ 53,234,240	\$ 56,022,610	5.24%	\$ 57,365,170	2.40%

*7100 Board and *7200 General Administration school functions added in the 2019-2020 school year to be in alignment with the FLDOE Financial and Program Cost Accounting and Reporting requirements for Florida Schools. School Budget Office also directed to reclassify the charter school facility lease payments from the **7400 Facilities Acquisition & Construction school function to the **7900 Operation of School function in the 2019-20 school year, also to be in alignment with the FLDOE Financial and Program Cost Accounting and Reporting requirements for Florida Schools.

FY2019-2020 Percent of Expenses by Function



- | | |
|--------------------------------------|---|
| ■ K-3 Basic - 13.62% | ■ 4-8 Basic - 19.55% |
| ■ 9-12 Basic - 12.41% | ■ Intensive English/ESOL - 0.01% |
| ■ Exceptional Student Program - 4.6% | ■ Vocational 6-12 - 0.36% |
| ■ Substitute Teachers - 0.61% | ■ School/Other - 0.21% |
| ■ Guidance Services - 2.22% | ■ Instruct Media Services - 1.25% |
| ■ ESE Specialist - 0.15% | ■ Instruct. Staff Training Services - 0.24% |
| ■ Board ** - 0.05% | ■ General Administration** - 0.06% |
| ■ School Administration - 10.8% | ■ Food Services - 4.99% |
| ■ Pupil Transfer Services - 4.17% | ■ Operation of Plant - 22.99% |
| ■ Child Care Supervision - 1.03% | ■ Athletics - 0.71% |

Total Expenditures are being presented two different ways, by Function and by Object, as shown on pages 33 and 36. The Function describes the activity for which a service or material is acquired (Food Services, Instruction K-3, etc.) while the Object describes the service or commodity obtained as the result of a specific expenditures (Personnel, Capital, Operation, etc.)

*7100 Board and *7200 General Administration school functions added in the 2019-2020 school year to be in alignment with the FLDOE Financial and Program Cost Accounting and Reporting requirements for Florida Schools.

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RELATIONSHIP OF ORGANIZATIONAL UNITS BY SCHOOL OBJECT

OBJECT: The object code is used to describe the service or commodity obtained as a result of a specific expenditure.

<u>School Object</u>	<u>Description</u>
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Personnel

100 – 199	<u>Salaries</u> – Amounts paid to employees of the school system who are considered to be in positions of a permanent nature.
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200 – 299	<u>Employee Benefits</u> – Expenditures on behalf of the employee. These amounts are not included in the gross salary, but are in excess of that amount. Such payments are fringe benefits, while not paid directly to the employee, are part of the cost of personnel services.
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Operating

300 – 399	<u>Purchased Services</u> – Amounts paid for services rendered by personnel who are not on the school payroll. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided in order to obtain the desired results. Included in this category are services rendered by architects, lawyers, consultants, etc.
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400 – 499	<u>Energy Services</u> – Expenditures for various types of expenses such as electricity.
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500 – 599	<u>Materials and Supplies</u> – Amounts paid for items expendable in nature that are consumed, worn out, or deteriorated in use. Consumable supplies for the operation of the school, expenditures for textbooks, workbooks, periodicals for the media center, and computer items and equipment less than \$1,000 in initial cost are included in this category.
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Capital

600 – 699	<u>Capital Outlay</u> – Expenditures for the acquisition of fixed assets or additions of fixed assets. These expenses include land and the improvement, construction, and additions to buildings. Computer equipment and equipment such as machinery with an initial purchase value greater than \$1,000 are also included in this category.
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Other

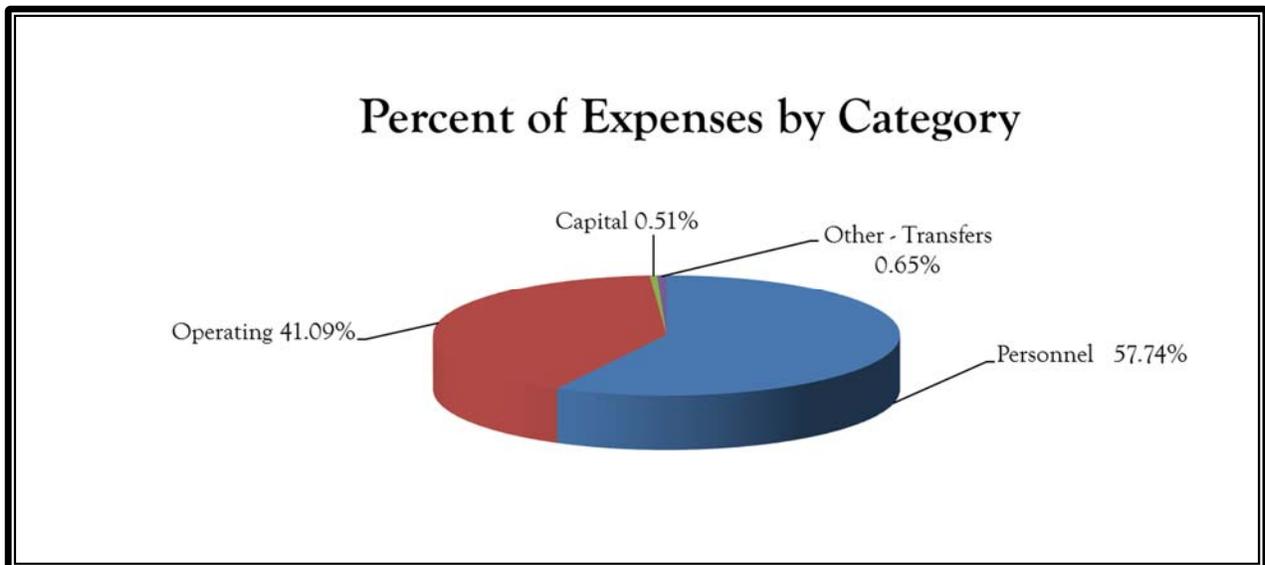
700 – 799	<u>Interest Expense</u> – Expenditures from current funds for interest on serial bonds.
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800 – 899	<u>Loss on Disposition of Assets</u> – The excess of the carrying value of the disposed asset over the financial inflows generated from the disposition.
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900 – 999	<u>Transfers</u> – Interfund transactions within the same government reporting entity except loans and reimbursements.
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2019-20 Expenditures by Function & Object

Function		Personnel	Operating	Capital	Other - Transfers	Total	% of Total
5101	K-3 Basic	\$ 7,459,771	\$ 352,530			\$ 7,812,301	13.63%
5102	4-8 Basic	10,510,767	691,407	13,731		11,215,905	19.55%
5103	9-12 Basic	6,392,640	685,672	40,200		7,118,512	12.41%
5130	Intensive English/ESOL		2,350			2,350	0.00%
5250	Exceptional Student Program	2,251,370	385,711			2,637,081	4.60%
5300	Vocational 6-12	137,562	66,639			204,201	0.36%
5901	Substitute Teachers	347,728				347,728	0.61%
5919	School/Other	117,926				117,926	0.21%
6120	Guidance Services	1,136,254	134,609			1,270,863	2.22%
6200	Instruct Media Services	508,992	207,142			716,134	1.25%
6303	ESE Specialist	88,657				88,657	0.15%
6400	Instruct. Staff Training Services		137,834			137,834	0.24%
7100	Board		30,681			30,681	0.05%
7200	General Administration		35,852			35,852	0.06%
7300	School Administration	3,460,756	2,542,819	190,850		6,194,425	10.80%
7600	Food Services		2,831,102	33,406		2,864,508	4.99%
7800	Pupil Transfer Services		2,390,995			2,390,995	4.17%
7900	Operation of Plant	41,590	12,759,527	12,200	372,333	13,185,650	22.99%
9102	Child Care Supervision	538,170	49,984			588,154	1.03%
9900	Athletics	131,422	268,991	5,000		405,413	0.71%
Total		\$ 33,123,605	\$ 23,573,845	\$ 295,387	\$ 372,333	\$ 57,365,170	100.00%



Total Expenditures are being presented two different ways, by Function and by Object, as shown on pages 33 and 36. The Function describes the activity for which a service or material is acquired (Food Services, Instruction K-3, etc.) while the Object describes the service or commodity obtained as the result of a specific expenditure (Personnel, Capital, Operation, etc.).

TRANSPORTATION

The Charter Schools' transportation system is currently contracted with The Transportation Authority. A fleet of 49 buses, five of which are wheelchair accessible, provides transportation services to just over 2,400 students who live over 2.0 miles away from the school. The State is currently funding this service at \$397 per rider. In an effort to supplement State transportation revenues, the charter schools receive additional revenue from the rental of our school buses to outside customers when they are not being utilized for school-related field trips and sporting events. They are rented at a charge of \$60 per hour. The total budgeted revenues for FY2019-20 are \$1,403,639. The expenses for this service total \$2,390,995. The unfunded balance of \$987,356 is subsidized by the Charter Schools.

School (Fund)	# of riders	% of riders	State Revenue	Other Transportation Revenue	Total Revenue
Elementary School	425	22%	\$ 168,725	\$ 148,455	\$ 317,180
FSU Elementary *	75	11%	0*	54,047	54,047
Middle School	671	50%	266,387	102,836	369,223
Academic Village	1,262	60%	500,816	162,373	663,189
Total	2,433	40%	\$ 935,928	\$ 467,711	\$ 1,403,639

* Lab Schools do not qualify for transportation revenue from the State

FOOD SERVICE

The Charter Schools' food service is currently contracted with Chartwells Dining Services. This vendor provides daily breakfast and lunch service at a price comparable to the local school district, and must comply with the USDA National School Lunch Program/School Breakfast Program. In 2019-20, total revenues in the amount of \$2,936,349 are budgeted to be received from the Federal Government and Food Sales. The expenses for this service total \$2,864,508. The schools are anticipating a profit in the amount of \$71,841. For FY2019-20, various marketing measures will be implemented in an effort to increase school meal program participation. The State's Wellness Plan, which promotes the development of healthy food choices, is incorporated in the daily menu planning.

School (Fund)	# of Students Receiving Free Meals	# of Students Receiving Reduced Meals	Total	% of school population Free/Reduced
Elementary School	569	176	745	39%
Middle School	319	135	454	34%
Academic Village	440	182	622	30%
FSU Elementary	204	61	265	38%
Total	1,532	554	2,086	35%

ADMINISTRATION

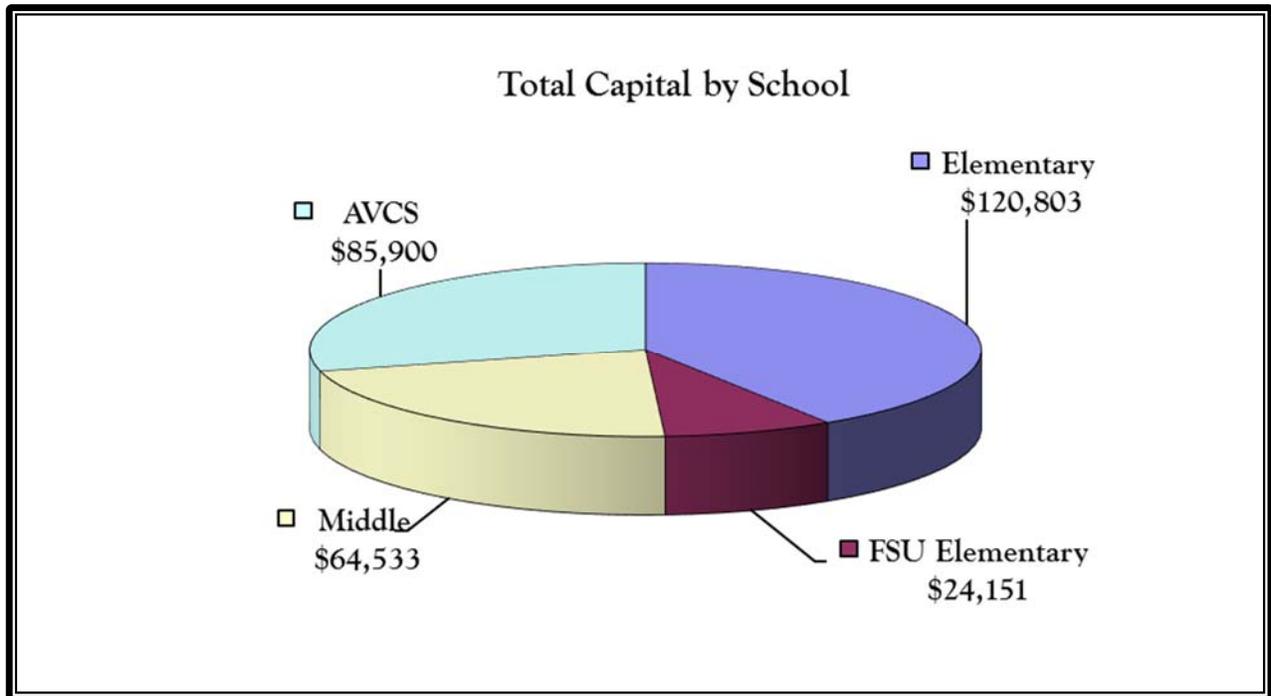
The Pembroke Pines Charter School System (PPCS) is municipally run by the City of Pembroke Pines and consequently, the City of Pembroke Pines is directly involved in the oversight of the schools everyday operations. As such, the City of Pembroke Pines provides administrative support to the schools on a daily basis and in return, the charter schools are charged an administrative fee. The budgeted administrative fee for FY2019-20 is approximately \$1,097,160 Administrative services provided for this fee include:

- Superintendent – The City Manager functions as the PPCS Superintendent.
- Governing Board - The City Commission functions as the PPCS governing board, and are responsible for the fiscal management of school operations.
- City Clerk – Maintaining the schools’ public records and providing informational assistance to the public involving all school related requests.
- Human Resources - Provides support in the recruitment of school employees, benefits management, job classification, salary administration, and records management.
- Payroll Department - Provides timekeeping and paycheck processing for the schools.
- Finance Department – Responsible for all transactional accounting for the charter schools including but not limited to accounts payable, accounts receivables, preparation and maintaining charter school financial data and reports.
- Purchasing/ Contract Administrations - Assists in the acquisition of supplies, services and construction for the school system.
- Office of the Controller – Compliance support for the National School Lunch Program (NSLP), administrative support for lottery and student re-enrollment programs, and budget accounting assistance.

By utilizing this dual-role model, the Pembroke Pines Charter School system has been able to efficiently manage administrative tasks, thus effectively keeping administrative costs incurred by the school system low.

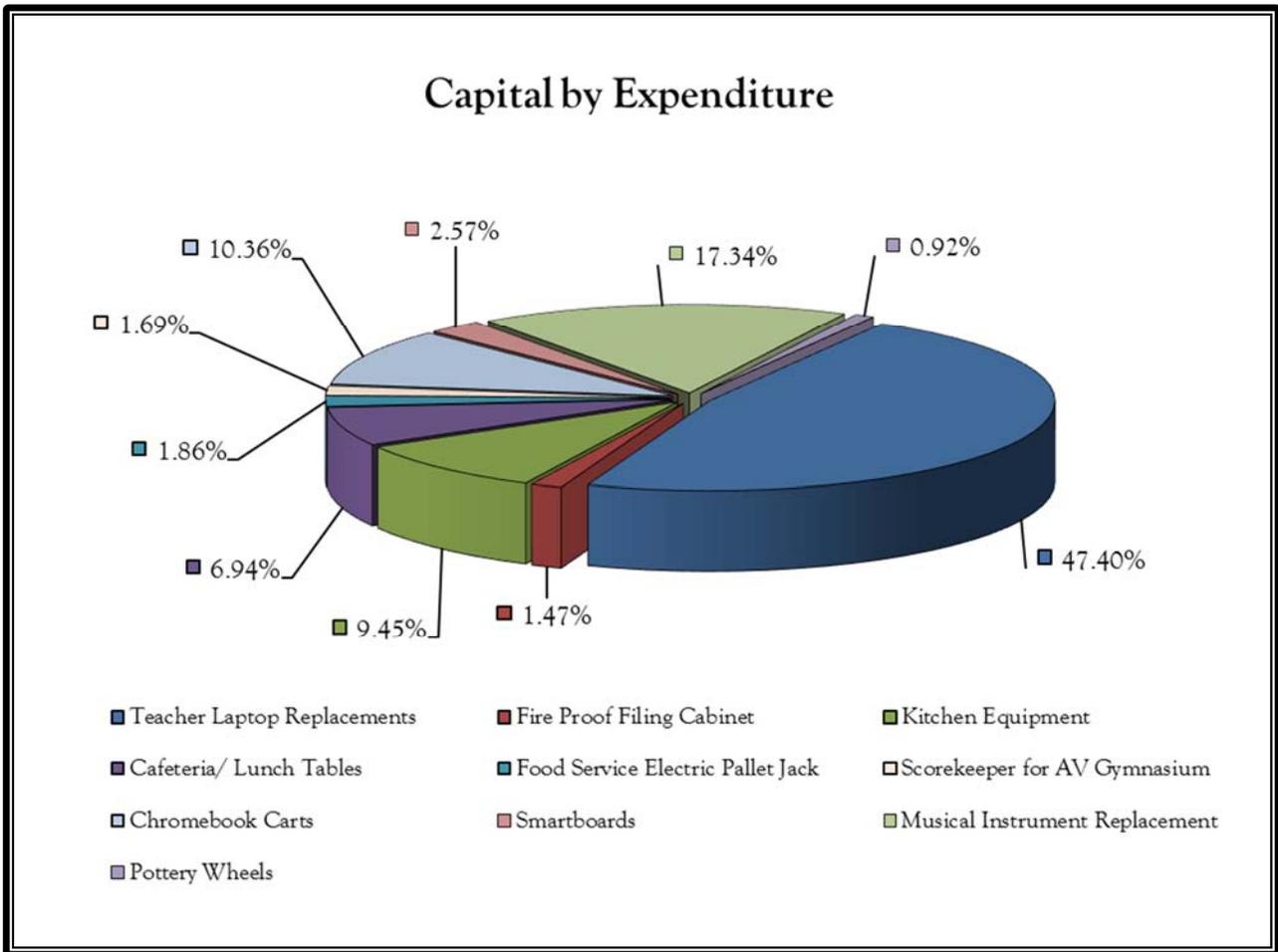
CAPITAL EXPENDITURES

Capital expenditures are defined as all charges incurred to acquire equipment, land, buildings, improvements of land or buildings, fixtures, and other permanent improvements with a value in excess of \$1,000 and a useful life expectancy of greater than 1 year. In the 2019-20 school year, \$295,387 has been allocated from the operating budget for capital expenditures.



The total \$295,387 of capital expenditures includes both routine (*technology equipment such as chromebooks with carts, teacher laptops, smart boards, musical instruments, and kitchen equipment*) and non-routine (*Food Service Electric Pallet Jack, File Cabinets, Pottery Wheels, Scoreboard Table and Cafeteria tables*) expenditures. This year's routine capital expenditures will not impact the schools' operating budget as these expenditures will replace older outdated models. There were no major capital technology expenditures budgeted in the 2020FY due to the charter schools' participation in the City of Pembroke Pines Technology Modernization Project (TMP). As a result, the charter schools are charged an "IT/Telecommunications Services" fee in lieu of any major capital technology expenditures, with the exceptions of new infrastructure projects or equipment that are not part of the original scope of the TMP. The Charter Schools do not have any major capital projects in the 2019-20 fiscal year due to the lack of capital project funds. For more information, please see our Capital Improvement Program (CIP) section.

Non-routine capital expenditures, such as file cabinets, cafeteria tables and an electric pallet jack, will not require any additional personnel, maintenance or utility. The food service pallet jack and scorekeeper table are the only non-routine capital expenditures in the 2019-20 budget that will increase the future operating costs; however the increase in electricity usage would be minor.



2019-20 Routine Capital Expenditures by School	
Elementary School	
Capital Description	Amount
Teacher Laptop Replacements	\$ 60,000
Chromebooks Carts	28,100
Smart Boards	\$ 7,600
Kitchen Equipment	9,702
Total	\$ 105,402
FSU Elementary School	
Capital Description	Amount
Teacher Laptop Replacements	\$ 20,000
Kitchen Equipment	3,234
Total	\$ 23,234
Middle School	
Capital Description	Amount
Teacher Laptop Replacements	\$ 40,000
Chromebooks Carts	2,500
Kitchen Equipment	\$ 6,468
Musical Instruments	13,731
Total	\$ 62,699
Academic Village Charter School	
Capital Description	Amount
Teacher Laptop Replacements	\$ 20,000
Kitchen Equipment	8,500
Musical Instruments	\$ 37,500
Total	\$ 66,000
Total Routine Capital	\$ 257,335

2019-20 Non-routine Capital Expenditures by School

Elementary School			
Capital Description	Amount	Operating Impact	Impact Value
Food Service Electric Pallet Jack	2,751	Minor increase in electricity usage	20
Cafeteria Tables	8,300	No Impact	
File Cabinet	4,350	No Impact	
Total	\$ 15,401	Total	\$ 20
FSU Elementary			
Capital Description	Amount	Capital Description	Amount
Food Service Electric Pallet Jack	\$ 917	Minor increase in electricity usage	\$ 20
Total	\$ 917	Total	\$ 20
Middle School			
Capital Description	Amount	Operating Impact	Impact Value
Food Service Electric Pallet Jack	\$ 1,834	Minor increase in electricity usage	\$ 20
Total	\$ 1,834	Total	\$ 20
Academic Village Charter School			
Capital Description	Amount	Capital Description	Amount
Cafeteria/Lunch Tables	12,200	No Impact	
Scorekeeper Table	5,000	Minor increase in electricity usage	50
Pottery Wheels	2,700	No Impact	
Total	\$ 19,900	Total	\$ 50
Total non-routine capital	\$ 38,052	Total operating impact	\$ 110

LONG-TERM FORECASTING

The Pembroke Pines Charter Schools are unique in that they are municipally-run by the City of Pembroke Pines. Consequently, the Charter Schools are not a designated taxing authority and are fiscally dependent on state-shared and federal grant revenues. Therefore, every Charter School annual operating budget is guided and restricted by state and federal legislative decisions for funding. State-shared and federal revenues comprise 85.84% of the Charter School 2019-20 revenue projection, with the remaining 14.86% anticipated from other various sources, such as contributions or service charge revenues. Thus, 100% of the Charter School annual revenue income projection is classified exclusively under the Special Revenue Fund. To give a comparison, a typical school district with a taxing authority designation has a General Fund, Debt Service Fund, Capital Project Fund, Special Revenue Fund, Proprietary and Fiduciary Funds, due to the fact that they have multiple sources of incoming revenue aside from local, state and federal aid. Based solely on average revenue per FTE for the past ten fiscal years, the table below depicts projected state and federal revenues for upcoming fiscal years:

State Shared Revenue Trend					
2017-18	2018-19	2019-20	2020-21	2021-2022	2022-2023
Actual	Actual	Budget	Forecast	Forecast	Forecast
\$ 44,515,280	\$ 47,824,381	\$ 47,841,846	\$ 48,258,070	\$ 48,677,915	\$ 49,101,413
Federal Grant Revenue Trend					
2017-18	2018-19	2019-20	2020-21	2021-2022	2022-2023
Actual	Actual	Budget	Forecast	Forecast	Forecast
\$ 1,473,002	\$ 1,289,054	\$ 1,399,136	\$ 1,530,095	\$ 1,673,312	\$ 1,829,934

Being constrained to state and federal aid pose challenges to long-term forecasting models, as budget decisions are conditional on anticipated state-shared appropriations and federal funding amounts that are not approved and released to Charter School Administration until late in the budget planning process. Despite the limited funding resources and challenges, the Charter Schools continue to seek methods of maximizing resources and efficiencies within its annual operating budget in an effort to develop long term financial goals in alignment with the Charter School mission, educational goals and objectives. All long term financial goals are based on the following assumptions and strategies:

- Charter School Administration will continue to negotiate with employee collective bargaining units to lower the impact of personnel costs.
- Current programs and services will be maintained.
- Increase the fund balance to the 10% target goal through pursuing new revenue sources.
- Find innovative ways of conducting business that will ultimately reduce operating expenses.
- Maintain an objectively prioritized capital improvement plan that establishes priorities primarily for replacement and maintenance projects.
- Ensure the current budget prioritizes the correction of unsafe conditions, and provides for preventative maintenance of existing equipment and technology as to enable them to reach their useful life cycles.

To demonstrate its commitment to discovering opportunities to maximize efficiency, the City of Pembroke Pines approved and entered an energy savings agreement with BGA Inc., a ConEdison Solutions Company, and negotiated for the installation of Energy Conservation Measures (ECM) at the Charter Schools for the amount of \$6,895,453. This contracted amount is to be paid to BGA Inc. plus interest over an approximate 18 year period by utilizing the expected annual savings generated as a result of the ECM measures installed. The main concept of the agreement is that operating funds typically utilized to pay for energy and maintenance expenses will be reduced as a result of the installed ECM measures. The savings from those reduced expenses will be utilized to repay BGA Inc., resulting in a zero net cost to the Charter Schools. If the expected annual savings are not achieved, BGA, Inc. will cover the difference. Table 1 below describes the ECM Measures installed, the 2019-20 Expected Annual Savings and the project design costs. Each ECM is further itemized by its correlating annual utility savings, material savings and avoided capital costs.

Table 1. 2019-20 Expected Annual Savings

ConEdison Savings Project						
	Total Energy Savings Project Cost	2019-20 Expected Annual Savings	2019-20 Expected Annual Total Utility Savings	2019-20 Expected Annual Total Material Savings	2019-20 Expected Annual Avoided Capital Cost	
Lighting & Controls	\$ 1,249,988	\$ 148,073	\$ 124,062	\$ 24,011		
Water Conservation	\$ 132,147	\$ 24,614	\$ 23,321	\$ 1,293		
HVAC Controls	\$ 617,783	\$ 81,920	\$ 81,920	\$ -		
Roofing	\$ 1,042,372	\$ 135,024	\$ 9,368	\$ -		\$ 125,656
Mechanical Equipment Replacement	\$ 2,799,250	\$ 114,240	\$ 83,825	\$ 30,415		
Chiller Plant Refurbishment	\$ 282,521	\$ 8,411	\$ -	\$ 8,411		
Pool VFD	\$ 58,192	\$ 3,383	\$ 3,383	\$ -		
Pool Chlorine Generator	\$ 122,230	\$ 7,676	\$ (2,872)	\$ 10,548		
Design & GC Costs	\$ 590,970					
PROJECT SUMMARY	\$ 6,895,453	\$ 523,341	\$ 323,007	\$ 74,678	\$	125,656

Table 2 below illustrates the 2018-19 Guaranteed Total Project Savings in comparison to the 2018-19 Total Verified Project Savings. For the 2018-19 there were proven savings of \$4,212.

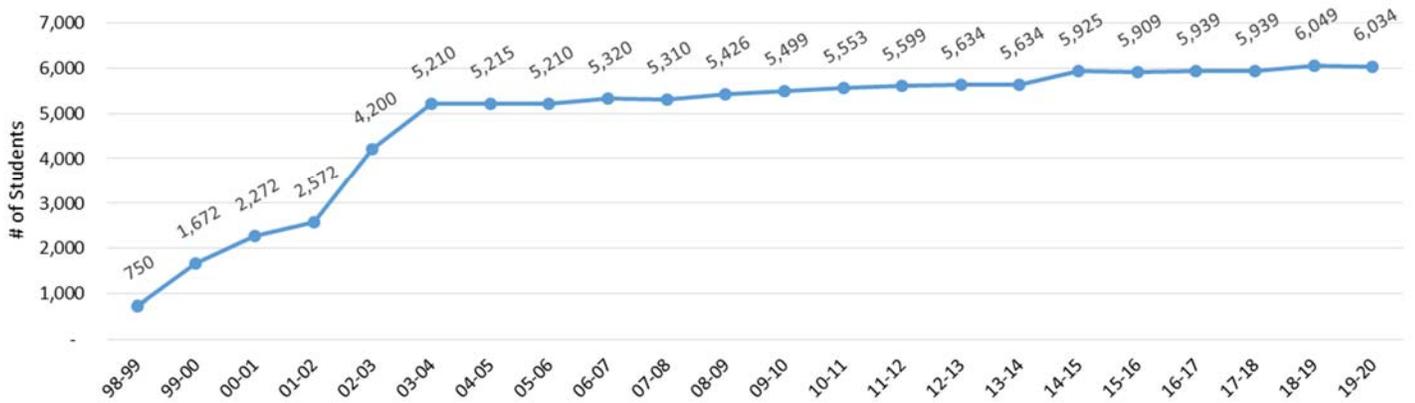
Table 2. 2018-19 Guaranteed Vs. Verified Energy Savings

ECM No.	ECM Description	2018-19 Guaranteed Total Project Savings	2018-19 Total Project Verified Savings	Excess/Shortfall
ECM 1	Interior and Exterior Lighting Improvements and Control	\$ 164,382	\$ 151,554	\$ (12,828)
ECM 2	Water Conservation Measures	\$ 7,115	\$ 26,925	\$ 19,810
ECM 3	Mechanical Equipment Replacements	\$ 105,477	\$ 105,030	\$ (447)
ECM 4	Energy Management Control Systems	\$ 87,305	\$ 85,349	\$ (1,956)
ECM 5	Roof Improvements	\$ 135,859	\$ 135,131	\$ (728)
ECM 6	Academic Village Pool VFDs and Control System	\$ 4,794	\$ 4,686	\$ (108)
ECM 7	Academic Village Pool Hypochlorite Generation	\$ 6,831	\$ 7,300	\$ 469
	Total	\$ 511,763	\$ 515,975	\$ 4,212

PPCS STUDENT ENROLLMENT AND GROWTH HISTORY

- **1998-1999:** The City of Pembroke Pines entered into a charter agreement with the School Board of Broward County, forming the Pembroke Pines Charter East and West Elementary schools. The new schools opened their doors to 750 elementary aged students.
- **1999-2000:** The PPCS were authorized to expand and added the West Middle Charter School location. Student enrollment grew to a total of 1,672 systemwide.
- **2000-2001:** The PPCS continued its expansion and the Academic Village High School (AVHS) came to be, adding an additional 600 students to the PPCS system.
- **2001-2002:** The AVHS increased its enrollment to 900 students. Systemwide enrollment grew to 2,572.
- **2002-2003:** PPCS expanded to include its Central Elementary and Central Middle Charter School Campus location. The total elementary school enrollment grew by 800 students and the total middle school enrollment grew by 528 students. The AVHS also took on more, increasing their enrollment by 300 students. This was our largest student enrollment increase systemwide to date.
- **2003-2004:** The City of Pembroke Pines entered into a charter agreement with Florida State University, forming the Pembroke Pines FSU Charter Elementary School. FSU Elementary accepted 610 new students. The AVHS continued to grow and increased their student population by an additional 400 students. Systemwide enrollment is now 5,210 students.
- **2006-2007:** AVHS student population growth continues and 100 students are added; FSU Elementary increased its enrollment by 10 students.
- **2008-2009:** The PPCS Elementary schools and FSU Elementary School take on an additional 116 students.
- **2009-2013:** The PPCS continue to grow their student population and over this time period increases student enrollment by 208 students. The systemwide total enrollment is now 5,634 students and remains so for the following 2013-2014 school year.
- **2014-2015:** The AVHS expands its grades of service to now include middle school students. The AVHS is renamed Academic Village Charter School (AVCS), now servicing grades 6-12. Their enrollment increases by 300 middle school students. The West Middle school decreases enrollment by 9 students.
- **2015-2018:** The PPCS make minor adjustments to its systemwide enrollment over this time period to ensure efficiency in meeting student needs.
- **2018-2019:** The AVCS increased high school grade enrollment by 85 students; FSU Elementary adds an additional 20 students; the elementary decreased enrollment by 8 students and the middle school increased enrollment by 13 students, for greater efficiency and to meet student needs. Student enrollment is at its largest since inception, 6,049 students systemwide.
- **2019-2020:** The elementary and middle school sites adjust their enrollment, decreasing by 15 students to ensure efficiency in meeting student needs. Current projected enrollment is 6,034 systemwide.

City of Pembroke Pines Charter School Student Population



Fiscal Year	Elementary	Middle	AVCS	FSU	Total
98-99	750				750
99-00	1,000	672			1,672
00-01	1,000	672	600		2,272
01-02	1,000	672	900		2,572
02-03	1,800	1,200	1,200		4,200
03-04	1,800	1,200	1,600	610	5,210
04-05	1,800	1,200	1,600	615	5,215
05-06	1,800	1,200	1,600	610	5,210
06-07	1,800	1,200	1,700	620	5,320
07-08	1,800	1,200	1,700	610	5,310
08-09	1,876	1,200	1,700	650	5,426
09-10	1,928	1,215	1,700	656	5,499
10-11	1,928	1,253	1,715	657	5,553
11-12	1,928	1,277	1,715	679	5,599
12-13	1,928	1,312	1,715	679	5,634
13-14	1,928	1,312	1,715	679	5,634
14-15	1,928	1,303	2,015	679	5,925
15-16	1,928	1,287	2,015	679	5,909
16-17	1,928	1,317	2,015	679	5,939
17-18	1,928	1,317	2,015	679	5,939
18-19	1,920	1,330	2,100	699	6,049
19-20	1,900	1,335	2,100	699	6,034

THE PPCS LOTTERY PROCESS AND HOW IT AFFECTS PPCS STUDENT ENROLLMENT

Florida Law requires charter schools to admit students through a random selection process or lottery when the number of applications exceed the capacity of a program, class, grade level, or building (Section 1002.33, Florida Statutes).

PPCS school administration project how many new students it can add each school year during the PPCS lottery application and budget development process. Anticipated student retentions, grade advancements, student withdrawals, high school graduates and staffing levels are all factors that are weighed when determining student enrollment capacity at each school site.

In review of all enrollment factors for the FY2019-2020 school year, school administration decreased enrollment by 15 students in an effort to ensure student needs are efficiently met and student to teacher ratios meet Florida’s class size amendment regulations.

Students that apply for a seat within the PPCS system that are not accepted in previous and the current years are placed on a waiting list. When a seat becomes available, parents are notified and must meet registration requirements when accepting the seat for their child.

The PPCS currently has 5,961 student applicants on their lottery wait list.

PERSONNEL CHANGES

The proposed budget provides for the following personnel changes by school function.

FY 2020 Changes in Staffing Levels							
School Function		2018-19 Existing Positions		2019-20 New Positions		2019-20 Total Positions	
		F/T	P/T	F/T	P/T	F/T	P/T
5101	K-3 Basic	95.45	46.00			95.45	46.00
5102	4-8 Basic	136.55	22.00	1.00		137.55	22.00
5103	9-12 Basic	85.00				85.00	0.00
5250	Exceptional Student Education	28.00	4.00	1.00		29.00	4.00
5300	Vocational 6-12	2.00				2.00	0.00
6120	Guidance Services	15.00				15.00	0.00
6200	Instruct Media Services	8.00	1.00	(1.00)	(1.00)	7.00	0.00
6303	ESE Specialist	1.00				1.00	0.00
7300	School Administration	42.00	2.00	(1.00)		41.00	2.00
7900	Operation of Plant	1.00				1.00	0.00
9102	Child Care Supervision		76.00			0.00	76.00
9900	Athletics	1.00				1.00	0.00
Total		415	151	0.00	(1.00)	415	150

The overall personnel changes to the 2019-20 budget is the elimination of one part-time position. In an effort to better meet the special needs of our student population and be fiscally responsible, the following changes were made:

At East Elementary, one vacant F/T ESE Support Facilitator position was eliminated. At West Elementary, 50% of a School Clerical Specialist I position was reallocated to the ESE program from School Administration. At Central Elementary, a Spanish language teacher filling the Media Specialist position was reallocated 67% to the K-3 Basic school function and 33% to the 4-8 Basic school function. Central Elementary's now vacant Media Specialist position was reallocated to Central Elementary 50% and Central Middle 50%. West Middle added one Social Studies teacher, reallocated 50% of a School Clerical Specialist I position to the ESE program from School Administration, and converted a P/T Clerk Specialist I position to a contractual position. Central Middle decreased the Media Specialist position from 100% to 50%, and transferred a School Clerical Specialist II position to FSU Elementary. Academic Village Charter School added one F/T ESE Support Facilitator position, and FSU Elementary eliminated a vacant digital classroom program teacher. The net effect of these personnel changes increased the 2019-20 charter school budget by \$27,905.

LEASE PAYMENT

The charter school system does not have a Debt Service Fund. The Schools lease their elementary, middle, and high school buildings from the City of Pembroke Pines for a varying annual lease payment. These payments are based on the total debt service requirements of the debt issued by the City of Pembroke Pines for the purchase of land and construction of the school campuses.

Below is a brief description of the long term debt, which is reported in the City's financial statements, used to build the Pembroke Pines FSU Charter Elementary School:

In 2001, the City issued Public Improvement Revenue Bonds, Series 2001 for \$19,600,000 of which approximately \$7,100,000 was used to finance the construction of the City of Pembroke Pines/Florida State University Charter Elementary School. Effective October 1, 2013, there is no outstanding balance for the Series 2001 Bonds. In December 2006, \$10,985,000 of the Public Improvement Revenue Bonds, Series 2001 was advance refunded by a portion of the \$29,720,000 Public Improvement Revenue Refunding Bonds, Series 2006. In October 2016, \$29,720,000 of the Public Improvement Revenue Bonds, Series 2006 were refunded by \$17,386,400 Public Improvement Revenue Refunding Bonds, Series 2016, which resulted in rent savings of approximately \$295,000 annually for all the Charter Schools.

In 2008, the City issued the Charter School Revenue Bonds, Series 2008 for \$64,095,000 and used approximately \$3,360,000 to finance the construction of 12 new classrooms for the City of Pembroke Pines/Florida State University Charter Elementary School. On May 17, 2011, the City remarketed the Series 2008 Bonds to Wells Fargo and obtained a variable rate of SIFMA rate plus 0.89% for a three year term. On May 29, 2014, the City remarketed the Series 2008 Bonds to PNC Bank, National Association (the "Bank") and obtained a variable rate of SIFMA rate plus 0.59% for a four year term, which resulted in rent savings of approximately \$139,000 annually for all the Charter Schools. The remarket was extended to November 7, 2019. (City of Pembroke Pines, Florida FSU Charter Elementary School Financial Statements for the Fiscal Year Ended June 30, 2019).

Below is a brief description of the long term debt, which is reported in the City's financial statements, used to build the Pembroke Pines Charter Elementary Schools, Middle Schools, and High School:

The City borrowed \$10,000,000 from a bank in December 1997 of which approximately \$8,000,000 was used to finance the acquisition of land and construction of the Elementary Schools. In 1998, the City issued Public Improvement Revenue Bonds, Series 1998 for \$24,055,000 of which approximately \$12,500,000 was used to finance the construction of the Middle School, and the purchase and development of the site for the City's Charter High School. During 1999, the City issued Capital Improvement Revenue Bonds, Series 1999 for \$45,240,000 of which approximately \$31,000,000 was used to finance the construction of the City of Pembroke Pines Charter High School and further expansion of the Schools. During 2001, the City issued Charter School Revenue Bonds, Series 2001A and 2001B for \$31,910,000 and \$20,060,000, respectively, which were

used to finance the construction of the City of Pembroke Pines Charter Central Campus and the shared-use facility located at the Academic Village Charter High School Campus.

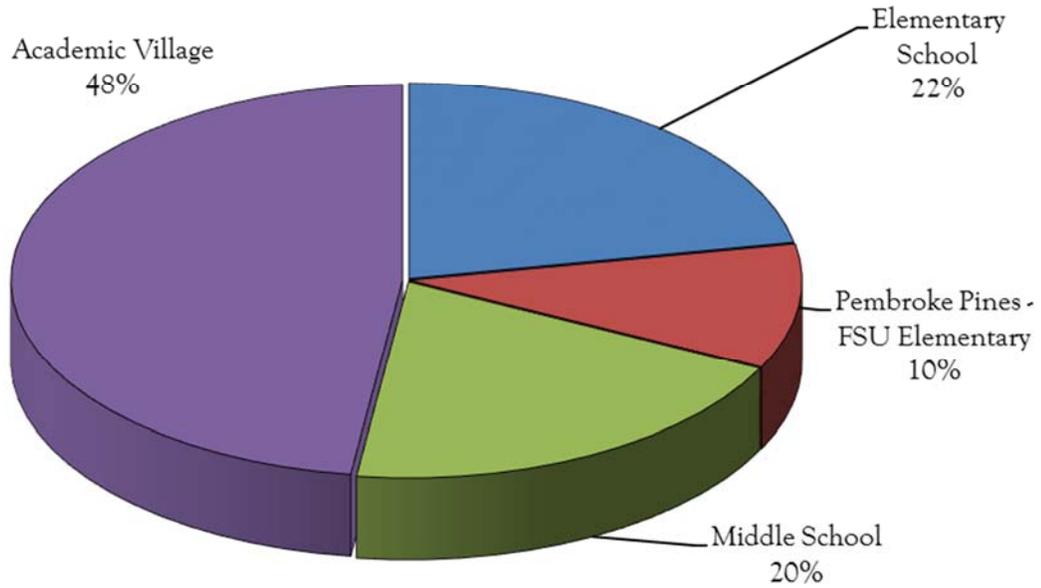
On December 1, 2006, \$18,935,000 of the Public Improvement Revenue Bonds, Series 1998, and \$10,985,000 of the Public Improvement Revenue Bonds, Series 2001 were advance refunded by the City's \$29,720,000 Public Improvement Revenue Refunding Bonds, Series 2006. On December 1, 2006, \$28,100,000 of the Capital Improvement Revenue Bonds, Series 1999 was advance refunded by a portion of the City's \$45,050,000 Capital Improvement Revenue Refunding Bonds, Series 2006. In October 2016, \$29,720,000 of the Public Improvement Revenue Bonds, Series 2006 was refunded by \$17,386,400 Public Improvement Revenue Refunding Bonds, Series 2016, which resulted in rent savings of approximately \$295,000 annually for all the Charter Schools. In May 2017, \$30,505,000 of the Capital Improvement Revenue Refunding Bonds, Series 2006 was refunded by a portion of the City's \$45,960,000 Capital Improvement Revenue Refunding Bonds, Series 2017, which resulted in rent savings of approximately \$151,000 annually for all the Charter Schools.

On March 25, 2008, the City advance refunded the Charter School Revenue Bonds, Series 2001A and 2001B, and constructed thirty-eight (38) additional classrooms for the City of Pembroke Pines Charter Schools and twelve (12) new classrooms for the City of Pembroke Pines/Florida State University Charter Elementary School by issuing the Charter School Revenue Bonds, Series 2008 for \$64,095,000. This was done to comply with the State's Class Size Amendment. The Amendment allows for no more than 18 students in Kindergarten through Third grade classrooms and 22 students in each Fourth through Fifth grade classroom. On May 17, 2011, the City remarketed the Series 2008 Bonds to Wells Fargo and obtained a variable rate of SIFMA rate plus 0.89% for a three-year term. On May 29, 2014, the City remarketed the Series 2008 Bonds to PNC Bank, National Association and obtained a variable rate of SIFMA rate plus 0.59% for a four year term, which resulted in rent savings of approximately \$139,000 annually for all the Charter Schools, including the FSU Charter School. The remarket was extended to November 7, 2019. (City of Pembroke Pines, Florida Charter Schools Financial Statements for the Fiscal Year Ended June 30, 2019).

The table below represents the 2019-2020 lease payment charged to the different charters.

Lease Payment			
School	2019-20 Annual Lease Payment	Number of Campuses	Size of Campus (in sq. ft.)
Elementary School	\$ 1,383,221	3	195,481
Pembroke Pines - FSU Elementary	\$ 583,821	1	57,485
Middle School	\$ 1,242,890	2	141,995
Academic Village	\$ 3,006,646	1	223,570
Total	\$ 6,216,578	7	618,531

Percentage of Lease Payment by School

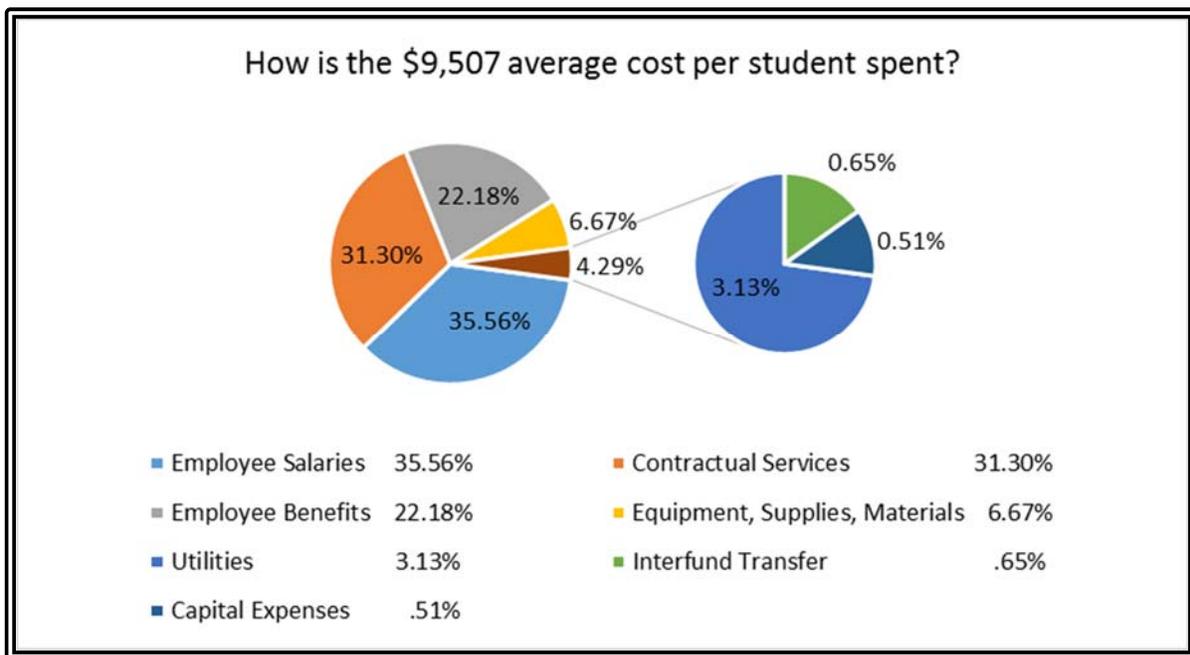


ACADEMIC VILLAGE



AVERAGE COST PER PUPIL

To derive the average cost per pupil as it pertains to the PPCS budget, the total operating budget is divided by the projected student enrollment count. For FY 2019-2020, the total operating budget of \$57,365,170 divided by the 6,034 projected student enrollment count results in \$9,507 average cost per pupil. Common factors that can affect the average cost per pupil annually are changes in projected enrollment, increases in staff salaries, various costs of capital expenditure projects, annual CPI increases applied to purchased services, and more importantly, the fluctuating needs of the student population from year to year. As it relates to the average student, the PPCS will spend at least 57 cents of every dollar on instructional staff, instructional support staff and school administration salaries along with the associated employee benefits in the 2019-20 fiscal school year.



Explanation of Categories

Employee Salaries: Salaries paid to employees of the school system who are considered to be in positions of a permanent nature. This includes grades K-12 teachers, media, ESE, and vocational teachers, teacher aides, instructional support staff, guidance counselors and school administration.

Employee Benefits: Expenditures on behalf of employees that are not included in gross salaries, but in excess of that amount. This includes fringe benefits such as social security, retirement contributions, health and life insurance, worker’s compensation costs and employee supplements.

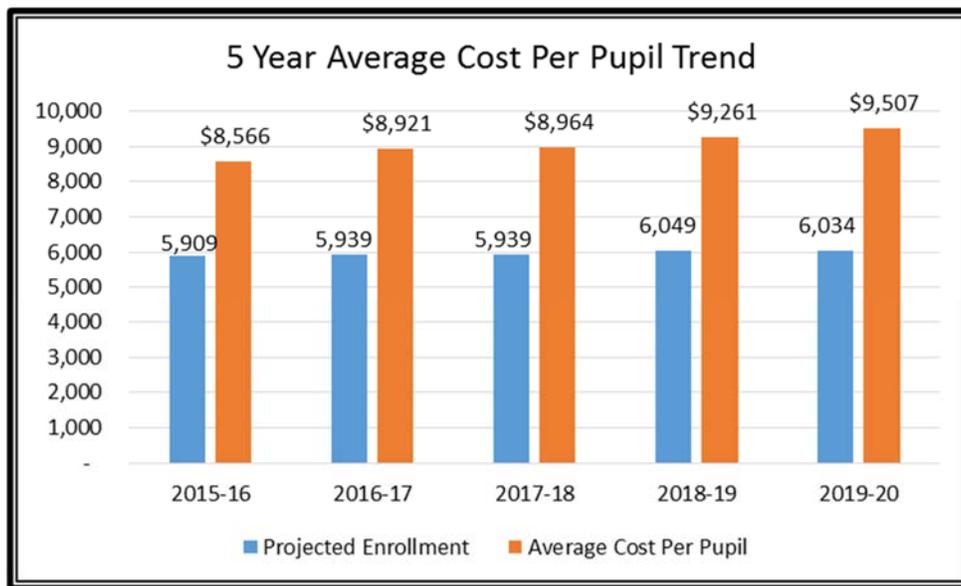
Utilities: Expenditures related to energy services such as electricity, fuel for pupil transportation buses, sewer, water, refuse removal expenses, and ConEdison energy improvement projects.

Capital Expenses: Expenditures for the acquisition of fixed assets or additions to fixed assets. The initial purchase price of capital expenses is equal or greater than \$1,000. This includes facility fixtures, computer and technology equipment, and equipment machinery.

Contractual Services: Expenditures related to services rendered by personnel who are not on the school payroll such as maintenance personnel, legal services, auditing services, consulting and other professional services.

Equipment, Supplies and Materials: Expenditures expendable in nature; consumable supplies such as textbooks, workbooks, office supplies, computer items and equipment with the initial purchase price valued at less than \$1,000.

Interfund transfers: Expenditures related to interfund transactions within the same government reporting entity; funds given to another school fund that will not be repaid.



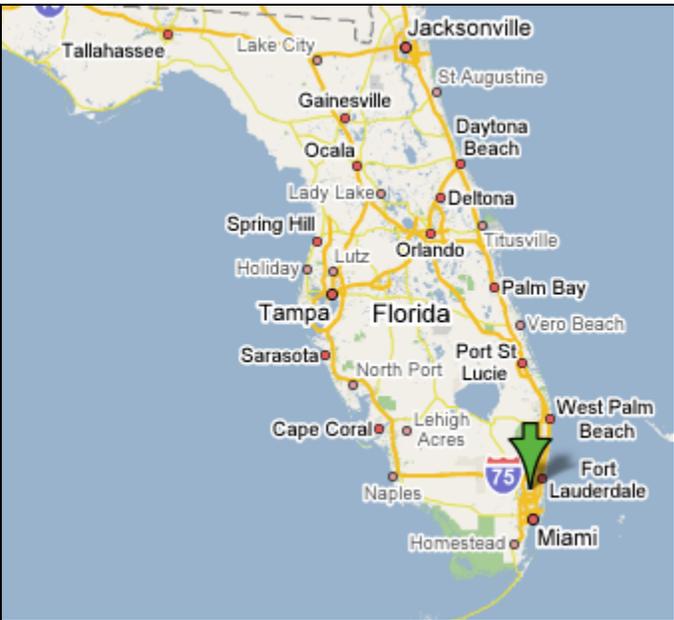
ORGANIZATIONAL SECTION

City of Pembroke Pines Charter Schools

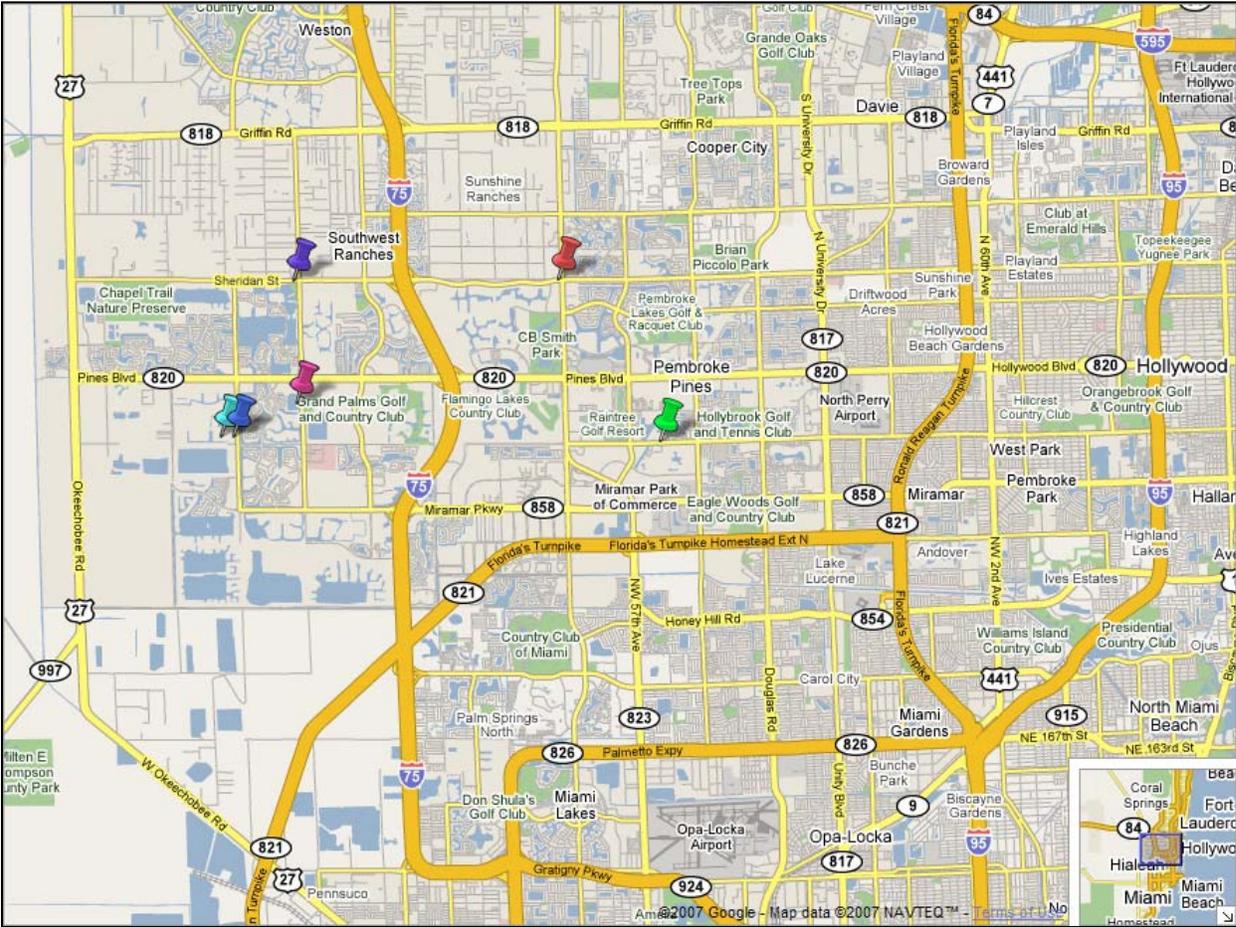


OUR VISION: TO CULTIVATE CHARACTER AND FOSTER LIFE-LONG LEARNING THROUGH A CHALLENGING EDUCATIONAL EXPERIENCE IN A SAFE ENVIRONMENT

Pembroke Pines,
Florida



Below is a map of all City of Pembroke Pines Charter Schools



-  [Central Elementary / Middle](#)
-  [High School / Academic Village](#)
-  [East Elementary School](#)
-  [FSU Elementary](#)
-  [West Elementary School](#)
-  [West Middle](#)

City of Pembroke Pines, Florida

Community Profile

Location

In the Southeast of Florida next to Miramar, Hollywood, Cooper City and the Town of Davie

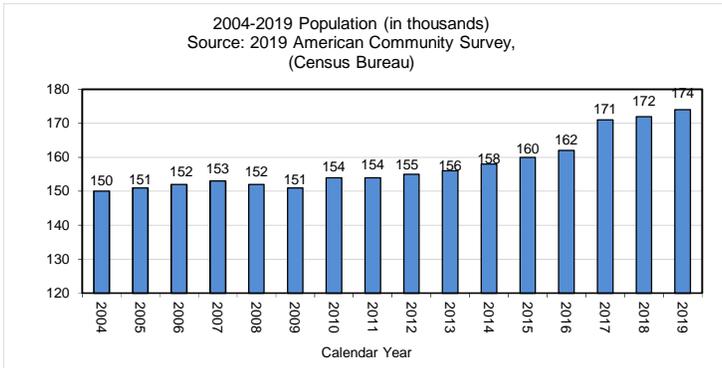
City Square Miles 35.22

Climate in Fahrenheit (March 1945 - November 2020)

Source: Southeast Regional Climate Center (Ft. Lauderdale)	
Average minimum temperature (F)	74.64°
Average maximum temperature (F)	83.05 °
Average annual temperature (F)	79.70°
Average annual precipitation (in.) since 1913	60.10

Racial / Ethnic Composition

Source: 2019 American Community Survey and Bureau of Economic and Business Research, University of Florida		
Hispanic or Latino	47.90%	83,153
White	22.64%	39,300
Black or African American	21.08%	36,593
Asian	3.97%	6,894
Other Race	4.41%	7,651
	100%	173,591



Median Age

Source: 2019 American Community Survey and Bureau of Economic and Business Research, University of Florida
2019 40.7

Average Household (persons)

Source: 2019 American Community Survey (Census Bureau)
2019 3.01

Gender Composition

Source: 2019 American Community Survey (Census Bureau)		
Male	47.2%	82,003
Female	52.8%	91,588
	100%	173,591

Per Capita Income - Using Inflation-Adjusted Dollars

Source: 2019 American Community Survey (Census Bureau)	
2019 (American Community Survey)	\$ 31,131
2018 (American Community Survey)	28,751
2017 (American Community Survey)	31,358
2016 (American Community Survey)	30,874
2015 (American Community Survey)	30,088
2014 (American Community Survey)	28,498
2013 (American Community Survey)	27,378
2012 (American Community Survey)	27,812
2011 (American Community Survey)	26,518
2010 (American Community Survey)	28,600

Principal Property Owners (2019 Collection Year)

Source: Broward County Property Appraiser's Tax Roll			
	Taxable Assessed		
	Value (Rounded in	%	
	1000's)	of Total Taxable	
		Assessed Value	
Pembroke Lakes Mall LTD	\$ 160,634	1.23%	
JRA HHF Venture LLC	148,728	1.14%	
NXRT Pembroke LLC	122,244	0.94%	
IVT Westfork Plaza Pembroke	105,541	0.81%	
City Center Gardens I LLC	95,600	0.73%	
Bell Fund VI Pembroke Pines SPE	74,883	0.57%	
Altis Pembroke Gardens LLC	73,673	0.56%	
Pembroke Pines Owner LLC	73,000	0.56%	
Taplin Falls Ltd.	72,973	0.56%	

Age Composition

Source: 2019 American Community Survey and Bureau of Economic and Business Research, University of Florida		
Under 5 years of age	10,145	5.84%
5 - 14 years	22,969	13.23%
15 - 19 years	9,837	5.67%
20 - 24 years	9,429	5.43%
25 - 34 years	22,328	12.86%
35 - 44 years	25,959	14.95%
45 - 54 years	22,901	13.20%
55 - 64 years	19,957	11.50%
65 + years	30,066	17.32%
	173,591	100%

Household Tenure (Occupied Housing Unit)

Source: 2019 American Community Survey and Bureau of Economic and Business Research, University of Florida		
Owner-occupied	69.8%	40,042
Renter-occupied	30.2%	17,357
	100%	57,399

Educational Attainment - Population 25 years and over (%)

Source: 2019 American Community Survey (Census Bureau)	
Less than High School Diploma	8.06%
High School Diploma	32.70%
Some college, no degree	15.71%
Associates Degree	8.92%
Bachelor's Degree	22.61%
Graduate or Professional Degree	11.99%
	100%

Household Income - In 2019 Inflation-Adjusted Dollars

Source: 2019 American Community Survey (Census Bureau)		
Less than \$24,999	17.63%	10,117
\$25,000 - \$49,999	18.08%	10,374
\$50,000 - \$74,999	19.01%	10,909
\$75,000 - \$99,999	15.61%	8,962
\$100,000 +	29.68%	17,037
Median Household Income	\$	67,232

Unemployment Rate (%)

Source: US Dept. of Labor Bureau of Labor Statistics for Miami, Ft. Lauderdale and West Palm Beach September 2020 10.10%

Principal Employers

Source: Corporate Human Resource Departments	
(Total Full-Time and Part-Time positions)	
Memorial Hospital West	2,070
Broward County Public Schools	1,526
City of Pembroke Pines	1,429
Waste Pro of Florida	614
Walmart	600
AutoNation	400
FPI Security Services	345
South Broward Kidney Assoc PA	300
Target	264
Costco Wholesale Corporation	196



Public/Charter Schools Educational System			
School		# of Schools	# of Students
<u>Elementary:</u>	Public	9	5,549
	Pines Charter	4	2,599
	Other Charter	7	3,723
Total Elementary School Students			11,871
<u>Middle:</u>	Public	3	3,422
	Pines Charter	3	1,635
	Other Charter	4	2,534
Total Middle School Students			7,591
<u>High:</u>	Public	2	5,153
	Pines Charter	1	1,800
	Other Charter	3	2,286
Total High School Students			9,239
Total Students in Pembroke Pines			28,701

THE PEMBROKE PINES CHARTER SCHOOL SYSTEM INNOVATION EDUCATION

The Pembroke Pines Charter Schools (PPCS) function as public charter schools of choice. As such, our families are not limited to sending their children to schools in an assigned school zone, but instead have the opportunity to choose the most suitable school for them. In addition, the PPCS are *charter schools in-a-municipality*, sponsored by the local school district *and* the local Pembroke Pines municipality. This school governance model affords our charter schools flexibility in how they operate in exchange for being held accountable for their results; all within the boundaries set by Florida law. Despite the operational leeway they have, the PPCS face distinctive funding challenges that most traditional public schools do not. While both traditional public schools and charter schools receive funding at the state level based on student enrollment, the PPCS are overlooked when it comes to the distribution of local tax millage dollars because by law the sponsoring school district who are a taxing authority, are not required to share their local millage revenue with charter schools. Therefore, the PPCS are fiscally dependent on the state-shared and federal grant revenues it receives, making forecasting for future years difficult.

However, innovation is often the result of challenging circumstances. Aside from being underfunded, the PPCS strive to be the best and are currently an A-rated charter school system. Listed below are just some of our achievements despite inadequate resources.

PPCS Accomplishments

- We are a fully accredited charter school system through AdvancEd.
- In 2007, our charter schools were named among the National Charter Schools of the Year by the Center for Education Reform.
- In 2017, our system was recognized by the Florida Department of Education (FDOE) as 'Schools of Excellence', a three year designation.
- Assigned as a 'High Performing Charter School System', an FDOE designation.
- City of Pembroke Pines Charter Elementary schools and Middle schools have been A-Rated for the past 19 years; the AVCS for 12 years, and FSU Elementary 16 years.
- The Pembroke Pines Middle schools and FSU Elementary were designated a National Blue Ribbon School of Excellence by the FDOE in 2009 and 2015, respectively, the highest accolade a school can receive.

The City of Pembroke Pines is cognizant of their fiduciary responsibility to the PPCS and tries to find innovative ways to ease the financial burdens of the PPCS. For instance, since the PPCS school facilities are owned by the City, revenues made through facility rentals are resourced back to the schools. The City also holds annual fundraising events such as the *Mayor's Golf Tournament* and *Taste of Pines* in which 100% of the net proceeds are contributed to the PPCS to help them with operational needs. In the following pages you will meet our school principals and read about PPCS humble beginnings, accomplishments and student achievement goals, all of which build the PPCS into a successful charter school system.

PEMBROKE PINES CHARTER ELEMENTARY SCHOOL

Pembroke Pines Charter Elementary School has three sites located at:



Sean Chance, Principal
Central Campus
12350 Sheridan Street
Pembroke Pines, FL 33026
954-538-3330



Michael Castellano, Principal
West Campus
1680 SW 184 Avenue,
Pembroke Pines, FL 33029
954-450-6990



Channale Augustin, Principal
East Campus
10801 Pembroke Road
Pembroke Pines, FL 33025
954-443-4800

Summary of Revenues and Expenditures for School Fund 170

Revenues

Function	2019-20 Budget
Intergovernmental Revenue	\$ 15,394,534
Charges for Services	1,033,511
Investment Income	15,000
Rental Revenue	130,456
Miscellaneous Revenues	742,440
Other Non Revenues	419,604
Total Elementary School Revenues	\$ 17,735,545

Expenditures

Function	2019-20 Budget	East	West	Central
K-3 Basic	\$ 5,768,050	\$ 2,101,135	\$ 1,862,286	\$ 1,804,629
4-8 Basic	2,859,276	1,109,272	862,767	887,237
Exceptional Student Program	710,378	286,337	256,070	167,971
Substitute Teachers	135,224	63,866	24,909	46,449
School /Other	25,027	5,807	13,413	5,807
Guidance Services	288,318	101,262	97,262	89,794
Instruct Media Services	269,689	103,539	116,068	50,082
Instructional Staff Training services	48,908	17,158	15,500	16,250
Board	13,149	4,383	4,383	4,383
General Administration	12,768	4,256	4,256	4,256
School Administration	2,062,318	828,442	569,180	664,696
Food Services	885,514	340,709	246,992	297,813
Pupil Transfer Services	742,608	264,513	239,086	239,009
Operation of Plant	3,118,883	1,209,141	818,611	1,091,131
Child Care Supervision	423,102	141,540	126,465	155,097
Transfer Out to Middle School	372,333	-	-	-
Total Elementary School Expenditures	\$ 17,735,545	\$6,581,360	\$5,257,248	\$5,524,604

PRINCIPALS' MESSAGE

GENERAL INFORMATION

Pembroke Pines Charter Elementary (PPCES) East and West campuses opened their doors in August of 1998 and the Central campus was opened in August of 2002. This system is one of the nation's first K-12 city-run charter school systems. From its inception, PPCES established a strong educational mission that embraced creating lifelong learners, and as such, is one of the components of the first fully accredited K-12 charter school system in the state of Florida. The schools were originally accredited by the Southern Association of Colleges and Schools. The initial accreditation was received in January 2002 and in March of 2012 received a Pembroke Pines Charter Schools System Accreditation. During the 2017-18 school year, the Pembroke Pines Charter School received our AdvancEd renewal accreditation. Moving forward, the system will resume with its continuous improvement process in alignment with the Cognia standards and recommendations.

At PPCES, a staff of 238.74 (106 part-time and 132.74 full-time) employees work diligently to meet the needs of every child. The elementary schools employ 110.99 teachers and 1 P/T certified teacher, of whom 41 have Master's degrees, three have Educational Specialist degrees, and one has achieved National Board Certification. Each teacher must meet certification criteria as established by the State of Florida. Three curriculum specialists are on staff to ensure compliance with the Florida State Standards and Next Generation Sunshine State Standards, to assist in the development and implementation of innovative programs to increase student achievement, and to train teachers on the latest educational programs. Additionally, there are 48 part-time teacher assistants.

Each campus has a media center, staffed by a media specialist and an associate who provide services to teachers and students. In addition, each campus has a guidance counselor who provides student services, support, and character education to meet the needs of the whole child. There is an Exceptional Student Education (ESE) Department which consists of two ESE Directors, six facilitators and one speech therapist. Additionally, for the safety of all stakeholders, there is a School Resource Officer (SRO) designated to each school.

For the 2019-2020 school year, the majority of the 1,900 student population reside in Pembroke Pines and the surrounding communities of Pembroke Pines, including neighboring Miramar. The student population is diverse and the demographic breakdown is roughly 56.54% White, 26.52% African American, 0.37% Pacific Islander, 9.78% Asian, 6.59% Multiracial and 0.21 % Native American, of which 51.73% are Hispanic.

ACCOMPLISHMENTS

The City of Pembroke Pines Charter Schools is the nations' largest municipally owned and operated charter school system. The students at PPCES have exceeded district and state proficiency ratings in all academic areas since the inception of the schools. In 2007, our charter schools were named among the 2007 National Charter Schools of the Year by the Center for Education Reform. In 2017, the schools were named a **School of Excellence** by the Florida Department of Education.

For 19 consecutive years, PPCES has earned an **A rating** based on student achievement on Florida's standard based assessments; currently the Florida Standards Assessment (FSA). In the 2014-15 school year, Florida State Standards, a new student assessment and school accountability system was implemented. Schools transitioned from administering the FCAT 2.0 assessments to the new Florida Standards Assessments (FSA) for English, Language Arts (ELA), and Math to students. Current performance measures indicating proficiency show that 80% of 3rd-5th grade students scored at or above grade level proficiency on the 2018-2019 ELA FSA, and 84% of 3rd-5th grade students scored at or above grade level proficiency on the 2018-2019 Math FSA and 66% of 5th grade students scored at or above grade level on the 2018-2019 Florida Standards Science Assessment (FSSA), formerly known as Science FCAT 2.0.

SUMMARY

The PPCES is committed to the establishment of a school community that meets the needs of its diverse population. Educational programs focus on the academic achievement and socio-cultural development as outlined in the school's mission statement. The academic program is supported by parental and community involvement. Parents actively volunteer in activities throughout the school year. There are currently 1,900 students enrolled for the 2019-2020 school year.



PEMBROKE PINES-FLORIDA STATE UNIVERSITY CHARTER ELEMENTARY SCHOOL



Dr. Lisa Libidinsky, Principal



601 SW 172nd A7venue
 Pembroke Pines, FL 33029
 954-449-4244

Summary of Revenues and Expenditures for School Fund 173

Revenues

Function	2019-20 Budget
Intergovernmental Revenue	\$ 7,082,120
Charges for Services	426,109
Investment Income	7,000
Rental Revenue	40,848
Miscellaneous Revenues	282,053
Other Non Revenues	(355,271)
Total FSU Elementary Revenues	\$ 7,482,859

Expenditures

Function	2019-20 Budget
K-3 Basic	\$ 2,044,251
4-8 Basic	1,060,751
Exceptional Student Program	709,864
Substitute Teachers	47,611
School/Other	18,580
Guidance Services	119,834
Instruct Media Services	75,196
Instructional Staff Training services	29,558
Board	4,383
School Administration	960,033
Food Services	331,116
Pupil Transfer Services	264,298
Operation of Plant	1,661,071
Child Care Supervision	156,313
Total FSU Elementary Expenditures	\$ 7,482,859

PRINCIPAL'S MESSAGE

GENERAL INFORMATION

Pembroke Pines-Florida State University Charter Elementary School opened in August of 2003. The school is a professional development school in partnership with Florida State University. The school has 699 students in grades Kindergarten through Fifth grade. There is also a Center for Children with Autism.

The Pembroke Pines-Florida State University Charter Elementary has 93.59 staff members, of which 53.59 are full-time and 40 are part-time. Of that staff, there are 44.34 teachers, of which 17 have a Master's degree, one has a specialist degree, one has a Doctoral degree, and two have obtained National Board Certification. The students are admitted to the school through a thorough lottery process that is based on ethnicity, socio-economic status, and gender, resulting in a diverse population. The school tries to maintain target population percentages based on the demographics of Broward County. The demographics of the current student population is approximately 54.18% White, 27.95% Black/African American, 6.48% Asian, 1.01% American Indian/Alaskan Native, 1.15% Native Hawaiian/Pacific Islander, and 9.22% Multi-racial, of which 39.77% are Hispanic/Latino ethnicity.

As a professional development school, the Pembroke Pines-Florida State University Charter Elementary School works collaboratively with Florida State University. The school has a Professional Development Council that consists of individuals from the City of Pembroke Pines, staff members, parents, and professors from the university. Through collaboration, several initiatives have taken place. Professors have worked with the staff of the school through many workshops and activities, including science discrepant hands-on instruction, clinical education, and action research. The school also hosts interns from Florida State University. Through the joint relationship with Florida State University, the school is working to become a mature professional development school.

ACCOMPLISHMENTS

The Pembroke Pines- Florida State University was named a 2015 National Blue Ribbon School. This award is the highest national award a school can receive and is presented to schools that have continually been models of excellence in education. In 2007, our Charter Schools' were named by the Center for Education Reform (CED) as one of the **2007 National Charter Schools of the Year**. Additionally, the Pembroke Pines-Florida State University Charter Elementary School, along with the charter school system as a whole, was one of the major components cited by the City of Pembroke Pines for the prestigious **All America City Award** received in 2004. In 2017, the schools were named a **School of Excellence** by the Florida Department of Education. In 2019, Niche, a national school ranking website, ranked the FSU Elementary Charter School **number one in the category of Best Public Elementary School Teachers in Florida, number two in the category of Best Charter Elementary Schools in Florida, and number 5 in the category of Best Public Elementary Schools in Florida.**

Since the school's inception in 2003, FSU Elementary has earned an **A rating** based on student achievement on Florida's standard based assessments; currently the Florida Standards Assessment (FSA), implemented in the 2014-15 school year. Schools transitioned from administering the FCAT assessments to the new FSA for English, Language Arts (ELA), and Math to students. Of the performance measures currently available, 85% of 3rd-5th grade students scored at or above grade level on the 2018-2019 ELA FSA, 88% of 3rd-5th grade students scored at or above grade level on the 2018-2019 Math FSA and 69% of 5th grade students scored at or above grade level on the 2018-2019 Florida Standards Science Assessment (FSSA), formerly known as Science FCAT 2.0.

SUMMARY

The Pembroke Pines-Florida State University Charter Elementary School has truly made a difference in the lives of the children that it serves. The accomplishments that have already been realized are great. The school will certainly continue to grow and mature as a professional development school that serves each individual child.



PEMBROKE PINES CHARTER MIDDLE SCHOOL
Pembroke Pines Charter Middle School has two sites located at:



Sean Chance, Principal
Central Campus
12350 Sheridan Street
Pembroke Pines, FL 33026
954-538-3330



Michael Castellano, Principal
West Campus
18500 Pembroke Road
Pembroke Pines, FL 33029
954-450-6990

Summary of Revenues and Expenditures for School Fund 171

Revenues

Function	2019-20 Budget
Intergovernmental Revenue	\$ 9,956,924
Charges for Services	102,836
Investment Income	3,000
Rental Revenue	292,764
Miscellaneous Revenues	601,908
Interfund Transfers	1,086,581
Other Non Revenues	473,440
Total Middle School Revenues	\$ 12,517,453

Expenditures

Function	2019-20 Budget	West	Central
4-8 Basic	\$ 6,072,491	\$ 2,829,131	\$ 3,243,360
Intensive English/Esol	2,350	850	1,500
Exceptional Student Program	702,653	321,099	381,554
Substitute Teachers	71,995	11,612	60,383
School/Other	44,126	34,836	9,290
Guidance Services	230,243	128,226	102,017
Instruct Media Services	248,806	180,849	67,957
Instructional Staff Training services	34,043	16,500	17,543
Board	8,766	4,383	4,383
General Administration	8,972	4,486	4,486
School Administration	1,418,594	678,128	740,466
Food Services	706,440	332,695	373,745
Pupil Transfer Services	517,569	253,496	264,073
Operation of Plant	2,416,099	1,364,036	1,052,063
Athletics	34,306	17,074	17,232
Total Middle School Expenditures	\$ 12,517,453	\$ 6,177,401	\$ 6,340,052

PRINCIPALS' MESSAGE

GENERAL INFORMATION

The City of Pembroke Pines is proud to have two middle school campuses to support its feeder pattern. Pembroke Pines Charter Middle School (PPCMS) enrolls a total of 1,335 students in grades 6th-8th. The demographic breakdown is approximately 60.98% White, 25.06% African American, and 3.85% Multi-racial, 0.23% Pacific Islander, 9.74% Asian, and .15% American Native, of which 46.11% are Hispanic. The philosophical framework of the middle school concept is to provide the opportunity for each child to grow to his/her maximum potential. The school is committed to the establishment of a school community that meets the needs of its diverse student population. The school is accredited by the Southern Association of Colleges and Schools. The initial accreditation was received in January 2002 and in March of 2012 received a Pembroke Pines Charter Schools System Accreditation. During the 2017-18 school year, the Pembroke Pines Charter School received our AdvancEd renewal accreditation. Moving forward, the system will resume with its continuous improvement process in alignment with the Cognia standards and recommendations.

Located at 18500 Pembroke Road in Pembroke Pines, Florida, the West Middle School campus opened in August of 1999. The Central Middle School campus, located at 12350 Sheridan Street in Pembroke Pines, Florida, opened in August of 2002. Each campus' administrative staff consists of a Principal and an Assistant Principal.

A staff composed of 96.42 full-time and 4 part-time employees work diligently to meet the academic and social needs of each child. The middle school employs 77.67 full-time teachers, of whom 34 have Master's degrees, three have an Educational Specialist degree, three have Doctoral degrees, and two have achieved National Board Certification. Each teacher must meet certification requirements as established by the Florida Department of Education. Two Guidance Counselors provide services and support to students. A full-time Exceptional Student Education department includes two ESE Directors, six facilitators, and one speech therapist. Each campus has a media center and staffed media specialists who provide services to teachers and students. Two curriculum specialists are on staff to assist in the development and implementation of innovative programs to increase student achievement. Additionally, there are three full-time and three part-time teacher associates supporting the teaching and learning process.

ACCOMPLISHMENTS

In 2009, PPCMS was named a **National Blue Ribbon School of Excellence** by the U.S. Department of Education. This award is the highest national award a school can receive and is presented to schools that have continually been models of excellence in education. The Center for Educational Reform named PPCMS a **National Charter School of the Year** in 2007. In 2017, the schools were named a **School of Excellence** by the Florida Department of Education. Niche, a national school ranking website, ranked the **PPCMS Best Public Middle School and Best Charter Middle School in Broward County in 2019**. Additionally, Niche designated the PPCMS teachers as the **Best Public Middle School Teachers in Broward County**.

For 19 consecutive years, PPCMS has earned an **A rating** based on student performance on Florida's standard based assessments, currently the Florida Standards Assessment (FSA). Since the transition to the Florida Standards Assessment in the 2014-15 school year for English Language Arts (ELA), and Mathematics, the students at PPCMS have performed at the highest levels. Current performance measures indicating proficiency show that 84 of students in grades 6, 7, and 8 scored at or above proficiency level 3 on the 2018-2019 ELA FSA assessment. Of those not in the 25th percentile, 71% demonstrated learning gains and 65% of students in grades 6, 7 and 8 in the lowest 25th percentile demonstrated learning gains. In the 2018-2019 Mathematics FSA, 84% of students in grades 6, 7 and 8 scored at or above proficiency level 3. Of those not in the 25th percentile, 66% demonstrated learning gains, and 61% of students in grades 6, 7 and 8 in the lowest 25th percentile demonstrated learning gains. The percentage of students demonstrating proficiency at level 3 or above on the Florida Standards Science Assessment (FSSA), formerly known as Science FCAT 2.0, was 85%. In the Geometry End-of-Course (EOC) Assessments, 99% of the students demonstrated proficiency at level 3 or above and in the Algebra I EOC, 99% of students' demonstrated proficiency at level 3 or above. Additionally, 89% of students scored at or above proficiency (level 3) on the Civics End-of-Course Exam (EOC).

As an approved Cambridge Secondary I school, PPCMS exposes students to a global curriculum. The Cambridge Secondary 1 English and Science curriculum promotes an inquiry-based approach to learning to develop thinking skills and encourage intellectual engagement. In addition, the program enables learners to communicate confidently and effectively and to develop the analytic skills necessary to respond to a range of information, media and texts, with understanding and enjoyment as part of a rigorous curriculum designed to make students successful. The curriculum is also aligned with the Florida State Standards.

AWARDS

PPCMS's students participate in various competitions throughout the year. They have been recognized for outstanding performance in various district, state and national competitions including science and engineering, math, literature, social studies, Spanish, art, spelling and music where students have received top honors and awards. Competitions include Science Technology Engineering and Mathematics (STEM) Fair, Broward County Council of Teachers of Mathematics Competition (BCCTM), American Mathematics Contest (AMC8), Literary Fair, District Spelling Bee, and History Fair. Our students have also been selected as members of the All-State Band and All-County Band. Additionally, our sports program was recognized as the top middle school boys and girls sports programs in Broward County.

SUMMARY

PPCMS's purpose statement, *"Empowering Students for the Possibilities of Tomorrow"*, is the driving force behind the commitment to excellence and focus on high academic standards for all students. Parental and community involvement continues to be strong, which enhances the overall success of the school.

PEMBROKE PINES CHARTER MIDDLE SCHOOL
CURRICULUM OVERVIEW

The Central and West Middle school campuses are also aligned and focused on academic rigor designed to prepare students to achieve academic excellence and become productive citizens in a diverse and ever-changing society, as they empower students for the possibilities of tomorrow.



PPCMS's curriculum is research-based and clearly defines expectations for student learning. Its implementation ensures that each content area includes essential knowledge and skills based on state and international standards (Cambridge Secondary I). PPCMS's curriculum aligns to the Florida State Standards, and implements an interdisciplinary curriculum in all grade levels ensuring rigor as well as an appreciation of diversity.

The infusion of technology supports the delivery of instruction and enhances the curriculum by exposing students to current technological advances in education. Parents and community involvement play a significant role in the overall success of the schools. Additionally, with the support of the City of Pembroke Pines, teachers and staff are equipped with the necessary resources to provide students with a comprehensive approach to learning.



PEMBROKE PINES ACADEMIC VILLAGE CHARTER SCHOOL



Peter Bayer. Principal



17189 Sheridan Street
 Pembroke Pines, FL 33331
 954-538-3700

Summary of Revenues and Expenditures for School Fund 172

Revenues

Function	2019-20 Budget
Intergovernmental Revenue	\$ 16,807,404
Charges for Services	173,373
Investment Income	12,000
Rental Revenue	934,749
Miscellaneous Revenues	949,560
Interfund Transfers	-
Other Non Revenues	752,227
Total High School Revenues	\$ 19,629,313

Expenditures

Function	2019-20 Budget
4-8 Basic	\$ 1,223,387
9-12 Basic	7,118,512
Exceptional Student Program	514,186
Vocational 6-12	204,201
Substitute Teachers	92,898
School/Other	30,193
Guidance Services	632,468
Instruct Media Services	122,443
ESE Specialist	88,657
Instructional Staff Training Services	25,325
Board	4,383
General Administration	14,112
School Administration	1,753,480
Food Services	941,438
Pupil Transfer Services	866,520
Operation of Plant	5,617,264
Child Care Supervision	8,739
Athletics	371,107
Total High School Expenditures	\$ 19,629,313

PRINCIPAL'S MESSAGE

GENERAL INFORMATION

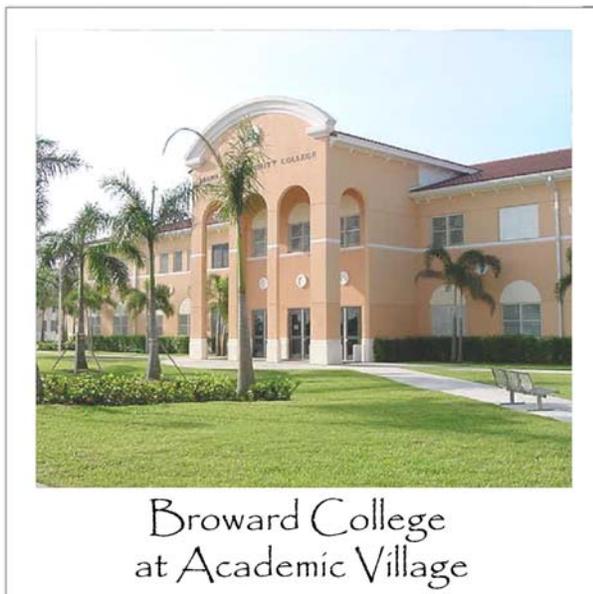
Pembroke Pines Charter High School (PPCHS) opened its doors in August of 2000 as the culminating component of one of the nation's first K-12 city-run charter school systems. From its inception, PPCHS established a strong educational mission embracing college preparation for its students, and as such, became the first fully accredited charter high school in the state of Florida. In May 2014, the City of Pembroke Pines amended its PPCHS charter school agreement with the School Board of Broward County to incorporate the expansion of its grades of service to now serve grades 6-12. Beginning school year 2014-15, the former Pembroke Pines Charter High School, presently titled Academic Village Charter School (AVCS), welcomed the addition of 300 newly enrolled middle school students to its high school student population, bringing the AVCS' total enrollment to 2,015 students. In the 2018-19 school year, the AVCS added an additional 85 students to its high school population increasing the enrollment to 2,100 students overall. Enrollment remains at 2,100 students for the 2019-2020 school year. The Pembroke Pines Charter School System is dedicated to meeting high standards and implementing a process of continuous improvement. The AVCS was first accredited by the Southern Association of Colleges and Schools in January 2002 and accreditation was renewed in 2007. In March 2012, the Pembroke Pines Charter Schools System as a whole also received accreditation. Most recently, the system successfully renewed its accreditation in January of 2018.

With a staff of 132.25 employees, the AVCS employs 109 teachers, one ESE Specialist, five ESE Facilitators, and two Behavioral Specialists; of which 42 have a Master's degree, five have an Educational Specialist degree, two have earned Doctoral degrees, and three have obtained National Board Certification. The AVCS draws students throughout all of Broward County. For the 2019-2020 school year, the majority of the student population resided in the surrounding community of Pembroke Pines and neighboring Miramar. The student population is diverse. Our demographic breakdown is roughly 65.93% White, 21.60% African American, 0.14% Pacific Islander, 7.14% Asian, 4.06% Multi-racial and 1.13% American Native, of which 45.89% are Hispanic.

ACADEMIC VILLAGE CAMPUS HISTORY

The City of Pembroke Pines borrowed Thomas Jefferson's concept of an *Academic Village* and transformed what might have been an isolated high school campus into a cultural and intellectual hub incorporating partnerships with the Broward County Library System; Broward College, formerly Broward Community College; and the City of Pembroke Pines Parks and Recreation Departments. By doing so, during these past 18 years, the City of Pembroke Pines has exhibited the management and leadership skills necessary to create an innovative and financially viable charter high school.

The AVCS' first partnership was with the Broward County Library System. As a result, the Southwest Regional Library was placed on the campus, which became known as *Academic Village*. With the public library housed adjacent to the charter high school, the school was relieved of the burden of creating and maintaining its own library, while at the same time, offering charter students the use of a state of the art library facility. An additional partnership was formed with Broward College (BC), which placed their Pines Center Campus on *Academic Village* grounds as well. With the presence of BC, charter school students are able to conveniently dual enroll and attend college level classes without ever leaving their school campus. Another partnership is with the City of Pembroke Pines Parks and Recreation Departments. City parks and fields are used for our school athletic fields and city employees supervise, and at times coach, PPCHS' athletic teams. This saves valuable administrative efforts that would otherwise be tied up with the numerous supervisory duties inherent in traditional high school athletic programs. In August of 2013, the Academic Village Charter School unveiled a new state-of-the-art multi-sport stadium.



The campus houses the *Susan B. Katz Memorial Auditorium*, a 450-seat auditorium shared by the high school and other city partners. This facility is a community theatre with a primary focus on the celebration of diversity in this community. The city also uses the school facilities to host summer camp programs.

The AVCS campus previously held a partnership with Florida International University. In early 2014, FIU made preparations to vacate the Academic Village Charter School campus to explore other opportunities. Once again, the City

of Pembroke Pines took advantage of this unforeseen circumstance, and began to examine the possibility of expanding its services to middle school grade students. In August 2014, the AVCS started servicing grades 6-12. Due to such innovative thinking leading to extraordinary, interdependent partnerships and alternative solutions, city leaders have been able to overcome any initial startup problems as well as manage unanticipated circumstances to establish a thriving and financially viable charter school.

ACCOMPLISHMENTS

In 2018-19, the AVCS continued to excel academically. Schools administered the newly established Florida Standards Assessments (FSA) for English, Language Arts (ELA), and Math to students for the third year. Of the performance measures available for AV middle school students, 85.4% of AV middle school students scored at or above proficiency level 3 on the 2019-2020 ELA FSA, 91% of AV middle school students scored at or above proficiency level 3 on the Math FSA, 65% of AV middle school students scored at or above proficiency level 3 on the 2019 Florida State Science Assessment (FSSA), 93% of AV middle school students scored at or above proficiency level 3 on the Civics End of Course (EOC) exam, 100% of AV middle school students

scored at or above proficiency level on the Geometry EOC exam and 100% of AV middle school students scored at or above proficiency level 3 on the Algebra I EOC exam.

Of the performance measures available for AV high school students, 82% of 9th and 10th grade students scored at or above proficiency level 3 on the ELA FSA, 82% of AV high school students scored at or above proficiency level 3 on the Algebra I EOC exam, 81% of scored at or above proficiency level 3 on the Geometry exam, 77% of scored at or above proficiency level 3 on the Biology EOC exam and 74% of AV high school students scored at or above proficiency level 3 on the US History EOC exam.

According to the 2018-2019 Florida High School Graduation Rates Report, the Pembroke Pines Charter High School had a 99.8% graduation rate, which exceeded the District by 13.6% and exceeded the State by 12.9 %.

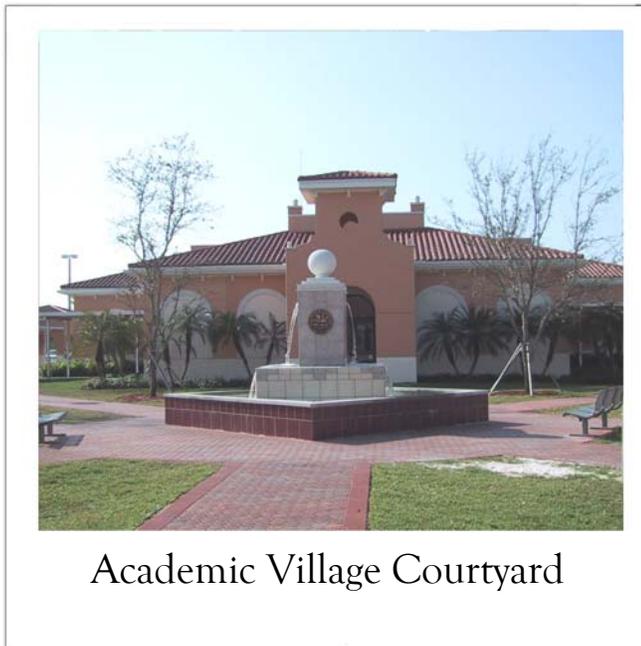
Recently, US News & World Report listed the AVCS as one of the nation's best high schools of 2018-19. Niche has also ranked PPCHS as one of the top ten best high schools in the state.



In addition to being a recipient of the **2007 National Charter School of the Year**, the Academic Village Campus, along with the charter school system as a whole, was one of the major components cited by the City of Pembroke Pines for the prestigious **All America City Award** received in 2004. In 2017, the school was named a **School of Excellence** by the Florida Department of Education.

In 2006, the City was a 2005 **City Livability Award** winner with the Outstanding Achievement Award for our Charter School System. The Award recognizes and honors exemplary leadership in developing and implementing programs to improve the quality of life in America's cities. One judge observed our "Charter School System was founded as a proactive response to surging population growth and an overburdened school district." It was very gratifying to have the national recognition represented by that award as a barometer of our success.

AVCS' Parent Volunteer and Education Program entitled "Let's Teach Our Children Well!" is an award winning initiative having received a Sunshine Medallion Award from the State of Florida. From the day the Academic Village was established, we recognized the importance of parent involvement in the education of our students. As such, we continue to devote tremendous effort and resources to maintaining a significant familial relationship with our student's parents as well as with our total school community.



Academic Village Courtyard

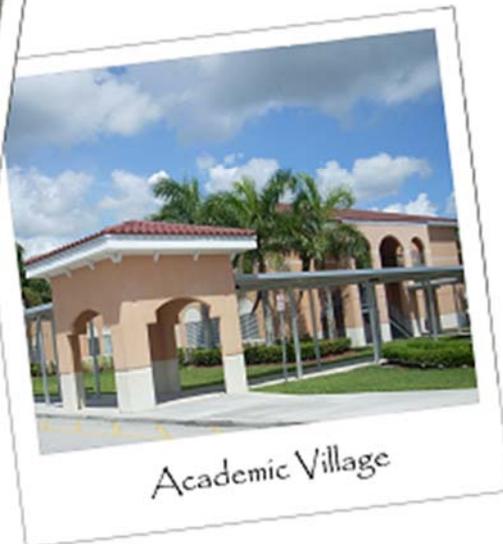
"Let's Teach Our Children Well!" consists of two initiatives. The first is an annual Parent Workshop Series conducted on four Saturdays containing numerous sessions offered by AVCS teachers, guidance, and administrators as well as community partners on topics ranging from information about the Florida Standards Assessment (FSA) to college planning, curriculum and drug abuse. The second component of "Let's Teach Our Children Well!" is AVCS' Read and Learn program. This program is specifically designed for parents who are unable to attend the parent workshops and are still interested in learning how to partner with the school to help their students be the best they can be.

CURRICULUM

AVCS offers a wide range of core courses and electives designed to prepare students for post-secondary education. Over 25 Advanced Placement and Cambridge courses are offered in a variety of subject areas as well as dual enrollment offerings at Broward College located right on our campus. In addition, we have electives in technology, media, art, web design, music, physical fitness, psychology, science, web design, debate, and law studies. We were awarded the Cambridge International Accreditation at the end of the 2013-14 school year with the benefits of all of the Cambridge International Programs and the AICE Diploma. Our students are able to earn college credit as a result of the Advanced Placement and Cambridge courses they take. Students earning the AICE Diploma are also eligible to earn the highest level of Bright Futures Scholarship awards, the Florida Academic Scholar Award.

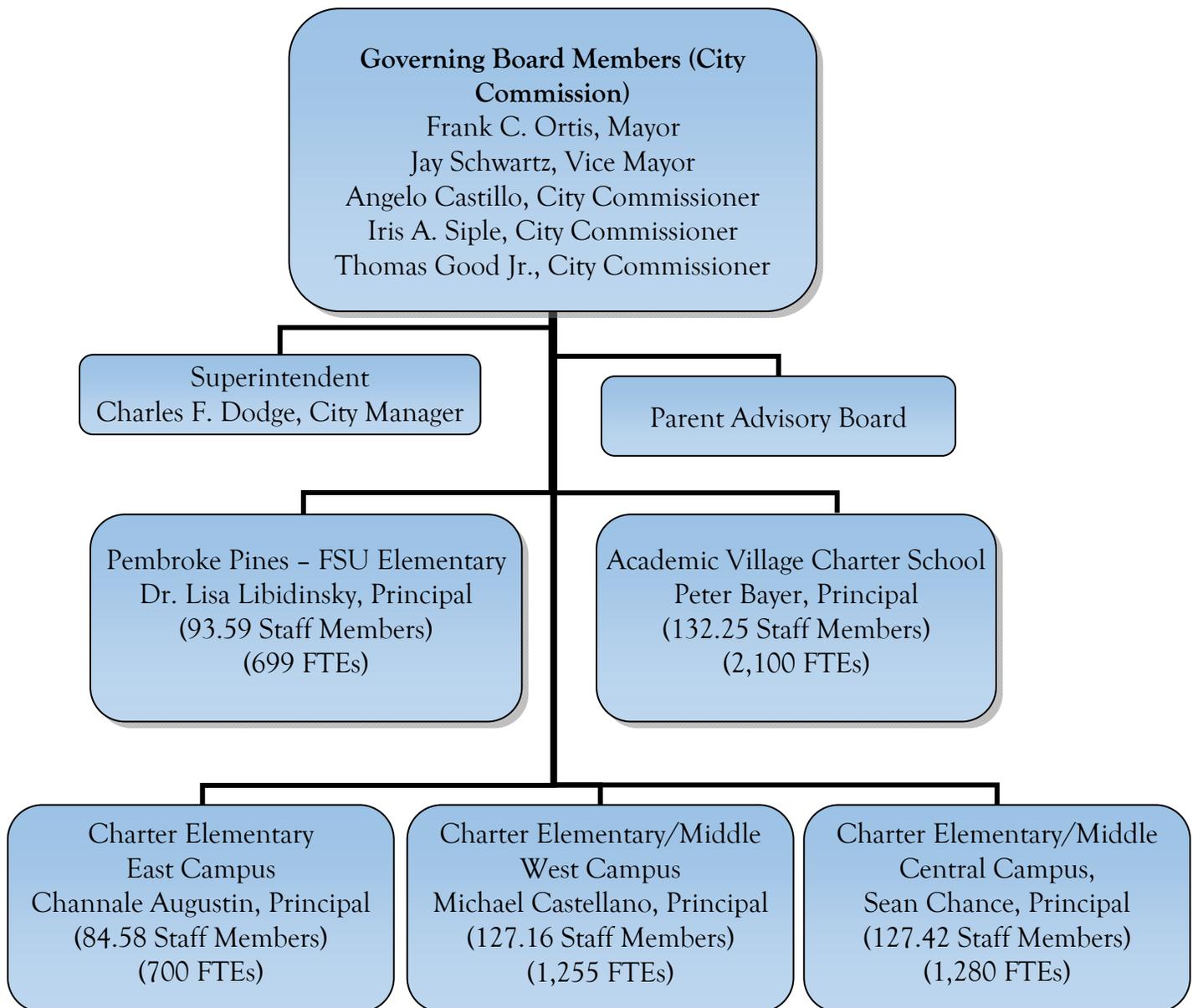
SUMMARY

In order to further maximize the academic performance of all of our students, the AVCS maintains no more than 22 students in each AV middle school student classroom and no more than 25 students in each AV high school student classroom to ensure that no student “falls through the cracks”. Our Homeroom Clubs Program provides personalization to each student as they proceed through high school experience supported by the same Teacher Advisor throughout 9-12th grades; our Parent Education Program “Let’s Teach Our Children Well!” directly engages parents as partners in their student’s education; up front exposure to curriculum options and performance expectations at both the honors and regular level gives students critical information to make informed decisions about their achievement options; and classrooms which embrace instructional strategies that encourage active learning and peer collaboration such as cooperative learning, Socratic Seminars, and project based learning create learning relationships not only between teacher and student but among students as well. Along with the unique partnerships of the Academic Village Campus, the City of Pembroke Pines has created a one of a kind charter school on the cutting edge of education!



City of Pembroke Pines Charter Schools

CHARTER SCHOOL ORGANIZATIONAL CHART



The organizational chart above is a visual depiction of how workflow is distributed within the City of Pembroke Pines Charter Schools. It is also meant to be a tool to help enhance our working relationship with the students, parents, employees and stakeholders of the City of Pembroke Pines Charter Schools, and to create clear channels of communications in order to better accomplish our goals and objectives.

OUR VISION

Our vision, as a community, is to cultivate character and foster life-long learning through a challenging educational experience in a safe environment.

OUR MISSION

It is our mission to prepare students to succeed in a global society by providing a personalized and rigorous curriculum through excellence in teaching.

OUR PURPOSE

Empowering Students for the Possibilities of Tomorrow!

OUR CORE BELIEFS

- ❖ All students are to be treated with dignity and respect and have the right to learn, grow, and maximize their full potential without limitations.
- ❖ Collaboration among all stakeholders is vital in meeting the individual needs of all students.
- ❖ All students should be educated in a safe and nurturing environment and have access to a well-rounded and rigorous curriculum.
- ❖ A highly qualified staff is directly related to student success.
- ❖ High expectations for academic achievement will prepare students for college and career readiness.



City of Pembroke Pines

170 Fund - Charter Elementary School

Mission

It is our mission to prepare students to succeed in a global society by providing a personalized and rigorous curriculum through excellence in teaching.

Purpose Statement

Empowering Students for the Possibilities of Tomorrow!

Theme

Academic Growth - Students will demonstrate high academic achievement in English Language Arts (ELA), Science Technology Engineering and Mathematics (STEM), Mathematics as indicated by the Next Generation Sunshine State Standards and the Florida State Standards.

Character Development /Social Emotional Well-being - Students will experience growth, inter-personal, and character development based on the cooperative efforts of administration, faculty, parents, a school-wide mentoring program, and social emotional awareness and instruction. Students will demonstrate the character traits of outstanding citizens, with an emphasis on anti-bullying and cultural diversity awareness.

Cultural Responsiveness - Students will utilize their cultural knowledge and skills to explore, understand, and appreciate values, beliefs, and perceptions in a diverse learning environment.

Office of Innovative Learning - Pembroke Pines Charter Schools will organize staff development across campuses focusing on the horizontal and vertical alignment of curriculum

as well as the continued implementation of the Florida State Standards and the Next Generation Sunshine State Standards. Four (4) Professional Study Days have been incorporated into the school calendar to allow for cross-campus collaboration.

Health and Safety - The Pembroke Pines Charter Schools will utilize strategies to improve students' and parents' awareness of student health and fitness, including physical fitness and youth mental health. Staff will participate in professional development focusing on Youth Mental Health First Aid training and school safety and the schools will continue to implement the safety plan procedures to ensure the safety and security of the school site, students, and staff. Schools are undergoing extensive upgrades to improve safety as mandated by state statutes.

Goals

ELA - Given attention to research-based instructional strategies, 100% of students in grades K, 1, and 2 will demonstrate a progression of their reading skills on a state approved progress monitoring tool.

ELA - The percentage of students in grades 4 and 5 (not in the lowest 25% percentile) demonstrating gains will increase from 68% to 71%.

ELA - The percentage of students in grades 4 and 5 scoring in the lowest 25% percentile and demonstrating gains will increase from 53% to 56%.

ELA- By May 2020, the percentage of students scoring a Level 3 or above on the English Language Arts Florida Standards Assessment in

City of Pembroke Pines

170 Fund - Charter Elementary School

grades 3, 4 and 5 will increase from 80% to 83%.

Mathematics – By May 2020, given attention to research-based instructional strategies, 85% of students in grades K, 1 and 2 will score at or above proficiency on the i-Ready Math Diagnostic AP3.

Mathematics – By May 2020, the percentage of students scoring Level 3 or above on the Mathematics Florida Standards Assessment in grades 3, 4 and 5 will increase from 84% to 87%.

Mathematics – By May 2020, the percentage of students in grades 4 and 5 (not in the lowest 25% percentile) demonstrating gains will increase from 71% to 74%.

Mathematics – By May 2020, the percentage of students in grades 4 and 5 scoring in the lowest 25% percentile and demonstrating gains will increase from 57% to 60%.

Science – By May 2020, the percentage of students scoring Level 3 or above on the Florida Standards Science Assessment in grade 5 will increase from 66% to 69%.

Major Functions and Activities

Every Child Matters - A school-wide mentoring program that assigns one adult advocate to every child ensuring that character, social, and academic needs are differentiated and supported.

Red Ribbon Week/National Anti-Drug week – Students are motivated to say no to drugs. Law enforcement officers present special programs to motivate students. Additionally,

the schools have activities throughout the week to promote the "Say No to Drugs" campaign.

G.R.A.D.E. Program – Gang Resistance and Drug Education is a program run by the local police department in which an officer is assigned to the school and educates 5th graders on how to resist the temptations and pressures associated with drugs, alcohol and gangs. At the end of the program, the students have a graduation ceremony.

Kids of Character – In keeping with the Character Education Initiative, each month the entire school focuses on one of the core character values: responsibility, citizenship, kindness, respect, honesty, self-control, tolerance, and cooperation. Students who exemplify the character trait of the month are nominated by their teachers and are honored by having their picture displayed on the Kids of Character bulletin board and by receiving a certificate and other incentives. Students also participate in a school-wide anti-bullying policy. Counselors integrate lessons throughout the school year and students participate in national and district anti-bullying awareness campaigns.

High Five Program – High Five program is a portion of the school's proactive discipline plan. The program breaks the school year into one week increments in which the students are rewarded for maintaining good behavior for a five week period. In addition, there are greater rewards to students for maintaining their good behavior for additional periods.

Principal's Honor Roll – This program recognizes students for achieving all A's on their report card and maintaining excellent conduct. The students receive a special

City of Pembroke Pines

170 Fund - Charter Elementary School

breakfast, a recognition ceremony, and other various awards.

Multi-Cultural Night – Staff, Students and Families are invited to participate in a multi-cultural festival in which students exhibit projects

from around the world, display art, engage in musical performances and have the opportunity to try ethnic foods. Students become aware of diverse backgrounds and other cultures by “visiting” a multitude of countries throughout the school grounds.

Major Functions & Activities (Cont.)

K-Kids – Student led service organization for elementary students. The motto is "We Build" and its objectives are: to provide opportunities for working together in service to school and community, develop leadership potential, foster the development of strong moral character, and encourage loyalty to school, community, and nation.

Extended Learning – Each campus has a remediation program for students who are on a Progress Monitoring Plan in the areas of Reading and Math. There is also a tutorial program for students in grades 3, 4, and 5 that have not demonstrated grade-level mastery of tested standards.

Barnes and Noble Night – Events are hosted event at local Barnes and Noble locations where families and community members are invited to participate in arts and crafts and read alouds conducted by administrators, teachers, and students.

Target, Wal-Mart, and Publix Math Night – Families and community members are invited to participate in educational scavenger hunts as they look for specific items throughout the store. Scavenger hunts are grade specific, collaboratively composed by each grade level team.

Community Reading Day - Distinguished community leaders and stakeholders come to schools and conduct readings for all students in Kindergarten – 5th grade.

Career Day - Stakeholders from multiple professions share their expertise with the goal of sparking an interest in career opportunities. All students participate in demonstrations, hands-on activities, and mini lectures.

Family Nights/Curriculum Nights – Staff led informational and interactive sessions with a concentration on the new Florida State Standards, instructional strategies, and test taking skills. Families of intermediate students are provided information on the Florida Standards Assessment as well as methods for promoting home learning. Workshops for parents of students in the primary grades focus on the Florida Standards, home school connections, and available resources.

STEM Night – Staff lead event where STEM Fair projects are placed on display for families and community members to view.

Field Day – Each grade level is assigned one school day where the P.E. coach along with parent volunteers and classroom teachers promote physical fitness and positive teamwork attitudes. Various competitive stations are set up for class rotation.

City of Pembroke Pines

170 Fund - Charter Elementary School

Junior Achievement – a hands-on 12 week experience designed to help 5th graders understand the economic benefits of education, explore career options, respect and understand business ethics, and practice personal and business financial management. This program ends in a culminating field trip to the Junior Achievement Biz Town.

Budget Highlights

A strengthening of curriculum alignment for all school-sites through the implementation of Clever (single sign on), Canvas (management learning system), i-Ready, Reflex Math, and system-wide Professional Development Days.

Developing a culture of awareness of students' emotional and social needs by providing Youth Mental Health First Aid training for all instructional and non-instructional personnel.

Infusion of social and emotional learning (SEL) curriculum throughout the day to increase awareness of students' non-academic needs and provide all adults on site the research-based tools necessary to identify indicators and provide early intervention.

Restructured the budget process to eliminate unnecessary allocations, streamline the procedure, and increase the quality of instruction to all students by involving Curriculum Specialists in the process to ascertain campus and system needs, simplify acquisition of quotes, identify effective research-based materials, and align resources with student achievement goals.

Increased the number of cameras in the hallways and strengthened the single point Ongoing implementation of computer replacement program to phase out old computers as well as various technology upgrades through the Florida Department of Education's Digital Classroom Program.

Re-structured the IT Technical Services Fee to include the cost of various technology projects (financed over a seven year period), allowing the charter schools to procure up-to-date technology supportive systems for all charter schools.

2018-2019 Accomplishments

Met criteria for educational quality established by the AdvancED Accreditation Commission and awarded system-wide accreditation by the NCA and SACS Commission on Accreditation and School Improvement.

Improved technology infrastructure to provide system wide wireless network capabilities.

2017-2018 School of Excellence, a 3 year designation

2018-2019 "A" Rated School

Niche's top 50 Best Charter Elementary Schools in Florida

Recipient of the "City Spirit Award" by Florida's League of Cities for creating, "Raising Positive Children"

City of Pembroke Pines Charter Elementary School

Florida Standards Assessment for Mathematics

% of students scoring 3 or above

2018-19	Charter Elementary School %	District %	State %
3rd grade	90%	65%	63%
4th grade	80%	67%	64%
5th grade	81%	64%	60%

Scores range from 1 (lowest) to 5 (highest).

Florida Standards Assessment in English/Language Arts

% of students scoring 3 or above

2018-19	Charter Elementary School %	District %	State %
3rd grade	88%	57%	58%
4th grade	78%	56%	58%
5th grade	75%	56%	56%

Scores range from 1 (lowest) to 5 (highest).

Florida Standards Science Assessment

% of students scoring 3 or above

2018-19	Charter Elementary School %	District %	State %
5th grade	65%	49%	53%

This test is only given to 5th grade students in Elementary School

Scores range from 1 (lowest) to 5 (highest).

Source: Florida PK-20 Education Information Portal
 Website: <https://edstats.fldoe.org/SASPortal/main.do>

City of Pembroke Pines

173 Fund - FSU Charter Elementary School

Mission

The mission of the Pembroke Pines-Florida State University Charter School is to provide a personalized learning experience that prepares all students to become global citizens. Additionally, as a professional development school, the Pembroke Pines-Florida State University Charter School strives for excellence through collaboration between the school and the University with a shared belief system in engaging all learners using evidence-based practices.

Purpose Statement

Empowering Students for the Possibilities of Tomorrow!

Goals

Academic Growth - Students will demonstrate high academic achievement in English Language Arts (ELA) and Science Technology Engineering and Mathematics (STEM) as identified by the Florida Standards and the Next Generation Sunshine State Standards.

Character Development /Social Emotional Well-being - Students will experience growth, inter-personal, and character development based on the cooperative efforts of administration, faculty, parents, a school-wide mentoring program, and social emotional awareness and instruction. Students will demonstrate the character traits of outstanding citizens, with an emphasis on anti-bullying and cultural diversity awareness.

Cultural Responsiveness - Students will utilize their cultural knowledge and skills to explore, understand, and appreciate values,

beliefs, and perceptions in a diverse learning environment.

Office of Innovative Learning - Pembroke Pines Charter Schools will organize staff development across campuses focusing on the horizontal and vertical alignment of curriculum as well as the continued implementation of the Florida State Standards and the Next Generation Sunshine State Standards. Four (4) Professional Study Days have been incorporated into the school calendar to allow for cross-campus collaboration.

Health and Safety - The Pembroke Pines Charter Schools will utilize strategies to improve students' and parents' awareness of student health and fitness, including physical fitness. Staff will participate in professional development focusing on school safety and the schools will continue to implement the safety plan procedures to ensure the safety and security of the school site, students, and staff. Schools are undergoing extensive upgrades to improve safety as mandated by state statutes.

Objectives

English Language Arts - Given attention to research-based instructional strategies, by May 2020, 100% of students in grades K, 1, and 2 will demonstrate a progression of their reading skills on the District Benchmark Assessment.

English Language Arts - By May 2020, the percentage of students scoring Level 3 or above on the English Language Arts Florida Standards Assessment in grades 3, 4, and 5 will increase from 86% to 88%.

City of Pembroke Pines

173 Fund - FSU Charter Elementary School

Objectives (Cont.)

English Language Arts – By May 2020, the percentage of students in grades 4 and 5 (not in the lowest 25% percentile) demonstrating gains will increase from 74% to 76%.

English Language Arts – By May 2020, the percentage of students in grades 4 and 5 scoring in the lowest 25% percentile and demonstrating gains will increase from 61% to 63%.

Mathematics – Given attention to research-based instructional strategies, by May 2020, 90% of students in grades K, 1, and 2 will score at or above proficiency on the STAR Math AP3.

Mathematics – By May 2020, the percentage of students scoring Level 3 or above on the Mathematics Florida Standards Assessment in grades 3, 4 and 5 will increase from 88% to 90%.

Mathematics – By May 2020, the percentage of students in grades 4 and 5 (not in the lowest 25% percentile) demonstrating gains will increase from 79% to 81%.

Mathematics - By May 2020, the percentage of students in grades 4 and 5 in the lowest 25% percentile demonstrating gains will increase from 71% to 73%.

Science – By May 2020, the percentage of students scoring Level 3 or above on the Florida Standards Science Assessment in grade 5 will increase from 69% to 71%.

Major Functions and Activities

Red Ribbon Week/National Anti-Drug week - Students are motivated to say no to drugs. Law enforcement officers present special programs to motivate students. Additionally, the schools have activities throughout the week to promote the "Say No to Drugs" campaign.

G.R.A.D.E. Program – Gang Resistance and Drug Education is a program run by the local police department in which an officer is assigned to the school and educates 5th graders on how to resist the temptations and pressures associated with drugs, alcohol and gangs. At the end of the program, the students have a graduation ceremony.

Kids of Character - In keeping with the Character Education Initiative, each month the entire school focuses on one of the core character values: responsibility, citizenship, kindness, respect, honesty, self-control, tolerance, and cooperation. Students who exemplify the character trait of the month are nominated by their teachers and are honored by having their picture displayed and by receiving a certificate. Counselors integrate lessons throughout the school year and students participate in national and district anti-bullying awareness campaigns.

Give Me Five Program - The Give Me Five program is a portion of the school's proactive discipline plan. The program breaks the school year into 1 week increments in which the students are rewarded for maintaining the good behavior for a 5 week period.

City of Pembroke Pines

173 Fund - FSU Charter Elementary School

Principal's Honor Roll - This program recognizes students for achieving all A's on their report card and maintaining excellent conduct. The students receive a special breakfast, a recognition ceremony, and other various awards.

Multi-Cultural Night - Staff, students and families are invited to participate in a multi-cultural festival in which students exhibit projects from around the world, display art, engage in musical performances and have the opportunity to try ethnic foods. Students become aware of diverse backgrounds and other cultures by "visiting" a multitude of countries throughout the school grounds.

Extended Learning - Each campus has a remediation program for students who are on a Progress Monitoring Plan in the areas of Reading and Math. There is also a tutorial program for students in grades 3, 4, and 5 that have not demonstrated grade-level mastery of tested standards.

Barnes and Noble Night - Events are hosted event at local Barnes and Noble locations where families and community members are invited to participate in arts and crafts and read alouds conducted by administrators, teachers, and students.

Publix Math Night - Families and community members are invited to participate in educational scavenger hunts as they look for specific items throughout the store. Scavenger hunts are grade specific, collaboratively composed by each grade level team

Family Nights/Curriculum Nights - Staff led informational and interactive sessions with a concentration on the new Florida State

Standards, instructional strategies, and test taking skills. Families of intermediate students are provided information on the Florida Standards Assessment as well as methods for promoting home learning. Workshops for parents of students in the primary grades focus on the Florida Standards, home school connections, and available resources.

STEM Night - Staff led event where science and makerspace projects are placed on display for families and community members to view.

Field Day - Each grade level is assigned a school day where the P.E. coach along with parent volunteers and classroom teachers promote physical fitness and positive teamwork attitudes. Various competitive stations are set up for class rotation.

KAPOW - a yearlong experience designed to help 2nd and 5th graders explore different careers with business and community partners. The students learn about preparing for their future and workforce skills. This program ends in a culminating field trip to different departments and companies in the community.

Budget Highlights

A strengthening of curriculum alignment by all school-sites implementing Canvas, Spelling City, and system wide Professional Development Days.

Ongoing implementation of computer replacement program to phase out old computers as well as various technology upgrades with assistance from the Florida Department of Education Digital Classroom Program.

City of Pembroke Pines

173 Fund - FSU Charter Elementary School

Re-structured the IT Technical Services Fee to include the cost of various technology projects (financed over a seven year period), allowing the charter schools to procure up-to-date technology supportive systems for all charter schools.

Increased Bandwidth Support.

Enhancement of technology infusion into the schools, classrooms, and home connection through the addition of a Technology and Instruction Supervisor in the Office of Innovative Learning.

2018-19 Accomplishments

Met criteria for educational quality established by the AdvancED Accreditation Commission and awarded system-wide accreditation by the NCA and SACS Commission on Accreditation and School Improvement.

Achieved a 1:1 ratio of Chromebook devices to students through assistance from the Florida Department of Education Digital Classroom Program.

Improved technology infrastructure to provide system wide wireless network capabilities.

Awarded the District Instructional Leadership Grant. This grant was utilized to provide professional development to teachers and administrators, enabling them to participate in the Standards-Based Observations module offered by Learning Sciences International, which assists leaders with making the necessary instructional shifts to more rigorous instruction and address new academic standards.

#5 of Niche's Best Public Elementary Schools in Florida

#2 of Niche's Best Charter Elementary Schools in Florida

#1 of Niche's Best Public Elementary School Teachers in Florida

2017-18 School of Excellence, a 3 year designation

2018-19 "A" Rated School

Recipient of the "City Spirit Award" by Florida's League of Cities for creating, "Raising Positive Children"

City of Pembroke Pines/FSU Charter Elementary School

Florida Standards Assessment for Mathematics

% of students scoring 3 or above

2018-19	FSU Elementary School %	District %	State %
3rd grade	89%	87%	63%
4th grade	90%	90%	64%
5th grade	86%	86%	60%

Scores range from 1 (lowest) to 5 (highest).

Florida Standards Assessment in English/Language Arts

% of students scoring 3 or above

2018-19	FSU Elementary School %	District %	State %
3rd grade	86%	89%	58%
4th grade	89%	90%	58%
5th grade	80%	83%	56%

Scores range from 1 (lowest) to 5 (highest).

Florida Standards Science Assessment

% of students scoring 3 or above

2018-19	FSU Elementary School %	District %	State %
5th grade	70%	55%	53%

This test is only given to 5th grade students in Elementary School

Scores range from 1 (lowest) to 5 (highest).

Source: Florida PK-20 Education Information Portal

Website: <https://edstats.fldoe.org/SASPortal/main.do>

City of Pembroke Pines

171 Fund - Charter Middle School

Mission

It is our mission to prepare students to succeed in a global society by providing a personalized and rigorous curriculum through excellence in teaching.

Purpose Statement

Empowering Students for the Possibilities of Tomorrow!

Themes

Academic Growth - Students will demonstrate high academic achievement in English Language Arts (ELA), Science Technology Engineering and Mathematics (STEM), Mathematics, Algebra and Geometry and Civics as indicated by the Next Generation Sunshine State Standards and the Florida State Standards.

Character Development and Anti-Bullying Initiative - Students will experience growth, interpersonal, and character development based on the cooperative efforts of administration, faculty, parents, a school-wide mentoring program, and anti-bullying awareness and instruction. Students will demonstrate the character traits of outstanding citizens, with an emphasis on anti-bullying and cultural diversity awareness.

Cultural Responsiveness - Students will utilize their cultural knowledge and skills to explore, understand, and appreciate values, beliefs, and perceptions in a diverse learning environment.

Human Resources - Pembroke Pines Charter Schools will organize staff development across campuses focusing on the horizontal and vertical alignment of our curriculum as well as the continued implementation of the Florida

State Standards and the Next Generation Sunshine State Standards. Ongoing system wide professional development and technical curricular support continues through the Office of Innovative Learning (OIL).

Health and Safety - The schools will utilize strategies to improve students' and parents' awareness of student health and fitness, including physical fitness. Staff will participate in professional development focusing on school safety and the schools will continue to implement the safety plan procedures to ensure the safety and security of the school site, students, and staff. Campuses are experiencing ongoing, extensive upgrades in order to comply with state mandates regarding the hardening of schools for safety and school security.

Goals

English Language Arts - By May 2020, the percentage of students scoring Level 3 or higher in the English Language Arts Florida Standards Assessment in grades 6, 7, and 8 will increase from 84% to 87%.

English Language Arts - by May 2020, the percentage of students in grades 6, 7, and 8 (not in the lowest 25th percentile) demonstrating gains on the English Language Arts Florida Standards Assessment will increase from 73% to 76%.

English Language Arts - by May 2020, the percentage of students in grades 6, 7, and 8 (in the lowest 25th percentile) demonstrating gains on the English Language Arts Florida Standards Assessment will increase from 68% to 71%.

City of Pembroke Pines

171 Fund - Charter Middle School

Mathematics – By May 2020, the percentage of students scoring Level 3 or higher in the Math Florida Standards Assessment in grades 6, 7, and 8 will increase from 84% to 87%.

Mathematics – by May 2020, the percentage of students in grades 6, 7, and 8 (not in the lowest 25th percentile) demonstrating gains on the Math Florida Standards Assessment will increase from 66% to 69%.

Mathematics – By May 2020, the percentage of students in grades 6, 7, and 8 (in the lowest 25th percentile) demonstrating gains on the Mathematics Florida Standards Assessment will increase from 61% to 64%.

Science – By May 2020, the percentage of students scoring at Level 3 or higher in the Florida Standards Science Assessment will increase from 85% to 88%.

Civics –By May 2020, the percentage of students scoring at Level 3 or higher in the Civics EOC in 7th grade will increase from 89% to 92%.

Algebra I Honors– By May 2020, 90% of students in grades 7 and 8 will achieve proficiency or higher on the Algebra 1 EOC.

Geometry Honors– By May 2020, 90% of students in Geometry will achieve proficiency or higher in the Geometry EOC.

Biology- By May 2020, 90% of students in Biology will achieve proficiency or higher on the Biology EOC.

CTE- By May 2020, 85% of students in computer technology Education courses will pass the Microsoft PowerPoint, Word, and/or Excel industry certification exams.

Major Functions and Activities

Charter Education Initiative - In keeping with the county initiative, students participate in a school-wide program focused on fostering an environment where students display positive behavior in all aspects of school. The entire school focuses on one core character value per month: responsibility, citizenship, kindness, respect, honesty, self-control, tolerance and cooperation.

Students who exemplify the character trait of the month are nominated by their teachers and are honored as Student of the Month and receive a certificate and recognition from the principal.

Principal's Honor Roll – At the conclusion of each of the first three quarters, students who earn straight A's are honored at a special event. Students receive a certificate, other incentives and often a visit from a City official to commemorate their academic achievement. Family members are invited to celebrate with their children.

Red Ribbon Week – Along with the National "Just Say No to Drugs" Initiative, each October students participate in a week-long series of activities to stress the importance of resisting drugs. Signs are posted throughout the school to allow for all stakeholders to embrace the message as well. This event is sponsored by the Student Council.

Drama play and Talent Show – Led by faculty sponsors and parents, students participate in the production of both an annual play and talent show. Both events showcase the multiple talents of the school's student body and are produced, directed and performed by students.

City of Pembroke Pines

171 Fund - Charter Middle School

Community Service - At various times throughout the year, students participate in service activities sponsored by school clubs to collect donations for charitable organizations including UNICEF, American Cancer Society, National Multiple Sclerosis Society, National ALS Society, Southwest Focal Point Senior Center, and others. This is tied to the Character Education Program designed to develop caring, concerned citizens who recognize that all of society is connected and that the welfare of one is the concern of all.

Career Day and Planning - In keeping with the career planning initiative, students participate in a school-wide Career Day, in which parents and community partners share their professional experience. In addition, students participate in career exploration activities and create an education plan that focuses on their career interests.

Academic Competitions - Students compete throughout Broward County to test knowledge levels in various subject areas such as math, science, social studies, Spanish, art, music, spelling, and literature. The Pembroke Pines Charter Middle School has been among the top winners in the county.

Additional Tutoring - Based on documented needs, enrichment and remediation tutorial sessions are provided to students at the end of the regularly scheduled day and on Saturdays.

Raising Positive Children-Every semester parents/guardians, educators, and youth advocates are invited to attend a seminar entitled Raising Positive Children, which was recently recognized by the state of Florida's League of Cities. The "City Spirit Award" praised Raising Positive Children for its continued efforts to educate its community and call attention to and find solutions for the many issues parents and children face today at

home and at school.

Parent Workshops- Parents are invited to participate in workshops to equip them with necessary information and skills to provide educational support and guidance to their child. The workshops are presented by teachers, administrators, and guidance counselors. Attendance to the workshops is excellent.

Junior Achievement - a hands-on 12 week experience designed to help 8th graders understand the economic benefits of education, explore career options, respect and understand business ethics, and practice personal and business financial management. This program ends in a culminating field trip to the Junior Achievement Finance Park.

National Junior Honor Society - a prestigious membership based on principles of scholarship, service, leadership, character, and citizenship.

Robotics Team - a STEM based team created to build, and design robots. Some students will be invited to compete with other robotic teams locally, countywide, statewide, and nationally.

Kapow - KIDS AND THE POWER OF WORK (KAPOW) partners business and community volunteers with teachers and schools to help students discover new and different jobs, what it takes to do them, and how everything they are learning in school helps them prepare for their futures in the workplace, and life.

City of Pembroke Pines

171 Fund - Charter Middle School

Budget Highlights

A strengthening of curriculum alignment for all school- sites through the implementation of Clever (single sign on), Canvas (management learning system), i-Ready, Reflex Math, and system-wide Professional Development Days.

Developing a culture of awareness of students' emotional and social needs by providing Youth Mental Health First Aid training for all instructional and non-instructional personnel.

Infusion of social and emotional learning (SEL) curriculum throughout the day to increase awareness of students' non-academic needs and provide all adults on site the research-based tools necessary to identify indicators and provide early intervention.

Restructured the budget process to eliminate unnecessary allocations, streamline the procedure, and increase the quality of instruction to all students by involving Curriculum Specialists in the process to ascertain campus and system needs, simplify acquisition of quotes, identify effective research-based materials, and align resources with student achievement goals.

Increased the number of cameras in the hallways and strengthened the single point of entry at each campus to ensure a safer, more secure learning environment.

Ongoing implementation of computer replacement program to phase out old computers as well as various technology upgrades through the Florida Department of Education's Digital Classroom Program.

2018-19 Accomplishments

Re-structured the IT Technical Services Fee to include the cost of various technology projects (financed over a seven year period), allowing the charter schools to procure up-to-date technology supportive systems for all charter schools.

Continued enhancement of technology infusion into the schools, classrooms, and home connection through the addition of a Technology and Instruction Supervisor in the Office of Innovative Learning.

Improved technology infrastructure to provide system wide wireless network capabilities.

2018-2019 Winner of Niche #1 Best Public and Best Charter Middle School in Broward County.

2018-19 Winner of Niche #1 Best Public Middle School Teachers in Broward County.

2017-18 School of Excellence

2018-2019 "A" Rated School

Students received numerous awards in competitions including Literary Fair, Science and Engineering Fair, National History Day, Robotics, Spanish Competition, Math BCC, Band MPA.

Recipient of the *City Spirit Award* in recognition of creating the community parenting series, "Raising Positive Children".

City of Pembroke Pines Charter Middle School

Florida Standards Assessment for Mathematics

% of students scoring 3 or above

2018-19	Charter Middle School %	District %	State %
6th grade	83%	58%	55%
7th grade	78%	53%	54%
8th grade	92%	45%	46%

Scores range from 1 (lowest) to 5 (highest).

Florida Standards Assessment for English/ Language Arts

% of students scoring 3 or above

2018-19	Charter Middle School %	District %	State %
6th grade	82%	57%	54%
7th grade	80%	55%	52%
8th grade	90%	59%	56%

Scores range from 1 (lowest) to 5 (highest).

Florida Standards Science Assessment

% of students scoring 3 or above

2018-19	Charter Middle School %	District %	State %
8th grade	83%	43%	49%

This test is only given to 8th grade students in Middle School

Scores range from 1 (lowest) to 5 (highest).

Florida EOC Civics Assessment

% of students scoring 3 or above

2018-19	Charter Middle School %	District %	State %
7th grade	89%	71%	72%

Florida EOC Algebra 1 Assessment

% of students scoring 3 or above

2018-19	Charter Middle School %	District %	State %
7th grade	99%	97%	95%
8th grade	99%	88%	86%

Florida EOC Geometry Assessment

% of students scoring 3 or above

2018-19	Charter Middle School %	District %	State %
8th grade	99%	97%	95%

City of Pembroke Pines

172 Fund - Academic Village Charter School

Mission

It is our mission to prepare students to succeed in a global society by providing a personalized and rigorous curriculum through excellence in teaching.

Purpose Statement

Empowering Students for the Possibilities of Tomorrow!

Goals

Academic Growth - Students will demonstrate high academic achievement in all academic areas as indicated by state, national, and international assessments.

Character Development /Social Emotional Wellbeing - Students will experience growth, inter-personal, and character development based on the cooperative efforts of administration, faculty, parents, a school-wide mentoring program, and social emotional awareness and instruction.

Cultural Responsiveness - Students will utilize their cultural knowledge and skills to explore, understand, and appreciate values, beliefs, and perceptions in a diverse learning environment.

Human Resources – Pembroke Pines Charter Schools will organize staff development across campuses focusing on the horizontal and vertical alignment of our curriculum.

Health and Safety – The schools will utilize strategies to improve students' and parents' awareness of student health and fitness.

Objectives

By May 2020, at least 80% of Geometry students will pass the Geometry EOC Exam. Results for 2018-2019: 77% of students taking the Geometry EOC Exam scored Level 3 or higher.

By May 2020, at least 87% of Algebra I students will pass the Algebra EOC Exam. Results for 2018-19: 84% of students taking the Algebra I EOC Exam scored Level 3 or higher.

By May 2020, at least 91% of Biology students will pass the Biology EOC Exam. Results for 2018-2019: 88% of students taking the Biology EOC Exam scored Level 3 or higher.

By May 2020, 77% of U.S. History students will pass the U.S. History EOC Exam. Results for 2018-2019: 74% of students taking the US History EOC Exam scored Level 3 or higher.

By May 2020, 96% of Civics students will pass the Civics EOC. Results for 2018-2019: 93% of students taking the Civics EOC Exam scored Level 3 or higher.

By May 2020, students enrolled in an AP course will meet or exceed the national passing rate set for the examination.

By May 2020, students enrolled in a Cambridge course will meet or exceed the international passing rate set for the examination.

By May 2020, the percentage of students in grades 9-12 contributing towards College and Career Acceleration points will increase from 54% to 58%.

City of Pembroke Pines

172 Fund - Academic Village Charter School

By May 2020, the percentage of students in the lowest 25% in grades 6-12 demonstrating gains in Reading will increase from 62.9% to 65%.

Major Functions and Activities

In meeting our mission of preparing students for responsible citizenship, we are proud of the efforts of our students who participate in AVCS clubs that provide service to our community. Below are listed a few of the clubs and their service-related activities:

The Key Club continues to organize school-wide blood drives and food drives to help the less fortunate.

SGA has continued to promote a holiday toy drive to collect and provide gifts for families in our community. SGA also sponsored an Honor Drive fundraiser that helped raised funds to send WWII veterans to Washington, D.C. to see the WWII Memorial.

The BRACE advisor continues to lead efforts to raise funds each year for the Shontel Medwynter Scholarship and other scholarships to honor the memory of former students.

Relay for Life Club continues to be a leading fundraiser for the City of Pembroke Pines Relay for Life Event, raising thousands of dollars for the American Cancer Society.

National Honor Society continues to provide tutoring services for students in need of remediation.

"Let's Teach Our Children Well" Parent Workshops: Four times per year parents of Pembroke Pines Charter High School students

are invited to attend a half-day of workshops designed to equip them with necessary information and skills to provide educational support and guidance to their child. The workshops are presented by charter teachers, administrators, guidance counselors, parent advisory board members, and community partners. The average attendance for each of these workshops has been over 300 parents.

"Read and Learn" Program: Parents that are unable to attend workshops who still would like to acquire knowledge and skills to help their child achieve academically are provided with a list of recommended readings. The program requires a book to be read and an assignment to be completed. The assignment consists of five questions prepared and reviewed by school staff to reflect an understanding of the book and how it applies to their child's learning potential. The list includes over 100 books to choose from and hundreds of parents have participated in this program to date.

Test Preparation Camp on Saturdays for Students: Saturday sessions are offered to students for training in EOC Exams. Sessions are given for Algebra I, Geometry, Biology, Civics, FSA, and US History and a workbook is included.

The AVCS is increasing student awareness in protecting and conserving our environment by participating in the "Dream in Green" Green School Challenge and the Fairchild Challenge. Dream in Green challenges students to help AVCS conserve and protect the environment. Through awareness, education and action, our faculty and students are making strides to reduce our carbon footprint and make our environment more sustainable. Our students have developed a school-wide recycling

City of Pembroke Pines

172 Fund - Academic Village Charter School

Major Functions and Activities (Cont.)
program, calculated their carbon footprint and have designed and constructed an eco-friendly outdoor classroom.

Academic Competitions – Students compete throughout Broward County in various subject areas such as math, science, social studies and literature and have been among the top winners in the county and state

Budget Highlights

Ongoing implementation of computer replacement program to phase out old computers as well as various technology upgrades through the Florida Department of Education’s Digital Classroom Program.

Re-structured the IT Technical Services Fee to include the cost of various technology projects (financed over a seven year period), allowing the charter schools to procure up-to-date technology supportive systems for all charter schools.

Additional course offerings that reflect our mission to provide a challenging educational foundation to prepare students for college success and will assist in AVCS meeting the criteria to continue as an A school under the revised high school grading system that went into effect last year.

Plans for reconfiguration of classrooms/storage rooms to allow for the creation of a cybersecurity classroom.

The new gates around the perimeter of the AVCS was installed to provide greater security to our students and staff.

New telecommunication system including phones, cameras, intercoms, and bells.

Gym renovation including resurfacing of floors, new scoreboard and new score table.

2018-2019 Accomplishments

A Security Specialist position was created to increase safety on campus and additional monitoring of students.

Reconfiguration of classrooms/storage rooms to allow for the creation of a robotics space.

Ongoing renovations to existing classrooms and facilities including painting and flooring.

Continued to improve technology infrastructure to provide system wide wireless network capabilities.

Continued implementation of new technology purchased as a result of funds received from the technology bond.

AVCS offers 17 different advanced placement courses and 11 Cambridge International courses for students wishing to accelerate their studies and gain college credit.

AVCS offers its own virtual school program for all students wishing to accelerate their studies or remediate academic progress.

Top Ten of Niche 2018-19 Best Charter High Schools in Broward County

2018-19 US News & World Report - Nation’s Top 100 High Schools

City of Pembroke Pines 172 Fund - Academic Village Charter School

2018-2019 Accomplishments (Con't)

2017-2018 School of Excellence, a 3 year designation

2018-2019 "A" Rated School

2018-19 US News & World Report – Florida's Top 100 High Schools

Academic Village Charter Middle School

Florida Standards Assessment for Mathematics

% of students scoring 3 or above

2018-19	AV Charter Middle School %	District %	State %
6th grade	89%	58%	55%
7th grade	94%	53%	54%
8th grade	89%	45%	46%

Scores range from 1 (lowest) to 5 (highest).

Florida Standards Assessment in English/Language Arts

% of students scoring 3 or above

2018-19	AV Charter Middle School %	District %	State %
6th grade	81%	53%	54%
7th grade	88%	54%	52%
8th grade	87%	61%	56%

Scores range from 1 (lowest) to 5 (highest).

Florida Standards Science Assessment

% of students scoring 3 or above

2018-19	AV Charter Middle School %	District %	State %
8th grade	65%	43%	49%

This test is only given to 8th grade students in Middle School
Scores range from 1 (lowest) to 5 (highest).

Florida EOC Civics Assessment

% of students scoring 3 or above

2018-19	AV Charter Middle School %	District %	State %
7th grade	93%	71%	72%

This test is only given to 8th grade students in Middle School
Scores range from 1 (lowest) to 5 (highest).

Florida EOC Algebra 1 Assessment

% of students scoring 3 or above

2018-19	AV Charter Middle School %	District %	State %
7th grade	100%	99%	95%
8th grade	100%	84%	86%

This test is only given to 8th grade students in Middle School
Scores range from 1 (lowest) to 5 (highest).

Florida EOC Geometry Assessment

% of students scoring 3 or above

2018-19	AV Charter Middle School %	District %	State %
8th grade	100%	97%	95%

This test is only given to 8th grade students in Middle School
Scores range from 1 (lowest) to 5 (highest).

Academic Village Charter High School

Florida Standards Assessment in English/Language Arts

% of students scoring 3 or above

2018-19	AV Charter High School %	District %	State %
9th grade	86%	57%	53%
10th grade	79%	53%	55%

This test is only given to 9th & 10th grade students in High School

Scores range from 1 (lowest) to 5 (highest).

Florida EOC Algebra 1 Assessment

% of First-Time Testers scoring Achievement Level 3 or above

2018-19	AV Charter High School %	District %	State %
9th grade	82%	24%	46%

This test is only given to 9th grade students in High School

Achievement Levels range from 1 (lowest) to 5 (highest).

Florida EOC Biology 1 Assessment

% of First-Time Testers scoring Achievement Level 3 or above

2018-19	AV Charter High School %	District %	State %
9th grade	91%	87%	81%
10th grade	63%	61%	83%

Achievement Levels range from 1 (lowest) to 5 (highest).

Florida EOC Geometry Assessment

% of First-Time Testers scoring Achievement Level 3 or above

2018-19	AV Charter High School %	District %	State %
9th grade	98%	83%	95%
10th grade	64%	30%	82%

Achievement Levels range from 1 (lowest) to 5 (highest).

Florida EOC US History Assessment

% of First-Time Testers scoring Achievement Level 3 or above

2018-19	AV Charter High School %	District %	State %
11th grade	74%	74%	70%

Achievement Levels range from 1 (lowest) to 5 (highest).

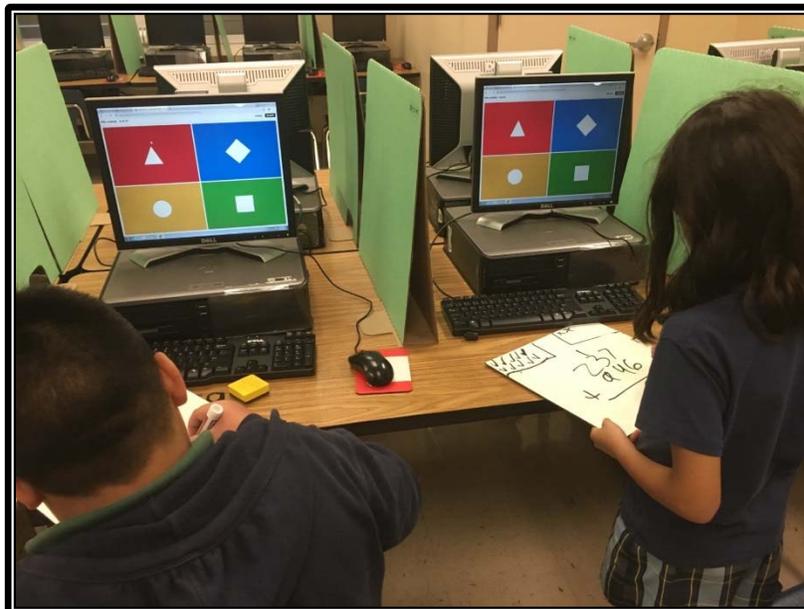
INNOVATIVE LEARNING

PPCS acknowledges that students are already interested and engaged in using technology. This creates many amazing opportunities for schools and teachers to benefit from integrating some forms of technology in the classroom and to make teaching and learning more effective. Studies show that utilizing educational software platforms in the classroom provides the following benefits:

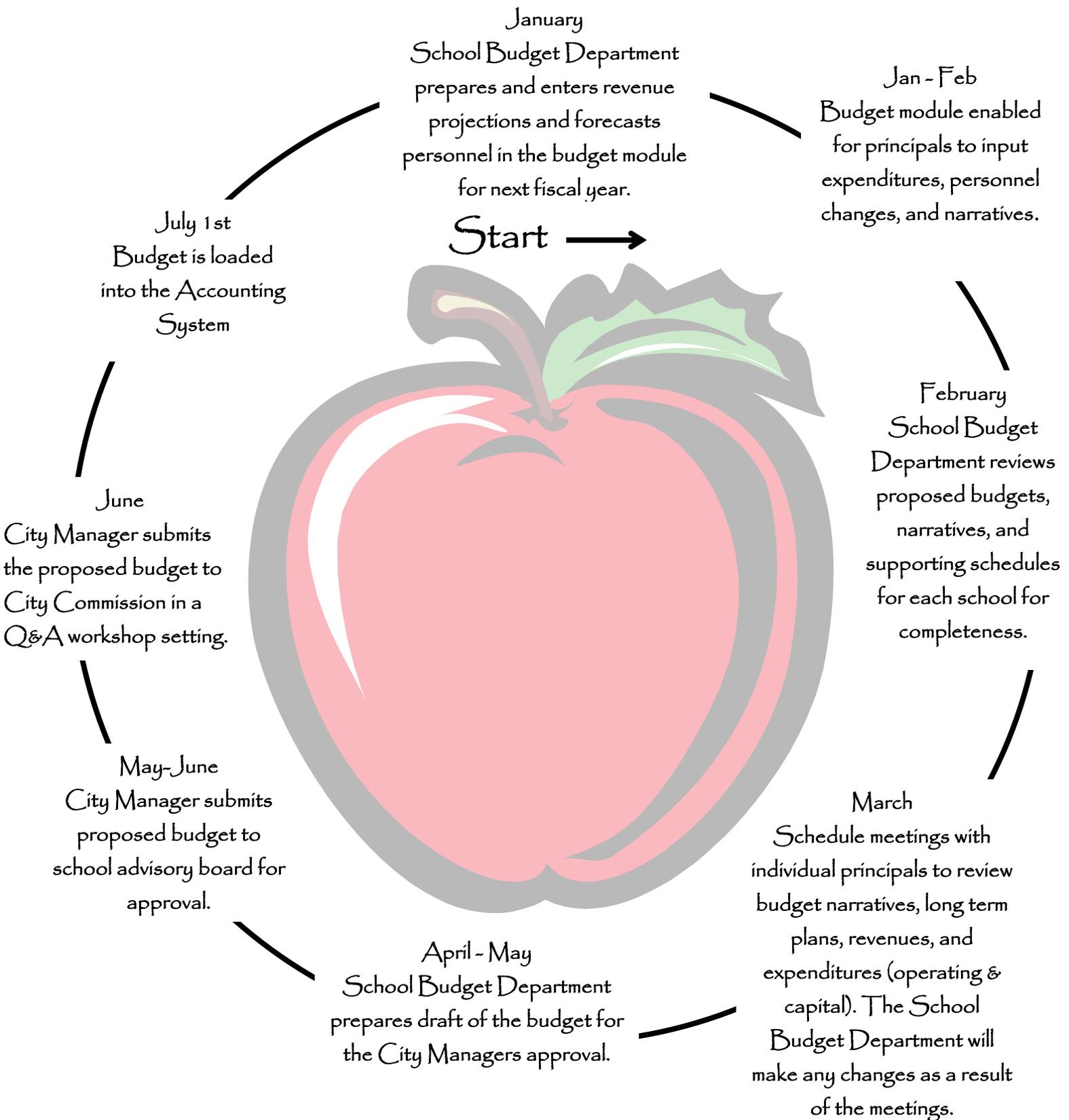
- Improves student engagement
- Improves knowledge retention
- Encourages individual learning
- Encourages collaboration between students and their peers
- Students learn useful life skills through technology

Listed below are educational software platforms utilized by the PPCS to modernize the traditional classroom and to provide better resources to help our students learn to their fullest potential.

Educational Software	Elementary	Middle	Academic Village	FSU Elementary
I-Ready	\$ 66,189	\$ 38,980	\$ 21,000	\$ -
Renaissance Learning	\$ 22,474	\$ 20,101	\$ -	\$ 5,563
Brain Pop	\$ 7,701	\$ 3,726	\$ 3,137	\$ 3,089
Edmentum Study Island	\$ -	\$ 9,581	\$ 24,000	\$ -
Performance Matters	\$ 4,386	\$ 4,679	\$ -	\$ 9,772
NCS Pearson -Successmaker	\$ -	\$ -	\$ -	\$ 5,600
Photoshop & Word CAPE programs	\$ -	\$ 16,460	\$ 16,408	\$ -
Star 360	\$ -	\$ -	\$ -	\$ 9,995
Discovery Ed	\$ -	\$ -	\$ 2,000.00	\$ -
Newsela Pro License/Power Words	\$ -	\$ -	\$ 4,375.00	\$ -
Code HS Software	\$ -	\$ -	\$ 5,000.00	\$ -
GBSI Cybersecurity Program	\$ -	\$ -	\$ 13,450.00	\$ -
Adobe Creative Cloud	\$ -	\$ -	\$ 4,000.00	\$ -
Total	\$ 100,750	\$ 93,527	\$ 93,370	\$ 34,019



Charter School Budget Calendar



BUDGET PLAN

Budget Preparation/Development

1. January: The School Budget Department enters revenue projections and forecasts personnel in the budget module. The following steps are followed to project revenues:
 - Forecast student enrollment for each school
 - The State's Florida Education Finance Program (FEFP) per student allocation is projected by the State and provided to the charter school.
 - Rent is forecast based on existing agreements and availability of facility rental space.
 - Capital Outlay funding is determined by the State based on available funding.
 - Federal and State grants are applied for based on availability.

The following steps are followed to forecast personnel.

- Review existing staffing requirements to ensure adequate coverage for student needs.
- Review salary structure to ensure competitiveness with the district.
- Supplements are reviewed and approved by the budget department.
- Benefits such as Workers Compensation, Life Insurance, Health Insurance, and Pension are calculated for each qualifying employee.

In the beginning of January, Principals or his/her designee is given access to the Budget Module to input expenditures, personnel changes, and narratives. The Budget Module provides the following tools that facilitate the preparation and completion of the budget process:

- a. Defined object codes required by the Department of Education (DOE) Financing Accounting for Local and State School Systems.
 - b. An alphabetical listing of object codes for expenditure accounts.
 - c. A current personnel roster.
 - d. Computer-generated budget worksheets showing actual expenditures for the prior and current years; the current working budget; and a status quo personnel cost projection.
2. Each individual Principal prepares a proposed budget comprised of the following:
 - a. Mission
 - b. Goals (Educational & Operational)
 - c. Objectives
 - d. Major Functions and Activities
 - e. Budget Highlights
 - f. Prior-year Accomplishments
 - g. Performance Measures
 - h. Revenue and/or Expenditure projections by line item
 3. February: The School Budget Department reviews proposed budgets, narratives, and supporting schedules for each school for accuracy and completeness.

4. March: The School Budget Department schedules meetings with individual Principals to review budget narratives, revenues and expenditures (operating and capital). In the same meeting, long term plans and goals are discussed with the Principals in regards to their feasibility and effects on the financial stability of the Charter School system. The School Budget Department will make any changes as a result of the meetings.
5. April: The School Budget Department prepares a draft for the City Manager's approval. In May-June, the City Manager submits proposed budget to the School Advisory Board for approval.
6. June: The City Manager submits the proposed budget to the City Commission in a workshop setting where Commission examines, recommends, and/or addresses any questions. Once fully examined, Commission approves the proposed budget with any requested revisions (if any).
7. July 1st: Budget is loaded into the Accounting System.

Budget Adoption

8. The Charter School budget is approved via Resolution in a public hearing conducted by the City Commission. The adopted budget is integrated into the accounting software system effective July 1st. It establishes the legal authority to incur expenditures up to the appropriated amount for each line item.
9. Section 30.30(F) of the Code of Ordinances requires a majority affirmative vote of the quorum to adopt the budget that, prior to July 1st, is legally enacted through passage of a Resolution. Section 6.06 of the City Charter provides that no officer, department, or agency may legally expend or contract to expend amounts in excess of the amounts appropriated for any department, within an individual fund. Therefore, the legal level of control is at the department level.

Budget Amendment

10. The adopted budget may be amended as follows:
 - a. The City Manager or his/her designee and the Principal approve line item adjustments within a school site or a school function.
 - b. The City Commission approves budget adjustments that transfer monies from fund to fund or interdepartmentally.
 - c. The City Commission may approve supplemental appropriations of revenues and expenditures. If this is done, adoption of an amended budget Resolution is required.

Budget Monitoring/Control

The budget is monitored on a monthly basis to track variances between actual and budgeted amounts. Significant variances are investigated and compared to prior year. Changes are made to cover unacceptable variances. In addition, the budget staff reviews personnel requisitions and monitors Commission agendas for any financial impact. Accounting for encumbrances provides a means of controlling and monitoring the budgetary process. Approved capital projects and equipment purchases outstanding at the close of the current fiscal year are submitted to the Commission as a subsequent year's revision. Encumbrances do not constitute expenditures or liabilities in the current year, but instead are defined as commitments related to unperformed

contracts for goods or services, which are only reported in governmental funds. The hierarchy for reporting and budgetary control is as follows:

- a. Fund
- b. Acct/Function
- c. Division
- d. Project
- e. City Object
- f. School Function
- g. School Object

Capital Budget Process

The Governing Board, the City Manager, and the Principals submit plans, which are incorporated as part of the Five-Year Capital Improvement Program. The source of funding is identified 5 years before the actual expenditures are made. Capital expenditures are an integral part of the annual budget, and follow the same approval process as the operating budget.

FUND STRUCTURE AND BASIS OF BUDGETING

Fund Structure

For accounting purposes the Charter Schools are not viewed as individual entities but rather as a collection of smaller, separate entities known as funds. Funds are the control structures that ensure that public monies are spent only for those purposes authorized, and within the amounts authorized. Each of the Charter School funds

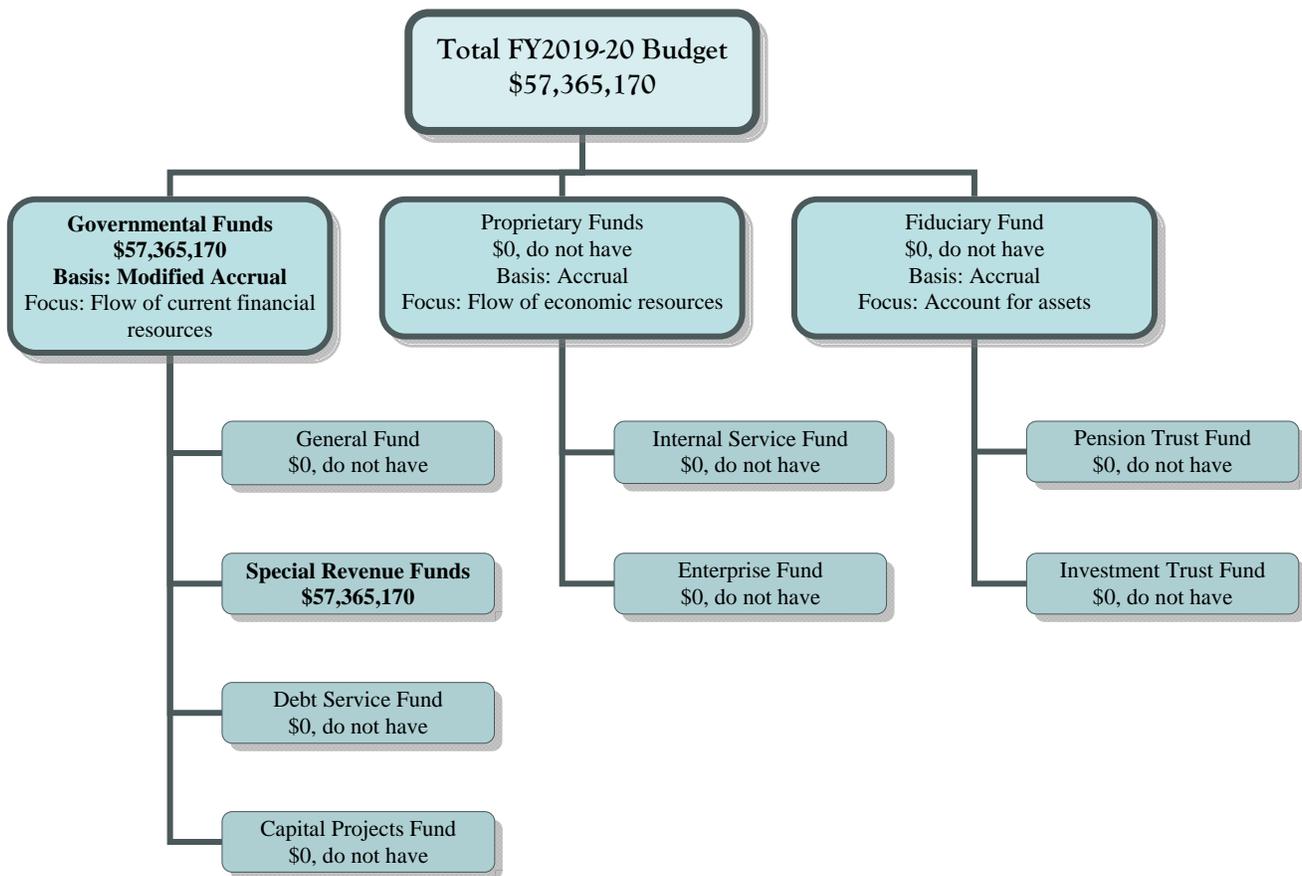
- ✓ has an annual appropriated budget
- ✓ is classified into one of four “fund types” and
- ✓ is grouped according to the type of activity that is involved in the fund

The Charter Schools are governmental fund type, and its activities are accounted for in four special revenue funds.

Four special revenue funds account for revenue sources that are legally restricted to expenditures for specific purposes:

1. Charter Elementary School (Fund 170)
2. Charter Middle School (Fund 171)
3. Academic Village Charter School (Fund 172)
4. FSU Charter Elementary School (Fund 173)

The City of Pembroke Pines Charter School, along with other school boards throughout the State of Florida, record and report all financial transactions using standards set by the Governmental Accounting Standards Board (GASB) and Generally Accepted Accounting Principles (GAAP).



Basis of Budgeting

The term "basis of budgeting" is used to describe when events or transactions are recorded and recognized. In the Modified Accrual Basis, revenues are recognized in the period when they become available and measurable and expenditures when the liability is incurred. In the Accrual Basis, revenues are recorded when earned, and expenses when the liability is incurred.

The budgets of the *governmental funds* (for example, the Charter Elementary School Fund, Charter Middle School Fund, Academic Village Charter School Fund, and FSU Charter Elementary School Fund) are prepared on a modified accrual basis of accounting. The Charter Schools uses the method of modified accrual basis for budgeting and accounting. See chart below.

<u>Government Funds</u>	<u>Operating Budget</u>	<u>Audited Financial Statements</u>
General Fund	Modified Accrual	Modified Accrual
Special Revenue Funds	Modified Accrual	Modified Accrual
Debt Service Funds	Modified Accrual	Modified Accrual
Capital Projects Funds	Modified Accrual	Modified Accrual
<u>Proprietary Funds</u>		
Internal Service Funds	Accrual	Accrual
Enterprise Funds	Accrual	Accrual
<u>Fiduciary Funds</u>		
Pension (and Other Post-Employment Benefits)	Accrual	Accrual
Investment Trust Funds		

The Charter Schools apply all applicable GASB pronouncements as well as the following pronouncements issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements: Financial Accounting Standards Board (FASB) statements and interpretations, Accounting Principles Board (APB) opinions and Accounting Research Bulletins (ARBs).

During June 1999, the Government Accounting Standards Board (GASB) issued Statement No. 34. This statement established new accounting and financial reporting standards for state and local governments. The Charter Schools implemented the new financial reporting requirements of GASB 34. From a budgetary perspective, the statement requires a budget to actual comparison, showing both the original adopted budget and the final working budget.

Strategies

The City of Pembroke Pines, in collaboration with the Charter Schools, have developed long-term strategic plans, as discussed in the Executive Summary to ensure our schools' success in the years to come. Our mission guides us each year in the budget planning process. We strive for student excellence; we recruit and retain quality teachers; we provide a challenging environment in which each and every student can obtain their full potential. Ultimately, every dollar received is used in the classrooms for student education.

Declining revenue is occurring simultaneously with increasing expenditures. Due to this, a strategic approach was used in the budget planning process. This required significant attention to revenue projections. This trend has caused us to take a cautious approach in forecasting. This budget reflects expenditure containment in response to the ever increasing cost of personnel and its benefits.

Strategic Planning Process

The Charter Schools submit strategic plans to the Governing Board, the City Manager, and the Principals. These plans are developed by assessing past performance and results for each goal and objective. The implementation of each strategic plan is monitored and adjusted as necessary. These strategic plans are incorporated in both educational and fiscal goals, objectives and strategies.

Effects of other Planning Processes on the Budget and Budget Process

There are many activities, events and other planning processes that guide the development of the budget and the budget process. At the center of the planning activities are the Charter Schools Mission Statement and Goals & Objectives. Effects of the other planning processes include: Building Preventative Maintenance Programs, Capital Improvement Programs, Current Economic Conditions, Federal & State Grant Requirements, Maintenance and Repair Programs, Staffing Formulas, Technology Plans, Utility and Fuel Prices, and Vehicle Replacement Schedules.

BUDGET DEVELOPMENT GUIDELINES

Financial Policies

The Charter School's financial policies, compiled below, set forth the basic framework for the overall fiscal management of the schools. Operating independently of changing circumstances and conditions, these policies assist the decision-making process of the Charter Board and the School's Administration. These policies provide guidelines for evaluating both current activities and proposals for future programs.

Most of the policies represent long-standing principles; traditions and practices that have guided the Charter Schools in the past and have helped maintain financial stability throughout their existence. They are reviewed annually as a decision making tool and to ensure their continued relevance in an ever-changing environment. Minor changes have been made in wording and organization to clarify the intent of some of the policies.

Balanced Budget Policy

The extent to which total expenditures do not exceed total revenues and monies available in the fund balance, the budget will be considered balanced. The Charter Schools will use the following strategies to strive for a balanced budget: seek alternate sources of funding and utilize applicable procurement policies and procedures to ensure the lowest costs available for goods/services purchased. Should Actual Expenditures exceed Actual Revenue; the difference will be shown as Beginning Surplus and/or Estimated Budget Savings. The Charter Schools will strive to achieve a balanced budget.

Adopted Budget	2017-18	2018-19	2019-20
Revenues	\$ 53,234,240	\$ 56,022,610	\$ 57,365,170
Expenditures	\$ 53,234,240	\$ 56,022,610	\$ 57,365,170

Operating Budget Policies

1. The Charter Schools will maintain at a minimum, an accessible cash reserve equivalent to four weeks of operating costs.
2. The Charter Schools pay for medical insurance for its employees. Employees assume the cost associated with dependent coverage.
3. No new or expanded services shall be implemented without implementing trade-offs of expenses or revenues at the same time. This applies to personnel, equipment and any other peripheral expenses associated with the service.
4. The Charter Schools shall continue to support a scheduled level of maintenance and replacement of its infrastructure and fleet. Expansions to the fleet must be justified based on growth of the Charter Schools.
5. The Charter Schools shall support capital expenditures that reduce future operating costs.

6. The Charter Schools will follow all applicable procurement policies set forth by the City of Pembroke Pines when acquiring goods and/or services.
7. The Charter Schools will purchase property insurance with a \$25,000 deductible.

Capital Budget Policies

1. The Charter Schools have developed a multi-year plan for capital improvement that is updated annually with documentation of deviations from the plan.
2. The Charter Schools will maintain its physical assets at a level adequate to protect the Schools' capital investment and minimize future maintenance and replacement costs. The budget will provide for the adequate maintenance and the orderly replacement of the capital equipment from current revenues wherever possible.
3. The Charter Schools have provided sufficient funds to replace and upgrade equipment as well as to take advantage of new technology thereby ensuring that employees have safe and efficient tools to provide their service. It reflects a commitment to further automation and use of available technology to improve productivity in the Charter School's work force.
 - a. The objective for upgrading and replacing equipment includes: (1) normal replacement as equipment completes its useful life, (2) upgrades to new technology, and (3) additional equipment necessary to service the needs of the Charter Schools.
4. The Charter Schools will use the following criterion to evaluate the relative merit of each capital project. Capital expenditures will foster goals of:
 - a. Projects specifically included in an approved replacement schedule.
 - b. Projects that reduce the cost of operations.
 - c. Projects that significantly improve safety and reduce risk exposure.

Revenue Policies

1. The Schools will attempt to maintain a diversified and stable revenue system as a shelter from short-run fluctuations in any single revenue source.
2. The Schools will attempt to obtain new revenue sources as a way of ensuring a balanced budget.
3. The Schools will establish building user charges at a level to recover the full cost (direct and indirect) of providing the service in the General Fund (Recreation Department).
4. The Schools will review fees/charges annually and will design or modify revenue systems to include provisions that automatically allow charges to grow at a rate that keeps pace with the cost of providing the service.

Cash Management/Investment Policies

1. The Schools will deposit all funds received by 2:00 PM the next day.
2. Investment of School funds will emphasize preservation of principal; the objective will be to match or exceed the yield of the State Board of Administration.
3. The Schools will collect revenues aggressively, including any past due amounts owed.

Debt Management & Limit Policies

Currently, the Charter Schools are not subject to legal debt limits since it does not have any general obligation debt. However, if the Charter Schools incurred future debt, that debt would be governed by the covenants of the individual bonds.

1. The Charter Schools may, as necessary, issue bond for capital improvement projects.
2. The Charter Schools will publish and distribute an official statement for each bond issue.
3. The Charter Schools will maintain bond reserves and sinking funds as required.

Accounting, Auditing, and Financial Reporting Policies

1. An independent audit will be performed annually.
2. The Charter Schools will produce annual financial reports in accordance with Generally Accepted Accounting Principles (GAAP) as outlined by the Governmental Accounting Standards Board (GASB).

Plan in case of Financial Urgency

Administration will implement the following six steps should the Pembroke Pines Charter Schools experience a budget crisis. These procedures support a comprehensive risk analysis and contingency plans should budget problems materialize. Without such a program, budget problems are unlikely to be recognized until they come to a head, and responses are unlikely to be formulated and approved until cash is literally depleted and a crisis is at hand. They are as follows:

Step 1 - Disrupt purchasing and hiring.

Step 2 - Establish and maintain close monitoring of spending and revenues.

Step 3 - Determine whether stop gap financing is needed until budget actions reach full savings potential.

Step 4 -Utilize the media to build public awareness of the crisis.

Step 5 -Initiate analysis of why the problem became a crisis and how this can be avoided in the future.

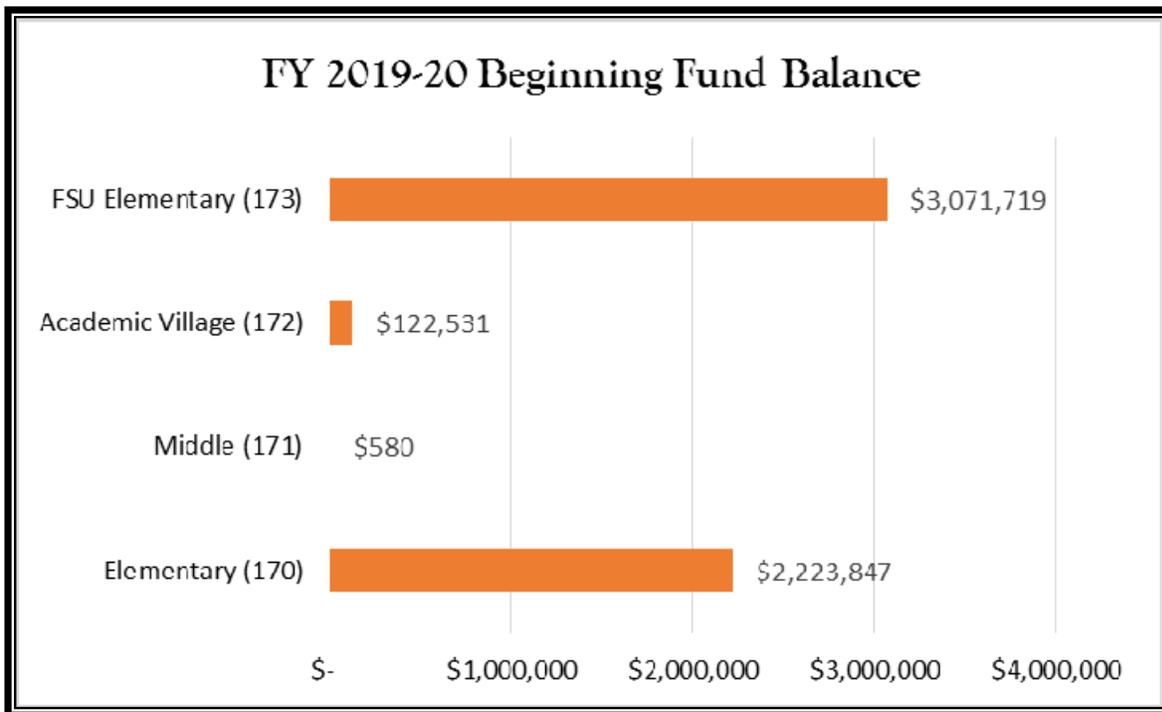
Step 6 -Consider requesting state oversight or other outside intervention.

Fund Balance/Reserve Policies

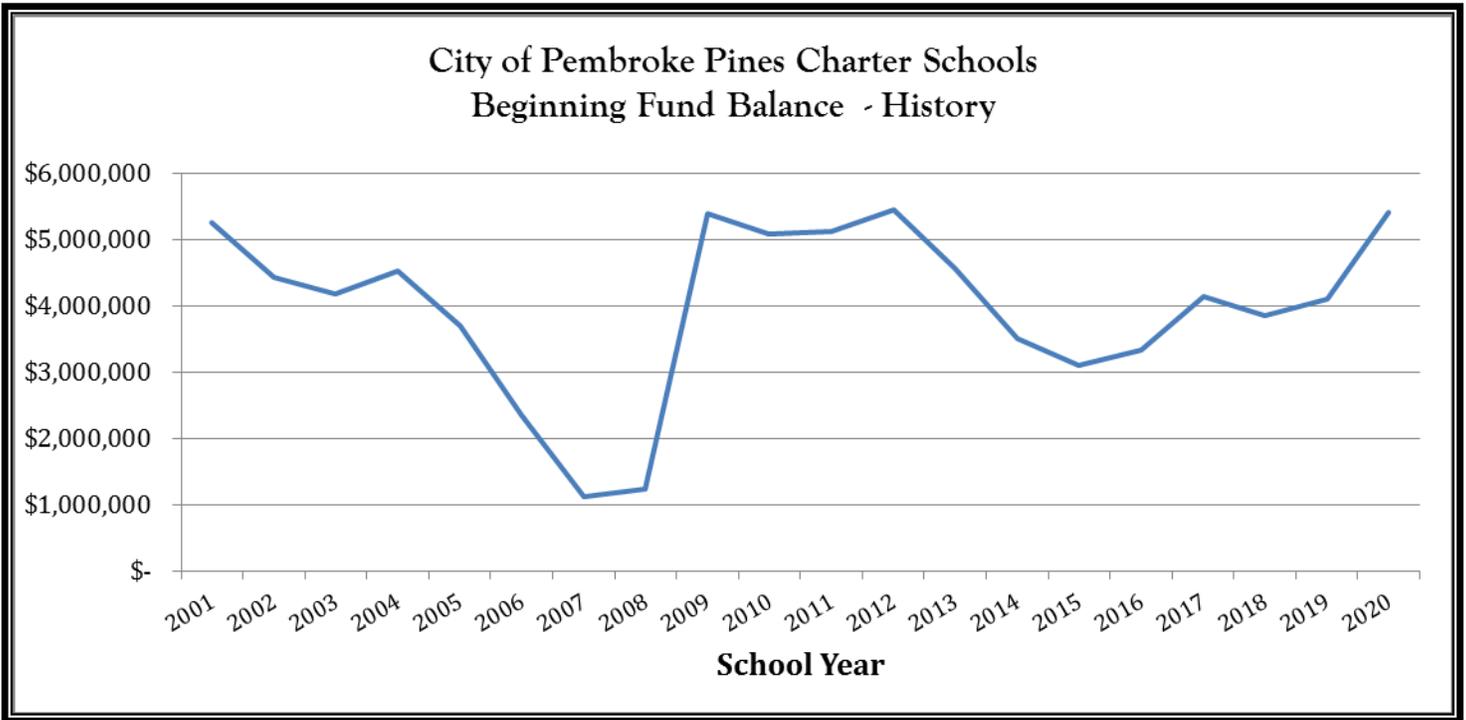
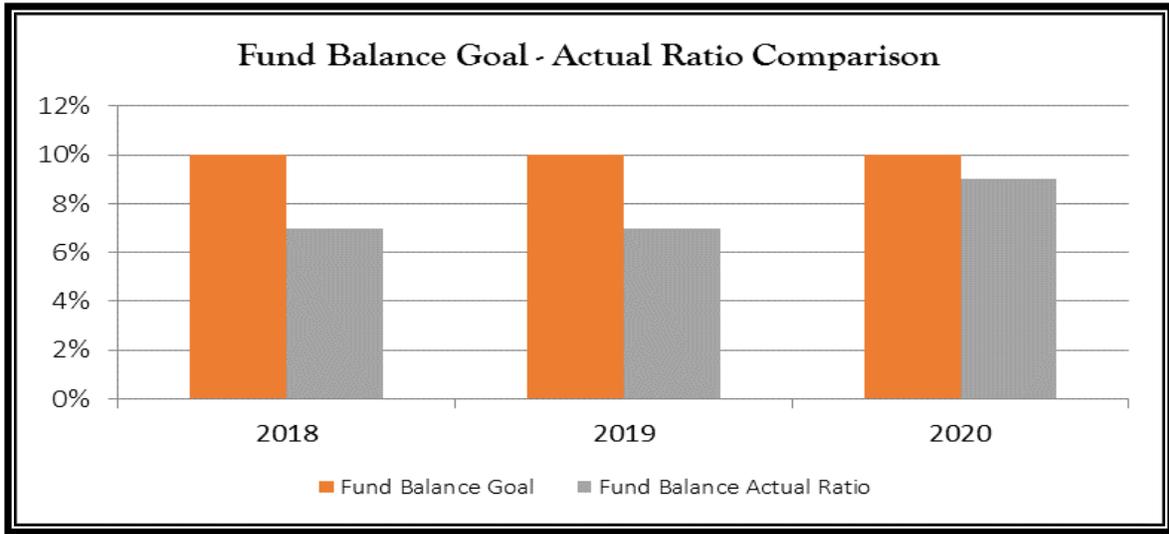
The Schools goal is to provide a fund balance of at least 10% of the Fund’s expenditures.

	2017-18	2018-19	2019-20
Budgeted Expenditures	\$ 53,234,240	\$ 56,022,610	\$ 57,365,170
Beginning Fund Balance	\$ 3,846,884	\$ 4,103,469	\$ 5,418,677
Reserve/Expenditure Ratio	7%	7%	9%

Given that State-Shared revenues have not increased at the same rate as required expenditures over the past years, the Fund Balance for the upcoming fiscal year will be 9%. For the 2019-20 school year, Administration will continue to pursue new revenue sources and find innovative ways of conducting business that will ultimately reduce operating expenses. Administration’s goal is to continue to increase the fund balance to the **10%** target goal by the end of school year 2020-21.



Fund Balance/Reserve Policies (Cont.)



FINANCIAL SECTION

City of Pembroke Pines Charter Schools



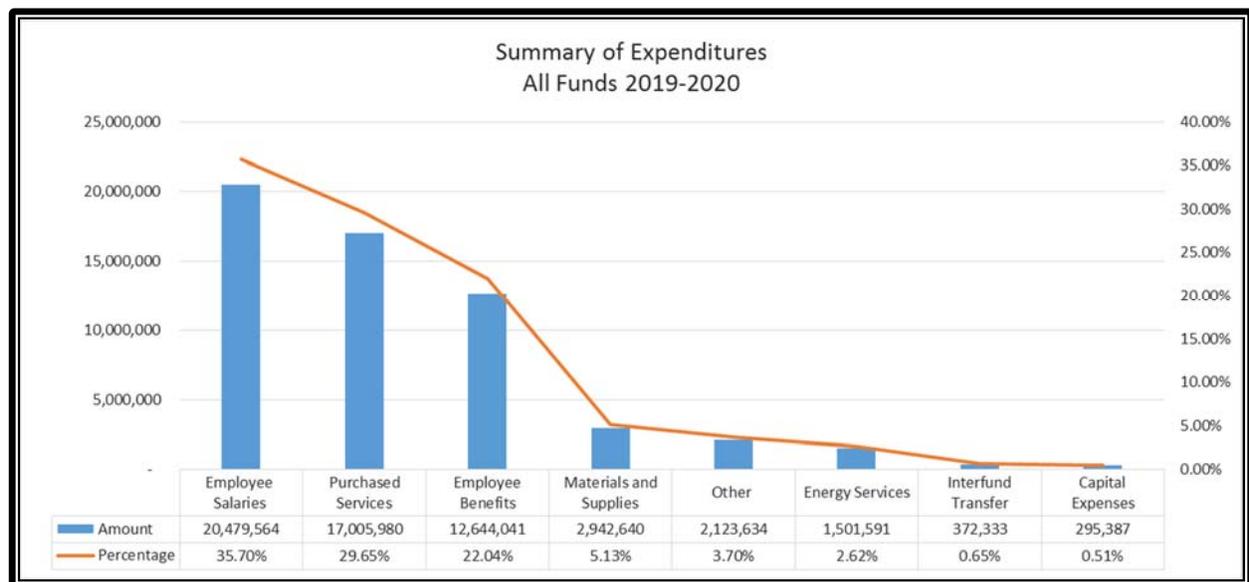
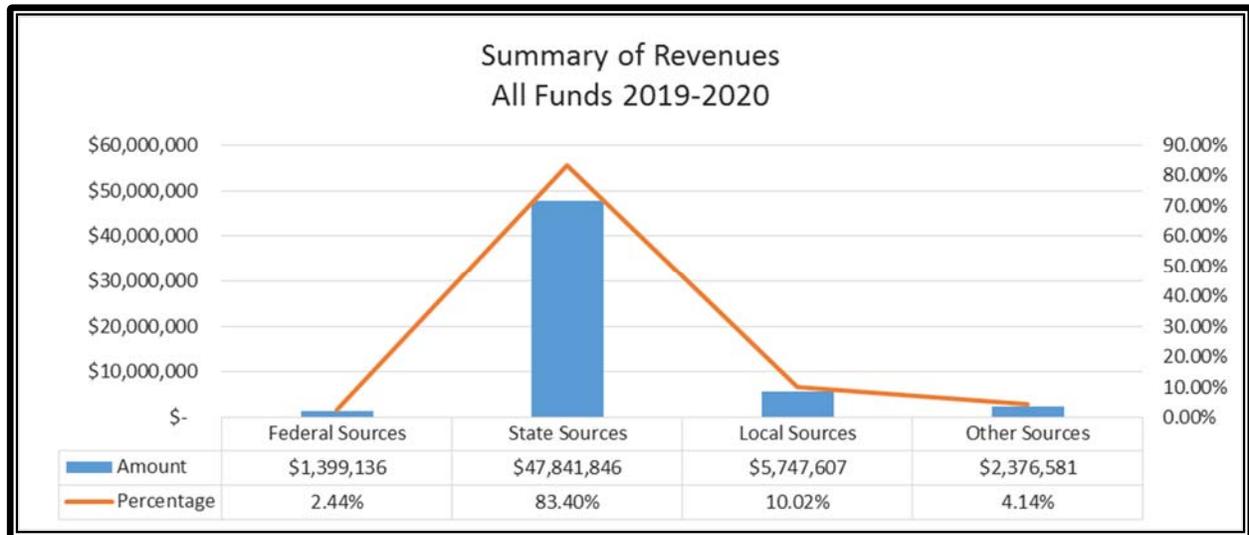
FISCAL RESOURCES: WE STRIVE TO MAINTAIN A BALANCED BUDGET AND ACHIEVE SYSTEM-WIDE ALIGNMENT OF RESOURCES.

PPCS FINANCIAL SUMMARY

The Pembroke Pines Charter Schools are identified by the state education agency and local school district as four school entities that encompass eight charter school locations. Funding is distributed from the state through the charter school sponsoring district and recorded within the following four funds accounts:

- 170 Fund – Elementary Schools (sponsored by School Board of Broward County)
- 171 Fund – Middle Schools (sponsored by School Board of Broward County)
- 172 Fund – Academic Village Charter School (sponsored by School Board of Broward County)
- 173 Fund - FSU Elementary Charter School (sponsored by Florida State University)

The charter school revenue and expenditure data in this section is presented on a system-wide level and as four fund accounts, and further defined by school function and school object code.



PPCS 2019-2020 BUDGET FINANCIAL IMPACT ITEMS

REVENUES

Base Student Allocation (BSA)

The BSA is the amount of funds allocated per enrolled student, or full-time equivalent (FTE). The state approved 2019-2020 BSA is \$4,279.49 per FTE, an increase of \$75.07 in comparison to the 2018-2019 BSA of \$4,204.42. When weighted with the district allocation cost factor, this BSA increase represents an approximate \$619,529 additional revenues system-wide.

Base Student Allocation		Impact
170 Fund	Elementary Schools	\$ 211,261
171 Fund	Middle Schools	\$ 99,829
172 Fund	Academic Village Charter School	\$ 211,757
173 Fund	FSU Elementary School	\$ 96,682
Total Increase (Decrease)		\$ 619,529

District School Taxes

This categorical revenue represents supplemental millage funding from the state if the local district mill levy generates less than the state average per FTE. The State increased this budget by 5.60% in comparison to FY2018-19. The increase represents an additional \$339,506 in revenues.

District School Taxes		Impact
170 Fund	Elementary Schools	\$ 91,518
171 Fund	Middle Schools	\$ 63,864
172 Fund	Academic Village Charter School	\$ 136,383
173 Fund	FSU Elementary School	\$ 47,741
Total Increase (Decrease)		\$ 339,506

ESE Guaranteed Allocation

This state shared revenue is supplemental funding for the Exceptional Student Services Program. This categorical was funded at a higher level for 2019-2020, providing an additional \$207,398 to the PPCS overall. The reduction reflected in the table below is due to decreased enrollment at the elementary schools.

ESE Guaranteed Allocation		Impact
170 Fund	Elementary Schools	\$ (7,445)
171 Fund	Middle Schools	\$ 46,519
172 Fund	Academic Village Charter School	\$ 162,017
173 Fund	FSU Elementary School	\$ 6,847
Total Increase (Decrease)		\$ 207,938

Digital Classroom Allocation

This is state shared funding provided to districts to help improve outcomes related to student performance by integrating technology into the classroom. The state decreased the state allocation from \$70 million in FY2018-2019 to \$20 million, a 71.43% decrease.

Digital Classroom Allocation		Impact
170 Fund	Elementary Schools	\$ (24,479)
171 Fund	Middle Schools	\$ (16,927)
172 Fund	Academic Village Charter School	\$ (26,740)
173 Fund	FSU Elementary School	\$ (76,782)
	Total Increase (Decrease)	\$ (144,928)

Rental –City Recreation Programs

This is a local revenue stream generated from middle school and AVCS facility rentals from outside vendors. The increase is due to a one-time janitorial and utility usage rate adjustment. This increased budgeted revenues by \$274,659.

Rental-City Recreation Programs		Impact
170 Fund	Elementary Schools	\$ -
171 Fund	Middle Schools	\$ 79,913
172 Fund	Academic Village Charter School	\$ 194,746
173 Fund	FSU Elementary School	\$ -
	Total Increase (Decrease)	\$ 274,659

Contributions

The Pembroke Pines Charter School Foundation (PPCSF) is a charitable organization originally established with a \$1 million endowment for the purpose of providing scholarships to PPCS teachers and students. Once a 501(C)-3 non-profit status was obtained, PPCSF was authorized to fundraise for monies to supplement deficits in the PPCS charter school operating budget. This revenue is relied on to help balance the charter school budget. The budget was balanced with a decreased contribution projection for 2019-2020.

Contributions		Impact
170 Fund	Elementary Schools	\$ (142,262)
171 Fund	Middle Schools	\$ (92,858)
172 Fund	Academic Village Charter School	\$ (179,368)
173 Fund	FSU Elementary School	\$ (45,868)
	Total Increase (Decrease)	\$ (460,356)

PPCS 2019-2020 BUDGET FINANCIAL IMPACT ITEMS

EXPENDITURES

Lease/ Bond Payment

The Pembroke Pines Charter School facilities are leased from the City of Pembroke Pines for an annual rental fee based on the debt service requirement of the debt issued by the City to construct the Charter Schools. The debt service bond was refinanced to a fixed interest rate, resulting in an increase rental fee with an overall impact of \$279,911 system-wide.

Lease/ Bond Payment		Impact
170 Fund	Elementary Schools	\$ 119,349
171 Fund	Middle Schools	\$ 60,457
172 Fund	Academic Village Charter School	\$ 83,964
173 Fund	FSU Elementary School	\$ 16,141
Total Increase (Decrease)		\$ 279,911

Textbooks

The State of Florida is a textbook adoption state, meaning that the textbooks to be used in classroom instruction is chosen at the state level. There is no required textbook adoption for the 2019-2020 school year, and consequently lowers the textbook budget projections.

Textbooks		Impact
170 Fund	Elementary Schools	\$ (58,528)
171 Fund	Middle Schools	\$ 9,144
172 Fund	Academic Village Charter School	\$ (167,107)
173 Fund	FSU Elementary School	\$ (23,587)
Total Increase (Decrease)		\$ (240,078)

Personnel Benefits

Health insurance, workers compensation costs, and general retiree health contribution costs are budgeted at a 40% increase in comparison to the 2018-2019 working budget, significantly impacting the charter school budget.

Personnel Benefits		Impact
170 Fund	Elementary Schools	\$ 622,800
171 Fund	Middle Schools	\$ 412,194
172 Fund	Academic Village Charter School	\$ 622,626
173 Fund	FSU Elementary School	\$ 247,923
Total Increase (Decrease)		\$ 1,905,543

FSU Administrative Fee

Florida State University, the charter school sponsor for FSU Elementary, increased their administrative fee from \$250,000 to \$340,000, a 36% increase.

FSU Administrative Fee		Impact
173 Fund	FSU Elementary School	\$ 90,000
Total Increase (Decrease)		\$ 90,000

Repair, Maintenance & Improvement to Land and Building

System-wide repair and maintenance projects planned for include re-flooring classrooms, repairing entrance gates, painting projects and repair to the air conditioner control server resulted in increased budget projections for the charter school repair and maintenance accounts.

Repair & Maintenance Projects		Impact
170 Fund	Elementary Schools	\$ 117,759
171 Fund	Middle Schools	\$ 68,451
172 Fund	Academic Village Charter School	\$ 221,607
173 Fund	FSU Elementary School	\$ 54,933
Total Increase (Decrease)		\$ 462,750

Supplements

Additional supplements were budgeted to all charter schools sites to cover the cost of extra days and extra periods worked by the charter school teachers, guidance counselors, curriculum specialists and ESE specialists.

Supplements		Impact
170 Fund	Elementary Schools	\$ 18,356
171 Fund	Middle Schools	\$ 12,351
172 Fund	Academic Village Charter School	\$ 74,056
173 Fund	FSU Elementary School	\$ 4,684
Total Increase (Decrease)		\$ 109,447

Florida Retirement System (FRS expenses)

The Florida Retirement System increased the employer contribution rates from the 8.26% to 8.47%, increasing the overall budget by \$62,202.

Florida Retirement System (FRS)		Impact
170 Fund	Elementary Schools	\$ 17,245
171 Fund	Middle Schools	\$ 4,829
172 Fund	Academic Village Charter School	\$ 21,854
173 Fund	FSU Elementary School	\$ 18,274
Total Increase (Decrease)		\$ 62,202

Teacher & Administration Laptops

The 2019-2020 charter school budget provides funding for replacement laptops that are obsolete or non-functioning for teachers and administration.

Teacher & Administration Laptops		Impact
170 Fund	Elementary Schools	\$ 60,000
171 Fund	Middle Schools	\$ 40,000
172 Fund	Academic Village Charter School	\$ 20,000
173 Fund	FSU Elementary School	\$ 20,000
Total Increase (Decrease)		\$ 140,000

**SUMMARY - ALL FUNDS
EIGHT YEAR HISTORY & FORECAST BY OBJECT**

		FY 2015-2016	FY 2016-2017	FY 2017-2018	FY 2018-2019
REVENUE SOURCES:		Actual	Actual	Actual	Actual
	Intergovernmental Revenue	45,896,314	45,085,826	47,457,131	49,113,435
	Charges for Services	1,545,231	1,590,528	1,650,140	1,693,142
	Miscellaneous Revenues	3,292,325	3,165,389	3,163,703	3,465,492
	Other Sources	-	-	-	-
	TOTAL REVENUES	\$ 50,733,870	\$ 49,841,743	\$ 52,270,974	\$ 54,272,069
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EXPENDITURES:		FY 2015-2016	FY 2016-2017	FY 2017-2018	FY 2018-2019
School Object					
	Salaries	20,047,658	20,002,914	20,402,027	20,797,199
	Employee Benefits	9,753,476	10,865,435	11,344,701	11,789,526
	Purchased Services	14,309,556	14,733,698	15,331,549	15,477,370
	Energy Services	1,601,277	1,488,645	1,469,731	1,465,203
	Materials and Supplies	3,248,416	2,031,260	2,375,759	2,553,317
	Capital Outlay	472,573	155,258	312,102	103,556
	Other	1,385,554	1,438,864	1,269,823	1,407,149
	TOTAL EXPENDITURES	\$ 50,818,510	\$ 50,716,074	\$ 52,505,692	\$ 53,593,320
	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(84,640)	(874,331)	(234,718)	678,749
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OTHER FINANCING SOURCES:					
	Transfers In	1,414,459	1,255,065	1,416,301	1,139,463
	Transfers Out	(525,000)	(680,000)	(925,000)	(503,000)
	TOTAL TRANSFERS	889,459	575,065	491,301	636,463
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	Net Change in Fund Balance	804,819	(299,266)	256,583	1,315,212
	Beginning Fund Balance	3,341,347	4,146,148	3,846,882	4,103,465
	Ending Fund Balance	\$ 4,146,166	\$ 3,846,882	\$ 4,103,465	\$ 5,418,677

**SUMMARY - ALL FUNDS
EIGHT YEAR HISTORY & FORECAST BY OBJECT**

REVENUE SOURCES:		FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023
		Budget	Forecast	Forecast	Forecast
Intergovernmental Revenue	\$	49,240,982	\$ 49,788,165	\$ 50,351,227	\$ 50,931,347
Charges for Services		1,735,829	1,767,595	1,799,942	1,832,881
Miscellaneous Revenues		4,011,778	4,063,506	4,115,964	4,169,162
Other Sources		1,290,000	1,466,621	1,496,953	1,509,310
TOTAL REVENUES	\$	56,278,589	\$ 57,085,886	\$ 57,764,086	\$ 58,442,700

EXPENDITURES:	School Object	FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023
Salaries	100	20,479,564	20,786,756	21,098,559	21,415,037
Employee Benefits	200	12,644,041	12,833,702	13,026,207	13,221,600
Purchased Services	300	17,005,980	17,220,618	17,297,231	17,365,199
Energy Services	400	1,501,591	1,524,115	1,546,977	1,570,181
Materials and Supplies	500	2,942,640	2,986,780	3,031,581	3,077,055
Capital Outlay	600	295,387	299,818	304,315	308,880
Other	700	2,123,634	2,155,489	2,187,821	2,220,638
TOTAL EXPENDITURES		\$ 56,992,837	\$ 57,807,277	\$ 58,492,690	\$ 59,178,590
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(714,248)	(721,390)	(728,604)	(735,890)

OTHER FINANCING SOURCES:					
Transfers In		1,086,581	1,086,842	1,344,460	1,102,155
Transfers Out		(372,333)	(365,452)	(615,856)	(366,265)
TOTAL TRANSFERS		714,248	721,390	728,604	735,890

Net Change in Fund Balance		-	-	-	-
Beginning Fund Balance		5,418,677	5,418,677	5,418,677	5,418,677
Ending Fund Balance	\$	5,418,677	\$ 5,418,677	\$ 5,418,677	\$ 5,418,677

**REVENUE SUMMARY BY SOURCE
EIGHT YEAR HISTORY & FORECAST
ALL FUNDS**

REVENUE SOURCES	ACCOUNT FUNCTION	SCHOOL FUNCTION	FY 2015-2016 ACTUAL	FY2016-2017 ACTUAL	FY2017-2018 ACTUAL	FY2018-2019 ACTUAL
Intergovernmental Revenue						
Sch Breakfast Rmb - Severe Need	331602	3262	46,401	45,203	75,577	94,829
Sch Breakfast Rmb - Non Severe Need	331603	3262	58,960	64,401	62,777	39,409
Sch Lunch Reimb-Free/Reduced	331604	3261	741,025	777,913	1,074,368	919,012
Commodities - Donated Food	331606	3265	152,179	199,433	169,028	142,969
Carl D. Perkins FLDOE Grant	331607	3201	-	-	-	6,087
IDEA Grant	331616	3290	86,663	82,690	84,685	86,748
District Instructional Leadership	334903	3399	6,697	6,686	6,567	-
Fund for Improvement of Education	331623	3290	-	1,334	-	-
Gardiner Scholarship - SAFE Grant	334906	3399	-	42,072	-	-
District Discretionary Lottery Fund	335900	3344	3	101,261	10,804	20,880
FL Education Finance Program (FEFP)	335910	3310	26,823,812	27,114,450	27,648,158	28,238,140
Digital Classroom Allocation	335912	3310	344,936	603,253	603,039	298,494
Class Size Reduction	335915	3390	6,449,774	6,487,782	6,527,859	6,506,021
Instructional Materials	335920	3336	439,418	438,636	430,097	444,137
Library Media Materials	335925	3336	25,275	25,427	25,126	26,240
Science Lab Materials	335927	3336	6,909	6,950	6,868	7,171
School Breakfast Supplement	335935	3337	3,232	3,463	3,545	4,179
School Lunch Supplement	335936	3338	7,170	7,612	7,602	7,774
Safe Schools	335950	3310	183,054	182,719	184,326	562,164
Mental Health Allocation	335951	3310	-	-	-	236,034
District School Taxes	335970	3310	2,844,408	3,075,327	3,332,981	3,599,115
Best & Brightest Scholarship	335974	3399	24,769	47,719	402,400	391,197
Governor's A+ Funds	335975	3399	572,169	591,509	594,656	596,810
Transportation Revenue	335980	3354	842,728	853,284	898,106	929,840
ESE Guaranteed Allocation	335985	3310	955,587	1,068,721	1,166,350	1,299,675
Public Education Capital Outlay (PECO)	335991	3391	2,438,395	1,674,465	1,085,911	2,943,406
Summer Reading Program	335993	3374	187,430	375,280	374,260	377,079
Supplemental Academic Instruction	335995	3374	1,077,147	1,208,236	1,213,192	1,336,025
Bond Technology Opportunity	337930	3413	1,578,173	-	-	-
Local Capital Improvement Revenue	338100	3413	-	-	1,468,849	-
Total Intergovernmental Revenue			45,896,314	45,085,826	47,457,131	49,113,435
Charges for Services						
Before and Afterschool Education	347905	3489	953,710	1,000,997	1,111,873	1,210,913
In-House Transportation	347906	3354	468,089	468,738	423,409	357,285
Activity Fee	347907	3469	123,432	120,793	114,858	124,944
Total Charges for Services			1,545,231	1,590,528	1,650,140	1,693,142
Miscellaneous Revenues						
Interest from SBA	361030	3431	61,777	11,420	84,395	142,634
Rental - City Facilities	362030	3425	207,904	177,897	178,166	136,643
Rental - Cell Towers-Exempt	362031	3425	299,903	302,197	223,951	305,471
Rental - City Recreation Programs	362075	3425	508,934	488,080	642,955	713,001
Contributions	366015	3440	641,233	566,065	592,215	589,297
ICMA Forfeiture Revenue	369025	3495	19,092	19,603	4,124	18,802
E-Rate Program	369026	3495	-	27,569	19,036	16,450
Other Miscellaneous Revenue	369040	3495	698	150	-	325
ConEd Energy Tax Deduction	369042	3495	-	-	178,539	-
Food Sales	369045	3451	1,552,784	1,572,408	1,240,322	1,542,869
Total Miscellaneous Revenues			3,292,325	3,165,389	3,163,703	3,465,492
Transfers In (Other Sources)						
Transfer from General Fund (EDC Profit)	381020	3610	889,459	575,065	491,301	636,463
Transfer from Charter Elementary School	381170	3670	525,000	680,000	925,000	503,000
Total Transfers In (Other Sources)			1,414,459	1,255,065	1,416,301	1,139,463
Beginning Surplus	389940	3489	-	-	-	-
Estimated Budget Savings	389951	3489	-	-	-	-
Total Other Sources			1,414,459	1,255,065	1,416,301	1,139,463
Total Charter Revenues			52,148,329	51,096,808	53,687,275	55,411,532

**REVENUE SUMMARY BY SOURCE
EIGHT YEAR HISTORY & FORECAST
ALL FUNDS**

REVENUE SOURCES	ACCOUNT FUNCTION	SCHOOL FUNCTION	FY2019-2020 ADOPTED BUDGET	FY2020-2021 FORECAST	FY2021-2022 FORECAST	FY2022-2023 FORECAST
Intergovernmental Revenue						
Sch Breakfast Rmb - Severe Need	331602	3262	96,918	105,990	115,910	126,759
Sch Breakfast Rmb - Non Severe Need	331603	3262	41,294	45,159	49,386	54,009
Sch Lunch Reimb-Free/Reduced	331604	3261	978,010	1,069,552	1,169,662	1,279,142
Commodities - Donated Food	331606	3265	188,581	206,232	225,536	246,646
Carl D. Perkins FLDOE Grant	331607	3201	-	-	-	-
IDEA Grant	331616	3290	94,333	103,163	112,819	123,378
District Instructional Leadership	334903	3399	-	-	-	-
Fund for Improvement of Education	331623	3290	-	-	-	-
Gardiner Scholarship - SAFE Grant	334906	3399	-	-	-	-
District Discretionary Lottery Fund	335900	3344	21,326	21,512	21,699	21,887
FL Education Finance Program (FEFP)	335910	3310	28,834,696	29,085,558	29,338,602	29,593,848
Digital Classroom Allocation	335912	3310	222,935	224,875	226,831	228,804
Class Size Reduction	335915	3390	6,419,351	6,475,199	6,531,534	6,588,358
Instructional Materials	335920	3336	499,247	503,590	507,972	512,391
Library Media Materials	335925	3336	26,001	26,227	26,455	26,686
Science Lab Materials	335927	3336	7,107	7,169	7,231	7,294
School Breakfast Supplement	335935	3337	4,176	4,212	4,249	4,286
School Lunch Supplement	335936	3338	7,772	7,840	7,908	7,977
Safe Schools	335950	3310	601,581	606,815	612,094	617,419
Mental Health Allocation	335951	3310	247,688	249,843	252,017	254,209
District School Taxes	335970	3310	3,847,203	3,880,674	3,914,436	3,948,491
Best & Brightest Scholarship	335974	3399	-	-	-	-
Governor's A+ Funds	335975	3399	-	-	-	-
Transportation Revenue	335980	3354	935,928	944,071	952,284	960,569
ESE Guaranteed Allocation	335985	3310	1,376,289	1,388,263	1,400,341	1,412,524
Public Education Capital Outlay (PECO)	335991	3391	3,075,495	3,102,252	3,129,241	3,156,466
Summer Reading Program	335993	3374	380,127	383,434	386,770	390,135
Supplemental Academic Instruction	335995	3374	1,334,924	1,346,538	1,358,253	1,370,070
Bond Technology Opportunity	337930	3413	-	-	-	-
Local Capital Improvement Revenue	338100	3413	-	-	-	-
Total Intergovernmental Revenue			49,240,982	49,788,165	50,351,227	50,931,347
Charges for Services						
Before and Afterschool Education	347905	3489	1,136,064	1,156,854	1,178,024	1,199,582
In-House Transportation	347906	3354	467,711	476,270	484,986	493,861
			132,054	134,471	136,931	139,437
Total Charges for Services			1,735,829	1,767,595	1,799,942	1,832,881
Miscellaneous Revenues						
Interest from SBA	361030	3431	37,000	37,370	37,744	38,121
Rental - City Facilities	362030	3425	145,854	148,523	151,241	154,009
Rental - Cell Towers-Exempt	362031	3425	265,303	270,158	275,102	280,136
Rental - City Recreation Programs	362075	3425	987,660	1,005,734	1,024,139	1,042,881
Contributions	366015	3440	913,012	922,142	931,364	940,677
ICMA Forfeiture Revenue	369025	3495	21,500	21,715	21,932	22,151
E-Rate Program	369026	3495	19,851	20,050	20,250	20,453
Other Miscellaneous Revenue	369040	3495	2,000	2,020	2,040	2,061
ConEd Energy Tax Deduction	369042	3495	-	-	-	-
Food Sales	369045	3451	1,619,598	1,635,794	1,652,152	1,668,673
Total Miscellaneous Revenues			4,011,778	4,063,506	4,115,964	4,169,162
Transfers In (Other Sources)						
Transfer from General Fund (EDC Profit)	381020	3610	714,248	721,390	728,604	735,890
Transfer from Charter Elementary School	381170	3670	372,333	365,452	615,856	366,265
Total Transfers In (Other Sources)			1,086,581	1,086,842	1,344,460	1,102,155
Beginning Surplus	389940	3489	(196,883)	(50,000)	(50,000)	(50,000)
Estimated Budget Savings	389951	3489	1,486,883	1,516,621	1,546,953	1,559,310
Total Other Sources			2,376,581	2,553,463	2,841,413	2,611,465
Total Charter Revenues			57,365,170	58,172,729	59,108,546	59,544,855

**EXPENDITURE SUMMARY BY OBJECT
EIGHT YEAR HISTORY & FORECAST
ALL FUNDS**

CITY OBJECT / ACCOUNT DESCRIPTION	FY 2015-2016	FY 2016-2017	FY 2017-2018	FY 2018-2019
	Actual	Actual	Actual	Actual
12018 Assistant Athletic Director	\$ 8,364	\$ 39,998	\$ 41,205	\$ 42,432
12125 Sch Clerical Spec I	319,951	303,135	261,428	260,844
12133 Sch Administrative Coord I	39,478	1,278	-	-
12138 Sch Clerical Spec II	156,684	126,370	122,860	123,216
12155 Sch Administrative Assistant I	109,521	113,302	115,749	120,890
12164 Director of Innovative Learning	-	-	-	69,040
12558 Speech Therapist	103,999	91,607	130,340	138,190
12621 Technology and Instruction Supervisor	-	-	-	61,522
12910 Chtr Sch Teacher	15,003,319	14,944,004	15,316,745	15,636,714
12935 ESE Specialist	44,833	44,131	47,947	48,327
12941 High School Registrar	41,496	42,744	7,702	-
12942 High School Assistant Principal	247,546	261,852	241,604	266,687
12943 Guidance Director	50,066	49,269	44,027	46,724
12949 Behavior Specialist	79,815	84,844	83,814	83,018
12950 Teacher Assistant	62,722	61,994	61,500	61,294
12951 Registrar	70,920	37,451	33,092	34,092
12952 Bookkeeper	152,718	157,893	163,000	164,725
12953 Assistant Principal	608,633	598,833	669,955	611,842
12954 Principal High School	121,302	128,003	128,003	130,704
12956 School Counselor	433,170	480,376	511,807	513,117
12957 Media Specialist	359,358	353,656	356,090	316,049
12960 Receptionist	35,797	36,878	36,909	39,125
12961 Security	38,286	38,236	38,859	31,822
12968 Principal East Campus	115,157	120,016	117,007	105,295
12969 Principal West Campus	84,474	109,512	109,512	111,962
12970 Principal Central Campus	116,386	123,510	123,510	126,160
12973 Principal Pembroke Shores	111,298	117,499	117,499	120,050
12982 Testing Coordinator	36,190	4,591	-	-
12992 Vacation leave - retire/term	3,658	11,943	7,006	4,060
12996 Sick leave - retire/term	80,988	65,210	56,623	46,496
12997 Sick leave - annual	66,677	69,200	89,301	96,994
13135 BTU sub Total	327	-	174	-
13140 Temp Sub Teacher	366,308	401,904	427,133	466,942
13190 P/T After School Director	61,240	53,498	54,557	57,928
13403 P/T Bookkeeper	25,561	21,969	19,699	14,533
13554 P/T Teacher Assistant	466,835	478,991	432,235	415,402
13556 P/T After School Care	263,497	276,577	336,943	331,681
13559 P/T Certified Teacher	100,514	86,220	41,343	39,151
13683 Sch P/T Clerk Spec I	39,512	42,142	38,509	36,641
14000 Overtime	21,070	24,279	18,334	23,532
15005 Supplements	2,455,378	2,721,771	3,014,475	3,194,538
15015 Payment in lieu of benefits	150,738	133,019	138,372	138,002
15116 Cell Phone Pay	-	135	540	540
21000 Social Security- matching	1,674,546	1,665,446	1,772,296	1,791,006
22200 Retirement contribution - FRS	1,362,327	1,502,656	1,633,735	1,710,079
22500 ICMA - city portion	110,288	121,008	136,989	133,943
23000 Health Insurance	3,849,538	4,446,485	4,500,905	4,722,597
23100 Life Insurance	39,026	46,972	79,546	24,544
24000 Workers compensation	107,414	156,413	16,512	(22,001)
25000 Unemployment compensation	2,221	14,530	(5,669)	2,278
26300 General retiree health contrib	2,000	57,000	57,000	94,000
30010 Contingency	-	-	-	-
31300 Professional services-Outside Legal	50,172	57,020	40,033	43,487
31310 Prof & Tech Services	2,491,441	2,499,587	2,610,341	2,657,951
32100 Accounting and auditing fees	25,382	25,746	26,467	27,398
34300 Contract- laundry & cleaning	1,021	1,034	908	794
34500 Contract- building maintenance	937,615	939,097	1,146,791	1,148,644
34982 Function sourcing- Grounds/Facilities	312,688	33,402	32,931	28,068
34989 Contractual service provider	636,580	900,614	1,095,600	1,271,764
34990 Contractual services- other	1,634,430	1,804,401	1,829,440	1,897,499
40100 Travel/conferences	34,042	28,215	54,927	53,401
41370 Communications	56,963	86,132	99,054	105,948
41400 Postage	2,634	3,615	4,447	4,784
43380 Pub Ut Svc Othr Energ Sv	106,785	132,093	133,625	149,676

**EXPENDITURE SUMMARY BY OBJECT
EIGHT YEAR HISTORY & FORECAST
ALL FUNDS**

CITY OBJECT / ACCOUNT DESCRIPTION	FY 2015-2016	FY 2016-2017	FY 2017-2018	FY 2018-2019
	Actual	Actual	Actual	Actual
43430 Electricity	1,312,724	1,184,100	1,142,108	1,112,987
44200 Rents- machinery & equipment	38,537	43,974	54,418	41,269
44210 IT/Telecommunications Services	698,271	710,213	867,094	904,321
44360 Rentals	6,311,873	6,109,027	5,828,926	5,504,308
45000 Insurance	106,659	(21,256)	36,433	126,542
45320 Insurance & Bond Premium	369,109	303,368	309,267	197,364
46150 R & M- land- building & improvement	257,404	499,889	542,705	705,917
46210 Energy Savings Project	-	348,410	425,880	435,444
46250 R & M equipment	44,817	51,680	36,320	30,789
46300 R & M motor vehicles	224,366	172,192	160,633	153,856
46800 Maintenance contracts	36,838	38,168	35,771	40,144
46801 I.T. Maintenance contracts	25,963	85,440	72,608	73,226
47100 Printing	9,280	9,694	16,168	17,303
49000 Legal/employment ads	3,471	4,036	4,387	7,149
49104 License fees	98	-	-	-
49105 License renewals	376	1,263	4,702	8,017
49175 Administrative fees	1,085,655	1,141,570	966,289	1,099,915
49176 FSU Administrative Fee	250,000	250,000	250,000	250,000
49177 Bwd Administrative Fee	32,995	33,776	34,324	35,109
52000 Operating supplies	51,046	58,747	50,139	38,557
52150 First aid, safety equip & supplies	1,290	1,528	2,247	2,733
52182 Testing material	143,641	167,415	185,729	204,787
52540 Fuel	181,768	172,452	193,998	202,540
52590 Other Mat'l & Sply	203,366	196,553	210,432	220,535
52600 Clothing/uniforms	41,445	29,904	18,467	54,190
52650 Equip < than \$1000	134,207	163,051	266,472	167,869
52652 Software < than \$1000 &/or licenses	252,758	285,292	329,696	483,378
52653 Computer equipment < \$1000	251,373	85,329	259,847	251,523
52661 Bond Computer Equipment < \$1,000	1,176,982	-	-	-
52662 Bond Other Equipment < \$1,000	79,436	-	-	-
52790 Miscellaneous Expense	16,430	12,255	14,508	14,108
52910 Commodity Consumption	152,179	199,433	169,027	142,969
54100 Memberships/ dues/ subscription	73,526	80,665	76,762	77,863
54505 Media	10,860	14,455	19,676	13,073
54510 Media Books	70,489	83,866	70,002	83,791
54520 Textbooks	605,818	665,022	717,263	812,049
63000 Improvement other than building	-	-	65,022	-
63061 Fencing	56,557	37,500	-	-
63121 Lighting	9,810	-	-	-
64001 Bond Computer Equipment > \$1,000	115,695	-	-	-
64002 Bond Other Equipment > \$1,000	206,060	-	-	-
64010 Athletic equipment	4,136	-	3,299	-
64014 Aluminum shed	-	-	-	2,244
64015 Air conditioner	2,375	-	-	-
64039 Computer equipment not micro	3,783	13,633	7,500	-
64055 Laptop/Tablet	14,282	-	1,948	-
64066 File cabinets- other	3,958	-	2,350	-
64115 Kitchen equipment	10,600	4,842	-	-
64151 Oven	-	6,718	45,853	13,938
64185 Refrigerator	-	12,050	-	-
64204 TV-Closed Circuit/Security Camera	4,504	-	-	7,614
64400 Other equipment	40,813	33,840	186,130	79,760
64691 Capitalized Software - Schools	-	46,675	-	-
91171 Transfer to Charter Middle School	275,000	680,000	850,000	503,000
91172 Transfer to Charter High School	250,000	-	75,000	-
TOTAL	\$ 51,343,522	\$ 51,396,075	\$ 53,430,686	\$ 54,096,322

**EXPENDITURE SUMMARY BY OBJECT
EIGHT YEAR HISTORY & FORECAST
ALL FUNDS**

CITY OBJECT / ACCOUNT DESCRIPTION	FY 2019-2020 Budget	FY 2020-2021 Forecast	FY 2021-2022 Forecast	FY 2022-2023 Forecast
12018 Assistant Athletic Director	\$ 42,432	\$ 43,068	\$ 43,715	\$ 44,370
12125 Sch Clerical Spec I	262,394	266,330	270,325	274,380
12133 Sch Administrative Coor I	-	-	-	-
12138 Sch Clerical Spec II	127,090	128,996	130,931	132,895
12155 Sch Administrative Assistant I	120,891	122,704	124,545	126,413
12164 Director of Innovative Learning	73,092	74,188	75,301	76,431
12558 Speech Therapist	139,680	141,775	143,902	146,060
12621 Technology and Instruction Supervisor	65,000	65,975	66,965	67,969
12910 Chtr Sch Teacher	15,422,392	15,653,727	15,888,534	16,126,862
12935 ESE Specialist	44,558	45,226	45,905	46,593
12941 High School Registrar	-	-	-	-
12942 High School Assistant Principal	262,040	265,971	269,960	274,010
12943 Guidance Director	44,870	45,543	46,226	46,920
12949 Behavior Specialist	88,336	89,661	91,006	92,371
12950 Teacher Assistant	62,125	63,057	64,003	64,963
12951 Registrar	34,092	34,603	35,122	35,649
12952 Bookkeeper	168,254	170,778	173,339	175,940
12953 Assistant Principal	597,108	606,065	615,156	624,383
12954 Principal High School	128,004	129,924	131,873	133,851
12956 School Counselor	486,958	494,262	501,676	509,201
12957 Media Specialist	298,332	302,807	307,349	311,959
12960 Receptionist	39,125	39,712	40,308	40,912
12961 Security	19,261	19,550	19,843	20,141
12968 Principal East Campus	99,050	100,536	102,044	103,574
12969 Principal West Campus	109,512	111,155	112,822	114,514
12970 Principal Central Campus	123,512	125,365	127,245	129,154
12973 Principal Pembroke Shores	117,500	119,263	121,051	122,867
12982 Testing Coordinator	-	-	-	-
12992 Vacation leave - retire/term	2,000	2,030	2,060	2,091
12996 Sick leave - retire/term	33,000	33,495	33,997	34,507
12997 Sick leave - annual	47,400	48,111	48,833	49,565
13135 BTU sub Total	9,000	9,135	9,272	9,411
13140 Temp Sub Teacher	400,000	406,000	412,090	418,271
13190 P/T After School Director	93,530	94,933	96,357	97,802
13403 P/T Bookkeeper	19,392	19,683	19,978	20,278
13554 P/T Teacher Assistant	453,827	460,634	467,544	474,557
13556 P/T After School Care	329,718	334,664	339,684	344,779
13559 P/T Certified Teacher	84,877	86,150	87,442	88,754
13683 Sch P/T Clerk Spec I	30,212	30,665	31,125	31,592
14000 Overtime	1,000	1,015	1,030	1,046
15005 Supplements	2,074,697	2,105,817	2,137,405	2,169,466
15015 Payment in lieu of benefits	132,061	134,042	136,053	138,093
15116 Cell Phone Pay	540	548	556	565
21000 Social Security- matching	1,736,451	1,762,498	1,788,935	1,815,769
22200 Retirement contribution - FRS	1,786,259	1,813,053	1,840,249	1,867,852
22500 ICMA - city portion	129,432	131,373	133,344	135,344
23000 Health Insurance	6,357,032	6,452,387	6,549,173	6,647,411
23100 Life Insurance	84,462	85,729	87,015	88,320
24000 Workers compensation	134,107	136,119	138,160	140,233
25000 Unemployment compensation	-	-	-	-
26300 General retiree health contrib	209,000	212,135	215,317	218,547
30010 Contingency	630,433	599,437	426,731	241,643
31300 Professional services-Outside Legal	50,300	51,055	51,820	52,598
31310 Prof & Tech Services	3,143,766	3,190,922	3,238,786	3,287,368
32100 Accounting and auditing fees	30,681	31,141	31,608	32,082
34300 Contract- laundry & cleaning	774	786	797	809
34500 Contract- building maintenance	1,158,442	1,175,819	1,193,456	1,211,358
34982 Function sourcing- Grounds/Facilities	36,500	37,048	37,603	38,167
34989 Contractual service provider	1,251,052	1,269,818	1,288,865	1,308,198
34990 Contractual services- other	1,960,153	1,989,555	2,019,399	2,049,690
40100 Travel/conferences	84,985	86,260	87,554	88,867
41370 Communications	110,463	112,120	113,802	115,509
41400 Postage	7,110	7,217	7,325	7,435
43380 Pub Ut Svc Othr Energ Sv	153,231	155,529	157,862	160,230

**EXPENDITURE SUMMARY BY OBJECT
EIGHT YEAR HISTORY & FORECAST
ALL FUNDS**

CITY OBJECT / ACCOUNT DESCRIPTION	FY 2019-2020 Budget	FY 2020-2021 Forecast	FY 2021-2022 Forecast	FY 2022-2023 Forecast
43430 Electricity	1,125,875	1,142,763	1,159,905	1,177,303
44200 Rents- machinery & equipment	43,212	43,860	44,518	45,186
44210 IT/Telecommunications Services	589,789	598,636	607,615	616,730
44360 Rentals	6,219,078	6,312,364	6,407,050	6,503,155
45000 Insurance	150,000	152,250	154,534	156,852
45320 Insurance & Bond Premium	487,000	494,305	501,720	509,245
46150 R & M- land- building & improvement	756,375	767,721	779,236	790,925
46210 Energy Savings Project	445,322	452,002	458,782	465,664
46250 R & M equipment	65,110	66,087	67,078	68,084
46300 R & M motor vehicles	188,132	190,954	193,818	196,726
46800 Maintenance contracts	51,038	51,804	52,581	53,369
46801 I.T. Maintenance contracts	145,698	147,883	150,102	152,353
47100 Printing	23,000	23,345	23,695	24,051
49000 Legal/employment ads	8,000	8,120	8,242	8,365
49104 License fees	-	-	-	-
49105 License renewals	4,682	4,752	4,824	4,896
49175 Administrative fees	1,097,160	1,113,617	1,130,322	1,147,276
49176 FSU Administrative Fee	340,000	345,100	350,277	355,531
49177 Bwd Administrative Fee	35,852	36,390	36,936	37,490
52000 Operating supplies	31,000	31,465	31,937	32,416
52150 First aid, safety equip & supplies	3,450	3,502	3,554	3,608
52182 Testing material	236,121	239,663	243,258	246,907
52540 Fuel	222,485	225,822	229,210	232,648
52590 Other Mat'l & Sply	324,718	329,589	334,533	339,551
52600 Clothing/uniforms	46,252	46,946	47,650	48,365
52650 Equip < than \$1000	283,321	287,571	291,884	296,263
52652 Software < than \$1000 &/or licenses	609,508	618,651	627,930	637,349
52653 Computer equipment < \$1000	268,824	272,856	276,949	281,103
52661 Bond Computer Equipment < \$1,000	-	-	-	-
52662 Bond Other Equipment < \$1,000	-	-	-	-
52790 Miscellaneous Expense	15,507	15,740	15,976	16,215
52910 Commodity Consumption	188,587	191,416	194,287	197,201
54100 Memberships/ dues/ subscription	108,470	110,097	111,749	113,425
54505 Media	7,500	7,613	7,727	7,843
54510 Media Books	100,730	102,241	103,775	105,331
54520 Textbooks	734,159	745,171	756,349	767,694
63000 Improvement other than building	-	-	-	-
63061 Fencing	-	-	-	-
63121 Lighting	-	-	-	-
64001 Bond Computer Equipment > \$1,000	-	-	-	-
64002 Bond Other Equipment > \$1,000	-	-	-	-
64010 Athletic equipment	-	-	-	-
64014 Aluminum shed	-	-	-	-
64015 Air conditioner	-	-	-	-
64039 Computer equipment not micro	-	-	-	-
64055 Laptop/Tablet	140,000	142,100	144,232	146,395
64066 File cabinets- other	4,350	4,415	4,481	4,549
64115 Kitchen equipment	-	-	-	-
64151 Oven	27,904	28,323	28,747	29,179
64185 Refrigerator	-	-	-	-
64204 TV-Closed Circuit/Security Camera	-	-	-	-
64400 Other equipment	123,133	124,980	126,855	128,758
64691 Capitalized Software - Schools	-	-	-	-
91171 Transfer to Charter Middle School	372,333	290,452	540,856	291,265
91172 Transfer to Charter High School	-	75,000	75,000	75,000
TOTAL	\$ 57,365,170	\$ 58,172,729	\$ 59,108,546	\$ 59,544,855

**SUMMARY - ALL FUNDS
EIGHT YEAR HISTORY & FORECAST BY FUNCTION**

REVENUE SOURCES:		FY 2015-2016	FY 2016-2017	FY 2017-2018	FY 2018-2019
		Actual	Actual	Actual	Actual
Local Revenue		\$ 4,837,556	\$ 4,755,917	\$ 4,813,843	\$ 5,158,634
State Shared Revenue		44,811,086	43,916,186	45,990,696	47,824,381
Federal Revenue		1,085,228	1,169,640	1,466,435	1,289,054
Other		-	-	-	-
TOTAL REVENUES		\$ 50,733,870	\$ 49,841,743	\$ 52,270,974	\$ 54,272,069

EXPENDITURES:	School Function	FY 2015-2016	FY 2016-2017	FY 2017-2018	FY 2018-2019
	K-3 Basic	5101	7,668,251	7,229,898	7,624,775
4-8 Basic	5102	10,232,711	10,291,440	10,758,672	10,903,444
9-12 Basic	5103	6,725,907	6,477,066	6,721,615	7,060,770
Intensive English/ ESOL	5130	129	-	172	182
Exceptional Student Program	5250	2,147,847	2,328,378	2,396,806	2,452,924
Vocational 6-12	5300	133,090	127,176	133,463	141,214
Substitute Teachers	5901	356,228	401,480	426,175	483,262
School/Other	5919	26,128	25,406	25,138	26,638
Guidance Services	6120	996,655	1,033,302	1,044,167	1,149,184
Instructional Media Services	6200	687,317	759,652	758,682	701,298
ESE Specialist	6303	78,690	77,495	86,866	90,064
Instructional Staff Training Service	6400	67,682	44,173	101,002	78,420
Board ¹	7100	-	-	-	-
General Administration ²	7200	-	-	-	-
School Administration	7300	4,190,757	4,556,547	4,713,355	5,023,541
Facilities acquisition and construction ³	7400	6,311,873	6,109,027	5,827,970	5,502,282
Food Services	7600	2,334,384	2,397,197	2,364,816	2,575,703
Student transportation services	7800	2,049,936	2,040,410	2,130,236	2,268,057
Operation of plant	7900	5,650,820	5,873,389	6,221,400	6,418,837
Child care supervision	9102	432,637	449,204	520,934	527,253
Athletics	9900	254,895	339,576	337,346	364,536
Capital Outlay		472,573	155,258	312,102	103,556
TOTAL EXPENDITURES		50,818,510	50,716,074	52,505,692	53,593,320
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(84,640)	(874,331)	(234,718)	678,749

OTHER FINANCING SOURCES:		FY 2015-2016	FY 2016-2017	FY 2017-2018	FY 2018-2019
Transfers In		1,414,459	1,255,065	1,416,301	1,139,463
Transfers Out		(525,000)	(680,000)	(925,000)	(503,000)
TOTAL TRANSFERS		(889,459)	575,065	491,301	636,463

Net Change in Fund Balance		(974,099)	(299,266)	256,583	1,315,212
Beginning Fund Balance		3,341,347	4,146,148	3,846,882	4,103,465
Ending Fund Balance		\$ 2,367,248	\$ 3,846,882	\$ 4,103,465	\$ 5,418,677

¹ In FY 2020, the Accounting & Auditing Fees reclassified to the 7100 Board School Function to be in alignment with the Financial & Program Cost Accounting & Reporting for Florida Schools

² In FY 2020, the District Sponsor Administrative Fee reclassified to the 7200 General Administration School Function to be in alignment with the Financial & Program Cost Accounting & Reporting for Florida Schools

³ In FY 2018, the debt service payment was reclassified to the 7900 Operation of Plant School Function to be in alignment with the Financial & Program Cost Accounting & Reporting for Florida Schools

**SUMMARY - ALL FUNDS
EIGHT YEAR HISTORY & FORECAST BY FUNCTION**

		FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023
REVENUE SOURCES:		Budget	Forecast	Forecast	Forecast
Local Revenue		\$ 5,747,607	\$ 5,831,101	\$ 5,915,905	\$ 6,002,043
State Shared Revenue		47,841,846	48,258,070	48,677,915	49,101,413
Federal Revenue		1,399,136	1,530,095	1,673,312	1,829,934
Other		1,290,000	1,466,621	1,496,953	1,509,310
TOTAL REVENUES		\$ 56,278,589	\$ 57,085,886	\$ 57,764,086	\$ 58,442,700
EXPENDITURES:		FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023
	School Function				
K-3 Basic	5101	7,812,301	7,929,486	8,048,428	8,169,154
4-8 Basic	5102	11,202,174	11,370,207	11,540,760	11,713,871
9-12 Basic	5103	7,078,312	7,184,487	7,292,254	7,401,638
Intensive English/ ESOL	5130	2,350	-	-	-
Exceptional Student Program	5250	2,637,081	2,676,637	2,716,787	2,757,539
Vocational 6-12	5300	204,201	207,264	210,373	213,529
Substitute Teachers	5901	347,728	352,944	358,238	363,612
School/Other	5919	117,926	119,695	121,490	123,313
Guidance Services	6120	1,270,863	1,289,926	1,309,275	1,328,914
Instructional Media Services	6200	716,134	726,876	737,779	748,846
ESE Specialist	6303	88,657	89,987	91,337	92,707
Instructional Staff Training Service	6400	137,834	139,902	142,000	144,130
Board ¹	7100	30,681	31,141	31,608	32,082
General Administration ²	7200	35,852	36,390	36,936	37,490
School Administration	7300	6,003,575	6,053,176	5,962,277	5,860,222
Facilities acquisition and construction ³	7400	-	-	-	-
Food Services	7600	2,831,102	2,875,954	2,919,093	2,962,879
Student transportation services	7800	2,390,995	2,426,860	2,463,263	2,500,212
Operation of plant	7900	12,801,117	12,993,134	13,188,031	13,385,851
Child care supervision	9102	588,154	596,976	605,931	615,020
Athletics	9900	400,413	406,419	412,515	418,703
Capital Outlay		295,387	299,818	304,315	308,880
TOTAL EXPENDITURES		56,992,837	57,807,276	58,492,689	59,178,590
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(714,248)	(721,390)	(728,604)	(735,890)
OTHER FINANCING SOURCES:					
Transfers In		1,086,581	1,086,842	1,344,460	1,102,155
Transfers Out		(372,333)	(365,452)	(615,856)	(366,265)
TOTAL TRANSFERS		714,248	721,390	728,604	735,890
Net Change in Fund Balance		-	-	-	-
Beginning Fund Balance		5,418,677	5,418,677	5,418,677	5,418,677
Ending Fund Balance		\$ 5,418,677	\$ 5,418,677	\$ 5,418,677	\$ 5,418,677

¹ In FY 2020, the Accounting & Auditing Fees reclassified to the 7100 Board School Function to be in alignment with the Financial & Program Cost Accounting & Reporting for Florida Schools

² In FY 2020, the District Sponsor Administrative Fee reclassified to the 7200 General Administration School Function to be in alignment with the Financial & Program Cost Accounting & Reporting for Florida Schools

³ In FY 2018, the debt service payment was reclassified to the 7900 Operation of Plant School Function to be in alignment with the Financial & Program Cost Accounting & Reporting for Florida Schools

**REVENUE SUMMARY FOR INDIVIDUAL FUNDS
EIGHT YEAR HISTORY & FORECAST
170 FUND - CHARTER ELEMENTARY SCHOOLS**

REVENUE SOURCES	ACCOUNT FUNCTION	DIVISION	SCHOOL FUNCTION	FY 2015-2016 ACTUAL	FY2016-2017 ACTUAL	FY2017-2018 ACTUAL	FY2018-2019 ACTUAL
Intergovernmental Revenue							
Sch Breakfast Rmb - Severe Need	331602	5051	3262	26,629	27,963	34,333	54,782
Sch Breakfast Rmb - Non Severe Need	331603	5051	3262	19,943	22,562	30,198	9,849
Sch Lunch Reimb-Free/Reduced	331604	5051	3261	264,005	280,896	372,071	326,556
Commodities - Donated Food	331606	5051	3265	49,656	64,743	54,872	45,379
Carl D. Perkins FLDOE Grant	331607	5051	3201	-	-	-	-
IDEA Grant	331616	5051	3290	5,725	2,407	2,818	4,178
District Instructional Leadership	334903	5051	3399	-	-	-	-
Fund for Improvement of Education	331623	5051	3290	-	1,334	-	-
Gardiner Scholarship - SAFE Grant	334906	5051	3399	-	19,215	-	-
District Discretionary Lottery Fund	335900	5051	3344	1	33,033	3,520	6,706
FL Education Finance Program (FEFP)	335910	5051	3310	8,801,409	8,774,922	8,937,567	8,864,799
Digital Classroom Allocation	335912	5051	3310	30,994	33,678	33,616	27,718
Class Size Reduction	335915	5051	3390	2,510,096	2,504,998	2,519,566	2,497,919
Instructional Materials	335920	5051	3336	138,266	135,930	133,462	134,827
Library Media Materials	335925	5051	3336	8,271	8,238	8,133	8,285
Science Lab Materials	335927	5051	3336	2,261	2,252	2,223	2,264
School Breakfast Supplement	335935	5051	3337	1,055	1,124	1,151	1,326
School Lunch Supplement	335936	5051	3338	2,339	2,471	2,468	2,468
Safe Schools	335950	5051	3310	42,344	41,954	42,527	102,595
Mental Health Allocation	335951	5051	3310	-	-	-	43,185
District School Taxes	335970	5051	3310	844,178	903,121	978,822	1,037,842
Best & Brightest Scholarship	335974	5051	3399	16,513	6,817	115,200	124,052
Governor's A+ Funds	335975	5051	3399	186,389	192,154	191,938	192,676
Transportation Revenue	335980	5051	3354	154,975	155,155	155,807	167,450
ESE Guaranteed Allocation	335985	5051	3310	293,297	327,516	367,710	399,852
Public Education Capital Outlay (PECO)	335991	5051	3391	690,371	540,469	350,767	934,182
Summer Reading Program	335993	5051	3374	12,504	85,001	84,686	83,477
Supplemental Academic Instruction	335995	5051	3374	342,824	388,003	389,723	426,222
Bond Technology Opportunity	337930	5051	3413	576,879	-	-	-
Local Capital Improvement Revenue	338100	5051	3413	-	-	535,323	-
Total Intergovernmental Revenue				15,020,924	14,555,956	15,348,501	15,498,589
Charges for Services							
Before and Afterschool Education	347905	5051	3489	729,037	775,090	873,311	923,476
In-House Transportation	347906	5051	3354	192,601	192,600	173,909	113,396
Total Charges for Services				921,638	967,690	1,047,220	1,036,872
Miscellaneous Revenues							
Interest from SBA	361030	5051	3431	24,296	4,674	40,673	62,658
Rental - City Facilities	362030	5051	3425	115,913	77,832	97,883	44,395
Rental - Cell Towers-Exempt	362031	5051	3425	64,003	65,808	72,044	83,117
Rental - City Recreation Programs	362075	5051	3425	57,294	-	-	-
Contributions	366015	5051	3440	173,203	182,233	195,812	182,766
ICMA Forfeiture Revenue	369025	5051	3495	12,127	15,467	522	4
E-Rate Program	369026	5051	3495	-	10,759	7,858	5,340
Other Miscellaneous Revenue	369040	5051	3495	53	49	-	-
ConEd Energy Tax Deduction	369042	5051	3495	-	-	55,394	-
Food Sales	369045	5051	3451	420,835	432,598	337,154	426,231
Total Miscellaneous Revenues				867,724	789,420	807,340	804,511
Other Sources							
Estimated Budget Savings	389951	5051	3489	-	-	-	-
Total Other Sources				-	-	-	-
Total Revenues - Elementary Schools				16,810,286	16,313,066	17,203,061	17,339,972

**REVENUE SUMMARY FOR INDIVIDUAL FUNDS
EIGHT YEAR HISTORY & FORECAST
170 FUND - CHARTER ELEMENTARY SCHOOLS**

REVENUE SOURCES				FY2019-2020	FY2020-2021	FY2021-2022	FY2022-2023
	ACCOUNT FUNCTION	DIVISION	SCHOOL FUNCTION	ADOPTED BUDGET	FORECAST	FORECAST	FORECAST
Intergovernmental Revenue							
Sch Breakfast Rmb - Severe Need	331602	5051	3262	57,239	62,597	68,456	74,863
Sch Breakfast Rmb - Non Severe Need	331603	5051	3262	9,999	10,935	11,958	13,078
Sch Lunch Reimb-Free/Reduced	331604	5051	3261	333,250	364,442	398,554	435,859
Commodities - Donated Food	331606	5051	3265	59,857	65,460	71,587	78,287
Carl D. Perkins FLDOE Grant	331607	5051	3201	-	-	-	-
IDEA Grant	331616	5051	3290	8,107	8,866	9,696	10,603
District Instructional Leadership	334903	5051	3399	-	-	-	-
Fund for Improvement of Education	331623	5051	3290	-	-	-	-
Gardiner Scholarship - SAFE Grant	334906	5051	3399	-	-	-	-
District Discretionary Lottery Fund	335900	5051	3344	6,771	6,830	6,889	6,949
FL Education Finance Program (FEFP)	335910	5051	3310	9,018,766	9,097,229	9,176,375	9,256,210
Digital Classroom Allocation	335912	5051	3310	3,049	3,076	3,102	3,129
Class Size Reduction	335915	5051	3390	2,433,156	2,454,324	2,475,677	2,497,215
Instructional Materials	335920	5051	3336	153,294	154,628	155,973	157,330
Library Media Materials	335925	5051	3336	8,197	8,268	8,340	8,413
Science Lab Materials	335927	5051	3336	2,241	2,260	2,280	2,300
School Breakfast Supplement	335935	5051	3337	1,326	1,338	1,349	1,361
School Lunch Supplement	335936	5051	3338	2,467	2,488	2,510	2,532
Safe Schools	335950	5051	3310	115,419	116,423	117,436	118,458
Mental Health Allocation	335951	5051	3310	46,480	46,884	47,292	47,704
District School Taxes	335970	5051	3310	1,120,167	1,129,912	1,139,743	1,149,658
Best & Brightest Scholarship	335974	5051	3399	-	-	-	-
Governor's A+ Funds	335975	5051	3399	-	-	-	-
Transportation Revenue	335980	5051	3354	168,725	170,193	171,674	173,167
ESE Guaranteed Allocation	335985	5051	3310	362,042	365,192	368,369	371,574
Public Education Capital Outlay (PECO)	335991	5051	3391	977,481	985,985	994,563	1,003,216
Summer Reading Program	335993	5051	3374	84,276	85,009	85,749	86,495
Supplemental Academic Instruction	335995	5051	3374	422,225	425,898	429,604	433,341
Bond Technology Opportunity	337930	5051	3413	-	-	-	-
Local Capital Improvement Revenue	338100	5051	3413	-	-	-	-
Total Intergovernmental Revenue				15,394,534	15,568,238	15,747,176	15,931,742
Charges for Services							
Before and Afterschool Education	347905	5051	3489	885,056	901,252.52	917,745	934,540
In-House Transportation	347906	5051	3354	148,455	151,172	153,938	156,755
Total Charges for Services				1,033,511	1,052,424	1,071,684	1,091,295
Miscellaneous Revenues							
Interest from SBA	361030	5051	3431	15,000	15,150	15,302	15,455
Rental - City Facilities	362030	5051	3425	61,358	62,481	63,624	64,789
Rental - Cell Towers-Exempt	362031	5051	3425	69,098	70,362	71,650	72,961
Rental - City Recreation Programs	362075	5051	3425	-	-	-	-
Contributions	366015	5051	3440	289,796	292,694	295,621	298,577
ICMA Forfeiture Revenue	369025	5051	3495	10,000	10,100	10,201	10,303
E-Rate Program	369026	5051	3495	6,444	6,508	6,574	6,639
Other Miscellaneous Revenue	369040	5051	3495	500	505	510	515
ConEd Energy Tax Deduction	369042	5051	3495	-	-	-	-
Food Sales	369045	5051	3451	435,700	440,057	444,458	448,902
Total Miscellaneous Revenues				887,896	897,858	907,939	918,141
Other Sources							
Estimated Budget Savings	389951	5051	3489	419,604	427,996	436,556	436,556
Total Other Sources				419,604	427,996	436,556	436,556
Total Revenues - Elementary Schools				17,735,545	17,946,516	18,163,354	18,377,734

**REVENUE SUMMARY FOR INDIVIDUAL FUNDS
EIGHT YEAR HISTORY & FORECAST
171 FUND - CHARTER MIDDLE SCHOOLS**

REVENUE SOURCES	ACCOUNT FUNCTION	DIVISION	SCHOOL FUNCTION	FY 2015-2016 ACTUAL	FY2016-2017 ACTUAL	FY2017-2018 ACTUAL	FY2018-2019 ACTUAL
Intergovernmental Revenue							
Sch Breakfast Rmb - Severe Need	331602	5052	3262	19,772	17,240	22,684	18,704
Sch Breakfast Rmb - Non Severe Need	331603	5052	3262	3,667	2,658	3,174	3,743
Sch Lunch Reimb-Free/Reduced	331604	5052	3261	170,691	171,217	267,059	216,710
Commodities - Donated Food	331606	5052	3265	33,145	44,225	37,483	31,435
Carl D. Perkins FLDOE Grant	331607	5052	3201	-	-	-	-
IDEA Grant	331616	5052	3290	4,184	2,133	2,694	4,002
District Instructional Leadership	334903	5052	3399	-	-	-	-
Fund for Improvement of Education	331623	5052	3290	-	-	-	-
Gardiner Scholarship- SAFE Grant	334906	5052	3399	-	13,046	-	-
District Discretionary Lottery Fund	335900	5052	3344	3	20,928	2,229	4,321
FL Education Finance Program (FEFP)	335910	5052	3310	5,550,193	5,559,460	5,655,276	5,712,478
Digital Classroom Allocation	335912	5052	3310	21,050	22,837	22,845	19,167
Class Size Reduction	335915	5052	3390	1,200,807	1,204,520	1,210,401	1,222,527
Instructional Materials	335920	5052	3336	93,932	92,176	90,702	93,229
Library Media Materials	335925	5052	3336	5,619	5,587	5,527	5,729
Science Lab Materials	335927	5052	3336	1,536	1,527	1,511	1,566
School Breakfast Supplement	335935	5052	3337	704	768	786	919
School Lunch Supplement	335936	5052	3338	1,562	1,688	1,686	1,709
Safe Schools	335950	5052	3310	28,768	28,450	28,902	70,941
Mental Health Allocation	335951	5052	3310	-	-	-	29,860
District School Taxes	335970	5052	3310	532,330	572,183	619,353	668,790
Best & Brightest Scholarship	335974	5052	3399	8,256	20,451	69,600	65,471
Governor's A+ Funds	335975	5052	3399	125,946	130,463	130,154	130,931
Transportation Revenue	335980	5052	3354	244,545	232,794	254,048	264,177
ESE Guaranteed Allocation	335985	5052	3310	246,502	268,578	289,124	329,200
Public Education Capital Outlay (PECO)	335991	5052	3391	530,971	366,495	238,008	645,912
Summer Reading Program	335993	5052	3374	15,550	53,853	53,586	53,793
Supplemental Academic Instruction	335995	5052	3374	232,901	263,105	264,864	294,728
Bond Technology Opportunity	337930	5052	3413	394,999	-	-	-
Local Capital Improvement Revenue	338100	5052	3413	-	-	363,238	-
Total Intergovernmental Revenue				9,467,633	9,096,382	9,634,934	9,890,042
Charges for Services							
Before and Afterschool Education	347905	5052	3489	-	-	-	-
In-House Transportation	347906	5052	3354	136,980	136,936	123,639	78,611
Total Charges for Services				136,980	136,936	123,639	78,611
Miscellaneous Revenues							
Interest from SBA/ FLOC 1- yr Bond Fund	361030	5052	3431	7,018	(239)	(6,474)	(180)
Rental - City Facilities	362030	5052	3425	13,578	13,308	2,927	-
Rental - Cell Towers-Exempt	362031	5052	3425	141,517	164,257	154,495	160,211
Rental - City Recreation Programs	362075	5052	3425	25,704	34,600	53,560	56,038
Contributions	366015	5052	3440	127,308	113,121	110,703	125,043
ICMA Forfeiture Revenue	369025	5052	3495	-	4,136	3,602	14,939
E-Rate Program	369026	5052	3495	-	7,136	5,238	3,648
Other Miscellaneous Revenue	369040	5052	3495	218	33	-	-
ConEd Energy Tax Deduction	369042	5052	3495	-	-	34,674	-
Food Sales	369045	5052	3451	358,551	387,015	328,681	379,497
Total Miscellaneous Revenues				673,894	723,367	687,406	739,196
Other Sources							
Transfer from General Fund (EDC Profit)	381020	5052	3610	889,459	575,065	491,301	636,463
Transfer from Charter Elementary School	381170	5052	3670	275,000	680,000	850,000	503,000
Beginning Surplus	389940	5052	3489	-	-	-	-
Estimated Budget Savings	389951	5052	3489	-	-	-	-
Total Other Sources				1,164,459	1,255,065	1,341,301	1,139,463
Total Charter Middle Schools				11,442,966	11,211,750	11,787,280	11,847,312

**REVENUE SUMMARY FOR INDIVIDUAL FUNDS
EIGHT YEAR HISTORY & FORECAST
171 FUND - CHARTER MIDDLE SCHOOLS**

REVENUE SOURCES	ACCOUNT FUNCTION	DIVISION	SCHOOL FUNCTION	FY2019-2020 ADOPTED	FY2020-2021 FORECAST	FY2021-2022 FORECAST	FY2022-2023 FORECAST
Intergovernmental Revenue							
Sch Breakfast Rmb - Severe Need	331602	5052	3262	18,416	20,140	22,025	24,086
Sch Breakfast Rmb - Non Severe Need	331603	5052	3262	4,052	4,431	4,846	5,300
Sch Lunch Reimb-Free/Reduced	331604	5052	3261	234,288	256,217	280,199	306,426
Commodities - Donated Food	331606	5052	3265	41,463	45,344	49,588	54,230
Carl D. Perkins FLDOE Grant	331607	5052	3201	-	-	-	-
IDEA Grant	331616	5052	3290	4,497	4,918	5,378	5,882
District Instructional Leadership	334903	5052	3399	-	-	-	-
Fund for Improvement of Education	331623	5052	3290	-	-	-	-
Gardiner Scholarship- SAFE Grant	334906	5052	3399	-	-	-	-
District Discretionary Lottery Fund	335900	5052	3344	4,398	4,436	4,475	4,514
FL Education Finance Program (FEFP)	335910	5052	3310	5,858,838	5,909,810	5,961,225	6,013,088
Digital Classroom Allocation	335912	5052	3310	2,142	2,161	2,179	2,198
Class Size Reduction	335915	5052	3390	1,199,507	1,209,943	1,220,469	1,231,087
Instructional Materials	335920	5052	3336	107,712	108,649	109,594	110,548
Library Media Materials	335925	5052	3336	5,760	5,810	5,861	5,912
Science Lab Materials	335927	5052	3336	1,574	1,588	1,602	1,615
School Breakfast Supplement	335935	5052	3337	918	926	934	942
School Lunch Supplement	335936	5052	3338	1,709	1,724	1,739	1,754
Safe Schools	335950	5052	3310	81,099	81,805	82,516	83,234
Mental Health Allocation	335951	5052	3310	32,659	32,943	33,230	33,519
District School Taxes	335970	5052	3310	727,603	733,933	740,318	746,759
Best & Brightest Scholarship	335974	5052	3399	-	-	-	-
Governor's A+ Funds	335975	5052	3399	-	-	-	-
Transportation Revenue	335980	5052	3354	266,387	268,705	271,042	273,400
ESE Guaranteed Allocation	335985	5052	3310	337,980	340,920	343,886	346,878
Public Education Capital Outlay (PECO)	335991	5052	3391	674,505	680,373	686,292	692,263
Summer Reading Program	335993	5052	3374	54,741	55,217	55,698	56,182
Supplemental Academic Instruction	335995	5052	3374	296,676	299,257	301,861	304,487
Bond Technology Opportunity	337930	5052	3413	-	-	-	-
Local Capital Improvement Revenue	338100	5052	3413	-	-	-	-
Total Intergovernmental Revenue				9,956,924	10,069,250	10,184,958	10,304,305
Charges for Services							
Before and Afterschool Education	347905	5052	3489	-	-	-	-
In-House Transportation	347906	5052	3354	102,836	104,718	106,634	108,586
Total Charges for Services				102,836	104,718	106,634	108,586
Miscellaneous Revenues							
Interest from SBA/ FLOC 1- yr Bond Fund	361030	5052	3431	3,000	3,030	3,060	3,091
Rental - City Facilities	362030	5052	3425	-	-	-	-
Rental - Cell Towers-Exempt	362031	5052	3425	156,813	159,683	162,605	165,581
Rental - City Recreation Programs	362075	5052	3425	135,951	138,439	140,972	143,552
Contributions	366015	5052	3440	200,745	202,752	204,780	206,828
ICMA Forfeiture Revenue	369025	5052	3495	4,000	4,040	4,080	4,121
E-Rate Program	369026	5052	3495	4,402	4,446	4,490	4,535
Other Miscellaneous Revenue	369040	5052	3495	500	505	510	515
ConEd Energy Tax Deduction	369042	5052	3495	-	-	-	-
Food Sales	369045	5052	3451	392,261	396,184	400,145	404,147
Total Miscellaneous Revenues				897,672	909,079	920,644	932,370
Other Sources							
Transfer from General Fund (EDC Profit)	381020	5052	3610	714,248	721,390	728,604	735,890
Transfer from Charter Elementary School	381170	5052	3670	372,333	290,452	540,856	291,265
Beginning Surplus	389940	5052	3489	-	-	-	-
Estimated Budget Savings	389951	5052	3489	473,440	482,909	492,567	492,567
Total Other Sources				1,560,021	1,494,751	1,762,027	1,519,722
Total Charter Middle Schools				12,517,453	12,577,798	12,974,264	12,864,983

**REVENUE SUMMARY FOR INDIVIDUAL FUNDS
EIGHT YEAR HISTORY & FORECAST
172 FUND - ACADEMIC VILLAGE CHARTER SCHOOL**

REVENUE SOURCES	ACCOUNT FUNCTION	DIVISION	SCHOOL FUNCTION	FY 2015-2016 ACTUAL	FY2016-2017 ACTUAL	FY2017-2018 ACTUAL	FY2018-2019 ACTUAL
Intergovernmental Revenue							
Sch Breakfast Rmb - Severe Need	331602	5053	3262	-	-	-	-
Sch Breakfast Rmb - Non Severe Need	331603	5053	3262	22,048	24,926	29,405	25,817
Sch Lunch Reimb-Free/Reduced	331604	5053	3261	206,643	225,885	302,050	254,044
Commodities - Donated Food	331606	5053	3265	51,893	67,664	57,348	49,634
Carl D. Perkins FLDOE Grant	331607	5053	3201	-	-	-	6,087
IDEA Grant	331616	5053	3290	4,274	5,511	6,350	6,855
District Instructional Leadership	334903	5053	3399	-	-	-	-
Fund for Improvement of Education	331623	5053	3290	-	-	-	-
Gardiner Scholarship- SAFE Grant	334906	5053	3399	-	3,054	-	-
District Discretionary Lottery Fund	335900	5053	3344	(1)	35,524	3,804	7,584
FL Education Finance Program (FEFP)	335910	5053	3310	9,155,359	9,432,570	9,622,299	10,025,800
Digital Classroom Allocation	335912	5053	3310	32,466	35,914	35,862	30,375
Class Size Reduction	335915	5053	3390	1,862,735	1,899,333	1,904,533	1,940,739
Instructional Materials	335920	5053	3336	159,758	161,342	157,329	161,473
Library Media Materials	335925	5053	3336	8,663	8,785	8,677	9,078
Science Lab Materials	335927	5053	3336	2,368	2,401	2,372	2,481
School Breakfast Supplement	335935	5053	3337	1,102	1,175	1,203	1,451
School Lunch Supplement	335936	5053	3338	2,445	2,583	2,579	2,699
Safe Schools	335950	5053	3310	44,347	44,738	45,369	112,418
Mental Health Allocation	335951	5053	3310	-	-	-	47,317
District School Taxes	335970	5053	3310	878,125	970,827	1,053,776	1,173,789
Best & Brightest Scholarship	335974	5053	3399	-	20,451	162,400	145,652
Governor's A+ Funds	335975	5053	3399	193,998	201,319	204,763	205,454
Transportation Revenue	335980	5053	3354	443,208	465,335	488,251	498,213
ESE Guaranteed Allocation	335985	5053	3310	259,209	303,121	340,126	394,370
Public Education Capital Outlay (PECO)	335991	5053	3391	980,799	576,583	373,678	1,023,474
Summer Reading Program	335993	5053	3374	14,090	91,409	91,174	94,411
Supplemental Academic Instruction	335995	5053	3374	359,047	413,768	415,769	467,062
Bond Technology Opportunity	337930	5053	3413	606,295	-	-	-
Local Capital Improvement Revenue	338100	5053	3413	-	-	570,288	-
Total Intergovernmental Revenue				15,288,871	14,994,218	15,879,405	16,686,277
Charges for Services							
Before and Afterschool Education	347905	5053	3489	7,593	21,025	14,627	10,775
In-House Transportation	347906	5053	3354	73,977	74,648	67,567	123,964
Total Charges for Services				81,570	95,673	82,194	134,739
Miscellaneous Revenues							
Interest from SBA/ FLOC 1- yr Bond Fund	361030	5053	3431	18,553	(17)	12,369	16,233
Rental - City Facilities	362030	5053	3425	46,869	56,326	35,924	57,226
Rental - Cell Towers-Exempt	362031	5053	3425	94,383	72,132	(2,588)	62,143
Rental - City Recreation Programs	362075	5053	3425	413,436	453,480	589,395	656,963
Contributions	366015	5053	3440	275,664	211,815	226,564	215,766
ICMA Forfeiture Revenue	369025	5053	3495	4,893	-	-	3,859
E-Rate Program	369026	5053	3495	-	5,690	3,206	5,581
Other Miscellaneous Revenue	369040	5053	3495	408	51	-	325
ConEd Energy Tax Deduction	369042	5053	3495	-	-	58,301	-
Food Sales	369045	5053	3451	620,324	622,316	463,475	568,902
Total Miscellaneous Revenues				1,474,530	1,421,793	1,386,646	1,586,998
Other Sources							
Transfer from Charter Elementary School	381170	5053	3670	250,000	-	75,000	-
Beginning Surplus	389940	5053	3489	-	-	-	-
Estimated Budget Savings	389951	5053	3489	-	-	-	-
Total Other Sources				250,000	-	75,000	-
Total Academic Village Charter School				17,094,971	16,511,684	17,423,245	18,408,014

**REVENUE SUMMARY FOR INDIVIDUAL FUNDS
EIGHT YEAR HISTORY & FORECAST
172 FUND - ACADEMIC VILLAGE CHARTER SCHOOL**

REVENUE SOURCES				FY2019-2020			
	ACCOUNT FUNCTION	DIVISION	SCHOOL FUNCTION	ADOPTED BUDGET	FY2020-2021 FORECAST	FY2021-2022 FORECAST	FY2022-2023 FORECAST
Intergovernmental Revenue							
Sch Breakfast Rmb - Severe Need	331602	5053	3262	-	-	-	-
Sch Breakfast Rmb - Non Severe Need	331603	5053	3262	27,243	29,793	32,582	35,631
Sch Lunch Reimb-Free/Reduced	331604	5053	3261	286,799	313,643	343,000	375,105
Commodities - Donated Food	331606	5053	3265	65,469	71,597	78,298	85,627
Carl D. Perkins FLDOE Grant	331607	5053	3201	-	-	-	-
IDEA Grant	331616	5053	3290	6,855	7,497	8,198	8,966
District Instructional Leadership	334903	5053	3399	-	-	-	-
Fund for Improvement of Education	331623	5053	3290	-	-	-	-
Gardiner Scholarship- SAFE Grant	334906	5053	3399	-	-	-	-
District Discretionary Lottery Fund	335900	5053	3344	7,681	7,748	7,815	7,883
FL Education Finance Program (FEFP)	335910	5053	3310	10,240,478	10,329,570	10,419,437	10,510,087
Digital Classroom Allocation	335912	5053	3310	3,369	3,398	3,428	3,458
Class Size Reduction	335915	5053	3390	1,895,389	1,911,879	1,928,512	1,945,290
Instructional Materials	335920	5053	3336	182,436	184,023	185,624	187,239
Library Media Materials	335925	5053	3336	9,060	9,139	9,218	9,299
Science Lab Materials	335927	5053	3336	2,476	2,498	2,519	2,541
School Breakfast Supplement	335935	5053	3337	1,450	1,463	1,475	1,488
School Lunch Supplement	335936	5053	3338	2,698	2,721	2,745	2,769
Safe Schools	335950	5053	3310	127,570	128,680	129,799	130,929
Mental Health Allocation	335951	5053	3310	51,374	51,821	52,272	52,727
District School Taxes	335970	5053	3310	1,270,662	1,281,717	1,292,868	1,304,116
Best & Brightest Scholarship	335974	5053	3399	-	-	-	-
Governor's A+ Funds	335975	5053	3399	-	-	-	-
Transportation Revenue	335980	5053	3354	500,816	505,173	509,568	514,001
ESE Guaranteed Allocation	335985	5053	3310	497,680	502,010	506,377	510,783
Public Education Capital Outlay (PECO)	335991	5053	3391	1,065,621	1,074,892	1,084,243	1,093,676
Summer Reading Program	335993	5053	3374	95,599	96,431	97,270	98,116
Supplemental Academic Instruction	335995	5053	3374	466,679	470,739	474,835	478,966
Bond Technology Opportunity	337930	5053	3413	-	-	-	-
Local Capital Improvement Revenue	338100	5053	3413	-	-	-	-
Total Intergovernmental Revenue				16,807,404	16,986,431	17,170,086	17,358,696
Charges for Services							
Before and Afterschool Education	347905	5053	3489	11,000	11,201	11,406	11,615
In-House Transportation	347906	5053	3354	162,373	165,344	168,370	171,451
Total Charges for Services				173,373	176,546	179,777	183,066
Miscellaneous Revenues							
Interest from SBA/ FLOC 1- yr Bond Fund	361030	5053	3431	12,000	12,120	12,241	12,364
Rental - City Facilities	362030	5053	3425	43,648	44,447	45,260	46,088
Rental - Cell Towers-Exempt	362031	5053	3425	39,392	40,113	40,847	41,594
Rental - City Recreation Programs	362075	5053	3425	851,709	867,295	883,167	899,329
Contributions	366015	5053	3440	316,967	320,137	323,338	326,571
ICMA Forfeiture Revenue	369025	5053	3495	6,000	6,060	6,121	6,182
E-Rate Program	369026	5053	3495	6,735	6,802	6,870	6,939
Other Miscellaneous Revenue	369040	5053	3495	500	505	510	515
ConEd Energy Tax Deduction	369042	5053	3495	-	-	-	-
Food Sales	369045	5053	3451	619,358	625,552	631,807	638,125
Total Miscellaneous Revenues				1,896,309	1,923,031	1,950,161	1,977,708
Other Sources							
Transfer from Charter Elementary School	381170	5053	3670	-	75,000	75,000	75,000
Beginning Surplus	389940	5053	3489	317,192	250,000	250,000	250,000
Estimated Budget Savings	389951	5053	3489	435,035	443,736	452,610	461,663
Total Other Sources				752,227	768,736	777,610	786,663
Total Academic Village Charter School				19,629,313	19,854,743	20,077,634	20,306,133

**REVENUE SUMMARY FOR INDIVIDUAL FUNDS
EIGHT YEAR HISTORY & FORECAST
173 FUND - FSU ELEMENTARY CHARTER SCHOOL**

REVENUE SOURCES	ACCOUNT FUNCTION	DIVISION	SCHOOL FUNCTION	FY 2015-2016 ACTUAL	FY2016-2017 ACTUAL	FY2017-2018 ACTUAL	FY2018-2019 ACTUAL
Intergovernmental Revenue							
Sch Breakfast Rmb - Severe Need	331602	5061	3262	-	-	18,560	21,343
Sch Breakfast Rmb - Non Severe Need	331603	5061	3262	13,302	14,255	-	-
Sch Lunch Reimb-Free/Reduced	331604	5061	3261	99,686	99,915	133,188	121,702
Commodities - Donated Food	331606	5061	3265	17,485	22,801	19,325	16,521
Carl D. Perkins FLDOE Grant	331607	5061	3201	-	-	-	-
IDEA Grant	331616	5061	3290	72,480	72,639	72,823	71,713
District Instructional Leadership	334903	5061	3399	6,697	6,686	6,567	-
Fund for Improvement of Education	331623	5061	3290	-	-	-	-
Gardiner Scholarship-SAFE Grant	334906	5061	3399	-	6,757	-	-
District Discretionary Lottery Fund	335900	5061	3344	-	11,776	1,251	2,269
FL Education Finance Program (FEFP)	335910	5061	3310	3,316,851	3,347,498	3,433,016	3,635,063
Digital Classroom Allocation	335912	5061	3310	260,426	510,824	510,716	221,234
Class Size Reduction	335915	5061	3390	876,136	878,931	893,359	844,836
Instructional Materials	335920	5061	3336	47,462	49,188	48,604	54,608
Library Media Materials	335925	5061	3336	2,722	2,817	2,789	3,148
Science Lab Materials	335927	5061	3336	744	770	762	860
School Breakfast Supplement	335935	5061	3337	371	396	405	483
School Lunch Supplement	335936	5061	3338	824	870	869	898
Safe Schools	335950	5061	3310	67,595	67,577	67,528	276,210
Mental Health Allocation	335951	5061	3310	-	-	-	115,672
District School Taxes	335970	5061	3310	589,775	629,196	681,030	718,694
Best & Brightest Scholarship	335974	5061	3399	-	-	55,200	56,022
Governor's A+ Funds	335975	5061	3399	65,836	67,573	67,801	67,749
Transportation Revenue	335980	5061	3354	-	-	-	-
ESE Guaranteed Allocation	335985	5061	3310	156,579	169,506	169,390	176,253
Public Education Capital Outlay (PECO)	335991	5061	3391	236,254	190,918	123,458	339,838
Summer Reading Program	335993	5061	3374	145,286	145,017	144,814	145,398
Supplemental Academic Instruction	335995	5061	3374	142,375	143,360	142,836	148,013
Total Intergovernmental Revenue				6,118,886	6,439,270	6,594,291	7,038,527
Charges for Services							
Before and Afterschool Education	347905	5061	3489	217,080	204,882	223,935	276,662
In-House Transportation	347906	5061	3354	64,531	64,554	58,294	41,314
Activity Fee	347907	5061	3469	123,432	120,793	114,858	124,944
Total Charges for Services				405,043	390,229	397,087	442,920
Miscellaneous Revenues							
Interest from SBA/ FLOC 1- yr Bond Fund	361030	5061	3431	11,910	7,002	37,827	63,923
Rental - City Facilities	362030	5061	3425	31,544	30,431	41,432	35,022
Rental - City Recreation Programs	362075	5061	3425	12,500	-	-	-
Contributions	366015	5061	3440	65,058	58,896	59,136	65,722
ICMA Forfeiture Revenue	369025	5061	3495	2,072	-	-	-
E-Rate Program	369026	5061	3495	-	3,984	2,734	1,881
Other Miscellaneous Revenue	369040	5061	3495	19	17	-	-
ConEd Energy Tax Deduction	369042	5061	3495	-	-	30,170	-
Food Sales	369045	5061	3451	153,074	130,479	111,012	168,239
Total Miscellaneous Revenues				276,177	230,809	282,311	334,787
Other Sources							
Beginning Surplus	389940	5061	3489	-	-	-	-
Estimated Budget Savings	389951	5061	3489	-	-	-	-
Total Other Sources				-	-	-	-
Total FSU Elementary Charter School				6,800,106	7,060,308	7,273,689	7,816,234

**REVENUE SUMMARY FOR INDIVIDUAL FUNDS
EIGHT YEAR HISTORY & FORECAST
173 FUND - FSU ELEMENTARY CHARTER SCHOOL**

REVENUE SOURCES	ACCOUNT FUNCTION	DIVISION	SCHOOL FUNCTION	FY2019-2020			
				ADOPTED BUDGET	FY2020-2021 FORECAST	FY2021-2022 FORECAST	FY2022-2023 FORECAST
Intergovernmental Revenue							
Sch Breakfast Rmb - Severe Need	331602	5061	3262	21,263	23,253	25,430	27,810
Sch Breakfast Rmb - Non Severe Need	331603	5061	3262	-	-	-	-
Sch Lunch Reimb-Free/Reduced	331604	5061	3261	123,673	135,249	147,908	161,752
Commodities - Donated Food	331606	5061	3265	21,792	23,832	26,062	28,502
Carl D. Perkins FLDOE Grant	331607	5061	3201	-	-	-	-
IDEA Grant	331616	5061	3290	74,874	81,882	89,546	97,928
District Instructional Leadership	334903	5061	3399	-	-	-	-
Fund for Improvement of Education	331623	5061	3290	-	-	-	-
Gardiner Scholarship-SAFE Grant	334906	5061	3399	-	-	-	-
District Discretionary Lottery Fund	335900	5061	3344	2,476	2,498	2,519	2,541
FL Education Finance Program (FEFP)	335910	5061	3310	3,716,614	3,748,949	3,781,564	3,814,464
Digital Classroom Allocation	335912	5061	3310	214,375	216,240	218,121	220,019
Class Size Reduction	335915	5061	3390	891,299	899,053	906,875	914,765
Instructional Materials	335920	5061	3336	55,805	56,291	56,780	57,274
Library Media Materials	335925	5061	3336	2,984	3,010	3,036	3,063
Science Lab Materials	335927	5061	3336	816	823	830	837
School Breakfast Supplement	335935	5061	3337	482	486	490	495
School Lunch Supplement	335936	5061	3338	898	906	914	922
Safe Schools	335950	5061	3310	277,493	279,907	282,342	284,799
Mental Health Allocation	335951	5061	3310	117,175	118,194	119,223	120,260
District School Taxes	335970	5061	3310	728,771	735,111	741,507	747,958
Best & Brightest Scholarship	335974	5061	3399	-	-	-	-
Governor's A+ Funds	335975	5061	3399	-	-	-	-
Transportation Revenue	335980	5061	3354	-	-	-	-
ESE Guaranteed Allocation	335985	5061	3310	178,587	180,141	181,708	183,289
Public Education Capital Outlay (PECO)	335991	5061	3391	357,888	361,002	364,142	367,310
Summer Reading Program	335993	5061	3374	145,511	146,777	148,054	149,342
Supplemental Academic Instruction	335995	5061	3374	149,344	150,643	151,954	153,276
Total Intergovernmental Revenue				7,082,120	7,164,246	7,249,007	7,336,605
Charges for Services							
Before and Afterschool Education	347905	5061	3489	240,008	244,400	248,873	253,427
In-House Transportation	347906	5061	3354	54,047	55,036	56,043	57,069
Activity Fee	347907	5061	3469	132,054	134,471	136,931	139,437
Total Charges for Services				426,109	433,907	441,847	449,933
Miscellaneous Revenues							
Interest from SBA/ FLOC 1- yr Bond Fund	361030	5061	3431	7,000	7,070	7,141	7,212
Rental - City Facilities	362030	5061	3425	40,848	41,596	42,357	43,132
Rental - City Recreation Programs	362075	5061	3425	-	-	-	-
Contributions	366015	5061	3440	105,504	106,559	107,625	108,701
ICMA Forfeiture Revenue	369025	5061	3495	1,500	1,515	1,530	1,545
E-Rate Program	369026	5061	3495	2,270	2,293	2,316	2,339
Other Miscellaneous Revenue	369040	5061	3495	500	505	510	515
ConEd Energy Tax Deduction	369042	5061	3495	-	-	-	-
Food Sales	369045	5061	3451	172,279	174,002	175,742	177,499
Total Miscellaneous Revenues				329,901	333,539	337,220	340,943
Other Sources							
Beginning Surplus	389940	5061	3489	(514,075)	(300,000)	(300,000)	(300,000)
Estimated Budget Savings	389951	5061	3489	158,804	161,980	165,220	168,524
Total Other Sources				(355,271)	(138,020)	(134,780)	(131,476)
Total FSU Elementary Charter School				7,482,859	7,793,672	7,893,294	7,996,006

**EXPENDITURE SUMMARY FOR INDIVIDUAL FUNDS
EIGHT YEAR HISTORY & FORECAST BY FUND AND FUNCTION
170 FUND - CHARTER ELEMENTARY SCHOOLS**

170 ELEMENTARY SCHOOLS	SCHOOL		FY 2015-2016	FY2016-2017	FY2017-2018	FY2018-2019
	FUNCTION	DIVISION	ACTUAL	ACTUAL	ACTUAL	ACTUAL
EXPENDITURES						
K-3 Basic	5101	5051	5,757,734	5,327,587	5,461,665	5,656,922
4-8 Basic	5102	5051	2,503,124	2,639,097	2,696,756	2,717,852
9-12 Basic	5103	5051	-	-	-	-
Intensive English/ ESOL	5130	5051	-	-	-	-
Exceptional Student Program	5250	5051	718,468	661,734	762,965	691,147
Vocational 6-12	5300	5051	-	-	-	-
Substitute Teachers	5901	5051	126,261	163,315	162,867	167,510
School/Other	5919	5051	-	-	-	-
Guidance Services	6120	5051	218,926	220,202	248,899	248,772
Instructional Media Services	6200	5051	264,745	306,337	285,601	295,019
ESE Specialist	6303	5051	-	-	-	-
Instructional Staff Training Service	6400	5051	20,417	10,844	24,419	28,484
Board ¹	7100	5051	-	-	-	-
General Administration ²	7200	5051	-	-	-	-
School Administration	7300	5051	1,542,510	1,710,087	1,673,340	1,708,988
Facilities acquisition and construction ³	7400	5051	1,310,000	1,291,539	-	-
Food Services	7600	5051	732,917	766,443	761,339	845,315
Student transportation services	7800	5051	681,923	666,090	700,057	716,788
Operation of plant	7900	5051	1,617,763	1,597,680	2,927,632	2,861,413
Child care supervision	9102	5051	329,905	342,550	383,559	389,123
Athletics	9900	5051	-	-	-	-
Capital Outlay		5051	153,070	38,762	97,195	28,521
Total Charter Elementary School Expenditures			15,977,763	15,742,267	16,186,294	16,355,854

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**EXPENDITURE SUMMARY FOR INDIVIDUAL FUNDS
EIGHT YEAR HISTORY & FORECAST BY FUND AND FUNCTION
170 FUND - CHARTER ELEMENTARY SCHOOLS**

170 ELEMENTARY SCHOOLS	SCHOOL FUNCTION	DIVISION	FY2019-2020 ADOPTED BUDGET	FY2020-2021 FORECAST	FY2021-2022 FORECAST	FY2022-2023 FORECAST
EXPENDITURES						
K-3 Basic	5101	5051	5,768,050	5,854,571	5,942,389	6,031,525
4-8 Basic	5102	5051	2,859,276	2,902,165	2,945,698	2,989,883
9-12 Basic	5103	5051	-	-	-	-
Intensive English/ ESOL	5130	5051	-	-	-	-
Exceptional Student Program	5250	5051	710,378	721,034	731,849	742,827
Vocational 6-12	5300	5051	-	-	-	-
Substitute Teachers	5901	5051	135,224	137,252	139,311	141,401
School/Other	5919	5051	25,027	25,402	25,783	26,170
Guidance Services	6120	5051	288,318	292,643	297,032	301,488
Instructional Media Services	6200	5051	269,689	273,734	277,840	282,008
ESE Specialist	6303	5051	-	-	-	-
Instructional Staff Training Service	6400	5051	48,908	49,642	50,386	51,142
Board ¹	7100	5051	13,149	13,346	13,546	13,750
General Administration ²	7200	5051	12,768	12,960	13,154	13,351
School Administration	7300	5051	1,953,968	1,970,540	1,942,885	1,911,731
Facilities acquisition and construction ³	7400	5051	-	-	-	-
Food Services	7600	5051	873,061	886,157	899,449	912,941
Student transportation services	7800	5051	742,608	753,747	765,053	776,529
Operation of plant	7900	5051	3,491,216	3,165,667	3,213,152	3,261,348
Child care supervision	9102	5051	423,102	429,449	435,890	442,429
Athletics	9900	5051	-	-	-	-
Capital Outlay		5051	120,803	122,615	124,454	126,321
Total Charter Elementary School Expenditures			17,735,545	17,610,923	17,817,874	18,024,844

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**EXPENDITURE SUMMARY FOR INDIVIDUAL FUNDS
EIGHT YEAR HISTORY & FORECAST BY FUND AND FUNCTION
171 FUND - CHARTER MIDDLE SCHOOLS**

171 MIDDLE SCHOOLS	SCHOOL		FY 2015-2016	FY2016-2017	FY2017-2018	FY2018-2019
EXPENDITURES	FUNCTION	DIVISION	ACTUAL	ACTUAL	ACTUAL	ACTUAL
K-3 Basic	5101	5052	-	-	-	-
4-8 Basic	5102	5052	5,834,181	5,638,514	5,840,546	5,932,890
9-12 Basic	5103	5052	-	-	-	-
Intensive English/ ESOL	5130	5052	129	-	172	182
Exceptional Student Program	5250	5052	519,643	591,608	590,968	662,727
Vocational 6-12	5300	5052	-	-	-	-
Substitute Teachers	5901	5052	102,786	116,563	119,051	154,488
School/Other	5919	5052	-	-	-	-
Guidance Services	6120	5052	198,837	199,690	213,473	213,478
Instructional Media Services	6200	5052	253,642	268,169	271,803	257,938
ESE Specialist	6303	5052	-	-	-	-
Instructional Staff Training Service	6400	5052	17,163	12,372	28,238	23,304
Board ¹	7100	5052	-	-	-	-
General Administration ²	7200	5052	-	-	-	-
School Administration	7300	5052	1,036,026	1,057,947	1,220,411	1,202,581
Facilities acquisition and construction ³	7400	5052	1,265,316	1,228,880	-	-
Food Services	7600	5052	541,608	564,886	599,124	599,515
Student transportation services	7800	5052	453,280	456,556	474,689	494,389
Operation of plant	7900	5052	1,066,165	1,077,170	2,314,114	2,260,009
Child care supervision	9102	5052	-	-	-	-
Athletics	9900	5052	24,344	28,131	26,088	35,633
Capital Outlay		5052	111,040	22,984	88,873	11,345
Total Charter Middle School Expenditures			11,424,160	11,263,470	11,787,550	11,848,479

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**EXPENDITURE SUMMARY FOR INDIVIDUAL FUNDS
EIGHT YEAR HISTORY & FORECAST BY FUND AND FUNCTION
171 FUND - CHARTER MIDDLE SCHOOLS**

171 MIDDLE SCHOOLS	SCHOOL FUNCTION	DIVISION	FY2019-2020 ADOPTED BUDGET	FY2020-2021 FORECAST	FY2021-2022 FORECAST	FY2022-2023 FORECAST
EXPENDITURES						
K-3 Basic	5101	5052	-	-	-	-
4-8 Basic	5102	5052	6,058,760	6,149,641	6,241,886	6,335,514
9-12 Basic	5103	5052	-	-	-	-
Intensive English/ ESOL	5130	5052	2,350	2,385	2,421	2,457
Exceptional Student Program	5250	5052	702,653	713,193	723,891	734,749
Vocational 6-12	5300	5052	-	-	-	-
Substitute Teachers	5901	5052	71,995	73,075	74,171	75,284
School/Other	5919	5052	44,126	44,788	45,460	46,142
Guidance Services	6120	5052	230,243	233,697	237,202	240,760
Instructional Media Services	6200	5052	248,806	252,538	256,326	260,171
ESE Specialist	6303	5052	-	-	-	-
Instructional Staff Training	6400	5052	34,043	34,554	35,072	35,598
Board ¹	7100	5052	8,766	8,897	9,031	9,166
General Administration ²	7200	5052	8,972	9,107	9,243	9,382
School Administration	7300	5052	1,376,094	1,387,785	1,368,402	1,346,562
Facilities acquisition and construction ³	7400	5052	-	-	-	-
Food Services	7600	5052	698,138	708,610	719,239	730,028
Student transportation services	7800	5052	517,569	525,333	533,213	541,211
Operation of plant	7900	5052	2,416,099	2,452,340	2,489,126	2,526,462
Child care supervision	9102	5052	-	-	-	-
Athletics	9900	5052	34,306	34,821	35,343	35,873
Capital Outlay		5052	64,533	65,501	66,484	67,481
Total Charter Middle School Expenditures			12,517,453	12,696,264	12,846,509	12,996,840

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**EXPENDITURE SUMMARY FOR INDIVIDUAL FUNDS
EIGHT YEAR HISTORY & FORECAST BY FUND AND FUNCTION
172 FUND - ACADEMIC VILLAGE CHARTER SCHOOL**

172 ACADEMIC VILLAGE CHARTER	SCHOOL		FY 2015-2016	FY2016-2017	FY2017-2018	FY2018-2019
	FUNCTION	DIVISION	ACTUAL	ACTUAL	ACTUAL	ACTUAL
EXPENDITURES						
K-3 Basic	5101	5053	-	-	-	-
4-8 Basic	5102	5053	1,018,115	1,127,676	1,173,535	1,220,328
9-12 Basic	5103	5053	6,725,907	6,477,068	6,721,615	7,060,768
Intensive English/ ESOL	5130	5053	-	-	-	-
Exceptional Student Program	5250	5053	250,061	364,498	316,985	382,062
Vocational 6-12	5300	5053	133,091	127,176	133,463	141,213
Substitute Teachers	5901	5053	76,075	71,616	86,635	94,283
School/Other	5919	5053	26,127	25,406	25,137	26,638
Guidance Services	6120	5053	499,870	530,432	506,374	584,618
Instructional Media Services	6200	5053	106,729	125,420	134,986	124,052
ESE Specialist	6303	5053	78,691	77,495	86,866	90,065
Instructional Staff Training Service	6400	5053	12,833	8,677	15,205	13,613
Board ¹	7100	5053	-	-	-	-
General Administration ²	7200	5053	-	-	-	-
School Administration	7300	5053	1,062,006	1,168,978	1,227,519	1,362,797
Facilities acquisition and construction ³	7400	5053	3,122,823	2,996,466	-	-
Food Services	7600	5053	791,647	817,869	745,462	797,652
Student transportation services	7800	5053	668,942	676,566	704,547	807,804
Operation of plant	7900	5053	2,042,416	2,301,517	5,231,220	5,239,593
Child care supervision	9102	5053	5,835	8,205	7,497	8,685
Athletics	9900	5053	230,549	311,445	311,258	328,904
Capital Outlay		5053	171,262	64,881	90,998	63,518
Total Charter AVCS School Expenditures			17,022,979	17,281,391	17,519,302	18,346,593

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**EXPENDITURE SUMMARY FOR INDIVIDUAL FUNDS
EIGHT YEAR HISTORY & FORECAST BY FUND AND FUNCTION
172 FUND - ACADEMIC VILLAGE CHARTER SCHOOL**

172 ACADEMIC VILLAGE CHARTER	SCHOOL FUNCTION	DIVISION	FY2019-2020 ADOPTED BUDGET	FY2020-2021 FORECAST	FY2021-2022 FORECAST	FY2022-2023 FORECAST
EXPENDITURES						
K-3 Basic	5101	5053	-	-	-	-
4-8 Basic	5102	5053	1,223,387	1,241,738	1,260,364	1,279,269
9-12 Basic	5103	5053	7,078,312	7,184,487	7,292,254	7,401,638
Intensive English/ ESOL	5130	5053	-	-	-	-
Exceptional Student Program	5250	5053	514,186	521,899	529,727	537,673
Vocational 6-12	5300	5053	204,201	207,264	210,373	213,529
Substitute Teachers	5901	5053	92,898	94,291	95,706	97,141
School/Other	5919	5053	30,193	30,646	31,106	31,572
Guidance Services	6120	5053	632,468	641,955	651,584	661,358
Instructional Media Services	6200	5053	122,443	124,280	126,144	128,036
ESE Specialist	6303	5053	88,657	89,987	91,337	92,707
Instructional Staff Training Service	6400	5053	25,325	25,705	26,090	26,482
Board ¹	7100	5053	4,383	4,449	4,515	4,583
General Administration ²	7200	5053	14,112	14,324	14,539	14,757
School Administration	7300	5053	1,733,480	1,745,404	1,708,349	1,667,331
Facilities acquisition and construction ³	7400	5053	-	-	-	-
Food Services	7600	5053	932,938	946,932	961,136	975,553
Student transportation services	7800	5053	866,520	879,518	892,711	906,101
Operation of plant	7900	5053	5,605,064	5,689,140	5,774,477	5,861,094
Child care supervision	9102	5053	8,739	8,870	9,003	9,138
Athletics	9900	5053	366,107	371,599	377,173	382,830
Capital Outlay		5053	85,900	87,189	88,496	89,824
Total Charter AVCS School Expenditures			19,629,313	19,909,674	20,145,084	20,380,617

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**EXPENDITURE SUMMARY FOR INDIVIDUAL FUNDS
EIGHT YEAR HISTORY & FORECAST BY FUND AND FUNCTION
173 FUND - FSU ELEMENTARY CHARTER SCHOOL**

173 FSU ELEMENTARY CHARTER	SCHOOL		FY 2015-2016	FY2016-2017	FY2017-2018	FY2018-2019
	FUNCTION	DIVISION	ACTUAL	ACTUAL	ACTUAL	ACTUAL
EXPENDITURES						
K-3 Basic	5101	5061	1,910,521	1,902,310	2,163,113	2,065,249
4-8 Basic	5102	5061	877,285	886,148	1,047,832	1,032,372
9-12 Basic	5103	5061	-	-	-	-
Intensive English/ ESOL	5130	5061	-	-	-	-
Exceptional Student Program	5250	5061	659,676	710,538	725,884	716,990
Vocational 6-12	5300	5061	-	-	-	-
Substitute Teachers	5901	5061	51,107	49,985	57,621	66,982
School/Other	5919	5061	-	-	-	-
Guidance Services	6120	5061	79,020	82,972	75,424	102,312
Instructional Media Services	6200	5061	62,197	59,726	66,293	24,286
ESE Specialist	6303	5061	-	-	-	-
Instructional Staff Training Service	6400	5061	17,270	12,278	33,141	13,015
Board ¹	7100	5061	-	-	-	-
General Administration ²	7200	5061	-	-	-	-
School Administration	7300	5061	550,219	619,541	592,085	749,173
Facilities acquisition and construction ³	7400	5061	613,734	592,141	-	-
Food Services	7600	5061	268,217	248,003	258,888	333,224
Student transportation services	7800	5061	245,801	241,207	250,947	249,080
Operation of plant	7900	5061	924,473	897,021	1,576,402	1,560,098
Child care supervision	9102	5061	96,900	98,449	129,875	129,444
Athletics	9900	5061	-	-	-	-
Capital Outlay		5061	37,200	28,628	35,035	171
Total Charter FSU Elementary School Expenditures			6,393,620	6,428,947	7,012,540	7,042,396

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**EXPENDITURE SUMMARY FOR INDIVIDUAL FUNDS
EIGHT YEAR HISTORY & FORECAST BY FUND AND FUNCTION
173 FUND - FSU ELEMENTARY CHARTER SCHOOL**

173 FSU ELEMENTARY CHARTER	SCHOOL FUNCTION	DIVISION	FY2019-2020 ADOPTED BUDGET	FY2020-2021 FORECAST	FY2021-2022 FORECAST	FY2022-2023 FORECAST
EXPENDITURES						
K-3 Basic	5101	5061	2,044,251	2,074,915	2,106,038	2,137,629
4-8 Basic	5102	5061	1,060,751	1,076,662	1,092,812	1,109,204
9-12 Basic	5103	5061	-	-	-	-
Intensive English/ ESOL	5130	5061	-	-	-	-
Exceptional Student Program	5250	5061	709,864	720,512	731,320	742,289
Vocational 6-12	5300	5061	-	-	-	-
Substitute Teachers	5901	5061	47,611	48,325	49,050	49,786
School/Other	5919	5061	18,580	18,859	19,142	19,429
Guidance Services	6120	5061	119,834	121,632	123,456	125,308
Instructional Media Services	6200	5061	75,196	76,324	77,469	78,631
ESE Specialist	6303	5061	-	-	-	-
Instructional Staff Training Service	6400	5061	29,558	30,001	30,451	30,908
Board ¹	7100	5061	4,383	4,449	4,515	4,583
General Administration ²	7200	5061	-	-	-	-
School Administration	7300	5061	940,033	949,447	942,640	934,597
Facilities acquisition and construction ³	7400	5061	-	-	-	-
Food Services	7600	5061	326,965	331,869	336,848	341,900
Student transportation services	7800	5061	264,298	268,262	272,286	276,371
Operation of plant	7900	5061	1,661,071	1,685,987	1,711,277	1,736,946
Child care supervision	9102	5061	156,313	158,658	161,038	163,453
Athletics	9900	5061	-	-	-	-
Capital Outlay		5061	24,151	24,513	24,881	25,254
Total Charter FSU Elementary School Expenditures			7,482,859	7,590,415	7,683,223	7,776,289

¹ In FY 2020, the Accounting & Auditing Fees reclassified to the 7100 Board School Function to be in alignment with the Financial & Program Cost Accounting & Reporting for Florida Schools

² In FY 2020, the District Sponsor Administrative Fee reclassified to the 7200 General Administration School Function to be in alignment with the Financial & Program Cost Accounting & Reporting for Florida Schools

³ In FY 2018, the debt service payment was reclassified to the 7900 Operation of Plant School Function to be in alignment with the Financial & Program Cost Accounting & Reporting for Florida Schools

**FUND 170 EXPENDITURE DETAIL
EIGHT YEAR HISTORY & FORECAST BY OBJECT**

CITY OBJECT / ACCOUNT DESCRIPTION	FY 2015-2016	FY 2016-2017	FY 2017-2018	FY 2018-2019
	Actual	Actual	Actual	Actual
12125 Sch Clerical Spec I	\$ 108,618	\$ 91,956	\$ 80,770	\$ 81,190
12133 Sch Administrative Coor I	19,739	639	-	-
12138 Sch Clerical Spec II	86,766	57,051	51,529	50,988
12155 Sch Administrative Assistant I	37,553	39,004	39,018	41,475
12164 Director of Innovative Learning	-	-	-	17,260
12558 Speech Therapist	48,701	45,474	47,931	48,201
12910 Chtr Sch Teacher	5,029,306	4,998,007	5,042,803	5,126,485
12950 Teacher Assistant	15,362	15,362	15,362	15,362
12951 Registrar	40,268	5,315	-	16,390
12952 Bookkeeper	80,309	82,701	85,286	86,180
12953 Assistant Principal	257,104	265,549	266,012	255,618
12956 School Counselor	129,040	134,790	152,518	149,926
12957 Media Specialist	153,831	154,541	146,804	142,558
12968 Principal East Campus	115,157	120,016	117,007	105,295
12969 Principal West Campus	42,237	54,756	54,756	55,981
12970 Principal Central Campus	58,193	61,755	61,755	63,080
12992 Vacation leave - retire/term	1,770	11,943	-	-
12996 Sick leave - retire/term	38,833	19,195	4,103	12,431
12997 Sick leave - annual	15,607	11,836	13,818	18,784
13135 BTU sub Total			-	-
13140 Temp Sub Teacher	118,406	150,689	155,110	153,611
13190 P/T After School Director	46,606	38,839	40,473	41,782
13403 P/T Bookkeeper	20,163	21,406	19,699	14,533
13554 P/T Teacher Assistant	342,014	341,285	302,846	295,217
13556 P/T After School Care	203,327	214,260	251,033	246,204
13559 P/T Certified Teacher	19,084	22,796	23,985	24,344
13683 Sch P/T Clerk Spec I	11,959	14,827	11,477	11,940
14000 Overtime	12,043	14,888	9,172	11,758
15005 Supplements	656,986	625,413	713,591	731,821
15015 Payment in lieu of benefits	46,522	33,509	39,693	40,016
21000 Social Security- matching	570,990	557,855	581,741	581,945
22200 Retirement contribution - FRS	461,989	495,399	541,813	570,165
22500 ICMA - city portion	44,912	46,291	44,777	41,188
23000 Health Insurance	1,264,145	1,457,410	1,497,760	1,532,988
23100 Life Insurance	12,933	18,751	25,521	7,465
24000 Workers compensation	37,964	61,967	460	(8,856)
25000 Unemployment compensation	-	5,295	(4,400)	-
26300 General retiree health contrib	601	18,140	17,806	29,981
30010 Contingency	-	-	-	-
31300 Professional services-Outside Legal	18,571	20,173	16,645	12,798
31310 Prof & Tech Services	766,516	727,724	801,349	846,237
32100 Accounting and auditing fees	10,878	11,034	11,343	11,742
34300 Contract- laundry & cleaning	336	337	294	252
34500 Contract- building maintenance	297,761	297,385	376,099	376,407
34982 Function sourcing- Grounds/Facilities	115,836	7,880	8,602	5,747
34989 Contractual service provider	149,481	320,132	345,145	364,536
34990 Contractual services- other	528,282	586,309	592,254	616,763
40100 Travel/conferences	10,558	8,286	12,504	15,262
41370 Communications	22,366	31,306	34,281	34,864
41400 Postage	67	416	56	13
43380 Pub Ut Svc Othr Energ Sv	28,580	27,231	33,599	35,979
43430 Electricity	318,734	247,630	243,674	240,134
44200 Rents- machinery & equipmen	11,943	17,693	20,235	13,739
44210 IT/Telecommunications Services	227,834	230,559	281,488	293,573
44360 Rentals	1,310,000	1,291,540	1,223,152	1,093,836
45000 Insurance	34,252	(7,063)	11,884	41,085

**FUND 170 EXPENDITURE DETAIL
EIGHT YEAR HISTORY & FORECAST BY OBJECT**

CITY OBJECT / ACCOUNT DESCRIPTION	FY 2015-2016	FY 2016-2017	FY 2017-2018	FY 2018-2019
	Actual	Actual	Actual	Actual
45320 Insurance & Bond Premium	120,370	98,483	100,398	62,547
46150 R & M- land- building & improvement	89,837	150,872	160,991	251,437
46210 Energy Savings Project	-	108,099	132,005	134,844
46250 R & M equipment	12,114	16,777	15,684	6,657
46300 R & M motor vehicles	76,861	55,996	52,115	48,851
46800 Maintenance contracts	13,114	12,492	12,757	13,047
46801 I.T. Maintenance contracts	10,985	33,707	28,375	25,203
47100 Printing	2,750	3,547	4,673	2,803
49000 Legal/employment ads	930	1,592	1,671	2,484
49105 License renewals	123	411	1,350	2,916
49175 Administrative fees	353,669	354,764	289,424	324,407
49177 Bwd Administrative Fee	12,102	12,306	12,498	12,597
52182 Testing material	3,291	4,466	3,690	2,700
52540 Fuel	68,289	57,915	70,746	48,610
52590 Other Mat'l & Sply	97,703	91,104	81,860	95,680
52600 Clothing/uniforms	1,184	748	1,399	1,039
52650 Equip < than \$1000	38,748	37,938	58,827	41,948
52652 Software < than \$1000 &/or licenses	110,555	114,671	138,274	145,125
52653 Computer equipment < \$1000	43,296	29,781	62,107	101,735
52661 Bond Computer Equipment < \$1,000	432,766	-	-	-
52662 Bond Other Equipment < \$1,000	26,654	-	-	-
52790 Miscellaneous Expense	5,561	3,916	4,778	4,163
52910 Commodity Consumption	49,656	64,743	54,871	45,379
54100 Memberships/ dues/ subscription	34,615	34,710	36,277	32,161
54505 Media	6,389	7,081	8,753	6,725
54510 Media Books	14,527	16,364	17,543	23,490
54520 Textbooks	197,570	263,538	273,399	274,511
63000 Improvement other than building	-	-	50,632	-
64014 Aluminum shed	-	-	-	2,244
63061 Fencing	15,057	-	-	-
64001 Bond Computer Equipment > \$1,000	26,188	-	-	-
64002 Bond Other Equipment > \$1,000	91,271	-	-	-
64015 Air conditioner	2,375	-	-	-
64055 Laptop/Tablet	1,182	-	1,948	-
64066 File cabinets- other	1,979	-	2,350	-
64115 Kitchen equipment	-	2,421	-	-
64151 Oven	-	-	22,927	8,776
64204 TV-Closed Circuit/Security Camera	-	-	-	3,807
64400 Other equipment	15,019	16,252	19,339	13,695
64691 Capitalized Software - Schools	-	20,091	-	-
91171 Transfer to Charter Middle School	275,000	680,000	850,000	503,000
91172 Transfer to Charter High School	250,000	-	75,000	-
TOTAL	\$ 16,502,763	\$ 16,422,267	\$ 17,111,294	\$ 16,858,854

**FUND 170 EXPENDITURE DETAIL
EIGHT YEAR HISTORY & FORECAST BY OBJECT**

CITY OBJECT / ACCOUNT DESCRIPTION	FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023
	Budget	Forecast	Forecast	Forecast
12125 Sch Clerical Spec I	\$ 81,757	\$ 82,983	\$ 84,228	\$ 85,492
12133 Sch Administrative Coor I	-	-	-	-
12138 Sch Clerical Spec II	53,405	54,206	55,019	55,844
12155 Sch Administrative Assistant I	41,476	42,098	42,730	43,371
12164 Director of Innovative Learning	18,273	18,547	18,825	19,108
12558 Speech Therapist	49,833	50,580	51,339	52,109
12910 Chtr Sch Teacher	5,077,260	5,153,419	5,230,720	5,309,181
12950 Teacher Assistant	15,119	15,346	15,576	15,810
12951 Registrar	17,046	17,302	17,561	17,825
12952 Bookkeeper	87,944	89,263	90,602	91,961
12953 Assistant Principal	249,102	252,839	256,631	260,481
12956 School Counselor	137,281	139,340	141,430	143,552
12957 Media Specialist	124,713	126,584	128,482	130,410
12968 Principal East Campus	99,050	100,536	102,044	103,574
12969 Principal West Campus	54,756	55,577	56,411	57,257
12970 Principal Central Campus	61,756	62,682	63,623	64,577
12992 Vacation leave - retire/term	2,000	2,030	2,060	2,091
12996 Sick leave - retire/term	11,500	11,673	11,848	12,025
12997 Sick leave - annual	15,300	15,530	15,762	15,999
13135 BTU sub Total	-	-	-	-
13140 Temp Sub Teacher	139,000	141,085	143,201	145,349
13190 P/T After School Director	64,890	65,863	66,851	67,854
13403 P/T Bookkeeper	19,392	19,683	19,978	20,278
13554 P/T Teacher Assistant	310,029	314,679	319,400	324,191
13556 P/T After School Care	242,135	245,767	249,454	253,195
13559 P/T Certified Teacher	32,879	33,372	33,873	34,381
13683 Sch P/T Clerk Spec I	11,330	11,500	11,672	11,848
14000 Overtime	-	-	-	-
15005 Supplements	417,112	423,369	429,719	436,165
15015 Payment in lieu of benefits	39,620	40,214	40,818	41,430
21000 Social Security- matching	572,124	580,706	589,416	598,258
22200 Retirement contribution - FRS	596,667	605,617	614,701	623,922
22500 ICMA - city portion	34,467	34,984	35,509	36,041
23000 Health Insurance	2,063,634	2,094,589	2,126,007	2,157,897
23100 Life Insurance	27,468	27,880	28,298	28,723
24000 Workers compensation	46,033	46,723	47,424	48,136
25000 Unemployment compensation	-	-	-	-
26300 General retiree health contrib	67,246	68,255	69,279	70,318
30010 Contingency	204,146	194,470	140,174	81,980
31300 Professional services-Outside Legal	16,000	16,240	16,484	16,731
31310 Prof & Tech Services	919,171	932,959	946,953	961,157
32100 Accounting and auditing fees	13,149	13,346	13,546	13,750
34300 Contract- laundry & cleaning	246	250	253	257
34500 Contract- building maintenance	376,556	382,204	387,937	393,756
34982 Function sourcing- Grounds/Facilities	8,800	8,932	9,066	9,202
34989 Contractual service provider	330,932	335,896	340,934	346,048
34990 Contractual services- other	620,302	629,607	639,051	648,636
40100 Travel/conferences	26,015	26,405	26,801	27,203
41370 Communications	36,006	36,546	37,094	37,651
41400 Postage	310	315	319	324
43380 Pub Ut Svc Othr Energ Sv	35,429	35,960	36,500	37,047
43430 Electricity	244,152	247,814	251,531	255,304
44200 Rents- machinery & equipmen	14,207	14,420	14,636	14,856
44210 IT/Telecommunications Services	185,715	188,501	191,328	194,198
44360 Rentals	1,383,221	1,403,969	1,425,029	1,446,404
45000 Insurance	47,595	48,309	49,034	49,769

**FUND 170 EXPENDITURE DETAIL
EIGHT YEAR HISTORY & FORECAST BY OBJECT**

CITY OBJECT / ACCOUNT DESCRIPTION	FY 2019-2020 Budget	FY 2020-2021 Forecast	FY 2021-2022 Forecast	FY 2022-2023 Forecast
45320 Insurance & Bond Premium	154,526	156,844	159,197	161,584
46150 R & M- land- building & improvement	204,498	207,565	210,679	213,839
46210 Energy Savings Project	137,764	139,830	141,928	144,057
46250 R & M equipment	25,820	26,207	26,600	26,999
46300 R & M motor vehicles	59,709	60,605	61,514	62,436
46800 Maintenance contracts	16,380	16,626	16,875	17,128
46801 I.T. Maintenance contracts	39,653	40,248	40,852	41,464
47100 Printing	5,400	5,481	5,563	5,647
49000 Legal/employment ads	3,000	3,045	3,091	3,137
49105 License renewals	1,585	1,609	1,633	1,657
49175 Administrative fees	325,407	330,288	335,242	340,271
49177 Bwd Administrative Fee	12,768	12,960	13,154	13,351
52182 Testing material	8,500	8,628	8,757	8,888
52540 Fuel	53,397	54,198	55,011	55,836
52590 Other Mat'l & Sply	122,160	123,992	125,852	127,740
52600 Clothing/uniforms	1,461	1,483	1,505	1,528
52650 Equip < than \$1000	83,459	84,711	85,982	87,271
52652 Software < than \$1000 &/or licenses	173,906	176,515	179,162	181,850
52653 Computer equipment < \$1000	69,937	70,986	72,051	73,132
52661 Bond Computer Equipment < \$1,000	-	-	-	-
52662 Bond Other Equipment < \$1,000	-	-	-	-
52790 Miscellaneous Expense	5,005	5,080	5,156	5,234
52910 Commodity Consumption	59,860	60,758	61,669	62,594
54100 Memberships/ dues/ subscription	41,718	42,344	42,979	43,624
54505 Media	1,250	1,269	1,288	1,307
54510 Media Books	25,300	25,680	26,065	26,456
54520 Textbooks	266,397	270,393	274,449	278,566
63000 Improvement other than building	-	-	-	-
64014 Aluminum shed	-	-	-	-
63061 Fencing	-	-	-	-
64001 Bond Computer Equipment > \$1,000	-	-	-	-
64002 Bond Other Equipment > \$1,000	-	-	-	-
64015 Air conditioner	-	-	-	-
64055 Laptop/Tablet	60,000	60,900	61,814	62,741
64066 File cabinets- other	4,350	4,415	4,481	4,549
64115 Kitchen equipment	-	-	-	-
64151 Oven	9,702	9,848	9,995	10,145
64204 TV-Closed Circuit/Security Camera	-	-	-	-
64400 Other equipment	46,751	47,452	48,164	48,887
64691 Capitalized Software - Schools	-	-	-	-
91171 Transfer to Charter Middle School	372,333	290,452	540,856	291,265
91172 Transfer to Charter High School	-	75,000	75,000	75,000
TOTAL	\$ 17,735,545	\$ 17,976,374	\$ 18,433,729	\$ 18,391,109

**FUND 171 EXPENDITURE DETAIL
EIGHT YEAR HISTORY & FORECAST BY OBJECT**

CITY OBJECT / ACCOUNT DESCRIPTION	FY 2015-2016	FY 2016-2017	FY 2017-2018	FY 2018-2019
	Actual	Actual	Actual	Actual
12125 Sch Clerical Spec I	\$ 98,826	\$ 98,352	\$ 73,466	\$ 72,292
12133 Sch Administrative Coor I	19,739	639	-	-
12138 Sch Clerical Spec II	69,918	69,319	71,331	72,228
12155 Sch Administrative Assistant I	34,050	35,048	36,109	37,378
12164 Director of Innovative Learning	-	-	-	17,260
12558 Speech Therapist	48,701	46,133	47,271	48,200
12910 Chtr Sch Teacher	3,528,941	3,456,661	3,498,242	3,599,477
12950 Teacher Assistant	47,360	46,632	46,138	45,932
12951 Registrar	30,652	32,136	33,092	17,702
12952 Bookkeeper	40,477	41,683	43,040	42,665
12953 Assistant Principal	190,705	169,537	239,935	188,745
12956 School Counselor	92,414	88,131	93,452	98,757
12957 Media Specialist	118,760	113,728	117,643	118,225
12969 Principal West Campus	42,237	54,756	54,756	55,981
12970 Principal Central Campus	58,193	61,755	61,755	63,080
12992 Vacation leave - retire/term	1,888	-	-	-
12996 Sick leave - retire/term	14,063	3,354	15,027	10,216
12997 Sick leave - annual	15,941	21,819	24,754	31,204
13135 BTU sub Total	169	-	90	-
13140 Temp Sub Teacher	95,528	107,687	113,382	136,976
13554 P/T Teacher Assistant	26,525	26,598	27,103	19,662
13559 P/T Certified Teacher	37,835	5,032	-	-
13683 Sch P/T Clerk Spec I	17,095	16,937	16,767	14,468
14000 Overtime	5,698	7,200	6,893	9,497
15005 Supplements	705,571	829,085	847,159	876,779
15015 Payment in lieu of benefits	40,062	35,632	35,816	38,999
21000 Social Security- matching	398,746	392,414	413,195	417,869
22200 Retirement contribution - FRS	316,829	355,087	389,196	392,622
22500 ICMA - city portion	26,950	22,496	29,353	32,737
23000 Health Insurance	912,879	1,022,446	1,040,692	1,097,758
23100 Life Insurance	9,202	10,683	18,807	5,722
24000 Workers compensation	24,080	34,353	4,259	(4,947)
25000 Unemployment compensation	2,458	2,497	(241)	2,040
26300 General retiree health contrib	493	13,515	13,755	21,792
30010 Contingency	-	-	-	-
31300 Professional services-Outside Legal	13,302	16,508	10,485	7,998
31310 Prof & Tech Services	513,779	556,547	608,094	593,431
32100 Accounting and auditing fees	7,252	7,356	7,562	7,828
34300 Contract- laundry & cleaning	225	225	202	174
34500 Contract- building maintenance	174,890	176,915	234,568	234,766
34982 Function sourcing- Grounds/Facilities	64,534	4,475	2,680	3,225
34989 Contractual service provider	140,215	180,437	228,648	275,202
34990 Contractual services- other	350,095	396,086	401,364	416,914
40100 Travel/conferences	8,441	8,536	16,231	17,217
41370 Communications	15,711	21,339	23,221	23,031
41400 Postage	27	92	40	10
43380 Pub Ut Svc Othr Energ Sv	17,722	20,136	22,759	27,120
43430 Electricity	274,276	222,365	207,281	208,547
44200 Rents- machinery & equipmen	10,609	9,940	16,986	10,486
44210 IT/Telecommunications Services	152,086	157,493	192,282	200,537
44360 Rentals	1,265,316	1,228,880	1,159,486	1,085,816
45000 Insurance	21,923	(3,857)	7,852	28,063
45320 Insurance & Bond Premium	80,546	67,273	68,582	43,449
46150 R & M- land- building & improvement	24,528	79,578	98,615	102,947
46210 Energy Savings Project	-	67,664	82,758	84,651
46250 R & M equipment	12,830	18,531	8,822	9,632

**FUND 171 EXPENDITURE DETAIL
EIGHT YEAR HISTORY & FORECAST BY OBJECT**

CITY OBJECT / ACCOUNT DESCRIPTION	FY 2015-2016	FY 2016-2017	FY 2017-2018	FY 2018-2019
	Actual	Actual	Actual	Actual
46300 R & M motor vehicles	51,287	38,246	35,602	33,842
46800 Maintenance contracts	10,014	9,535	6,831	9,605
46801 I.T. Maintenance contracts	6,992	22,273	18,574	17,165
47100 Printing	1,085	1,334	2,286	2,055
49000 Legal/employment ads	1,962	921	2,302	2,370
49105 License renewals	82	280	1,118	1,788
49175 Administrative fees	244,398	238,708	202,328	224,096
49177 Bwd Administrative Fee	8,220	8,346	8,494	8,710
52182 Testing material	-	-	-	172
52540 Fuel	44,448	43,466	45,194	36,458
52590 Other Mat'l & Sply	64,709	65,348	80,952	59,436
52600 Clothing/uniforms	6,761	4,985	2,684	2,954
52650 Equip < than \$1000	32,164	40,248	48,255	28,915
52652 Software < than \$1000 &/or licenses	70,960	62,029	85,227	123,494
52653 Computer equipment < \$1000	32,573	7,372	44,767	45,821
52661 Bond Computer Equipment < \$1,000	291,323	-	-	-
52662 Bond Other Equipment < \$1,000	9,761	-	-	-
52790 Miscellaneous Expense	4,218	3,559	3,757	3,863
52910 Commodity Consumption	33,145	44,225	37,483	31,435
54100 Memberships/ dues/ subscription	17,027	18,685	18,909	20,119
54505 Media	2,865	5,391	8,934	4,969
54510 Media Books	30,124	41,178	32,175	37,348
54520 Textbooks	127,710	126,492	202,050	180,159
63000 Improvement other than building	-	-	14,390	-
64001 Bond Computer Equipment > \$1,000	26,817	-	-	-
64002 Bond Other Equipment > \$1,000	67,098	-	-	-
64055 Laptop/Tablet	-	-	-	-
64066 File cabinets- other	1,979	-	-	-
64115 Kitchen equipment	-	1,614	-	-
64151 Oven	-	-	11,318	-
64204 TV-Closed Circuit/Security Camera	-	-	-	3,807
64400 Other equipment	15,146	8,079	63,165	7,538
64691 Capitalized Software - Schools	-	13,292	-	-
TOTAL	\$ 11,424,160	\$ 11,263,470	\$ 11,787,550	\$ 11,848,479

**FUND 171 EXPENDITURE DETAIL
EIGHT YEAR HISTORY & FORECAST BY OBJECT**

CITY OBJECT / ACCOUNT DESCRIPTION	FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023
	Budget	Forecast	Forecast	Forecast
12125 Sch Clerical Spec I	\$ 71,669	\$ 72,744	\$ 73,835	\$ 74,943
12133 Sch Administrative Coor I	-	-	-	-
12138 Sch Clerical Spec II	46,208	46,901	47,605	48,319
12155 Sch Administrative Assistant I	37,378	37,939	38,508	39,085
12164 Director of Innovative Learning	18,273	18,547	18,825	19,108
12558 Speech Therapist	49,833	50,580	51,339	52,109
12910 Chtr Sch Teacher	3,576,554	3,630,202	3,684,655	3,739,925
12950 Teacher Assistant	47,006	47,711	48,427	49,153
12951 Registrar	17,046	17,302	17,561	17,825
12952 Bookkeeper	44,430	45,096	45,773	46,459
12953 Assistant Principal	180,004	182,704	185,445	188,226
12956 School Counselor	90,169	91,522	92,894	94,288
12957 Media Specialist	93,532	94,935	96,359	97,804
12969 Principal West Campus	54,756	55,577	56,411	57,257
12970 Principal Central Campus	61,756	62,682	63,623	64,577
12992 Vacation leave - retire/term	-	-	-	-
12996 Sick leave - retire/term	1,500	1,523	1,545	1,569
12997 Sick leave - annual	7,000	7,105	7,212	7,320
13135 BTU sub Total	8,000	8,120	8,242	8,365
13140 Temp Sub Teacher	93,000	94,395	95,811	97,248
13554 P/T Teacher Assistant	20,990	21,305	21,624	21,949
13559 P/T Certified Teacher	-	-	-	-
13683 Sch P/T Clerk Spec I	9,441	9,583	9,726	9,872
14000 Overtime	-	-	-	-
15005 Supplements	623,679	633,034	642,530	652,168
15015 Payment in lieu of benefits	34,816	35,338	35,868	36,406
21000 Social Security- matching	396,996	402,951	408,995	415,130
22200 Retirement contribution - FRS	403,936	409,995	416,145	422,387
22500 ICMA - city portion	34,915	35,439	35,970	36,510
23000 Health Insurance	1,449,042	1,470,778	1,492,839	1,515,232
23100 Life Insurance	19,535	19,828	20,125	20,427
24000 Workers compensation	29,664	30,109	30,561	31,019
25000 Unemployment compensation	-	-	-	-
26300 General retiree health contrib	48,091	48,812	49,545	50,288
30010 Contingency	133,472	126,524	88,222	47,179
31300 Professional services-Outside Legal	12,000	12,180	12,363	12,548
31310 Prof & Tech Services	699,964	710,463	721,120	731,937
32100 Accounting and auditing fees	8,766	8,897	9,031	9,166
34300 Contract- laundry & cleaning	170	173	175	178
34500 Contract- building maintenance	234,882	238,405	241,981	245,611
34982 Function sourcing- Grounds/Facilities	3,700	3,756	3,812	3,869
34989 Contractual service provider	266,681	270,681	274,741	278,863
34990 Contractual services- other	423,578	429,932	436,381	442,926
40100 Travel/conferences	18,710	18,991	19,276	19,565
41370 Communications	24,360	24,725	25,096	25,473
41400 Postage	200	203	206	209
43380 Pub Ut Svc Othr Energ Sv	26,344	26,739	27,140	27,547
43430 Electricity	207,032	210,137	213,290	216,489
44200 Rents- machinery & equipmen	10,778	10,940	11,104	11,270
44210 IT/Telecommunications Services	130,489	132,446	134,433	136,450
44360 Rentals	1,242,890	1,261,533	1,280,456	1,299,663
45000 Insurance	32,985	33,480	33,982	34,492
45320 Insurance & Bond Premium	107,094	108,700	110,331	111,986
46150 R & M- land- building & improvement	120,912	122,726	124,567	126,435
46210 Energy Savings Project	86,618	87,917	89,236	90,575
46250 R & M equipment	18,050	18,321	18,596	18,874

**FUND 171 EXPENDITURE DETAIL
EIGHT YEAR HISTORY & FORECAST BY OBJECT**

CITY OBJECT / ACCOUNT DESCRIPTION	FY 2019-2020 Budget	FY 2020-2021 Forecast	FY 2021-2022 Forecast	FY 2022-2023 Forecast
46300 R & M motor vehicles	41,379	42,000	42,630	43,269
46800 Maintenance contracts	10,760	10,921	11,085	11,251
46801 I.T. Maintenance contracts	34,221	34,734	35,255	35,784
47100 Printing	3,100	3,147	3,194	3,242
49000 Legal/employment ads	2,500	2,538	2,576	2,614
49105 License renewals	1,121	1,138	1,155	1,172
49175 Administrative fees	223,882	227,240	230,649	234,109
49177 Bwd Administrative Fee	8,972	9,107	9,243	9,382
52182 Testing material	1,200	1,218	1,236	1,255
52540 Fuel	40,048	40,649	41,258	41,877
52590 Other Mat'l & Sply	84,901	86,175	87,467	88,779
52600 Clothing/uniforms	7,813	7,930	8,049	8,170
52650 Equip < than \$1000	60,908	61,822	62,749	63,690
52652 Software < than \$1000 &/or licenses	156,262	158,606	160,985	163,400
52653 Computer equipment < \$1000	58,676	59,556	60,449	61,356
52661 Bond Computer Equipment < \$1,000	-	-	-	-
52662 Bond Other Equipment < \$1,000	-	-	-	-
52790 Miscellaneous Expense	4,538	4,606	4,675	4,745
52910 Commodity Consumption	41,465	42,087	42,718	43,359
54100 Memberships/ dues/ subscription	27,047	27,453	27,864	28,282
54505 Media	6,250	6,344	6,439	6,535
54510 Media Books	42,800	43,442	44,094	44,755
54520 Textbooks	216,183	219,426	222,717	226,058
63000 Improvement other than building	-	-	-	-
64001 Bond Computer Equipment > \$1,000	-	-	-	-
64002 Bond Other Equipment > \$1,000	-	-	-	-
64055 Laptop/Tablet	40,000	40,600	41,209	41,827
64066 File cabinets- other	-	-	-	-
64115 Kitchen equipment	-	-	-	-
64151 Oven	6,468	6,565	6,663	6,763
64204 TV-Closed Circuit/Security Camera	-	-	-	-
64400 Other equipment	18,065	18,336	18,611	18,890
64691 Capitalized Software - Schools	-	-	-	-
TOTAL	\$ 12,517,453	\$ 12,696,264	\$ 12,846,509	\$ 12,996,840

**FUND 172 EXPENDITURE DETAIL
EIGHT YEAR HISTORY & FORECAST BY OBJECT**

CITY OBJECT / ACCOUNT DESCRIPTION	FY 2015-2016	FY 2016-2017	FY 2017-2018	FY 2018-2019
	Actual	Actual	Actual	Actual
12018 Assistant Athletic Director	\$ 8,364	\$ 39,998	\$ 41,205	\$ 42,432
12125 Sch Clerical Spec I	112,507	112,827	107,192	107,362
12164 Director of Innovative Learning	-	-	-	17,260
12910 Chtr Sch Teacher	4,528,795	4,559,074	4,623,640	4,769,223
12935 ESE Specialist	44,833	44,131	47,947	48,327
12941 High School Registrar	41,496	42,744	7,702	-
12942 High School Assistant Principal	247,546	261,852	241,604	266,687
12943 Guidance Director	50,066	49,269	44,027	46,724
12949 Behavior Specialist	79,815	84,844	83,814	83,018
12953 Assistant Principal	77,323	77,894	78,000	79,615
12954 Principal High School	121,302	128,003	128,003	130,704
12956 School Counselor	162,397	206,660	220,440	219,444
12957 Media Specialist	44,781	44,039	45,583	40,660
12960 Receptionist	35,797	36,878	36,909	39,125
12961 Security	38,286	38,236	38,859	31,822
12982 Testing Coordinator	36,190	4,591	-	-
12992 Vacation leave - retire/term	-	-	7,006	4,060
12996 Sick leave - retire/term	26,371	42,152	31,323	23,849
12997 Sick leave - annual	27,216	29,683	41,385	40,261
13135 BTU sub Total	158	-	84	-
13140 Temp Sub Teacher	92,503	88,583	101,128	109,737
14000 Overtime	2,411	1,418	939	988
15005 Supplements	840,705	996,170	1,119,630	1,240,035
15015 Payment in lieu of benefits	34,893	35,262	33,509	32,309
15116 Cell Phone Pay	-	135	540	540
21000 Social Security- matching	491,692	501,917	533,261	546,541
22200 Retirement contribution - FRS	412,476	461,031	482,707	513,837
22500 ICMA - city portion	23,762	34,533	41,615	39,533
23000 Health Insurance	1,273,415	1,503,314	1,481,020	1,575,711
23100 Life Insurance	12,085	11,577	25,276	7,907
24000 Workers compensation	31,026	39,070	9,461	(5,595)
25000 Unemployment compensation	-	3,435	1,238	238
26300 General retiree health contrib	655	18,487	18,492	30,115
30010 Contingency	-	-	-	-
31300 Professional services-Outside Legal	7,838	11,616	8,096	13,608
31310 Prof & Tech Services	858,818	855,971	863,502	853,246
32100 Accounting and auditing fees	3,626	3,678	3,781	3,914
34300 Contract- laundry & cleaning	341	352	308	276
34500 Contract- building maintenance	342,190	340,525	393,406	394,545
34982 Function sourcing- Grounds/Facilities	109,432	17,469	18,506	16,903
34989 Contractual service provider	192,260	237,272	358,998	454,338
34990 Contractual services- other	572,976	618,404	630,574	653,177
40100 Travel/conferences	11,160	8,160	19,949	17,730
41370 Communications	11,225	21,055	27,583	32,701
41400 Postage	2,336	3,096	4,351	4,645
43380 Pub Ut Svc Othr Energ Sv	52,441	76,059	67,550	76,252
43430 Electricity	575,077	588,262	551,884	538,005
44200 Rents- machinery & equipment	11,361	11,505	12,366	12,208
44210 IT/Telecommunications Services	238,113	240,963	294,190	306,821
44360 Rentals	3,122,823	2,996,466	2,885,210	2,785,534
45000 Insurance	38,828	(7,672)	12,473	42,934
45320 Insurance & Bond Premium	125,801	102,928	104,929	68,550
46150 R & M- land- building & improvement	57,931	227,597	185,569	222,066
46210 Energy Savings Project	-	113,772	139,005	141,991
46250 R & M equipment	17,347	14,347	9,498	13,361
46300 R & M motor vehicles	69,442	58,236	54,558	53,383

**FUND 172 EXPENDITURE DETAIL
EIGHT YEAR HISTORY & FORECAST BY OBJECT**

CITY OBJECT / ACCOUNT DESCRIPTION	FY 2015-2016	FY 2016-2017	FY 2017-2018	FY 2018-2019
	Actual	Actual	Actual	Actual
46800 Maintenance contracts	8,792	11,673	11,661	11,368
46801 I.T. Maintenance contracts	3,993	17,722	12,372	23,045
47100 Printing	4,301	4,751	8,781	11,325
49000 Legal/employment ads	385	1,202	207	1,381
49104 License fees	98	-	-	-
49105 License renewals	128	428	1,776	2,331
49175 Administrative fees	331,593	397,089	335,096	387,802
49177 Bwd Administrative Fee	12,673	13,124	13,332	13,802
52000 Operating supplies	51,046	58,747	50,139	38,557
52150 First aid, safety equip & supplies	1,290	1,528	2,247	2,733
52182 Testing material	140,147	163,249	182,039	201,653
52540 Fuel	38,588	43,812	49,128	105,320
52590 Other Mat'l & Sply	7,816	10,958	19,329	30,004
52600 Clothing/uniforms	33,083	23,908	13,891	49,819
52650 Equip < than \$1000	47,371	68,571	94,623	74,913
52652 Software < than \$1000 &/or licenses	29,518	59,209	60,261	149,698
52653 Computer equipment < \$1000	25,290	13,631	33,877	47,092
52661 Bond Computer Equipment < \$1,000	452,893	-	-	-
52662 Bond Other Equipment < \$1,000	43,021	-	-	-
52790 Miscellaneous Expense	4,520	3,342	4,039	4,631
52910 Commodity Consumption	51,893	67,664	57,348	49,634
54100 Memberships/ dues/ subscription	13,402	18,006	10,764	13,806
54505 Media	1,606	1,983	1,989	1,379
54510 Media Books	20,906	20,909	15,960	19,420
54520 Textbooks	207,132	177,136	129,620	254,705
63061 Fencing	41,500	37,500	-	-
64001 Bond Computer Equipment > \$1,000	62,690	-	-	-
64002 Bond Other Equipment > \$1,000	47,691	-	-	-
64010 Athletic equipment	4,136	-	3,299	-
64055 Laptop/Tablet	-	-	-	-
64066 File cabinets- other	-	-	-	-
64115 Kitchen equipment	10,600	-	-	-
64151 Oven	-	6,718	-	5,162
64185 Refrigerator	-	12,050	-	-
64400 Other equipment	4,645	3,281	87,699	58,356
64691 Capitalized Software - Schools	-	5,332	-	-
TOTAL	\$ 17,022,979	\$ 17,281,391	\$ 17,519,302	\$ 18,346,593

**FUND 172 EXPENDITURE DETAIL
EIGHT YEAR HISTORY & FORECAST BY OBJECT**

CITY OBJECT / ACCOUNT DESCRIPTION	FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023
	Budget	Forecast	Forecast	Forecast
12018 Assistant Athletic Director	\$ 42,432	\$ 43,068	\$ 43,715	\$ 44,370
12125 Sch Clerical Spec I	108,968	110,603	112,262	113,945
12164 Director of Innovative Learning	18,273	18,547	18,825	19,108
12910 Chtr Sch Teacher	4,729,314	4,800,254	4,872,258	4,945,341
12935 ESE Specialist	44,558	45,226	45,905	46,593
12941 High School Registrar	-	-	-	-
12942 High School Assistant Principal	262,040	265,971	269,960	274,010
12943 Guidance Director	44,870	45,543	46,226	46,920
12949 Behavior Specialist	88,336	89,661	91,006	92,371
12953 Assistant Principal	78,000	79,170	80,358	81,563
12954 Principal High School	128,004	129,924	131,873	133,851
12956 School Counselor	217,056	220,312	223,617	226,971
12957 Media Specialist	40,014	40,614	41,223	41,842
12960 Receptionist	39,125	39,712	40,308	40,912
12961 Security	19,261	19,550	19,843	20,141
12982 Testing Coordinator	-	-	-	-
12992 Vacation leave - retire/term	-	-	-	-
12996 Sick leave - retire/term	20,000	20,300	20,605	20,914
12997 Sick leave - annual	20,000	20,300	20,605	20,914
13135 BTU sub Total	1,000	1,015	1,030	1,046
13140 Temp Sub Teacher	105,000	106,575	108,174	109,796
14000 Overtime	-	-	-	-
15005 Supplements	808,210	820,333	832,638	845,128
15015 Payment in lieu of benefits	31,213	31,681	32,156	32,639
15116 Cell Phone Pay	540	548	556	565
21000 Social Security- matching	523,950	531,809	539,786	547,883
22200 Retirement contribution - FRS	537,637	545,702	553,887	562,195
22500 ICMA - city portion	39,117	39,704	40,299	40,904
23000 Health Insurance	2,117,503	2,149,266	2,181,505	2,214,227
23100 Life Insurance	26,074	26,465	26,862	27,265
24000 Workers compensation	39,204	39,792	40,389	40,995
25000 Unemployment compensation	-	-	-	-
26300 General retiree health contrib	66,150	67,142	68,149	69,172
30010 Contingency	200,678	189,610	129,218	64,513
31300 Professional services-Outside Legal	15,000	15,225	15,453	15,685
31310 Prof & Tech Services	1,124,323	1,141,188	1,158,306	1,175,680
32100 Accounting and auditing fees	4,383	4,449	4,515	4,583
34300 Contract- laundry & cleaning	268	272	276	280
34500 Contract- building maintenance	403,964	410,023	416,174	422,416
34982 Function sourcing- Grounds/Facilities	20,500	20,808	21,120	21,436
34989 Contractual service provider	490,198	497,551	505,014	512,589
34990 Contractual services- other	694,308	704,723	715,293	726,023
40100 Travel/conferences	29,055	29,491	29,933	30,382
41370 Communications	34,899	35,422	35,954	36,493
41400 Postage	5,600	5,684	5,769	5,856
43380 Pub Ut Svc Othr Energ Sv	81,556	82,779	84,021	85,281
43430 Electricity	542,539	550,677	558,937	567,321
44200 Rents- machinery & equipment	13,186	13,384	13,585	13,788
44210 IT/Telecommunications Services	205,262	208,341	211,466	214,638
44360 Rentals	3,009,146	3,054,283	3,100,097	3,146,599
45000 Insurance	52,080	52,861	53,654	54,459
45320 Insurance & Bond Premium	169,083	171,619	174,194	176,806
46150 R & M- land- building & improvement	354,970	360,295	365,699	371,184
46210 Energy Savings Project	145,102	147,279	149,488	151,730
46250 R & M equipment	15,150	15,377	15,608	15,842
46300 R & M motor vehicles	65,301	66,281	67,275	68,284

**FUND 172 EXPENDITURE DETAIL
EIGHT YEAR HISTORY & FORECAST BY OBJECT**

CITY OBJECT / ACCOUNT DESCRIPTION	FY 2019-2020 Budget	FY 2020-2021 Forecast	FY 2021-2022 Forecast	FY 2022-2023 Forecast
46800 Maintenance contracts	15,468	15,700	15,936	16,175
46801 I.T. Maintenance contracts	53,817	54,624	55,444	56,275
47100 Printing	13,000	13,195	13,393	13,594
49000 Legal/employment ads	1,500	1,523	1,545	1,569
49104 License fees	-	-	-	-
49105 License renewals	1,323	1,343	1,363	1,383
49175 Administrative fees	394,070	399,981	405,981	412,070
49177 Bwd Administrative Fee	14,112	14,324	14,539	14,757
52000 Operating supplies	31,000	31,465	31,937	32,416
52150 First aid, safety equip & supplies	3,450	3,502	3,554	3,608
52182 Testing material	225,671	229,056	232,492	235,979
52540 Fuel	115,691	117,426	119,188	120,976
52590 Other Mat'l & Sply	75,382	76,513	77,660	78,825
52600 Clothing/uniforms	36,446	36,993	37,548	38,111
52650 Equip < than \$1000	109,635	111,280	112,949	114,643
52652 Software < than \$1000 &/or licenses	185,771	188,558	191,386	194,257
52653 Computer equipment < \$1000	127,585	129,499	131,441	133,413
52661 Bond Computer Equipment < \$1,000	-	-	-	-
52662 Bond Other Equipment < \$1,000	-	-	-	-
52790 Miscellaneous Expense	4,392	4,458	4,525	4,593
52910 Commodity Consumption	65,470	66,452	67,449	68,461
54100 Memberships/ dues/ subscription	25,205	25,583	25,967	26,356
54505 Media	-	-	-	-
54510 Media Books	25,920	26,309	26,703	27,104
54520 Textbooks	146,105	148,297	150,521	152,779
63061 Fencing	-	-	-	-
64001 Bond Computer Equipment > \$1,000	-	-	-	-
64002 Bond Other Equipment > \$1,000	-	-	-	-
64010 Athletic equipment	-	-	-	-
64055 Laptop/Tablet	20,000	20,300	20,605	20,914
64066 File cabinets- other	-	-	-	-
64115 Kitchen equipment	-	-	-	-
64151 Oven	8,500	8,628	8,757	8,888
64185 Refrigerator	-	-	-	-
64400 Other equipment	57,400	58,261	59,135	60,022
64691 Capitalized Software - Schools	-	-	-	-
TOTAL	\$ 19,629,313	\$ 19,909,674	\$ 20,145,084	\$ 20,380,617

**FUND 173 EXPENDITURE DETAIL
EIGHT YEAR HISTORY & FORECAST BY OBJECT**

CITY OBJECT / ACCOUNT DESCRIPTION	FY 2015-2016	FY 2016-2017	FY 2017-2018	FY 2018-2019
	Actual	Actual	Actual	Actual
12138 Sch Clerical Spec II	\$ -		\$ -	\$ -
12155 Sch Administrative Assistant I	37,918	39,250	40,622	42,037
12164 Director of Innovative Learning	-	-	-	17,260
12558 Speech Therapist	6,597	-	35,138	41,789
12621 Technology and Instruction Supervisor	-	-	-	61,522
12910 Chtr Sch Teacher	1,916,277	1,930,262	2,152,060	2,141,529
12952 Bookkeeper	31,932	33,509	34,674	35,880
12953 Assistant Principal	83,501	85,853	86,008	87,864
12956 School Counselor	49,319	50,795	45,397	44,990
12957 Media Specialist	41,986	41,348	46,060	14,606
12973 Principal Pembroke Shores	111,298	117,499	117,499	120,050
12992 Vacation leave - retire/term	-	-	-	-
12996 Sick leave - retire/term	1,721	509	6,170	-
12997 Sick leave - annual	7,913	5,862	9,344	6,745
13140 Temp Sub Teacher	59,871	54,945	57,513	66,618
13190 P/T After School Director	14,634	14,659	14,084	16,146
13403 P/T Bookkeeper	5,398	563	-	-
13554 P/T Teacher Assistant	98,296	111,108	102,286	100,523
13556 P/T After School Care	60,170	62,317	85,910	85,477
13559 P/T Certified Teacher	43,595	58,392	17,358	14,807
13683 Sch P/T Clerk Spec I	10,458	10,378	10,265	10,233
14000 Overtime	918	773	1,330	1,289
15005 Supplements	252,116	271,103	334,095	345,903
15015 Payment in lieu of benefits	29,261	28,616	29,354	26,678
21000 Social Security- matching	213,118	213,260	244,099	244,651
22200 Retirement contribution - FRS	171,033	191,139	220,019	233,455
22500 ICMA - city portion	14,664	17,688	21,244	20,485
23000 Health Insurance	399,099	463,315	481,433	516,140
23100 Life Insurance	4,806	5,961	9,942	3,450
24000 Workers compensation	14,344	21,023	2,332	(2,603)
25000 Unemployment compensation	(237)	3,303	(2,266)	-
26300 General retiree health contrib	251	6,858	6,947	12,112
30010 Contingency	-	-	-	-
31300 Professional services-Outside Legal	10,461	8,723	4,807	9,083
31310 Prof & Tech Services	352,328	359,345	337,396	365,037
32100 Accounting and auditing fees	3,626	3,678	3,781	3,914
34300 Contract- laundry & cleaning	119	120	104	92
34500 Contract- building maintenance	122,774	124,272	142,718	142,926
34982 Function sourcing- Grounds/Facilities	22,886	3,578	3,143	2,193
34989 Contractual service provider	154,624	162,773	162,809	177,688
34990 Contractual services- other	183,077	203,602	205,248	210,645
40100 Travel/conferences	3,883	3,233	6,243	3,192
41370 Communications	7,661	12,432	13,969	15,352
41400 Postage	204	11	-	116
43380 Pub Ut Svc Othr Energ Sv	8,042	8,667	9,717	10,325
43430 Electricity	144,637	125,843	139,269	126,301
44200 Rents- machinery & equipmen	4,624	4,836	4,831	4,836
44210 IT/Telecommunications Services	80,238	81,198	99,134	103,390
44360 Rentals	613,734	592,141	561,078	539,122
45000 Insurance	11,656	(2,664)	4,224	14,460
45320 Insurance & Bond Premium	42,392	34,684	35,358	22,818
46150 R & M- land- building & improvement	85,108	41,842	97,530	129,467
46210 Energy Savings Project	-	58,875	72,112	73,958
46250 R & M equipment	2,526	2,025	2,316	1,139
46300 R & M motor vehicles	26,776	19,714	18,358	17,780
46800 Maintenance contracts	4,918	4,468	4,522	6,124

**FUND 173 EXPENDITURE DETAIL
EIGHT YEAR HISTORY & FORECAST BY OBJECT**

CITY OBJECT / ACCOUNT DESCRIPTION	FY 2015-2016	FY 2016-2017	FY 2017-2018	FY 2018-2019
	Actual	Actual	Actual	Actual
46801 I.T. Maintenance contracts	3,993	11,738	13,287	7,813
47100 Printing	1,144	62	428	1,120
49000 Legal/employment ads	194	321	207	914
49105 License renewals	43	144	458	982
49175 Administrative fees	155,995	151,009	139,441	163,610
49176 FSU Administrative Fee	250,000	250,000	250,000	250,000
52182 Testing material	203	(300)	-	262
52540 Fuel	30,443	27,259	28,930	12,152
52590 Other Mat'l & Sply	33,138	29,143	28,291	35,415
52600 Clothing/uniforms	417	263	493	378
52650 Equip < than \$1000	15,924	16,294	64,767	22,093
52652 Software < than \$1000 &/or licenses	41,725	49,383	45,934	65,061
52653 Computer equipment < \$1000	150,214	34,545	119,096	56,875
52790 Miscellaneous Expense	2,131	1,438	1,934	1,451
52910 Commodity Consumption	17,485	22,801	19,325	16,521
54100 Memberships/ dues/ subscription	8,482	9,264	10,812	11,777
54510 Media Books	4,932	5,415	4,324	3,533
54520 Textbooks	73,406	97,856	112,194	102,674
63121 Lighting	9,810	-	-	-
64039 Computer equipment not micro	3,783	13,633	7,500	-
64055 Laptop/Tablet	13,100	-	-	-
64115 Kitchen equipment	-	807	-	-
64151 Oven	-	-	11,608	-
64204 TV-Closed Circuit/Security Camera	4,504	-	-	-
64400 Other equipment	6,003	6,228	15,927	171
64691 Capitalized Software - Schools	-	7,960	-	-
TOTAL	\$ 6,393,620	\$ 6,428,947	\$ 7,012,540	\$ 7,042,396

**FUND 173 EXPENDITURE DETAIL
EIGHT YEAR HISTORY & FORECAST BY OBJECT**

CITY OBJECT / ACCOUNT DESCRIPTION	FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023
	Budget	Forecast	Forecast	Forecast
12138 Sch Clerical Spec II	\$ 27,477	\$ 27,889	\$ 28,307	\$ 28,732
12155 Sch Administrative Assistant I	42,037	42,668	43,308	43,957
12164 Director of Innovative Learning	18,273	18,547	18,825	19,108
12558 Speech Therapist	40,014	40,614	41,223	41,842
12621 Technology and Instruction Supervisor	65,000	65,975	66,965	67,969
12910 Chtr Sch Teacher	2,039,264	2,069,853	2,100,901	2,132,414
12952 Bookkeeper	35,880	36,418	36,964	37,519
12953 Assistant Principal	90,002	91,352	92,722	94,113
12956 School Counselor	42,452	43,089	43,735	44,391
12957 Media Specialist	40,073	40,674	41,284	41,903
12973 Principal Pembroke Shores	117,500	119,263	121,051	122,867
12992 Vacation leave - retire/term	-	-	-	-
12996 Sick leave - retire/term	-	-	-	-
12997 Sick leave - annual	5,100	5,177	5,254	5,333
13140 Temp Sub Teacher	63,000	63,945	64,904	65,878
13190 P/T After School Director	28,640	29,070	29,506	29,948
13403 P/T Bookkeeper	-	-	-	-
13554 P/T Teacher Assistant	122,808	124,650	126,520	128,418
13556 P/T After School Care	87,583	88,897	90,230	91,584
13559 P/T Certified Teacher	51,998	52,778	53,570	54,373
13683 Sch P/T Clerk Spec I	9,441	9,583	9,726	9,872
14000 Overtime	1,000	1,015	1,030	1,046
15005 Supplements	225,696	229,081	232,518	236,005
15015 Payment in lieu of benefits	26,412	26,808	27,210	27,618
21000 Social Security- matching	243,381	247,032	250,737	254,498
22200 Retirement contribution - FRS	248,019	251,739	255,515	259,348
22500 ICMA - city portion	20,933	21,247	21,566	21,889
23000 Health Insurance	726,853	737,756	748,822	760,054
23100 Life Insurance	11,385	11,556	11,729	11,905
24000 Workers compensation	19,206	19,494	19,787	20,083
25000 Unemployment compensation	-	-	-	-
26300 General retiree health contrib	27,513	27,926	28,345	28,770
30010 Contingency	92,137	88,833	69,117	47,971
31300 Professional services-Outside Legal	7,300	7,410	7,521	7,633
31310 Prof & Tech Services	400,308	406,313	412,407	418,593
32100 Accounting and auditing fees	4,383	4,449	4,515	4,583
34300 Contract- laundry & cleaning	90	91	93	94
34500 Contract- building maintenance	143,040	145,186	147,363	149,574
34982 Function sourcing- Grounds/Facilities	3,500	3,553	3,606	3,660
34989 Contractual service provider	163,241	165,690	168,175	170,698
34990 Contractual services- other	221,965	225,294	228,674	232,104
40100 Travel/conferences	11,205	11,373	11,544	11,717
41370 Communications	15,198	15,426	15,657	15,892
41400 Postage	1,000	1,015	1,030	1,046
43380 Pub Ut Svc Othr Energ Sv	9,902	10,051	10,201	10,354
43430 Electricity	132,152	134,134	136,146	138,188
44200 Rents- machinery & equipmen	5,041	5,117	5,193	5,271
44210 IT/Telecommunications Services	68,323	69,348	70,388	71,444
44360 Rentals	583,821	592,578	601,467	610,489
45000 Insurance	17,340	17,600	17,864	18,132
45320 Insurance & Bond Premium	56,297	57,141	57,999	58,869
46150 R & M- land- building & improvement	75,995	77,135	78,292	79,466
46210 Energy Savings Project	75,838	76,976	78,130	79,302
46250 R & M equipment	6,090	6,181	6,274	6,368
46300 R & M motor vehicles	21,743	22,069	22,400	22,736
46800 Maintenance contracts	8,430	8,556	8,685	8,815

**FUND 173 EXPENDITURE DETAIL
EIGHT YEAR HISTORY & FORECAST BY OBJECT**

CITY OBJECT / ACCOUNT DESCRIPTION	FY 2019-2020 Budget	FY 2020-2021 Forecast	FY 2021-2022 Forecast	FY 2022-2023 Forecast
46801 I.T. Maintenance contracts	18,007	18,277	18,551	18,830
47100 Printing	1,500	1,523	1,545	1,569
49000 Legal/employment ads	1,000	1,015	1,030	1,046
49105 License renewals	653	663	673	683
49175 Administrative fees	153,801	156,108	158,450	160,826
49176 FSU Administrative Fee	340,000	345,100	350,277	355,531
52182 Testing material	750	761	773	784
52540 Fuel	13,349	13,549	13,752	13,959
52590 Other Mat'l & Sply	42,275	42,909	43,553	44,206
52600 Clothing/uniforms	532	540	548	556
52650 Equip < than \$1000	29,319	29,759	30,205	30,658
52652 Software < than \$1000 &/or licenses	93,569	94,973	96,397	97,843
52653 Computer equipment < \$1000	12,626	12,815	13,008	13,203
52790 Miscellaneous Expense	1,572	1,596	1,620	1,644
52910 Commodity Consumption	21,792	22,119	22,451	22,787
54100 Memberships/ dues/ subscription	14,500	14,718	14,938	15,162
54510 Media Books	6,710	6,811	6,913	7,017
54520 Textbooks	105,474	107,056	108,662	110,292
63121 Lighting	-	-	-	-
64039 Computer equipment not micro	-	-	-	-
64055 Laptop/Tablet	20,000	20,300	20,605	20,914
64115 Kitchen equipment	-	-	-	-
64151 Oven	3,234	3,283	3,332	3,382
64204 TV-Closed Circuit/Security Camera	-	-	-	-
64400 Other equipment	917	931	945	959
64691 Capitalized Software - Schools	-	-	-	-
TOTAL	\$ 7,482,859	\$ 7,590,415	\$ 7,683,223	\$ 7,776,289

Revenue Sources: Special Revenue Funds

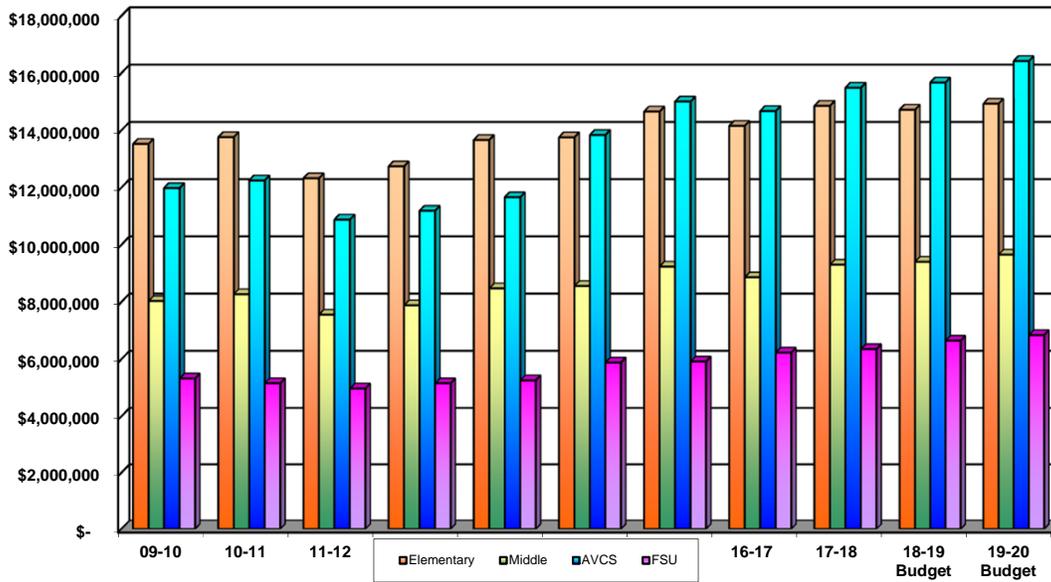
State Shared Revenues

Description:

State Shared Revenues include the Base Funding received from the Florida Education Finance Program (FEFP). In addition, ESE Guaranteed Allocation, Supplemental Academic Instruction, Safe Schools, and Transportation are some of the Categorical funds that are passed through the State to the District.

Forecast Methodology:

Funds from these sources are forecasted based upon Full Time Equivalent (FTE) students multiplied by the program cost factors that equals the weighted FTE per student. The weighted FTE per student is then multiplied by the Base Student Allocation and the District Cost Differential Factor to equal the Base Funding. The Categorical Funds are calculated using the Weighted and Unweighted FTE multiplied by the State Program Cost Factor for each category provided annually. This forecast is based on actual enrollment of 6,034 students.



State Shared Revenues (cont'd)

<u>Fiscal Year</u>	<u>Elementary</u>	<u>Middle</u>	<u>AVCS</u>	<u>FSU</u>	<u>Total</u>	<u>% Change</u>
09-10	\$ 13,523,662	\$ 8,028,883	\$ 11,977,983	\$ 5,323,549	\$ 38,854,077	0.51%
10-11	\$ 13,760,711	\$ 8,269,023	\$ 12,247,049	\$ 5,158,485	\$ 39,435,268	1.50%
11-12	\$ 12,320,034	\$ 7,553,992	\$ 10,876,276	\$ 4,976,504	\$ 35,726,806	-9.40%
12-13	\$ 12,735,463	\$ 7,880,342	\$ 11,187,516	\$ 5,154,346	\$ 36,957,667	3.45%
13-14	\$ 13,661,767	\$ 8,476,260	\$ 11,655,924	\$ 5,258,187	\$ 39,052,138	5.67%
14-15	\$ 13,752,315	\$ 8,557,213	\$ 13,833,064	\$ 5,883,023	\$ 42,025,615	7.61%
15-16	\$ 14,654,966	\$ 9,236,174	\$ 15,004,013	\$ 5,915,933	\$ 44,811,086	6.63%
16-17	\$ 14,156,051	\$ 8,858,909	\$ 14,670,232	\$ 6,229,660	\$ 43,914,852	-2.00%
17-18	\$ 14,854,209	\$ 9,301,840	\$ 15,484,252	\$ 6,350,395	\$ 45,990,696	4.73%
18-19 Budget	\$ 14,716,717	\$ 9,403,015	\$ 15,667,033	\$ 6,646,544	\$ 46,433,309	0.96%
19-20 Budget	\$ 14,926,082	\$ 9,654,208	\$ 16,421,038	\$ 6,840,518	\$ 47,841,846	3.03%
Total	\$ 153,061,977	\$ 95,219,859	\$ 149,024,380	\$ 63,737,144	\$ 461,043,360	

Explanation of major variances:

- FY2009 The State's Base Student allocation decreased by \$191.73 from \$4,163.47 to \$3,971.74 per student

- FY2011 Revenues increased approximately \$0.6 million due to a tax increase (Critical Operating Needs 0.250 Millage) imposed by the School Board of Broward County

- FY2012 The State's Base Student Allocation decreased by \$144.54 from \$3,623.76 to \$3,479.22 per student. Also the additional revenue received thru the Critical Operating Needs Millage in FY2011 is not available for FY2012 as it was a one-time funding source

- FY2013 The State's Base Student Allocation increased by \$103.76 from \$3,479.22 to \$3,582.98 per student

- FY2014 The State's Base Student Allocation increased by \$169.32 from \$3,582.98 to \$3,752.30 per student

- FY2015 The State's Base Student Allocation increased by \$279.47 from \$3,752.30 per student to \$4,031.77 per student. Also, student population increased from 5,634 to 5,925 due to the expansion of grade levels at the AVCS

- FY2016 The State's Base Student Allocation increased by \$122.68 from \$4,031.77 to \$4,154.45 per student. Received a one-time Bond Technology Opportunity Grant for \$1.58 million from the School Board of Broward County.

- FY2017 The State's Base Student Allocation increased by \$6.26 from \$4,154.45 to \$4,160.71 per student. Also, the student population increased from 5,909 to

- FY2018 The State's Base Student Allocation decreased by \$27.07 from \$4,160.71 to \$4,133.64 per student.

- FY2019 The State's Base Student Allocation increased by \$0.47 from \$4,203.95 to \$4,204.42 per student. Also, projected Capital Outlay allocation increased by 35% in comparison to the 2017-18 Capital Outlay allocation.

- FY2020 The State's Base Student Allocation increased by \$75.07 from \$4,204.42 to \$4,279.49 per student and the projected Capital Outlay allocation increased by 2% in comparison to the 2018-19 Capital Outlay allocation.

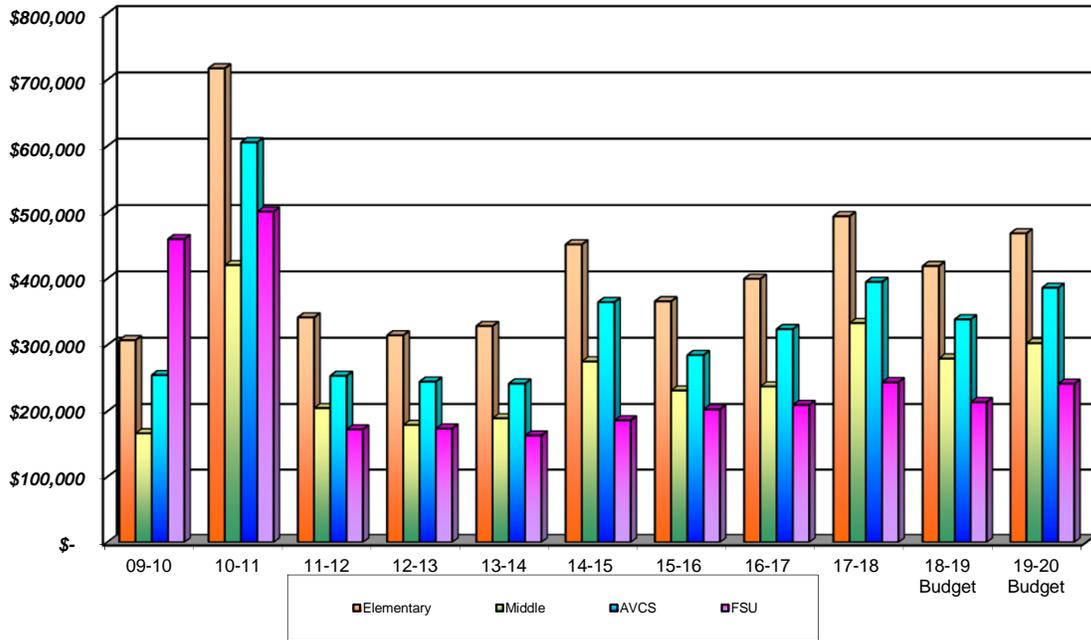
Federal Grants

Description:

Start up funds provided by the Federal Government through the State of Florida for qualifying charter schools. These funds are available to first and second year new charter schools. In addition to Start Up funds, charter schools also receive federal funding for the National School Lunch Free and Reduced Price Program and the Individuals with Disabilities Education Act (IDEA) grant funds.

Forecast Methodology:

Start Up funds are forecasted based upon available funding from the Federal Government for new qualifying charter schools. Funds for the National School Lunch Free and Reduced Price Program are forecasted based upon State provided per student reimbursement rates. Federal grant funds, such as IDEA, are forecasted based upon available funding.



Federal Grants (Con't)

09-10	\$	307,292	\$	166,466	\$	254,661	\$	459,686	\$	1,188,105	37.75%
10-11	\$	717,334	\$	420,517	\$	605,780	\$	501,224	\$	2,244,855	88.94%
11-12	\$	341,623	\$	204,882	\$	253,516	\$	172,385	\$	972,406	-56.68%
12-13	\$	314,714	\$	179,264	\$	244,707	\$	173,779	\$	912,464	-6.16%
13-14	\$	328,691	\$	189,489	\$	241,847	\$	163,120	\$	923,147	1.17%
14-15	\$	451,745	\$	275,282	\$	364,706	\$	186,263	\$	1,277,996	38.44%
15-16	\$	365,958	\$	231,459	\$	284,858	\$	202,953	\$	1,085,228	-15.08%
16-17	\$	399,905	\$	237,473	\$	323,986	\$	209,610	\$	1,170,974	7.90%
17-18	\$	494,292	\$	333,094	\$	395,153	\$	243,896	\$	1,466,435	25.23%
18-19 Budget	\$	419,164	\$	279,649	\$	338,707	\$	213,856	\$	1,251,376	-14.67%
19-20 Budget	\$	468,452	\$	302,716	\$	386,366	\$	241,602	\$	1,399,136	11.81%
Total	\$	4,609,170	\$	2,820,291	\$	3,694,287	\$	2,768,374	\$	13,892,122	

Explanation of major variances:

- FY2009 Increased student population due to the expansion of existing facilities will enhance participation in the National School Lunch Program
The FSU Charter Elementary was awarded a grant in the amount of \$215,000 from the Department of Education for the Autistic Program
- FY2010 The FSU Charter Elementary was awarded a one year IDEA grant thru American Recovery and Reinvestment Act (ARRA) funding.
The Charter High School was awarded two equipment grants thru the National School Lunch Program
- FY2011 The Charter School system received the Education Jobs Grant (\$1 million) funded thru the American Recovery and Reinvestment Act (ARRA)
- FY2012 Even though the Charter School system received a \$116K Training Incentive Grant funded thru the ARRA, the decline is due to the lack of funding of the Education Jobs Grant in FY2012
- FY2013 Projected revenues decreased due to the Charter Schools no longer receiving grants funded thru the American Recovery and Reinvestment Act
- FY2015 The Elem., Middle, and AVCS received a one-time Race to the Top Grant for Teacher increases thru the School Board of Broward County. Also population increased by 300 students as the AVCS expanded grade levels.
- FY2016 The Charter School system did not receive the one-time Race to the Top grant (approx. \$271K) previously received in FY2015.
- FY2017 The increase relates to higher student participation and increased reimbursement rates from the National School Lunch Program
- FY2018 The increase relates to an unanticipated Free and Reduced eligibility increase in student population due to additional federal assistance to families during Hurricane Irma.
- FY2019 Temporary Free and Reduced eligibilities given to student population in FY18 were reverted back to the appropriate eligibility. This caused a decrease in reimbursement rates from the National School Lunch Program
- FY2020 National School Lunch Program breakfast reimbursement rates increased for all charter school sites for the FY2020 school year.

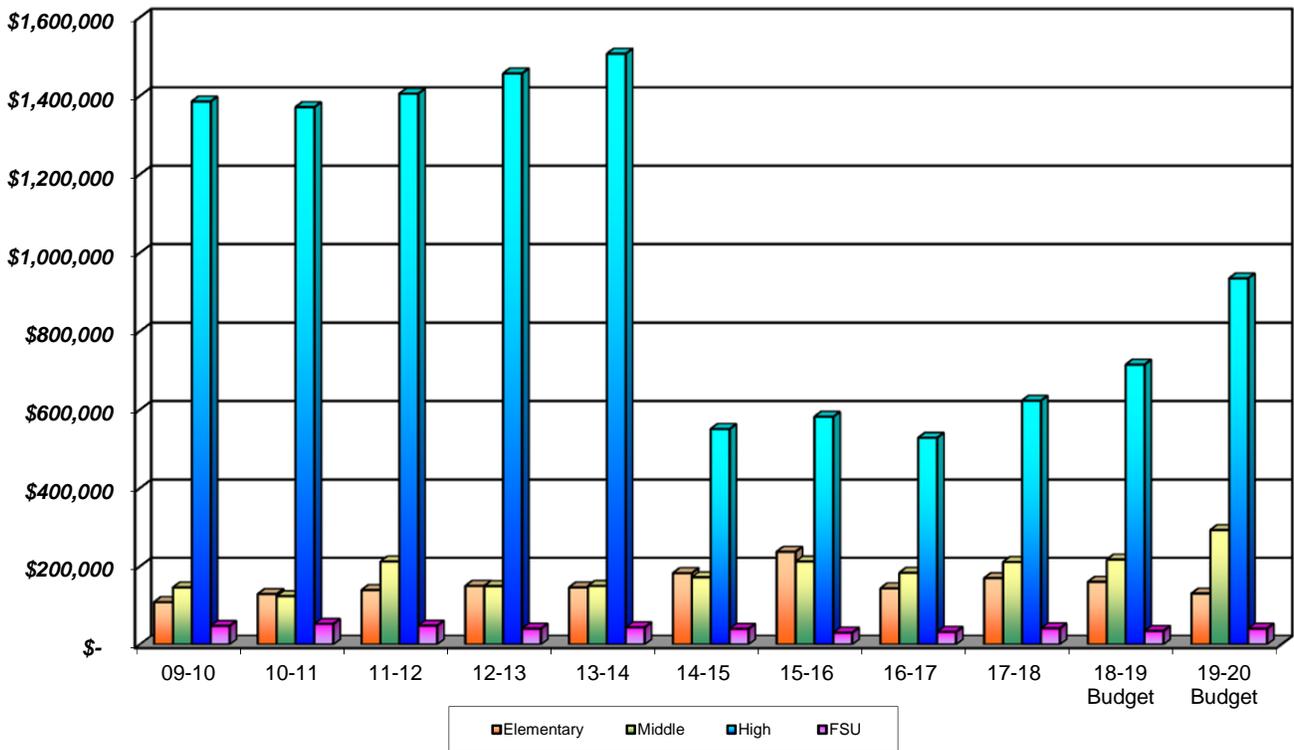
Rents & Royalties

Description:

Amounts received from the rental of school facilities such as classrooms, auditoriums, and multi-purpose rooms. Included in rental income is the usage of school land for the purpose of cell towers.

Forecast Methodology:

Various agreements are made for rental of facilities including hourly rentals of classrooms and cafeterias, and weekly rentals of the auditoriums and/or multi-purpose rooms. Other income is received through a mutual agreement that is based upon a percentage of tenant income (i.e. martial arts classes).



Rents & Royalties (cont'd)

<u>Fiscal Year</u>	<u>Elementary</u>	<u>Middle</u>	<u>High</u>	<u>FSU</u>	<u>Total</u>	<u>% Change</u>
09-10	\$ 108,369	\$ 145,833	\$ 1,385,613	\$ 47,687	\$ 1,687,502	0.69%
10-11	\$ 128,981	\$ 123,719	\$ 1,371,280	\$ 52,806	\$ 1,676,786	-0.64%
11-12	\$ 139,292	\$ 212,217	\$ 1,405,556	\$ 48,255	\$ 1,805,320	7.67%
12-13	\$ 149,858	\$ 149,506	\$ 1,457,158	\$ 40,880	\$ 1,797,402	-0.44%
13-14	\$ 146,217	\$ 149,717	\$ 1,507,331	\$ 43,982	\$ 1,847,247	2.77%
14-15	\$ 182,461	\$ 172,016	\$ 550,442	\$ 40,177	\$ 945,096	-48.84%
15-16	\$ 237,210	\$ 212,165	\$ 581,938	\$ 30,431	\$ 1,061,744	12.34%
16-17	\$ 143,640	\$ 183,458	\$ 528,068	\$ 32,400	\$ 887,566	-16.40%
17-18	\$ 169,927	\$ 210,982	\$ 622,731	\$ 41,432	\$ 1,045,072	17.75%
18-19 Budget	\$ 160,345	\$ 217,251	\$ 714,709	\$ 34,758	\$ 1,127,063	7.85%
19-20 Budget	\$ 130,456	\$ 292,764	\$ 934,749	\$ 40,848	\$ 1,398,817	24.11%
Total	\$ 1,696,756	\$ 2,069,628	\$ 11,059,575	\$ 453,656	\$ 15,279,615	

Explanation of major variances:

- FY2012 The combination of the Interlocal agreement with Florida International University requiring an annual CPI adjustment and increased tenant usage, has provided additional rental revenue to our system
- FY2015 The Florida International University ceased its Interlocal Agreement with the Academic Village in August 2014. This has resulted in a decrease in rental revenues by over \$900K
- FY2016 The Interlocal Agreement with Florida International University concluded.
- FY2017 Increase due to new cell tower rental revenues and increase in facility rental
- FY2018 Facility rental rates were increased to be comparable to School Board of Broward county facility rental rates
- FY2019 Anticipated cell tower rental and facility rental revenues increase and the Charter School System increased enrollment by 110 Students
- FY2020 Anticipated cell tower rental and facility rental revenues increase

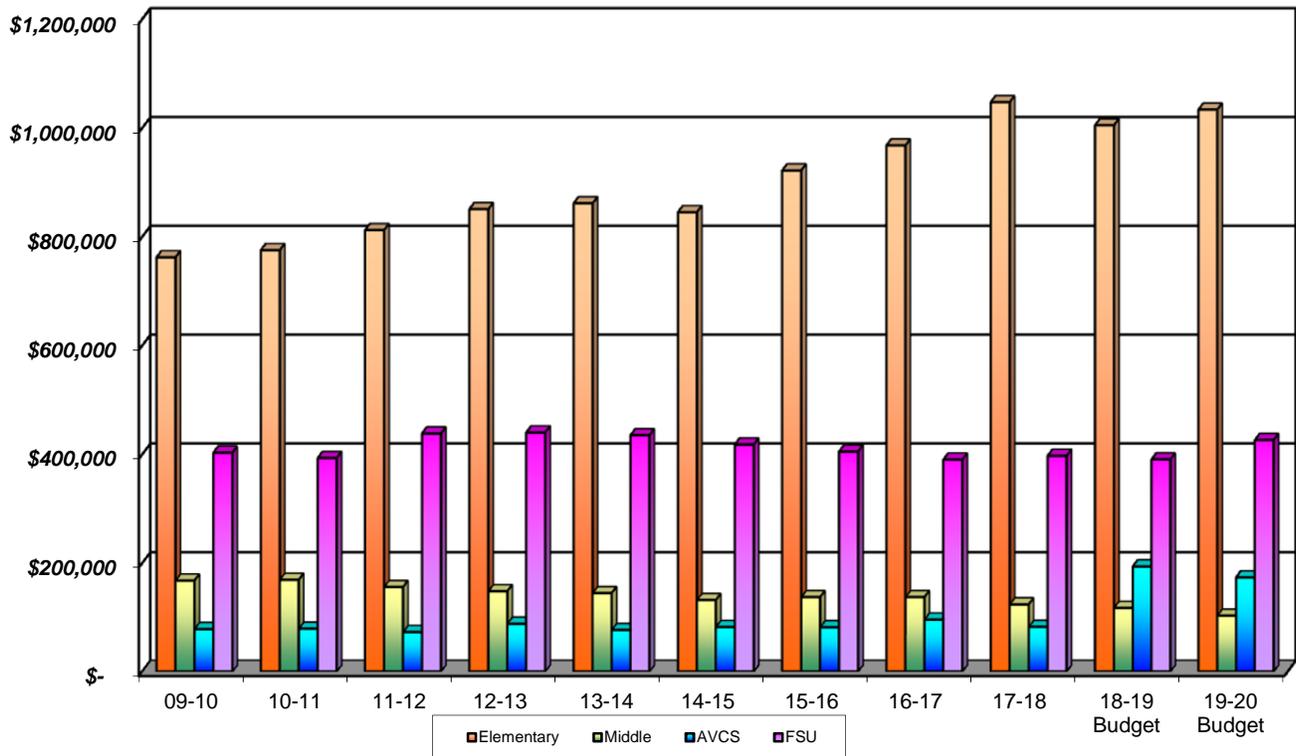
Culture/Recreation/Education Charges

Description:

These funds are derived from three sources; After School Care, In House Transportation, FSU Activity Fee. The After School care revenues are collected from students that need care beyond the normal school day. The Transportation department uses the Charter School bus fleet during downtime to provide transportation services to vendors throughout Broward County for field trips and sporting events. On June 17, 2009, the Pembroke Pines City Commission approved to institute a student activity and service fee for the students of the FSU Elementary School.

Forecast Methodology:

The Before/After School Care revenues are calculated based upon student participation times the monthly rate of \$137.50. Children of Charter School employees receive a discount on before/after school care. There is also a \$25 per student registration fee for the school year. Students qualifying for the National School Lunch Program as Free are charged 50% and students that qualify as reduced are charged 75% of the daily rate. The Transportation department charges \$60 per hour per bus usage. The FSU Activity Fee is forecasted based on student population and trend analysis



Culture/Recreation/Education Charges (cont'd)

<u>Fiscal Year</u>	<u>Elementary</u>	<u>Middle</u>	<u>AVCS</u>	<u>FSU</u>	<u>Total</u>	<u>% Change</u>
09-10	\$ 762,034	\$ 167,545	\$ 78,188	\$ 403,105	\$ 1,410,872	-1.20%
10-11	\$ 775,155	\$ 169,050	\$ 78,891	\$ 393,073	\$ 1,416,169	0.38%
11-12	\$ 811,990	\$ 155,662	\$ 72,644	\$ 438,255	\$ 1,478,551	4.40%
12-13	\$ 850,538	\$ 148,004	\$ 87,988	\$ 440,045	\$ 1,526,575	3.25%
13-14	\$ 861,246	\$ 144,419	\$ 76,372	\$ 434,938	\$ 1,516,975	-0.63%
14-15	\$ 844,934	\$ 131,664	\$ 81,992	\$ 417,779	\$ 1,476,369	-2.68%
15-16	\$ 921,638	\$ 136,980	\$ 81,570	\$ 405,043	\$ 1,545,231	4.66%
16-17	\$ 967,690	\$ 136,936	\$ 95,673	\$ 390,229	\$ 1,590,528	2.93%
17-18	\$ 1,047,220	\$ 123,639	\$ 82,194	\$ 397,087	\$ 1,650,140	3.75%
18-19 Budget	\$ 1,004,758	\$ 117,173	\$ 193,549	\$ 390,544	\$ 1,706,024	3.39%
19-20 Budget	\$ 1,033,511	\$ 102,836	\$ 173,373	\$ 426,109	\$ 1,735,829	1.75%
Total	\$ 9,880,714	\$ 1,533,908	\$ 1,102,434	\$ 4,536,207	\$ 17,053,263	

Explanation of major variances:

- FY2013 On June 20, 2012, the Pembroke Pines City Commission approved to increase the monthly After Care program fees by \$5
- FY2018 Anticipated increase to aftercare revenues due to 23% aftercare rate increase to be comparable to other local aftercare programs
- FY2019 Charter School System increased enrollment by 110 students.
- FY2020 Anticipated increase due to an FSU Activity Fee 8% increase

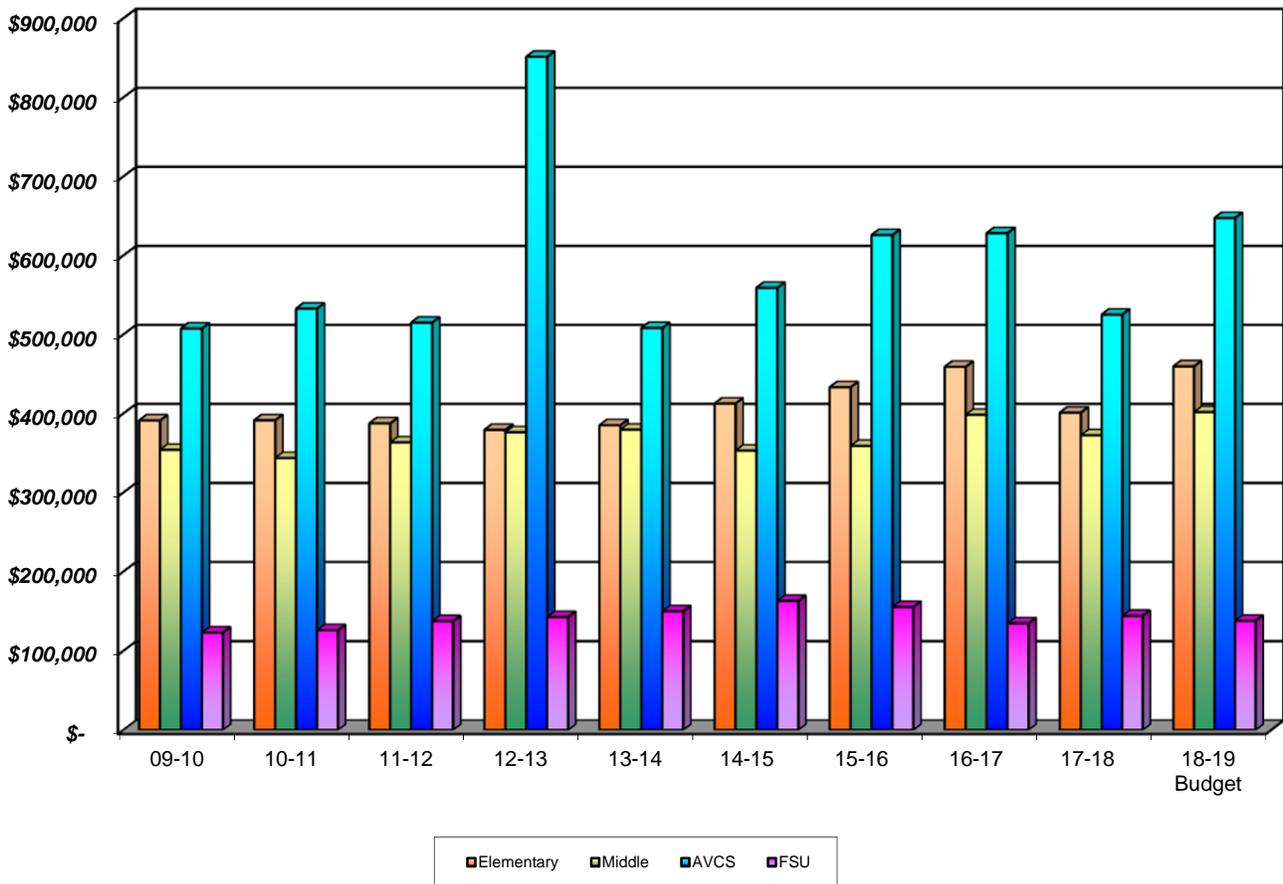
Other Miscellaneous

Description:

Revenue received from the sale of food during regular school operating days, ICMA forfeiture revenue, E-Rate revenues, and other miscellaneous revenues.

Forecast Methodology:

Forecasting is based upon per student meal price, a-la carte items and student participation. This projection is prepared by the contracted food service provider (Chartwells). Other miscellaneous revenues based on trend analysis.



Other Miscellaneous (cont'd)

<u>Fiscal Year</u>	<u>Elementary</u>	<u>Middle</u>	<u>AVCS</u>	<u>FSU</u>	<u>Total</u>	<u>% Change</u>
09-10	\$ 390,982	\$ 353,972	\$ 507,497	\$ 122,900	\$ 1,375,351	-31.55%
10-11	\$ 391,243	\$ 343,440	\$ 532,566	\$ 125,877	\$ 1,393,126	1.29%
11-12	\$ 387,347	\$ 363,334	\$ 514,824	\$ 137,278	\$ 1,402,783	0.69%
12-13	\$ 379,085	\$ 376,157	\$ 851,231	\$ 142,537	\$ 1,749,010	24.68%
13-14	\$ 384,934	\$ 379,497	\$ 508,008	\$ 149,666	\$ 1,422,105	-18.69%
14-15	\$ 412,343	\$ 352,890	\$ 558,924	\$ 162,981	\$ 1,487,138	4.57%
15-16	\$ 433,015	\$ 358,769	\$ 625,625	\$ 155,165	\$ 1,572,574	5.74%
16-17	\$ 458,873	\$ 398,320	\$ 628,057	\$ 134,480	\$ 1,619,730	3.00%
17-18	\$ 400,928	\$ 372,195	\$ 524,982	\$ 143,916	\$ 1,442,021	-10.97%
18-19 Budget	\$ 459,482	\$ 401,587	\$ 647,269	\$ 137,812	\$ 1,646,150	14.16%
19-20 Budget	\$ 452,644	\$ 401,163	\$ 632,593	\$ 176,549	\$ 1,662,949	1.02%
Total	\$ 4,550,876	\$ 4,101,324	\$ 6,531,576	\$ 1,589,161	\$ 16,772,937	

Explanation of major variances:

- FY2010 Reduction in ICMA Forfeiture revenues
- FY2013 Received a one-time Florida Power & Light rebate due to various energy saving measures implemented at all school levels
- FY2014 Did not receive one-time Florida Power & Light rebate
- FY2015 On June 18, 2014, the Pembroke Pines City Commission approved to increase lunch prices by \$0.10 to all grade levels in order to comply with a State mandated increase. Also, student population increased from 5,634 to 5,925 due to expansion of grade levels at the AVCS
- FY2016 The Charter School system increased lunch prices by \$0.10 in order to comply with a State mandated increase
- FY2018 Food sales revenues decrease because of school closure for seven operating days due to Hurricane Irma
- FY2019 The Charter School system increased lunch prices by \$0.10 in order to comply with a State mandated increase and the Charter School System increased enrollment by 110 students

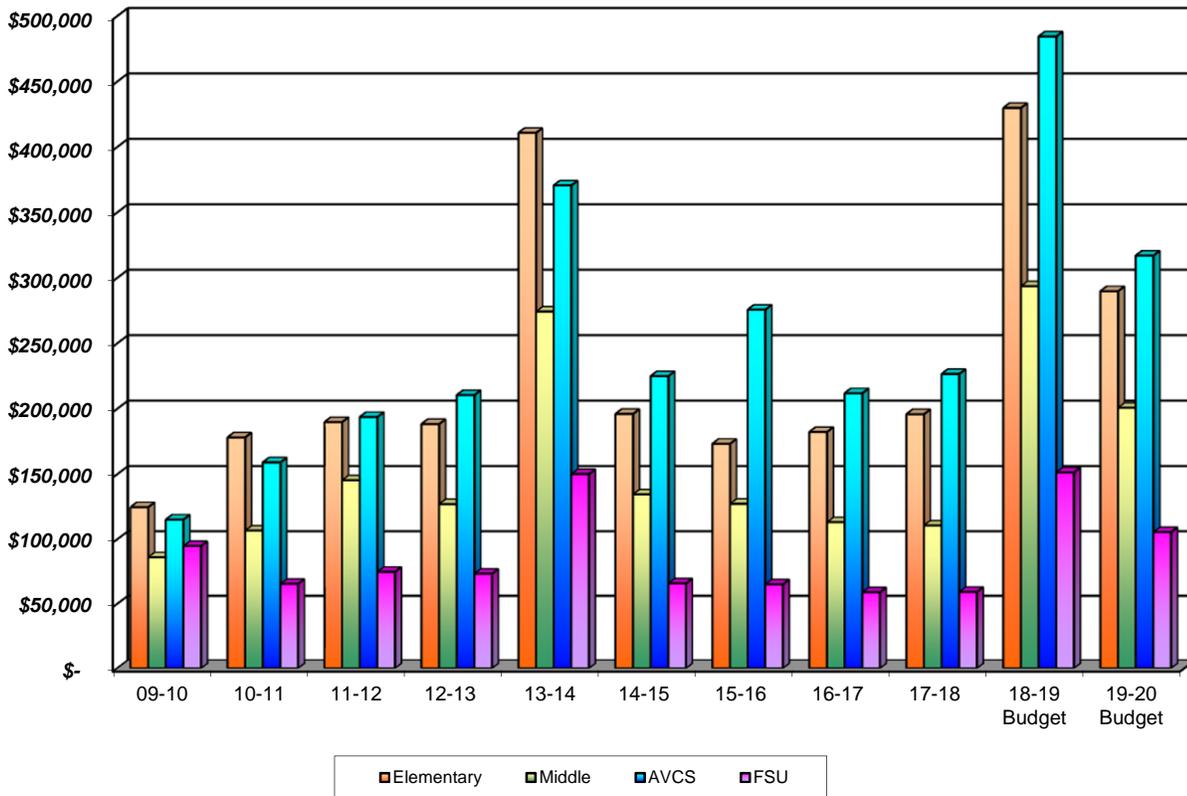
Private Gifts/Contributions

Description:

Revenue received from businesses and/or private individuals.

Forecast Methodology:

This revenue is forecasted based upon commitments by businesses and private individuals. Also includes Facility Fee Revenues which are proceeds raised through city event parking fees and ticket surcharges



Private Gifts/Contributions (cont'd)

<u>Fiscal Year</u>	<u>Elementary</u>	<u>Middle</u>	<u>AVCS</u>	<u>FSU</u>	<u>Total</u>	<u>% Change</u>
09-10	\$ 124,740	\$ 86,050	\$ 115,232	\$ 94,743	\$ 420,765	6.00%
10-11	\$ 178,062	\$ 106,666	\$ 158,979	\$ 65,400	\$ 509,107	21.00%
11-12	\$ 189,766	\$ 145,333	\$ 193,663	\$ 74,722	\$ 603,484	18.54%
12-13	\$ 188,274	\$ 127,087	\$ 210,393	\$ 73,205	\$ 598,959	-0.75%
13-14	\$ 410,722	\$ 274,214	\$ 370,593	\$ 150,091	\$ 1,205,620	101.29%
14-15	\$ 196,032	\$ 134,536	\$ 224,893	\$ 65,761	\$ 621,222	-48.47%
15-16	\$ 173,203	\$ 127,308	\$ 275,664	\$ 65,058	\$ 641,233	3.22%
16-17	\$ 182,233	\$ 113,121	\$ 211,815	\$ 58,896	\$ 566,065	-11.72%
17-18	\$ 195,812	\$ 110,703	\$ 226,564	\$ 59,136	\$ 592,215	4.62%
18-19 Budget	\$ 429,814	\$ 293,603	\$ 484,422	\$ 151,372	\$ 1,359,211	129.51%
19-20 Budget	\$ 289,796	\$ 200,745	\$ 316,967	\$ 105,504	\$ 913,012	-32.83%
Total	\$ 2,558,454	\$ 1,719,366	\$ 2,789,185	\$ 963,888	\$ 8,030,893	

Explanation of major variances:

- FY2011 On June 16, 2010, the Pembroke Pines City Commission approved to hire a professional Development Director to increase fundraising efforts
- FY2012 The Charter Schools received a large influx of parent donations
- FY2014 The Charter School system received a one time contribution from a local developer
- FY2015 Decrease in parent-led fundraising "Support Our Schools" campaign revenues and did not receive a large one time contribution
- FY2017 Decrease in parent-led fundraising "Support Our Schools" campaign revenues and did not receive a large one time contribution
- FY2019 Anticipating a large one-time contribution from the Pembroke Pines Charter Schools Foundation (a 501c3 organization established to raise funds for the PPCS System)
- FY2020 Projecting less contributions from "Support Our Schools" campaign revenues and a reduced one-time contribution from the Pembroke Pines Charter Schools Foundation (a 501c3 organization established to raise funds for the PPCS System)

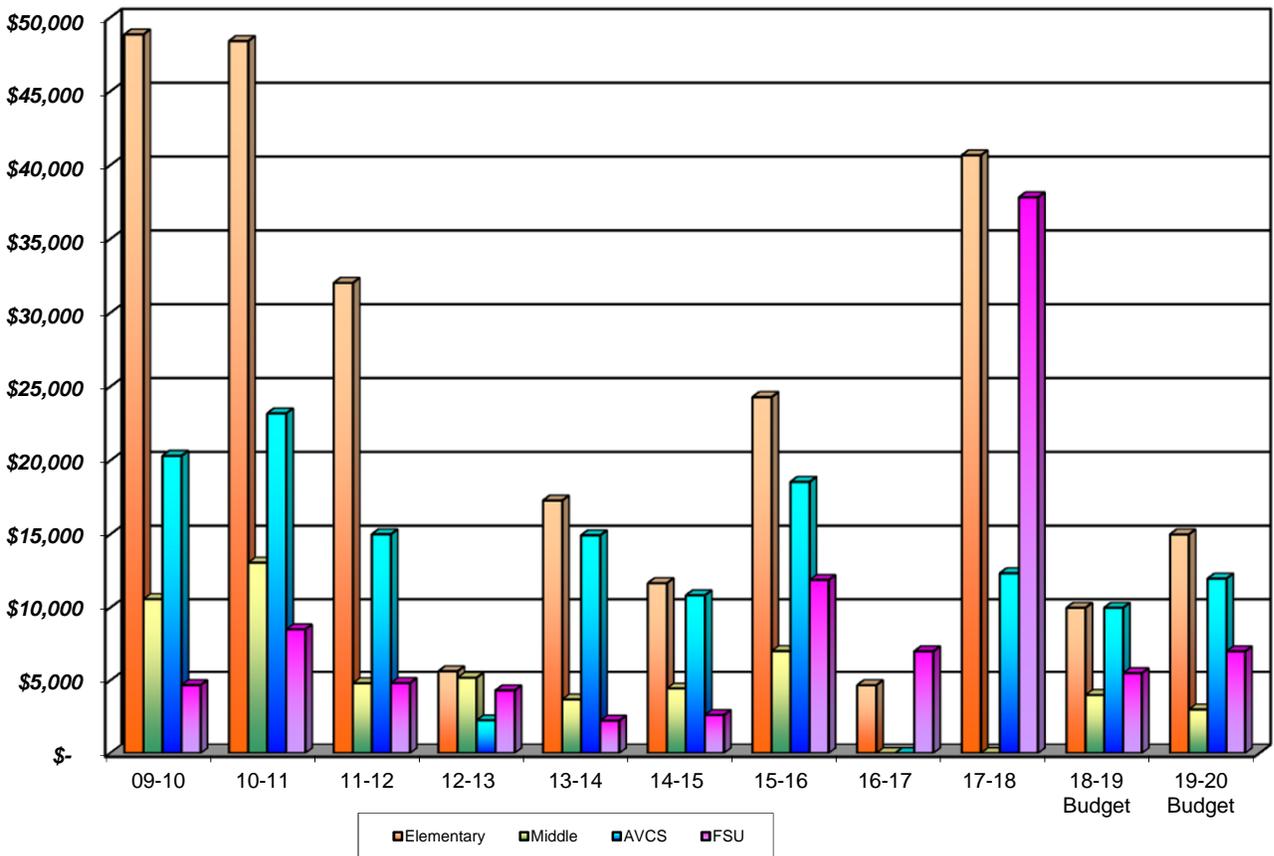
Investment Income

Description:

Interest earnings on investments in United States Treasury bills, notes, bonds, savings accounts, time certificates of deposit, mortgages, or other interest bearing obligations. The available funds are being managed by a contracted investment company.

Forecast Methodology:

The main factors considered in projecting this revenue are the availability of funds and market conditions.



Investment Income (cont'd)

<u>Fiscal Year</u>	<u>Elementary</u>	<u>Middle</u>	<u>AVCS</u>	<u>FSU</u>	<u>Total</u>	<u>% Change</u>
09-10	\$ 48,857	\$ 10,593	\$ 20,319	\$ 4,684	\$ 84,453	-43.47%
10-11	\$ 48,408	\$ 13,085	\$ 23,191	\$ 8,511	\$ 93,195	10.35%
11-12	\$ 32,031	\$ 4,809	\$ 15,008	\$ 4,824	\$ 56,672	-39.19%
12-13	\$ 5,633	\$ 5,185	\$ 2,260	\$ 4,314	\$ 17,392	-69.31%
13-14	\$ 17,294	\$ 3,695	\$ 14,940	\$ 2,240	\$ 38,169	119.46%
14-15	\$ 11,688	\$ 4,452	\$ 10,852	\$ 2,627	\$ 29,619	-22.40%
15-16	\$ 24,296	\$ 7,018	\$ 18,553	\$ 11,910	\$ 61,777	108.57%
16-17	\$ 4,674	\$ (239)	\$ (17)	\$ 7,002	\$ 11,420	-81.51%
17-18	\$ 40,673	\$ (6,474)	\$ 12,369	\$ 37,827	\$ 84,395	639.01%
18-19 Budget	\$ 10,000	\$ 4,000	\$ 10,000	\$ 5,500	\$ 29,500	-65.05%
19-20 Budget	\$ 15,000	\$ 3,000	\$ 12,000	\$ 7,000	\$ 37,000	25.42%
Total	\$ 513,630	\$ 134,227	\$ 287,824	\$ 107,976	\$ 1,043,657	

Explanation of major variances:

- FY2010 Due to the current economic situation, interest rates have decreased resulting in less income from investments than in previous years
- FY2011 Due to favorable market conditions, this revenue increased
- FY2012 & FY2013 Due to the current economic situation, interest rates have decreased resulting in less income from investments than in previous years
- FY2014 Due to favorable market conditions, this revenue increased
- FY2015 Due to the current economic situation, interest rates have decreased resulting in less income from investments than in previous years
- FY2016 Due to favorable market conditions, this revenue increased
- FY2017 Due to the current economic situation, interest rates have decreased resulting in less income from investments than in previous years
- FY2018 Due to favorable market conditions, this revenue increased
- FY2019 & 2020 Conservative projection, as this revenue is affected by market conditions that vary on a monthly basis.

Interfund Transfers

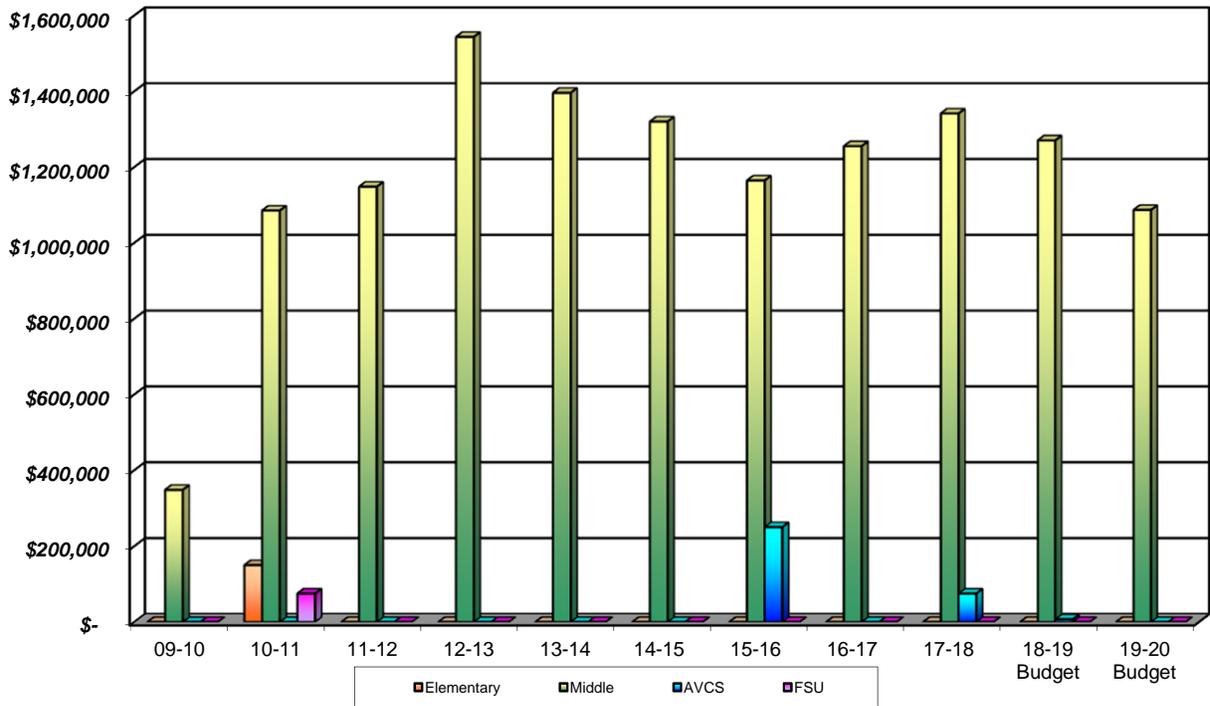
Description:

Funds transferred from one fund to another for purposes of balancing the budget. Graph below depicts all transfers into Charter School funds.

Forecast Methodology:

As revenue funding has declined, the need for additional revenue support is needed. The source of these funds are obtained from prior year surplus funds (fund balance) or from excess revenues over expenditures for the budgeted year. These funds are also received from the profits from the Early Development Centers that are budgeted in the City's General Fund and are recorded as a transfer to the Charter School.

Transfers In



Interfund Transfers (cont'd)

Fiscal Year	Elementary	Middle	AVCS	FSU	Total	% Change
09-10	\$ -	\$ 348,054	\$ -	\$ -	\$ 348,054	-59.13%
10-11	\$ 150,000	\$ 1,085,040	\$ -	\$ 75,000	\$ 1,310,040	276.39%
11-12	\$ -	\$ 1,147,973	\$ -	\$ -	\$ 1,147,973	-12.37%
12-13	\$ -	\$ 1,543,199	\$ -	\$ -	\$ 1,543,199	34.43%
13-14	\$ -	\$ 1,395,914	\$ -	\$ -	\$ 1,395,914	-9.54%
14-15	\$ -	\$ 1,320,017	\$ -	\$ -	\$ 1,320,017	-5.44%
15-16	\$ -	\$ 1,164,459	\$ 250,000	\$ -	\$ 1,414,459	7.15%
16-17	\$ -	\$ 1,255,065	\$ -	\$ -	\$ 1,255,065	-11.27%
17-18	\$ -	\$ 1,341,301	\$ 75,000	\$ -	\$ 1,416,301	12.85%
18-19 Budget	\$ -	\$ 1,270,176	\$ 7,196	\$ -	\$ 1,277,372	-9.81%
19-20 Budget	\$ -	\$ 1,086,581	\$ -	\$ -	\$ 1,086,581	-14.94%
Total	\$ 150,000	\$ 12,957,779	\$ 332,196	\$ 75,000	\$ 13,514,975	

Explanation of major variances:

- FY2010 Declining student participation in the Early Development Centers resulted in less profits than in prior years, therefore less funds were transferred.
- FY2011 The Early Development Centers had a larger profit due to the restructuring of programs, implementation of new VPK Programs and increased advertising. Due to decreases in state funding, the Elementary School required a \$150,000 transfer from the Charter High School . Similarly, the FSU Elementary school required a \$75,000 transfer from the High School.
- FY2012 Declining student participation in the Early Development Centers resulted in less profits than in the prior year, therefore less funds are going to be transferred from the General Fund.
- FY2013 Due to decreases in state funding, the Middle School required a \$430,000 transfer from the Charter High School and Charter Elementary School.
- FY2014-FY2015 Declining student participation in the Early Development Centers resulted in less profits than in the prior year, therefore less funds are going to be transferred from the General Fund.
- FY2016 Due to decreases in state funding, the Middle School required a \$275,000 transfer and the High School required a \$250,000 transfer from the Charter Elementary School in its budget projection.
- FY2017 Declining student participation in the Early Development Centers resulted in less profits than in the prior year, therefore less funds are going to be transferred from the General Fund.
- FY2018 Due to decreases in state funding, the Middle School required a \$850,000 transfer and the High School required a \$75,000 transfer from the Charter Elementary School in its budget projection.
- FY2019 Due to decreases in state funding, the Middle School required a \$392,185 transfer and the High School required a \$7,196 transfer from the Charter Elementary School in its budget projection.
- FY2020 Due to decreases in state funding, the Middle School required a \$372,333 transfer from the Charter Elementary School in its budget projection.

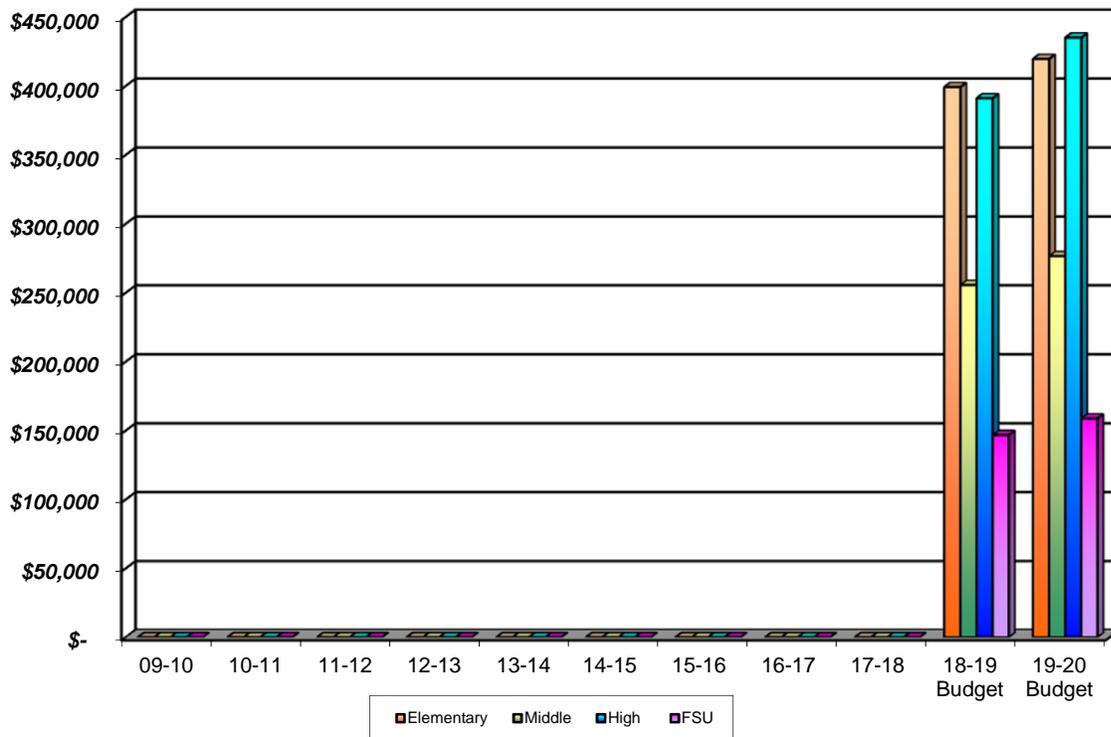
Estimated Budget Savings

Description:

Similar to Beginning Surplus, Estimated Budget Savings is considered an "Other Non-Revenue" account.

Forecast Methodology:

A portion of the Estimated Budget Savings are related to a true-up of expenses related to Insurance expenses in the previous year. Given that the Charter Schools are self-insured, every year the Human Resources Department analyzes historical trends related to Insurance Claims and other pertinent information to compare to the previously projected cost. If actual claims is less than the projected cost, then savings are realized. The Estimated Budget Savings account is utilized in conjunction with the Beginning Surplus account to balance the budget.



Estimated Budget Savings (cont'd)

<u>Fiscal Year</u>	<u>Elementary</u>	<u>Middle</u>	<u>High</u>	<u>FSU</u>	<u>Total</u>	<u>% Change</u>
09-10	\$ -	\$ -	\$ -	\$ -	\$ -	
10-11	\$ -	\$ -	\$ -	\$ -	\$ -	
11-12	\$ -	\$ -	\$ -	\$ -	\$ -	
12-13	\$ -	\$ -	\$ -	\$ -	\$ -	
13-14	\$ -	\$ -	\$ -	\$ -	\$ -	
14-15	\$ -	\$ -	\$ -	\$ -	\$ -	
15-16	\$ -	\$ -	\$ -	\$ -	\$ -	
16-17	\$ -	\$ -	\$ -	\$ -	\$ -	
17-18	\$ -	\$ -	\$ -	\$ -	\$ -	
18-19 Budget	\$ 399,174	\$ 255,596	\$ 391,059	\$ 146,776	\$ 1,192,605	
19-20 Budget	\$ 419,604	\$ 276,557	\$ 435,035	\$ 158,804	\$ 1,290,000	8.17%
	<u>\$ 818,778</u>	<u>\$ 532,153</u>	<u>\$ 826,094</u>	<u>\$ 305,580</u>	<u>\$ 2,482,605</u>	

Explanation of major variances:

The Estimated Budget Savings account was utilized to account for anticipated savings from operating efficiencies. Our Charter School Superintendent continues to seek new revenue sources and innovative ways of conducting business that would ultimately reduce operation expenses. At the end of each year, if expenditures exceed revenues, these funds are provided from reserves to cover the deficit.

- FY2019 Due to changes to the Insurance plan and an analysis on savings, \$1,152,605 of estimated budget savings has been added to the budget. Due to the reorganization of P/T Aftercare Directors, projected savings in the amount of \$40,000 are estimated to be realized in FY2019.
- FY2020 Due to changes to the Insurance plan and an analysis on savings, \$1,250,000 of estimated budget savings has been added to the budget. Due to the reorganization of P/T Aftercare Directors, projected savings in the amount of \$40,000 are estimated to be realized in FY2019.

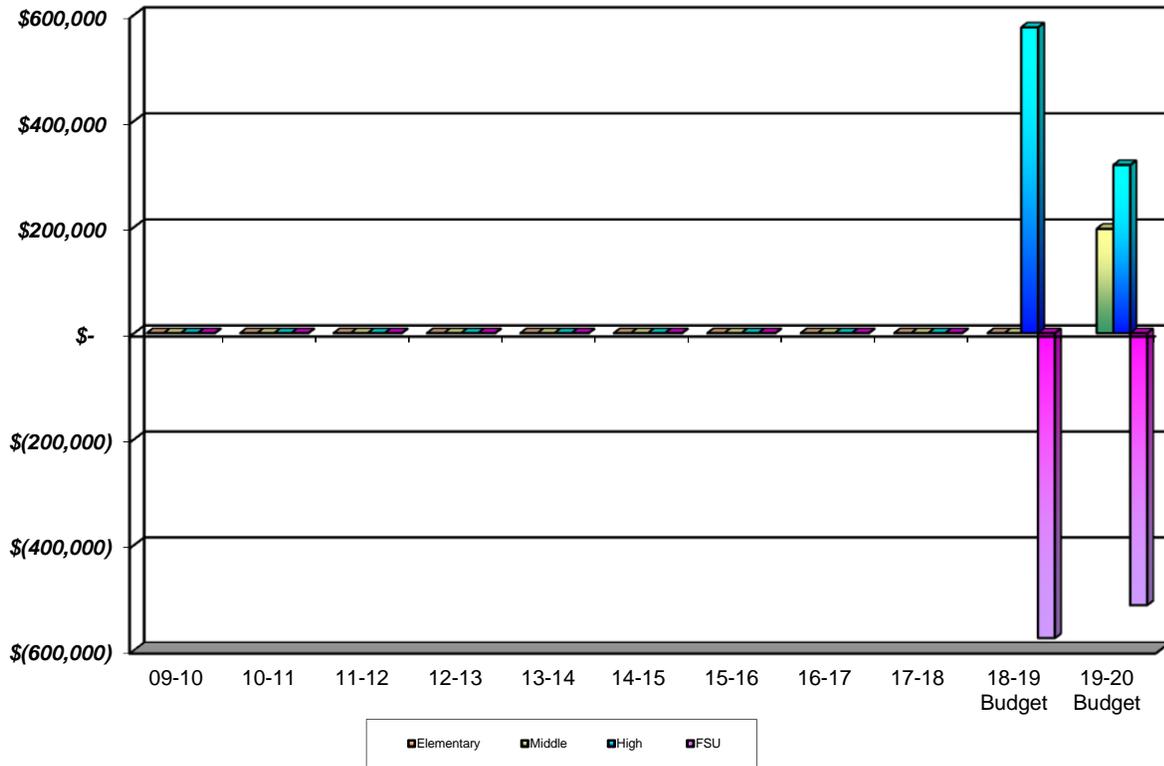
Beginning Surplus

Description:

The excess revenues over expenditures for the budgeted fiscal year.

Forecast Methodology:

This account is based upon projected revenues versus projected expenditures.



Beginning Surplus (cont'd)

<u>Fiscal Year</u>	<u>Elementary</u>	<u>Middle</u>	<u>High</u>	<u>FSU</u>	<u>Total</u>	<u>% Change</u>
01-02	\$ -	\$ -	\$ -	\$ -	\$ -	-
02-03	\$ -	\$ -	\$ -	\$ -	\$ -	-
03-04	\$ -	\$ -	\$ -	\$ -	\$ -	-
04-05	\$ -	\$ -	\$ -	\$ -	\$ -	-
05-06	\$ -	\$ -	\$ -	\$ -	\$ -	-
06-07	\$ -	\$ -	\$ -	\$ -	\$ -	-
07-08	\$ -	\$ -	\$ -	\$ -	\$ -	-
08-09	\$ -	\$ -	\$ -	\$ -	\$ -	-
09-10	\$ -	\$ -	\$ -	\$ -	\$ -	-
10-11	\$ -	\$ -	\$ -	\$ -	\$ -	-
11-12	\$ -	\$ -	\$ -	\$ -	\$ -	-
12-13	\$ -	\$ -	\$ -	\$ -	\$ -	-
13-14	\$ -	\$ -	\$ -	\$ -	\$ -	-
14-15	\$ -	\$ -	\$ -	\$ -	\$ -	-
15-16	\$ -	\$ -	\$ -	\$ -	\$ -	-
16-17	\$ -	\$ -	\$ -	\$ -	\$ -	-
17-18	\$ -	\$ -	\$ -	\$ -	\$ -	-
18-19 Budget	\$ -	\$ -	\$ 576,621	\$ (576,621)	\$ -	-
19-20 Budget	\$ -	\$ 196,883	\$ 317,192	\$ (514,075)	\$ -	-
	\$ -	\$ 196,883	\$ 893,813	\$ (1,090,696)	\$ -	-

Explanation of major variances:

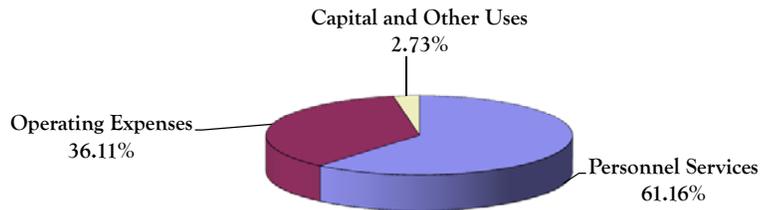
Beginning Surplus is a budgetary line item that provides a mean of balancing each year's budget. At the end of each year, if expenditures exceed revenues, these funds are provided from reserves to cover the deficit.

- FY2020 The Beginning Surplus account is being utilized in conjunction with the Estimated Budget Savings account to balance the budget.

City of Pembroke Pines
Broward County Sponsored
Elementary School Expenditure Summary

Category	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
Personnel Services	\$ 10,317,094	\$ 10,745,517	\$ 10,032,902	\$ 10,032,902	\$ 10,351,865	\$ 10,146,190	\$ 10,149,031	\$ 10,308,913	\$ 10,452,031	\$ 10,764,480	\$ 10,881,597
Operating Expenses	\$ 4,773,313	\$ 5,106,872	\$ 4,796,633	\$ 4,796,633	\$ 5,196,918	\$ 5,274,434	\$ 5,675,654	\$ 5,394,593	\$ 5,637,069	\$ 6,355,291	\$ 6,360,812
Capital and Other Uses	\$ 50,050	\$ 218,179	\$ 84,894	\$ 84,894	\$ 651,141	\$ 447,955	\$ 678,071	\$ 718,764	\$ 1,022,196	\$ 479,683	\$ 493,136
Grants and Aides	\$ -	\$ 22,764	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Elementary	\$ 15,140,457	\$ 16,093,332	\$ 14,914,429	\$ 14,914,429	\$ 16,199,924	\$ 15,868,579	\$ 16,502,756	\$ 16,422,270	\$ 17,111,296	\$ 17,599,454	\$ 17,735,545

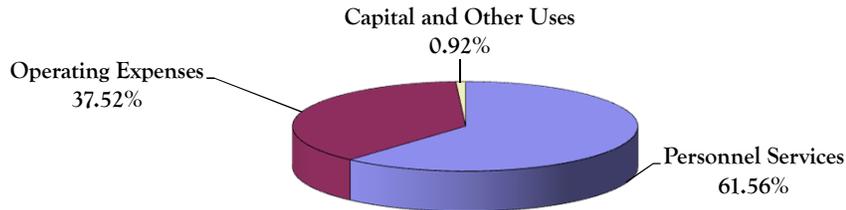
**Charter Elementary School
FY2020 Expenditure Summary**



City of Pembroke Pines
East Elementary Expenditure Summary

Category	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
Personnel Services	\$ 3,636,090	\$ 3,727,099	\$ 3,444,592	\$ 3,538,380	\$ 3,580,754	\$ 3,588,702	\$ 3,648,418	\$ 3,805,636	\$ 3,842,298	\$ 4,079,324	\$ 4,051,799
Operating Expenses	\$ 1,812,193	\$ 1,956,668	\$ 1,861,916	\$ 1,919,381	\$ 2,045,037	\$ 2,018,369	\$ 2,281,374	\$ 2,164,468	\$ 2,251,565	\$ 2,538,235	\$ 2,469,110
Capital and Other Uses	\$ 24,565	\$ 1,020	\$ 43,325	\$ 59,071	\$ 23,662	\$ 52,423	\$ 66,718	\$ 10,435	\$ 64,480	\$ 37,384	\$ 60,451
Grants and Aides	\$ -	\$ 7,588	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total East Elementary	\$ 5,472,848	\$ 5,692,375	\$ 5,349,833	\$ 5,516,832	\$ 5,649,453	\$ 5,659,494	\$ 5,996,510	\$ 5,980,539	\$ 6,158,343	\$ 6,654,943	\$ 6,581,360

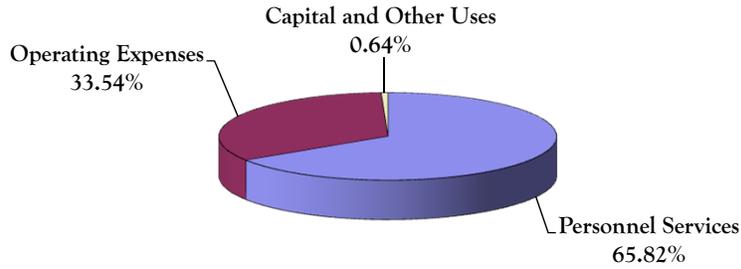
Charter East Elementary School
FY2020 Expenditure Summary



City of Pembroke Pines
West Elementary Expenditure Summary

Category	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
Personnel Services	\$ 3,335,517	\$ 3,522,015	\$ 3,276,678	\$ 3,312,632	\$ 3,240,458	\$ 3,233,270	\$ 3,339,490	\$ 3,284,442	\$ 3,345,970	\$ 3,417,715	\$ 3,460,331
Operating Expenses	\$ 1,384,180	\$ 1,461,384	\$ 1,380,390	\$ 1,500,867	\$ 1,539,325	\$ 1,599,510	\$ 1,583,056	\$ 1,481,990	\$ 1,574,031	\$ 1,798,596	\$ 1,763,216
Capital and Other Uses	\$ 23,536	\$ 2,159	\$ 31,709	\$ 38,066	\$ 28,769	\$ 12,209	\$ 41,198	\$ 14,880	\$ 8,961	\$ 35,084	\$ 33,701
Grants and Aides	\$ -	\$ 7,588	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total West Elementary	\$ 4,743,233	\$ 4,993,146	\$ 4,688,777	\$ 4,851,565	\$ 4,808,552	\$ 4,844,989	\$ 4,963,744	\$ 4,781,312	\$ 4,928,962	\$ 5,251,395	\$ 5,257,248

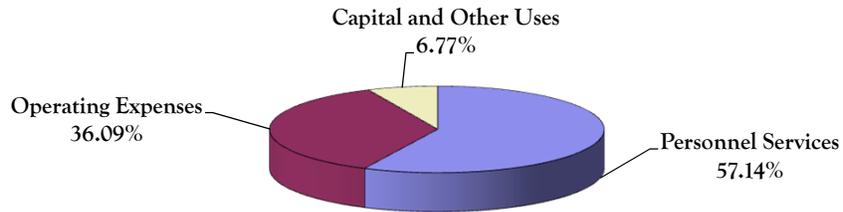
Charter West Elementary School
FY2020 Expenditure Summary



City of Pembroke Pines
Central Elementary Expenditure Summary

Category	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
Personnel Services	\$ 3,345,487	\$ 3,496,403	\$ 3,311,632	\$ 3,371,828	\$ 3,530,653	\$ 3,324,218	\$ 3,161,123	\$ 3,218,835	\$ 3,263,763	\$ 3,267,441	\$ 3,369,467
Operating Expenses	\$ 1,576,940	\$ 1,688,820	\$ 1,554,327	\$ 1,593,281	\$ 1,612,556	\$ 1,656,555	\$ 1,811,224	\$ 1,748,135	\$ 1,811,473	\$ 2,018,460	\$ 2,128,486
Capital and Other Uses	\$ 1,949	\$ 215,000	\$ 9,860	\$ 261,740	\$ 598,710	\$ 383,323	\$ 570,155	\$ 693,449	\$ 948,755	\$ 407,215	\$ 398,984
Grants and Aides	\$ -	\$ 7,588	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Central Elementary	\$ 4,924,376	\$ 5,407,811	\$ 4,875,819	\$ 5,226,849	\$ 5,741,919	\$ 5,364,096	\$ 5,542,502	\$ 5,660,419	\$ 6,023,991	\$ 5,693,116	\$ 5,896,937

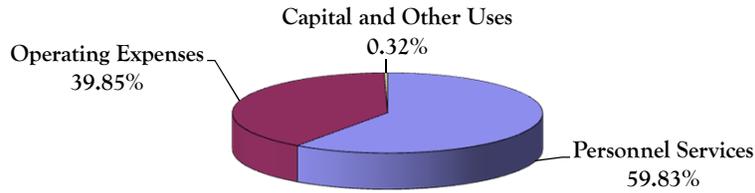
Charter Central Elementary School
FY2020 Expenditure Summary



City of Pembroke Pines/FSU
Charter Elementary Expenditure Summary

Category	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
Personnel Services	\$ 3,824,863	\$ 3,940,133	\$ 3,640,349	\$ 3,748,031	\$ 3,767,819	\$ 3,782,174	\$ 3,680,251	\$ 3,840,286	\$ 4,208,915	\$ 4,300,045	\$ 4,476,940
Operating Expenses	\$ 2,267,208	\$ 2,378,315	\$ 2,427,603	\$ 2,474,674	\$ 2,410,188	\$ 2,446,189	\$ 2,676,163	\$ 2,560,031	\$ 2,768,588	\$ 2,849,412	\$ 2,981,768
Capital and Other Uses	\$ 2,605	\$ 17,286	\$ 33,861	\$ 18,360	\$ 21,949	\$ 3,472	\$ 37,200	\$ 28,628	\$ 35,035	\$ 1,084	\$ 24,151
Grants and Aides	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total FSU Elementary	\$ 6,094,676	\$ 6,335,734	\$ 6,101,813	\$ 6,241,065	\$ 6,199,956	\$ 6,231,835	\$ 6,393,614	\$ 6,428,945	\$ 7,012,538	\$ 7,150,541	\$ 7,482,859

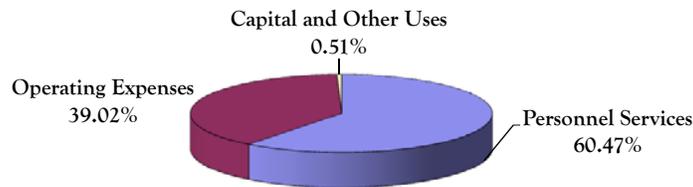
City of Pembroke Pines/FSU
Charter Elementary FY2020
Expenditure Summary



City of Pembroke Pines
Middle School Expenditure Summary

Category	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
Personnel Services	\$ 6,555,746	\$ 6,891,144	\$ 6,573,560	\$ 6,694,052	\$ 7,006,364	\$ 6,983,048	\$ 7,072,986	\$ 7,221,345	\$ 7,412,244	\$ 7,533,450	\$ 7,569,219
Operating Expenses	\$ 3,387,358	\$ 3,574,855	\$ 3,387,658	\$ 3,633,214	\$ 3,842,350	\$ 4,059,674	\$ 4,240,135	\$ 4,019,140	\$ 4,286,440	\$ 4,674,682	\$ 4,883,701
Capital and Other Uses	\$ 8,702	\$ 6,944	\$ 67,959	\$ 52,379	\$ 60,612	\$ 22,825	\$ 111,040	\$ 22,985	\$ 88,873	\$ 33,918	\$ 64,533
Grants and Aides	\$ -	\$ 14,644	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Middle	\$ 9,951,806	\$ 10,487,587	\$ 10,029,177	\$ 10,379,645	\$ 10,909,326	\$ 11,065,547	\$ 11,424,161	\$ 11,263,470	\$ 11,787,557	\$ 12,242,050	\$ 12,517,453

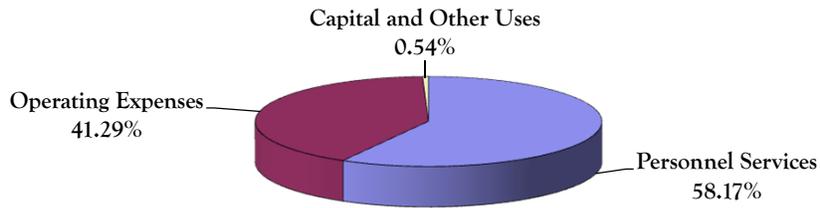
**Charter Middle School
FY2020 Expenditure Summary**



City of Pembroke Pines
West Middle Expenditure Summary

Category	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
Personnel Services	\$ 3,269,353	\$ 3,426,280	\$ 3,232,684	\$ 3,187,848	\$ 3,283,774	\$ 3,300,272	\$ 3,405,572	\$ 3,477,425	\$ 3,467,215	\$ 3,565,764	\$ 3,593,653
Operating Expenses	\$ 1,798,778	\$ 1,862,277	\$ 1,763,043	\$ 1,932,502	\$ 2,125,658	\$ 2,320,877	\$ 2,322,933	\$ 2,154,026	\$ 2,261,850	\$ 2,452,734	\$ 2,550,566
Capital and Other Uses	\$ 6,753	\$ 6,871	\$ 39,857	\$ 16,003	\$ 33,718	\$ 11,948	\$ 50,077	\$ 6,139	\$ 45,581	\$ 26,084	\$ 33,182
Grants and Aides	\$ -	\$ 7,322	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total West Middle	\$ 5,074,884	\$ 5,302,750	\$ 5,035,584	\$ 5,136,353	\$ 5,443,150	\$ 5,633,097	\$ 5,778,582	\$ 5,637,590	\$ 5,774,646	\$ 6,044,582	\$ 6,177,401

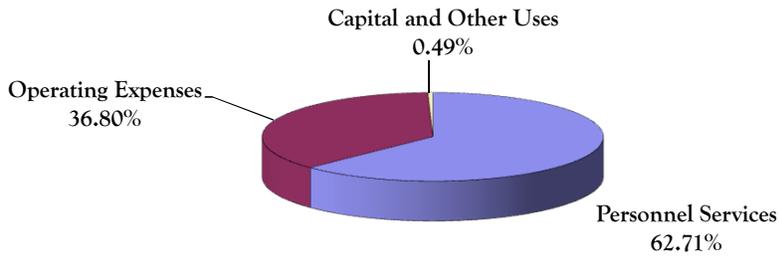
Charter West Middle School
FY2020 Expenditure Summary



City of Pembroke Pines
Central Middle Expenditure Summary

Category	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
Personnel Services	\$ 3,286,393	\$ 3,464,864	\$ 3,340,876	\$ 3,506,204	\$ 3,722,590	\$ 3,682,776	\$ 3,667,414	\$ 3,743,920	\$ 3,945,029	\$ 3,967,686	\$ 3,975,566
Operating Expenses	\$ 1,588,580	\$ 1,712,578	\$ 1,624,615	\$ 1,700,712	\$ 1,716,692	\$ 1,738,797	\$ 1,917,202	\$ 1,865,114	\$ 2,024,590	\$ 2,221,948	\$ 2,333,135
Capital and Other Uses	\$ 1,949	\$ 73	\$ 28,102	\$ 36,376	\$ 26,894	\$ 10,877	\$ 60,963	\$ 16,846	\$ 43,292	\$ 7,834	\$ 31,351
Grants and Aides	\$ -	\$ 7,322	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Central Middle	\$ 4,876,922	\$ 5,184,837	\$ 4,993,593	\$ 5,243,292	\$ 5,466,176	\$ 5,432,450	\$ 5,645,579	\$ 5,625,880	\$ 6,012,911	\$ 6,197,468	\$ 6,340,052

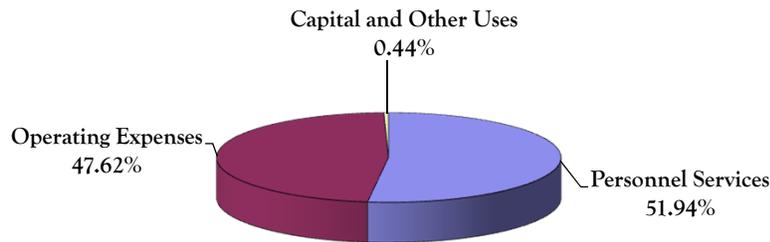
Charter Central Middle School
FY2020 Expenditure Summary



City of Pembroke Pines
Academic Village Expenditure Summary

Category	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
Personnel Services	\$ 7,831,698	\$ 8,169,190	\$ 7,440,594	\$ 7,341,415	\$ 7,628,962	\$ 8,762,582	\$ 8,898,866	\$ 9,497,805	\$ 9,673,538	\$ 9,985,361	\$ 10,195,849
Operating Expenses	\$ 6,164,754	\$ 6,329,089	\$ 5,469,694	\$ 6,326,392	\$ 6,824,639	\$ 6,938,362	\$ 7,952,851	\$ 7,718,703	\$ 7,754,765	\$ 9,001,204	\$ 9,347,564
Capital and Other Uses	\$ 156,415	\$ 294,036	\$ 137,897	\$ 262,892	\$ 59,071	\$ 69,968	\$ 171,262	\$ 64,881	\$ 90,998	\$ 44,000	\$ 85,900
Grants and Aides	\$ -	\$ 26,623	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total High School	\$ 14,152,867	\$ 14,818,938	\$ 13,048,185	\$ 13,930,699	\$ 14,512,672	\$ 15,770,912	\$ 17,022,979	\$ 17,281,389	\$ 17,519,301	\$ 19,030,565	\$ 19,629,313

Academic Village
FY2020 Expenditure Summary



CAPITAL IMPROVEMENT PROGRAM (CIP)

Development Process

The Charter Schools prepare and submit to the City Commission/Governing Board as part of the budget package, a Capital Improvement Program (CIP) for the five-year period following the new budget year. The CIP is a planning document and does not authorize or fund any projects. All projects are reviewed by the City Manager/Superintendent, Assistant City Manager, and Principals during the CIP preparation process.

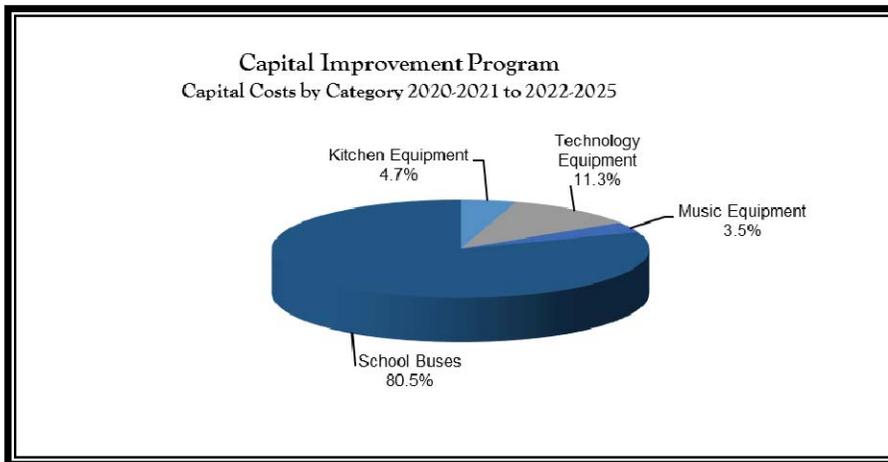
The CIP consists of both planned capital outlay and capital projects. Capital outlay refers to expenditures for capital items, with an initial individual cost of \$10,000 or more, and an estimated useful life in excess of one year. The CIP should include new facilities and improvement to existing facilities, as well, as replacement of vehicles and equipment.

The policies that guide the development of the CIP are as follows:

1. The Charter Schools has developed a multi-year plan for capital improvement that is updated annually with documentation of deviations from the plan.
2. The Charter Schools will maintain its physical assets at a level adequate to protect the Charter Schools' capital investment and minimize future maintenance and replacement costs. The budget will provide for the adequate maintenance and the timely replacement of the capital plant and equipment from current revenues wherever possible.
3. The Charter Schools has provided sufficient funds to replace and upgrade equipment as well as to take advantage of new technology thereby ensuring that employees have safe and efficient tools to serve the students. The objective for upgrading and replacing equipment includes:
 - a. Normal replacement as equipment completes its useful life
 - b. Upgrades to new technology
 - c. Additional equipment necessary to serve the needs of the Charter School
4. The Charter Schools will use the following criterion to evaluate the relative merit of each capital project. Capital expenditures will foster goals of:
 - a. Projects specifically included in an approved replacement schedule.
 - b. Projects that reduce the cost of operations. Projects that increase the cost of operations shall have identified trade-offs or objectives to support those additional costs.
 - c. Projects that significantly improve safety and reduce risk exposure.

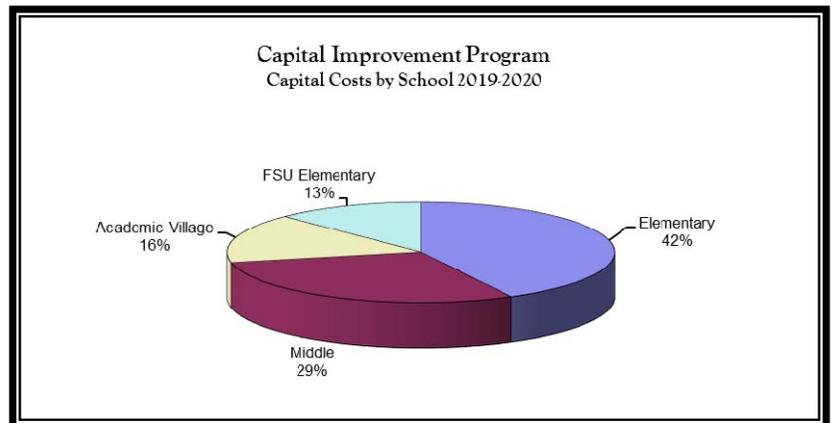
Overview of the CIP

The five-year CIP reflects the combined capital program for all of the Charter Schools. The CIP establishes priorities primarily for equipment replacement projects. As such, it is expected that the operating budget will be minimally impacted due to newly purchased, more efficient capital equipment, intended to replace old equipment that have reached their intended life cycles. Within the proposed CIP, the aggregate amount over the five year period is \$5,479,466 which is comprised of kitchen equipment (\$260,000), technology equipment (\$620,000), music equipment (\$190,000) and school buses (\$4,409,466). These capital expenditures are anticipated to be funded from state shared revenues. As discussed in the Executive Summary, the Charter Schools lease their school buildings from the City of Pembroke Pines, thus, any new construction or major capital improvements to the charter school facilities are funded by the City of Pembroke Pines on an as needed basis.



Analysis of the Disposition CIP

As a part of the budget preparation process, departments are expected to analyze the first year of the prior year CIP to determine whether the items planned are still needed. Based upon need, items are then submitted for inclusion in the budget and the status of each planned item is recorded in a Disposition CIP. In last year's CIP, the FY2019 planned expenditures for all funds were estimated at \$1,006,351 with the Elementary, Middle, AVCS and FSU accounting for 42%, 29%, 16% and 13% respectively.



There were no major appropriated capital technology expenditures for FY2019 due to the charter schools' participation in the City of Pembroke Pines Technology Modernization Project (TMP) and since major technology equipment is a component of this project, it has been removed from the CIP. Additionally, the charter schools are charged an "IT/Telecommunications Services" fee in lieu of any major capital technology expenditures, with the exceptions of new infrastructure projects or equipment that are not part of the original scope of the TMP. Furthermore, due to the decrease in capital funding from the State, the charter schools' have not been on target with its CIP and therefore are restricted in our CIP forecasts.

**City of Pembroke Pines Charter Schools
Capital Improvement Program (5 years)**

Fund / Site	Source of Funding	Proposed Budget 2020-2021	Proposed Budget 2021-2022	Proposed Budget 2022-2023	Proposed Budget 2023-2024	Proposed Budget 2024-2025	Total	Potential Operating Budget Impact
170 Elementary Schools								
East Campus	Proposed State Shared Revenues	\$138,649	\$147,208	\$155,875	\$154,651	\$153,540	\$749,924	
Kitchen Equipment	State Shared Revenues	\$10,000		\$20,000		\$10,000	\$40,000	*
Technology Equipment**	State Shared Revenues	\$10,000	\$25,000	\$10,000	\$25,000	\$10,000	\$80,000	*
School Buses	State Shared Revenues	\$118,649	\$122,208	\$125,875	\$129,651	\$133,540	\$629,924	\$5K savings in R&M Expenditures
	Total Proposed Expenditures	\$138,649	\$147,208	\$155,875	\$154,651	\$153,540	\$749,924	
West Campus	Proposed State Shared Revenues	\$143,649	\$142,208	\$150,875	\$159,651	\$158,540	\$754,924	
Kitchen Equipment	State Shared Revenues		\$10,000		\$20,000		\$30,000	*
Technology Equipment**	State Shared Revenues	\$25,000	\$10,000	\$25,000	\$10,000	\$25,000	\$95,000	*
School Buses	State Shared Revenues	\$118,649	\$122,208	\$125,875	\$129,651	\$133,540	\$629,924	\$5K savings in R&M Expenditures
	Total Proposed Expenditures	\$143,649	\$142,208	\$150,875	\$159,651	\$158,540	\$754,924	
Central Campus	Proposed State Shared Revenues	\$138,649	\$147,208	\$155,875	\$154,651	\$153,540	\$749,924	
Kitchen Equipment	State Shared Revenues	\$10,000		\$20,000		\$10,000	\$40,000	*
Technology Equipment**	State Shared Revenues	\$10,000	\$25,000	\$10,000	\$25,000	\$10,000	\$80,000	*
School Buses	State Shared Revenues	\$118,649	\$122,208	\$125,875	\$129,651	\$133,540	\$629,924	\$5K savings in R&M Expenditures
	Total Proposed Expenditures	\$138,649	\$147,208	\$155,875	\$154,651	\$153,540	\$749,924	
171 Middle Schools								
West Campus	Proposed State Shared Revenues	\$148,649	\$147,208	\$165,875	\$154,651	\$163,540	\$779,924	
Kitchen Equipment	State Shared Revenues	\$10,000		\$20,000		\$10,000	\$40,000	*
Technology Equipment**	State Shared Revenues	\$10,000	\$25,000	\$10,000	\$25,000	\$10,000	\$80,000	*
Music Equipment	State Shared Revenues	\$10,000		\$10,000		\$10,000	\$30,000	*
School Buses	State Shared Revenues	\$118,649	\$122,208	\$125,875	\$129,651	\$133,540	\$629,924	\$5K savings in R&M Expenditures
	Total Proposed Expenditures	\$148,649	\$147,208	\$165,875	\$154,651	\$163,540	\$779,924	
Central Campus	Proposed State Shared Revenues	\$143,649	\$152,208	\$150,875	\$159,651	\$168,540	\$774,924	
Kitchen Equipment	State Shared Revenues		\$10,000		\$20,000		\$30,000	*
Technology Equipment**	State Shared Revenues	\$25,000	\$10,000	\$25,000	\$10,000	\$25,000	\$95,000	*
Music Equipment	State Shared Revenues		\$10,000			\$10,000	\$20,000	*
School Buses	State Shared Revenues	\$118,649	\$122,208	\$125,875	\$129,651	\$133,540	\$629,924	\$5K savings in R&M Expenditures
	Total Proposed Expenditures	\$143,649	\$152,208	\$150,875	\$159,651	\$168,540	\$774,924	
172 Academic Village								
	Proposed State Shared Revenues	\$188,649	\$167,208	\$205,875	\$174,651	\$168,540	\$904,924	
Kitchen Equipment	State Shared Revenues	\$10,000		\$20,000		\$10,000	\$40,000	*
Technology Equipment**	State Shared Revenues	\$25,000	\$10,000	\$25,000	\$10,000	\$25,000	\$95,000	*
Music Equipment	State Shared Revenues	\$35,000	\$35,000	\$35,000	\$35,000		\$140,000	*
School Buses	State Shared Revenues	\$118,649	\$122,208	\$125,875	\$129,651	\$133,540	\$629,924	\$5K savings in R&M Expenditures
	Total Proposed Expenditures	\$188,649	\$167,208	\$205,875	\$174,651	\$168,540	\$904,924	
173 FSU Elementary								
	Proposed State Shared Revenues	\$153,649	\$132,208	\$170,875	\$139,651	\$168,540	\$764,924	
Kitchen Equipment	State Shared Revenues	\$10,000		\$20,000		\$10,000	\$40,000	*
Technology Equipment**	State Shared Revenues	\$25,000	\$10,000	\$25,000	\$10,000	\$25,000	\$95,000	*
School Buses	State Shared Revenues	\$118,649	\$122,208	\$125,875	\$129,651	\$133,540	\$629,924	\$5K savings in R&M Expenditures
	Total Proposed Expenditures	\$153,649	\$132,208	\$170,875	\$139,651	\$168,540	\$764,924	
Grand Total		\$1,055,543	\$1,035,459	\$1,156,123	\$1,097,557	\$1,134,783	\$5,479,466	

*None or minor impact to the operating budget as the replacement of this capital item will result in a more efficient and more productive asset.

**Technology Equipment not covered under the Technology Modernization Project (TMP)

Major capital improvements such as expansion of buildings, will be funded by the City of Pembroke Pines as they own all current Charter School facilities.

**City of Pembroke Pines Charter Schools
Disposition of Prior CIP**

IN PRESENT VALUE AS REVISED BY SCHOOL PRINCIPALS

Fund / Site	Source of Funding	Proposed CIP 2019-20	Nature of Disposition of Items
170 Elementary Schools			
East Campus			
Technology Equipment*	State Shared Revenues	\$25,000	\$45,600 budgeted in 2019-2020
School Buses	State Shared Revenues	\$115,193	\$0 budgeted in 2019-2020
Sub total		\$140,193	
West Campus			
Technology Equipment*	State Shared Revenues	\$10,000	\$27,600 budgeted in 2019-2020
Kitchen Equipment	State Shared Revenues	\$20,000	\$4,151 budgeted in 2019-2020
School Buses	State Shared Revenues	\$115,193	\$0 budgeted in 2019-2020
Sub total		\$145,193	
Central Campus			
Technology Equipment*	State Shared Revenues	\$25,000	\$22,500 budgeted in 2019-2020
School Buses	State Shared Revenues	\$115,193	\$0 budgeted in 2019-2020
Sub total		\$140,193	
171 Middle Schools			
West Campus			
Technology Equipment*	State Shared Revenues	\$25,000	\$20,000 budgeted in 2019-2020
School Buses	State Shared Revenues	\$115,193	\$0 budgeted in 2019-2020
Sub total		\$140,193	
Central Campus			
Technology Equipment*	State Shared Revenues	\$10,000	\$22,500 budgeted in 2019-2020
School Buses	State Shared Revenues	\$115,193	\$0 budgeted in 2019-2020
Music Equipment	State Shared Revenues	\$10,000	\$4,700 budgeted in 2019-2020
Kitchen Equipment	State Shared Revenues	\$20,000	\$4,151 budgeted in 2019-2020
Sub total		\$155,193	
172 Academic Village			
Technology Equipment*	State Shared Revenues	\$10,000	\$25,000 budgeted in 2019-2020
School Buses	State Shared Revenues	\$115,193	\$0 budgeted in 2019-2020
Music Equipment	State Shared Revenues	\$35,000	\$37,500 budgeted in 2019-2020
Sub total		\$160,193	
173 FSU Elementary			
Technology Equipment*	State Shared Revenues	\$10,000	\$20,000 budgeted in 2019-2020
School Buses	State Shared Revenues	\$115,193	\$0 budgeted in 2019-2020
Sub total		\$125,193	
Grand Total		\$1,006,351	

*Technology Equipment not covered under the Technology Modernization Project (TMP)

OPEB AND DEBT OBLIGATIONS

The PPCS school facilities are owned by the City of Pembroke Pines. As such, debt is not reported in the charter school financial statements because this arrangement is treated as a lease for the schools. However, in the upcoming 2020-21 fiscal year, pursuant to GASB 87, the lease liability will be reported in the charter school audited financial reports.

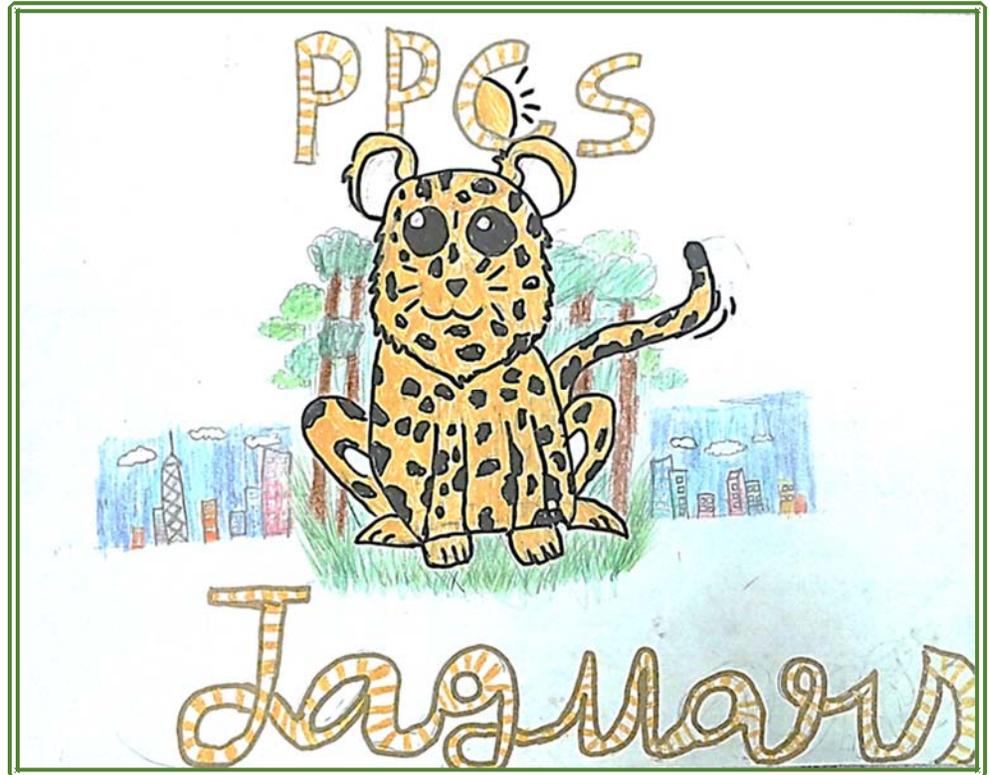
The City of Pembroke Pines Charter Schools provide post-employment benefits, such as health insurance, for eligible participants of the School enrolled in the City of Pembroke Pines, Florida Post-Employment Benefit Trust Fund. The Net OPEB Liability reported in the Charter Schools Statement of Net Position for the year ended June 30, 2019 amounted to \$439,477. The Net OPEB Liability was measured as of September 30, 2018. The components of the Schools' Net OPEB Liability are as follows:

Total OPEB Liability	\$ 918,346
Plan Fiduciary Net Position	<u>478,869</u>
Net OPEB Liability	\$ 439,477

The Schools have to contribute to the plan based on the Actuarial Determined Contribution (ADC) as determined by the annual actuarial valuation. The PPCS' determined contribution is costed to object code 26300 and the budgeted contribution for the 2019-2020 school year is \$209,000.

INFORMATIONAL SECTION

City of Pembroke Pines Charter Schools



OUR MISSION: IT IS OUR MISSION TO PREPARE STUDENTS TO SUCCEED IN A GLOBAL SOCIETY BY PROVIDING A PERSONALIZED AND RIGOROUS CURRICULUM THROUGH EXCELLENCE IN TEACHING.

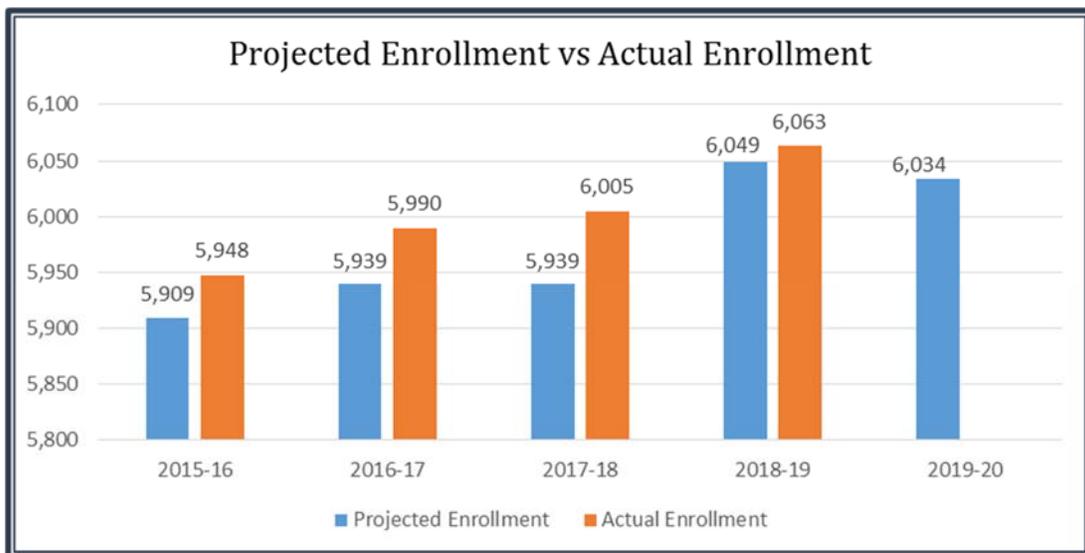
PPCS STUDENT ENROLLMENT PROJECTIONS

Student enrollment, often referred to as student membership, is the main driver that the State Education Department uses to calculate the funding allocation for our charter school system. The PPCS School Administration begins its long term planning for the upcoming school year by forecasting student enrollment while taking into consideration the following factors: current enrollment count, number of newly accepted students via a lottery selection process, student grade level, the number of students that require basic, ESE, ESOL and vocational program services, student retentions and advancements, student withdrawals, and whether or not the school location has the staffing and capacity for additional students. Once school administration determines the projected enrollment for their school locations, the school budget department forecasts revenue and expenditure budgets based on the State's per student allocation dollar amount.

The PPCS charter school locations are at capacity for the 2019-2020 school year, with a projected enrollment of 6,034 students system-wide. Students wishing to enroll are subject to a lottery selection process as mandated under Florida Law. Prior to conducting a lottery, Florida State Statutes allow charter schools to give enrollment preference to:

- Students who are siblings of a student currently enrolled in the charter school
- Students who are the children of an employee of the charter school
- Students who are children of a resident of a municipality that operates a charter school-in-a-municipality
- Students who are the children of active-duty members of any branch of the armed forces

Students are chosen through the lottery process until the number of entrance applications exceeds the capacity by program, class, grade level, or building. Student applicants not picked in the lottery process are placed on a wait list until an opening becomes available at a school location. The PPCS currently has 5,961 applicants on the waiting list. The chart below compares projected enrollment to actual enrollment over a 5 year period. As there are currently no plans to expand school facilities in the 2019-2020 school year, fluctuation in enrollment is minimal as compared to the 2018-2019 school year.



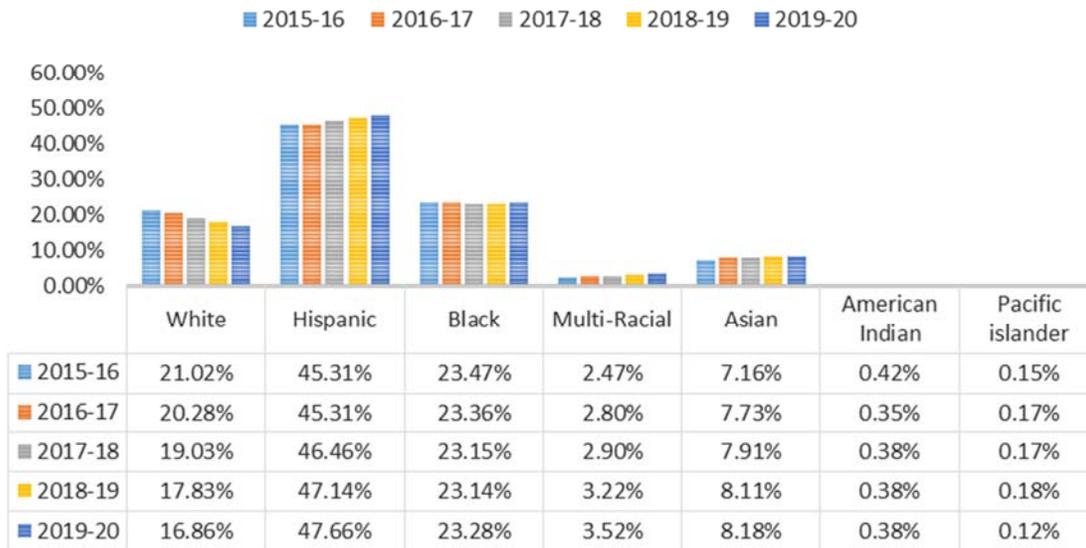
PPCS ENROLLMENT HISTORY AND PROJECTIONS

PPCS Enrollment History and Projections							
Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Projected 2019-20	Projected 2020-21*	Projected 2021-22*	Projected 2022-23*
5,948	5,990	6,005	6,063	6,034	6,034	6,034	6,034
*The PPCS have no projected plans to increase student capacity for FY2021 thru FY2023							

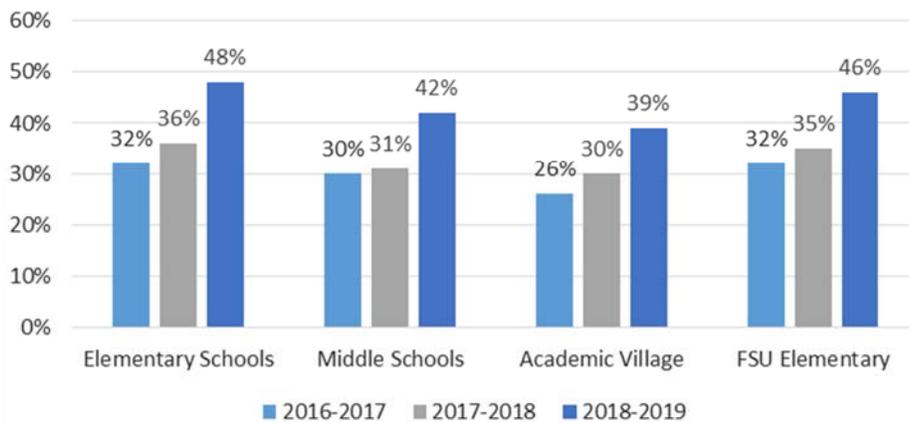


Actual Student Enrollment by Grade Level					
Grade Level	2015-16	2016-17	2017-18	2018-19	Total
00-KG	410	413	413	393	1,629
01-First	412	413	414	415	1,654
02-Second	427	432	445	456	1,760
03-Third	443	427	442	455	1,767
04-Fourth	460	458	440	451	1,809
05-Fifth	454	463	453	448	1,818
06-Sixth	543	542	539	556	2,180
07-Seventh	539	541	538	541	2,159
08-Eighth	541	536	541	534	2,152
09-Ninth	479	483	471	495	1,928
10-Tenth	417	464	459	456	1,796
11-Eleventh	418	410	441	433	1,702
12-Twelfth	405	408	409	430	1,652
Total	5,948	5,990	6,005	6,063	24,006

STUDENTS ENROLLED BY RACE/ETHNICITY



% of School Population with Free & Reduced Meals

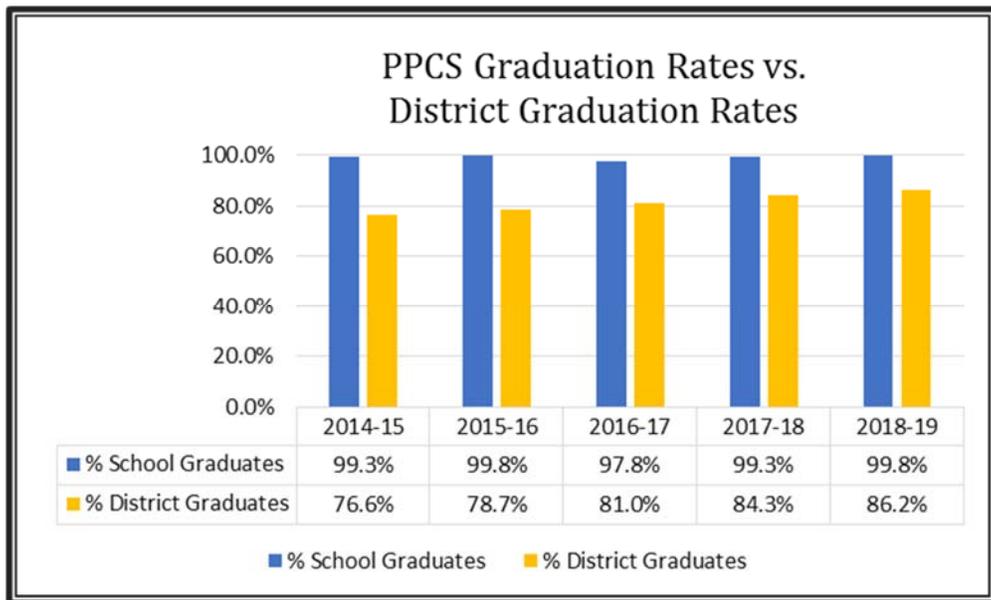


PPCS HIGH SCHOOL GRADUATION & DROPOUT RATES

Federal regulations require each state to calculate a four-year adjusted cohort graduation rate (ACGR) pursuant to Title I, Part A of the Elementary and Secondary Education Act (ESEA). The ACGR includes standard diplomas, but excludes GEDs, both regular and adult, and special diplomas. The U.S. Department of Education adopted this calculation method in an effort to develop uniform, accurate, and comparable graduation rates across all states, and as such, this methodology is currently used in Florida’s school accountability system within the school grades calculation.

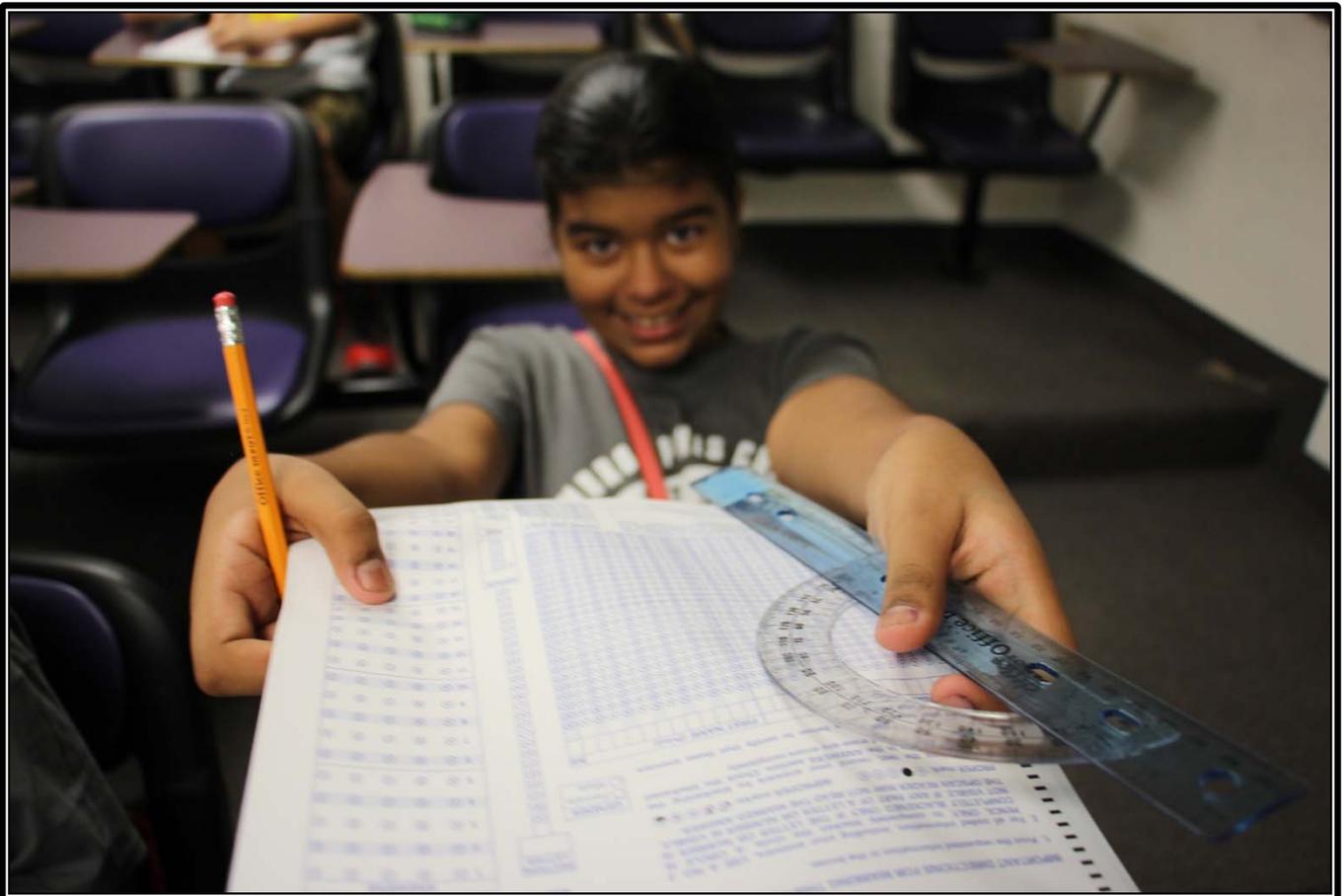
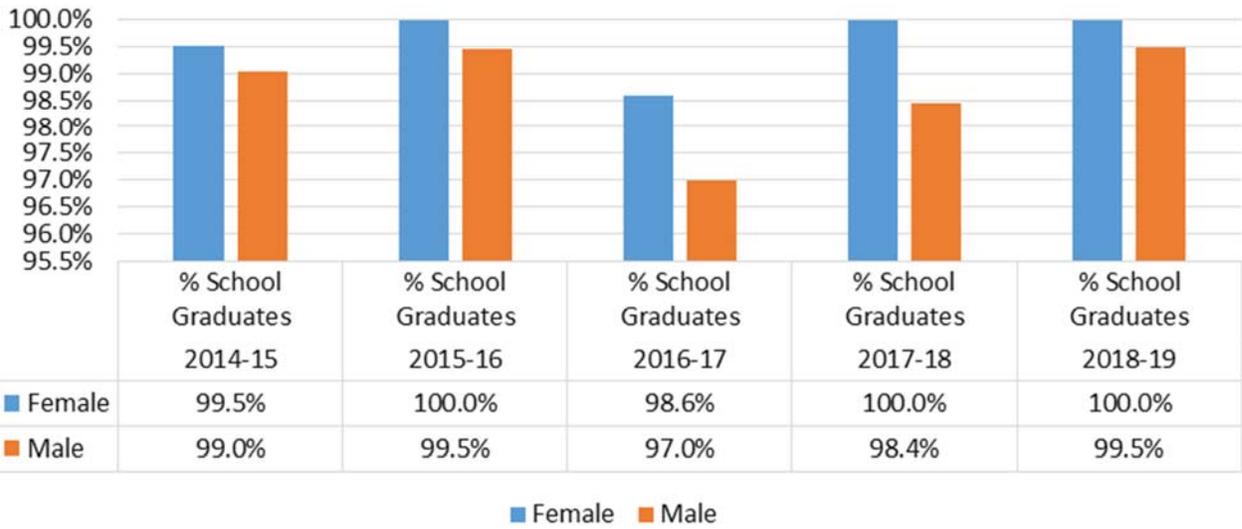
The PPCS graduation rate represented in the tables below is a cohort graduation rate. A cohort is defined as a group of students on the same schedule to graduate. The cohort graduation rate measures the percentage of students who graduate within four years of their first enrollment into 9th grade. Students who subsequently transfer out or pass away are removed from the calculation and students who transfer in are included in the graduation rate for the class with which they are scheduled to graduate, based on their grade level when they enroll.

The PPCS high school graduation rate for the 2018-19 school year was 99.8%, an increase of 0.5% compared to the prior 2017-18 school year. Additionally, the PPCS surpassed the sponsoring school district’s graduation rate by 13.6%.



Similar to the cohort graduation rate, the cohort dropout rate is based on the percentage of students who drop out of school within four years of their first enrollment into the ninth grade. At the end of the four years, students can be classified as graduates, dropouts or non-graduates. A dropout is defined as a student who withdraws from school for any of several reasons, but not to include transferring to another school, home education program or adult education program. The PPCS has proudly maintained a 0% cohort dropout rate for the past 5 school years. In comparison, the 2018-19 dropout rate of the sponsoring school district and state was 1.8% and 3.4%, respectively.

PPCS Graduate Rate by Gender



POSITION SUMMARY
FY 2016-2020

JOB CLASSIFICATION	ACTUAL 2015-2016 F/T	ACTUAL 2015-2016 P/T	ACTUAL 2016-2017 F/T	ACTUAL 2016-2017 P/T	FY CHANGE FROM PRIOR YEAR	ACTUAL 2017-2018 F/T	ACTUAL 2017-2018 P/T	FY CHANGE FROM PRIOR YEAR	ACTUAL 2018-2019 F/T	ACTUAL 2018-2019 P/T	FY CHANGE FROM PRIOR YEAR	PROJECTED 2019-2020 F/T	PROJECTED 2019-2020 P/T	FY CHANGE FROM PRIOR YEAR
12910	328		336		8	339		3	341		2	342		1
12950	6		6		0	4		-2	4		0	4		0
12558	3		3		0	3		0	3		0	3		0
12125	16		16		0	13		-3	12		-1	12		0
12941	1		1		0	1		0	0		-1	0		0
12943	1		1		0	1		0	1		0	1		0
12956	10		10		0	11		1	11		0	11		0
12982	1		1		0	0		-1	0		0	0		0
12957	7		7		0	7		0	7		0	6		-1
12935	1		1		0	1		0	1		0	1		0
12954	1		1		0	1		0	1		0	1		0
12973	1		1		0	1		0	1		0	1		0
12970	1		1		0	1		0	1		0	1		0
12969	1		1		0	1		0	1		0	1		0
12960	1		1		0	1		0	1		0	1		0
12953	7		7		0	8		1	7		-1	7		0
12952	4		4		0	4		0	4		0	4		0
12951	2		2		0	1		-1	1		0	1		0
12949	2		2		0	2		0	2		0	2		0
12942	3		3		0	3		0	3		0	3		0
12155	3		4		1	3		-1	3		0	3		0
12138	7		7		0	5		-2	5		0	5		0
12133	1		0		-1	0		0	0		0	0		0
12968	1		1		0	1		0	1		0	1		0
12164	0		0		0	0		0	1		1	1		0
12621	0		0		0	0		0	1		1	1		0
12961	3		3		0	3		0	1		-2	1		0
12018	1		1		0	1		0	1		0	1		0
13554	97		98		1	69		-29	69		0	69		0
13559	4		3		-1	3		0	3		0	3		0
13683	6		6		0	5		-1	5		0	4		-1
13190	7		7		0	7		0	7		0	7		0
13403	4		4		0	3		-1	3		0	3		0
13556	62		62		0	62		0	64		2	64		0
Totals	413	180	421	601	8	416	565	-36	415	566	1	415	565	-1
Total School Employees Per Fiscal Year	593	601	566	565	566	565	565	566	566	566	566	566	565	565

City of Pembroke Pines, Florida

Charter Schools - All Sites

Position Comparison By Function

School Function	Job Class	2018-19 Existing Positions		2019-20 New Positions		2019-20 Total Positions	
		FT	PT	FT	PT	FT	PT
5101 K-3 Basic							
	12910 Chtr Sch Teacher	95.45	-	-	-	95.45	-
	13554 P/T Teacher Assistant	-	45.0	-	-	-	45.0
	13559 P/T Certified Teacher	-	1.0	-	-	-	1.0
5101 K-3 Basic		95.45	46.0	-	-	95.45	46.0
5102 4-8 Basic							
	12910 Chtr Sch Teacher	133.55	-	1.0	-	134.55	-
	12950 Teacher Assistant	3.0	-	-	-	3.0	-
	13554 P/T Teacher Assistant	-	22.0	-	-	-	22.0
5102 4-8 Basic		136.55	22.0	1.0	-	137.55	22.0
5103 9-12 Basic							
	12910 Chtr Sch Teacher	85.0	-	-	-	85.0	-
5103 9-12 Basic		85.0	-	-	-	85.0	-
5250 Exceptional Student Prog							
	12125 Sch Clerical Spec I	1.0	-	1.0	-	2.0	-
	12558 Speech Therapist	3.0	-	-	-	3.0	-
	12910 Chtr Sch Teacher	24.0	-	-	-	24.0	-
	13554 P/T Teacher Assistant	-	2.0	-	-	-	2.0
	13559 P/T Certified Teacher	-	2.0	-	-	-	2.0
5250 Exceptional Student Prog		28.0	4.0	1.0	-	29.0	4.0
5300 Vocational 6-12							
	12910 Chtr Sch Teacher	2.0	-	-	-	2.0	-
5300 Vocational 6-12		2.0	-	-	-	2.0	-
6120 Guidance Services							
	12125 Sch Clerical Spec I	2.0	-	-	-	2.0	-
	12910 Chtr Sch Teacher	1.0	-	-	-	1.0	-
	12943 Guidance Director	1.0	-	-	-	1.0	-
	12956 School Counselor	11.0	-	-	-	11.0	-
6120 Guidance Services		15.0	-	-	-	15.0	-
6200 Instruct Media Services							
	12950 Teacher Assistant	1.0	-	-	-	1.0	-
	12957 Media Specialist	7.0	-	(1.0)	-	6.0	-
	13683 Sch P/T Clerk Spec I	-	1.0	-	(1.0)	-	-
6200 Instruct Media Services		8.0	1.0	(1.0)	(1.0)	7.0	-
6303 ESE Specialist							
	12935 ESE Specialist	1.0	-	-	-	1.0	-
6303 ESE Specialist		1.0	-	-	-	1.0	-
7300 School Administration							
	12125 Sch Clerical Spec I	9.0	-	(1.0)	-	8.0	-
	12138 Sch Clerical Spec II	5.0	-	-	-	5.0	-
	12155 Sch Administrative Assistant I	3.0	-	-	-	3.0	-
	12164 Director of Innovative Learning	1.0	-	-	-	1.0	-
	12621 Technology and Instruction Super	1.0	-	-	-	1.0	-

City of Pembroke Pines, Florida

Charter Schools - All Sites

Position Comparison By Function

School Function	Job Class	2018-19 Existing Positions		2019-20 New Positions		2019-20 Total Positions	
		FT	PT	FT	PT	FT	PT
12942	High School Assistant Principal	3.0	-	-	-	3.0	-
12949	Behavior Specialist	2.0	-	-	-	2.0	-
12951	Registrar	1.0	-	-	-	1.0	-
12952	Bookkeeper	4.0	-	-	-	4.0	-
12953	Assistant Principal	7.0	-	-	-	7.0	-
12954	Principal High School	1.0	-	-	-	1.0	-
12960	Receptionist	1.0	-	-	-	1.0	-
12968	Principal East Campus	1.0	-	-	-	1.0	-
12969	Principal West Campus	1.0	-	-	-	1.0	-
12970	Principal Central Campus	1.0	-	-	-	1.0	-
12973	Principal Pembroke Shores	1.0	-	-	-	1.0	-
13683	Sch P/T Clerk Spec I	-	2.0	-	-	-	2.0
7300	School Administration	42.0	2.0	(1.0)	-	41.0	2.0
7900	Operation of Plant						
12961	Security	1.0	-	-	-	1.0	-
7900	Operation of Plant	1.0	-	-	-	1.0	-
9102	Child Care Supervision						
13190	P/T After School Director	-	7.0	-	-	-	7.0
13403	P/T Bookkeeper	-	3.0	-	-	-	3.0
13556	P/T After School Care	-	64.0	-	-	-	64.0
13683	Sch P/T Clerk Spec I	-	2.0	-	-	-	2.0
9102	Child Care Supervision	-	76.0	-	-	-	76.0
9900	Athletics						
12018	Assistant Athletic Director	1.0	-	-	-	1.0	-
9900	Athletics	1.0	-	-	-	1.0	-
Total All Sites		415.00	151.00	0.00	-1.00	415.00	150.00

City of Pembroke Pines, Florida
170 Charter Elementary Schools
Position Comparison By Function

School Function	Job Class	2018-19 Existing Positions		2019-20 New Positions		2019-20 Total Positions	
		FT	PT	FT	PT	FT	PT
5101 K-3 Basic							
	12910 Chtr Sch Teacher	69.42	-	0.67	-	70.09	-
	13554 P/T Teacher Assistant	-	36.0	-	-	-	36.0
	13559 P/T Certified Teacher	-	1.0	-	-	-	1.0
5102 4-8 Basic							
	12910 Chtr Sch Teacher	34.58	-	0.33	-	34.91	-
	13554 P/T Teacher Assistant	-	12.0	-	-	-	12.0
5250 Exceptional Student Prog							
	12125 Sch Clerical Spec I	-	-	0.5	-	0.5	-
	12558 Speech Therapist	1.0	-	-	-	1.0	-
	12910 Chtr Sch Teacher	6.99	-	(1.0)	-	5.99	-
6120 Guidance Services							
	12956 School Counselor	3.0	-	-	-	3.0	-
6200 Instruct Media Services							
	12950 Teacher Assistant	1.0	-	-	-	1.0	-
	12957 Media Specialist	3.0	-	(0.5)	-	2.5	-
7300 School Administration							
	12125 Sch Clerical Spec I	3.5	-	(0.5)	-	3.0	-
	12138 Sch Clerical Spec II	2.0	-	-	-	2.0	-
	12155 Sch Administrative Assistant I	1.0	-	-	-	1.0	-
	12164 Director of Innovative Learning	0.25	-	-	-	0.25	-
	12951 Registrar	0.5	-	-	-	0.5	-
	12952 Bookkeeper	2.0	-	-	-	2.0	-
	12953 Assistant Principal	3.0	-	-	-	3.0	-
	12968 Principal East Campus	1.0	-	-	-	1.0	-
	12969 Principal West Campus	0.5	-	-	-	0.5	-
	12970 Principal Central Campus	0.5	-	-	-	0.5	-
9102 Child Care Supervision							
	13190 P/T After School Director	-	5.0	-	-	-	5.0
	13403 P/T Bookkeeper	-	3.0	-	-	-	3.0
	13556 P/T After School Care	-	47.0	-	-	-	47.0
	13683 Sch P/T Clerk Spec I	-	2.0	-	-	-	2.0
Total Charter Elementary Schools		133.24	106.0	(0.5)	-	132.74	106.0

City of Pembroke Pines, Florida
170 Charter Elementary Schools
550 Elementary East Campus
Position Comparison By Function

School Function	Job Class	2018-19 Existing Positions		2019-20 New Positions		2019-20 Total Positions	
		FT	PT	FT	PT	FT	PT
5101 K-3 Basic							
	12910 Chtr Sch Teacher	26.7	-	-	-	26.7	-
	13554 P/T Teacher Assistant	-	11.0	-	-	-	11.0
5102 4-8 Basic							
	12910 Chtr Sch Teacher	13.3	-	-	-	13.3	-
	13554 P/T Teacher Assistant	-	5.0	-	-	-	5.0
5250 Exceptional Student Prog							
	12910 Chtr Sch Teacher	3.33	-	(1.0)	-	2.33	-
6120 Guidance Services							
	12956 School Counselor	1.0	-	-	-	1.0	-
6200 Instruct Media Services							
	12957 Media Specialist	1.0	-	-	-	1.0	-
7300 School Administration							
	12125 Sch Clerical Spec I	1.0	-	-	-	1.0	-
	12155 Sch Administrative Assistant I	1.0	-	-	-	1.0	-
	12164 Director of Innovative Learning	0.25	-	-	-	0.25	-
	12952 Bookkeeper	1.0	-	-	-	1.0	-
	12953 Assistant Principal	1.0	-	-	-	1.0	-
	12968 Principal East Campus	1.0	-	-	-	1.0	-
9102 Child Care Supervision							
	13190 P/T After School Director	-	2.0	-	-	-	2.0
	13403 P/T Bookkeeper	-	1.0	-	-	-	1.0
	13556 P/T After School Care	-	15.0	-	-	-	15.0
	13683 Sch P/T Clerk Spec I	-	1.0	-	-	-	1.0
550 Elementary East Campus		50.58	35.0	(1.0)	-	49.58	35.0

City of Pembroke Pines, Florida
170 Charter Elementary Schools
551 Elementary West Campus
Position Comparison By Function

School Function	Job Class	2018-19 Existing Positions		2019-20 New Positions		2019-20 Total Positions	
		FT	PT	FT	PT	FT	PT
5101 K-3 Basic							
	12910 Chtr Sch Teacher	21.36	-	-	-	21.36	-
	13554 P/T Teacher Assistant	-	12.0	-	-	-	12.0
	13559 P/T Certified Teacher	-	1.0	-	-	-	1.0
5102 4-8 Basic							
	12910 Chtr Sch Teacher	10.64	-	-	-	10.64	-
	13554 P/T Teacher Assistant	-	4.0	-	-	-	4.0
5250 Exceptional Student Prog							
	12125 Sch Clerical Spec I	-	-	0.5	-	0.5	-
	12558 Speech Therapist	0.5	-	-	-	0.5	-
	12910 Chtr Sch Teacher	2.33	-	-	-	2.33	-
6120 Guidance Services							
	12956 School Counselor	1.0	-	-	-	1.0	-
6200 Instruct Media Services							
	12950 Teacher Assistant	1.0	-	-	-	1.0	-
	12957 Media Specialist	1.0	-	-	-	1.0	-
7300 School Administration							
	12125 Sch Clerical Spec I	1.5	-	(0.5)	-	1.0	-
	12951 Registrar	0.5	-	-	-	0.5	-
	12952 Bookkeeper	0.5	-	-	-	0.5	-
	12953 Assistant Principal	1.0	-	-	-	1.0	-
	12969 Principal West Campus	0.5	-	-	-	0.5	-
9102 Child Care Supervision							
	13190 P/T After School Director	-	1.0	-	-	-	1.0
	13403 P/T Bookkeeper	-	1.0	-	-	-	1.0
	13556 P/T After School Care	-	16.0	-	-	-	16.0
	13683 Sch P/T Clerk Spec I	-	1.0	-	-	-	1.0
551 Elementary West Campus		41.83	36.0	-	-	41.83	36.0

City of Pembroke Pines, Florida
170 Charter Elementary Schools
552 Elementary Central Campus
Position Comparison By Function

School Function	Job Class	2018-19 Existing Positions		2019-20 New Positions		2019-20 Total Positions	
		FT	PT	FT	PT	FT	PT
5101 K-3 Basic							
	12910 Chtr Sch Teacher	21.36	-	0.67	-	22.03	-
	13554 P/T Teacher Assistant	-	13.0	-	-	-	13.0
5102 4-8 Basic							
	12910 Chtr Sch Teacher	10.64	-	0.33	-	10.97	-
	13554 P/T Teacher Assistant	-	3.0	-	-	-	3.0
5250 Exceptional Student Prog							
	12558 Speech Therapist	0.5	-	-	-	0.5	-
	12910 Chtr Sch Teacher	1.33	-	-	-	1.33	-
6120 Guidance Services							
	12956 School Counselor	1.0	-	-	-	1.0	-
6200 Instruct Media Services							
	12957 Media Specialist	1.0	-	(0.5)	-	0.5	-
7300 School Administration							
	12125 Sch Clerical Spec I	1.0	-	-	-	1.0	-
	12138 Sch Clerical Spec II	2.0	-	-	-	2.0	-
	12952 Bookkeeper	0.5	-	-	-	0.5	-
	12953 Assistant Principal	1.0	-	-	-	1.0	-
	12970 Principal Central Campus	0.5	-	-	-	0.5	-
9102 Child Care Supervision							
	13190 P/T After School Director	-	2.0	-	-	-	2.0
	13403 P/T Bookkeeper	-	1.0	-	-	-	1.0
	13556 P/T After School Care	-	16.0	-	-	-	16.0
552 Elementary Central Campus		40.83	35.0	0.5	-	41.33	35.0
Total Charter Elementary Schools		133.24	106.0	(0.5)	-	132.74	106.0

City of Pembroke Pines, Florida

171 Charter Middle Schools

Position Comparison By Function

School Function	Job Class	2018-19 Existing Positions		2019-20 New Positions		2019-20 Total Positions	
		FT	PT	FT	PT	FT	PT
5102 4-8 Basic							
	12910 Chtr Sch Teacher	70.0	-	1.0	-	71.0	-
	12950 Teacher Assistant	3.0	-	-	-	3.0	-
	13554 P/T Teacher Assistant	-	3.0	-	-	-	3.0
5250 Exceptional Student Prog							
	12125 Sch Clerical Spec I	-	-	0.5	-	0.5	-
	12558 Speech Therapist	1.0	-	-	-	1.0	-
	12910 Chtr Sch Teacher	6.67	-	-	-	6.67	-
6120 Guidance Services							
	12125 Sch Clerical Spec I	1.0	-	-	-	1.0	-
	12956 School Counselor	2.0	-	-	-	2.0	-
6200 Instruct Media Services							
	12957 Media Specialist	2.0	-	(0.5)	-	1.5	-
	13683 Sch P/T Clerk Spec I	-	1.0	-	(1.0)	-	-
7300 School Administration							
	12125 Sch Clerical Spec I	2.5	-	(0.5)	-	2.0	-
	12138 Sch Clerical Spec II	3.0	-	(1.0)	-	2.0	-
	12155 Sch Administrative Assistant I	1.0	-	-	-	1.0	-
	12164 Director of Innovative Learning	0.25	-	-	-	0.25	-
	12951 Registrar	0.5	-	-	-	0.5	-
	12952 Bookkeeper	1.0	-	-	-	1.0	-
	12953 Assistant Principal	2.0	-	-	-	2.0	-
	12969 Principal West Campus	0.5	-	-	-	0.5	-
	12970 Principal Central Campus	0.5	-	-	-	0.5	-
	13683 Sch P/T Clerk Spec I	-	1.0	-	-	-	1.0
Total Charter Middle Schools		96.92	5.0	(0.5)	(1.0)	96.42	4.0

City of Pembroke Pines, Florida
171 Charter Middle Schools
553 Middle West Campus
Position Comparison By Function

School Function	Job Class	2018-19 Existing Positions		2019-20 New Positions		2019-20 Total Positions	
		FT	PT	FT	PT	FT	PT
5102 4-8 Basic							
	12910 Chtr Sch Teacher	33.0	-	1.0	-	34.0	-
	12950 Teacher Assistant	2.0	-	-	-	2.0	-
	13554 P/T Teacher Assistant	-	1.0	-	-	-	1.0
5250 Exceptional Student Prog							
	12125 Sch Clerical Spec I	-	-	0.5	-	0.5	-
	12558 Speech Therapist	0.5	-	-	-	0.5	-
	12910 Chtr Sch Teacher	3.33	-	-	-	3.33	-
6120 Guidance Services							
	12125 Sch Clerical Spec I	1.0	-	-	-	1.0	-
	12956 School Counselor	1.0	-	-	-	1.0	-
6200 Instruct Media Services							
	12957 Media Specialist	1.0	-	-	-	1.0	-
	13683 Sch P/T Clerk Spec I	-	1.0	-	(1.0)	-	-
7300 School Administration							
	12125 Sch Clerical Spec I	1.0	-	(0.5)	-	0.5	-
	12138 Sch Clerical Spec II	1.0	-	-	-	1.0	-
	12155 Sch Administrative Assistant I	1.0	-	-	-	1.0	-
	12951 Registrar	0.5	-	-	-	0.5	-
	12952 Bookkeeper	0.5	-	-	-	0.5	-
	12953 Assistant Principal	1.0	-	-	-	1.0	-
	12969 Principal West Campus	0.5	-	-	-	0.5	-
553 Middle West Campus		47.33	2.0	1.0	(1.0)	48.33	1.0

City of Pembroke Pines, Florida
171 Charter Middle Schools
554 Middle Central Campus
Position Comparison By Function

School Function	Job Class	2018-19 Existing Positions		2019-20 New Positions		2019-20 Total Positions	
		FT	PT	FT	PT	FT	PT
5102 4-8 Basic							
	12910 Chtr Sch Teacher	37.0	-	-	-	37.0	-
	12950 Teacher Assistant	1.0	-	-	-	1.0	-
	13554 P/T Teacher Assistant	-	2.0	-	-	-	2.0
5250 Exceptional Student Prog							
	12558 Speech Therapist	0.5	-	-	-	0.5	-
	12910 Chtr Sch Teacher	3.34	-	-	-	3.34	-
6120 Guidance Services							
	12956 School Counselor	1.0	-	-	-	1.0	-
6200 Instruct Media Services							
	12957 Media Specialist	1.0	-	(0.5)	-	0.5	-
7300 School Administration							
	12125 Sch Clerical Spec I	1.5	-	-	-	1.5	-
	12138 Sch Clerical Spec II	2.0	-	(1.0)	-	1.0	-
	12164 Director of Innovative Learning	0.25	-	-	-	0.25	-
	12952 Bookkeeper	0.5	-	-	-	0.5	-
	12953 Assistant Principal	1.0	-	-	-	1.0	-
	12970 Principal Central Campus	0.5	-	-	-	0.5	-
	13683 Sch P/T Clerk Spec I	-	1.0	-	-	-	1.0
554 Middle Central Campus		49.59	3.0	(1.5)	-	48.09	3.0
Total Charter Middle Schools		96.92	5.0	(0.5)	(1.0)	96.42	4.0

City of Pembroke Pines, Florida
172 Academic Village Charter School
Position Comparison By Function

School Function	Job Class	2018-19 Existing Positions		2019-2020 New Positions		2019-20 Total Positions	
		FT	PT	FT	PT	FT	PT
5102 4-8 Basic							
	12910 Chtr Sch Teacher	16.0	-	-	-	16.0	-
5103 9-12 Basic							
	12910 Chtr Sch Teacher	85.0	-	-	-	85.0	-
5250 Exceptional Student Prog							
	12125 Sch Clerical Spec I	1.0	-	-	-	1.0	-
	12910 Chtr Sch Teacher	4.0	-	1.0	-	5.0	-
5300 Vocational 6-12							
	12910 Chtr Sch Teacher	2.0	-	-	-	2.0	-
6120 Guidance Services							
	12125 Sch Clerical Spec I	1.0	-	-	-	1.0	-
	12910 Chtr Sch Teacher	1.0	-	-	-	1.0	-
	12943 Guidance Director	1.0	-	-	-	1.0	-
	12956 School Counselor	5.0	-	-	-	5.0	-
6200 Instruct Media Services							
	12957 Media Specialist	1.0	-	-	-	1.0	-
6303 ESE Specialist							
	12935 ESE Specialist	1.0	-	-	-	1.0	-
7300 School Administration							
	12125 Sch Clerical Spec I	3.0	-	-	-	3.0	-
	12164 Director of Innovative Learning	0.25	-	-	-	0.25	-
	12942 High School Assistant Principal	3.0	-	-	-	3.0	-
	12949 Behavior Specialist	2.0	-	-	-	2.0	-
	12953 Assistant Principal	1.0	-	-	-	1.0	-
	12954 Principal High School	1.0	-	-	-	1.0	-
	12960 Receptionist	1.0	-	-	-	1.0	-
7900 Operation of Plant							
	12961 Security	1.0	-	-	-	1.0	-
9900 Athletics							
	12018 Assistant Athletic Director	1.0	-	-	-	1.0	-
Total Academic Village Charter School		131.25	-	1.0	-	132.25	-

City of Pembroke Pines, Florida

173 FSU Charter Schools

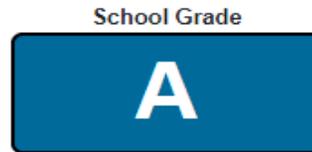
Position Comparison By Function

School Function	Job Class	2018-19 Existing Positions		2019-20 New Positions		2019-20 Total Positions	
		FT	PT	FT	PT	FT	PT
5101 K-3 Basic							
	12910 Chtr Sch Teacher	26.03	-	(0.67)	-	25.36	-
	13554 P/T Teacher Assistant	-	9.0	-	-	-	9.0
5102 4-8 Basic							
	12910 Chtr Sch Teacher	12.97	-	(0.33)	-	12.64	-
	13554 P/T Teacher Assistant	-	7.0	-	-	-	7.0
5250 Exceptional Student Prog							
	12558 Speech Therapist	1.0	-	-	-	1.0	-
	12910 Chtr Sch Teacher	6.34	-	-	-	6.34	-
	13554 P/T Teacher Assistant	-	2.0	-	-	-	2.0
	13559 P/T Certified Teacher	-	2.0	-	-	-	2.0
6120 Guidance Services							
	12956 School Counselor	1.0	-	-	-	1.0	-
6200 Instruct Media Services							
	12957 Media Specialist	1.0	-	-	-	1.0	-
7300 School Administration							
	12138 Sch Clerical Spec II	-	-	1.0	-	1.0	-
	12155 Sch Administrative Assistant I	1.0	-	-	-	1.0	-
	12164 Director of Innovative Learning	0.25	-	-	-	0.25	-
	12621 Technology and Instruction Supe	1.0	-	-	-	1.0	-
	12952 Bookkeeper	1.0	-	-	-	1.0	-
	12953 Assistant Principal	1.0	-	-	-	1.0	-
	12973 Principal Pembroke Shores	1.0	-	-	-	1.0	-
	13683 Sch P/T Clerk Spec I	-	1.0	-	-	-	1.0
9102 Child Care Supervision							
	13190 P/T After School Director	-	2.0	-	-	-	2.0
	13556 P/T After School Care	-	17.0	-	-	-	17.0
Total FSU Charter Schools		53.59	40.0	-	-	53.59	40.0

2018-19 School Report Card

PEMBROKE PINES CHARTER ELEMENTARY

Grades Served: **KG 1 2 3 4 5**
District Sponsor: School Board of Broward County
Type: Elementary School
Principals: Channale Augustin East Elementary
 Michael Castellano West Elementary
 Sean Chance Central Elementary
Contact Info: 10801 Pembroke Road
 Pembroke Pines, FL 33025
 (954) 450-6990



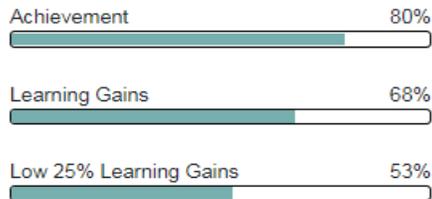
School Grade Breakdown

Total School Grade Percent of Points

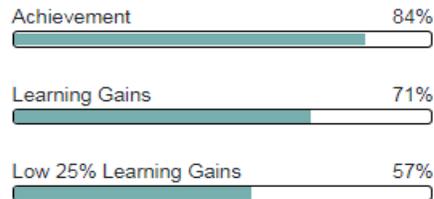


A = 62% or greater B = 54% to 61% C = 41% to 53% D = 32% to 40% F = 31% or less

English Language Arts



Mathematics



Science



School grades provide an easily understandable way to measure the performance of a school. Parents and the general public can use the school grade and its components to understand how well each school is serving its students. Schools in the State of Florida are graded A, B, C, D or F.

Charter Elementary School Performance Measures

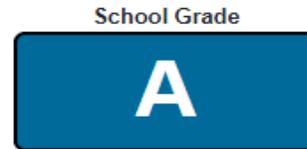
Indicator	2016-2017		2017-18		2018-19		2019-20	
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	
Outputs								
Average Student Class Size	K-3rd Grade: 18	18	18	18	18	18	18	18
	4th-5th Grade: 22	22	22	22	22	22	22	22
Number of Students Enrolled	1928	1928	1928	1928	1920	1920	1900	
Effectiveness								
English/Language Arts - Percent of students scoring 3 and above on the English/Language Arts assessment results according to the Florida Standards Assessment (FSA). The FSA measure student achievement based on the Florida State Standards, which specify the challenging content Florida students are expected to know and be able to do. **	3rd Grade: 85%	78%	81%	86%	89%	88%	91%	
	4th Grade: 77%	74%	77%	75%	78%	78%	81%	
	5th Grade: 81%	76%	79%	78%	81%	75%	78%	
Mathematics - Percent of students scoring 3 and above on the mathematics assessment results according to the Florida Standards Assessment (FSA). The FSA measure student achievement based on the Florida State Standards, which specify the challenging content Florida students are expected to know and be able to do. **	3rd Grade: 85%	88%	91%	81%	84%	90%	93%	
	4th Grade: 77%	84%	87%	81%	84%	80%	83%	
	5th Grade: 81%	79%	82%	81%	84%	81%	84%	
Science - Percent of students scoring 3 and above on the science assessment results according to the Florida Standards Science Assessment (FSSA), formerly known as Science FCAT 2.0. The FSSA measure student achievement based on the Next Generation Sunshine State Standards (NGSSS), which specify the challenging content Florida students are expected to know and be able to do.**	5th Grade: 77%	66%	70%	68%	71%	65%	69%	
Efficiency								
Percent of parents that completed all 30 required volunteer hours by the end of each year.	100%	100%	100%	100%	100%	100%	100%	100%

**FCAT Math, Reading and Writing assessments have been replaced by the Florida Standards Assessment.

2018-19 School Report Card

PEMBROKE PINES /FSU BROWARD LAB SCHOOL

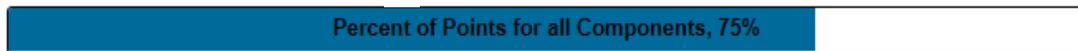
Grades Served: **KG 1 2 3 4 5**
District Sponsor: Florida State University
Type: Elementary School
Principals: Dr. Lisa Libidinsky
Contact Info: 601 SW 172nd Ave.
Pembroke Pines, FL 33029
(954) 499-4244



School Grade Breakdown

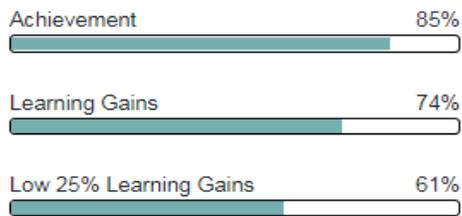


Total School Grade Percent of Points

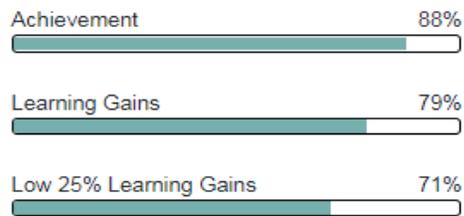


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English Language Arts



Mathematics



Science



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Pembroke Pines - FSU Charter Elementary Performance Measures

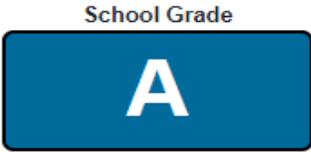
Indicator	2016-2017		2017-18		2018-19		2019-20
	Goal	Actual	Goal	Actual	Goal	Actual	Goal
Outputs							
Average Student Class Size	K-3rd Grade: 18	18	18	18	18	18	18
	4th-5th Grade: 22	22	22	22	22	22	22
Number of Students Enrolled	679	679	679	679	699	699	699
Effectiveness							
English/Language Arts - Percent of students scoring 3 and above on the English/Language Arts assessment results according to the Florida Standards Assessment (FSA). The FSA measure student achievement based on the Next Generation Sunshine State Standards (NGSSS), which specify the challenging content Florida students are expected to know and be able to do. **	3rd Grade: 82%	84%	86%	78%	80%	86%	88%
	4th Grade: 84%	80%	82%	79%	81%	89%	91%
	5th Grade: 78%	85%	87%	81%	83%	80%	82%
Mathematics - Percent of students scoring 3 and above on the mathematics assessment results according to the Florida Standards Assessment (FSA). The FSA measure student achievement based on the Florida State Standards, which specify the challenging content Florida students are expected to know and be able to do. **	3rd Grade: 88%	87%	89%	82%	84%	89%	91%
	4th Grade: 84%	86%	88%	80%	82%	90%	92%
	5th Grade: 84%	77%	79%	84%	86%	86%	88%
Science - Percent of students scoring 3 and above on the science assessment results according to the Florida Standards Science Assessment (FSSA), formerly known as Science FCAT 2.0. The FSSA measure student achievement based on the Next Generation Sunshine State Standards (NGSSS), which specify the challenging content Florida students are expected to know and be able to do. **	5th Grade: 75%	73%	75%	71%	73%	70%	71%
Efficiency							
Percent of parents that completed all 30 required volunteer hours by the end of each year.	100%	100%	100%	99%	100%	99%	100%

**FCAT Math, Reading and Writing assessments have been replaced by the Florida Standards Assessment.

2018-19 School Report Card

PEMBROKE PINES CHARTER MIDDLE

Grades Served: 6 7 8
District Sponsor: School Board of Broward County
Type: Middle School
Principals: Michael Castellano West Middle
Sean Chance Central Middle
Contact Info: 18500 Pembroke Road
Pembroke Pines, FL 33029
(954) 443-4847



School Grade Breakdown

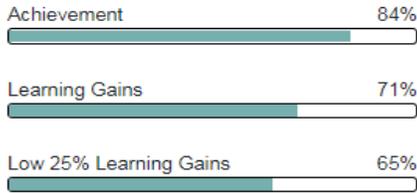


Total School Grade Percent of Points

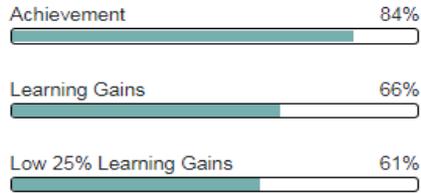


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English Language Arts



Mathematics



Social Studies



Science



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Charter Middle School Performance Measures

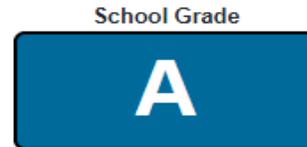
Indicator	2016-17		2017-18		2018-19		2019-20	
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	
Outputs								
Average Student Class Size	22	22	22	22	22	22	22	
Number of Students Enrolled	1317	1317	1317	1317	1330	1330	1335	
Effectiveness								
English/Language Arts - Percent of students scoring 3 and above on the English/Language Arts assessment results according to the Florida Standards Assessment (FSA). The FSA measure student achievement based on the Next Generation Sunshine State Standards (NGSSS), which specify the challenging content Florida students are expected to know and be able to do. **	6th Grade:	83%	87%	89%	82%	86%	82%	82%
	7th Grade:	80%	81%	83%	84%	86%	80%	81%
	8th Grade:	87%	85%	87%	88%	90%	90%	90%
Science - Percent of students scoring 3 and above on the science assessment results according to the Florida Standards Science Assessment (FSSA), formerly known as Science FCAT 2.0. The FSSA measure student achievement based on the Next Generation Sunshine State Standards (NGSSS), which specify the challenging content Florida students are expected to know and be able to do.**	8th Grade:	80%	81%	83%	83%	86%	83%	85%
Math -Percent of students scoring 3 and above on the Math assessment results according to the Florida Standards Assessment (FSA). The FSA measure student achievement based on the Florida State Standards, which specify the challenging content Florida students are expected to know and be able to do. **	6th Grade:	83%	88%	89%	79%	81%	83%	83%
	7th Grade:	80%	77%	79%	85%	87%	67%	78%
	8th Grade:	89%	86%	86%	77%	79%	81%	92%
Algebra 1 EOC - Percent of students scoring Achievement Level 3 and above on the Algebra 1 End-of-Course (EOC) Assessment. The Algebra 1 EOC Assessment measure student achievement based on the Next Generation Sunshine State Standards (NGSSS), which specify the challenging content Florida students are expected to know and be able to do.	7th Grade:	100%	100%	100%	100%	100%	99%	90%
	8th Grade:	100%	100%	100%	100%	100%	99%	
Civics EOC - Percent of students scoring Achievement Level 3 and above on the Civics End-of-Course (EOC) Assessment. The Civics EOC Assessment measure student achievement based on the Next Generation Sunshine State Standards (NGSSS), which specify the challenging content Florida students are expected to know and be able to do.	7th Grade:	96%	94%	96%	94%	96%	89%	92%
Geometry 1 EOC - Percent of students scoring Achievement Level 3 and above on the Geometry 1 End-of-Course (EOC) Assessment. The Geometry 1 EOC Assessment measure student achievement based on the Next Generation Sunshine State Standards (NGSSS), which specify the challenging content Florida students are expected to know and be able to do.	8th Grade:	100%	100%	100%	94%	100%	99%	90%
Efficiency								
Percent of parents that completed all 30 required volunteer hours by the end of each year.	100%	100%	100%	100%	100%	100%	100%	

**FCAT Math, Reading and Writing assessments have been replaced by the Florida Standards Assessment.

2018-19 School Report Card

ACADEMIC VILLAGE CHARTER SCHOOL

Grades Served: 6 7 8 9 10 11 12
District Sponsor: School Board of Broward County
Type: **Combination-Middle and High School**
 Academic Village Charter Middle
 Academic Village Charter High
Principals: Peter Bayer
Contact Info: 17189 Sheridan Street
 Pembroke Pines, FL 33331
 (954) 538-3700



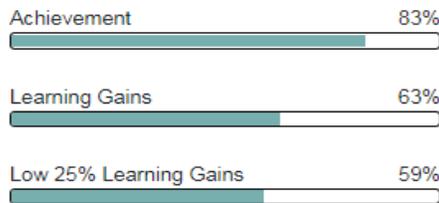
School Grade Breakdown

Total School Grade Percent of Points

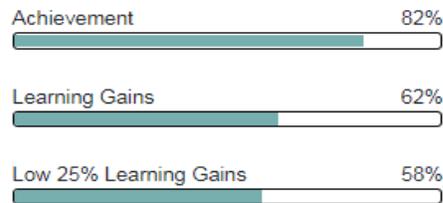


A = 62% or greater B = 54% to 61% C = 41% to 53% D = 32% to 40% F = 31% or less

English Language Arts



Mathematics



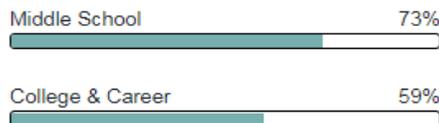
Social Studies



Science



Acceleration



Graduation Rate



School grades provide an easily understandable way to measure the performance of a school. Parents and the general public can use the school grade and its components to understand how well each school is serving its students. Schools in the State of Florida are graded A, B, C, D or F.

Academic Village Charter Middle School Performance Measures

Indicator	2016-17		2017-18		2018-19		2019-20	
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	
Outputs								
Average Student Class Size - AV Middle ***	22	22	22	22	22	22	22	
Average Student Class Size - AV High School	25	25	25	25	25	25	25	
Number of Students Enrolled	2015	2015	2015	2015	2100	2100	2100	
Effectiveness								
English/Language Arts - Percent of students scoring 3 and above on the English/Language Arts assessment results according to the Florida Standards Assessment (FSA). The FSA measure student achievement based on the Next Generation Sunshine State Standards (NGSSS), which specify the challenging content Florida students are expected to know and be able to do. **	6th Grade:	80%	83%	86%	87%	89%	81%	86%
	7th Grade:	80%	81%	82%	83%	85%	88%	91%
	8th Grade:	80%	82%	87%	90%	92%	87%	90%
Science - Percent of students scoring 3 and above on the science assessment results according to the Florida Standards Science Assessment (FSSA), formerly known as Science FCAT 2.0. The FSSA measure student achievement based on the Next Generation Sunshine State Standards (NGSSS), which specify the challenging content Florida students are expected to know and be able to do.**	8th Grade:	80%	77%	79%	79%	81%	65%	68%
	6th Grade:	90%	91%	91%	95%	97%	89%	92%
	7th Grade:	85%	92%	84%	79%	81%	88%	91%
Math -Percent of students scoring 3 and above on the Math assessment results according to the Florida Standards Assessment (FSA). The FSA measure student achievement based on the Florida State Standards, which specify the challenging content Florida students are expected to know and be able to do. **	8th Grade:	75%	81%	83%	83%	85%	89%	92%
	7th Grade:	87%	100%	100%	100%	100%	100%	100%
	8th Grade:	87%	100%	100%	100%	100%	100%	100%
Algebra 1 EOC - Percent of students scoring Achievement Level 3 and above on the Algebra 1 End-of-Course (EOC) Assessment. The Algebra 1 EOC Assessment measure student achievement based on the Next Generation Sunshine State Standards (NGSSS), which specify the challenging content Florida students are expected to know and be able to do.	7th Grade:	87%	100%	100%	100%	100%	100%	100%
	8th Grade:	87%	100%	100%	100%	100%	100%	100%
Civics EOC - Percent of students scoring Achievement Level 3 and above on the Civics End-of-Course (EOC) Assessment. The Civics EOC Assessment measure student achievement based on the Next Generation Sunshine State Standards (NGSSS), which specify the challenging content Florida students are expected to know and be able to do.	7th Grade:	100%	97%	98%	94%	96%	93%	96%
	8th Grade:	86%	100%	100%	100%	100%	100%	100%
	7th Grade:	100%	97%	98%	94%	96%	93%	96%
Geometry 1 EOC - Percent of students scoring Achievement Level 3 and above on the Geometry 1 End-of-Course (EOC) Assessment. The Geometry 1 EOC Assessment measure student achievement based on the Next Generation Sunshine State Standards (NGSSS), which specify the challenging content Florida students are expected to know and be able to do.	8th Grade:	86%	100%	100%	100%	100%	100%	100%
	7th Grade:	100%	97%	98%	94%	96%	93%	96%
	8th Grade:	86%	100%	100%	100%	100%	100%	100%
Efficiency								
Percent of parents that completed all 30 required volunteer hours by the end of each year.	100%	100%	100%	100%	100%	100%	100%	

**FCAT Math, Reading and Writing assessments have been replaced by the Florida Standards Assessment.

*** The Academic Village started servicing grades 6th thru 8th in FY2014-15.

Academic Village Charter High School Performance Measures

Indicator	2016-17		2017-18		2018-19		2019-20	
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	
Outputs								
Average Student Class Size - AV Middle***	22	22	22	22	22	22	22	
Average Student Class Size - AV High School	25	25	25	25	25	25	25	
Number of Students Enrolled	2015	2015	2015	2015	2100	2100	2100	
Effectiveness								
Graduation rate (based on percent of seniors who graduated)	99%	97.8%	100%	99.3%	100%	99.8%	100%	
Algebra 1 EOC - Percent of students passing Achievement Level 3 (Satisfactory) or Above. In School Year 2011-12, the FCAT Math Assessments were replaced by the End of Course (EOC) Assessments.	9th Grade:	87%	71%	80%	82%	84%	82%	85%
Geometry 1 EOC - Percent of students scoring Achievement Level 3 and above on the Geometry 1 End-of-Course (EOC) Assessment. The Geometry 1 EOC Assessment measure student achievement based on the Next Generation Sunshine State Standards (NGSSS), which specify the challenging content Florida students are expected to know and be able to do.	9th grade	86%	93%	86%	95%	97%	98%	100%
	10th Grade	86%	60%	86%	60%	65%	64%	70%
English/Language Arts - Percent of students scoring 3 and above on the English/Language Arts assessment results according to the Florida Standards Assessment (FSA). The FSA measure student achievement based on the Next Generation Sunshine State Standards (NGSSS), which specify the challenging content Florida students are expected to know and be able to do. **	9th grade	80%	76%	80%	83%	85%	86%	89%
	10th Grade	80%	77%	80%	81%	83%	79%	82%
U.S History EOC - Percent of students passing Achievement Level 3 (Satisfactory) or Above. This EOC measure student achievement based on the Next Generation Sunshine State Standards (NGSSS), which specify the challenging content Florida students are expected to know and be able to do.	11th Grade	80%	82%	80%	86%	88%	74%	77%
Biology 1 EOC - Percent of students passing Achievement Level 3 (Satisfactory) or Above. In School Year 2011-12, the FCAT Science Assessments were replaced by the End of Course (EOC) Assessments.**	9th grade	90%	92%	90%	92%	94%	91%	94%
	10th Grade	90%	79%	90%	58%	65%	63%	66%
Efficiency								
Percent of parents that completed all 30 required volunteer hours by the end of each year.	100%	100%	100%	100%	100%	100%	100%	

** FCAT Math, Reading and Writing assessments have been replaced by the Florida Standards Assessment.

*** The Academic Village started servicing grades 6th thru 8th in FY2014-15.

Acronyms

ADA	Average Daily Attendance
AP	Advanced Placement
AVCS	Academic Village Charter School
AVHS	Academic Village High School
AVMS	Academic Village Middle School
BGA	Bosek, Gibson, & Associates (A ConEd Energy Company)
BSA	Base Student Allocation
CPI	Consumer Price Index
CTE	Computer Technology Education
ECM	Energy Conservation Measure
ELA	English Language Arts
EOC	End of Course
ESE	Exceptional Student Education
F/T	Full-Time
FEFP	Florida Education Finance Program
FICA	Federal Insurance Contributions Act
FRS	Florida Retirement System
FSA	Florida State Assessment
FTE	Full-Time Equivalent
FY	Fiscal Year
GASB	Governmental Accounting Standards Board
IDEA	Individuals with Disabilities Education Act
MBA	Meritorious Budget Award
MTSS	Multi-tiered System of Supports
NSLP	National School Lunch Program
OPEB	Other Post-Employment Benefits
P/T	Part-Time
PPCES	Pembroke Pines Charter Elementary Schools
PPCMS	Pembroke Pines Charter Middle Schools
PPCS	Pembroke Pines Charter Schools
QBS	Quality Based Selection
RtI	Response to Intervention
SIFMA	Securities Industry and Financial Markets Association
TIM	Technology Integration Matrix
TMP	Technology Modernization Project
WFTE	Weighted Full-Time Equivalent

Glossary

Account – An accounting concept used to capture the economic essence of an exchange or exchange-like transaction. Accounts are used to classify and group similar transactions. Account types include: revenue, expense/expenditure, asset, liability and equity.

Accounting Principles Board (APB) – Authoritative private-sector standard-setting body that preceded the Financial Accounting Standards Board (FASB). The APB issued guidance in the form of *Opinions*.

Accounting System – A total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds, account groups, or organizational components.

Accrual Basis of Accounting– A method of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the related cash flows.

Activity – A specific and distinguishable service performed by one or more organizational components of a government to accomplish a function for which the government is responsible.

Annualize – To adjust or calculate to reflect a rate or cost for a full year.

Appropriated Budget – The expenditure authority created by the appropriation bills or resolutions that are signed into law and related estimated revenues. The appropriated budget would include all reserves, transfers, allocations, supplemental appropriations, and other legally authorized legislative and executive changes.

Appropriation – A legal authorization to incur obligations and to make expenditures for specific purposes.

Appropriation Resolution – The official enactment by the Governing Board establishing the legal authority for the Charter Schools to obligate and expend resources.

Asset – Tangible or intangible, passive or active resources owned or held by a government which possess service potentials which generally are utilized (consumed) in the delivery of municipal services.

AVCS – Academic Village Charter School

Balanced Budget – A budget with total expenditures not exceeding total revenues and monies available in the fund balance within an individual fund.

Basis of Accounting – The timing of recognition, that is, when the effects of transactions or events should be recognized for financial reporting purposes. For example, the effects of transactions or events can be recognized on an accrual basis (that is, when the transactions or events take place), or on a cash basis (that is, when cash is received or paid). Basis of accounting is an essential part of measurement focus, because a particular timing of recognition is necessary to accomplish a particular measurement focus.

Budget – An operational guide of planned financial activity for a specified period of time (fiscal year or project length) estimating all anticipated revenues and expected expenditures/expenses for the budget period. A policy document, which communicates programmatic goals and objectives and the anticipated means for achieving them.

Budget Calendar – The schedule of target dates that the Charter Schools follow in the preparation of preliminary budgets and the adoption of the final budget.

Budget Message – An executive-level overview of the proposed budget delivered by the Charter School Principals to the Charter Board and City Commissioners. It discusses the major Charter School issues and the proposed means of dealing with them, highlights key experiences during the current fiscal year, and indicates how current and proposed budgetary plans will meet the Charter Schools objectives. The budget message is normally the first comprehensive public statement of the Charter Schools plan for the upcoming fiscal year.

Budgetary Basis of Accounting – This refers to the basis of accounting used to estimate when revenues and expenditures are recognized for budgetary purposes. This generally takes one of three forms: GAAP, cash, or modified accrual.

Budgetary Control – The control or management of a Charter School in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources. The level of budgetary controls that is the point at which expenditures cannot legally exceed the appropriated amount.

Capital Assets – Assets of significant value that meet or exceed the capitalization threshold and have a useful life extending beyond a single accounting period. Capital assets are also called “fixed assets”, and may include land; improvements to land; easements; buildings; building improvements; machinery; equipment; vehicles; infrastructure; works of art and historical treasures; and all other tangible or intangible assets that are used in operations and have initial useful lives extending beyond a single reporting period.

Capital Budget – A plan of proposed capital outlays and the means of financing them for the current fiscal period. It is usually a part of the current budget.

Capital Expenditures – See “Capital Outlay”.

Capital Improvements Program (CIP) – All capital expenditures planned for the next five years. The program specifies both proposed projects and the resources estimated to be available to fund projected expenditures.

Capital Outlay – All charges incurred to acquire equipment, land, buildings, improvements of land or buildings, fixtures, and other permanent improvements with a value in excess of \$1,000 and a useful life expectancy of greater than 1 year.

Cash Basis of Accounting – A basis of accounting in which transactions or events are recognized when related cash amounts are received or disbursed.

Chart of Accounts – The classification system used by a City to organize the accounting records. Sometimes referred to as a UDAK (user defined accounting key).

Charter School - A K-12 school system operated by the City of Pembroke Pines.

Contractual Services – Services rendered to a school by private firms, individuals, or other governmental agencies. Examples include maintenance agreements, and professional consulting services.

DOE – Department of Education

Deficit – The excess of an entity's liabilities and reserved equity of a fund over its assets (deficit fund balance), or the excess of expenditures or expenses and encumbrances over revenues during an accounting period.

Depreciation – A method of cost allocation to recognize the decline in service potentials of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

Disbursements – The payment of monies by the City from a bank account or cash fund.

ESE – Exceptional Student Education

Employee (or Fringe) Benefits – Contributions made by a Charter School to meet commitments or obligations for employee fringe benefits. Included are the Charter School's share of costs for Social Security and Medicare, and the various pension, medical, and life insurance plans.

Encumbrance – The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

End of Course Exam (EOC) – The means of standardized testing in the secondary public schools of Florida.

Expenditure – The incurring of a liability, the payment of cash, or the transfer of property for the purpose of acquiring an asset, or a service or settling a loss. A decrease in net financial resources under the current financial resources measurement focus not properly classified as "Other Financing Uses".

Expense – Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges. Decreases the net assets of the fund.

FCAT 2.0 – (Florida Comprehensive Assessment Test 2.0)-The means of standardized testing in the primary and secondary public schools of Florida.

FEFP – (Florida Education Finance Program) - Revenues received from State sources.

FSU – Florida State University

FTE – (Full-time Equivalent) - Used to calculate enrollment for purposes of funding.

Financial Accounting Standards Board (FASB) – The authoritative accounting and financial reporting standard-setting body for business enterprises and not-for-profit organizations. The GASB and its predecessors have elected to apply a number of the FASB's standards as well as those of its predecessors, to state and local governments.

Fiscal Policy – A Charter Schools' policies with respect to revenues, spending, and debt management as these relate to Charter School services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of Charter School budgets and their funding.

Fiscal Year – A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. The City's fiscal year runs from October 1st to September 30th. The Charter School's fiscal year runs from July 1st to June 30th.

Fixed Assets – See “Capital Assets”.

Function – A group of related activities aimed at accomplishing a major service or regulatory program for which a Charter School is responsible (e.g., K-3 Basic, 4-8 Basic).

Fund – An accounting and reporting entity with a self-balancing set of accounts. Funds are created to establish accountability for revenues and expenses, which are segregated for the purpose of carrying out a specific purpose or range of activities.

Fund Balance – The difference between assets and liabilities reported in a Charter School fund.

GAAP – (Generally Accepted Accounting Principles) The conventions, rules, and procedures that serve as the norm for the fair presentation of financial statements.

Goal – A statement of broad direction, purpose or intent based on the needs of the schools. An objective to be achieved assuring the fulfillment of program purposes.

Governmental Accounting Standards Board (GASB) – The ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.

Governmental Funds – Funds that are used to provide information on near-term inflows, outflows, and balances of spendable resources.

Government Finance Officers Association (GFOA) – An association of public finance professionals. The GFOA has played a major role in the development and promotion of GAAP for state and local government since its inception, and sponsors the Certificate of Achievement for Excellence in Financial Reporting Program and the Distinguished Budget Presentation Awards Program.

Grants – Contributions or gifts of cash or other assets by a government or other organization to support a specified purpose, activity or facility. Grants may be classified as either operating, capital, or both depending upon the restrictions placed on use of the grant monies by the grantor.

IDEA - Individuals with Disabilities Education Act

Interfund Transfers – Flows of assets (such as cash or goods) between funds of the Charter Schools.

Intergovernmental Revenue – Funds received from federal, state and other local government sources in the form of grants, state shared revenues, entitlements, or payments in lieu of taxes.

Internal Service Charges – The charges to user departments for services provided by an internal service fund, such as data processing, health insurance, life insurance, workers’ compensation or liability insurance.

Line-item Budget – A detailed expense or expenditure budget, generally classified by object within each function.

Materials and Supplies – Expendable materials and operating supplies necessary to conduct school operations.

Modified Accrual Basis of Accounting – Basis of accounting according to which (a) revenues are recognized in the accounting period in which they become available and measurable and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.

NSSE – National Study of School Evaluation

Object of Expenditure – An expenditure classification, referring to the lowest and most detailed level of classification, such as electricity, office supplies, books, and copy machine.

Objective – Something to be accomplished in specific, well defined, and measurable terms, and that is achievable within a specific time frame.

Operating Expenses – The cost for personnel, materials and equipment required for a school to function.

Operating Revenues – Funds that the Charter Schools receive as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

Other Miscellaneous Revenues – Includes miscellaneous revenue items and often includes investment income.

Output Indicator – A unit of work accomplished, without reference to the resources required to do the work (e.g., number of students, number of full time employees). Output indicators do not reflect the effectiveness or efficiency of the work performed.

PPCES – Pembroke Pines Charter Elementary School

PPCHS – Pembroke Pines Charter High School

PPCMS – Pembroke Pines Charter Middle School

Performance Budget – A budget format that relates the input of resources and the output of services for each Charter School individually. Performance budgeting facilitates the evaluation of program efficiency and effectiveness.

Performance Indicators – Specific quantitative and qualitative measures of work performed and outcomes achieved as an objective of specific schools or programs.

Performance Measure – Data collected to determine how effective or efficient a school is in achieving its objectives.

Personnel Services – Expenditures for salaries, wages, and fringe benefits of the school's employees.

Receipts – Cash received by the City.

Reserve – An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year, or to earmark a portion of a governmental fund's net assets that is not available for appropriation.

Resolution – A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Resources – A supply of available inputs including amounts available for appropriation such as estimated revenues, fund transfers, and beginning balances.

Revenue – Inflows of resources to finance the operations of government. Increases the net assets of the fund.

SACS – Southern Association of Colleges and Schools

SRO – Student Resource Officer

Shared Revenue – Revenue that is earned by one governmental unit but that are shared, usually on a predetermined basis, with other units or classes of governments.

Source of Revenue – Revenues are identified and classified according to their point of origin, for example taxes, inter-governmental, user fees, fines and forfeitures, etc.

Special Revenue Fund – A governmental fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Status Quo Budget – To maintain the existing level of service in the current budget

TMP – Technology Modernization Project.

Transfers In/Out – Amounts transferred from one fund to another to assist in financing the services for the recipient fund, or for repayment of funds previously received from the recipient fund.

Unencumbered Balance – The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.