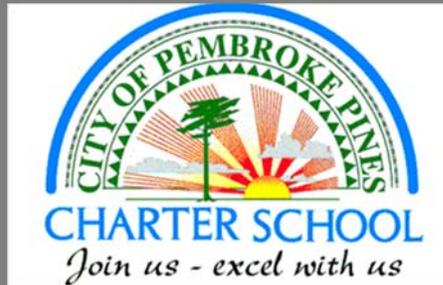


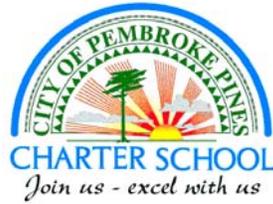
City of Pembroke Pines Charter Schools
Adopted Budget July 1, 2020—June 30, 2021



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, 2020 through June 30, 2021

Governing Board

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



ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

This Meritorious Budget Award is presented to

CITY OF PEMBROKE PINES CHARTER SCHOOL

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2019–2020.

The budget adheres to the principles and standards
of ASBO International's Meritorious Budget Award criteria.



A handwritten signature in black ink that reads 'Claire Hertz'.

Claire Hertz, SFO
President

A handwritten signature in black ink that reads 'David J. Lewis'.

David J. Lewis
Executive Director



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 public schools.



Charting The Course

The City of Pembroke Pines Charter School System

June 17, 2020

Governing Board,

We are proud to present the 2020-21 budget for the City of Pembroke Pines Charter School System (PPCS). The following budget document covers the fiscal period from July 1, 2020 through June 30, 2021 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 2020-2021 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
 2020-2021 Adopted Budget
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EXECUTIVE SUMMARY

City of Pembroke Pines Charter Schools



EMPOWERING STUDENTS FOR THE POSSIBILITIES OF TOMORROW!

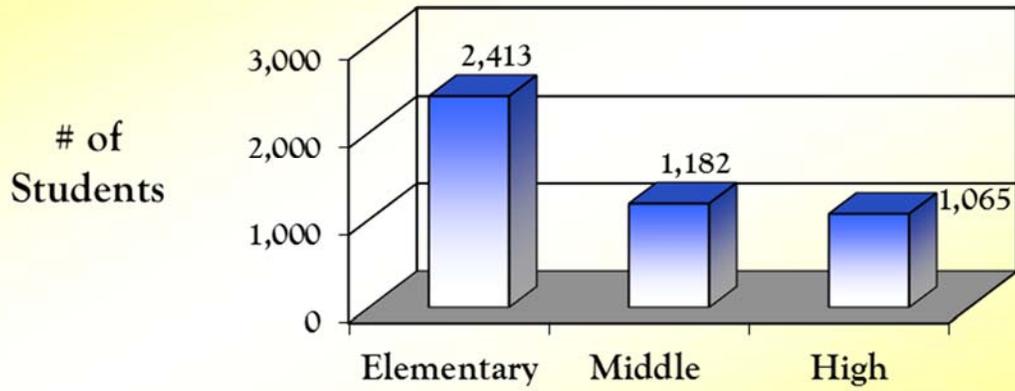
HOW AND WHY WE OPENED THE CITY OF PEMBROKE PINES CHARTER SCHOOLS

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 2020-21 school year and 4,660 students (2,413 for the Elementary, 1,182 for the Middle, and 1,065 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	686
1st	451
2nd	316
3rd	361
4th	316
5th	283
6th	443
7th	347
8th	392
9th	599
10th	254
11th	149
12th	63
Total	4,660



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.

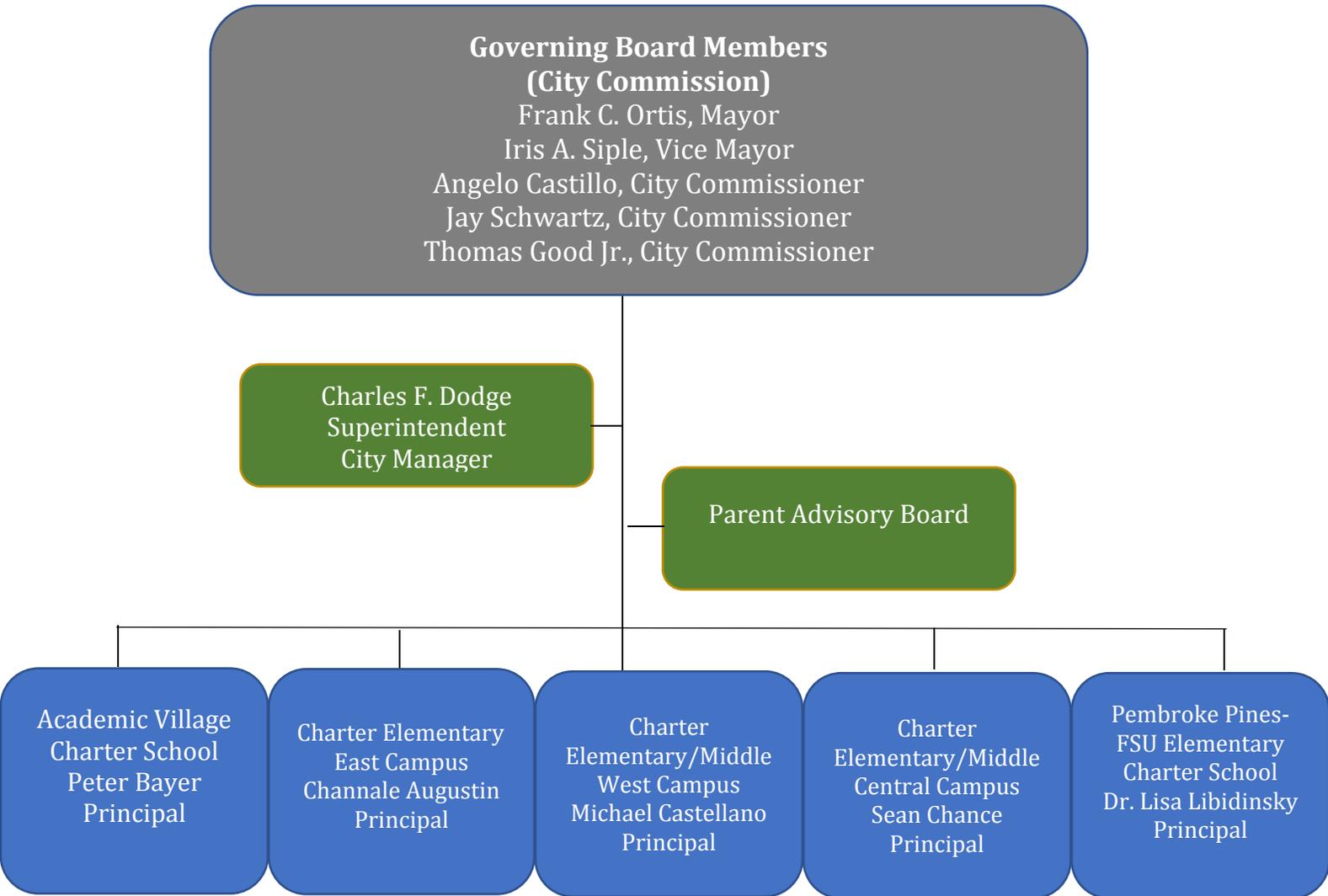
What requirements are Charter Schools responsible for meeting?

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 2020-2021 were adopted by City resolution number 2020-R-25 for \$53,316,531. The Florida State University sponsored Charter School budget for fiscal year 2020-2021 was adopted by City resolution number 2020-R-26 for \$8,333,716. Both balanced budgets were approved by Commission on June 17, 2020. Combined, these charter school budgets total \$61,650,247. 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 96.6%, the charter schools continue to face economic and legislative challenges related to funding. Overall school revenues will increase for the 2020-2021 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 2020-21 adopted budget is \$4,319.49 per student. This BSA is based on the Florida State Legislature HB5001 FEFP Conference Report dated March 15, 2020 and represents a \$40.00 BSA increase in comparison to the 2019-20 BSA of \$4,279.49. This signifies a \$319,241.91 increase in revenues to our charter school system based on the 2020-21 projected student enrollment. Nonetheless, since FY2007-08, the BSA has only increased 3.75% over the past 13 fiscal years. The statewide Public Education Capital Outlay funding for Charter Schools, another major revenue source for our schools, is estimated to increase 4% from FY2020. However, the State is currently funding this revenue at only 55% of the total maximum allocation. The unfunded value represents \$2,754,109 dollars to our system.

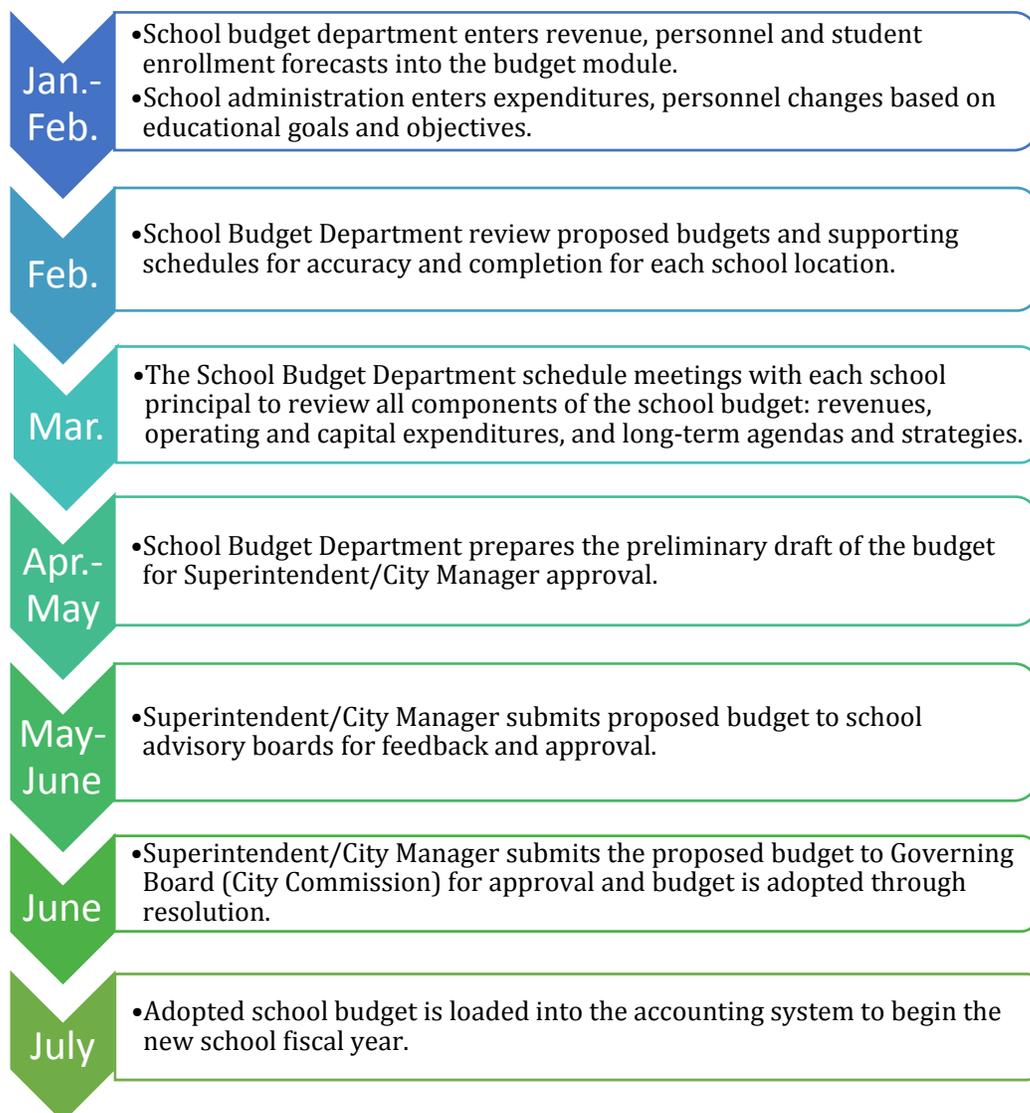
To address these funding issues, the charter schools actively seek alternative funding sources such as contributions and grants at the local, state, and federal levels. For instance, a contract with a school uniform company was negotiated and as a result, is expected to generate \$150,000 for our charter school system in the 2020-21 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 in FY2020, representing a 7.14% increase from FY2020, and it is expected to generate \$126,949 in revenues for the 2020-21 fiscal year. Additionally, in FY2013-14, a parent-led fundraising campaign titled "Support Our Schools" was established, and is expected to raise \$317,000 for FY2021. 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 \$33,075 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:

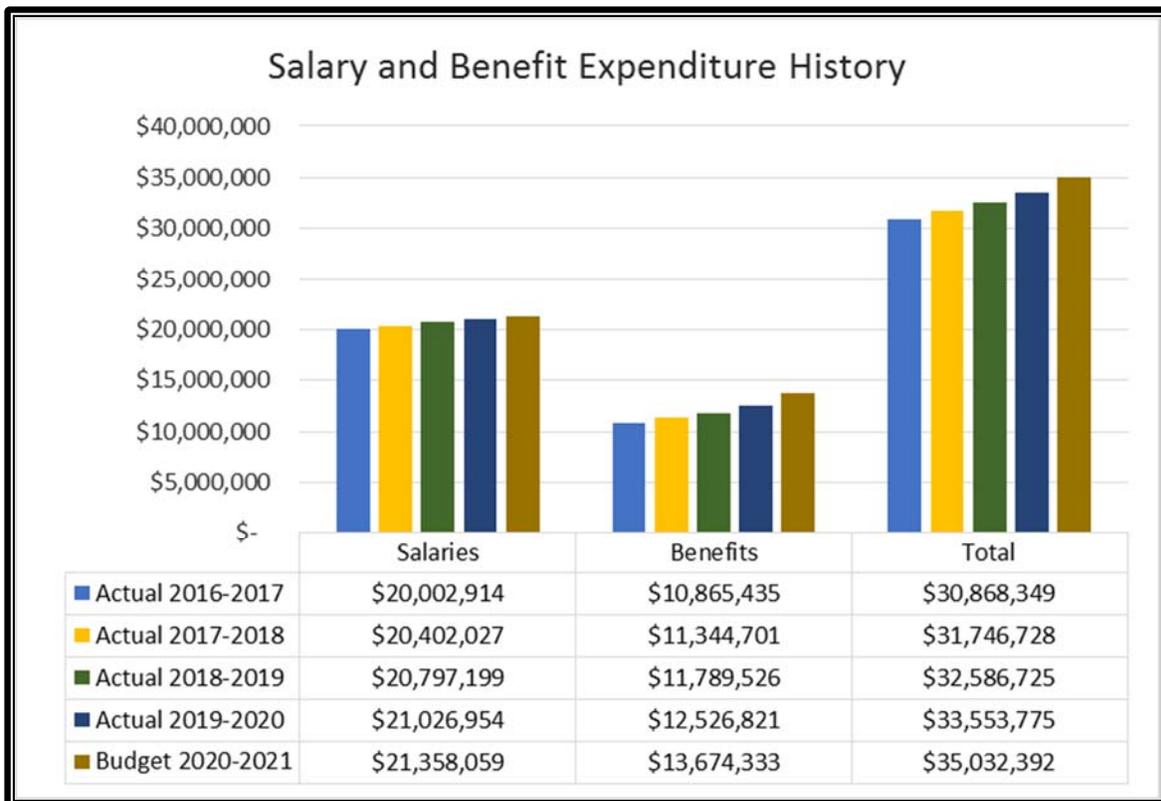
- Budget Preparation and Development
- Budget Adoption
- Budget Amendment
- Budget Monitoring and Control
- Capital Budget Process

For the 2020-2021 PPCS budget, revenue projections were based on the Florida Legislature general appropriations bill HB5001 and Florida Education Finance Program forecast conference report dated March 15, 2020. 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 2020-2021 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

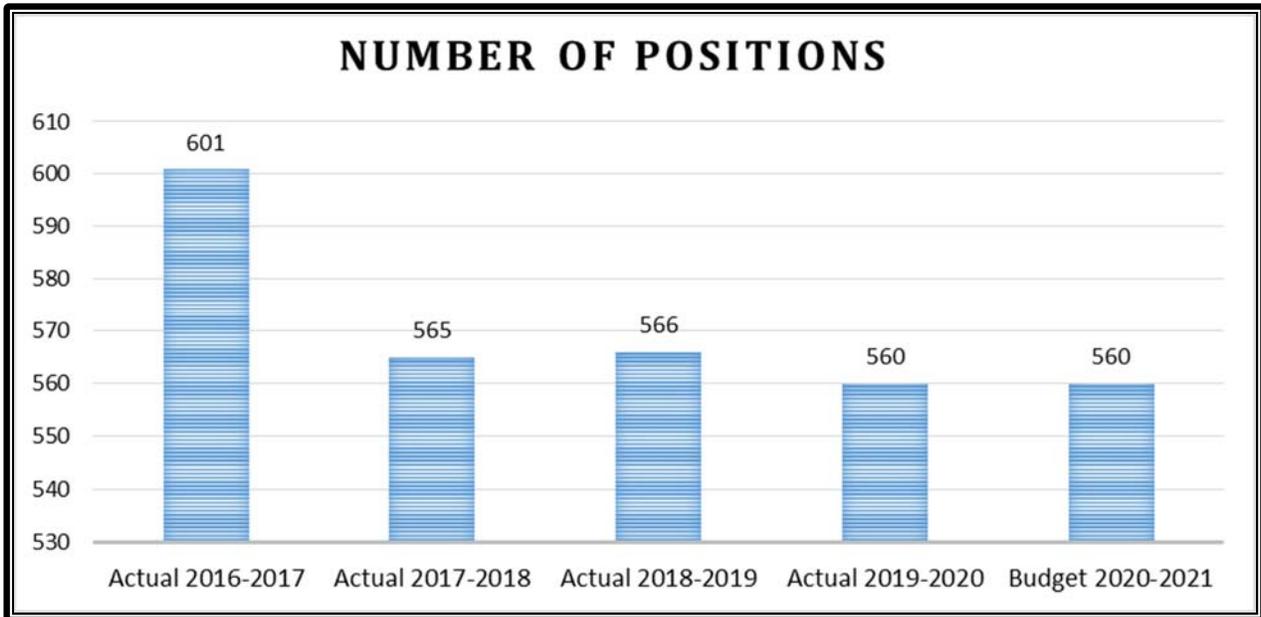
Teacher wages are negotiated within a Collective Bargaining Agreement (CBA) between the Broward Teachers Union and the City of Pembroke Pines. As part of the salary compensation package, teachers receive paid vacation, life insurance, retirement benefits, and can also opt to receive healthcare. For FY 2021, the total budgeted cost of salary and fringe benefits have increased by approximately 1.57%, and the negotiated base minimum and maximum teacher salaries are presently \$40,000 and \$71,250, respectively. During the 2020 Florida Legislation Session, State Legislature passed House Bill 641 (HB641), titled *Teacher Salary Increase Allocation*, funding a new categorical within the Florida Education Finance Program (FEFP). The intent of HB641 is focused on increasing compensation for full-time classroom teachers and assisting school districts in their recruitment and retention of classroom teachers and instructional personnel. This new funding stream represents approximately \$1.06 million dollars to our Charter School system and is budgeted under the state-shared categorical revenue account titled Teacher Salary Allocation (TSA). The anticipated salary expenditure associated with the new TSA budgeted revenues are not included within the Salaries and Benefits chart below, as all full-time teacher and instructional personnel salary compensation modifications must be negotiated through a CBA with the Broward Teacher’s Union (BTU) as required. Negotiations are scheduled to take place within the first quarter of the FY 2020-2021 school year and the correlating salary expenditure to the FY 2020-21 TSA allocation is budgeted within the charter school contingency accounts.



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 through12: 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 2020	Master's Degree	Specialist Degree	Doctoral Degree	National Board Certification
Elementary	57	5	1	2
Middle	37	3	2	2
High	49	6	3	3
Total	143	14	6	7



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. Since state student assessments were not administered in FY2019-2020, the identified goals in relation to performance gains correspond to FY 2018-19 student performance outcomes.

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 2021, 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 2021, 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</p>

<p>Mathematics – By May 2021, 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 2021, 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 2021, 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>to student needs, 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 2021, 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 2021, 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 2021, 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 2021, 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 2021, 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 2021, the percentage of students in grades 6, 7 and 8 (not in the lowest 25th percentile) demonstrating gains on the Mathematics Florida Standards Assessment will increase from 66% to 69%.</p>		

Mathematics – By May 2021, the percentage of students in grades 6, 7 and 8 (in the lowest 25 th percentile) demonstrating gains on the English Language Arts Florida Standards Assessment will increase from 61% to 64%.	6. Progress Monitoring 7. Technology Intervention Support Programs 8. Remedial Tutorial sessions 9. Tier 3 Interventions	6. Collect and analyze data to determine students’ proficiency of grade level standards. 7. Technology programs provide additional support for students at their instructional level in reading, mathematics, and science. 8. Evidence based curriculum designed to remediate gaps in student achievement. 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.
Science – By May 2021, the percentage of students scoring at L3 or higher in the Florida Science Standards Assessment in grade 8 will increase from 85% to 88%		
Algebra I- By May 2021, 90% of students in grades 7 and 8 and will achieve proficiency or higher on the Algebra I EOC.		
Geometry – By May 2021 90% of students in Geometry will achieve proficiency or higher on the Geometry EOC.		
Civics – By May 2021, the percentage of students scoring at L3 or higher in the Civics EOC in 7 th grade will increase from 89% to 92%.		
Biology-By May 2021, 90% of students in Biology will achieve proficiency or higher on the Biology EOC.		
CTE - By May 2021, 85% of students in the Computer Technology Education (CTE- Microsoft Suite) will pass the Microsoft PowerPoint, Word, and/or Excel industry certification exam.		

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 May 2021, 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 2021, 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 2021, 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 2021, 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>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>US History - By May 2021, 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>5. Common Planning and Alignment</p> <p>6. Progress Monitoring</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>Civics - By May 2021, 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>7. Technology Intervention Support Programs</p>	<p>7. Technology programs provide additional support for students at their instructional level in reading, math, and science</p>
<p>Science - By May 2021, the percentage of students in grade 8 scoring at level 3 or above on the Florida Standards</p>	<p>8. Remedial Tutorial Sessions</p>	<p>8. Standards-based curriculum designed to remediate gaps in student achievement</p>

<p>Science Assessment will increase from 65% to 68%.</p>		
<p>Biology - By May 2021, 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 2021, 100% of support staff will be implementing the MTSS process in order to identify all learners' strengths and weaknesses.</p> <p>By May 2021, push-in services to support students with disabilities in the general education setting will be provided to identify students on a weekly basis.</p> <p>By May 2021, 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.

2019-2020 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.

2019-2020 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.

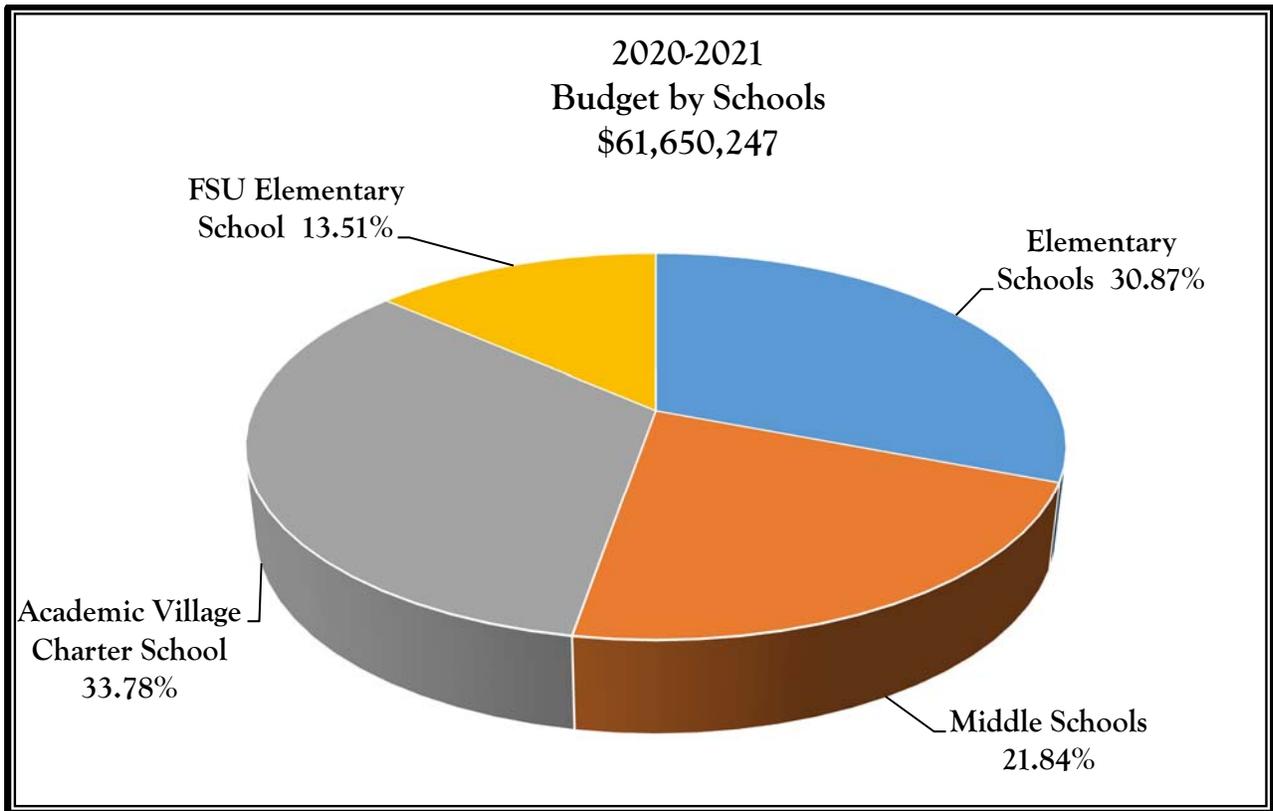
Strategic Plan: Provide the Governing Board with a detailed and precise balanced budget. Continue to meet national standards by submitting budget to GFOA and ASBO for review. Provide reports and financial data that are accurate, timely and meaningful. Maintain funds control through our financial system.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

2019-2020 Results: The Charter Schools audited 2019-20 fund balance is \$6,062,594. 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. The Charter Schools is received the ASBO Meritorious Budget Award for school year 2019-2020.

School Fund	FY 2020-21 Beginning Fund Balance
170- Elementary	\$ 1,942,508
171- Middle	\$ 6,936
172-Academic Village	\$ 417,786
173-FSU Elementary	\$ 3,695,364
Total	\$ 6,062,594

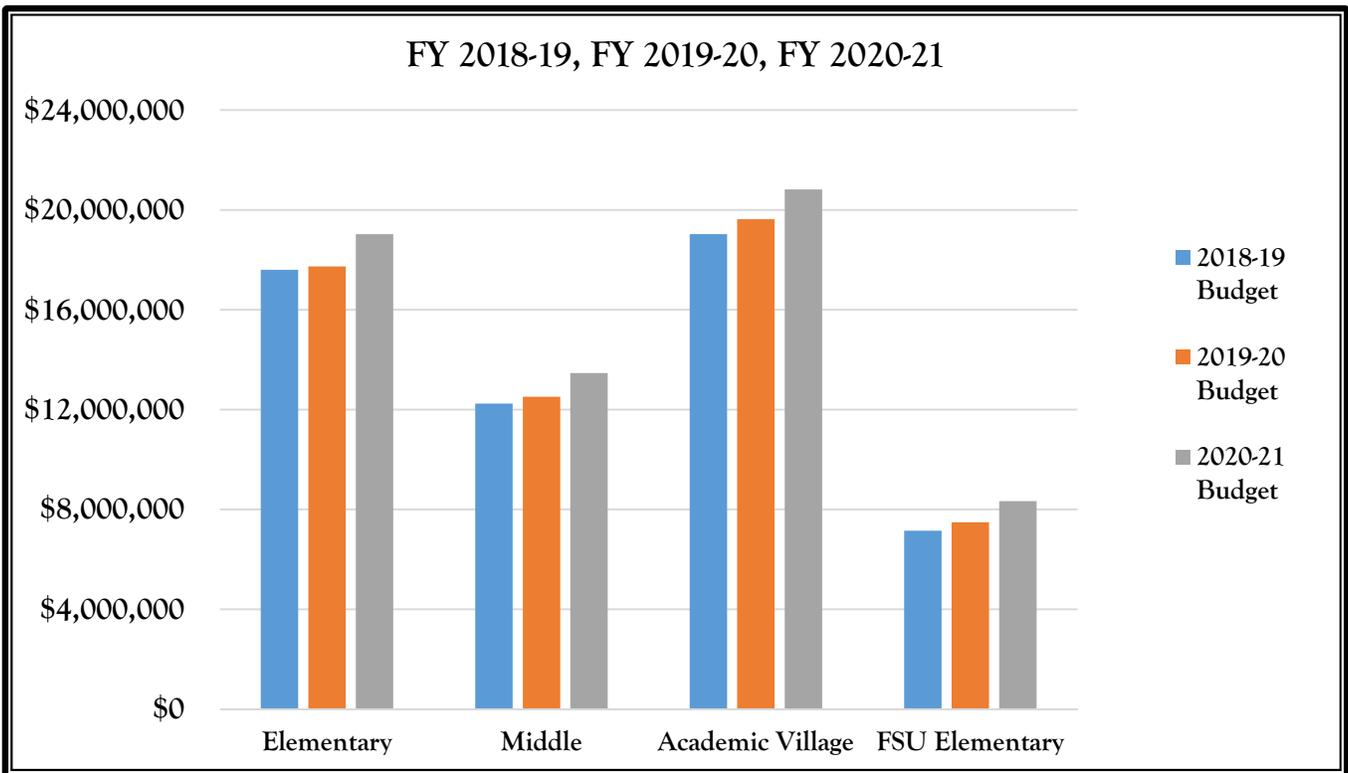
BUDGET-IN-BRIEF

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 2020-21 school year is \$ a 7.47% increase from last year.



FISCAL YEAR BUDGET COMPARISON

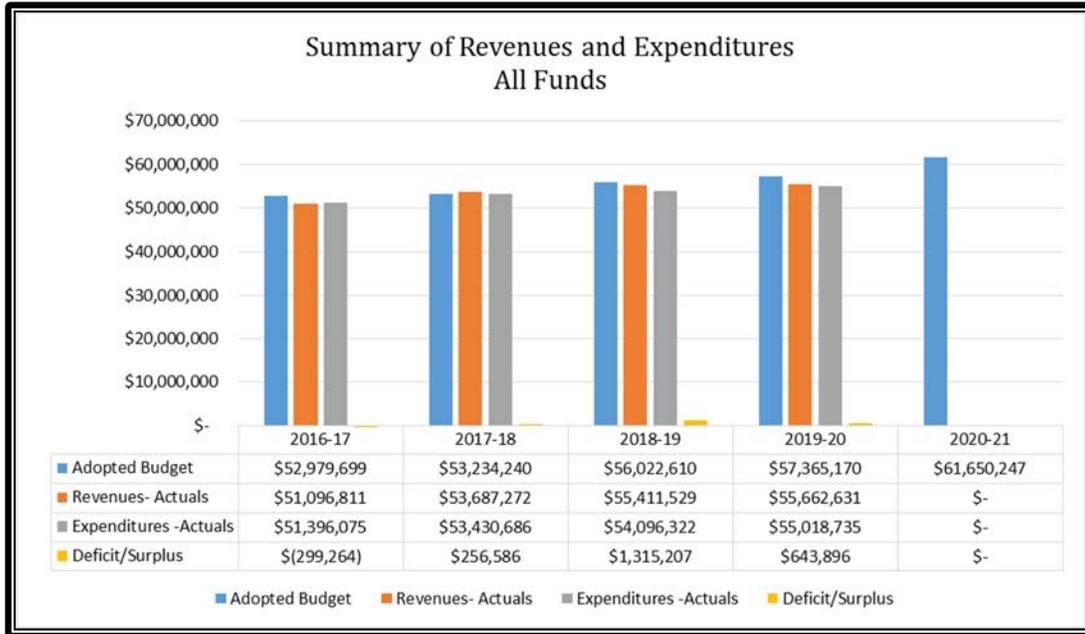
School (Fund)	2018-2019 Budget	2019-2020 Budget	% of Change FY19 to FY20	2020-2021 Budget	% of Change FY20 to FY21
Elementary	\$17,599,454	\$17,735,545	0.77%	\$19,030,164	7.30%
Middle	12,242,050	12,517,453	2.25%	13,463,508	7.56%
Academic Village	19,030,565	19,629,313	3.15%	20,822,859	6.08%
FSU Elementary	7,150,541	7,482,859	4.65%	8,333,716	11.37%
Total Revenue	\$56,022,610	\$57,365,170	2.40%	\$61,650,247	7.47%



THREE YEAR BUDGET FORECAST FOR ALL SCHOOL FUNDS

School (Fund)	2020-2021 Budget	2021-22 Forecast	2022-23 Forecast	2023-24 Forecast
Elementary	\$19,030,164	\$18,899,846	\$19,121,384	\$19,348,766
Middle	13,463,508	13,360,193	13,493,795	13,628,733
Academic Village	20,822,859	20,656,784	20,863,352	21,071,986
FSU Elementary	8,333,716	8,292,462	8,375,387	8,459,141
Total Revenue	\$61,650,247	\$61,209,286	\$61,853,918	\$62,508,625

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) FY2020-2021 Enrollment: Total projected student enrollment for FY2020-21 remains unchanged from FY2019-20. Elementary schools project 1,900 students, Middle schools project 1,335 students, Academic Village project 2,100 students and the FSU Elementary projects 699 students, for a systemwide projected enrollment of 6,034 students.
- 3) Systemwide personnel changes resulted in the elimination of one F/T position and an increase in one P/T position. The net effect of the overall personnel changes decreased the 2020-21 charter school budget by \$78,915.
- 4) The State increased the annual employer contribution percentage to the Florida Retirement System (FRS), from 8.47% to 10%. This increased the budget by \$447,966.
- 5) A one-time capital purchase of three school buses to replace inefficient ones in the charter school bus fleet. This capital expenditure is budgeted in the 173- FSU Elementary Charter School fund.

- 6) The enactment of HB 641 (Teacher Salary Increase Allocation) is intended to assist schools in funding teacher wage increases. Projected Teacher Salary Allocation revenues of \$1,064,850 are offset by a correlating expenditure projection budgeted in the charter school contingency accounts. Salary estimates within the instructional and non-instructional staff budgetary accounts do not include wage increases.
- 7) The CARES Act- Elementary and Secondary School Emergency Relief (ESSER) fund allocation issued by the Federal Government to help schools meet the challenges of education continuity during the COVID-19 pandemic is accounted for in the FY2020-21 PPCS budget based on the following measures:
 - a. The most up-to-date funding allocation estimates available at the time of FY2020-21 budget preparation. Projections were based on financial forecast data presented to charter school administration by the PPCS School District Sponsor and Fiscal Agent, the School Board of Broward County (SBBC), and on guidance received from the Florida Department of Education (FDOE).
 - b. The assumption that this is a one-time, non-recurring revenue stream.
 - c. The funding projection of \$1,100,000 is allocated systemwide based on FY2020-21 projected student enrollment.
 - d. CARES Act-ESSER funding will be utilized towards expenses that are deemed allowable expenditures under CARES Act federal guidelines.
- 8) Secure the Next Generation Initiative allocation is budgeted under the District School Taxes 335970-3411 revenue accounts for the Elementary, Middle and AVCS funds. The correlating expenditures are budgeted under the 31310 Professional and Tech Services accounts within the 7900 Operation of Plant school function. This new revenue stream, initially received in the 2019-2020 school year, was obtained through a voter referendum allowing the School Board of Broward County to allocate funding to charter schools for school resource officers.
- 9) 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 2020-21 year, projected student enrollment remained the same as 2019-20, 6,034 total 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 2020-21 Base Student Allocation of \$4,319.49 (provided by Department of Education) and then multiplied by the District Cost Differential (DCD) which accounts for the varying cost of living among the 73 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. 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

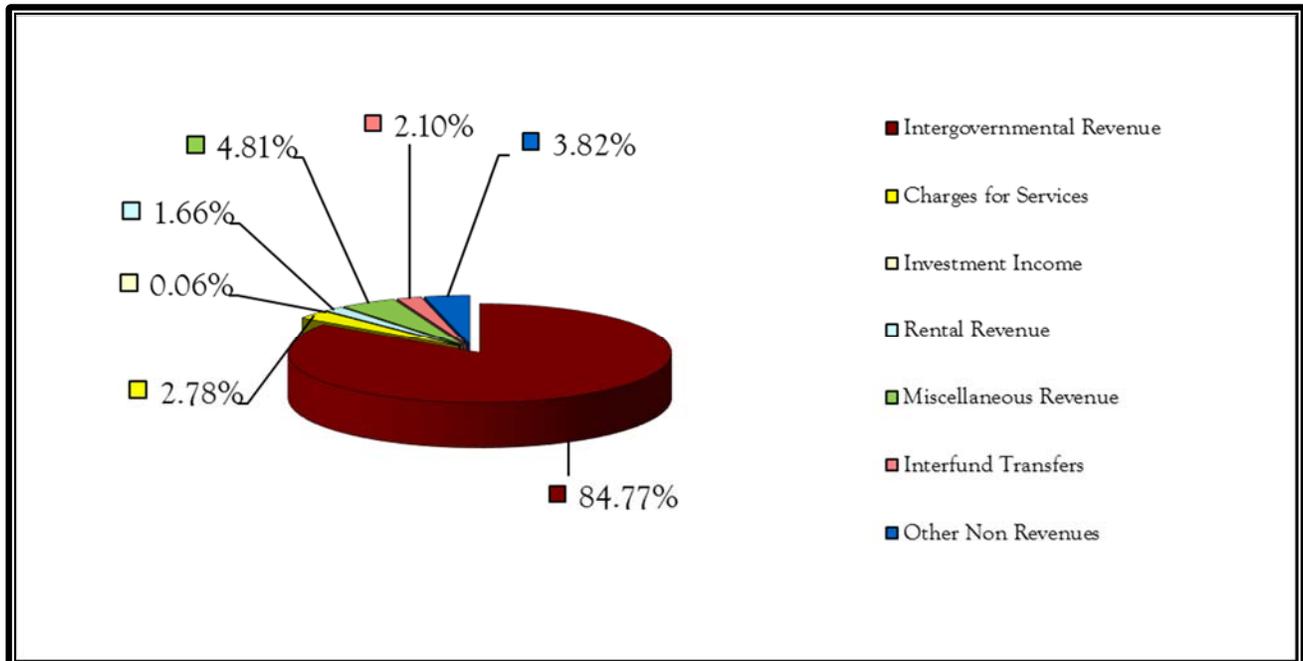
Funding for the Charter Schools continues to be an ongoing challenge. As the budget for the 2020-2021 fiscal year is prepared, the following data is used in projecting revenues:

- ✓ Student enrollment is at 100% (6,034 students)
- ✓ Actual revenue received for FY 2019-20.
- ✓ State allocation amounts appropriated to each District.
- ✓ Base Student Allocation of \$4,319.49 per weighted FTE.
- ✓ Capital Outlay funding at 55% based on State projections.
- ✓ 2% administration fee paid to District on first 250 students per charter.

Charter School Revenues

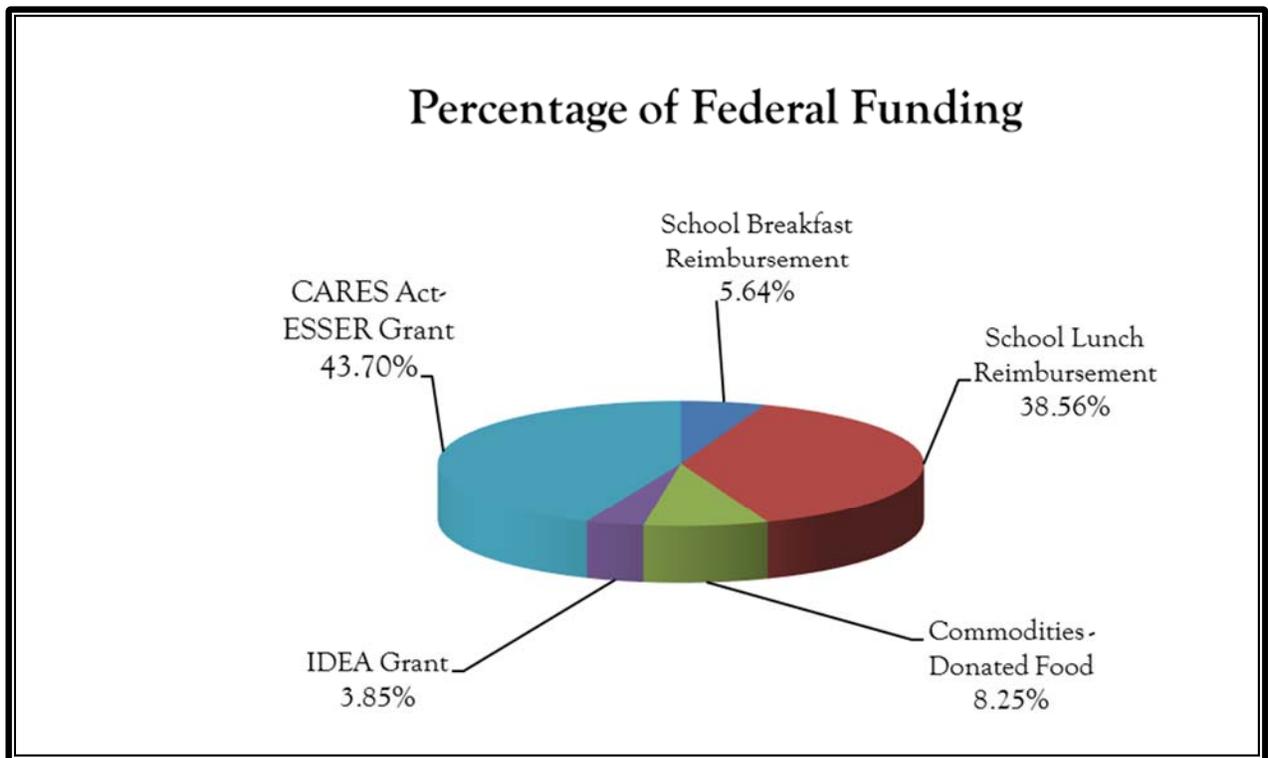
Revenue Source	2018-19 Budget	2019-20 Budget	% of Change FY19 to FY20	2020-21 Budget	% of Change FY20 to FY21
Intergovernmental Revenue	\$ 47,684,685	\$ 49,240,982	3.26%	\$ 52,265,418	6.14%
Charges for Services	1,706,024	1,735,829	1.75%	1,712,217	-1.36%
Investment Income	29,500	37,000	25.42%	37,000	0.00%
Rental Revenue	1,127,063	1,398,817	24.11%	1,021,332	-26.99%
Miscellaneous Revenue	3,005,361	2,575,961	-14.29%	2,962,671	15.01%
Interfund Transfers	1,277,372	1,086,581	-14.94%	1,293,609	19.05%
Other Non Revenues	1,192,605	1,290,000	8.17%	2,358,000	82.79%
Total Revenue	\$ 56,022,610	\$ 57,365,170	2.40%	\$ 61,650,247	7.47%

Fiscal Year 2021 Percentage of Revenues by Source



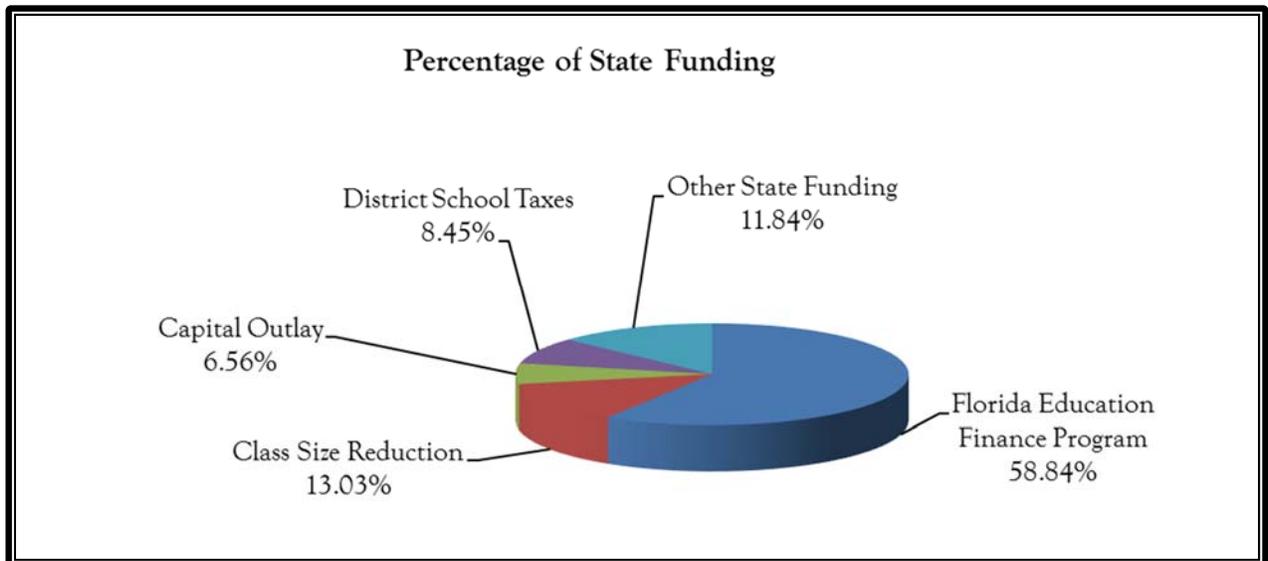
Intergovernmental Source: Federal funding – Revenues received from the United States either directly from the Federal government, or received from the State as the distributing agency. These revenues include School Breakfast and Lunch Free/Reduced reimbursement, Commodities – Donated Food, and the Individuals with Disabilities Education Act (IDEA) grant. For FY 2020-21, CARES Act-ESSER Grant funding is planned for, based upon methodology defined in Public Law 116-136, 134 Stat. 281.

FY2020-2021 Intergovernmental Source Federal Funding	Elementary		Academic	FSU	Total
	School	Middle School	Village	Elementary	
School Breakfast Reimbursement	\$65,253	\$25,842	\$25,852	\$24,955	\$141,902
School Lunch Reimbursement	330,031	236,255	273,232	131,038	970,556
Commodities - Donated Food	65,405	45,956	72,290	24,062	207,713
IDEA Grant	7,819	4,554	6,875	77,866	97,114
CARES Act- ESSER Grant	346,370	243,371	382,831	127,428	1,100,000
	\$814,878	\$555,978	\$761,080	\$385,349	\$2,517,285



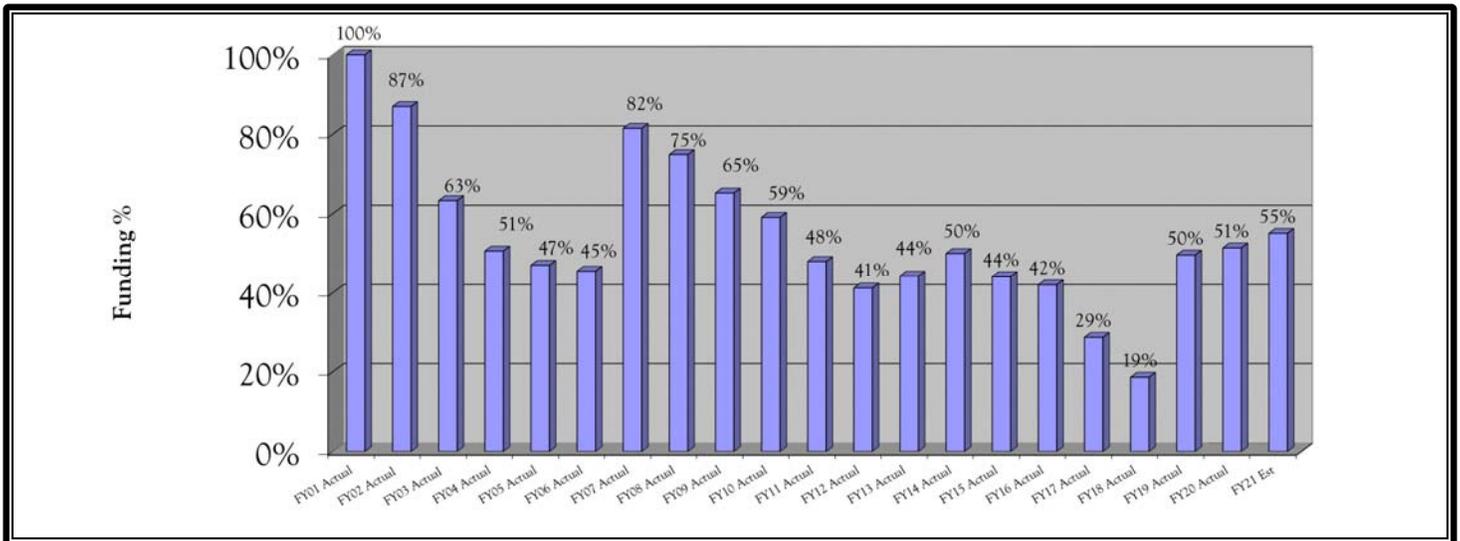
Intergovernmental Source: State Shared Revenues - Revenues received primarily from the sponsoring school districts pursuant to the funding provisions included in the Schools' charter. School district funding is provided primarily by legislative appropriations from the State's General Revenue Funds under the Florida Education Finance Program (FEFP). The total State funds budgeted under the FEFP for all schools in the 2020-2021 budgets are \$29.2 million, a 2.10% increase from actual unaudited funds received in FY2019-20. 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, Supplemental Academic Instruction and categorical funding for Instructional Materials, Media, Science Lab, Teacher Salary Allocation, Safe Schools and Mental Health resources.

FY2020-21 Intergovernmental Source State Shared Revenue	Elementary Schools	Middle Schools	Academic Village	FSU Elementary	Total
Florida Education Finance Program	\$9,094,189	\$5,934,515	\$10,474,402	\$3,767,592	\$29,270,698
Class Size Reduction	2,448,687	1,210,086	1,922,235	901,037	6,482,045
Capital Outlay	1,029,874	721,229	1,131,829	378,953	3,261,885
District School Taxes	1,221,623	811,371	1,392,016	779,259	4,204,269
Other State Shared Funding	1,694,888	1,415,547	2,271,377	1,147,424	6,529,236
	\$15,489,261	\$10,092,748	\$17,191,859	\$6,974,265	\$49,748,133



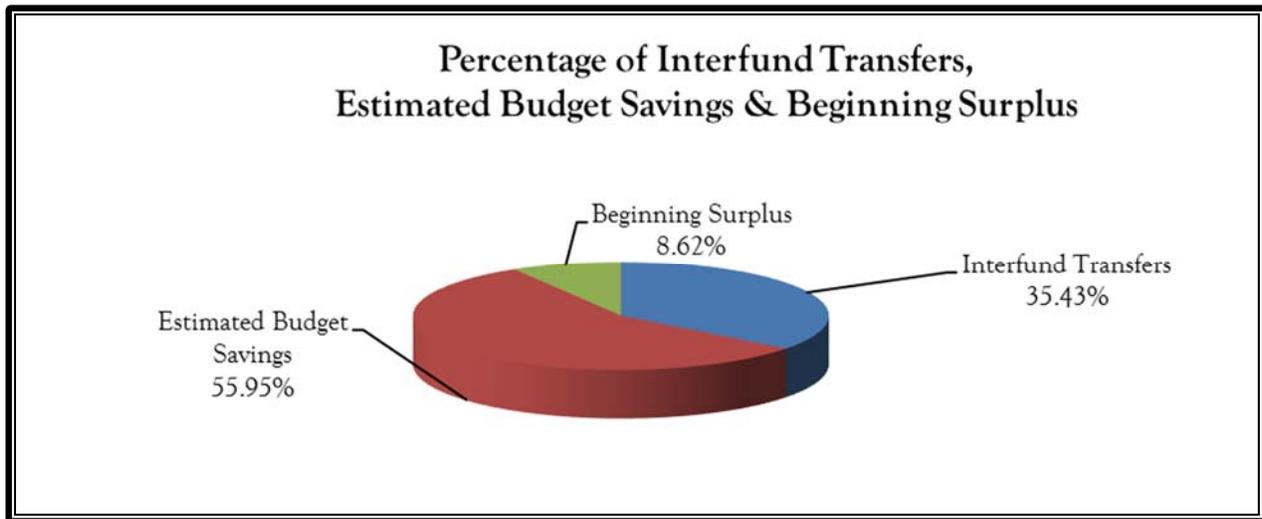
Intergovernmental Source: Capital Outlay Funding - Since FY 2007, capital outlay funding gradually declined over time from 82% to 41% in FY 2012. It increased slightly by 3% in FY 2013, and 6% in FY 2014, but decreased 8% by FY 2016. In FY 2017, the State revised the funding formula used to determine 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 capital funding solutions, the Florida State Legislature passed legislative bill HB7069, mandating sponsoring school districts 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 FY 2018. Adversely, in March 2018, the State legislature passed bill HB7055 which repealed the mandate requiring local school districts share local capital improvement funds with charter schools, beginning FY 2019. Consequently, the state legislature issued a state allocation of \$145 million for charter school capital outlay, resulting in a 31% increase of capital outlay funding for FY 2019 to our charter school system. In FY 2020 and FY 2021 the state legislature appropriated \$158 million and \$169 million for charter school capital outlay, respectively. Despite the recent appropriation increases, if the State funded this revenue at 100% (2001 funding levels), the charter schools would receive an additional \$2,754,109.

History of Capital Outlay Funding



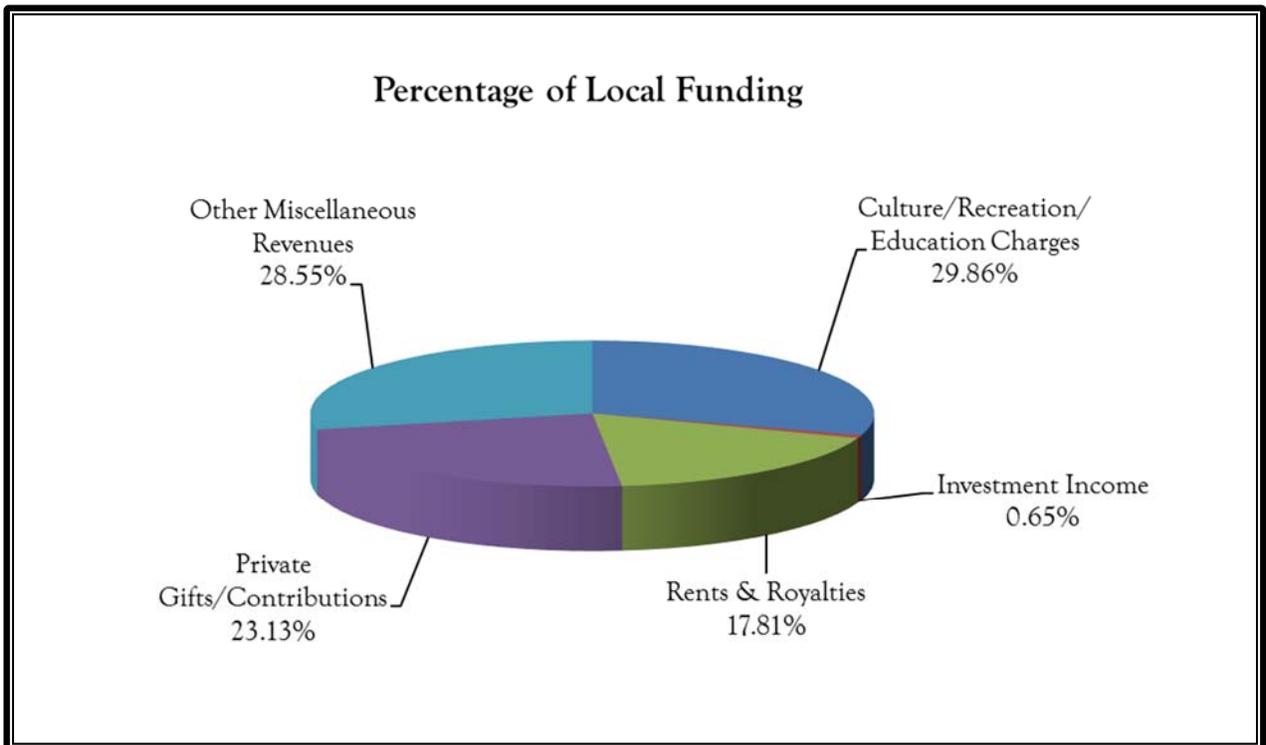
Interfund Transfers and Other Non-Revenues- Funds used to balance the budget. In the 2020-21 budget, \$3,651,609 is being allocated for this purpose. The first major component, Interfund Transfers, consists of a transfer of the charter school Early Development Centers' profits to the charter school system. The second component, Estimated Budget Savings, is considered an "Other Non-Revenue Account" and 98% of the \$2,043,000 forecasted for estimated budget savings represent the true-up of expenses related to employee health insurance from FY2019-20. The remaining 2% of the estimated budget savings projection accounts for P/T Aftercare Director salary savings. The final component, is the Beginning Surplus account. This account was utilized to balance the budget.

FY2020-21 Interfund Transfers, Estimated Budget Savings, & Beginning Surplus	Elementary	Middle	Academic	FSU	Total
	School	School	Village	Elementary	
Interfund Transfers	\$ -	\$ 974,434	\$ 319,175	\$ -	\$ 1,293,609
Estimated Budget Savings	\$ 656,765	\$ 442,492	\$ 696,056	\$ 247,687	\$ 2,043,000
Beginning Surplus	\$ -	\$ 378,997	\$ -	\$ (63,997)	\$ 315,000
	\$ 656,765	\$ 1,795,923	\$ 1,015,231	\$ 183,690	\$ 3,651,609



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 \$5.73 million in the 2020-21 budget.

FY 2020-21 Local Revenue Sources	Elementary School	Middle School	Academic Village	FSU Elementary	Total
Culture/Recreation/Education Charges	\$1,039,702	\$90,936	\$158,572	\$423,007	\$1,712,217
Investment Income	15,000	\$3,000	\$12,000	\$7,000	37,000
Rents & Royalties	135,648	239,834	607,550	38,300	1,021,332
Private Gifts/Contributions	417,491	293,338	461,437	153,594	1,325,860
Other Miscellaneous Revenues	461,419	391,751	615,130	168,511	1,636,811
	\$2,069,260	\$1,018,859	\$1,854,689	\$790,412	\$5,733,220



EXPENDITURES

The preparation of the expenditure budget for the 2020-21 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 2020-21 expenditure budget increased by 7.47% (see table below for details) from the 2019-2020 budget.

School Function:		2019-20 Budget	2020-21 Budget	Increase (Decrease)
5101	K-3 Basic	\$ 7,812,301	\$ 8,653,212	10.76%
5102	4-8 Basic	11,215,905	12,360,555	10.21%
5103	9-12 Basic	7,118,512	7,835,076	10.07%
5130	Intensive English/ESOL	2,350	2,350	0.00%
5250	Exceptional Student Program	2,637,081	3,046,579	15.53%
5300	Vocational 6-12	204,201	223,989	9.69%
5901	Substitute Teachers	347,728	351,847	1.18%
5919	School/Other	117,926	134,705	14.23%
6120	Guidance Services	1,270,863	1,328,846	4.56%
6200	Instruct Media Services	716,134	771,913	7.79%
6303	ESE Specialist	88,657	97,097	9.52%
6400	Instruct. Staff Training Services	137,834	130,297	-5.47%
7100	Board **	30,681	30,681	0.00%
7200	General Administration**	35,852	37,137	0.00%
7300	School Administration	6,194,425	6,314,779	1.94%
7600	Food Services	2,864,508	2,905,523	1.43%
7800	Pupil Transfer Services	2,390,995	2,647,460	10.73%
7900	Operation of Plant	13,185,650	13,731,593	4.14%
9102	Child Care Supervision	588,154	644,667	9.61%
9900	Athletics	405,413	401,941	-0.86%
Total Expenditures		\$ 57,365,170	\$ 61,650,247	7.47%

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 10% 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.

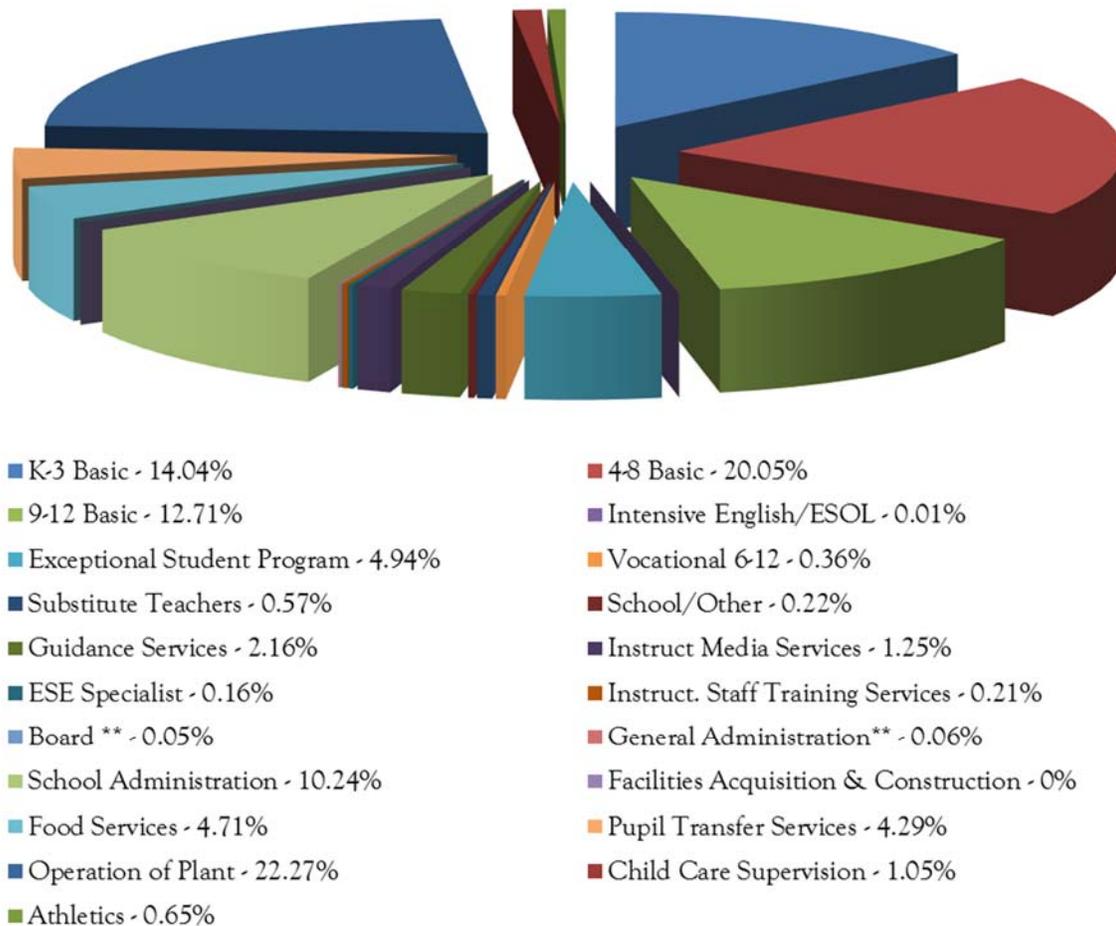
9900 Athletics – Expenses related to the various sports program offered to students during the school year.

Comparison of Annual Expenditures by School Function

School Function		Personnel Expensed to Function	2018-19 Budget	2019-20 Budget	% of Change FY19 to FY20	2020-21 Budget	% of Change FY20 to FY21
5101	K-3 Basic	Teachers and Teacher Assistants	\$ 7,694,603	\$ 7,812,301	1.53%	\$ 8,653,212	10.76%
5102	4-8 Basic	Teachers and Teacher Assistants	11,059,965	11,215,905	1.41%	12,360,555	10.21%
5103	9-12 Basic	Teachers	7,170,117	7,118,512	-0.72%	7,835,076	10.07%
5130	Intensive English/ESOL	N/A	1,921	2,350	22.33%	2,350	0.00%
5250	Exceptional Student Program	Teachers, Speech Therapists, Teacher Assistants, and Clerical Specialists	2,592,242	2,637,081	1.73%	3,046,579	15.53%
5300	Vocational 6-12	Teachers	151,831	204,201	34.49%	223,989	9.69%
5901	Substitute Teachers	Substitutes	388,301	347,728	-10.45%	351,847	1.18%
5919	School/Other	Substitutes	41,729	117,926	182.60%	134,705	14.23%
6120	Guidance Services	Guidance Counselors, Clerical Specialists, and Registrar	1,120,542	1,270,863	13.42%	1,328,846	4.56%
6200	Instruct Media Services	Media Specialist, Teacher Assistants, and Clerical Specialists	779,887	716,134	-8.17%	771,913	7.79%
6303	ESE Specialist	ESE Specialist	87,650	88,657	1.15%	97,097	9.52%
6400	Instruct. Staff Training Services	N/A	127,533	137,834	8.08%	130,297	-5.47%
7100	Board **	N/A	-	30,681	0.00%	30,681	100.00%
7200	General Administration**	N/A	-	35,852	0.00%	37,137	100.00%
7300	School Administration	Principals, Assistant Principals, Clerical Specialists, Behavior Specialists, Registrars, and Bookkeepers	5,789,914	6,194,425	6.99%	6,314,779	1.94%
7400	Facilities Acquisition & Construction	N/A	5,937,297	-	-100.00%	-	0.00%
7600	Food Services	N/A	2,498,866	2,864,508	14.63%	2,905,523	1.43%
7800	Pupil Transfer Services	N/A	2,240,431	2,390,995	6.72%	2,647,460	10.73%
7900	Operation of Plant	Security Guards	7,366,206	13,185,650	79.00%	13,731,593	4.14%
9102	Child Care Supervision	Part Time After School Care Staff	591,257	588,154	-0.52%	644,667	9.61%
9900	Athletics	Assistant Athletic Director	382,318	405,413	6.04%	401,941	-0.86%
Total Expenditures			\$ 56,022,610	\$ 57,365,170	2.40%	\$ 61,650,247	7.47%

*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 was 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.

FY2021 Percent of Expenses by School Function



Total Expenditures are being presented two different ways, by Function and by Object, as shown on pages 35 and 37. 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.)

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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>Miscellaneous Expense</u> – Expenditures from current funds for interest on serial bonds and for goods and services not previously classified such as payments of dues and fees.
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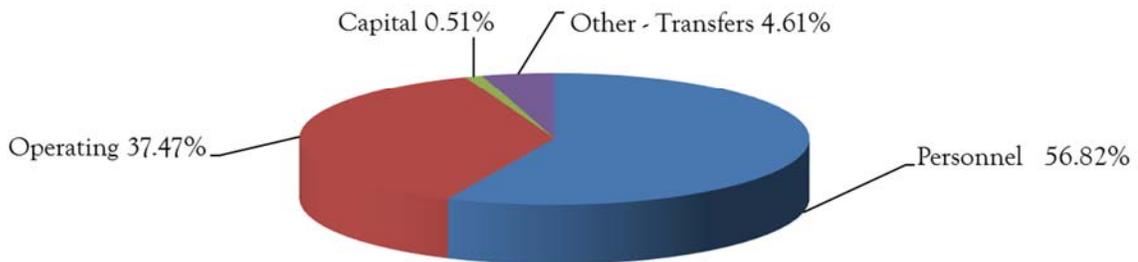
800 – 899	<u>Loss on Disposition of Assets</u> – The excess of the carrying value of the disposed asset over the financial inflows generated from the disposition.
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900 – 999	<u>Transfers</u> – Interfund transactions within the same government reporting entity except loans and reimbursements.
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2020-21 Expenditures by Function & Object

School Function		Personnel	Operating	Capital	Other - Transfers	Total	% of Total
5101	K-3 Basic	\$ 7,974,583	\$ 640,770	\$ 9,000	\$ 28,859	\$ 8,653,212	14.05%
5102	4-8 Basic	11,097,595	1,117,037	75,029	70,894	12,360,555	20.05%
5103	9-12 Basic	6,760,269	1,005,606	58,162	11,039	7,835,076	12.71%
5130	Intensive English/ESOL	-	2,350	-	-	2,350	0.00%
5250	Exceptional Student Program	2,550,509	496,070	-	-	3,046,579	4.94%
5300	Vocational 6-12	156,478	66,761	-	750	223,989	0.36%
5901	Substitute Teachers	351,847	-	-	-	351,847	0.57%
5919	School/Other	134,705	-	-	-	134,705	0.22%
6120	Guidance Services	1,185,539	143,307	-	-	1,328,846	2.16%
6200	Instruct Media Services	559,853	206,344	1,481	4,235	771,913	1.25%
6303	ESE Specialist	97,097	-	-	-	97,097	0.16%
6400	Instruct. Staff Training Services	-	130,297	-	-	130,297	0.21%
7100	Board	-	30,681	-	-	30,681	0.05%
7200	General Administration	-	-	-	37,137	37,137	0.06%
7300	School Administration	3,392,396	1,702,559	112,683	1,107,141	6,314,779	10.24%
7600	Food Services	-	2,796,657	103,321	5,545	2,905,523	4.71%
7800	Pupil Transfer Services	-	2,321,784	315,000	10,676	2,647,460	4.29%
7900	Operation of Plant	43,418	12,124,700	2,526	1,560,949	13,731,593	22.27%
9102	Child Care Supervision	593,521	51,146	-	-	644,667	1.05%
9900	Athletics	134,582	261,546	1,393	4,420	401,941	0.65%
Total		\$ 35,032,392	\$ 23,097,615	\$ 678,595	\$ 2,841,645	\$ 61,650,247	100.00%

Percent of Expenses by Category



Total Expenditures are being presented two different ways, by Function and by Object, as shown on pages 35 and 37. 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 \$390 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 FY2020-21 are \$1,314,648. The expenses for this service total \$2,647,460. The unfunded balance of \$1,332,812 is subsidized by the Charter Schools.

School (Fund)	# of riders	% of riders	State Revenue	Other Transportation Revenue	Total Revenue
Elementary School	432	23%	\$ 168,480	\$ 129,422	\$ 297,902
FSU Elementary *	75	11%	0*	90,936	90,936
Middle School	676	51%	263,640	143,046	406,686
Academic Village	1,209	58%	471,510	47,614	519,124
Total	2,392	40%	\$ 903,630	\$ 411,018	\$ 1,314,648

* 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 2020-21, total revenues in the amount of \$2,934,401 are budgeted to be received from the Federal Government and Food Sales. The expenses for this service total \$2,905,523. The schools are anticipating a profit in the amount of \$28,878. For FY2020-21, 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	606	132	738	39%
Middle School	361	118	479	36%
Academic Village	526	173	699	33%
FSU Elementary	229	66	295	42%
Total	1,722	489	2,211	37%

ADMINISTRATION

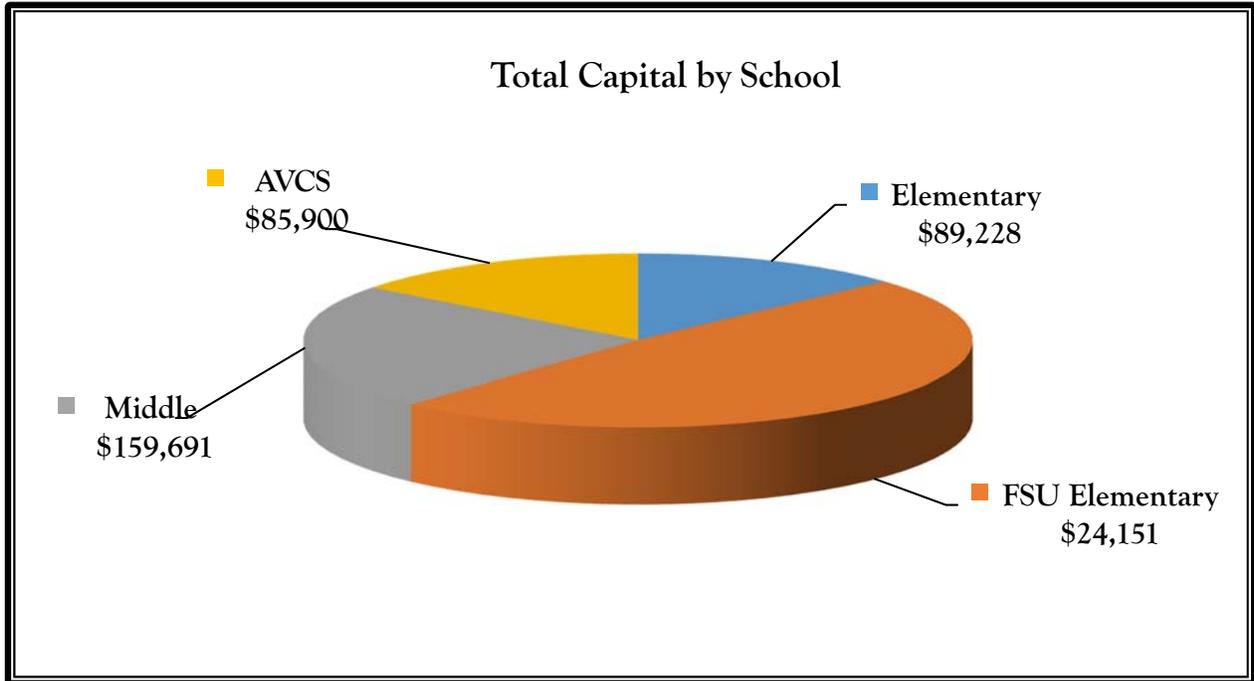
The Pembroke Pines Charter School System (PPCS) is municipally run by the City of Pembroke Pines and consequently, the City of Pembroke Pines is directly involved in the oversight of the schools everyday operations. As such, the City of Pembroke Pines provides administrative support to the schools on a daily basis and in return, the charter schools are charged an administrative fee. The budgeted administrative fee for FY2020-21 is approximately \$1,204,249 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.

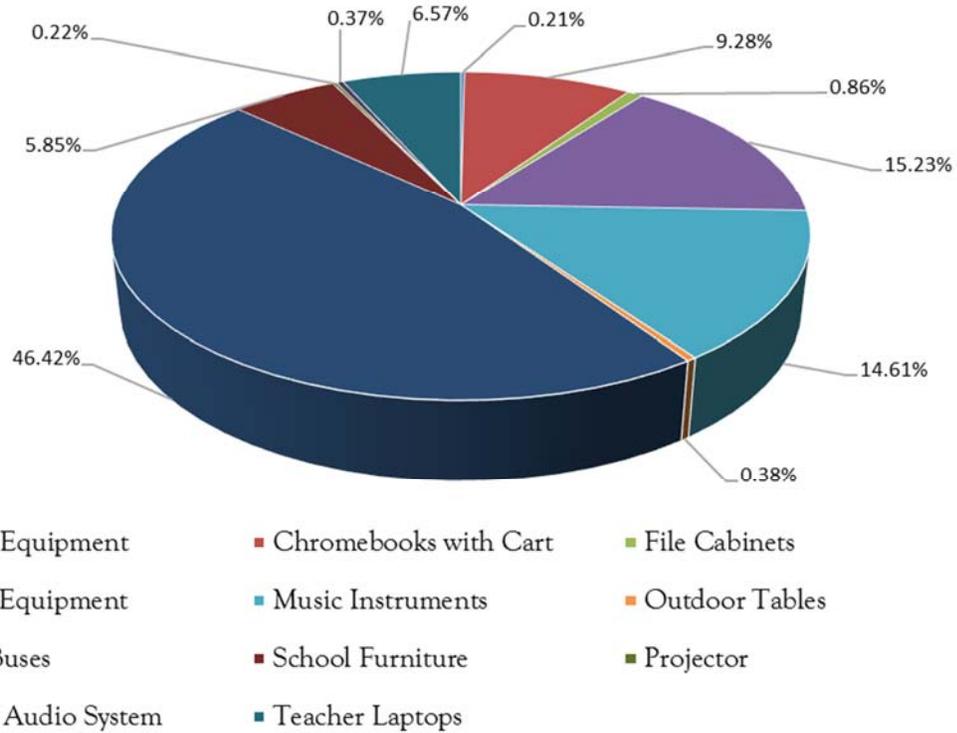
CAPITAL EXPENDITURES

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 2020-21 school year, \$678,595 has been allocated from the operating budget for capital expenditures.



The total \$678,595 of capital expenditures includes both routine (*technology equipment such as chromebooks with carts, teacher laptops, projectors, musical instruments, athletic equipment and kitchen equipment*) and non-routine (*file cabinets, outdoor tables, school furniture, stadium audio system and school buses*) 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 2020 FY 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 2020-21 fiscal year due to the lack of capital project funds. For more information, please see our Capital Improvement Program (CIP) section.

Capital by Expenditure



The budgeted non-routine capital expenditures, such as file cabinets, outdoor tables, school furniture, stadium audio system and school buses, are replacing inefficient models and will not require any additional personnel, maintenance or utility.

2020-21 Non-routine Capital Expenditures by School

Elementary School				
Capital Description	Amount	Operating Impact	Impact Value	
File Cabinet	4,399	No Impact	-	
School Furniture	39,684	No Impact	-	
Total	\$ 44,083		Total \$ -	
FSU Elementary				
Capital Description	Amount	Capital Description	Amount	
School Buses	\$ 315,000	No impact -Replacement buses	\$ -	
Total	\$ 315,000	Total	\$ -	
Academic Village Charter School				
Capital Description	Amount	Capital Description	Amount	
File Cabinet	1,450	No Impact	-	
Outdoor Tables	2,600	No Impact	-	
Stadium Audio System	2,526	No Impact-Replacement System	-	
Total	\$ 6,576	Total	\$ -	
Total non-routine capital		\$ 365,659	Total operating impact	\$ -

2020-21 Routine Capital Expenditures by School

Fund 170- Elementary Schools		
Capital Description		Amount
Teacher Laptop Replacements	\$	4,600
Chromebooks Carts		12,000
Kitchen Equipment	\$	28,545
Total	\$	45,145
Fund 173- FSU Elementary School		
Capital Description		Amount
Kitchen Equipment	\$	15,487
Total	\$	15,487
Fund 171- Middle Schools		
Capital Description		Amount
Teacher Laptop Replacements	\$	40,000
Chromebooks Carts		27,000
Kitchen Equipment	\$	23,662
Musical Instruments		69,029
Total	\$	159,691
Fund 172- Academic Village Charter School		
Capital Description		Amount
Athletic Equipment	\$	1,393
Chromebooks Carts		24,000
Kitchen Equipment	\$	35,627
Musical Instruments		30,112
Projector	\$	1,481
Total	\$	92,613
Total Routine Capital	\$	312,936

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 84.78% of the Charter School 2020-21 revenue projection, with the remaining 15.22% 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					
2018-19	2019-20	2020-21	2021-2022	2022-2023	2023-2024
\$ 46,433,309	\$ 47,841,846	\$ 49,748,133	\$ 50,245,614	\$ 50,748,070	\$ 51,255,551
Federal Grant Revenue Trend					
2018-19	2019-20	2020-21	2021-2022	2022-2023	2023-2024
\$ 1,251,376	\$ 1,399,136	\$ 2,517,285	\$ 1,544,841	\$ 1,683,876	\$ 1,835,425

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 2020-21 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. 2020-21 Expected Annual Savings

ConEdison Savings Project						
	Total Energy Savings Project Cost	2020-21 Expected Annual Savings	2020-21 Expected Annual Total Utility Savings	2020-21 Expected Annual Total Material Savings	2020-21 Expected Annual Avoided Capital Cost	
Lighting & Controls	\$ 1,249,988	\$ 152,516	\$ 127,784	\$ 24,732	\$ -	
Water Conservation	\$ 132,147	\$ 25,353	\$ 24,020	\$ 1,333	\$ -	
HVAC Controls	\$ 617,783	\$ 84,378	\$ 84,378	\$ -	\$ -	
Roofing	\$ 1,042,372	\$ 135,305	\$ 9,648	\$ -	\$ 125,656	
Mechanical Equipment Replacement	\$ 2,799,250	\$ 117,669	\$ 86,340	\$ 31,329	\$ -	
Chiller Plant Refurbishment	\$ 282,521	\$ 8,663	\$ -	\$ 8,663	\$ -	
Pool VFD	\$ 58,192	\$ 3,484	\$ 3,484	\$ -	\$ -	
Pool Chlorine Generator	\$ 122,230	\$ 7,906	\$ (2,957)	\$ 10,864	\$ -	
Design & GC Costs	\$ 590,970	\$ -	\$ -	\$ -	\$ -	
PROJECT SUMMARY	\$ 6,895,453	\$ 535,274	\$ 332,697	\$ 76,921	\$ 125,656	

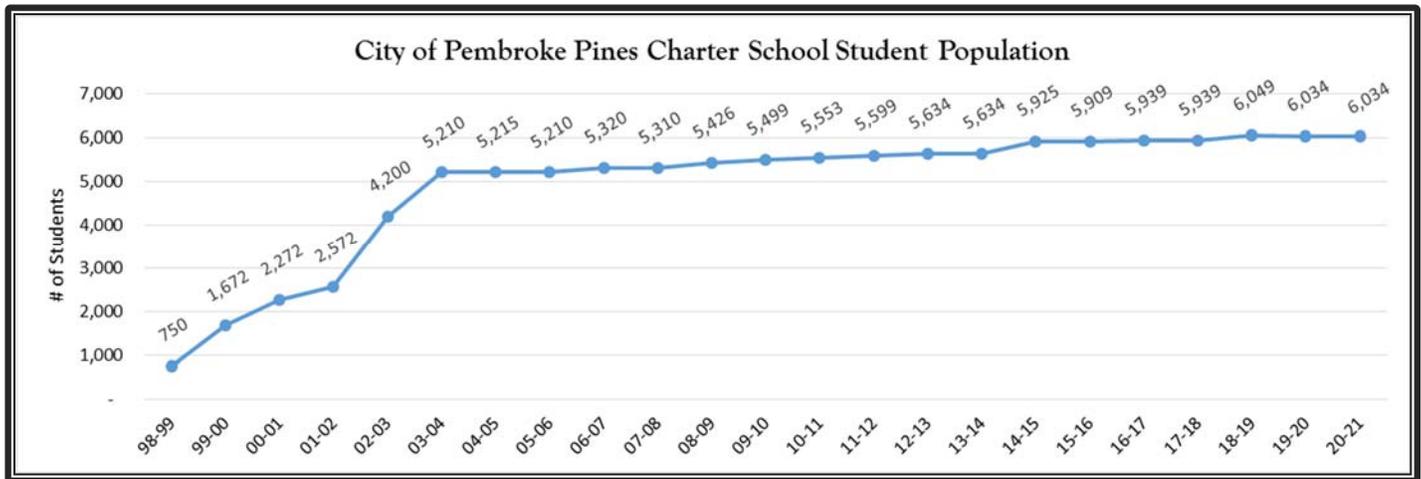
Table 2 below illustrates the 2019-20 Guaranteed Total Project Savings in comparison to the 2019-20 Total Verified Project Savings. For the 2019-20 there were proven savings of \$4,341.

Table 2. 2019-20 Guaranteed Vs. Verified Energy Savings

ECM No.	ECM Description	2019-20 Guaranteed Total Project Savings	2019-20 Verified Total Project Savings	Excess/ Shortfall
ECM 1	Interior and Exterior Lighting Improvements & Control	\$ 161,025	\$ 156,101	\$ (4,924)
ECM 2	Water Conservation Measures	\$ 26,635	\$ 27,732	\$ 1,097
ECM 3	Mechanical Equipment Replacements	\$ 104,834	\$ 108,181	\$ 3,347
ECM 4	Energy Management Control Systems	\$ 83,514	\$ 87,909	\$ 4,395
ECM 5	Roof Improvements	\$ 135,416	\$ 135,416	\$ -
ECM 6	Academic Village Pool VFDs & Control System	\$ 4,586	\$ 4,827	\$ 241
ECM 7	Academic Village Pool Hypochlorite Generation	\$ 7,334	\$ 7,519	\$ 185
	Total	\$ 523,344	\$ 527,685	\$ 4,341

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.
- **2020-2021:** No adjustments are made in 2020-21. Current student enrollment is 6,034 systemwide.



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
20-21	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 FY2020-21 school year, systemwide enrollment remained at 6,034 students.

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 4,660 student applicants on their lottery wait list.

PERSONNEL CHANGES

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

FY 2021 Changes in Staffing Levels							
School Function		2019-20 Existing Positions		2020-21 Position Adjustments		2020-21 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		2.00	136.55	24.00
5103	9-12 Basic	85.00		(2.00)		83.00	0.00
5250	Exceptional Student Education	28.00	4.00	3.00		31.00	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	7.00				7.00	0.00
6303	ESE Specialist	1.00				1.00	0.00
7300	School Administration	38.00	2.00	(2.00)		36.00	2.00
7900	Operation of Plant	1.00				1.00	0.00
9102	Child Care Supervision		76.00		(1.00)	0.00	75.00
9900	Athletics	1.00				1.00	0.00
Total		410	150	(1.00)	1.00	409	151

The overall personnel changes to the 2020-21 budget is the elimination of one full-time position and increase in 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 F/T ESE Support Facilitator position was added due to an increase in the ESE student population. At West Elementary, 50% of a F/T Bookkeeper position was converted to a contractual position. At Central Elementary, one F/T ESE Support Facilitator position was added due to an increase in the ESE Student population and 50% of a F/T Bookkeeper position was converted to a contractual position. Furthermore, Central Elementary eliminated one P/T Afterschool Care position. West Middle converted 50% of a F/T Bookkeeper position to a contractual position. Central Middle added two P/T Teacher Assistant positions and converted 50% of a F/T Bookkeeper position to a contractual position. The Academic Village Charter School eliminated two F/T Teacher positions. FSU Elementary added one F/T ESE Support Facilitator position due to the increase in ESE student population, and reclassified a F/T School Clerical II position to a F/T Administrator Coordinator position. The net effect of these personnel changes increased the 2020-21 charter school budget by \$78,915.

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.

On November 7, 2019, \$62,195,000 of the Charter School Revenue Bonds, Series 2008 was refunded by \$58,985,000 Capital Improvement Revenue Bonds, Series 2019A and \$3,635,000 Taxable Capital Improvement Revenue Bonds, Series 2019B. The Series 2019A bears an interest rate ranging from 3% to 5% payable semi-annually beginning on January 1, 2020. The Series 2019B bears an interest rate of 2.4% and 2.5% payable semiannually for bonds maturing in 2026 and 2027, respectively. The 2019 Bonds are payable from the Pledged Funds, which consist primarily of non-ad valorem budgeted and appropriated by the City, the bondholders will not have a lien on or a pledge of the non-ad valorem revenues until such funds are budgeted, appropriated, and deposited into the Debt Service Funds pursuant to the bond resolution. The School remits a yearly rental fee to the City for the use of the facilities that were constructed by the City. (City of Pembroke Pines, Florida FSU Charter Elementary School Financial Statements for the Fiscal Year Ended June 30, 2020).

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.

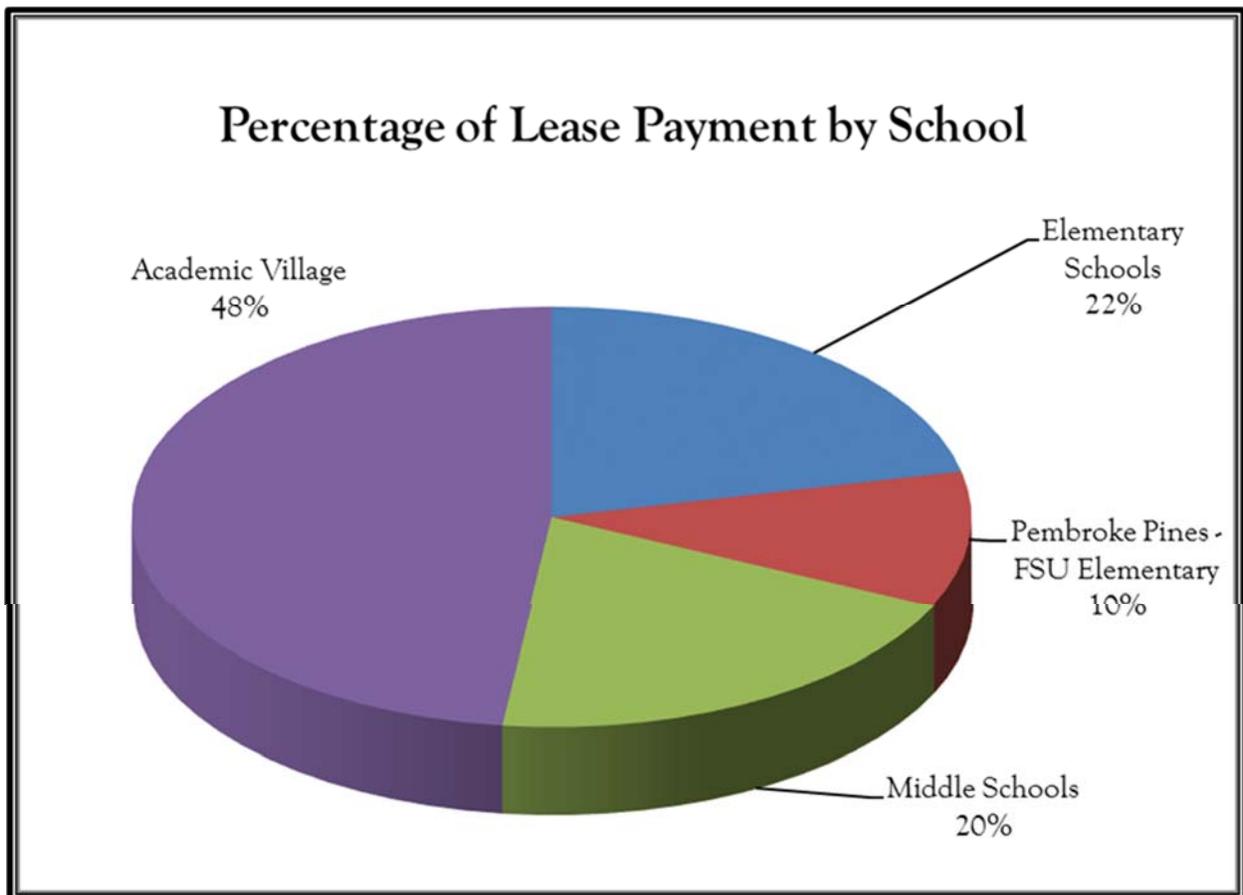
On March 25, 2008, the City advance refunded the Charter School Revenue Bonds, Series 2001A and 2001B, and constructed thirty-eight (38) additional classrooms for the City of Pembroke Pines Charter Schools and twelve (12) new classrooms for the City of Pembroke Pines/Florida State University Charter 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.

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\$3,635,000 Taxable Capital Improvement Revenue Bonds, Series 2019B. The Series 2019A bears an interest rate ranging from 3% to 5% payable semi-annually beginning on January 1, 2020. The Series 2019B bears an interest rate of 2.4% and 2.5% payable semiannually for bonds maturing in 2026 and 2027, respectively. The 2019 Bonds are payable from the Pledged Funds, which consist primarily of non-ad valorem budgeted and appropriated by the City, the bondholders will not have a lien on or a pledge of the non-ad valorem revenues until such funds are budgeted, appropriated, and deposited into the Debt Service Funds pursuant to the bond resolution. The Schools remit a yearly rental fee to the City for the use of the facilities that were constructed by the City (City of Pembroke Pines, Florida Charter Schools Financial Statements for the Fiscal Year Ended June 30, 2020).

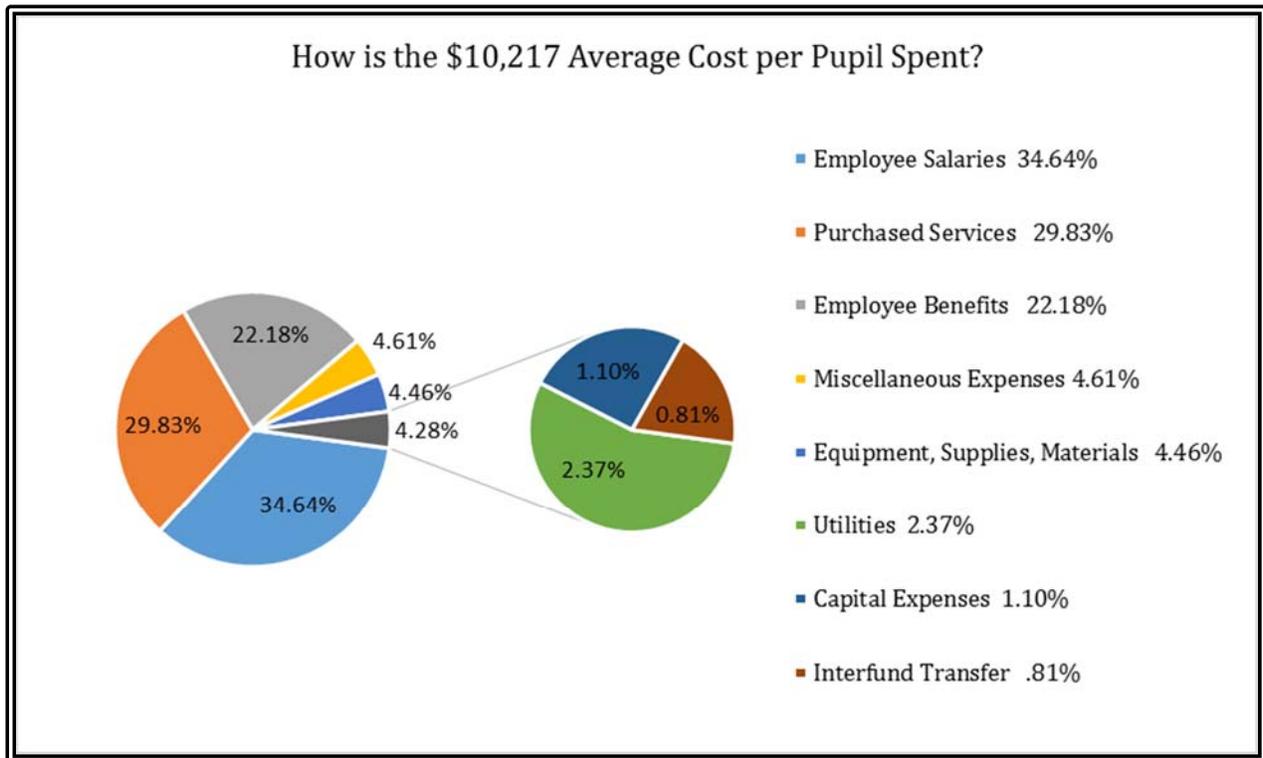
The table below represents the 2020-2021 lease payment charged to the different charters.

Lease Payment			
School	2020-21 Annual Lease Payment	Number of Campuses	Size of Campus (in sq. ft.)
Elementary Schools	\$ 1,281,432	3	195,481
Pembroke Pines - FSU Elementary	\$ 565,444	1	57,485
Middle Schools	\$ 1,189,113	2	141,995
Academic Village	\$ 2,923,638	1	223,570
Total	\$ 5,959,627	7	618,531



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 2020-2021, the total operating budget of \$61,650,247 divided by the 6,034 projected student enrollment count results in \$10,217 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 2020-21 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.

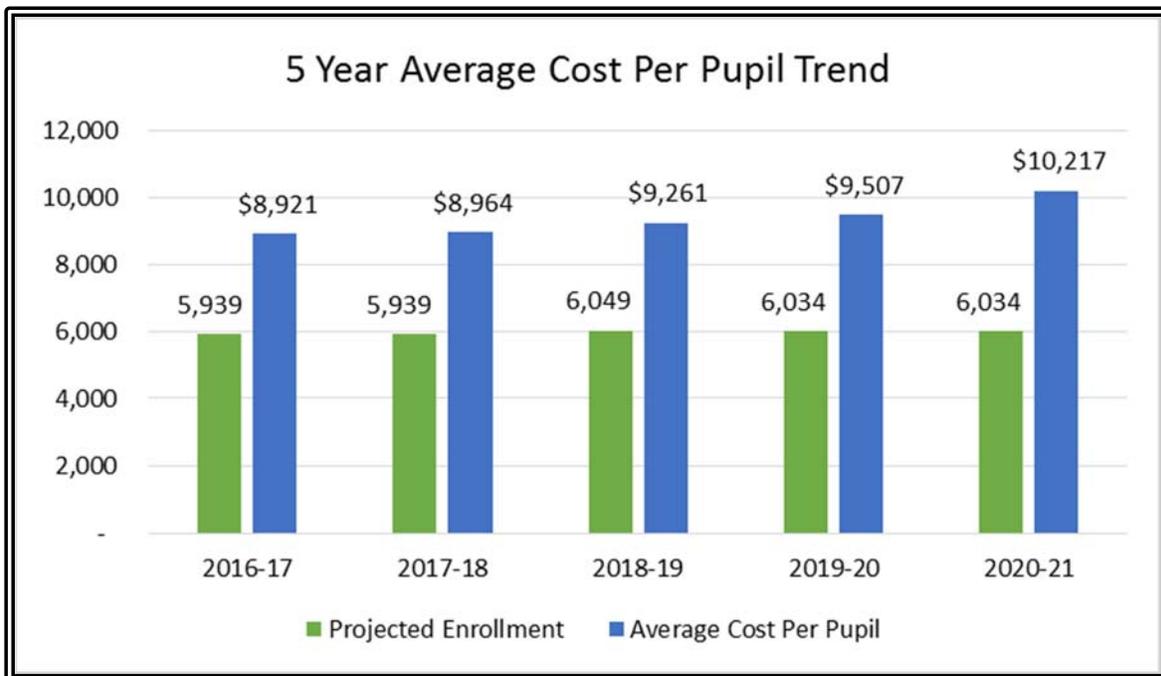
Capital Expenses: Expenditures for the acquisition of fixed assets or additions to fixed assets. The initial purchase price of capital expenses is equal or greater than \$1,000. This includes facility fixtures, computer and technology equipment, and equipment machinery.

Purchased 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.

Miscellaneous Expenses: Expenditures from current funds for interest on serial bonds and for goods and services not previously classified such as payments of dues and fees to district administration and professional organizations.

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

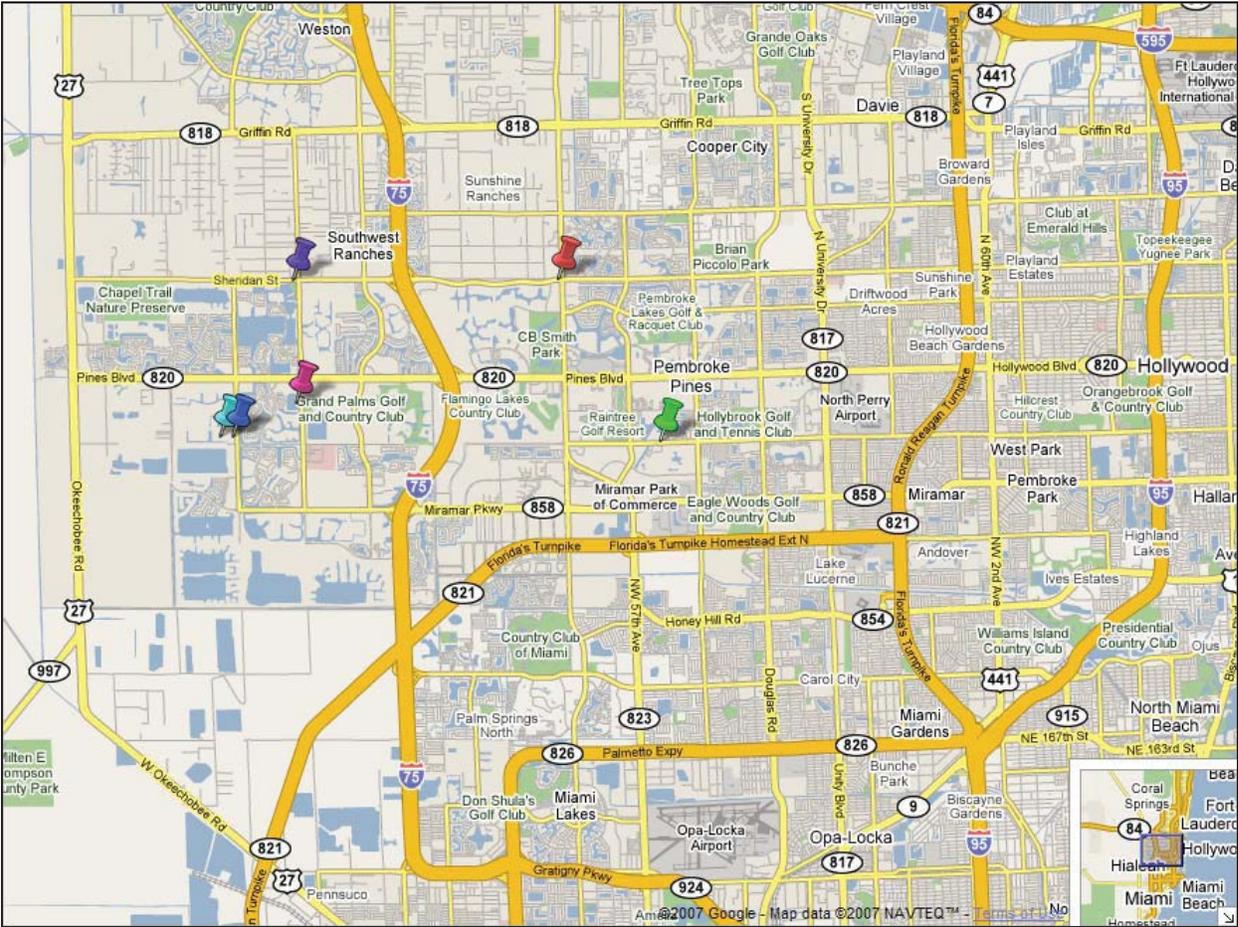


OUR VISION: TO CULTIVATE CHARACTER AND FOSTER LIFE-LONG LEARNING THROUGH A CHALLENGING EDUCATIONAL EXPERIENCE IN A SAFE ENVIRONMENT

Pembroke Pines,
Florida



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



-  [Central Elementary / Middle](#)
-  [East Elementary School](#)
-  [West Elementary School](#)

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

City of Pembroke Pines, Florida

Community Profile

City Square Miles 34.4

Climate in Fahrenheit (Jan 1945 - February 2021)

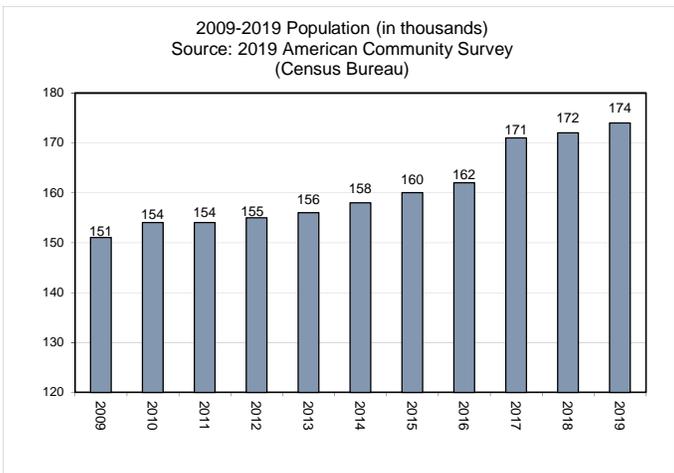
Source: National Oceanic and Atmospheric Administration (Ft. Lauderdale)

Average minimum temperature (F)	68.3°
Average maximum temperature (F)	95°
Average annual temperature (F)	75.9°
Average annual precipitation (in.) since 1913	62.63

Racial / Ethnic Composition

Source: 2019 American Community Survey

Hispanic or Latino	44.40%	77,074
White	28.50%	49,473
Black or African American	21.00%	36,454
Asian	4.90%	8,506
Other Race	1.20%	2,083
	100%	173,591



Median Age

Source: 2019 American Community Survey and Bureau of Economic and Business Research, University of Florida
 2019 42.9

Location

The City is situated six miles southwest of the Fort Lauderdale/Hollywood International Airport, 16 miles north of Miami, and 35 miles south of Boca Raton. It consists of 34.4 square miles located in southwest Broward County. Adjacent to Pembroke Pines are the cities of Miramar, Hollywood, and Cooper City, as well as the towns of Davie and Southwest Ranches.

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 (%)

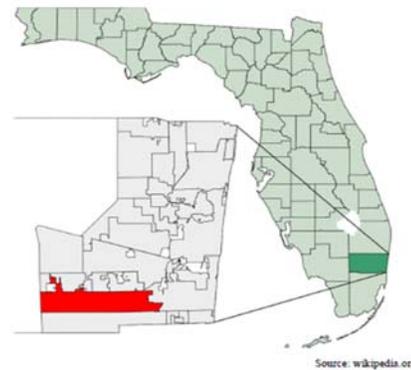
Source: 2019 American Community Survey (Census Bureau)

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



City of Pembroke Pines, Florida Community Profile

Average Household (persons)

Source: 2019 American Community Survey (Census Bureau)
2019 2.95

Unemployment Rate (%)

Source: US Dept. of Labor Bureau of Labor Statistics for
Miami, Ft. Lauderdale and West Palm Beach
Sep-20 10.10%

Gender Composition

Source: 2019 American Community Survey (Census Bureau)

Male	47.2%	82,003
Female	52.8%	91,588
	100%	173,591

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

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	% 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%
TA Pines City Center LLC	67,964	0.52%



Public/Charter Schools Educational System			
School		# of Schools	# of Students
Elementary:	Public	9	0
	Pines Charter	4	2,599
	Other Charter	7	0
Total Elementary School Students			2,599
Middle:	Public	3	0
	Pines Charter	3	1,635
	Other Charter	4	0
Total Middle School Students			1,635
High:	Public	2	0
	Pines Charter	1	1,800
	Other Charter	3	0
Total High School Students			1,800
Total Students in Pembroke Pines			6,034

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
- 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	2020-21
Intergovernmental Revenue	\$ 16,304,139
Charges for Services	1,039,702
Investment Income	15,000
Rental Revenue	135,648
Miscellaneous Revenues	878,910
Other Non Revenues	656,765
Total Elementary School Revenues	\$ 19,030,164

Expenditures

Function	2020-21	East	West	Central
K-3 Basic	\$ 6,326,077	\$ 2,323,539	\$ 2,023,333	\$ 1,979,205
4-8 Basic	3,132,001	1,208,425	947,308	976,268
Exceptional Student Program	898,884	391,512	264,822	242,550
Substitute Teachers	134,701	63,867	24,386	46,448
School /Other	36,000	17,419	12,774	5,807
Guidance Services	284,860	90,241	101,865	92,754
Instruct Media Services	291,522	111,277	126,664	53,581
Instructional Staff Training services	39,308	17,058	12,700	9,550
Board	13,149	4,383	4,383	4,383
General Administration	13,227	4,409	4,409	4,409
School Administration	2,046,924	851,177	568,981	626,766
Food Services	912,634	352,364	261,450	298,820
Pupil Transfer Services	720,741	259,841	230,450	230,450
Operation of Plant	3,218,954	1,298,551	843,418	1,076,985
Child Care Supervision	462,966	157,804	141,175	163,987
Transfer Out to Middle School	179,041	-	-	-
Transfer Out to Academic Village Charter School	319,175	-	-	-
Total Elementary School Expenditures	\$ 19,030,164	\$7,151,867	\$5,568,118	\$5,811,963

PRINCIPALS' MESSAGE

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 237.24 (105 part-time and 132.24 full-time) employees work diligently to meet the needs of every child. The elementary schools employ 112.99 teachers and 1 P/T certified teacher, of whom 42 have Master's degrees and three have Educational Specialist degrees. 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 2020-2021 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 54.75% White, 25.45% African American, 0.32% Pacific Islander, 11.30% Asian, 7.97% Multiracial and 0.21 % Native American, of which 54.07% 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. There is no 2019-2020 FSA or FSSA data. These assessments were not administered in 2019-20 due to the COVID-19 pandemic.

In response to the school closures due to COVID-19, PPCS significantly increased the amount of online Professional Development provided to its staff. The trainings were offered by the Office of Innovative Learning, the Curriculum Team, and select teachers. These targeted trainings resulted in increased student participation and success in the virtual environment.

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 2020-21 school year.



PEMBROKE PINES-FLORIDA STATE UNIVERSITY CHARTER ELEMENTARY SCHOOL



Dr. Lisa Libidinsky, Principal



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

Summary of Revenues and Expenditures for School Fund 173

Revenues

Function	2020-21
Intergovernmental Revenue	\$ 7,359,614
Charges for Services	423,007
Investment Income	7,000
Rental Revenue	38,300
Miscellaneous Revenues	322,105
Other Non Revenues	183,690
Total FSU Elementary Revenues	\$ 8,333,716

Expenditures

Function	2020-21 Budget
K-3 Basic	\$ 2,327,135
4-8 Basic	1,103,648
Exceptional Student Program	820,407
Substitute Teachers	48,771
School/Other	17,419
Guidance Services	128,862
Instruct Media Services	90,019
Instructional Staff Training services	33,358
Board	4,383
School Administration	972,495
Food Services	348,378
Pupil Transfer Services	574,391
Operation of Plant	1,690,588
Child Care Supervision	173,862
Total FSU Elementary Expenditures	\$ 8,333,716

PRINCIPAL'S MESSAGE

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 94.59 staff members, of which 54.59 are full-time and 40 are part-time. Of that staff, there are 45.34 teachers, of which 15 have a Master's degree, two have specialist degrees, 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 56.16% White, 29.51% Black/African American, 5.30% Asian, .43% American Indian/Alaskan Native, 1.15% Native Hawaiian/Pacific Islander, and 7.45% Multi-racial, of which 37% 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. There is no 2019-2020 FSA or FSSA data. These assessments were not administered in 2019-20 due to the COVID-19 pandemic.

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	2020-21 Budget
Intergovernmental Revenue	\$ 10,648,726
Charges for Services	90,936
Investment Income	3,000
Rental Revenue	239,834
Miscellaneous Revenues	685,089
Interfund Transfers	974,434
Other Non Revenues	821,489
Total Middle School Revenues	\$ 13,463,508

Expenditures

Function	2020-21	West	Central
4-8 Basic	\$ 6,798,950	\$ 3,185,878	\$ 3,613,072
Intensive English/Esol	2,350	850	1,500
Exceptional Student Program	759,314	343,534	415,780
Substitute Teachers	75,479	29,031	46,448
School/Other	52,255	23,224	29,031
Guidance Services	237,620	131,574	106,046
Instruct Media Services	240,960	185,716	55,244
Instructional Staff Training services	35,743	15,900	19,843
Board	8,766	4,383	4,383
General Administration	9,292	4,646	4,646
School Administration	1,441,425	700,215	741,210
Food Services	688,827	318,253	370,574
Pupil Transfer Services	508,730	250,014	258,716
Operation of Plant	2,569,103	1,451,214	1,117,889
Athletics	34,694	17,472	17,222
Total Middle School Expenditures	\$ 13,463,508	\$ 6,661,904	\$ 6,801,604

PRINCIPALS' MESSAGE

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 92.92 full-time and 6 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 37 have Master's degrees, three have an Educational Specialist degree, two 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, five 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 two full-time and five part-time teacher associates supporting the teaching and learning process.

In March 2020, the FLDOE Emergency Order No. 2020-E001 required PPCS schools to close on-site learning for the remainder of the 2019-20 school year due to the COVID-19 pandemic. Asynchronous online learning occurred during that time. In August 2020, PPCS submitted an approved emergency re-opening plan to comply with on-site and online learning in accordance with FLDOE and CDC guidelines.

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 in 2019**.

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). There are no FSA or EOC assessment results for school year 2019-20. Pursuant to Florida Governor's Executive Order 20-52, FSA and EOC assessments were not administered for school year 2019-20 due to the COVID-19 pandemic.

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.

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	2020-21
Intergovernmental Revenue	\$ 17,952,939
Charges for Services	158,572
Investment Income	12,000
Rental Revenue	607,550
Miscellaneous Revenues	1,076,567
Interfund Transfers	319,175
Other Non Revenues	696,056
Total High School Revenues	\$ 20,822,859

Expenditures

Function	2020-21 Budget
4-8 Basic	\$ 1,325,956
9-12 Basic	7,835,076
Exceptional Student Program	567,974
Vocational 6-12	223,989
Substitute Teachers	92,896
School/Other	29,031
Guidance Services	677,504
Instruct Media Services	149,412
ESE Specialist	97,097
Instructional Staff Training Services	21,888
Board	4,383
General Administration	14,618
School Administration	1,853,935
Food Services	955,684
Pupil Transfer Services	843,598
Operation of Plant	5,754,732
Child Care Supervision	7,839
Athletics	367,247
Total High School Expenditures	\$ 20,822,859

PRINCIPAL'S MESSAGE

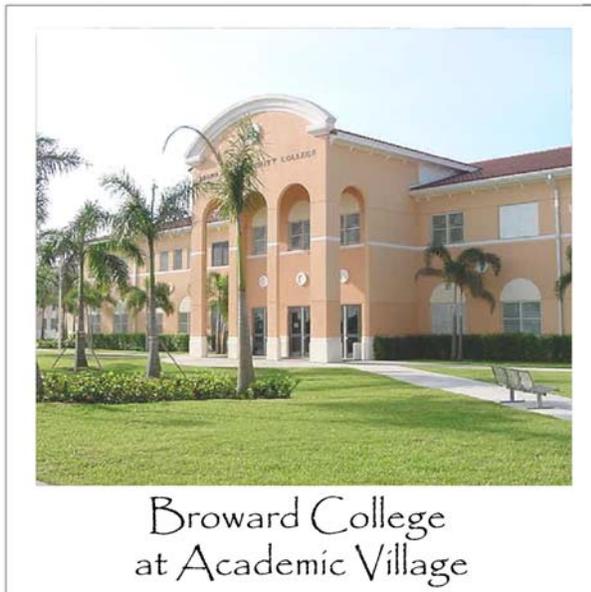
Pembroke Pines Charter High School (PPCHS) opened its doors in August of 2000 as the culminating component of one of the nation's first K-12 city-run charter school systems. From its inception, PPCHS established a strong educational mission embracing college preparation for its students, and as such, 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 2020-21 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. Moving forward, the AVCS will resume with its continuous improvement process in alignment with the Cognia standards and recommendations.

With a staff of 129.25 employees, the AVCS employs 106 teachers, one ESE Specialist, five ESE Facilitators, and two Behavioral Specialists; of which 49 have a Master's degree, six have an Educational Specialist degree, three have earned Doctoral degrees, and three have obtained National Board Certification. The AVCS draws students throughout all of Broward County. For the 2020-2021 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 64.05% White, 22.22% African American, 0.24% Pacific Islander, 8.48% Asian, 4.22% Multi-racial and .81% American Native, of which 46.57% 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

Due to school closures in the 2019-2020 school year because of the COVID-19 pandemic, all academic assessment data represents the most recent assessment period from the 2018-2019 school year. In 2018-19, 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 2019-20 Florida High School Graduation Rates Report, the Pembroke Pines Charter High School had a 100% graduation rate.

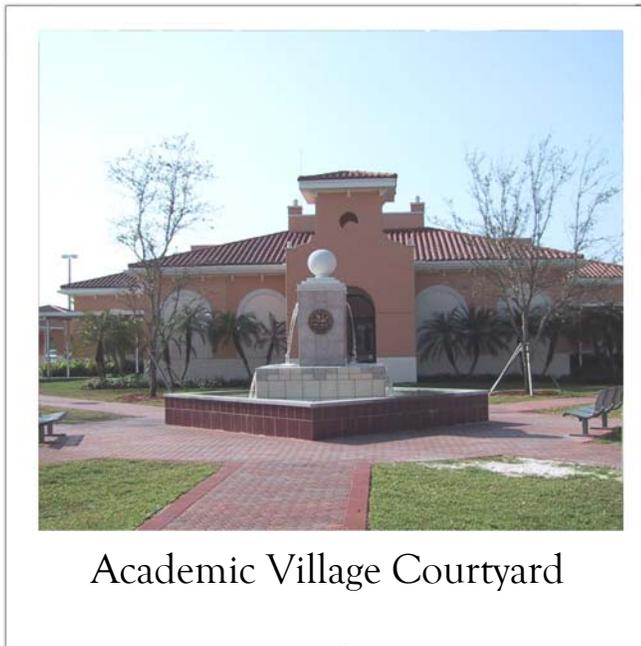
Recently, Niche ranked the Academic Village middle school as the #1 charter middle school in the greater Miami area. Pembroke Pines Charter High School is also nationally ranked as one of the top 150 charter high schools in the country.



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. First, we have expanded our parent workshop series through the Office of Innovative Learning. Our parent workshops have moved to an online format allowing access to important information for families from all campuses during the pandemic. Sessions are offered by PPCSS teachers, guidance, and administrators as well as community partners on topics ranging from information about the Florida Standards Assessment (FSA) to college planning, curriculum, drug abuse, and social media safety. 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.

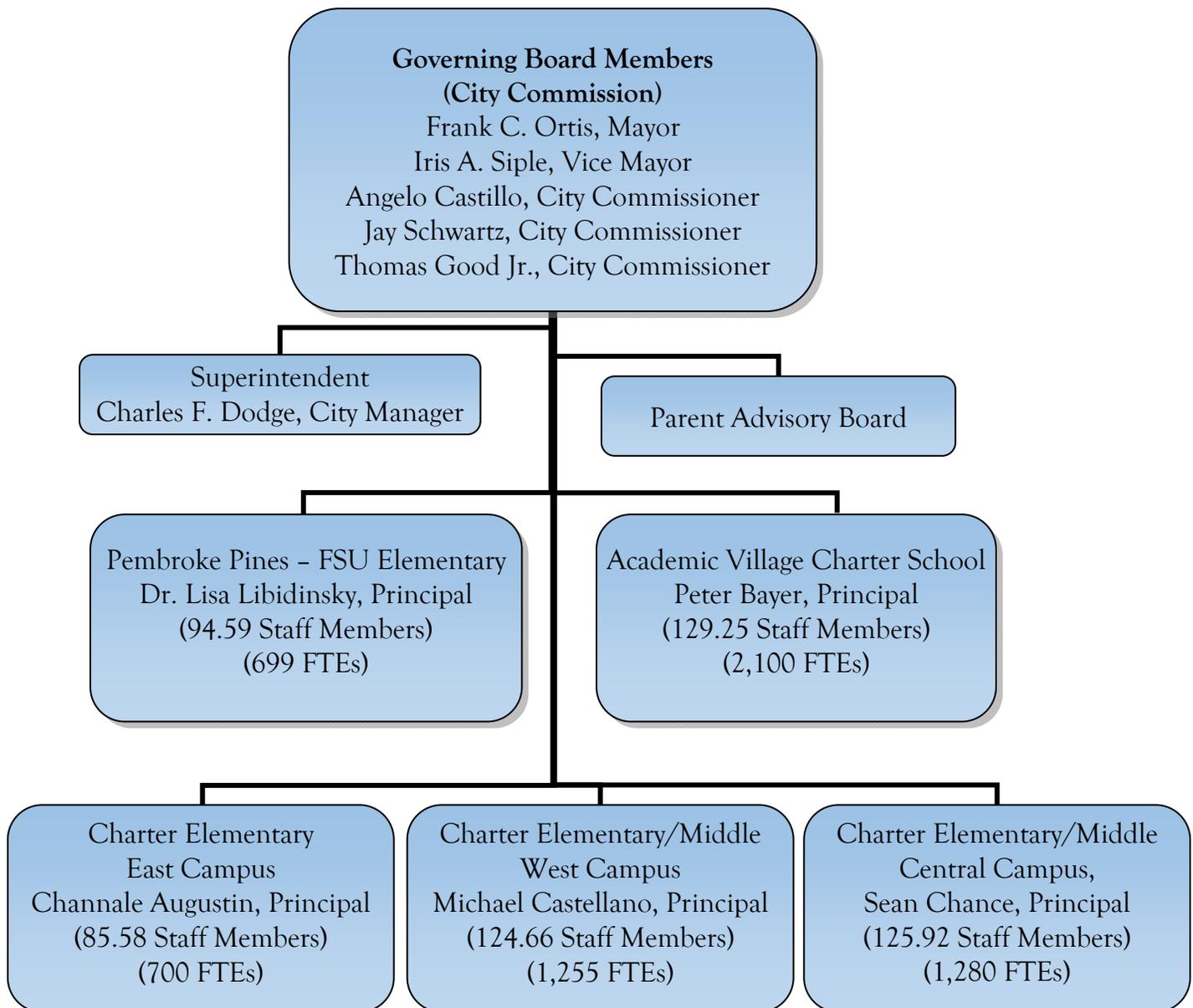
SUMMARY

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 through the implementation of ReThink. Students will demonstrate the character traits of outstanding citizens, with an emphasis on anti-bullying, mental health, 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. PPCS has a dedicated Equity Liaison Team to assist campuses in ensuring that learning experiences are relevant to all students.

Office of Innovative Learning - Pembroke Pines Charter Schools will organize staff development across campuses with a primary focus on implementing an effective dual modality model. Positions have been added to ensure that software support is available to all schools. In addition, the department has provided support to families by providing the Jaguar Pointers Series. These workshops have been established to provide families with resources for safety and security, mental health, and academic success.

Health and Safety - The City of Pembroke Pines Charter Schools (K-12) are dedicated to the health and safety of all staff and students in their care. It is the responsibility of all part-time, full-time and temporary personnel to take reasonable life-saving efforts in the event of an emergency. The PPCS System has adopted, and shall continue to adopt and implement, as appropriate, a variety of safety and security measures to enhance the ability of the organization and its personnel to protect and preserve the safety of human life and property.

The following policies have been developed in collaboration with school, City, Police and Fire Departments leadership team members: Active Threat Assailant Policy; Safer Spaces Policy; Visitor Intruder Control Policy; Threat Assessment Policy; and Reunification Policy.

Goals

ELA - By May 2021, 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.

City of Pembroke Pines

170 Fund - Charter Elementary School

ELA – By May 2021, the percentage of students in grades 4 and 5 (not in the lowest 25% percentile) demonstrating gains will increase from 68% to 71%.

ELA – By May 2021, 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 2021, 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%.

Mathematics – By May 2021, 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 2021, 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 2021, 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 2021, 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 2021, 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.

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High Five Program – Due to Covid 19, portions of the High Five program have been modified. 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 – Due to COVID-19, some in person events have been temporarily suspended or modified. All in person activities and events will resume as soon as guidelines permit. This program recognizes students for achieving all A's on their report card and maintaining excellent conduct. The students participate in a virtual recognition ceremony.

Multi-Cultural Night – Due to COVID-19, some in person events have been temporarily suspended or modified. All in person activities and events will resume as soon as guidelines permit. 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.

K-Kids – Due to COVID-19, some in person events have been temporarily suspended or modified. All in person activities and events will resume as soon as guidelines permit. 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 not meeting adequate progress in the areas of Reading and Math. This consists of a tutorial program for students in grades K-5 that have not demonstrated grade-level mastery of tested standards.

Barnes and Noble Night – Due to COVID-19, some in person events have been temporarily suspended or modified. All in person activities and events will resume as soon as guidelines permit. 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 – Due to COVID-19, some in person events have been temporarily suspended or modified. All in person activities and events will resume as soon as guidelines permit. 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 - Due to COVID-19, some in person events have been temporarily suspended or modified. All in person activities and events will resume as soon as guidelines permit. Distinguished community leaders and stakeholders come to schools and conduct readings for all students in Kindergarten – 5th

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grade. This year the event is virtual and system-wide.

Career Day - Due to COVID-19, some in person events have been temporarily suspended or modified. All in person activities and events will resume as soon as guidelines permit. 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 - Due to COVID-19, some in person events have been temporarily suspended or modified. All in person activities and events will resume as soon as guidelines permit. Through the Office of Innovative Learning, staff led virtual informational and interactive sessions with a concentration on the dual modality model, online platforms, digital citizenship, social emotional learning, and promoting home learning. Families of intermediate students are provided information on the Florida Standards Assessment as well as test taking strategies. Workshops for parents of students in the primary grades focus on the Florida Standards, home school connections, and available resources.

STEM Night - Due to COVID-19, some in person events have been temporarily suspended or modified. All in person activities and events will resume as soon as guidelines permit. Staff led event where STEM Fair projects are placed on display for families and community members to view.

Field Day - Due to COVID-19, some in person events have been temporarily suspended or modified. All in person activities and events

will resume as soon as guidelines permit. 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.

Junior Achievement - Due to COVID-19, some in person events have been temporarily suspended or modified. All in person activities and events will resume as soon as guidelines permit. 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 virtual Cross Campus Collaboration sessions.

- Associated Costs: Instructional and Integration Software: \$116,002

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-

City of Pembroke Pines

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based tools necessary to identify indicators and provide early intervention.

- Associated Costs: ReThink EdSel-Social and Emotional Learning Software \$ 5,700

Refined 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.

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.

- Associated Costs:
 - Student Chromebook Replacement: \$39,000
 - iPad Replacements: \$17,600
 - Desktop replacements: \$18,000

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.

- IT Technical Service Fee: \$283,167

Expand the Office of Innovative Learning: Reclassified personnel into Elementary Support Specialist and a Secondary Support Specialist positions.

Reclassified personnel into a Student Services Coordinator position to oversee the MTSS

process for the ESE department servicing the West and FSU campuses

Increase Bandwidth

- Associated Costs: \$18,893

2019-2020 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.

Minimal disruption in student services and online support made possible by the current infrastructure.

Increased the number of cameras in the hallways and strengthened the single point of entry.

Maintained School of Excellence recognition, a 3 year designation

Maintained 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"

Recipient of the ASBO Meritorious Budget Award for school year 2019-2020.

City of Pembroke Pines 170 Fund - Charter Elementary School

In response to the school closures due to COVID-19, PPCS significantly increased the amount of online Professional Development provided to its staff. The trainings were offered by the Office of Innovative Learning, the Curriculum Team, and select teachers. These targeted trainings resulted in increased student participation and success in the virtual environment.



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!

Theme

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 through the implementation of ReThink. Students will demonstrate the character traits of outstanding citizens, with an emphasis on anti-bullying, mental health, 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. PPCS has a dedicated Equity Liaison Team to assist campuses in ensuring that learning experiences are relevant to all students.

Office of Innovative Learning - Pembroke Pines Charter Schools will organize staff development across campuses with a primary focus on implementing an effective dual modality model. Positions have been added to ensure that software support is available to all schools. In addition, the department has provided support to families by providing the Jaguar Pointers Series. These workshops have been established to provide families with resources for safety and security, mental health, and academic success.

Health and Safety - The City of Pembroke Pines Charter Schools (K-12) are dedicated to the health and safety of all staff and students in their care. It is the responsibility of all part-time, full-time and temporary personnel to take reasonable life-saving efforts in the event of an emergency. The PPCS System has adopted, and shall continue to adopt and implement, as appropriate, a variety of safety and security measures to enhance the ability of the organization and its personnel to protect and preserve the safety of human life and property.

The following policies have been developed in collaboration with school, City, Police and Fire Departments leadership team members: Active Threat Assailant Policy; Safer Spaces Policy; Visitor Intruder Control Policy; Threat Assessment Policy; and Reunification Policy

City of Pembroke Pines

173 Fund - FSU Charter Elementary School

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).

Goals

English Language Arts - Given attention to research-based instructional strategies, by May 2021, 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 2021, 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%.

English Language Arts – By May 2021, 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 2021, 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 2021, 90% of students in grades K, 1, and 2 will score at or above proficiency on the STAR Math AP3.

Mathematics – By May 2021, 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 2021, 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 2021, 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 2021, 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

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

City of Pembroke Pines

173 Fund - FSU Charter Elementary School

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.

Principal's Honor Roll - Due to COVID-19, some in person events have been temporarily suspended or modified. All in person activities and events will resume as soon as guidelines permit. This program recognizes students for achieving all A's on their report card and maintaining excellent conduct. The students participate in a virtual recognition ceremony.

Multi-Cultural Night - Due to COVID-19, some in person events have been temporarily suspended or modified. All in person activities and events will resume as soon as guidelines permit. 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 K-5 that have not demonstrated grade-level mastery of tested standards.

Barnes and Noble Night - Due to COVID-19, some in person events have been temporarily suspended or modified. All in person activities and events will resume as soon as guidelines permit. 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 - Due to COVID-19, some in person events have been temporarily suspended or modified. All in person activities and events will resume as soon as guidelines permit. 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 - Due to COVID-19, some in person events have been temporarily suspended or modified. All in person activities and events will resume as soon as guidelines permit. Through the Office of Innovative Learning, staff led virtual informational and interactive sessions with a concentration on the dual modality model, online platforms, digital citizenship, social emotional learning, and promoting home learning. Families of intermediate students are provided information on the Florida Standards Assessment as well as test taking strategies.

City of Pembroke Pines

173 Fund - FSU Charter Elementary School

Workshops for parents of students in the primary grades focus on the Florida Standards, home school connections, and available resources.

STEM Night - Due to COVID-19, some in person events have been temporarily suspended or modified. All in person activities and events will resume as soon as guidelines permit. Staff led event where science and makerspace projects are placed on display for families and community members to view.

Field Day - Due to COVID-19, some in person events have been temporarily suspended or modified. All in person activities and events will resume as soon as guidelines permit. 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 for all school sites through the implementation of Clever (single sign on), Canvas (management learning system), SuccessMaker, Reflex Math, and system-wide virtual Cross Campus Collaboration sessions.

- Associated Costs: Instructional and Integration Software \$40,826

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.

- Associated Costs:
 - Student Chromebook Replacement: \$81,000
 - Desktop Replacements: \$9,750

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.

- Associated Costs: IT Technical Services Fee: \$35,853

Expand the Office of Innovative Learning: Reclassified personnel into Elementary Support Specialist and a Secondary Support Specialist positions

Added a Student Services Coordinator to the ESE department servicing the West and FSU campuses to oversee the MTSS process.

Increased Bandwidth Support

- Associated Costs: \$6,951

City of Pembroke Pines

173 Fund - FSU Charter Elementary School

2019-20 Accomplishments

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.

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.

Maintained School of Excellence recognition, a 3 year designation.

Maintained 2018-2019 "A" Rated School.

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

In response to the school closures due to COVID-19, PPCS significantly increased the amount of online Professional Development provided to its staff. The trainings were offered by the Office of Innovative Learning, the Curriculum Team, and select teachers. These targeted trainings resulted in increased student participation and success in the virtual environment.

#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

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

Recipient of the ASBO Meritorious Budget Award for school year 2019-2020.

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 - PPCMS will continue to implement a curricular response to FLDOE Rule 6A-1.094121 that established minimum hours of required instruction related to mental and emotional health education for grades 6-12 students and establishes procedures for school districts to document the instruction. Our middle schools will infuse mental and emotional health education during our daily designated Social Emotional Learning (SEL) time for grades 6-8. PPCMS will use the county approved digital curriculum from *ReThink ED* to support the hours in learning required for this mandate.

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 - New this year in response to House Bill 1213 is Educational Instruction of Historical Events. PPCMS has created a Holocaust Awareness panel with representatives from each campus in order to align the system approach to the newly designated second week of November of each year as "Holocaust Education Week". PPCMS has extended the Holocaust Education to now include specific activities, Social Emotional Learning (SEL) lessons, enrichment and awareness for PPCMS students in order to help support the school environment and provide students and teachers critical information on key topics related to the Holocaust and the application of these topics to current events.

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 with a primary focus on implementing an effective dual modality model. Positions have been added to ensure that software support is available to all schools. In addition, the department has provided support to families by providing the Jaguar Pointers Series. These workshops have been established to provide families with resources for safety and security, mental health, and academic success.

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).

City of Pembroke Pines

171 Fund - Charter Middle School

Health and Safety – The City of Pembroke Pines Charter Schools (K-12) are dedicated to the health and safety of all staff and students in their care. It is the responsibility of all part-time, full-time and temporary personnel to take reasonable life-saving efforts in the event of an emergency. The PPCS System has adopted, and shall continue to adopt and implement, as appropriate, a variety of safety and security measures to enhance the ability of the organization and its personnel to protect and preserve the safety of human life and property.

The following policies have been developed in collaboration with school, City, Police and Fire Departments leadership team members:

Active Threat Assailant Policy; Safer Spaces Policy; Visitor Intruder Control Policy; Threat Assessment Policy; Reunification Policy.

Goals

English Language Arts – By May 2021, 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 2021, 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 2021, 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%.

Mathematics – By May 2021, 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 2021, 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 2021, 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 2021, 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 2021, 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 2021, 90% of students in grades 7 and 8 will achieve proficiency or higher on the Algebra 1 EOC.

Geometry Honors– By May 2021, 90% of students in Geometry will achieve proficiency or higher in the Geometry EOC.

Biology- By May 2021, 90% of students in Biology will achieve proficiency or higher on the Biology EOC.

CTE- By May 2021, 85% of students in computer technology Education courses will pass the Microsoft PowerPoint, Word, and/or Excel industry certification exams

City of Pembroke Pines

171 Fund - Charter Middle School

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 - Due to Covid-19, Honor Roll assemblies and certificates were compiled into a recognition video and are being held virtually. 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. Due to Covid-19. The campaign was held virtually so all stakeholders could embrace the message as well. This event is sponsored by the Student Council.

Drama Play and Talent Show - Due to Covid 19, all student performances including the School Play and/or Talent Show will be virtual. Drama clubs are participating virtually in practices and competitions. 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.

Community Service - Due to Covid 19, service clubs are meeting online to inform students of virtual service project opportunities. 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 - Due to Covid-19, Career Day was held virtually through a series of videos that showcase a variety of career exploration opportunities for students.

Academic Competitions - Students compete virtually 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, both virtually and in-person.

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 school.

City of Pembroke Pines

171 Fund - Charter Middle School

Parent Workshops- The Office of Innovative Learning has sponsored the “Jaguar Pointer Series” to where 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.

National Junior Honor Society – a prestigious membership based on principles of scholarship, service, leadership, character, and citizenship. All meetings are held virtually and service projects are organized virtually.

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 through virtual tournaments.

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.

- Associated Costs: Instructional and Integration Software: \$76,228

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.

- Associated Costs: ReThink EdSel- Emotional and Social Learning Software \$4,005

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.

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.

- Associated Costs: IT Technical Services Fee \$198,962

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.

- Associated Costs:
 - Student Chromebook Replacement: \$61,150
 - Desktop Replacements: \$38,250

Increased Bandwidth

- Associated Costs: \$13,275

2019-20 Accomplishments

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.

City of Pembroke Pines 171 Fund - Charter Middle School

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.

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 in 2018-19.

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

Recipient of the ASBO Meritorious Budget Award for school year 2019-2020.

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.

Office of Innovative Learning – Pembroke Pines Charter Schools will organize staff development across campuses with a primary focus on implementing an effective dual

modality model. Positions have been added to ensure that software support is available to all schools. In addition, the department has provided support to families by providing the Jaguar Pointers Series. These workshops have been established to provide families with resources for safety and security, mental health, and academic success.

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

Objectives

By May 2021, 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 2021, 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 2021, 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 2021, 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 2021, 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.

City of Pembroke Pines

172 Fund - Academic Village Charter School

By May 2021, students enrolled in an AP course will meet or exceed the national passing rate set for the examination.

By May 2021, students enrolled in a Cambridge course will meet or exceed the international passing rate set for the examination.

By May 2021, the percentage of students in grades 9-12 contributing towards College and Career Acceleration points will increase from 54% to 58%.

By May 2021, 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:

Due to Covid-19, the Key Club has temporarily suspended activities, but will continue to organize school-wide blood drives and food drives to help the less fortunate as soon as guidelines permit.

Due to Covid-19, SGA has temporarily suspended all in-person activities. They will resume their annual events as soon as guidelines permit. These include a holiday toy drive to collect and provide gifts for families in our community. In the past, SGA also sponsored an Honor Drive fundraiser that helped raise funds to send WWII veterans to Washington, D.C. to see the WWII Memorial. They are

currently hosting virtual activities to promote student engagement.

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.

Due to Covid-19, Relay for Life in person activities have been temporarily suspended. 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.

Due to Covid-19, National Honor Society continues to provide tutoring services for students in need of remediation in a virtual setting.

Due to Covid-19, in person workshops have been temporarily suspended. "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. PPCSS has been providing parents with virtual opportunities for education on a variety of topics relevant to virtual learning, social-emotional health, etc.

"Read and Learn" Program: Parents that are unable to attend workshops who still would like to acquire knowledge and skills to help their

City of Pembroke Pines

172 Fund - Academic Village Charter School

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.

Due to Covid-19, in person Test Preparation Camp on Saturdays for Students will not take place in the 20-21 school year: 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. Virtual tutoring opportunities will be provided to students in need of additional support.

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. Due to Covid-19, most academic competitions have been suspended. Our students continue to participate in those available virtually.

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.

- Associated Costs
 - Student Chromebook Replacement: \$204,784
 - Desktop Replacement: \$65,250

- Memory Upgrades for Desktops \$3,600

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.

- Associated Cost: IT Technical Services Fee: \$312,974

Increased Bandwidth

- Associated Costs: \$20,882

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.

Construction of a new Athletic Trainer room in the Gym.

- Associated Costs to convert Gym classroom to Athletic Trainer Room: \$28,043

2019-2020 Accomplishments

Reconfiguration of classrooms/storage rooms to allow for the creation of a Drama Program storage area.

Reconfiguration of classrooms/storage rooms to allow for the creation of a P.E. Storage Room and Maintenance Department Storage Room. Ongoing renovations to existing classrooms and facilities including painting and flooring.

City of Pembroke Pines

172 Fund - Academic Village Charter School

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

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

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

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

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 15 of Niche 2019-20 Best Charter High Schools in Broward County and #1 Best Charter Middle School in the Greater Miami Area.

Maintained School of Excellence, a 3 year designation.

Maintained "A" Rated School designation.

Recipient of the ASBO Meritorious Budget Award for school year 2019-2020.

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).

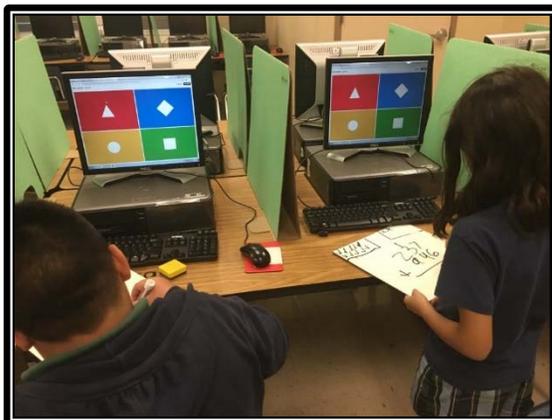
INNOVATIVE LEARNING

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

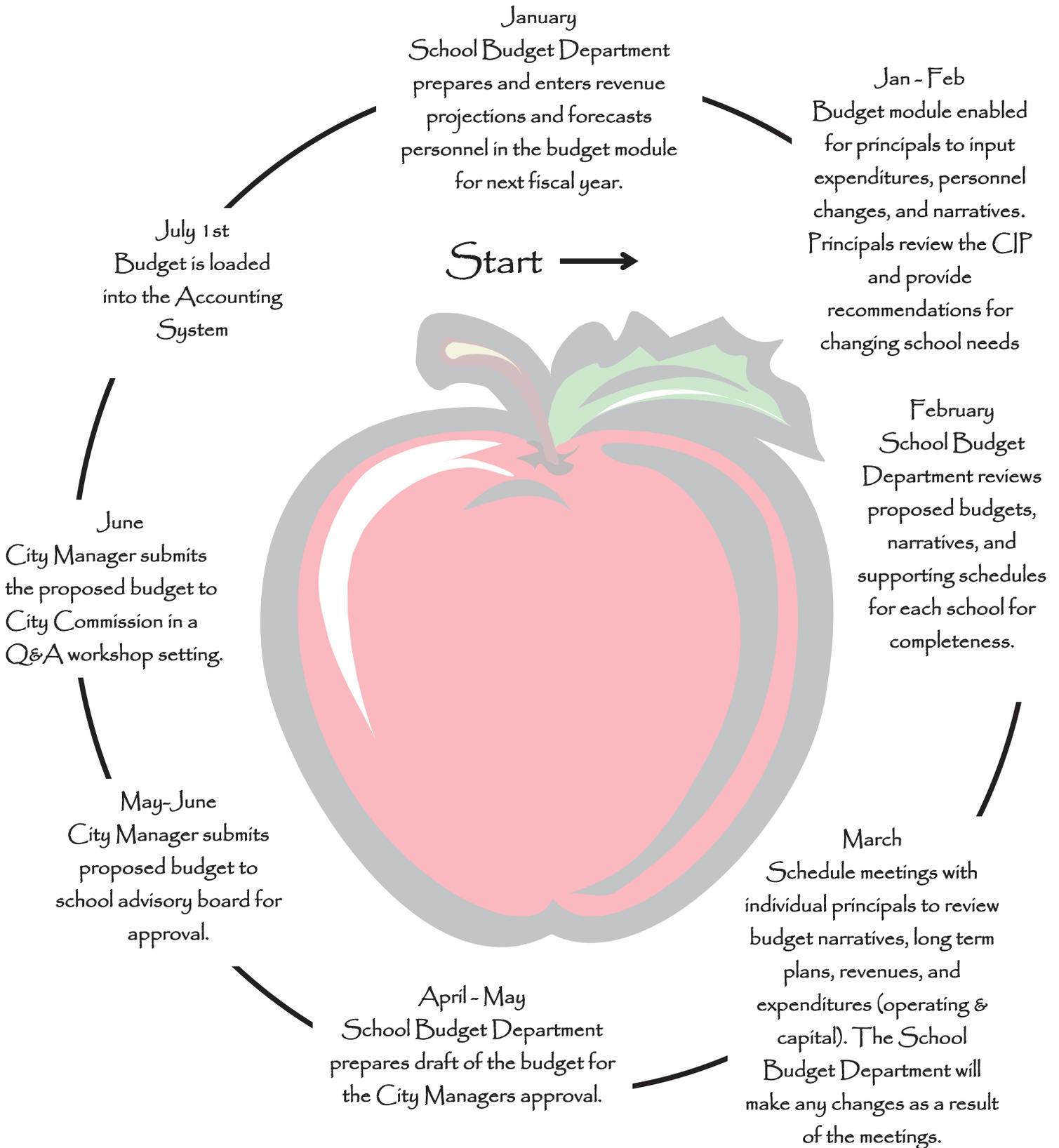
During the COVID-19 pandemic, these software platforms were essential to successfully implement digital learning programs during school closures. Listed below are educational software platforms utilized by the PPCS to modernize the traditional classroom and to provide better resources to help our students learn to their fullest potential.

Educational Software	Elementary	Middle	Academic Village	FSU Elementary
I-Ready	\$ 87,061	\$ 55,060	\$ 15,444	\$ 3,245
Renaissance Learning	\$ 30,006	\$ 18,043	\$ -	\$ 16,130
Brain Pop	\$ 9,070	\$ 2,400	\$ 2,180	\$ 2,560
Edmentum Study Island	\$ -	\$ 23,172	\$ 23,666	\$ -
Reflex Math	\$ 7,416	\$ -	\$ -	\$ 2,980
NCS Pearson -Successmaker	\$ -	\$ -	\$ -	\$ 3,620
Nearpod-Flocabulary	\$ 4,035	\$ 4,034	\$ 2,500	\$ 2,315
Razz Kids- Interactive Reading	\$ 3,675	\$ -	\$ -	\$ -
Explore Learning	\$ 11,692	\$ -	\$ -	\$ -
CAPE programs	\$ -	\$ 16,064	\$ 16,210	\$ -
Hapara	\$ -	\$ -	\$ -	\$ 2,790
Star 360	\$ -	\$ -	\$ -	\$ 16,130
Discovery Ed	\$ -	\$ -	\$ 2,600.00	\$ -
Newsela Pro License/Power Words	\$ -	\$ -	\$ 3,500.00	\$ -
Code HS Software	\$ -	\$ -	\$ 4,800.00	\$ -
GBSI Cybersecurity Program	\$ -	\$ -	\$ 23,950.00	\$ -
Adobe Creative Cloud	\$ -	\$ -	\$ 4,000.00	\$ -
USA Test Prep	\$ -	\$ -	\$ 4,676.00	\$ -
Total	\$ 152,955	\$ 118,773	\$ 103,526	\$ 49,770





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

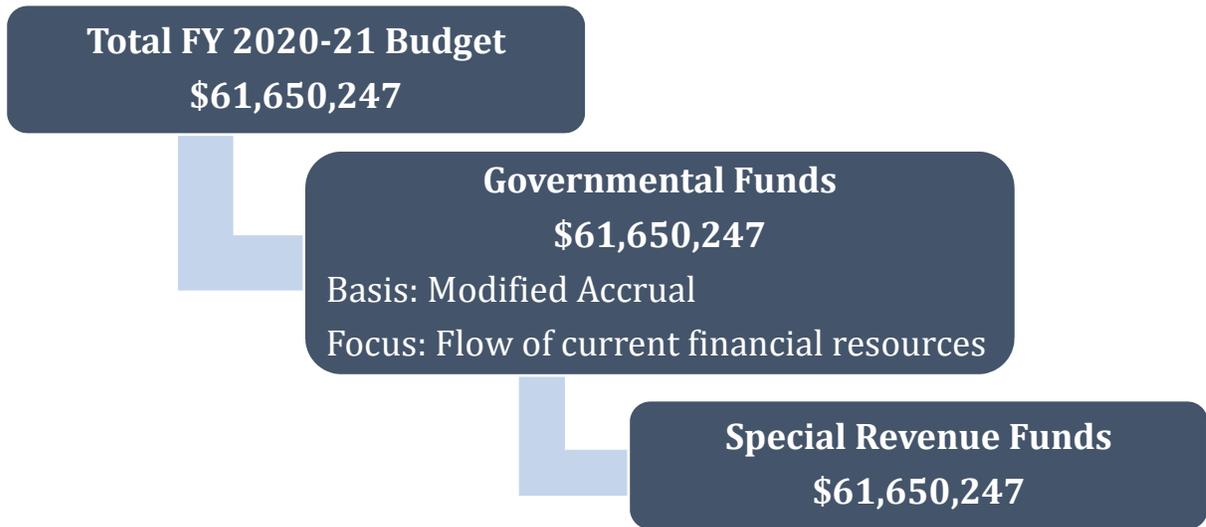
- ✓ has an annual appropriated budget
- ✓ is classified into one of four “fund types” and
- ✓ is grouped according to the type of activity that is involved in the fund

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 Charter Schools classifies its funds as governmental funds and special revenue funds. 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 use the method of modified accrual basis for budgeting and accounting within the operating budget, and for reporting purposes within the audited financial statements. Since the Charter Schools do not receive any local tax revenue funding streams and does not have a debt service, the Charter Schools do not have a General Fund, Debt Service Fund, Capital Project Fund, or Proprietary Fund in its fund structures.

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	2018-19	2019-20	2020-21
Revenues	\$ 56,022,610	\$ 57,365,170	\$ 61,650,247
Expenditures	\$ 56,022,610	\$ 57,365,170	\$ 61,650,247

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.

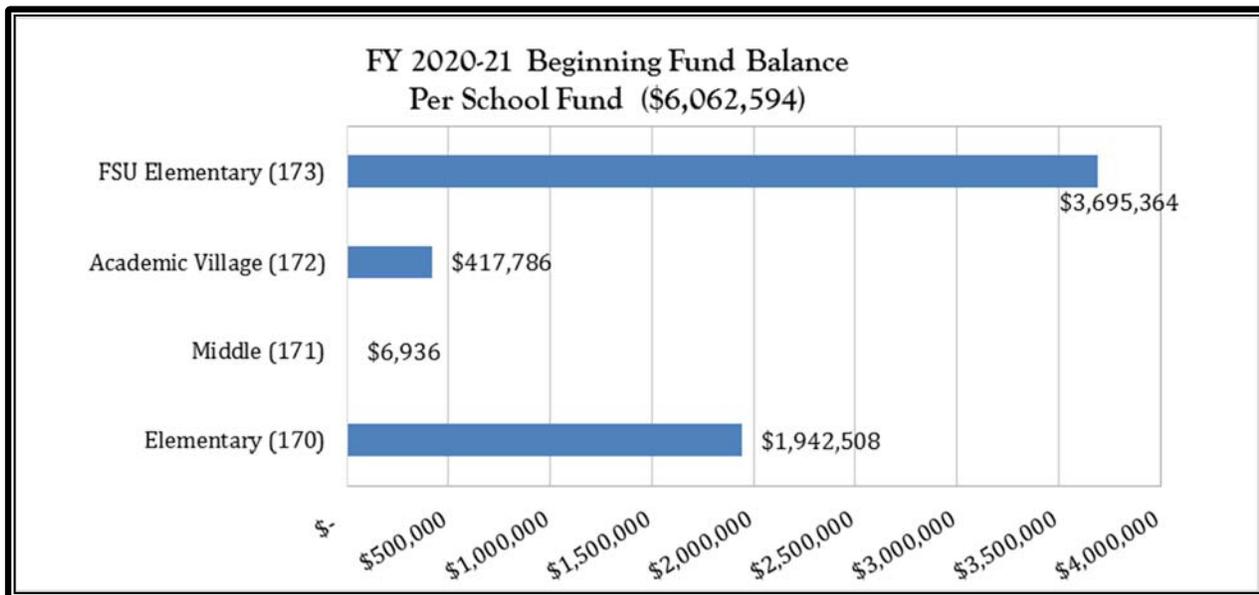
Step 6 -Consider requesting state oversight or other outside intervention.

Fund Balance/Reserve Policies

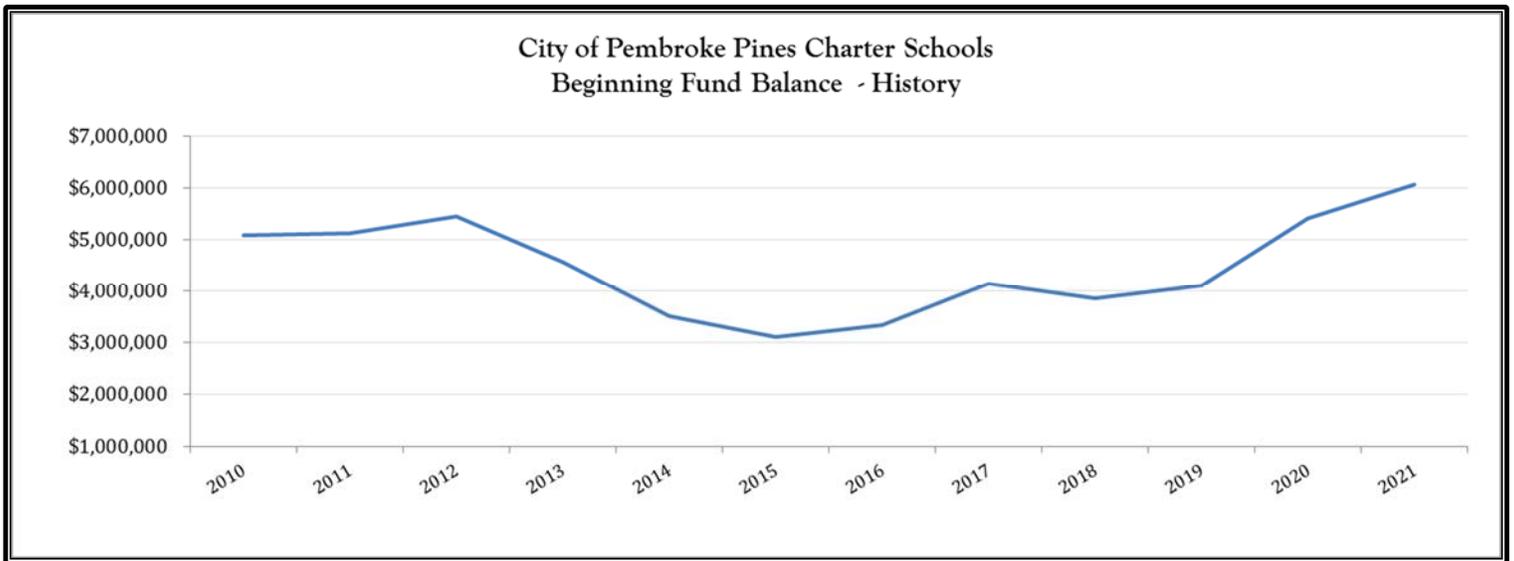
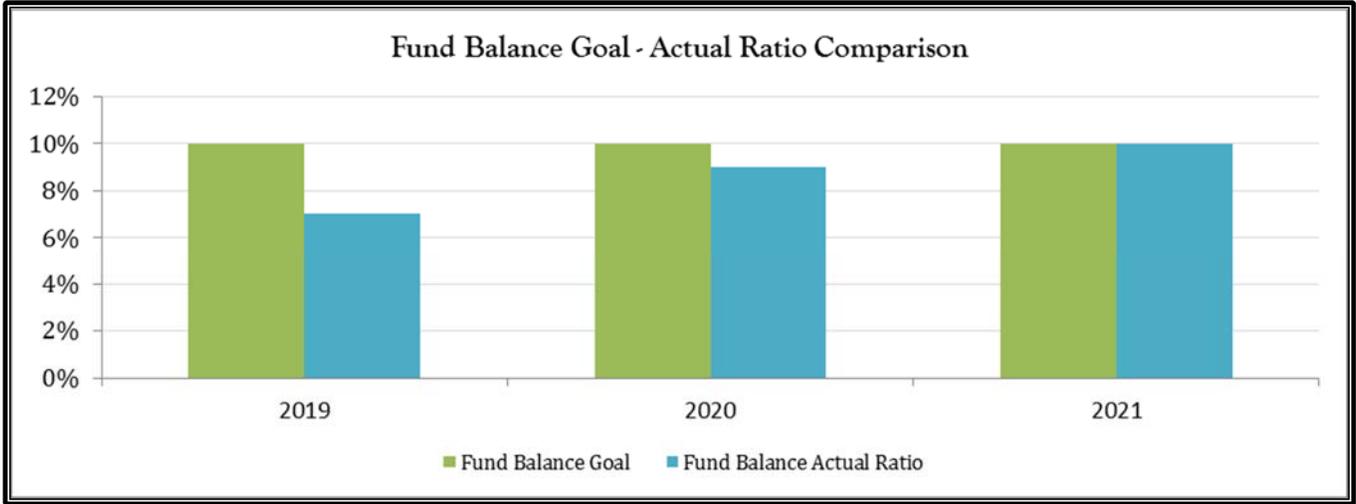
The Schools goal is to provide a fund balance of at least 10% of the Fund’s expenditures.

	2018-19	2019-20	2020-21
Budgeted Expenditures	\$ 56,022,610	\$ 57,365,170	\$ 61,650,247
Beginning Fund Balance	\$ 4,103,469	\$ 5,418,677	\$ 6,062,594
Reserve/Expenditure Ratio	7%	9%	10%

Despite 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 is 10%. For the 2020-21 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 maintain the fund balance **10%** target by the end of school year 2020-21.



Fund Balance Goals and History



FINANCIAL SECTION

City of Pembroke Pines Charter Schools



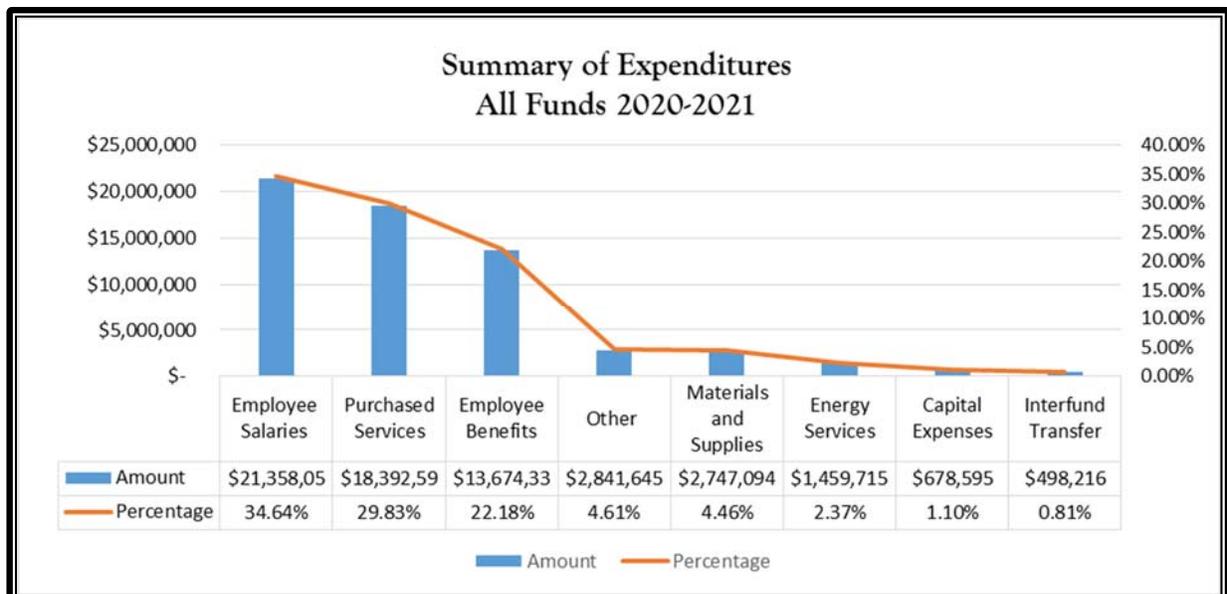
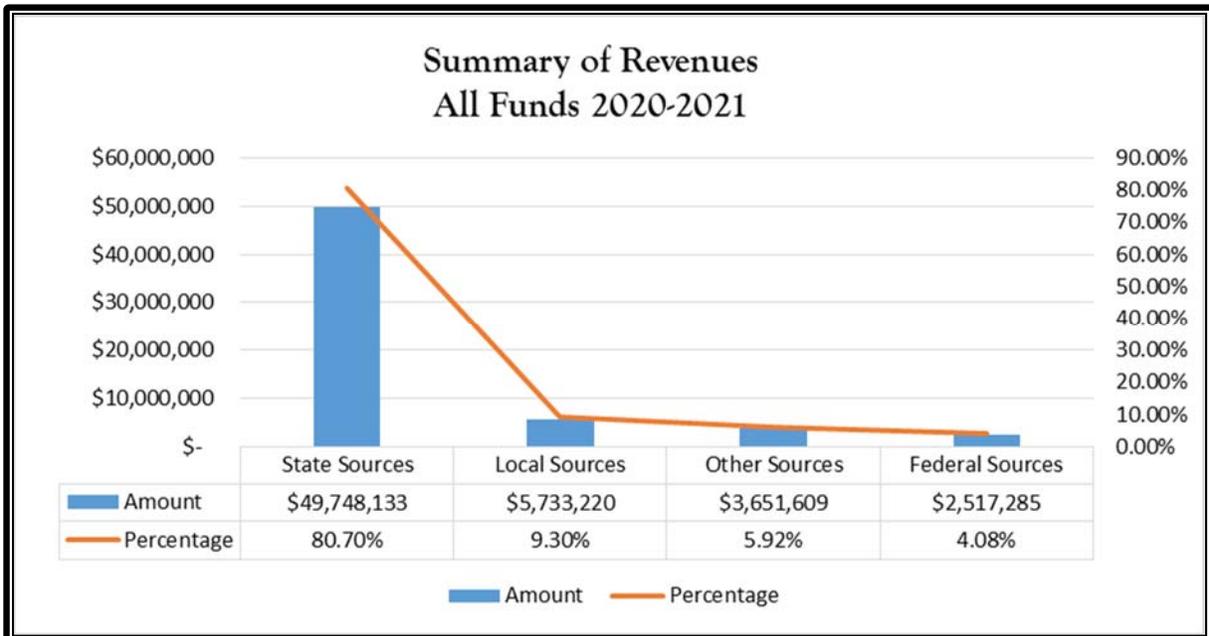
FISCAL RESOURCES: WE STRIVE TO MAINTAIN A BALANCED BUDGET AND ACHIEVE SYSTEM-WIDE ALIGNMENT OF RESOURCES.

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 2020-2021 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 2020-21 BSA is \$4,319.49 per FTE, an increase of \$40.00 per FTE in comparison to the 2019-20 BSA of \$4,279.49. When weighted with the district allocation cost factor, this BSA increase represents an approximate \$345,428 additional revenues system-wide.

Base Student Allocation		Impact
170 Fund	Elementary Schools	\$ 75,423
171 Fund	Middle Schools	\$ 38,744
172 Fund	Academic Village Charter School	\$ 180,283
173 Fund	FSU Elementary School	\$ 50,978
Total Increase (Decrease)		\$ 345,428

Class Size Reduction

Pursuant to section 1011.685(2), Florida Statutes, class size reduction operating categorical funds shall be used by school districts to reduce class size as required in section 1003.03, Florida Statutes, and to ensure school districts that meet the maximum class size requirement use the funds for any lawful operating expenditure, giving priority to increasing salaries of classroom teachers.

Class Size Reduction		Impact
170 Fund	Elementary Schools	\$ 15,531
171 Fund	Middle Schools	\$ 10,579
172 Fund	Academic Village Charter School	\$ 26,846
173 Fund	FSU Elementary School	\$ 9,738
Total Increase (Decrease)		\$ 62,694

CARES-Act- ESSER Funding

The Coronavirus Aid, Relief, and Economic Security (CARES) Act was signed into law in March 2020 by the federal government to provide significant financial support to mediate the impact that COVID-19 has had on schools. The act included Elementary and Secondary School Emergency Relief (ESSER) funds intended to support remote learning. This projection is allocated based on 2020-2021 Projected FTE.

CARES Act- ESSER Funding		Impact
170 Fund	Elementary Schools	\$ 346,370
171 Fund	Middle Schools	\$ 243,371
172 Fund	Academic Village Charter School	\$ 382,831
173 Fund	FSU Elementary School	\$ 127,428
Total Increase (Decrease)		\$ 1,100,000

Teacher Salary Allocation (TSA)

Florida Legislature established through House Bill 641 and 5001 a new allocation within FEFP intended for increasing full-time classroom teacher compensation and assist school districts in their recruitment and retention of classroom teachers and instructional personnel. Prior to receipt of the allocation, the PPCS are required to submit to its governing board for approval a proposed salary distribution plan compliant to the HB641 mandate, and subsequently submit and receive final approval from the FLDOE. The 2020-21 TSA projection is based on the charter school proportionate share of the District's Allocation.

Teacher Salary Allocation		Impact
170 Fund	Elementary Schools	\$ 335,303
171 Fund	Middle Schools	\$ 235,594
172 Fund	Academic Village Charter School	\$ 370,597
173 Fund	FSU Elementary School	\$ 123,356
Total Increase (Decrease)		\$ 1,064,850

Mental Health Allocation

This state shared revenue is provided to help establish and expand school-based mental health care. The PPCS must annually develop a governing board-approved Mental Health Plan prior to receipt of the allocation. The PPCS receives a proportionate share of the District allocation based on total UFTE. For the 2020-21 school year, the PPCS project a 19.6% increase in Mental Health allocation revenues.

Mental Health Allocation		Impact
170 Fund	Elementary Schools	\$ 15,985
171 Fund	Middle Schools	\$ 11,227
172 Fund	Academic Village Charter School	\$ 17,669
173 Fund	FSU Elementary School	\$ 4,025
Total Increase (Decrease)		\$ 48,906

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 5.42% in comparison to FY2019-20. The increase represents an additional \$193,266 in revenues.

District School Taxes		Impact
170 Fund	Elementary Schools	\$ 46,856
171 Fund	Middle Schools	\$ 29,168
172 Fund	Academic Village Charter School	\$ 66,754
173 Fund	FSU Elementary School	\$ 50,488
Total Increase (Decrease)		\$ 193,266

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 \$20 million to \$8 million, a 60% decrease from the 2019-20 allocation for this revenue.

Digital Classroom Allocation		Impact
170 Fund	Elementary Schools	\$ (1,875)
171 Fund	Middle Schools	\$ (1,317)
172 Fund	Academic Village Charter School	\$ (2,072)
173 Fund	FSU Elementary School	\$ (114,200)
Total Increase (Decrease)		\$ (119,464)

Rental -City Recreation Programs

This is a local revenue stream generated from middle school and AVCS facility rentals from outside vendors. The 2020-21 projection reflects an anticipated 41% reduction in this revenue stream due to school facilities not being available for rental during the COVID-19 pandemic.

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

Public Education Capital Outlay (PECO)

State appropriated funds allocated for the purposes of charter school facility maintenance, repair, renovation, construction and lease payment. The PPCS utilizes its PECO funding towards its charter facility lease payment. Even though the 2020-21 projected PECO allocation increased by 7.2% in comparison to the 2019-2020 PECO allocation, the funding only covers 54.8% of the 2020-21 PPCS lease payment.

Public Education Capital Outlay		Impact
170 Fund	Elementary Schools	\$ 52,393
171 Fund	Middle Schools	\$ 46,724
172 Fund	Academic Village Charter School	\$ 66,208
173 Fund	FSU Elementary School	\$ 21,065
Total Increase (Decrease)		\$ 186,390

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 37% increased contribution projection for 2020-2021.

Contributions		Impact
170 Fund	Elementary Schools	\$ 117,770
171 Fund	Middle Schools	\$ 82,776
172 Fund	Academic Village Charter School	\$ 109,330
173 Fund	FSU Elementary School	\$ 48,090
Total Increase (Decrease)		\$ 357,966

In-House Transportation

Revenues earned from charter school bus fleet rentals during downtime and summer months. These revenues are forecasted at a 12% decrease, anticipating reduced school bus rentals due to the COVID-19 pandemic.

In-House Transportation		Impact
170 Fund	Elementary Schools	\$ (19,033)
171 Fund	Middle Schools	\$ (11,900)
172 Fund	Academic Village Charter School	\$ (19,327)
173 Fund	FSU Elementary School	\$ (6,433)
Total Increase (Decrease)		\$ (56,693)

Instructional, Science Lab & Library Media

State shared revenues allocated to assist schools purchase instructional, library media, and science lab material and supplies. This funding can also be used towards dual enrollment instructional materials, and digital instructional materials for students with disabilities. The state decreased this funding source by 10.9% for the 2020-21 fiscal year.

Instructional, Science Lab & Library Media		Impact
170 Fund	Elementary Schools	\$ (21,418)
171 Fund	Middle Schools	\$ (15,060)
172 Fund	Academic Village Charter School	\$ (24,899)
173 Fund	FSU Elementary School	\$ (5,940)
Total Increase (Decrease)		\$ (67,317)

Secure the Next Generation

The Secure the Next Generation Initiative is a Broward County voter-approved referendum authorizing the SBBC to allocate School Resource Officer funding to individual SBBC-sponsored charter schools that have an enrollment of 900 students or more. The 170, 171 and 172 school locations are eligible for \$54,600 each for four years.

Secure the Next Generation		Impact
170 Fund	Elementary Schools	\$ 54,600
171 Fund	Middle Schools	\$ 54,600
172 Fund	Academic Village Charter School	\$ 54,600
173 Fund	FSU Elementary School	\$ -
Total Increase (Decrease)		\$ 163,800

PPCS 2020-2021 BUDGET FINANCIAL IMPACT ITEMS

EXPENDITURES

Exceptional Student Education (ESE) Program

Due to an increase in ESE student population, three ESE Support Facilitator positions were added for the East Elementary, Central Elementary and FSU Elementary charter school locations to accommodate student needs. The financial impact for these additions is \$199,959.

ESE Support Facilitators		Impact
170 Fund	Elementary Schools	\$ 133,306
171 Fund	Middle Schools	\$ -
172 Fund	Academic Village Charter School	\$ -
173 Fund	FSU Elementary School	\$ 66,653
Total Increase (Decrease)		\$ 199,959

Teacher Salary Allocation (TSA) - Salary Expense

As stated, Florida Legislature established through House Bill 641 and 5001 a new allocation within FEFP intended for increasing full-time classroom teacher compensation and assist school districts in their recruitment and retention of classroom teachers and instructional personnel. Once the PPCS salary distribution plan is approved by the PPCS governing board and the FLDOE, the salary disbursement will be accounted for as the TSA correlating salary expenditure. The financial impact of this salary expense is \$1,064,850.

Teacher Salary Allocation - Salary Expense		Impact
170 Fund	Elementary Schools	\$ 335,303
171 Fund	Middle Schools	\$ 235,594
172 Fund	Academic Village Charter School	\$ 370,597
173 Fund	FSU Elementary School	\$ 123,356
Total Increase (Decrease)		\$ 1,064,850

Health Insurance

Based on actuarial estimates, health insurance costs for full-time charter school employees are anticipated to increase by 41% for the FY2020-2021 school year. The financial impact of the increase is projected to be approximately \$1.9 million dollars.

Health Insurance		Impact
170 Fund	Elementary Schools	\$ 685,031
171 Fund	Middle Schools	\$ 377,147
172 Fund	Academic Village Charter School	\$ 617,928
173 Fund	FSU Elementary School	\$ 229,477
Total Increase (Decrease)		\$ 1,909,583

Florida Retirement System (FRS expenses)

The Florida Retirement System increased the employer contribution rates from the 8.47% to 10%, increasing the overall budget by \$454,216.

Florida Retirement System (FRS)		Impact
170 Fund	Elementary Schools	\$ 153,679
171 Fund	Middle Schools	\$ 104,713
172 Fund	Academic Village Charter School	\$ 130,948
173 Fund	FSU Elementary School	\$ 64,876
Total Increase (Decrease)		\$ 454,216

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	\$ 50,083
171 Fund	Middle Schools	\$ 15,528
172 Fund	Academic Village Charter School	\$ 2,815
173 Fund	FSU Elementary School	\$ 2,980
Total Increase (Decrease)		\$ 71,406

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 a World Languages textbook adoption for the 2020-2021 school year, and increasing the textbook budget by \$117,515.

Textbooks		Impact
170 Fund	Elementary Schools	\$ -
171 Fund	Middle Schools	\$ 63,000
172 Fund	Academic Village Charter School	\$ 54,515
173 Fund	FSU Elementary School	\$ -
Total Increase (Decrease)		\$ 117,515

Secure the Next Generation –SRO Expense

The PPCS is municipally run and operated by the City of Pembroke Pines, and as such, SRO services are provided to the charter schools by the City of Pembroke Pines Police Department. The schools are charged for these services within the Contractual Services –Other account. This expense is the correlating expenditure to the Secure the Next Generation revenue allocation the charter schools receive from the SBBC.

Secure the Next Generation- SRO Expense		Impact
170 Fund	Elementary Schools	\$ 54,600
171 Fund	Middle Schools	\$ 54,600
172 Fund	Academic Village Charter School	\$ 54,600
173 Fund	FSU Elementary School	\$ -
Total Increase (Decrease)		\$ 163,800

Repair, Maintenance & Improvement to Land and Building

System-wide repair and maintenance projects to include re-flooring classrooms, repairing entrance gates, painting projects, air conditioner control server repairs, and airnasium maintenance. These planned expenditures increased the overall budget by \$361,965.

Repair & Maintenance Projects		Impact
170 Fund	Elementary Schools	\$ 130,640
171 Fund	Middle Schools	\$ 96,190
172 Fund	Academic Village Charter School	\$ 108,730
173 Fund	FSU Elementary School	\$ 26,405
Total Increase (Decrease)		\$ 361,965

Food Service Program- Kitchen Equipment

The PPCS routinely replace outdated and inefficient models of its food service equipment. The financial impact of replacing major capital items for its food service program is \$110,264 for the 2020-2021 school year.

Food Service Equipment		Impact
170 Fund	Elementary Schools	\$ 26,218
171 Fund	Middle Schools	\$ 26,642
172 Fund	Academic Village Charter School	\$ 40,749
173 Fund	FSU Elementary School	\$ 16,655
Total Increase (Decrease)		\$ 110,264

Technology Needs

PPCS school administration evaluates its student and teacher technological needs every year during the budget cycle, and for the 2020-2021 school year, special emphasis was placed on replacing outdated and inoperable student chromebooks and carts, student iPads, teacher and student computer desktops, teacher laptops, and memory upgrades for desktops that could

be repaired. School administration works in tandem with the City Technology Services department to establish a technology needs budget that allows for systemwide equity. The financial impact of these technology needs is \$698,077.

Technology Needs		Impact
170 Fund	Elementary Schools	\$ 170,065
171 Fund	Middle Schools	\$ 150,773
172 Fund	Academic Village Charter School	\$ 251,236
173 Fund	FSU Elementary School	\$ 126,003
Total Increase (Decrease)		\$ 698,077

FSU Administrative Fee

Florida State University, the charter school sponsor and LEA for FSU Elementary, increased their administrative fee from a flat fee of \$340,000 to \$500 per student FTE. This increased the FSU administrative fee to \$349,500, a 2.7% increase from the 2019-2020 school year.

FSU Administrative Fee		Impact
173 Fund	FSU Elementary School	\$ 9,500
Total Increase (Decrease)		\$ 9,500

IT/ Telecommunications Fee

This fee encompasses three major components: (1) A personnel service charge for I.T. related support from the City's Technology Services Department; (2) A fee for participation in the City of Pembroke Pines Technology Modernization Project (TMP), and (3) major technology infrastructure needs outside the scope of the TMP in which an annualized payment is charged to the schools in the fiscal year that the tech infrastructure is received. The FY 2020-21 IT/Telecommunications Fee increased by 52.4% in comparison to FY 2019-20.

IT/Telecommunications Fee		Impact
170 Fund	Elementary Schools	\$ 97,452
171 Fund	Middle Schools	\$ 68,473
172 Fund	Academic Village Charter School	\$ 107,712
173 Fund	FSU Elementary School	\$ 35,853
Total Increase (Decrease)		\$ 309,490

City of Pembroke Pines Administrative Fee

The PPCS is municipally owned and operated by the City of Pembroke Pines, and as such, the City is directly involved in the schools day-to-day operations. The City provides various levels of administrative support and in turn, the charter schools are charged an administrative fee for services provided. The city administrative fee increased by 9.7% for FY 2020-21.

City of Pembroke Pines Administrative Fee		Impact
170 Fund	Elementary Schools	\$ 14,328
171 Fund	Middle Schools	\$ 21,950
172 Fund	Academic Village Charter School	\$ 52,280
173 Fund	FSU Elementary School	\$ 12,531
Total Increase (Decrease)		\$ 101,089

Transportation Services- School Bus Replacement

The contracted transportation service provider, Transportation Authority, maintains and repairs the school buses on a routine basis. However, it was determined that it is no longer cost-effective to repair the oldest buses in the fleet. The purchase of three school bus replacements is budgeted for within the FSU Elementary Budget for FY 2020-21.

School Buses		Impact
170 Fund	Elementary Schools	\$ -
171 Fund	Middle Schools	\$ -
172 Fund	Academic Village Charter School	\$ -
173 Fund	FSU Elementary School	\$ 315,000
Total Increase (Decrease)		\$ 315,000



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

		FY 2016-2017	FY 2017-2018	FY 2018-2019	FY 2019-2020
REVENUE SOURCES:		Actual	Actual	Actual	Actual
Intergovernmental Revenue		\$ 45,085,826	\$ 47,457,131	\$ 49,113,435	\$ 50,093,757
Charges for Services		1,590,528	1,650,140	1,693,142	1,258,347
Miscellaneous Revenues		3,165,389	3,163,703	3,465,492	3,320,527
Other Sources		-	-	-	-
TOTAL REVENUES		\$ 49,841,743	\$ 52,270,974	\$ 54,272,069	\$ 54,672,631
EXPENDITURES:					
	School Object	FY 2016-2017	FY 2017-2018	FY 2018-2019	FY 2019-2020
Salaries	100	20,002,915	20,402,021	20,649,671	20,896,095
Employee Benefits	200	10,865,435	11,344,701	11,937,076	12,657,680
Purchased Services	300	14,733,698	15,331,549	15,960,748	15,628,267
Energy Services	400	1,488,645	1,469,731	1,465,203	1,276,430
Materials and Supplies	500	2,031,260	2,375,759	2,069,939	1,901,043
Capital Outlay	600	155,258	312,102	103,556	181,718
Other	700	1,438,864	1,269,823	1,407,149	1,487,502
TOTAL EXPENDITURES		\$ 50,716,075	\$ 52,505,686	\$ 53,593,342	\$ 54,028,735
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(874,332)	(234,712)	678,727	643,896
OTHER FINANCING SOURCES:					
Transfers In		1,255,065	1,416,301	1,139,463	990,000
Transfers Out		(680,000)	(925,000)	(503,000)	(990,000)
TOTAL TRANSFERS		575,065	491,301	636,463	-
Net Change in Fund Balance		(299,267)	256,589	1,315,190	643,896
Beginning Fund Balance		4,146,148	3,846,881	4,103,470	5,418,660
Ending Fund Balance		\$ 3,846,881	\$ 4,103,470	\$ 5,418,660	\$ 6,062,556

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

		FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024
REVENUE SOURCES:		Budget	Forecast	Forecast	Forecast
Intergovernmental Revenue		\$ 52,265,418	\$ 51,790,455	\$ 52,431,947	\$ 53,090,976
Charges for Services		1,712,217	1,724,203	1,736,272	1,748,426
Miscellaneous Revenues		4,021,003	4,041,108	4,061,314	4,081,620
Other Sources		2,358,000	2,590,982	2,518,682	2,434,675
TOTAL REVENUES		\$ 60,356,638	\$ 60,146,748	\$ 60,748,215	\$ 61,355,697
	School Object	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024
EXPENDITURES:					
Salaries	100	21,358,059	21,571,639	21,787,356	22,005,229
Employee Benefits	200	13,674,333	13,811,077	13,949,187	14,088,679
Purchased Services	300	18,392,590	18,576,516	18,762,280	18,949,904
Energy Services	400	1,459,715	1,474,313	1,489,055	1,503,946
Materials and Supplies	500	2,746,894	2,774,363	2,802,108	2,830,127
Capital Outlay	600	678,595	685,381	692,235	699,158
Other	700	2,841,845	1,794,766	1,812,712	1,830,839
TOTAL EXPENDITURES		\$ 61,152,031	\$ 60,688,055	\$ 61,294,933	\$ 61,907,882
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(795,393)	(541,307)	(546,718)	(552,185)
OTHER FINANCING SOURCES:					
Transfers In		1,293,609	1,062,538	1,105,703	1,152,928
Transfers Out		(498,216)	(521,233)	(558,985)	(600,743)
TOTAL TRANSFERS		795,393	541,305	546,718	552,185
Net Change in Fund Balance		-	-	-	-
Beginning Fund Balance		6,062,556	6,062,556	6,062,556	6,062,556
Ending Fund Balance		\$ 6,062,556	\$ 6,062,556	\$ 6,062,556	\$ 6,062,556

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

REVENUE SOURCES	ACCOUNT FUNCTION	SCHOOL FUNCTION	FY2016-2017 ACTUAL	FY2017-2018 ACTUAL	FY2018-2019 ACTUAL	FY2019-2020 ACTUAL
Intergovernmental Revenue						
Sch Breakfast Rmb - Severe Need	331602	3262	45,203	75,577	94,829	104,353
Sch Breakfast Rmb - Non Severe Need	331603	3262	64,401	62,777	39,409	-
Sch Lunch Reimb-Free/Reduced	331604	3261	777,913	1,074,368	919,012	682,973
Commodities - Donated Food	331606	3265	199,433	169,028	142,969	161,750
Carl D. Perkins FLDOE Grant	331607	3201	-	-	6,087	6,717
IDEA Grant	331616	3290	82,690	84,685	86,748	90,680
Fund for Improvement of Education	331623	3290	-	-	-	-
CARES Act - ESSER	331617	3299	8,020	6,567	-	13,166
District Instructional Leadership	334903	3399	-	-	-	-
Gardiner Scholarship - SAFE Grant	334906	3399	42,072	-	-	-
District Discretionary Lottery Fund	335900	3344	101,261	10,804	20,880	6,244
FL Education Finance Program (FEFP)	335910	3310	27,114,450	27,648,158	28,238,140	28,667,972
Teacher Salary Allocation	335911	3310	-	-	-	-
Digital Classroom Allocation	335912	3310	603,253	603,039	298,494	222,428
Class Size Reduction	335915	3390	6,487,782	6,527,859	6,506,021	6,508,523
Instructional Materials	335920	3336	438,636	430,097	444,137	433,500
Library Media Materials	335925	3336	25,427	25,126	26,240	25,549
Science Lab Materials	335927	3336	6,950	6,868	7,171	6,984
School Breakfast Supplement	335935	3337	3,463	3,545	4,179	4,643
School Lunch Supplement	335936	3338	7,612	7,602	7,774	10,126
Safe Schools	335950	3310	182,719	184,326	562,164	597,088
Mental Health Allocation	335951	3310	-	-	236,034	248,970
District School Taxes	335970	3310	3,075,327	3,332,981	3,599,115	3,770,955
District School Taxes	335970	3411	-	-	-	163,800
Best & Brightest Scholarship	335974	3399	47,719	402,400	391,197	699,901
Governor's A+ Funds	335975	3399	591,509	594,656	596,810	604,361
Transportation Revenue	335980	3354	853,284	898,106	929,840	906,214
ESE Guaranteed Allocation	335985	3310	1,068,721	1,166,350	1,299,675	1,410,491
Public Education Capital Outlay (PECO)	335991	3391	1,674,465	1,085,911	2,943,406	3,043,720
Summer Reading Program	335993	3374	375,280	374,260	377,079	374,138
Supplemental Academic Instruction	335995	3374	1,208,236	1,213,192	1,336,025	1,328,511
Bond Technology Opportunity	337930	3413	-	-	-	-
Local Capital Improvement Revenue	338100	3413	-	1,468,849	-	-
Total Intergovernmental Revenue			45,085,826	47,457,131	49,113,435	50,093,757
Charges for Services						
Before and Afterschool Education	347905	3489	1,000,997	1,111,873	1,210,913	900,113
In-House Transportation	347906	3354	468,738	423,409	357,285	246,472
Activity Fee	347907	3469	120,793	114,858	124,944	111,762
Total Charges for Services			1,590,528	1,650,140	1,693,142	1,258,347
Miscellaneous Revenues						
Interest from SBA	361030	3431	11,420	84,395	142,634	128,118
Rental - City Facilities	362030	3425	177,897	178,166	136,643	109,554
Rental - Cell Towers-Exempt	362031	3425	302,197	223,951	305,471	358,051
Rental - City Recreation Programs	362075	3425	488,080	642,955	713,001	987,660
Contributions	366015	3440	566,065	592,215	589,297	517,729
ICMA Forfeiture Revenue	369025	3495	19,603	4,124	18,802	8,115
E-Rate Program	369026	3495	27,569	19,036	16,450	23,816
Healthier US School Challenge Award	369027	3495	-	-	-	3,500
Other Miscellaneous Revenue	369040	3495	150	-	325	160
ConEd Energy Tax Deduction	369042	3495	-	178,539	-	-
Food Sales	369045	3451	1,572,408	1,240,322	1,542,869	1,183,824
Total Miscellaneous Revenues			3,165,389	3,163,703	3,465,492	3,320,527
Other Sources						
Transfer from General Fund (EDC Profit)	381020	3610	575,065	491,301	636,463	-
Transfer from Charter Elementary School	381170	3670	680,000	925,000	503,000	990,000
Beginning Surplus	389940	3489	-	-	-	-
Estimated Budget Savings	389951	3489	-	-	-	-
Total Other Sources			1,255,065	1,416,301	1,139,463	990,000
Total Charter Revenues			51,096,808	53,687,275	55,411,532	55,662,631

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

REVENUE SOURCES	ACCOUNT FUNCTION	SCHOOL FUNCTION	FY2020-2021 ADOPTED BUDGET	FY2021-2022 FORECAST	FY2022-2023 FORECAST	FY2023-2024 FORECAST
Intergovernmental Revenue						
Sch Breakfast Rmb - Severe Need	331602	3262	102,397	111,613	121,658	132,607
Sch Breakfast Rmb - Non Severe Need	331603	3262	39,505	43,060	46,936	51,160
Sch Lunch Reimb-Free/Reduced	331604	3261	970,556	1,057,906	1,153,118	1,256,898
Commodities - Donated Food	331606	3265	207,713	226,407	246,784	268,994
Carl D. Perkins FLDOE Grant	331607	3201	-	-	-	-
IDEA Grant	331616	3290	97,114	105,854	115,381	125,765
Fund for Improvement of Education	331623	3290	-	-	-	-
CARES Act - ESSER	331617	3299	1,100,000	-	-	-
District Instructional Leadership	334903	3399	-	-	-	-
Gardiner Scholarship - SAFE Grant	334906	3399	-	-	-	-
District Discretionary Lottery Fund	335900	3344	6,202	6,264	6,327	6,390
FL Education Finance Program (FEFP)	335910	3310	29,270,698	29,563,405	29,859,039	30,157,629
Teacher Salary Allocation	335911	3310	1,064,850	1,075,499	1,086,253	1,097,116
Digital Classroom Allocation	335912	3310	103,471	104,506	105,551	106,606
Class Size Reduction	335915	3390	6,482,045	6,546,865	6,612,334	6,678,457
Instructional Materials	335920	3336	432,476	436,801	441,169	445,580
Library Media Materials	335925	3336	25,573	25,829	26,087	26,348
Science Lab Materials	335927	3336	6,989	7,059	7,129	7,201
School Breakfast Supplement	335935	3337	4,642	4,688	4,735	4,783
School Lunch Supplement	335936	3338	10,127	10,228	10,331	10,434
Safe Schools	335950	3310	594,825	600,773	606,781	612,849
Mental Health Allocation	335951	3310	298,526	301,511	304,526	307,572
District School Taxes	335970	3310	4,040,469	4,080,874	4,121,682	4,162,899
District School Taxes	335971	3411	163,800	165,438	167,092	168,763
Best & Brightest Scholarship	335974	3399	-	-	-	-
Governor's A+ Funds	335975	3399	-	-	-	-
Transportation Revenue	335980	3354	903,630	912,666	921,793	931,011
ESE Guaranteed Allocation	335985	3310	1,371,989	1,385,709	1,399,566	1,413,562
Public Education Capital Outlay (PECO)	335991	3391	3,261,885	3,294,504	3,327,449	3,360,723
Summer Reading Program	335993	3374	376,027	379,787	383,585	387,421
Supplemental Academic Instruction	335995	3374	1,329,909	1,343,208	1,356,640	1,370,207
Bond Technology Opportunity	337930	3413	-	-	-	-
Local Capital Improvement Revenue	338100	3413	-	-	-	-
Total Intergovernmental Revenue			52,265,418	51,790,455	52,431,947	53,090,976
Charges for Services						
Before and Afterschool Education	347905	3489	1,174,250	1,182,470	1,190,747	1,199,082
In-House Transportation	347906	3354	411,018	413,895	416,792	419,710
			126,949	127,838	128,733	129,634
Total Charges for Services			1,712,217	1,724,203	1,736,272	1,748,426
Miscellaneous Revenues						
Interest from SBA	361030	3431	37,000	37,185	37,371	37,558
Rental - City Facilities	362030	3425	135,860	136,539	137,222	137,908
Rental - Cell Towers-Exempt	362031	3425	303,804	305,323	306,850	308,384
Rental - City Recreation Programs	362075	3425	581,668	584,576	587,499	590,437
Contributions	366015	3440	1,325,860	1,332,489	1,339,152	1,345,848
ICMA Forfeiture Revenue	369025	3495	15,500	15,578	15,655	15,734
E-Rate Program	369026	3495	19,850	19,949	20,049	20,149
Healthier US School Challenge Award	369027	3495	-	-	-	-
Other Miscellaneous Revenue	369040	3495	2,000	2,010	2,020	2,030
ConEd Energy Tax Deduction	369042	3495	-	-	-	-
Food Sales	369045	3451	1,599,461	1,607,458	1,615,496	1,623,573
Total Miscellaneous Revenues			4,021,003	4,041,108	4,061,314	4,081,620
Other Sources						
Transfer from General Fund (EDC Profit)	381020	3610	795,393	541,305	546,718	552,185
Transfer from Charter Elementary School	381170	3670	498,216	521,233	558,985	600,743
Beginning Surplus	389940	3489	315,000	527,552	434,618	329,770
Estimated Budget Savings	389951	3489	2,043,000	2,063,430	2,084,064	2,104,905
Total Other Sources			3,651,609	3,653,520	3,624,385	3,587,603
Total Charter Revenues			61,650,247	61,209,286	61,853,918	62,508,625

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

REVENUE SOURCES:	FY 2016-2017	FY 2017-2018	FY 2018-2019	FY 2019-2020
	Actual	Actual	Actual	Actual
Intergovernmental Revenue	\$ 45,085,826	\$ 47,457,131	\$ 49,113,435	\$ 50,093,757
Charges for Services	1,590,528	1,650,140	1,693,142	1,258,347
Miscellaneous Revenues	3,165,389	3,163,703	3,465,492	3,320,527
Other Sources	-	-	-	-
TOTAL REVENUES	\$ 49,841,743	\$ 52,270,974	\$ 54,272,069	\$ 54,672,631

CITY OBJECT / ACCOUNT DESCRIPTION	FY 2016-2017	FY 2017-2018	FY 2018-2019	FY 2019-2020
	Actual	Actual	Actual	Actual
12018 Assistant Athletic Director	\$ 39,998	\$ 41,205	\$ 42,432	\$ 45,182
12125 Sch Clerical Spec I	303,135	261,428	260,844	215,005
12133 Sch Administrative Coord I	1,278	-	-	-
12134 Sch Administrative Assistant II	-	-	-	44,589
12138 Sch Clerical Spec II	126,370	122,860	123,216	108,017
12139 Interventionist	-	-	-	44,392
12155 Sch Administrative Assistant I	113,302	115,749	120,890	74,631
12164 Director of Innovative Learning	-	-	69,040	81,384
12558 Speech Therapist	91,607	130,340	138,190	149,788
12588 Sch Administrative Coordinator	-	-	-	-
12621 Technology and Instruction Supervisor	-	-	61,522	68,602
12910 Chtr Sch Teacher	14,944,004	15,316,747	15,636,734	16,003,984
12935 ESE Specialist	44,131	47,947	48,327	48,896
12941 High School Registrar	42,744	7,702	-	-
12942 High School Assistant Principal	261,852	241,604	266,687	275,091
12943 Guidance Director	49,269	44,027	46,724	47,495
12949 Behavior Specialist	84,844	83,814	83,018	95,230
12950 Teacher Assistant	61,994	61,500	61,294	47,242
12951 Registrar	37,451	33,092	34,092	36,634
12952 Bookkeeper	157,893	163,000	164,725	90,588
12953 Assistant Principal	598,833	669,955	611,842	627,459
12954 Principal High School	128,003	128,003	130,704	140,310
12956 School Counselor	480,376	511,807	513,117	508,150
12957 Media Specialist	353,656	356,090	316,049	313,262
12960 Receptionist	36,878	36,909	39,125	40,630
12961 Security	38,236	38,859	31,822	19,751
12968 Principal East Campus	120,016	117,007	105,295	108,900
12969 Principal West Campus	109,512	109,512	111,962	120,184
12970 Principal Central Campus	123,510	123,510	126,160	135,414
12973 Principal Pembroke Shores	117,499	117,499	120,050	128,877
12982 Testing Coordinator	4,591	-	-	-
12992 Vacation leave - retire/term	11,943	7,006	4,060	11,928
12996 Sick leave - retire/term	65,210	56,623	46,496	23,762
12997 Sick leave - annual	69,200	89,301	96,994	95,169
13135 BTU Sub Total	-	174	-	-
13140 Temp Sub Teacher	401,904	427,133	466,942	298,272
13190 P/T After School Director	53,498	54,557	57,928	59,258
13403 P/T Bookkeeper	21,969	19,699	14,533	14,737
13554 P/T Teacher Assistant	478,991	432,235	415,402	436,796
13556 P/T After School Care	276,577	336,943	331,681	349,501
13559 P/T Certified Teacher	86,220	41,343	39,151	68,547
13683 Sch P/T Clerk Spec I	42,142	38,509	36,641	19,771
13686 P/T Aftercare Clerk Spec I	-	-	-	12,192
14000 Overtime	24,279	18,334	23,532	17,334
15005 Supplements	2,721,771	3,014,475	3,194,538	3,503,383
15007 Topped Out Incentive	-	-	-	750
15015 Payment in lieu of benefits	133,019	138,372	138,002	134,865
15116 Cell Phone Pay	135	540	540	540
21000 Social Security- matching	1,665,446	1,772,296	1,791,006	1,830,554
22200 Retirement contribution - FRS	1,502,656	1,633,735	1,710,079	1,817,659
22500 ICMA - city portion	121,008	136,989	133,943	123,063
23000 Health Insurance	4,446,485	4,500,905	4,722,597	4,680,369
23100 Life Insurance	46,972	79,546	24,544	75,677
24000 Workers compensation	156,413	16,512	(22,001)	150,191
25000 Unemployment compensation	14,530	(5,669)	2,278	770
26300 General retiree health contrib	57,000	57,000	94,000	209,000
30010 Contingency	-	-	-	-
31300 Professional services-Outside Legal	57,020	40,033	43,487	58,388
31310 Prof & Tech Services	2,499,587	2,610,341	2,657,951	2,074,392

CITY OBJECT / ACCOUNT DESCRIPTION	FY 2016-2017 Actual	FY 2017-2018 Actual	FY 2018-2019 Actual	FY 2019-2020 Actual
32100 Accounting and auditing fees	25,746	26,467	27,398	30,681
34300 Contract- laundry & cleaning	1,034	908	794	781
34500 Contract- building maintenance	939,097	1,146,791	1,148,644	1,093,400
34982 Function sourcing- Grounds/Facilities	33,402	32,931	28,068	18,003
34989 Contractual service provider	900,614	1,095,600	1,271,764	1,605,662
34990 Contractual services- other	1,804,401	1,829,440	1,897,499	2,034,522
40100 Travel/conferences	28,215	54,927	53,401	55,715
41370 Communications	86,132	99,054	105,948	111,468
41400 Postage	3,615	4,447	4,784	592
43380 Pub Ut Svc Othr Energ Sv	132,093	133,625	149,676	123,188
43430 Electricity	1,184,100	1,142,108	1,112,987	1,013,289
44200 Rents- machinery & equipment	43,974	54,418	41,269	38,234
44210 IT/Telecommunications Services	710,213	867,094	904,321	589,789
44360 Rentals	6,109,027	5,828,926	5,504,308	5,587,230
45000 Insurance	(21,256)	36,433	126,542	111,924
45320 Insurance & Bond Premium	303,368	309,267	197,364	209,119
46150 R & M- land- building & improvement	499,889	542,705	705,917	740,067
46210 Energy Savings Project	348,410	425,880	435,444	445,287
46250 R & M equipment	51,680	36,320	30,789	42,512
46300 R & M motor vehicles	172,192	160,633	153,856	147,879
46800 Maintenance contracts	38,168	35,771	40,144	25,085
46801 I.T. Maintenance contracts	85,440	72,608	73,226	73,171
47100 Printing	9,694	16,168	17,303	14,293
49000 Legal/employment ads	4,036	4,387	7,149	6,103
49105 License renewals	1,263	4,702	8,017	4,692
49175 Administrative fees	1,141,570	966,289	1,099,915	1,097,160
49176 FSU Administrative Fee	250,000	250,000	250,000	340,000
49177 Bwd Administrative Fee	33,776	34,324	35,109	32,079
52000 Operating supplies	58,747	50,139	38,557	17,899
52150 First aid, safety equip & supplies	1,528	2,247	2,733	2,675
52182 Testing material	167,415	185,729	204,787	226,729
52540 Fuel	172,452	193,998	202,540	139,953
52590 Other Mat'l & Sply	196,553	210,432	220,535	243,041
52600 Clothing/uniforms	29,904	18,467	54,190	26,660
52650 Equip < than \$1000	163,051	266,472	167,869	173,933
52652 Software < than \$1000 &/or licenses	285,292	329,696	483,378	513,970
52653 Computer equipment < \$1000	85,329	259,847	251,523	291,520
52790 Miscellaneous Expense	12,255	14,508	14,108	13,571
52910 Commodity Consumption	199,433	169,027	142,969	161,749
54100 Memberships/ dues/ subscription	80,665	76,762	77,863	95,771
54505 Media	14,455	19,676	13,073	5,154
54510 Media Books	83,866	70,002	83,791	77,351
54520 Textbooks	665,022	717,263	812,049	578,561
63000 Improvement other than building	-	65,022	-	-
63061 Fencing	37,500	-	-	-
64010 Athletic equipment	-	3,299	-	-
64014 Aluminum shed	-	-	2,244	-
64039 Computer equipment not micro	13,633	7,500	-	-
64053 Micro computer	-	-	-	15,064
64055 Laptop/Tablet	-	1,948	-	8,218
64066 File cabinets- other	-	2,350	-	-
64069 Freezer	-	-	-	2,832
64115 Kitchen equipment	4,842	-	-	-
64151 Oven	6,718	45,853	13,938	21,462
64155 Multimedia projector	-	-	-	-
64185 Refrigerator	12,050	-	-	-
64204 TV-Closed Circuit/Security Camera	-	-	7,614	-
64325 School bus	-	-	-	-
64400 Other equipment	33,840	186,130	79,760	134,142
64691 Capitalized Software - Schools	46,675	-	-	-
TOTAL EXPENDITURE BY CITY OBJECT	50,716,075	52,505,686	53,593,342	54,028,735
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(874,332)	(234,712)	678,727	643,896
OTHER FINANCING SOURCES:				
Transfers In	1,255,065	1,416,301	1,139,463	990,000
Transfers Out	(680,000)	(925,000)	(503,000)	(990,000)
TOTAL TRANSFERS	575,065	491,301	636,463	-
Net Change in Fund Balance	(299,267)	256,589	1,315,190	643,896
Beginning Fund Balance	4,146,148	3,846,881	4,103,470	5,418,660
Ending Fund Balance	3,846,881	4,103,470	5,418,660	6,062,556

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

REVENUE SOURCES:	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024
	Budget	Forecast	Forecast	Forecast
Intergovernmental Revenue	\$ 52,265,418	\$ 51,790,455	\$ 52,431,947	\$ 53,090,976
Charges for Services	1,712,217	1,724,203	1,736,272	1,748,426
Miscellaneous Revenues	4,021,003	4,041,108	4,061,314	4,081,620
Other Sources	2,358,000	2,590,982	2,518,682	2,434,675
TOTAL REVENUES	\$ 60,356,638	\$ 60,146,748	\$ 60,748,215	\$ 61,355,697

CITY OBJECT / ACCOUNT DESCRIPTION	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024
	Budget	Forecast	Forecast	Forecast
12018 Assistant Athletic Director	\$ 43,701	\$ 44,138	\$ 44,579	\$ 45,025
12125 Sch Clerical Spec I	206,038	208,098	210,179	212,281
12133 Sch Administrative Coord I	-	-	-	-
12134 Sch Administrative Assistant II	46,052	46,513	46,978	47,447
12138 Sch Clerical Spec II	78,625	79,411	80,205	81,007
12139 Interventionist	46,547	47,012	47,483	47,957
12155 Sch Administrative Assistant I	71,035	71,745	72,463	73,187
12164 Director of Innovative Learning	76,920	77,689	78,466	79,251
12558 Speech Therapist	150,444	151,948	153,468	155,003
12588 Sch Administrative Coordinator	30,434	30,738	31,046	31,356
12621 Technology and Instruction Supervisor	68,765	69,453	70,147	70,849
12910 Chtr Sch Teacher	16,293,999	16,456,939	16,621,508	16,787,723
12935 ESE Specialist	47,873	48,352	48,835	49,324
12941 High School Registrar	-	-	-	-
12942 High School Assistant Principal	276,017	278,777	281,565	284,381
12943 Guidance Director	49,004	49,494	49,989	50,489
12949 Behavior Specialist	95,785	96,743	97,710	98,687
12950 Teacher Assistant	46,396	46,860	47,329	47,802
12951 Registrar	35,278	35,631	35,987	36,347
12952 Bookkeeper	81,952	82,772	83,599	84,435
12953 Assistant Principal	629,039	635,329	641,683	648,100
12954 Principal High School	135,284	136,637	138,003	139,383
12956 School Counselor	507,647	512,723	517,851	523,029
12957 Media Specialist	319,530	322,725	325,953	329,212
12960 Receptionist	39,125	39,516	39,911	40,311
12961 Security	19,844	20,042	20,243	20,445
12968 Principal East Campus	104,999	106,049	107,109	108,181
12969 Principal West Campus	115,878	117,037	118,207	119,389
12970 Principal Central Campus	130,562	131,868	133,186	134,518
12973 Principal Pembroke Shores	124,260	125,503	126,758	128,025
12982 Testing Coordinator	-	-	-	-
12992 Vacation leave - retire/term	3,500	3,535	3,570	3,606
12996 Sick leave - retire/term	32,100	32,421	32,745	33,073
12997 Sick leave - annual	76,600	77,366	78,140	78,921
13135 BTU Sub Total	-	-	-	-
13140 Temp Sub Teacher	419,500	423,695	427,932	432,211
13190 P/T After School Director	101,648	102,664	103,691	104,728
13403 P/T Bookkeeper	21,012	21,222	21,434	21,649
13554 P/T Teacher Assistant	466,747	471,414	476,129	480,890
13556 P/T After School Care	358,589	362,175	365,797	369,455
13559 P/T Certified Teacher	87,293	88,166	89,048	89,938
13683 Sch P/T Clerk Spec I	19,827	20,025	20,226	20,428
13686 P/T Aftercare Clerk Spec I	12,410	12,534	12,659	12,786
14000 Overtime	-	-	-	-
15005 Supplements	2,277,770	2,300,548	2,323,553	2,346,789
15007 Topped Out Incentive	-	-	-	-
15015 Payment in lieu of benefits	148,870	150,359	151,862	153,381
15116 Cell Phone Pay	540	545	551	556
21000 Social Security- matching	1,828,965	1,847,255	1,865,727	1,884,384
22200 Retirement contribution - FRS	2,234,225	2,256,567	2,279,133	2,301,924
22500 ICMA - city portion	141,422	142,836	144,265	145,707
23000 Health Insurance	6,589,952	6,655,852	6,722,410	6,789,634
23100 Life Insurance	106,007	107,067	108,138	109,219
24000 Workers compensation	164,382	166,026	167,686	169,363
25000 Unemployment compensation	-	-	-	-
26300 General retiree health contrib	70,000	70,700	71,407	72,121
30010 Contingency	1,064,850	-	-	-
31300 Professional services-Outside Legal	58,000	58,580	59,166	59,757
31310 Prof & Tech Services	3,090,282	3,121,185	3,152,397	3,183,921

CITY OBJECT / ACCOUNT DESCRIPTION	FY 2020-2021 Budget	FY 2021-2022 Forecast	FY 2022-2023 Forecast	FY 2023-2024 Forecast
32100 Accounting and auditing fees	30,681	30,988	31,298	31,611
34300 Contract- laundry & cleaning	1,014	1,024	1,034	1,045
34500 Contract- building maintenance	1,173,116	1,184,847	1,196,696	1,208,663
34982 Function sourcing- Grounds/Facilities	22,500	22,725	22,952	23,182
34989 Contractual service provider	1,625,439	1,641,693	1,658,110	1,674,691
34990 Contractual services- other	2,096,696	2,117,663	2,138,840	2,160,228
40100 Travel/conferences	79,300	80,093	80,894	81,703
41370 Communications	120,739	121,946	123,166	124,398
41400 Postage	7,060	7,131	7,202	7,274
43380 Pub Ut Svc Othr Energ Sv	143,503	144,938	146,387	147,851
43430 Electricity	1,119,804	1,131,002	1,142,312	1,153,735
44200 Rents- machinery & equipment	34,305	34,648	34,995	35,344
44210 IT/Telecommunications Services	899,279	908,272	917,355	926,528
44360 Rentals	5,962,127	6,021,748	6,081,966	6,142,785
45000 Insurance	165,000	166,650	168,317	170,000
45320 Insurance & Bond Premium	516,997	522,167	527,389	532,663
46150 R & M- land- building & improvement	824,999	833,249	841,581	849,997
46210 Energy Savings Project	455,482	460,037	464,637	469,284
46250 R & M equipment	82,426	83,250	84,083	84,924
46300 R & M motor vehicles	167,880	169,559	171,254	172,967
46800 Maintenance contracts	45,014	45,464	45,919	46,378
46801 I.T. Maintenance contracts	147,246	148,718	150,206	151,708
47100 Printing	22,345	22,568	22,794	23,022
49000 Legal/employment ads	7,704	7,781	7,859	7,937
49105 License renewals	6,763	6,831	6,899	6,968
49175 Administrative fees	1,204,249	1,216,291	1,228,454	1,240,739
49176 FSU Administrative Fee	349,500	352,995	356,525	360,090
49177 Bwd Administrative Fee	37,137	37,508	37,883	38,262
52000 Operating supplies	26,314	26,577	26,843	27,111
52150 First aid, safety equip & supplies	2,751	2,779	2,806	2,834
52182 Testing material	338,599	341,985	345,405	348,859
52540 Fuel	196,408	198,372	200,356	202,359
52590 Other Mat'l & Sply	338,177	341,559	344,974	348,424
52600 Clothing/uniforms	46,151	46,613	47,079	47,549
52650 Equip < than \$1000	285,130	287,981	290,861	293,770
52652 Software < than \$1000 &/or licenses	756,959	764,529	772,174	779,896
52653 Computer equipment < \$1000	717,528	724,703	731,950	739,270
52790 Miscellaneous Expense	18,748	18,935	19,125	19,316
52910 Commodity Consumption	208,201	210,283	212,386	214,510
54100 Memberships/ dues/ subscription	160,598	162,204	163,826	165,464
54505 Media	12,500	12,625	12,751	12,879
54510 Media Books	87,902	88,781	89,669	90,566
54520 Textbooks	683,641	690,477	697,382	704,356
63000 Improvement other than building	-	-	-	-
63061 Fencing	-	-	-	-
64010 Athletic equipment	-	-	-	-
64014 Aluminum shed	-	-	-	-
64039 Computer equipment not micro	-	-	-	-
64053 Micro computer	-	-	-	-
64055 Laptop/Tablet	44,600	45,046	45,496	45,951
64066 File cabinets- other	4,399	4,443	4,487	4,532
64069 Freezer	-	-	-	-
64115 Kitchen equipment	-	-	-	-
64151 Oven	50,599	51,105	51,616	52,132
64155 Multimedia projector	1,481	1,496	1,511	1,526
64185 Refrigerator	-	-	-	-
64204 TV-Closed Circuit/Security Camera	-	-	-	-
64325 School bus	315,000	318,150	321,332	324,545
64400 Other equipment	262,516	265,141	267,793	270,470
64691 Capitalized Software - Schools	-	-	-	-
TOTAL EXPENDITURE BY CITY OBJECT	61,152,031	60,688,055	61,294,933	61,907,882
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(795,393)	(541,307)	(546,718)	(552,185)
OTHER FINANCING SOURCES:				
Transfers In	1,293,609	1,062,538	1,105,703	1,152,928
Transfers Out	(498,216)	(521,233)	(558,985)	(600,743)
TOTAL TRANSFERS	795,393	541,305	546,718	552,185
Net Change in Fund Balance	-	-	-	-
Beginning Fund Balance	6,062,556	6,062,556	6,062,556	6,062,556
Ending Fund Balance	6,062,556	6,062,556	6,062,556	6,062,556

**SUMMARY FOR ALL FUNDS
EIGHT YEAR HISTORY & FORECAST BY FUND AND FUNCTION
ALL FUNDS**

REVENUE SOURCES	FY2016-2017		FY2017-2018		FY2018-2019		FY2019-2020	
	ACTUAL		ACTUAL		ACTUAL		ACTUAL	
Local Revenue	\$	4,755,917	\$	4,813,843	\$	5,158,634	\$	4,578,874
State Shared Revenue		43,885,309		45,984,129		47,824,381		49,034,118
Federal Revenue		1,200,517		1,473,002		1,289,054		1,059,639
Other		-		-		-		-
Total Charter School Revenues	\$	49,841,743	\$	52,270,974	\$	54,272,069	\$	54,672,631

SCHOOL FUNCTION DESCRIPTION	SCHOOL FUNCTION	FY2016-2017		FY2017-2018		FY2018-2019		FY2019-2020	
		ACTUAL		ACTUAL		ACTUAL		ACTUAL	
EXPENDITURES									
K-3 Basic	5101	7,229,897	7,624,780	7,722,177	\$	8,016,187			
4-8 Basic	5102	10,291,435	10,758,669	10,903,444	\$	11,201,257			
9-12 Basic	5103	6,477,068	6,721,615	7,060,770	\$	7,136,923			
Intensive English/ ESOL	5130	-	172	182	\$	456			
Exceptional Student Program	5250	2,328,378	2,396,802	2,452,924	\$	2,598,958			
Vocational 6-12	5300	127,176	133,463	141,214	\$	189,851			
Substitute Teachers	5901	401,479	426,174	483,262	\$	230,694			
School/Other	5919	25,406	25,137	26,638	\$	91,455			
Guidance Services	6120	1,033,296	1,044,170	1,149,184	\$	1,225,434			
Instructional Media Services	6200	759,652	758,683	701,298	\$	696,364			
ESE Specialist	6303	77,495	86,866	90,064	\$	92,307			
Instructional Staff Training Service	6400	44,171	101,003	78,420	\$	44,983			
Board ¹	7100	-	-	-	\$	30,681			
General Administration ²	7200	-	-	-	\$	32,079			
School Administration	7300	4,556,553	4,713,355	5,023,541	\$	5,423,382			
Facilities acquisition and construction ³	7400	6,109,026	-	-	\$	-			
Food Services	7600	2,397,201	2,364,813	2,575,703	\$	1,948,631			
Student transportation services	7800	2,040,419	2,130,240	2,268,057	\$	2,143,954			
Operation of plant	7900	5,873,388	12,049,368	11,921,119	\$	11,860,465			
Child care supervision	9102	449,204	520,931	527,253	\$	551,920			
Athletics	9900	339,576	337,346	364,536	\$	331,036			
Capital Outlay		155,255	312,101	103,556	\$	181,718			
Total Charter School Expenditures		50,716,075	52,505,686	53,593,342		54,028,735			
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(874,332)	(234,712)	678,727		643,896			

OTHER FINANCING SOURCES:		FY2016-2017		FY2017-2018		FY2018-2019		FY2019-2020	
Transfers In		1,255,065	1,416,301	1,139,463		990,000			
Transfers Out		(680,000)	(925,000)	(503,000)		(990,000)			
TOTAL TRANSFERS		575,065	491,301	636,463		-			

Net Change in Fund Balance	(299,267)	256,589	1,315,190	643,896
Beginning Fund Balance	4,146,148	3,846,881	4,103,470	5,418,660
Ending Fund Balance	3,846,881	4,103,470	5,418,660	6,062,556

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 FOR ALL FUNDS
EIGHT YEAR HISTORY & FORECAST BY FUND AND FUNCTION
ALL FUNDS**

REVENUE SOURCES	FY2020-2021		FY2021-2022		FY2022-2023		FY2023-2024	
	ADOPTED BUDGET		FORECAST		FORECAST		FORECAST	
Local Revenue	\$	5,733,220	\$	5,765,311	\$	5,797,585	\$	5,830,046
State Shared Revenue		49,748,133		50,245,615		50,748,070		51,255,551
Federal Revenue		2,517,285		1,544,841		1,683,876		1,835,425
Other		2,358,000		2,590,982		2,518,682		2,434,675
Total Charter School Revenues	\$	60,356,638	\$	60,146,748	\$	60,748,215	\$	61,355,697

SCHOOL FUNCTION DESCRIPTION	SCHOOL FUNCTION	FY2020-2021		FY2021-2022		FY2022-2023		FY2023-2024	
EXPENDITURES									
K-3 Basic	5101	8,644,212	8,730,654	8,817,961	8,906,141				
4-8 Basic	5102	12,285,526	12,408,382	12,532,465	12,657,789				
9-12 Basic	5103	7,776,914	7,854,683	7,933,230	8,012,563				
Intensive English/ ESOL	5130	2,350	2,374	2,397	2,421				
Exceptional Student Program	5250	3,046,579	3,077,045	3,107,815	3,138,893				
Vocational 6-12	5300	223,989	226,229	228,491	230,776				
Substitute Teachers	5901	351,847	355,365	358,919	362,508				
School/Other	5919	134,705	136,052	137,413	138,787				
Guidance Services	6120	1,328,846	1,342,134	1,355,556	1,369,111				
Instructional Media Services	6200	770,432	778,136	785,917	793,777				
ESE Specialist	6303	97,097	98,068	99,049	100,039				
Instructional Staff Training Service	6400	130,297	131,600	132,916	134,245				
Board ¹	7100	30,681	30,988	31,298	31,611				
General Administration ²	7200	37,137	37,508	37,883	38,262				
School Administration	7300	6,202,096	5,188,618	5,240,505	5,292,910				
Facilities acquisition and construction ³	7400	-	-	-	-				
Food Services	7600	2,802,202	2,830,224	2,858,526	2,887,111				
Student transportation services	7800	2,332,460	2,355,785	2,379,342	2,403,136				
Operation of plant	7900	13,230,851	13,363,160	13,496,791	13,631,759				
Child care supervision	9102	644,667	651,114	657,625	664,201				
Athletics	9900	400,548	404,553	408,599	412,685				
Capital Outlay		678,595	685,381	692,235	699,157				
Total Charter School Expenditures		61,152,031	60,688,055	61,294,933	61,907,882				
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(795,393)	(541,307)	(546,718)	(552,185)				

OTHER FINANCING SOURCES:		FY2020-2021		FY2021-2022		FY2022-2023		FY2023-2024	
Transfers In		1,293,609	1,062,538	1,105,703	1,152,928				
Transfers Out		(498,216)	(521,233)	(558,985)	(600,743)				
TOTAL TRANSFERS		795,393	541,305	546,718	552,185				

Net Change in Fund Balance	-	-	-	-
Beginning Fund Balance	6,062,556	6,062,556	6,062,556	6,062,556
Ending Fund Balance	6,062,556	6,062,556	6,062,556	6,062,556

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

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**SUMMARY OF INDIVIDUAL FUND
EIGHT YEAR HISTORY & FORECAST BY SCHOOL OBJECT
170 FUND - ELEMENTARY SCHOOLS**

REVENUE SOURCES:		FY 2016-2017	FY 2017-2018	FY 2018-2019	FY 2019-2020
		Actual	Actual	Actual	Actual
Intergovernmental Revenue		\$ 14,555,956	\$ 15,348,501	\$ 15,498,589	\$ 15,616,185
Charges for Services		967,690	1,047,220	1,036,872	772,860
Miscellaneous Revenues		789,420	807,340	804,511	694,404
Other Sources		-	-	-	-
TOTAL REVENUES		\$ 16,313,066	\$ 17,203,061	\$ 17,339,972	\$ 17,083,449
		School			
		Object			
EXPENDITURES:		FY 2016-2017	FY 2017-2018	FY 2018-2019	FY 2019-2020
Salaries	100	6,988,880	6,975,348	7,055,391	7,093,572
Employee Benefits	200	3,320,030	3,476,683	3,557,928	3,755,947
Purchased Services	300	4,059,490	4,146,944	4,419,852	4,245,483
Energy Services	400	305,545	314,420	324,723	284,666
Materials and Supplies	500	465,642	458,850	625,368	611,855
Capital Outlay	600	231,694	507,351	28,522	38,382
Other	700	370,986	306,700	344,083	344,895
TOTAL EXPENDITURES		\$ 15,742,267	\$ 16,186,296	\$ 16,355,867	\$ 16,374,800
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		570,799	1,016,765	984,105	708,649
OTHER FINANCING SOURCES:					
Transfers In		-	-	-	-
Transfers Out		(680,000)	(925,000)	(503,000)	(990,000)
TOTAL TRANSFERS		(680,000)	(925,000)	(503,000)	(990,000)
Net Change in Fund Balance		(109,201)	91,765	481,105	(281,351)
Beginning Fund Balance		1,760,162	1,650,961	1,742,726	2,223,831
Ending Fund Balance		\$ 1,650,961	\$ 1,742,726	\$ 2,223,831	\$ 1,942,480

**SUMMARY OF INDIVIDUAL FUND
EIGHT YEAR HISTORY & FORECAST BY SCHOOL OBJECT
170 FUND - ELEMENTARY SCHOOLS**

		FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024
REVENUE SOURCES:		Budget	Forecast	Forecast	Forecast
Intergovernmental Revenue		\$ 16,304,139	\$ 16,154,827	\$ 16,357,230	\$ 16,565,333
Charges for Services		1,039,702	1,046,980	1,054,309	1,061,689
Miscellaneous Revenues		1,029,558	1,034,706	1,039,879	1,045,079
Other Sources		656,765	663,333	669,966	676,666
TOTAL REVENUES		\$ 19,030,164	\$ 18,899,846	\$ 19,121,384	\$ 19,348,767
EXPENDITURES:		FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024
	School Object				
Salaries	100	7,310,064	7,383,165	7,456,997	7,531,566
Employee Benefits	200	4,224,276	4,266,519	4,309,184	4,352,276
Purchased Services	300	5,103,389	5,154,423	5,205,967	5,258,027
Energy Services	400	321,137	324,348	327,592	330,868
Materials and Supplies	500	736,544	743,707	751,145	758,656
Capital Outlay	600	89,228	90,120	91,021	91,932
Other	700	747,310	416,330	420,493	424,698
TOTAL EXPENDITURES		\$ 18,531,948	\$ 18,378,612	\$ 18,562,399	\$ 18,748,023
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		498,216	521,233	558,985	600,744
OTHER FINANCING SOURCES:					
Transfers In		-	-	-	-
Transfers Out		(498,216)	(521,233)	(558,985)	(600,743)
TOTAL TRANSFERS		(498,216)	(521,233)	(558,985)	(600,743)
Net Change in Fund Balance		-	-	-	-
Beginning Fund Balance		1,942,480	1,942,480	1,942,480	1,942,480
Ending Fund Balance		\$ 1,942,480	\$ 1,942,480	\$ 1,942,480	\$ 1,942,480

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

REVENUE SOURCES	FY2016-2017		FY2017-2018		FY2018-2019		FY2019-2020	
	ACTUAL		ACTUAL		ACTUAL		ACTUAL	
Local Revenue	\$	1,757,110	\$	1,854,560	\$	1,841,383	\$	1,467,264
State Shared Revenue		14,156,051		14,854,209		15,057,845		15,284,165
Federal Revenue		399,905		494,292		440,744		332,020
Other		-		-		-		-
TOTAL REVENUES		\$ 16,313,066		\$ 17,203,061		\$ 17,339,972		\$ 17,083,449

170 ELEMENTARY SCHOOLS	SCHOOL		FY2016-2017	FY2017-2018	FY2018-2019	FY2019-2020
	FUNCTION	DIVISION				
EXPENDITURES						
K-3 Basic	5101	5051	5,327,587	5,461,667	5,656,926	\$ 5,841,631
4-8 Basic	5102	5051	2,639,097	2,696,756	2,717,855	\$ 2,778,706
9-12 Basic	5103	5051	-	-	-	\$ -
Intensive English/ ESOL	5130	5051	-	-	-	\$ -
Exceptional Student Program	5250	5051	661,734	762,965	691,147	\$ 702,907
Vocational 6-12	5300	5051	-	-	-	\$ -
Substitute Teachers	5901	5051	163,315	162,867	167,509	\$ 81,701
School/Other	5919	5051	-	-	-	\$ 23,627
Guidance Services	6120	5051	220,202	248,899	248,773	\$ 272,238
Instructional Media Services	6200	5051	306,337	285,601	295,024	\$ 270,069
ESE Specialist	6303	5051	-	-	-	\$ -
Instructional Staff Training Service	6400	5051	10,844	24,419	28,486	\$ 14,019
Board ¹	7100	5051	-	-	-	\$ 13,149
General Administration ²	7200	5051	-	-	-	\$ 13,164
School Administration	7300	5051	1,710,087	1,673,340	1,708,987	\$ 1,863,954
Facilities acquisition and construction ³	7400	5051	1,291,539	-	-	\$ -
Food Services	7600	5051	766,443	761,339	845,314	\$ 614,878
Student transportation services	7800	5051	666,090	700,057	716,785	\$ 666,053
Operation of plant	7900	5051	1,597,680	2,927,632	2,861,416	\$ 2,768,499
Child care supervision	9102	5051	342,550	383,559	389,123	\$ 411,823
Athletics	9900	5051	-	-	-	\$ -
Capital Outlay		5051	38,762	97,195	28,522	\$ 38,382
Total Charter Elementary School Expenditures			15,742,267	16,186,296	16,355,867	16,374,800
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			570,799	1,016,765	984,105	708,649

OTHER FINANCING SOURCES:		FY2016-2017		FY2017-2018		FY2018-2019		FY2019-2020	
Transfers In			-		-		-		-
Transfers Out			(680,000)		(925,000)		(503,000)		(990,000)
TOTAL TRANSFERS			(680,000)		(925,000)		(503,000)		(990,000)

Net Change in Fund Balance	(109,201)	91,765	481,105	(281,351)
Beginning Fund Balance	1,760,162	1,650,961	1,742,726	2,223,831
Ending Fund Balance	\$ 1,650,961	\$ 1,742,726	\$ 2,223,831	\$ 1,942,480

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

REVENUE SOURCES			FY2020-2021 ADOPTED BUDGET	FY2021-2022 FORECAST	FY2022-2023 FORECAST	FY2023-2024 FORECAST
Local Revenue			\$ 2,069,260	\$ 2,081,686	\$ 2,094,188	\$ 2,106,768
State Shared Revenue			15,489,261	15,644,154	15,800,595	15,958,601
Federal Revenue			814,878	510,674	556,634	606,731
Other			656,765	663,333	669,966	676,666
TOTAL REVENUES			\$ 19,030,164	\$ 18,999,846	\$ 19,121,384	\$ 19,348,767

170 ELEMENTARY SCHOOLS	SCHOOL FUNCTION	DIVISION	FY2020-2021	FY2021-2022	FY2022-2023	FY2023-2024
EXPENDITURES						
K-3 Basic	5101	5051	6,317,077	6,380,248	6,444,050	6,508,491
4-8 Basic	5102	5051	3,129,001	3,160,291	3,191,894	3,223,813
9-12 Basic	5103	5051	-	-	-	-
Intensive English/ ESOL	5130	5051	-	-	-	-
Exceptional Student Program	5250	5051	898,884	907,873	916,952	926,121
Vocational 6-12	5300	5051	-	-	-	-
Substitute Teachers	5901	5051	134,701	136,048	137,408	138,783
School/Other	5919	5051	36,000	36,360	36,724	37,091
Guidance Services	6120	5051	284,860	287,709	290,586	293,492
Instructional Media Services	6200	5051	291,522	294,437	297,382	300,355
ESE Specialist	6303	5051	-	-	-	-
Instructional Staff Training Service	6400	5051	39,308	39,701	40,098	40,499
Board ¹	7100	5051	13,149	13,280	13,413	13,547
General Administration ²	7200	5051	13,227	13,359	13,493	13,628
School Administration	7300	5051	1,998,241	1,679,568	1,696,364	1,713,328
Facilities acquisition and construction ³	7400	5051	-	-	-	-
Food Services	7600	5051	884,089	892,930	901,859	910,878
Student transportation services	7800	5051	720,741	727,948	735,228	742,580
Operation of plant	7900	5051	3,218,954	3,251,144	3,283,655	3,316,492
Child care supervision	9102	5051	462,966	467,596	472,272	476,994
Athletics	9900	5051	-	-	-	-
Capital Outlay		5051	89,228	90,120	91,021	91,932
Total Charter Elementary School Expenditures			18,531,948	18,378,612	18,562,399	18,748,023
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			498,216	521,233	558,985	600,743

OTHER FINANCING SOURCES:						
Transfers In						
Transfers Out			(498,216)	(521,233)	(558,985)	(600,743)
TOTAL TRANSFERS			(498,216)	(521,233)	(558,985)	(600,743)

Net Change in Fund Balance			-	-	-	-
Beginning Fund Balance			1,942,480	1,942,480	1,942,480	1,942,480
Ending Fund Balance			\$ 1,942,480	\$ 1,942,480	\$ 1,942,480	\$ 1,942,480

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

REVENUE SOURCES	ACCOUNT FUNCTION	DIVISION	SCHOOL FUNCTION	FY2016-2017 ACTUAL	FY2017-2018 ACTUAL	FY2018-2019 ACTUAL	FY2019-2020 ACTUAL
Intergovernmental Revenue							
Sch Breakfast Rmb - Severe Need	331602	5051	3262	27,963	34,333	54,782	46,648
Sch Breakfast Rmb - Non Severe Need	331603	5051	3262	22,562	30,198	9,849	-
Sch Lunch Reimb-Free/Reduced	331604	5051	3261	280,896	372,071	326,556	232,221
Commodities - Donated Food	331606	5051	3265	64,743	54,872	45,379	49,556
Carl D. Perkins FLDOE Grant	331607	5051	3201	-	-	-	-
IDEA Grant	331616	5051	3290	2,407	2,818	4,178	3,595
CARES Act-ESSER	331617	5051	3299	-	-	-	-
Fund for Improvement of Education	331623	5051	3290	1,334	-	-	-
District Instructional Leadership	334903	5051	3399	-	-	-	-
Gardiner Scholarship - SAFE Grant	334906	5051	3399	19,215	-	-	-
District Discretionary Lottery Fund	335900	5051	3344	33,033	3,520	6,706	1,972
FL Education Finance Program (FEFP)	335910	5051	3310	8,774,922	8,937,567	8,864,799	8,954,686
Teacher Salary Allocation	335911	5051	3310	-	-	-	-
Digital Classroom Allocation	335912	5051	3310	33,678	33,616	27,718	3,057
Class Size Reduction	335915	5051	3390	2,504,998	2,519,566	2,497,919	2,459,674
Instructional Materials	335920	5051	3336	135,930	133,462	134,827	132,049
Library Media Materials	335925	5051	3336	8,238	8,133	8,285	8,058
Science Lab Materials	335927	5051	3336	2,252	2,223	2,264	2,203
School Breakfast Supplement	335935	5051	3337	1,124	1,151	1,326	1,462
School Lunch Supplement	335936	5051	3338	2,471	2,468	2,468	3,189
Safe Schools	335950	5051	3310	41,954	42,527	102,595	113,956
Mental Health Allocation	335951	5051	3310	-	-	43,185	46,320
District School Taxes	335970	5051	3310	903,121	978,822	1,037,842	1,087,070
District School Taxes	335970	5051	3411	-	-	-	54,600
Best & Brightest Scholarship	335974	5051	3399	6,817	115,200	124,052	189,362
Governor's A+ Funds	335975	5051	3399	192,154	191,938	192,676	191,813
Transportation Revenue	335980	5051	3354	155,155	155,807	167,450	171,517
ESE Guaranteed Allocation	335985	5051	3310	327,516	367,710	399,852	401,781
Public Education Capital Outlay (PECO)	335991	5051	3391	540,469	350,767	934,182	958,879
Summer Reading Program	335993	5051	3374	85,001	84,686	83,477	81,919
Supplemental Academic Instruction	335995	5051	3374	388,003	389,723	426,222	420,598
Bond Technology Opportunity	337930	5051	3413	-	-	-	-
Local Capital Improvement Revenue	338100	5051	3413	-	535,323	-	-
Total Intergovernmental Revenue				14,555,956	15,348,501	15,498,589	15,616,185
Charges for Services							
Before and Afterschool Education	347905	5051	3489	775,090	873,311	923,476	695,242
In-House Transportation	347906	5051	3354	192,600	173,909	113,396	77,618
Total Charges for Services				967,690	1,047,220	1,036,872	772,860
Miscellaneous Revenues							
Interest from SBA	361030	5051	3431	4,674	40,673	62,658	52,294
Rental - City Facilities	362030	5051	3425	77,832	97,883	44,395	39,300
Rental - Cell Towers-Exempt	362031	5051	3425	65,808	72,044	83,117	106,737
Rental - City Recreation Programs	362075	5051	3425	-	-	-	-
Contributions	366015	5051	3440	182,233	195,812	182,766	155,700
ICMA Forfeiture Revenue	369025	5051	3495	15,467	522	4	1,728
E-Rate Program	369026	5051	3495	10,759	7,858	5,340	7,557
Healthier US School Challenge Award	369027	5051	3495	-	-	-	1,500
Other Miscellaneous Revenue	369040	5051	3495	49	-	-	160
ConEd Energy Tax Deduction	369042	5051	3495	-	55,394	-	-
Food Sales	369045	5051	3451	432,598	337,154	426,231	329,428
Total Miscellaneous Revenues				789,420	807,340	804,511	694,404
Other Sources							
Estimated Budget Savings	389951	5051	3489	-	-	-	-
Total Other Sources				-	-	-	-
Total Revenues - Elementary Schools				16,313,066	17,203,061	17,339,972	17,083,449

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

REVENUE SOURCES	ACCOUNT FUNCTION	DIVISION	SCHOOL FUNCTION	FY2020-2021	FY2021-2022	FY2022-2023	FY2023-2024
				ADOPTED BUDGET	FORECAST	FORECAST	FORECAST
Intergovernmental Revenue							
Sch Breakfast Rmb - Severe Need	331602	5051	3262	56,049	61,093	66,592	72,585
Sch Breakfast Rmb - Non Severe Need	331603	5051	3262	9,204	10,032	10,935	11,919
Sch Lunch Reimb-Free/Reduced	331604	5051	3261	330,031	359,734	392,110	427,400
Commodities - Donated Food	331606	5051	3265	65,405	71,291	77,708	84,701
Carl D. Perkins FLDOE Grant	331607	5051	3201	-	-	-	-
IDEA Grant	331616	5051	3290	7,819	8,523	9,290	10,126
CARES Act-ESSER	331617	5051	3299	346,370	-	-	-
Fund for Improvement of Education	331623	5051	3290	-	-	-	-
District Instructional Leadership	334903	5051	3399	-	-	-	-
Gardiner Scholarship - SAFE Grant	334906	5051	3399	-	-	-	-
District Discretionary Lottery Fund	335900	5051	3344	1,963	1,983	2,002	2,022
FL Education Finance Program (FEFP)	335910	5051	3310	9,094,189	9,185,131	9,276,982	9,369,752
Teacher Salary Allocation	335911	5051	3310	335,303	338,656	342,043	345,463
Digital Classroom Allocation	335912	5051	3310	1,174	1,186	1,198	1,210
Class Size Reduction	335915	5051	3390	2,448,687	2,473,174	2,497,906	2,522,885
Instructional Materials	335920	5051	3336	132,020	133,340	134,674	136,020
Library Media Materials	335925	5051	3336	8,084	8,165	8,246	8,329
Science Lab Materials	335927	5051	3336	2,210	2,232	2,254	2,277
School Breakfast Supplement	335935	5051	3337	1,462	1,477	1,491	1,506
School Lunch Supplement	335936	5051	3338	3,189	3,221	3,253	3,286
Safe Schools	335950	5051	3310	113,019	114,149	115,291	116,444
Mental Health Allocation	335951	5051	3310	62,465	63,090	63,721	64,358
District School Taxes	335970	5051	3310	1,167,023	1,178,693	1,190,480	1,202,385
District School Taxes	335970	5051	3411	54,600	55,146	55,697	56,254
Best & Brightest Scholarship	335974	5051	3399	-	-	-	-
Governor's A+ Funds	335975	5051	3399	-	-	-	-
Transportation Revenue	335980	5051	3354	168,480	170,165	171,866	173,585
ESE Guaranteed Allocation	335985	5051	3310	362,042	365,662	369,319	373,012
Public Education Capital Outlay (PECO)	335991	5051	3391	1,029,874	1,040,173	1,050,574	1,061,080
Summer Reading Program	335993	5051	3374	82,720	83,547	84,383	85,226
Supplemental Academic Instruction	335995	5051	3374	420,757	424,965	429,214	433,506
Bond Technology Opportunity	337930	5051	3413	-	-	-	-
Local Capital Improvement Revenue	338100	5051	3413	-	-	-	-
Total Intergovernmental Revenue				16,304,139	16,154,827	16,357,230	16,565,333
Charges for Services							
Before and Afterschool Education	347905	5051	3489	910,280	916,652	923,069	929,530
In-House Transportation	347906	5051	3354	129,422	130,328	131,240	132,159
Total Charges for Services				1,039,702	1,046,980	1,054,309	1,061,689
Miscellaneous Revenues							
Interest from SBA	361030	5051	3431	15,000	15,075	15,150	15,226
Rental - City Facilities	362030	5051	3425	51,610	51,868	52,127	52,388
Rental - Cell Towers-Exempt	362031	5051	3425	84,038	84,458	84,880	85,305
Rental - City Recreation Programs	362075	5051	3425	-	-	-	-
Contributions	366015	5051	3440	417,491	419,578	421,676	423,785
ICMA Forfeiture Revenue	369025	5051	3495	8,000	8,040	8,080	8,121
E-Rate Program	369026	5051	3495	6,250	6,281	6,313	6,344
Healthier US School Challenge Award	369027	5051	3495	-	-	-	-
Other Miscellaneous Revenue	369040	5051	3495	500	503	505	508
ConEd Energy Tax Deduction	369042	5051	3495	-	-	-	-
Food Sales	369045	5051	3451	446,669	448,902	451,147	453,403
Total Miscellaneous Revenues				1,029,558	1,034,706	1,039,879	1,045,079
Other Sources							
Estimated Budget Savings	389951	5051	3489	656,765	663,333	669,966	676,666
Total Other Sources				656,765	663,333	669,966	676,666
Total Revenues - Elementary Schools				19,030,164	18,899,846	19,121,384	19,348,766

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

CITY OBJECT / ACCOUNT DESCRIPTION	FY 2016-2017	FY 2017-2018	FY 2018-2019	FY 2019-2020
	Actual	Actual	Actual	Actual
12125 Sch Clerical Spec I	\$ 91,956	\$ 80,770	\$ 81,190	\$ 77,467
12133 Sch Administrative Coord I	639	-	-	-
12138 Sch Clerical Spec II	57,051	51,529	50,988	25,072
12155 Sch Administrative Assistant I	39,004	39,018	41,475	31,221
12164 Director of Innovative Learning	-	-	17,260	20,346
12558 Speech Therapist	45,474	47,931	48,201	50,864
12910 Chtr Sch Teacher	4,998,007	5,042,805	5,126,498	5,256,201
12950 Teacher Assistant	15,362	15,362	15,362	15,362
12951 Registrar	5,315	-	16,390	18,317
12952 Bookkeeper	82,701	85,286	86,180	49,290
12953 Assistant Principal	265,549	266,012	255,618	261,823
12956 School Counselor	134,790	152,518	149,926	140,254
12957 Media Specialist	154,541	146,804	142,558	134,707
12968 Principal East Campus	120,016	117,007	105,295	108,900
12969 Principal West Campus	54,756	54,756	55,981	60,092
12970 Principal Central Campus	61,755	61,755	63,080	67,707
12992 Vacation leave - retire/term	11,943	-	-	5,964
12996 Sick leave - retire/term	19,195	4,103	12,431	9,531
12997 Sick leave - annual	11,836	13,818	18,784	20,967
13135 BTU sub Total	-	-	-	-
13140 Temp Sub Teacher	150,689	155,110	153,611	96,513
13190 P/T After School Director	38,839	40,473	41,782	44,336
13403 P/T Bookkeeper	21,406	19,699	14,533	14,737
13554 P/T Teacher Assistant	341,285	302,846	295,217	305,809
13556 P/T After School Care	214,260	251,033	246,204	261,322
13559 P/T Certified Teacher	22,796	23,985	24,344	28,467
13683 Sch P/T Clerk Spec I	14,827	11,477	11,940	-
13686 P/T Aftercare Clerk Spec I	-	-	-	12,192
14000 Overtime	14,888	9,172	11,758	12,573
15005 Supplements	625,413	713,591	731,821	783,021
15015 Payment in lieu of benefits	33,509	39,693	40,016	38,954
21000 Social Security- matching	557,855	581,741	581,945	590,495
22200 Retirement contribution - FRS	495,399	541,813	570,165	609,374
22500 ICMA - city portion	46,291	44,777	41,188	33,139
23000 Health Insurance	1,457,410	1,497,760	1,532,988	1,519,379
23100 Life Insurance	18,751	25,521	7,465	24,795
24000 Workers compensation	61,967	460	(8,856)	52,507
25000 Unemployment compensation	5,295	(4,400)	-	575
26300 General retiree health contrib	18,140	17,806	29,981	67,246
30010 Contingency	-	-	-	-
31300 Professional services-Outside Legal	20,173	16,645	12,798	15,831
31310 Prof & Tech Services	727,724	801,349	846,237	649,770
32100 Accounting and auditing fees	11,034	11,343	11,742	13,149
34300 Contract- laundry & cleaning	337	294	252	246
34500 Contract- building maintenance	297,385	376,099	376,407	354,450
34982 Function sourcing- Grounds/Facilities	7,880	8,602	5,747	5,416
34989 Contractual service provider	320,132	345,145	364,536	521,763
34990 Contractual services- other	586,309	592,254	616,763	645,065
40100 Travel/conferences	8,286	12,504	15,262	9,586
41370 Communications	31,306	34,281	34,864	37,451
41400 Postage	416	56	13	3
43380 Pub Ut Svc Othr Energ Sv	27,231	33,599	35,979	25,320
43430 Electricity	247,630	243,674	240,134	225,757
44200 Rents- machinery & equipmen	17,693	20,235	13,739	11,117
44210 IT/Telecommunications Services	230,559	281,488	293,573	185,715
44360 Rentals	1,291,540	1,223,152	1,093,836	1,133,171
45000 Insurance	(7,063)	11,884	41,085	35,233
45320 Insurance & Bond Premium	98,483	100,398	62,547	65,848
46150 R & M- land- building & improvement	150,872	160,991	251,437	179,156

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

CITY OBJECT / ACCOUNT DESCRIPTION	FY 2016-2017	FY 2017-2018	FY 2018-2019	FY 2019-2020
	Actual	Actual	Actual	Actual
46210 Energy Savings Project	108,099	132,005	134,844	137,861
46250 R & M equipment	16,777	15,684	6,657	8,364
46300 R & M motor vehicles	55,996	52,115	48,851	46,729
46800 Maintenance contracts	12,492	12,757	13,047	6,418
46801 I.T. Maintenance contracts	33,707	28,375	25,203	24,577
47100 Printing	3,547	4,673	2,803	2,975
49000 Legal/employment ads	1,592	1,671	2,484	2,062
49105 License renewals	411	1,350	2,916	1,625
49175 Administrative fees	354,764	289,424	324,407	325,407
49177 Bwd Administrative Fee	12,306	12,498	12,597	13,164
52182 Testing material	4,466	3,690	2,700	963
52540 Fuel	57,915	70,746	48,610	33,589
52590 Other Mat'l & Sply	91,104	81,860	95,680	92,968
52600 Clothing/uniforms	748	1,399	1,039	1,197
52650 Equip < than \$1000	37,938	58,827	41,948	43,275
52652 Software < than \$1000 &/or licenses	114,671	138,274	145,125	153,527
52653 Computer equipment < \$1000	29,781	62,107	101,735	135,296
52790 Miscellaneous Expense	3,916	4,778	4,163	4,699
52910 Commodity Consumption	64,743	54,871	45,379	49,555
54100 Memberships/ dues/ subscription	34,710	36,277	32,161	40,298
54505 Media	7,081	8,753	6,725	186
54510 Media Books	16,364	17,543	23,490	20,635
54520 Textbooks	263,538	273,399	274,511	227,482
63000 Improvement other than building	-	50,632	-	-
64014 Aluminum shed	-	-	2,244	-
64015 Air conditioner	-	-	-	-
64053 Micro computer	-	-	-	3,228
64055 Laptop/Tablet	-	1,948	-	-
64066 File cabinets- other	-	2,350	-	-
64115 Kitchen equipment	2,421	-	-	-
64151 Oven	-	22,927	8,776	10,731
64204 TV-Closed Circuit/Security Camera	-	-	3,807	-
64400 Other equipment	16,252	19,339	13,695	24,423
64691 Capitalized Software - Schools	20,091	-	-	-
TOTAL	15,742,267	16,186,296	16,355,867	16,374,800
91171 Transfer to Charter Middle School	680,000	850,000	503,000	990,000
91172 Transfer to Charter High School	-	75,000	-	-
TOTAL WITH TRANSFERS	\$ 16,422,267	\$ 17,111,296	\$ 16,858,867	\$ 17,364,800

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

CITY OBJECT / ACCOUNT DESCRIPTION	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024
	Budget	Forecast	Forecast	Forecast
12125 Sch Clerical Spec I	\$ 73,904	\$ 74,643	\$ 75,389	\$ 76,143
12133 Sch Administrative Coord I	-	-	-	-
12138 Sch Clerical Spec II	23,712	23,949	24,189	24,430
12155 Sch Administrative Assistant I	32,347	32,670	32,997	33,327
12164 Director of Innovative Learning	19,230	19,422	19,617	19,813
12558 Speech Therapist	53,148	53,679	54,216	54,758
12910 Chtr Sch Teacher	5,413,543	5,467,678	5,522,355	5,577,579
12950 Teacher Assistant	15,119	15,270	15,423	15,577
12951 Registrar	17,639	17,815	17,994	18,173
12952 Bookkeeper	44,824	45,272	45,725	46,182
12953 Assistant Principal	262,415	265,039	267,690	270,366
12956 School Counselor	135,019	136,369	137,733	139,110
12957 Media Specialist	133,001	134,331	135,674	137,031
12968 Principal East Campus	104,999	106,049	107,109	108,181
12969 Principal West Campus	57,939	58,518	59,104	59,695
12970 Principal Central Campus	65,281	65,934	66,593	67,259
12992 Vacation leave - retire/term	2,000	2,020	2,040	2,061
12996 Sick leave - retire/term	9,600	9,696	9,793	9,891
12997 Sick leave - annual	16,600	16,766	16,934	17,103
13135 BTU sub Total	-	-	-	-
13140 Temp Sub Teacher	147,000	148,470	149,955	151,454
13190 P/T After School Director	70,372	71,076	71,786	72,504
13403 P/T Bookkeeper	21,012	21,222	21,434	21,649
13554 P/T Teacher Assistant	310,030	313,130	316,262	319,424
13556 P/T After School Care	261,827	264,445	267,090	269,761
13559 P/T Certified Teacher	35,293	35,646	36,002	36,362
13683 Sch P/T Clerk Spec I	-	-	-	-
13686 P/T Aftercare Clerk Spec I	12,410	12,534	12,659	12,786
14000 Overtime	-	-	-	-
15005 Supplements	458,345	462,928	467,558	472,233
15015 Payment in lieu of benefits	39,622	40,018	40,418	40,823
21000 Social Security- matching	599,838	605,836	611,895	618,014
22200 Retirement contribution - FRS	748,819	756,307	763,870	771,509
22500 ICMA - city portion	31,851	32,170	32,491	32,816
23000 Health Insurance	2,204,410	2,226,454	2,248,719	2,271,206
23100 Life Insurance	34,552	34,898	35,246	35,599
24000 Workers compensation	56,312	56,875	57,444	58,018
25000 Unemployment compensation	-	-	-	-
26300 General retiree health contrib	22,327	22,550	22,776	23,004
30010 Contingency	335,302	-	-	-
31300 Professional services-Outside Legal	16,000	16,160	16,322	16,485
31310 Prof & Tech Services	934,957	944,307	953,750	963,287
32100 Accounting and auditing fees	13,149	13,280	13,413	13,547
34300 Contract- laundry & cleaning	320	323	326	330
34500 Contract- building maintenance	378,702	382,489	386,314	390,177
34982 Function sourcing- Grounds/Facilities	8,800	8,888	8,977	9,067
34989 Contractual service provider	486,111	490,972	495,882	500,841
34990 Contractual services- other	661,078	667,689	674,366	681,109
40100 Travel/conferences	22,992	23,222	23,454	23,689
41370 Communications	39,363	39,757	40,154	40,556
41400 Postage	310	313	316	319
43380 Pub Ut Svc Othr Energy Sv	31,613	31,929	32,248	32,571
43430 Electricity	242,386	244,810	247,258	249,731
44200 Rents- machinery & equipment	12,188	12,310	12,433	12,557
44210 IT/Telecommunications Services	283,167	285,999	288,859	291,747
44360 Rentals	1,281,432	1,294,246	1,307,189	1,320,261
45000 Insurance	51,956	52,476	53,000	53,530
45320 Insurance & Bond Premium	162,796	164,424	166,068	167,729
46150 R & M- land- building & improvement	226,167	228,429	230,713	233,020

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

CITY OBJECT / ACCOUNT DESCRIPTION	FY 2020-2021 Budget	FY 2021-2022 Forecast	FY 2022-2023 Forecast	FY 2023-2024 Forecast
46210 Energy Savings Project	140,766	142,174	143,595	145,031
46250 R & M equipment	26,725	26,992	27,262	27,535
46300 R & M motor vehicles	52,851	53,380	53,913	54,452
46800 Maintenance contracts	12,380	12,504	12,629	12,755
46801 I.T. Maintenance contracts	46,382	46,846	47,314	47,787
47100 Printing	5,650	5,707	5,764	5,821
49000 Legal/employment ads	3,380	3,414	3,448	3,482
49105 License renewals	2,650	2,677	2,703	2,730
49175 Administrative fees	339,735	343,132	346,564	350,029
49177 Bwd Administrative Fee	13,227	13,359	13,493	13,628
52182 Testing material	8,500	8,585	8,671	8,758
52540 Fuel	47,138	47,609	48,085	48,566
52590 Other Mat'l & Sply	131,093	132,404	133,728	135,065
52600 Clothing/uniforms	1,450	1,465	1,479	1,494
52650 Equip < than \$1000	84,801	85,649	86,506	87,371
52652 Software < than \$1000 &/or licenses	235,767	238,125	240,506	242,911
52653 Computer equipment < \$1000	178,465	180,250	182,052	183,873
52790 Miscellaneous Expense	6,730	6,797	6,865	6,934
52910 Commodity Consumption	65,405	66,059	66,720	67,387
54100 Memberships/ dues/ subscription	49,866	50,365	50,868	51,377
54505 Media	6,500	6,565	6,631	6,697
54510 Media Books	25,300	25,553	25,809	26,067
54520 Textbooks	234,830	237,178	239,550	241,946
63000 Improvement other than building	-	-	-	-
64014 Aluminum shed	-	-	-	-
64015 Air conditioner	-	-	-	-
64053 Micro computer	-	-	-	-
64055 Laptop/Tablet	4,600	4,646	4,692	4,739
64066 File cabinets- other	4,399	4,443	4,487	4,532
64115 Kitchen equipment	-	-	-	-
64151 Oven	13,686	13,823	13,961	14,101
64204 TV-Closed Circuit/Security Camera	-	-	-	-
64400 Other equipment	66,543	67,208	67,881	68,559
64691 Capitalized Software - Schools	-	-	-	-
TOTAL	18,531,948	18,378,612	18,562,399	18,748,023
91171 Transfer to Charter Middle School	179,041	521,233	558,985	600,743
91172 Transfer to Charter High School	319,175	-	-	-
TOTAL WITH TRANSFERS	\$ 19,030,164	\$ 18,899,845	\$ 19,121,384	\$ 19,348,766

**SUMMARY OF INDIVIDUAL FUND
EIGHT YEAR HISTORY & FORECAST BY SCHOOL OBJECT
171 FUND - MIDDLE SCHOOLS**

		FY 2016-2017	FY 2017-2018	FY 2018-2019	FY 2019-2020
REVENUE SOURCES:		Actual	Actual	Actual	Actual
Intergovernmental Revenue		\$ 9,096,382	\$ 9,634,934	\$ 9,890,042	\$ 10,141,592
Charges for Services		136,936	123,639	78,611	54,542
Miscellaneous Revenues		723,367	687,406	739,196	734,570
Other Sources		-	-	-	-
TOTAL REVENUES		\$ 9,956,685	\$ 10,445,979	\$ 10,707,849	\$ 10,930,704
EXPENDITURES:	School Object	FY 2016-2017	FY 2017-2018	FY 2018-2019	FY 2019-2020
Salaries	100	4,503,137	4,580,472	4,658,529	4,679,662
Employee Benefits	200	2,718,208	2,831,772	2,922,791	3,045,550
Purchased Services	300	3,081,108	3,175,192	3,333,908	3,311,506
Energy Services	400	265,831	252,475	272,125	245,794
Materials and Supplies	500	260,141	348,328	411,328	356,629
Capital Outlay	600	184,432	384,739	11,345	37,490
Other	700	250,613	214,579	238,457	237,720
TOTAL EXPENDITURES		\$ 11,263,470	\$ 11,787,557	\$ 11,848,483	\$ 11,914,351
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(1,306,785)	(1,341,578)	(1,140,634)	(983,647)
OTHER FINANCING SOURCES:					
Transfers In		1,255,065	1,341,301	1,139,463	990,000
Transfers Out		-	-	-	-
TOTAL TRANSFERS		1,255,065	1,341,301	1,139,463	990,000
Net Change in Fund Balance		(51,720)	(277)	(1,171)	6,353
Beginning Fund Balance		53,738	2,018	1,741	570
Ending Fund Balance		\$ 2,018	\$ 1,741	\$ 570	\$ 6,923

**SUMMARY OF INDIVIDUAL FUND
EIGHT YEAR HISTORY & FORECAST BY SCHOOL OBJECT
171 FUND - MIDDLE SCHOOLS**

		FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024
REVENUE SOURCES:		Budget	Forecast	Forecast	Forecast
Intergovernmental Revenue		\$ 10,648,726	\$ 10,534,417	\$ 10,667,021	\$ 10,803,403
Charges for Services		90,936	91,573	92,214	92,859
Miscellaneous Revenues		927,923	932,563	937,225	941,912
Other Sources		821,489	739,103	691,632	637,631
TOTAL REVENUES		\$ 12,489,074	\$ 12,297,655	\$ 12,388,092	\$ 12,475,805
EXPENDITURES:		FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024
	School Object				
Salaries	100	4,715,339	4,762,492	4,810,117	4,858,218
Employee Benefits	200	3,200,413	3,232,417	3,264,741	3,297,389
Purchased Services	300	3,962,993	4,002,623	4,042,649	4,083,076
Energy Services	400	271,251	273,964	276,703	279,470
Materials and Supplies	500	583,259	589,092	594,983	600,932
Capital Outlay	600	159,691	161,288	162,901	164,530
Other	700	570,562	338,318	341,701	345,118
TOTAL EXPENDITURES		\$ 13,463,508	\$ 13,360,194	\$ 13,493,795	\$ 13,628,733
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(974,434)	(1,062,539)	(1,105,703)	(1,152,928)
OTHER FINANCING SOURCES:					
Transfers In		974,434	1,062,538	1,105,703	1,152,928
Transfers Out		-	-	-	-
TOTAL TRANSFERS		974,434	1,062,538	1,105,703	1,152,928
Net Change in Fund Balance		-	-	-	-
Beginning Fund Balance		6,923	6,923	6,923	6,923
Ending Fund Balance		\$ 6,923	\$ 6,923	\$ 6,923	\$ 6,923

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

REVENUE SOURCES	FY2016-2017	FY2017-2018	FY2018-2019	FY2019-2020
	ACTUAL	ACTUAL	ACTUAL	ACTUAL
Local Revenue	\$ 860,303	\$ 811,045	\$ 817,807	\$ 789,112
State Shared Revenue	8,845,863	9,301,840	9,615,448	9,920,285
Federal Revenue	250,519	333,094	274,594	221,307
Other	-	-	-	-
TOTAL REVENUES	\$ 9,956,685	\$ 10,445,979	\$ 10,707,849	\$ 10,930,704

171 MIDDLE SCHOOLS	SCHOOL		FY2016-2017	FY2017-2018	FY2018-2019	FY2019-2020
	FUNCTION	DIVISION				
EXPENDITURES						
K-3 Basic	5101	5052	-	-	-	-
4-8 Basic	5102	5052	5,638,514	5,840,546	5,932,889	6,132,513
9-12 Basic	5103	5052	-	-	-	-
Intensive English/ ESOL	5130	5052	-	172	182	456
Exceptional Student Program	5250	5052	591,608	590,968	662,725	703,121
Vocational 6-12	5300	5052	-	-	-	-
Substitute Teachers	5901	5052	116,563	119,051	154,488	50,850
School/Other	5919	5052	-	-	-	37,353
Guidance Services	6120	5052	199,690	213,473	213,479	230,854
Instructional Media Services	6200	5052	268,169	271,803	257,936	227,477
ESE Specialist	6303	5052	-	-	-	-
Instructional Staff Training Service	6400	5052	12,372	28,238	23,305	13,606
Board ¹	7100	5052	-	-	-	8,766
General Administration ²	7200	5052	-	-	-	9,266
School Administration	7300	5052	1,057,947	1,220,411	1,202,584	1,242,606
Facilities acquisition and construction ³	7400	5052	1,228,880	-	-	-
Food Services	7600	5052	564,886	599,124	599,514	464,682
Student transportation services	7800	5052	456,556	474,689	494,390	468,914
Operation of plant	7900	5052	1,077,170	2,314,114	2,260,012	2,257,378
Child care supervision	9102	5052	-	-	-	-
Athletics	9900	5052	28,131	26,088	35,634	29,019
Capital Outlay		5052	22,984	88,873	11,345	37,490
Total Charter Middle School Expenditures			11,263,470	11,787,557	11,848,483	11,914,351
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			(1,306,785)	(1,341,578)	(1,140,634)	(983,647)

OTHER FINANCING SOURCES:	FY2016-2017	FY2017-2018	FY2018-2019	FY2019-2020
Transfers In	1,255,065	1,341,301	1,139,463	990,000
Transfers Out	-	-	-	-
TOTAL TRANSFERS	1,255,065	1,341,301	1,139,463	990,000

Net Change in Fund Balance	(51,720)	(277)	(1,171)	6,353
Beginning Fund Balance	53,738	2,018	1,741	570
Ending Fund Balance	\$ 2,018	\$ 1,741	\$ 570	\$ 6,923

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

REVENUE SOURCES	FY2020-2021 ADOPTED BUDGET	FY2021-2022 FORECAST	FY2022-2023 FORECAST	FY2023-2024 FORECAST
Local Revenue	1,018,859	\$ 1,024,135	\$ 1,029,439	\$ 1,034,771
State Shared Revenue	10,092,748	10,193,675	10,295,612	10,398,568
Federal Revenue	555,978	340,742	371,408	404,835
Other	821,489	739,103	691,632	637,631
TOTAL REVENUES	\$ 12,489,074	\$ 12,297,655	\$ 12,388,092	\$ 12,475,805

171 MIDDLE SCHOOLS	SCHOOL FUNCTION	DIVISION	FY2020-2021	FY2021-2022	FY2022-2023	FY2023-2024
EXPENDITURES						
K-3 Basic	5101	5052	-	-	-	-
4-8 Basic	5102	5052	6,726,921	6,794,191	6,862,132	6,930,753
9-12 Basic	5103	5052	-	-	-	-
Intensive English/ ESOL	5130	5052	2,350	2,374	2,397	2,421
Exceptional Student Program	5250	5052	759,314	766,907	774,576	782,322
Vocational 6-12	5300	5052	-	-	-	-
Substitute Teachers	5901	5052	75,479	76,234	76,996	77,766
School/Other	5919	5052	52,255	52,778	53,305	53,838
Guidance Services	6120	5052	237,620	239,996	242,396	244,820
Instructional Media Services	6200	5052	240,960	243,370	245,803	248,261
ESE Specialist	6303	5052	-	-	-	-
Instructional Staff Training	6400	5052	35,743	36,100	36,461	36,826
Board ¹	7100	5052	8,766	8,854	8,942	9,032
General Administration ²	7200	5052	9,292	9,385	9,479	9,574
School Administration	7300	5052	1,377,425	1,153,249	1,164,782	1,176,430
Facilities acquisition and construction ³	7400	5052	-	-	-	-
Food Services	7600	5052	665,165	671,816	678,534	685,320
Student transportation services	7800	5052	508,730	513,817	518,955	524,145
Operation of plant	7900	5052	2,569,103	2,594,794	2,620,742	2,646,949
Child care supervision	9102	5052	-	-	-	-
Athletics	9900	5052	34,694	35,041	35,391	35,745
Capital Outlay		5052	159,691	161,288	162,901	164,530
Total Charter Middle School Expenditures			13,463,508	13,360,194	13,493,795	13,628,733
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			(974,434)	(1,062,539)	(1,105,703)	(1,152,928)

OTHER FINANCING SOURCES:

Transfers In	974,434	1,062,538	1,105,703	1,152,928
Transfers Out	-	-	-	-
TOTAL TRANSFERS	974,434	1,062,538	1,105,703	1,152,928
Net Change in Fund Balance	-	-	-	-
Beginning Fund Balance	6,923	6,923	6,923	6,923
Ending Fund Balance	\$ 6,923	\$ 6,923	\$ 6,923	\$ 6,923

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
171 FUND - CHARTER MIDDLE SCHOOLS**

REVENUE SOURCES	ACCOUNT FUNCTION	DIVISION	SCHOOL FUNCTION	FY2016-2017 ACTUAL	FY2017-2018 ACTUAL	FY2018-2019 ACTUAL	FY2019-2020 ACTUAL
Intergovernmental Revenue							
Sch Breakfast Rmb - Severe Need	331602	5052	3262	17,240	22,684	18,704	18,545
Sch Breakfast Rmb - Non Severe Need	331603	5052	3262	2,658	3,174	3,743	-
Sch Lunch Reimb-Free/Reduced	331604	5052	3261	171,217	267,059	216,710	165,606
Commodities - Donated Food	331606	5052	3265	44,225	37,483	31,435	34,820
Carl D. Perkins FLDOE Grant	331607	5052	3201	-	-	-	-
IDEA Grant	331616	5052	3290	2,133	2,694	4,002	2,336
CARES Act-ESSER	331617	5052	3299	-	-	-	-
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	20,928	2,229	4,321	1,279
FL Education Finance Program (FEFP)	335910	5052	3310	5,559,460	5,655,276	5,712,478	5,810,911
Teacher Salary Allocation	335911	5052	3310	-	-	-	-
Digital Classroom Allocation	335912	5052	3310	22,837	22,845	19,167	2,142
Class Size Reduction	335915	5052	3390	1,204,520	1,210,401	1,222,527	1,211,640
Instructional Materials	335920	5052	3336	92,176	90,702	93,229	92,541
Library Media Materials	335925	5052	3336	5,587	5,527	5,729	5,659
Science Lab Materials	335927	5052	3336	1,527	1,511	1,566	1,547
School Breakfast Supplement	335935	5052	3337	768	786	919	1,027
School Lunch Supplement	335936	5052	3338	1,688	1,686	1,709	2,240
Safe Schools	335950	5052	3310	28,450	28,902	70,941	79,879
Mental Health Allocation	335951	5052	3310	-	-	29,860	32,468
District School Taxes	335970	5052	3310	572,183	619,353	668,790	705,376
District School Taxes	335970	5052	3411	-	-	-	54,600
Best & Brightest Scholarship	335974	5052	3399	20,451	69,600	65,471	132,856
Governor's A+ Funds	335975	5052	3399	130,463	130,154	130,931	132,623
Transportation Revenue	335980	5052	3354	232,794	254,048	264,177	265,460
ESE Guaranteed Allocation	335985	5052	3310	268,578	289,124	329,200	367,877
Public Education Capital Outlay (PECO)	335991	5052	3391	366,495	238,008	645,912	672,182
Summer Reading Program	335993	5052	3374	53,853	53,586	53,793	53,155
Supplemental Academic Instruction	335995	5052	3374	263,105	264,864	294,728	294,823
Bond Technology Opportunity	337930	5052	3413	-	-	-	-
Local Capital Improvement Revenue	338100	5052	3413	-	363,238	-	-
Total Intergovernmental Revenue				9,096,382	9,634,934	9,890,042	10,141,592
Charges for Services							
Before and Afterschool Education	347905	5052	3489	-	-	-	-
In-House Transportation	347906	5052	3354	136,936	123,639	78,611	54,542
Total Charges for Services				136,936	123,639	78,611	54,542
Miscellaneous Revenues							
Interest from SBA/ FLOC 1- yr Bond Fund	361030	5052	3431	(239)	(6,474)	(180)	515
Rental - City Facilities	362030	5052	3425	13,308	2,927	-	-
Rental - Cell Towers-Exempt	362031	5052	3425	164,257	154,495	160,211	189,739
Rental - City Recreation Programs	362075	5052	3425	34,600	53,560	56,038	135,951
Contributions	366015	5052	3440	113,121	110,703	125,043	112,195
ICMA Forfeiture Revenue	369025	5052	3495	4,136	3,602	14,939	6,387
E-Rate Program	369026	5052	3495	7,136	5,238	3,648	5,237
Healthier US School Challenge Award	369027	5052	3495	-	-	-	1,000
Other Miscellaneous Revenue	369040	5052	3495	33	-	-	-
ConEd Energy Tax Deduction	369042	5052	3495	-	34,674	-	-
Food Sales	369045	5052	3451	387,015	328,681	379,497	283,546
Total Miscellaneous Revenues				723,367	687,406	739,196	734,570
Other Sources							
Transfer from General Fund (EDC Profit)	381020	5052	3610	575,065	491,301	636,463	-
Transfer from Charter Elementary School	381170	5052	3670	680,000	850,000	503,000	990,000
Beginning Surplus	389940	5052	3489	-	-	-	-
Estimated Budget Savings	389951	5052	3489	-	-	-	-
Total Other Sources				1,255,065	1,341,301	1,139,463	990,000
Total Charter Middle Schools				11,211,750	11,787,280	11,847,312	11,920,704

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

REVENUE SOURCES	ACCOUNT FUNCTION	DIVISION	SCHOOL FUNCTION	FY2020-2021	FY2021-2022	FY2022-2023	FY2023-2024
				ADOPTED BUDGET	FORECAST	FORECAST	FORECAST
Intergovernmental Revenue							
Sch Breakfast Rmb - Severe Need	331602	5052	3262	21,393	23,318	25,417	27,705
Sch Breakfast Rmb - Non Severe Need	331603	5052	3262	4,449	4,849	5,286	5,762
Sch Lunch Reimb-Free/Reduced	331604	5052	3261	236,255	257,518	280,695	305,957
Commodities - Donated Food	331606	5052	3265	45,956	50,092	54,600	59,514
Carl D. Perkins FLDOE Grant	331607	5052	3201	-	-	-	-
IDEA Grant	331616	5052	3290	4,554	4,964	5,411	5,898
CARES Act-ESSER	331617	5052	3299	243,371	-	-	-
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	1,273	1,286	1,299	1,312
FL Education Finance Program (FEFP)	335910	5052	3310	5,934,515	5,993,860	6,053,799	6,114,337
Teacher Salary Allocation	335911	5052	3310	235,594	237,950	240,329	242,733
Digital Classroom Allocation	335912	5052	3310	825	833	842	850
Class Size Reduction	335915	5052	3390	1,210,086	1,222,187	1,234,409	1,246,753
Instructional Materials	335920	5052	3336	92,754	93,682	94,618	95,565
Library Media Materials	335925	5052	3336	5,680	5,737	5,794	5,852
Science Lab Materials	335927	5052	3336	1,552	1,568	1,583	1,599
School Breakfast Supplement	335935	5052	3337	1,027	1,037	1,048	1,058
School Lunch Supplement	335936	5052	3338	2,241	2,263	2,286	2,309
Safe Schools	335950	5052	3310	79,842	80,640	81,447	82,261
Mental Health Allocation	335951	5052	3310	43,886	44,325	44,768	45,216
District School Taxes	335970	5052	3310	756,771	764,339	771,982	779,702
District School Taxes	335970	5052	3411	54,600	55,146	55,697	56,254
Best & Brightest Scholarship	335974	5052	3399	-	-	-	-
Governor's A+ Funds	335975	5052	3399	-	-	-	-
Transportation Revenue	335980	5052	3354	263,640	266,276	268,939	271,629
ESE Guaranteed Allocation	335985	5052	3310	337,980	341,360	344,773	348,221
Public Education Capital Outlay (PECO)	335991	5052	3391	721,229	728,441	735,726	743,083
Summer Reading Program	335993	5052	3374	53,641	54,177	54,719	55,266
Supplemental Academic Instruction	335995	5052	3374	295,612	298,568	301,554	304,569
Bond Technology Opportunity	337930	5052	3413	-	-	-	-
Local Capital Improvement Revenue	338100	5052	3413	-	-	-	-
Total Intergovernmental Revenue				10,648,726	10,534,417	10,667,021	10,803,403
Charges for Services							
Before and Afterschool Education	347905	5051	3489	-	-	-	-
In-House Transportation	347906	5052	3354	90,936	91,573	92,214	92,859
Total Charges for Services				90,936	91,573	92,214	92,859
Miscellaneous Revenues							
Interest from SBA/ FLOC 1- yr Bond Fund	361030	5052	3431	3,000	3,015	3,030	3,045
Rental - City Facilities	362030	5052	3425	-	-	-	-
Rental - Cell Towers-Exempt	362031	5052	3425	158,192	158,983	159,778	160,577
Rental - City Recreation Programs	362075	5052	3425	81,642	82,050	82,460	82,873
Contributions	366015	5052	3440	293,338	294,805	296,279	297,760
ICMA Forfeiture Revenue	369025	5052	3495	4,000	4,020	4,040	4,060
E-Rate Program	369026	5052	3495	4,392	4,414	4,436	4,458
Healthier US School Challenge Award	369027	5052	3495	-	-	-	-
Other Miscellaneous Revenue	369040	5052	3495	500	503	505	508
ConEd Energy Tax Deduction	369042	5052	3495	-	-	-	-
Food Sales	369045	5052	3451	382,859	384,773	386,697	388,631
Total Miscellaneous Revenues				927,923	932,563	937,225	941,912
Other Sources							
Transfer from General Fund (EDC Profit)	381020	5052	3610	795,393	541,305	546,718	552,185
Transfer from Charter Elementary School	381170	5052	3670	179,041	521,233	558,985	600,743
Beginning Surplus	389940	5052	3489	378,997	292,186	240,246	181,731
Estimated Budget Savings	389951	5052	3489	442,492	446,917	451,386	455,900
Total Other Sources				1,795,923	1,801,641	1,797,335	1,790,559
Total Charter Middle Schools				13,463,508	13,360,193	13,493,795	13,628,733

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

CITY OBJECT / ACCOUNT DESCRIPTION	FY 2016-2017	FY 2017-2018	FY 2018-2019	FY 2019-2020
	Actual	Actual	Actual	Actual
12125 Sch Clerical Spec I	\$ 98,352	\$ 73,466	\$ 72,292	\$ 51,494
12133 Sch Administrative Coord I	639	-	-	-
12138 Sch Clerical Spec II	69,319	71,331	72,228	56,720
12155 Sch Administrative Assistant I	35,048	36,109	37,378	40,176
12164 Director of Innovative Learning	-	-	17,260	20,346
12558 Speech Therapist	46,133	47,271	48,200	50,864
12910 Chtr Sch Teacher	3,456,661	3,498,242	3,599,481	3,779,138
12950 Teacher Assistant	46,632	46,138	45,932	31,880
12951 Registrar	32,136	33,092	17,702	18,317
12952 Bookkeeper	41,683	43,040	42,665	2,742
12953 Assistant Principal	169,537	239,935	188,745	189,228
12956 School Counselor	88,131	93,452	98,757	100,036
12957 Media Specialist	113,728	117,643	118,225	99,266
12969 Principal West Campus	54,756	54,756	55,981	60,092
12970 Principal Central Campus	61,755	61,755	63,080	67,707
12992 Vacation leave - retire/term	-	-	-	5,964
12996 Sick leave - retire/term	3,354	15,027	10,216	9,481
12997 Sick leave - annual	21,819	24,754	31,204	28,946
13135 BTU sub Total	-	90	-	-
13140 Temp Sub Teacher	107,687	113,382	136,976	81,659
13554 P/T Teacher Assistant	26,598	27,103	19,662	16,758
13559 P/T Certified Teacher	5,032	-	-	-
13683 Sch P/T Clerk Spec I	16,937	16,767	14,468	9,323
14000 Overtime	7,200	6,893	9,497	3,916
15005 Supplements	829,085	847,159	876,779	941,385
15015 Payment in lieu of benefits	35,632	35,816	38,999	33,970
21000 Social Security- matching	392,414	413,195	417,869	423,099
22200 Retirement contribution - FRS	355,087	389,196	392,622	416,074
22500 ICMA - city portion	22,496	29,353	32,737	28,468
23000 Health Insurance	1,022,446	1,040,692	1,097,758	1,059,304
23100 Life Insurance	10,683	18,807	5,722	17,487
24000 Workers compensation	34,353	4,259	(4,947)	33,281
25000 Unemployment compensation	2,497	(241)	2,040	-
26300 General retiree health contrib	13,515	13,755	21,792	48,091
30010 Contingency	-	-	-	-
31300 Professional services-Outside Legal	16,508	10,485	7,998	9,342
31310 Prof & Tech Services	556,547	608,094	593,431	446,344
32100 Accounting and auditing fees	7,356	7,562	7,828	8,766
34300 Contract- laundry & cleaning	225	202	174	173
34500 Contract- building maintenance	176,915	234,568	234,766	218,230
34982 Function sourcing- Grounds/Facilities	4,475	2,680	3,225	3,900
34989 Contractual service provider	180,437	228,648	275,202	377,273
34990 Contractual services- other	396,086	401,364	416,914	463,024
40100 Travel/conferences	8,536	16,231	17,217	11,135
41370 Communications	21,339	23,221	23,031	23,618
41400 Postage	92	40	10	18
43380 Pub Ut Svc Othr Energ Sv	20,136	22,759	27,120	22,434
43430 Electricity	222,365	207,281	208,547	198,168
44200 Rents- machinery & equipmen	9,940	16,986	10,486	10,424
44210 IT/Telecommunications Services	157,493	192,282	200,537	130,489
44360 Rentals	1,228,880	1,159,486	1,085,816	1,106,638
45000 Insurance	(3,857)	7,852	28,063	24,541
45320 Insurance & Bond Premium	67,273	68,582	43,449	46,267
46150 R & M- land- building & improvement	79,578	98,615	102,947	132,068
46210 Energy Savings Project	67,664	82,758	84,651	86,607
46250 R & M equipment	18,531	8,822	9,632	8,659
46300 R & M motor vehicles	38,246	35,602	33,842	32,731
46800 Maintenance contracts	9,535	6,831	9,605	6,410
46801 I.T. Maintenance contracts	22,273	18,574	17,165	16,779

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

CITY OBJECT / ACCOUNT DESCRIPTION	FY 2016-2017	FY 2017-2018	FY 2018-2019	FY 2019-2020
	Actual	Actual	Actual	Actual
47100 Printing	1,334	2,286	2,055	1,419
49000 Legal/employment ads	921	2,302	2,370	1,883
49105 License renewals	280	1,118	1,788	1,203
49175 Administrative fees	238,708	202,328	224,096	223,882
49177 Bwd Administrative Fee	8,346	8,494	8,710	9,266
52182 Testing material	-	-	172	3,222
52540 Fuel	43,466	45,194	36,458	25,192
52590 Other Mat'l & Sply	65,348	80,952	59,436	55,580
52600 Clothing/uniforms	4,985	2,684	2,954	2,918
52650 Equip < than \$1000	40,248	48,255	28,915	19,825
52652 Software < than \$1000 &/or licenses	62,029	85,227	123,494	144,768
52653 Computer equipment < \$1000	7,372	44,767	45,821	50,437
52790 Miscellaneous Expense	3,559	3,757	3,863	3,369
52910 Commodity Consumption	44,225	37,483	31,435	34,820
54100 Memberships/ dues/ subscription	18,685	18,909	20,119	28,214
54505 Media	5,391	8,934	4,969	4,968
54510 Media Books	41,178	32,175	37,348	24,595
54520 Textbooks	126,492	202,050	180,159	132,050
63000 Improvement other than building	-	14,390	-	-
64053 Micro computer	-	-	-	4,304
64055 Laptop/Tablet	-	-	-	1,505
64066 File cabinets- other	-	-	-	-
64115 Kitchen equipment	1,614	-	-	-
64151 Oven	-	11,318	-	7,154
64204 TV-Closed Circuit/Security Camera	-	-	3,807	-
64400 Other equipment	8,079	63,165	7,538	24,527
64691 Capitalized Software - Schools	13,292	-	-	-
TOTAL	\$ 11,263,470	\$ 11,787,550	\$ 11,848,483	\$ 11,914,351

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

CITY OBJECT / ACCOUNT DESCRIPTION	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024
	Budget	Forecast	Forecast	Forecast
12125 Sch Clerical Spec I	\$ 45,428	\$ 45,882	\$ 46,341	\$ 46,805
12133 Sch Administrative Coord I	-	-	-	-
12138 Sch Clerical Spec II	54,913	55,462	56,017	56,577
12155 Sch Administrative Assistant I	38,688	39,075	39,466	39,860
12164 Director of Innovative Learning	19,230	19,422	19,617	19,813
12558 Speech Therapist	53,148	53,679	54,216	54,758
12910 Chtr Sch Teacher	3,793,660	3,831,597	3,869,913	3,908,612
12950 Teacher Assistant	31,277	31,590	31,906	32,225
12951 Registrar	17,639	17,815	17,994	18,173
12952 Bookkeeper	-	-	-	-
12953 Assistant Principal	189,656	191,553	193,468	195,403
12956 School Counselor	96,799	97,767	98,745	99,732
12957 Media Specialist	96,887	97,856	98,834	99,823
12969 Principal West Campus	57,939	58,518	59,104	59,695
12970 Principal Central Campus	65,281	65,934	66,593	67,259
12992 Vacation leave - retire/term	1,500	1,515	1,530	1,545
12996 Sick leave - retire/term	5,500	5,555	5,611	5,667
12997 Sick leave - annual	18,500	18,685	18,872	19,061
13135 BTU sub Total	-	-	-	-
13140 Temp Sub Teacher	110,500	111,605	112,721	113,848
13554 P/T Teacher Assistant	33,908	34,247	34,590	34,935
13559 P/T Certified Teacher	-	-	-	-
13683 Sch P/T Clerk Spec I	10,386	10,490	10,595	10,701
14000 Overtime	-	-	-	-
15005 Supplements	662,983	669,613	676,309	683,072
15015 Payment in lieu of benefits	39,618	40,014	40,414	40,818
21000 Social Security- matching	416,605	420,771	424,979	429,229
22200 Retirement contribution - FRS	505,126	510,177	515,279	520,432
22500 ICMA - city portion	37,481	37,856	38,234	38,617
23000 Health Insurance	1,436,451	1,450,816	1,465,324	1,479,977
23100 Life Insurance	24,409	24,653	24,900	25,149
24000 Workers compensation	36,175	36,537	36,902	37,271
25000 Unemployment compensation	-	-	-	-
26300 General retiree health contrib	16,065	16,226	16,388	16,552
30010 Contingency	235,594	-	-	-
31300 Professional services-Outside Legal	12,000	12,120	12,241	12,364
31310 Prof & Tech Services	661,012	667,622	674,298	681,041
32100 Accounting and auditing fees	8,766	8,854	8,942	9,032
34300 Contract- laundry & cleaning	224	226	229	231
34500 Contract- building maintenance	233,298	235,631	237,987	240,367
34982 Function sourcing- Grounds/Facilities	3,700	3,737	3,774	3,812
34989 Contractual service provider	396,614	400,580	404,586	408,632
34990 Contractual services- other	474,194	478,936	483,725	488,563
40100 Travel/conferences	20,110	20,311	20,514	20,719
41370 Communications	24,388	24,632	24,878	25,127
41400 Postage	200	202	204	206
43380 Pub Ut Svc Othr Energ Sv	24,563	24,809	25,057	25,307
43430 Electricity	211,334	213,447	215,582	217,738
44200 Rents- machinery & equipmen	5,577	5,633	5,689	5,746
44210 IT/Telecommunications Services	198,962	200,952	202,961	204,991
44360 Rentals	1,189,113	1,201,004	1,213,014	1,225,144
45000 Insurance	36,506	36,871	37,240	37,612
45320 Insurance & Bond Premium	114,382	115,526	116,681	117,848
46150 R & M- land- building & improvement	171,397	173,111	174,842	176,591
46210 Energy Savings Project	88,640	89,526	90,422	91,326
46250 R & M equipment	22,338	22,561	22,787	23,015
46300 R & M motor vehicles	37,151	37,523	37,898	38,277
46800 Maintenance contracts	8,760	8,848	8,936	9,025
46801 I.T. Maintenance contracts	32,552	32,878	33,206	33,538

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

CITY OBJECT / ACCOUNT DESCRIPTION	FY 2020-2021 Budget	FY 2021-2022 Forecast	FY 2022-2023 Forecast	FY 2023-2024 Forecast
47100 Printing	3,100	3,131	3,162	3,194
49000 Legal/employment ads	2,767	2,795	2,823	2,851
49105 License renewals	1,771	1,789	1,807	1,825
49175 Administrative fees	245,832	248,290	250,773	253,281
49177 Bwd Administrative Fee	9,292	9,385	9,479	9,574
52182 Testing material	2,180	2,202	2,224	2,246
52540 Fuel	35,354	35,708	36,065	36,425
52590 Other Mat'l & Sply	87,651	88,528	89,413	90,307
52600 Clothing/uniforms	7,819	7,897	7,976	8,056
52650 Equip < than \$1000	68,616	69,302	69,995	70,695
52652 Software < than \$1000 &/or licenses	217,242	219,414	221,609	223,825
52653 Computer equipment < \$1000	155,273	156,826	158,394	159,978
52790 Miscellaneous Expense	5,538	5,593	5,649	5,706
52910 Commodity Consumption	45,956	46,416	46,880	47,349
54100 Memberships/ dues/ subscription	72,535	73,260	73,993	74,733
54505 Media	6,000	6,060	6,121	6,182
54510 Media Books	30,000	30,300	30,603	30,909
54520 Textbooks	179,764	181,562	183,377	185,211
63000 Improvement other than building	-	-	-	-
64053 Micro computer	-	-	-	-
64055 Laptop/Tablet	40,000	40,400	40,804	41,212
64066 File cabinets- other	-	-	-	-
64115 Kitchen equipment	-	-	-	-
64151 Oven	9,107	9,198	9,290	9,383
64204 TV-Closed Circuit/Security Camera	-	-	-	-
64400 Other equipment	110,584	111,690	112,807	113,935
64691 Capitalized Software - Schools	-	-	-	-
TOTAL	\$ 13,463,508	\$ 13,360,193	\$ 13,493,795	\$ 13,628,733

**SUMMARY OF INDIVIDUAL FUND
EIGHT YEAR HISTORY & FORECAST BY SCHOOL OBJECT
172 FUND - ACADEMIC VILLAGE CHARTER SCHOOL**

		FY 2016-2017	FY 2017-2018	FY 2018-2019	FY 2019-2020
REVENUE SOURCES:		Actual	Actual	Actual	Actual
	Intergovernmental Revenue	\$ 14,994,218	\$ 15,879,405	\$ 16,686,277	\$ 17,100,927
	Charges for Services	95,673	82,194	134,739	97,426
	Miscellaneous Revenues	1,421,793	1,386,646	1,586,998	1,628,587
	Other Sources	-	-	-	-
	TOTAL REVENUES	\$ 16,511,684	\$ 17,348,245	\$ 18,408,014	\$ 18,826,940
	EXPENDITURES:				
	School Object	FY 2016-2017	FY 2017-2018	FY 2018-2019	FY 2019-2020
	Salaries	100 5,892,874	5,847,075	6,033,133	6,101,276
	Employee Benefits	200 3,604,931	3,826,463	4,049,341	4,245,052
	Purchased Services	300 5,933,012	5,990,194	6,288,748	6,295,033
	Energy Services	400 632,074	601,012	719,577	621,566
	Materials and Supplies	500 499,271	453,475	783,715	759,558
	Capital Outlay	600 305,672	448,615	63,518	100,384
	Other	700 413,555	352,467	408,566	408,818
	TOTAL EXPENDITURES	\$ 17,281,389	\$ 17,519,301	\$ 18,346,598	\$ 18,531,687
	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(769,705)	(171,056)	61,416	295,253
	OTHER FINANCING SOURCES:				
	Transfers In	-	75,000	-	-
	Transfers Out	-	-	-	-
	TOTAL TRANSFERS	-	75,000	-	-
	Net Change in Fund Balance	(769,705)	(96,056)	61,416	295,253
	Beginning Fund Balance	926,876	157,171	61,115	122,531
	Ending Fund Balance	\$ 157,171	\$ 61,115	\$ 122,531	\$ 417,784

**SUMMARY OF INDIVIDUAL FUND
EIGHT YEAR HISTORY & FORECAST BY SCHOOL OBJECT
172 FUND - ACADEMIC VILLAGE CHARTER SCHOOL**

REVENUE SOURCES:		FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024
		Budget	Forecast	Forecast	Forecast
Intergovernmental Revenue		\$ 17,952,939	\$ 17,776,069	\$ 17,986,813	\$ 18,202,633
Charges for Services		158,572	159,682	160,800	161,925
Miscellaneous Revenues		1,696,117	1,704,598	1,713,121	1,721,686
Other Sources		696,056	1,016,437	1,002,619	985,741
TOTAL REVENUES		\$ 20,503,684	\$ 20,656,786	\$ 20,863,353	\$ 21,071,985
	School				
	Object				
EXPENDITURES:		FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024
Salaries	100	6,213,412	6,275,546	6,338,302	6,401,685
Employee Benefits	200	4,556,365	4,601,929	4,647,948	4,694,427
Purchased Services	300	7,252,902	7,325,431	7,398,685	7,472,672
Energy Services	400	717,975	725,155	732,406	739,730
Materials and Supplies	500	1,115,259	1,126,412	1,137,676	1,149,052
Capital Outlay	600	99,189	100,181	101,183	102,195
Other	700	867,757	502,132	507,153	512,224
TOTAL EXPENDITURES		\$ 20,822,859	\$ 20,656,786	\$ 20,863,353	\$ 21,071,985
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(319,175)	-	-	-
OTHER FINANCING SOURCES:					
Transfers In		319,175	-	-	-
Transfers Out		-	-	-	-
TOTAL TRANSFERS		319,175	-	-	-
Net Change in Fund Balance		-	-	-	-
Beginning Fund Balance		417,784	417,784	417,784	417,784
Ending Fund Balance		\$ 417,784	\$ 417,784	\$ 417,784	\$ 417,784

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

REVENUE SOURCES	FY2016-2017				FY2017-2018				FY2018-2019				FY2019-2020			
	ACTUAL				ACTUAL				ACTUAL				ACTUAL			
Local Revenue	\$ 1,517,466				\$ 1,468,840				\$ 1,721,737				\$ 1,726,013			
State Shared Revenue	14,667,178				15,484,252				16,343,840				16,813,805			
Federal Revenue	327,040				395,153				342,437				287,122			
Other	-				-				-				-			
TOTAL REVENUES	\$ 16,511,684				\$ 17,348,245				\$ 18,408,014				\$ 18,826,940			

172 ACADEMIC VILLAGE CHARTER	SCHOOL		FY2016-2017	FY2017-2018	FY2018-2019	FY2019-2020
	FUNCTION	DIVISION				
EXPENDITURES						
K-3 Basic	5101	5053	-	-	-	-
4-8 Basic	5102	5053	1,127,676	1,173,535	1,220,328	1,240,444
9-12 Basic	5103	5053	6,477,068	6,721,615	7,060,770	7,136,923
Intensive English/ ESOL	5130	5053	-	-	-	-
Exceptional Student Program	5250	5053	364,498	316,985	382,062	478,708
Vocational 6-12	5300	5053	127,176	133,463	141,214	189,851
Substitute Teachers	5901	5053	71,616	86,635	94,283	72,328
School/Other	5919	5053	25,406	25,137	26,638	18,321
Guidance Services	6120	5053	530,432	506,374	584,619	613,446
Instructional Media Services	6200	5053	125,420	134,986	124,054	119,239
ESE Specialist	6303	5053	77,495	86,866	90,064	92,307
Instructional Staff Training Service	6400	5053	8,677	15,205	13,614	10,015
Board ¹	7100	5053	-	-	-	4,383
General Administration ²	7200	5053	-	-	-	9,649
School Administration	7300	5053	1,168,978	1,227,519	1,362,799	1,492,350
Facilities acquisition and construction ³	7400	5053	2,996,466	-	-	-
Food Services	7600	5053	817,869	745,462	797,651	637,209
Student transportation services	7800	5053	676,566	704,547	807,803	768,272
Operation of plant	7900	5053	2,301,517	5,231,220	5,239,593	5,239,931
Child care supervision	9102	5053	8,205	7,497	8,686	5,910
Athletics	9900	5053	311,445	311,258	328,902	302,017
Capital Outlay		5053	64,881	90,998	63,518	100,384
Total Charter AVCS School Expenditures			17,281,389	17,519,301	18,346,598	18,531,687
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			(769,705)	(171,056)	61,416	295,253

OTHER FINANCING SOURCES:						
Transfers In			-	75,000	-	-
Transfers Out			-	-	-	-
TOTAL TRANSFERS			-	75,000	-	-

Net Change in Fund Balance	(769,705)	(96,056)	61,416	295,253
Beginning Fund Balance	926,876	157,171	61,115	122,531
Ending Fund Balance	\$ 157,171	\$ 61,115	\$ 122,531	\$ 417,784

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

REVENUE SOURCES	FY2020-2021				FY2021-2022				FY2022-2023				FY2023-2024			
	ADOPTED BUDGET				FORECAST				FORECAST				FORECAST			
Local Revenue	\$ 1,854,689				\$ 1,864,280				\$ 1,873,920				\$ 1,883,612			
State Shared Revenue	17,191,859				17,363,778				17,537,415				17,712,790			
Federal Revenue	761,080				412,291				449,398				489,843			
Other	696,056				1,016,436				1,002,619				985,741			
TOTAL REVENUES	\$ 20,503,684				\$ 20,656,784				\$ 20,863,352				\$ 21,071,985			

172 ACADEMIC VILLAGE CHARTER	SCHOOL		FY2020-2021	FY2021-2022	FY2022-2023	FY2023-2024
	FUNCTION	DIVISION				
EXPENDITURES						
K-3 Basic	5101	5053	-	-	-	-
4-8 Basic	5102	5053	1,325,956	1,339,216	1,352,608	1,366,134
9-12 Basic	5103	5053	7,776,914	7,854,683	7,933,230	8,012,563
Intensive English/ ESOL	5130	5053	-	-	-	-
Exceptional Student Program	5250	5053	567,974	573,654	579,390	585,184
Vocational 6-12	5300	5053	223,989	226,229	228,491	230,776
Substitute Teachers	5901	5053	92,896	93,825	94,763	95,711
School/Other	5919	5053	29,031	29,321	29,615	29,911
Guidance Services	6120	5053	677,504	684,279	691,122	698,033
Instructional Media Services	6200	5053	147,931	149,410	150,904	152,413
ESE Specialist	6303	5053	97,097	98,068	99,049	100,039
Instructional Staff Training Service	6400	5053	21,888	22,107	22,328	22,551
Board ¹	7100	5053	4,383	4,427	4,471	4,516
General Administration ²	7200	5053	14,618	14,764	14,912	15,061
School Administration	7300	5053	1,853,935	1,498,171	1,513,153	1,528,285
Facilities acquisition and construction ³	7400	5053	-	-	-	-
Food Services	7600	5053	920,057	929,258	938,550	947,935
Student transportation services	7800	5053	843,598	852,034	860,554	869,160
Operation of plant	7900	5053	5,752,206	5,809,728	5,867,825	5,926,503
Child care supervision	9102	5053	7,839	7,917	7,997	8,077
Athletics	9900	5053	365,854	369,512	373,208	376,940
Capital Outlay		5053	99,189	100,181	101,183	102,195
Total Charter AVCS School Expenditures			20,822,859	20,656,784	20,863,352	21,071,985
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			(319,175)	-	-	-

OTHER FINANCING SOURCES:						
Transfers In			319,175	-	-	-
Transfers Out			-	-	-	-
TOTAL TRANSFERS			319,175	-	-	-

Net Change in Fund Balance			-	-	-	-
Beginning Fund Balance			417,784	417,784	417,784	417,784
Ending Fund Balance			\$ 417,784	\$ 417,784	\$ 417,784	\$ 417,784

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
172 FUND - ACADEMIC VILLAGE CHARTER SCHOOL**

REVENUE SOURCES	ACCOUNT FUNCTION	DIVISION	SCHOOL FUNCTION	FY2016-2017 ACTUAL	FY2017-2018 ACTUAL	FY2018-2019 ACTUAL	FY2019-2020 ACTUAL
Intergovernmental Revenue							
Sch Breakfast Rmb - Severe Need	331602	5053	3262	-	-	-	21,632
Sch Breakfast Rmb - Non Severe Need	331603	5053	3262	24,926	29,405	25,817	-
Sch Lunch Reimb-Free/Reduced	331604	5053	3261	225,885	302,050	254,044	192,755
Commodities - Donated Food	331606	5053	3265	67,664	57,348	49,634	59,143
Carl D. Perkins FLDOE Grant	331607	5053	3201	-	-	6,087	6,717
IDEA Grant	331616	5053	3290	5,511	6,350	6,855	6,875
CARES Act-ESSER	331617	5053	3299	-	-	-	-
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	35,524	3,804	7,584	2,259
FL Education Finance Program (FEFP)	335910	5053	3310	9,432,570	9,622,299	10,025,800	10,263,159
Teacher Salary Allocation	335911	5053	3310	-	-	-	-
Digital Classroom Allocation	335912	5053	3310	35,914	35,862	30,375	3,378
Class Size Reduction	335915	5053	3390	1,899,333	1,904,533	1,940,739	1,922,772
Instructional Materials	335920	5053	3336	161,342	157,329	161,473	158,288
Library Media Materials	335925	5053	3336	8,785	8,677	9,078	8,923
Science Lab Materials	335927	5053	3336	2,401	2,372	2,481	2,439
School Breakfast Supplement	335935	5053	3337	1,175	1,203	1,451	1,616
School Lunch Supplement	335936	5053	3338	2,583	2,579	2,699	3,524
Safe Schools	335950	5053	3310	44,738	45,369	112,418	125,953
Mental Health Allocation	335951	5053	3310	-	-	47,317	51,196
District School Taxes	335970	5053	3310	970,827	1,053,776	1,173,789	1,245,953
District School Taxes	335970	5053	3411	-	-	-	54,600
Best & Brightest Scholarship	335974	5053	3399	20,451	162,400	145,652	208,092
Governor's A+ Funds	335975	5053	3399	201,319	204,763	205,454	210,147
Transportation Revenue	335980	5053	3354	465,335	488,251	498,213	469,237
ESE Guaranteed Allocation	335985	5053	3310	303,121	340,126	394,370	463,539
Public Education Capital Outlay (PECO)	335991	5053	3391	576,583	373,678	1,023,474	1,059,963
Summer Reading Program	335993	5053	3374	91,409	91,174	94,411	93,891
Supplemental Academic Instruction	335995	5053	3374	413,768	415,769	467,062	464,876
Bond Technology Opportunity	337930	5053	3413	-	-	-	-
Local Capital Improvement Revenue	338100	5053	3413	-	570,288	-	-
Total Intergovernmental Revenue				14,994,218	15,879,405	16,686,277	17,100,927
Charges for Services							
Before and Afterschool Education	347905	5053	3489	21,025	14,627	10,775	11,655
In-House Transportation	347906	5053	3354	74,648	67,567	123,964	85,771
Total Charges for Services				95,673	82,194	134,739	97,426
Miscellaneous Revenues							
Interest from SBA/ FLOC 1- yr Bond Fund	361030	5053	3431	(17)	12,369	16,233	17,250
Rental - City Facilities	362030	5053	3425	56,326	35,924	57,226	43,919
Rental - Cell Towers-Exempt	362031	5053	3425	72,132	(2,588)	62,143	61,575
Rental - City Recreation Programs	362075	5053	3425	453,480	589,395	656,963	851,709
Contributions	366015	5053	3440	211,815	226,564	215,766	196,207
ICMA Forfeiture Revenue	369025	5053	3495	-	-	3,859	-
E-Rate Program	369026	5053	3495	5,690	3,206	5,581	8,269
Healthier US School Challenge Award	369027	5053	3495	-	-	-	500
Other Miscellaneous Revenue	369040	5053	3495	51	-	325	-
ConEd Energy Tax Deduction	369042	5053	3495	-	58,301	-	-
Food Sales	369045	5053	3451	622,316	463,475	568,902	449,158
Total Miscellaneous Revenues				1,421,793	1,386,646	1,586,998	1,628,587
Other Sources							
Transfer from Charter Elementary School	381170	5053	3670	-	75,000	-	-
Beginning Surplus	389940	5053	3489	-	-	-	-
Estimated Budget Savings	389951	5053	3489	-	-	-	-
Total Other Sources				-	75,000	-	-
Total Academic Village Charter School				16,511,684	17,423,245	18,408,014	18,826,940

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

REVENUE SOURCES	ACCOUNT FUNCTION	DIVISION	SCHOOL FUNCTION	FY2020-2021	FY2021-2022	FY2022-2023	FY2023-2024
				ADOPTED BUDGET	FORECAST	FORECAST	FORECAST
Intergovernmental Revenue							
Sch Breakfast Rmb - Severe Need	331602	5053	3262	-	-	-	-
Sch Breakfast Rmb - Non Severe Need	331603	5053	3262	25,852	28,179	30,715	33,479
Sch Lunch Reimb-Free/Reduced	331604	5053	3261	273,232	297,823	324,627	353,843
Commodities - Donated Food	331606	5053	3265	72,290	78,796	85,888	93,618
Carl D. Perkins FLDOE Grant	331607	5053	3201	-	-	-	-
IDEA Grant	331616	5053	3290	6,875	7,494	8,168	8,903
CARES Act-ESSER	331617	5053	3299	382,831	-	-	-
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	2,250	2,273	2,295	2,318
FL Education Finance Program (FEFP)	335910	5053	3310	10,474,402	10,579,146	10,684,937	10,791,787
Teacher Salary Allocation	335911	5053	3310	370,597	374,303	378,046	381,826
Digital Classroom Allocation	335912	5053	3310	1,297	1,310	1,323	1,336
Class Size Reduction	335915	5053	3390	1,922,235	1,941,457	1,960,872	1,980,481
Instructional Materials	335920	5053	3336	157,695	159,272	160,865	162,473
Library Media Materials	335925	5053	3336	8,936	9,025	9,116	9,207
Science Lab Materials	335927	5053	3336	2,442	2,466	2,491	2,516
School Breakfast Supplement	335935	5053	3337	1,615	1,631	1,647	1,664
School Lunch Supplement	335936	5053	3338	3,524	3,559	3,595	3,631
Safe Schools	335950	5053	3310	124,921	126,170	127,432	128,706
Mental Health Allocation	335951	5053	3310	69,043	69,733	70,431	71,135
District School Taxes	335970	5053	3310	1,337,416	1,350,790	1,364,298	1,377,941
District School Taxes	335970	5053	3411	54,600	55,146	55,697	56,254
Best & Brightest Scholarship	335974	5053	3399	-	-	-	-
Governor's A+ Funds	335975	5053	3399	-	-	-	-
Transportation Revenue	335980	5053	3354	471,510	476,225	480,987	485,797
ESF Guaranteed Allocation	335985	5053	3310	497,680	502,657	507,683	512,760
Public Education Capital Outlay (PECO)	335991	5053	3391	1,131,829	1,143,147	1,154,579	1,166,125
Summer Reading Program	335993	5053	3374	94,798	95,746	96,703	97,670
Supplemental Academic Instruction	335995	5053	3374	465,069	469,720	474,417	479,161
Bond Technology Opportunity	337930	5053	3413	-	-	-	-
Local Capital Improvement Revenue	338100	5053	3413	-	-	-	-
Total Intergovernmental Revenue				17,952,939	17,776,069	17,986,813	18,202,633
Charges for Services							
Before and Afterschool Education	347905	5053	3489	15,526	15,635	15,744	15,854
In-House Transportation	347906	5053	3354	143,046	144,047	145,056	146,071
Total Charges for Services				158,572	159,682	160,800	161,925
Miscellaneous Revenues							
Interest from SBA/ FLOC 1- yr Bond Fund	361030	5053	3431	12,000	12,060	12,120	12,181
Rental - City Facilities	362030	5053	3425	45,950	46,180	46,411	46,643
Rental - Cell Towers-Exempt	362031	5053	3425	61,574	61,882	62,191	62,502
Rental - City Recreation Programs	362075	5053	3425	500,026	502,526	505,039	507,564
Contributions	366015	5053	3440	461,437	463,744	466,063	468,393
ICMA Forfeiture Revenue	369025	5053	3495	3,000	3,015	3,030	3,045
E-Rate Program	369026	5053	3495	6,908	6,943	6,977	7,012
Healthier US School Challenge Award	369026	5053	3495	-	-	-	-
Other Miscellaneous Revenue	369040	5053	3495	500	503	505	508
ConEd Energy Tax Deduction	369042	5053	3495	-	-	-	-
Food Sales	369045	5053	3451	604,722	607,746	610,784	613,838
Total Miscellaneous Revenues				1,696,117	1,704,598	1,713,121	1,721,686
Other Sources							
Transfer from Charter Elementary School	381170	5053	3670	319,175	-	-	-
Beginning Surplus	389940	5053	3489	-	313,419	292,572	268,594
Estimated Budget Savings	389951	5053	3489	696,056	703,017	710,047	717,147
Total Other Sources				1,015,231	1,016,436	1,002,619	985,741
Total Academic Village Charter School				20,822,859	20,656,784	20,863,352	21,071,986

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

CITY OBJECT / ACCOUNT DESCRIPTION	FY 2016-2017	FY 2017-2018	FY 2018-2019	FY 2019-2020
	Actual	Actual	Actual	Actual
12018 Assistant Athletic Director	\$ 39,998	\$ 41,205	\$ 42,432	\$ 45,182
12125 Sch Clerical Spec I	112,827	107,192	107,362	86,044
12139 Interventionist	-	-	-	44,392
12164 Director of Innovative Learning	-	-	17,260	20,346
12910 Chtr Sch Teacher	4,559,074	4,623,640	4,769,228	4,818,369
12935 ESE Specialist	44,131	47,947	48,327	48,896
12941 High School Registrar	42,744	7,702	-	-
12942 High School Assistant Principal	261,852	241,604	266,687	275,091
12943 Guidance Director	49,269	44,027	46,724	47,495
12949 Behavior Specialist	84,844	83,814	83,018	95,230
12953 Assistant Principal	77,894	78,000	79,615	81,955
12954 Principal High School	128,003	128,003	130,704	140,310
12956 School Counselor	206,660	220,440	219,444	217,658
12957 Media Specialist	44,039	45,583	40,660	37,285
12960 Receptionist	36,878	36,909	39,125	40,630
12961 Security	38,236	38,859	31,822	19,751
12982 Testing Coordinator	4,591	-	-	-
12992 Vacation leave - retire/term	-	7,006	4,060	-
12996 Sick leave - retire/term	42,152	31,323	23,849	4,335
12997 Sick leave - annual	29,683	41,385	40,261	37,605
13135 BTU sub Total	-	84	-	-
13140 Temp Sub Teacher	88,583	101,128	109,737	82,513
14000 Overtime	1,418	939	988	129
15005 Supplements	996,170	1,119,630	1,240,035	1,338,688
15007 Topped Out Incentive	-	-	-	750
15015 Payment in lieu of benefits	35,262	33,509	32,309	32,032
15116 Cell Phone Pay	135	540	540	540
21000 Social Security- matching	501,917	533,261	546,541	555,623
22200 Retirement contribution - FRS	461,031	482,707	513,837	545,072
22500 ICMA - city portion	34,533	41,615	39,533	39,407
23000 Health Insurance	1,503,314	1,481,020	1,575,711	1,558,078
23100 Life Insurance	11,577	25,276	7,907	23,245
24000 Workers compensation	39,070	9,461	(5,595)	43,295
25000 Unemployment compensation	3,435	1,238	238	232
26300 General retiree health contrib	18,487	18,492	30,115	66,150
30010 Contingency	-	-	-	-
31300 Professional services-Outside Legal	11,616	8,096	13,608	21,882
31310 Prof & Tech Services	855,971	863,502	853,246	707,682
32100 Accounting and auditing fees	3,678	3,781	3,914	4,383
34300 Contract- laundry & cleaning	352	308	276	271
34500 Contract- building maintenance	340,525	393,406	394,545	386,802
34982 Function sourcing- Grounds/Facilities	17,469	18,506	16,903	6,479
34989 Contractual service provider	237,272	358,998	454,338	522,313
34990 Contractual services- other	618,404	630,574	653,177	713,238
40100 Travel/conferences	8,160	19,949	17,730	29,669
41370 Communications	21,055	27,583	32,701	34,923
41400 Postage	3,096	4,351	4,645	570
43380 Pub Ut Svc Othr Energ Sv	76,059	67,550	76,252	67,214
43430 Electricity	588,262	551,884	538,005	481,577
44200 Rents- machinery & equipment	11,505	12,366	12,208	12,186
44210 IT/Telecommunications Services	240,963	294,190	306,821	205,262
44360 Rentals	2,996,466	2,885,210	2,785,534	2,805,048
45000 Insurance	(7,672)	12,473	42,934	39,161
45320 Insurance & Bond Premium	102,928	104,929	68,550	72,779
46150 R & M- land- building & improvement	227,597	185,569	222,066	314,657
46210 Energy Savings Project	113,772	139,005	141,991	145,162
46250 R & M equipment	14,347	9,498	13,361	23,546
46300 R & M motor vehicles	58,236	54,558	53,383	51,310
46800 Maintenance contracts	11,673	11,661	11,368	8,595

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

CITY OBJECT / ACCOUNT DESCRIPTION	FY 2016-2017	FY 2017-2018	FY 2018-2019	FY 2019-2020
	Actual	Actual	Actual	Actual
46801 I.T. Maintenance contracts	17,722	12,372	23,045	23,566
47100 Printing	4,751	8,781	11,325	8,527
49000 Legal/employment ads	1,202	207	1,381	1,079
49105 License renewals	428	1,776	2,331	1,268
49175 Administrative fees	397,089	335,096	387,802	394,070
49177 Bwd Administrative Fee	13,124	13,332	13,802	9,649
52000 Operating supplies	58,747	50,139	38,557	17,899
52150 First aid, safety equip & supplies	1,528	2,247	2,733	2,675
52182 Testing material	163,249	182,039	201,653	222,544
52540 Fuel	43,812	49,128	105,320	72,775
52590 Other Mat'l & Sply	10,958	19,329	30,004	59,098
52600 Clothing/uniforms	23,908	13,891	49,819	22,105
52650 Equip < than \$1000	68,571	94,623	74,913	102,446
52652 Software < than \$1000 &/or licenses	59,209	60,261	149,698	155,943
52653 Computer equipment < \$1000	13,631	33,877	47,092	94,894
52790 Miscellaneous Expense	3,342	4,039	4,631	3,831
52910 Commodity Consumption	67,664	57,348	49,634	59,143
54100 Memberships/ dues/ subscription	18,006	10,764	13,806	15,589
54505 Media	1,983	1,989	1,379	-
54510 Media Books	20,909	15,960	19,420	25,778
54520 Textbooks	177,136	129,620	254,705	137,387
63061 Fencing	37,500	-	-	-
64010 Athletic equipment	-	3,299	-	-
64053 Micro computer	-	-	-	6,456
64055 Laptop/Tablet	-	-	-	6,713
64066 File cabinets- other	-	-	-	-
64069 Freezer	-	-	-	2,832
64115 Kitchen equipment	-	-	-	-
64151 Oven	6,718	-	5,162	-
64155 Multimedia projector	-	-	-	-
64185 Refrigerator	12,050	-	-	-
64400 Other equipment	3,281	87,699	58,356	84,383
64691 Capitalized Software - Schools	5,332	-	-	-
TOTAL	\$ 17,281,391	\$ 17,519,302	\$ 18,346,598	\$ 18,531,687

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

CITY OBJECT / ACCOUNT DESCRIPTION	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024
	Budget	Forecast	Forecast	Forecast
12018 Assistant Athletic Director	\$ 43,701	\$ 44,138	\$ 44,579	\$ 45,025
12125 Sch Clerical Spec I	86,706	87,573	88,449	89,333
12139 Interventionist	46,547	47,012	47,483	47,957
12164 Director of Innovative Learning	19,230	19,422	19,617	19,813
12910 Chtr Sch Teacher	4,894,935	4,943,884	4,993,323	5,043,256
12935 ESE Specialist	47,873	48,352	48,835	49,324
12941 High School Registrar	-	-	-	-
12942 High School Assistant Principal	276,017	278,777	281,565	284,381
12943 Guidance Director	49,004	49,494	49,989	50,489
12949 Behavior Specialist	95,785	96,743	97,710	98,687
12953 Assistant Principal	82,140	82,961	83,791	84,629
12954 Principal High School	135,284	136,637	138,003	139,383
12956 School Counselor	230,062	232,363	234,686	237,033
12957 Media Specialist	42,159	42,581	43,006	43,436
12960 Receptionist	39,125	39,516	39,911	40,311
12961 Security	19,844	20,042	20,243	20,445
12982 Testing Coordinator	-	-	-	-
12992 Vacation leave - retire/term	-	-	-	-
12996 Sick leave - retire/term	17,000	17,170	17,342	17,515
12997 Sick leave - annual	35,000	35,350	35,704	36,061
13135 BTU sub Total	-	-	-	-
13140 Temp Sub Teacher	105,000	106,050	107,111	108,182
14000 Overtime	-	-	-	-
15005 Supplements	922,295	931,518	940,833	950,241
15007 Topped Out Incentive	-	-	-	-
15015 Payment in lieu of benefits	36,015	36,375	36,739	37,106
15116 Cell Phone Pay	540	545	551	556
21000 Social Security- matching	552,771	558,299	563,882	569,521
22200 Retirement contribution - FRS	668,585	675,271	682,024	688,844
22500 ICMA - city portion	45,555	46,011	46,471	46,935
23000 Health Insurance	2,176,006	2,197,766	2,219,744	2,241,941
23100 Life Insurance	32,328	32,651	32,978	33,308
24000 Workers compensation	47,826	48,304	48,787	49,275
25000 Unemployment compensation	-	-	-	-
26300 General retiree health contrib	22,444	22,668	22,895	23,124
30010 Contingency	370,597	-	-	-
31300 Professional services-Outside Legal	20,000	20,200	20,402	20,606
31310 Prof & Tech Services	1,065,277	1,075,930	1,086,689	1,097,556
32100 Accounting and auditing fees	4,383	4,427	4,471	4,516
34300 Contract- laundry & cleaning	352	356	359	363
34500 Contract- building maintenance	417,848	422,026	426,247	430,509
34982 Function sourcing- Grounds/Facilities	6,500	6,565	6,631	6,697
34989 Contractual service provider	550,194	555,696	561,253	566,865
34990 Contractual services- other	742,487	749,912	757,411	764,985
40100 Travel/conferences	24,993	25,243	25,495	25,750
41370 Communications	41,044	41,454	41,869	42,288
41400 Postage	5,550	5,606	5,662	5,718
43380 Pub Ut Svc Othr Energ Sv	77,371	78,145	78,926	79,715
43430 Electricity	538,472	543,857	549,295	554,788
44200 Rents- machinery & equipment	10,949	11,058	11,169	11,281
44210 IT/Telecommunications Services	312,974	316,104	319,265	322,457
44360 Rentals	2,926,138	2,955,399	2,984,953	3,014,803
45000 Insurance	57,424	57,998	58,578	59,164
45320 Insurance & Bond Premium	179,929	181,728	183,546	185,381
46150 R & M- land- building & improvement	364,907	368,556	372,242	375,964
46210 Energy Savings Project	148,301	149,784	151,282	152,795
46250 R & M equipment	27,618	27,894	28,173	28,455
46300 R & M motor vehicles	58,437	59,021	59,612	60,208
46800 Maintenance contracts	15,294	15,447	15,601	15,757

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

CITY OBJECT / ACCOUNT DESCRIPTION	FY 2020-2021 Budget	FY 2021-2022 Forecast	FY 2022-2023 Forecast	FY 2023-2024 Forecast
46801 I.T. Maintenance contracts	51,249	51,761	52,279	52,802
47100 Printing	12,095	12,216	12,338	12,461
49000 Legal/employment ads	418	422	426	431
49105 License renewals	1,364	1,378	1,391	1,405
49175 Administrative fees	452,350	456,874	461,442	466,057
49177 Bwd Administrative Fee	14,618	14,764	14,912	15,061
52000 Operating supplies	26,314	26,577	26,843	27,111
52150 First aid, safety equip & supplies	2,751	2,779	2,806	2,834
52182 Testing material	327,169	330,441	333,745	337,083
52540 Fuel	102,132	103,153	104,185	105,227
52590 Other Mat'l & Sply	70,883	71,592	72,308	73,031
52600 Clothing/uniforms	36,349	36,712	37,080	37,450
52650 Equip < than \$1000	104,462	105,507	106,562	107,627
52652 Software < than \$1000 &/or licenses	208,541	210,626	212,733	214,860
52653 Computer equipment < \$1000	255,187	257,739	260,316	262,919
52790 Miscellaneous Expense	4,361	4,405	4,449	4,493
52910 Commodity Consumption	72,290	73,013	73,743	74,480
54100 Memberships/ dues/ subscription	24,467	24,712	24,959	25,208
54505 Media	-	-	-	-
54510 Media Books	25,892	26,151	26,412	26,677
54520 Textbooks	193,962	195,902	197,861	199,839
63061 Fencing	-	-	-	-
64010 Athletic equipment	-	-	-	-
64053 Micro computer	-	-	-	-
64055 Laptop/Tablet	-	-	-	-
64066 File cabinets- other	-	-	-	-
64069 Freezer	-	-	-	-
64115 Kitchen equipment	-	-	-	-
64151 Oven	22,900	23,129	23,360	23,594
64155 Multimedia projector	1,481	1,496	1,511	1,526
64185 Refrigerator	-	-	-	-
64400 Other equipment	74,808	75,556	76,312	77,075
64691 Capitalized Software - Schools	-	-	-	-
TOTAL	\$ 20,822,859	\$ 20,656,785	\$ 20,863,352	\$ 21,071,986

**EIGHT YEAR HISTORY & FORECAST BY SCHOOL OBJECT
173 FUND - FSU ELEMENTARY SCHOOL**

		FY 2016-2017	FY 2017-2018	FY 2018-2019	FY 2019-2020
REVENUE SOURCES:		Actual	Actual	Actual	Actual
Intergovernmental Revenue		\$ 6,439,270	\$ 6,594,291	\$ 7,038,527	\$ 7,235,053
Charges for Services		390,229	397,087	442,920	333,519
Miscellaneous Revenues		230,809	282,311	334,787	262,966
Other Sources		-	-	-	-
TOTAL REVENUES		\$ 7,060,308	\$ 7,273,689	\$ 7,816,234	\$ 7,831,538
EXPENDITURES:		FY 2016-2017	FY 2017-2018	FY 2018-2019	FY 2019-2020
	School Object				
Salaries	100	2,618,020	2,846,202	2,902,618	3,021,585
Employee Benefits	200	1,222,266	1,362,713	1,407,016	1,611,131
Purchased Services	300	1,730,326	1,731,666	1,918,240	1,776,245
Energy Services	400	153,102	168,199	148,778	124,404
Materials and Supplies	500	158,764	170,622	249,528	173,001
Capital Outlay	600	144,020	341,761	171	5,462
Other	700	402,447	391,375	416,043	496,069
TOTAL EXPENDITURES		\$ 6,428,945	\$ 7,012,538	\$ 7,042,394	\$ 7,207,897
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		631,363	261,151	773,840	623,641
OTHER FINANCING SOURCES:					
Transfers In		-	-	-	-
Transfers Out		-	-	-	-
TOTAL TRANSFERS		-	-	-	-
Net Change in Fund Balance		631,363	261,151	773,840	623,641
Beginning Fund Balance		1,405,372	2,036,735	2,297,886	3,071,726
Ending Fund Balance		\$ 2,036,735	\$ 2,297,886	\$ 3,071,726	\$ 3,695,367

**EIGHT YEAR HISTORY & FORECAST BY SCHOOL OBJECT
173 FUND - FSU ELEMENTARY SCHOOL**

REVENUE SOURCES:		FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024
		Budget	Forecast	Forecast	Forecast
Intergovernmental Revenue	\$	7,359,614	\$ 7,325,142	\$ 7,420,883	\$ 7,519,608
Charges for Services		423,007	425,968	428,950	431,952
Miscellaneous Revenues		367,405	369,242	371,088	372,944
Other Sources		183,690	172,111	154,466	134,637
TOTAL REVENUES	\$	8,333,716	\$ 8,292,463	\$ 8,375,387	\$ 8,459,141
EXPENDITURES:	School Object	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024
Salaries	100	3,119,244	3,150,436	3,181,941	3,213,760
Employee Benefits	200	1,693,279	1,710,212	1,727,314	1,744,587
Purchased Services	300	2,073,306	2,094,039	2,114,979	2,136,129
Energy Services	400	149,352	150,846	152,354	153,878
Materials and Supplies	500	312,032	315,152	318,304	321,487
Capital Outlay	600	330,487	333,792	337,130	340,501
Other	700	656,016	537,986	543,365	548,799
TOTAL EXPENDITURES		\$ 8,333,716	\$ 8,292,463	\$ 8,375,387	\$ 8,459,141
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		-	-	-	-
OTHER FINANCING SOURCES:					
Transfers In		-	-	-	-
Transfers Out		-	-	-	-
TOTAL TRANSFERS		-	-	-	-
Net Change in Fund Balance		-	-	-	-
Beginning Fund Balance		3,695,367	3,695,367	3,695,367	3,695,367
Ending Fund Balance		\$ 3,695,367	\$ 3,695,367	\$ 3,695,367	\$ 3,695,367

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

REVENUE SOURCES	FY2016-2017	FY2017-2018	FY2018-2019	FY2019-2020
	ACTUAL	ACTUAL	ACTUAL	ACTUAL
Local Revenue	\$ 621,038	\$ 679,398	\$ 777,707	\$ 596,485
State Shared Revenue	6,216,217	6,343,828	6,807,248	7,015,863
Federal Revenue	223,053	250,463	231,279	219,190
Other	-	-	-	-
TOTAL REVENUES	\$ 7,060,308	\$ 7,273,689	\$ 7,816,234	\$ 7,831,538

173 FSU ELEMENTARY CHARTER	SCHOOL		FY2016-2017	FY2017-2018	FY2018-2019	FY2019-2020
	FUNCTION	DIVISION				
EXPENDITURES						
K-3 Basic	5101	5061	1,902,310	2,163,113	2,065,251	2,174,556
4-8 Basic	5102	5061	886,148	1,047,832	1,032,372	1,049,594
9-12 Basic	5103	5061	-	-	-	-
Intensive English/ ESOL	5130	5061	-	-	-	-
Exceptional Student Program	5250	5061	710,538	725,884	716,990	714,222
Vocational 6-12	5300	5061	-	-	-	-
Substitute Teachers	5901	5061	49,985	57,621	66,982	25,815
School/Other	5919	5061	-	-	-	12,154
Guidance Services	6120	5061	82,972	75,424	102,313	108,896
Instructional Media Services	6200	5061	59,726	66,293	24,284	79,579
ESE Specialist	6303	5061	-	-	-	-
Instructional Staff Training Service	6400	5061	12,278	33,141	13,015	7,343
Board ¹	7100	5061	-	-	-	4,383
General Administration ²	7200	5061	-	-	-	-
School Administration	7300	5061	619,541	592,085	749,171	824,472
Facilities acquisition and construction ³	7400	5061	592,141	-	-	-
Food Services	7600	5061	248,003	258,888	333,224	231,862
Student transportation services	7800	5061	241,207	250,947	249,079	240,715
Operation of plant	7900	5061	897,021	1,576,402	1,560,098	1,594,657
Child care supervision	9102	5061	98,449	129,875	129,444	134,187
Athletics	9900	5061	-	-	-	-
Capital Outlay		5061	28,628	35,035	171	5,462
Total Charter FSU Elementary School Expenditures			6,428,945	7,012,538	7,042,394	7,207,897
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			631,363	261,151	773,840	623,641

OTHER FINANCING SOURCES:

Transfers In	-	-	-	-
Transfers Out	-	-	-	-
TOTAL TRANSFERS	-	-	-	-

Net Change in Fund Balance	631,363	261,151	773,840	623,641
Beginning Fund Balance	1,405,372	2,036,735	2,297,886	3,071,726
Ending Fund Balance	\$ 2,036,735	\$ 2,297,886	\$ 3,071,726	\$ 3,695,367

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

REVENUE SOURCES	FY2020-2021	FY2021-2022	FY2022-2023	FY2023-2024
	ADOPTED BUDGET	FORECAST	FORECAST	FORECAST
Local Revenue	\$ 790,412	\$ 795,210	\$ 800,038	\$ 804,896
State Shared Revenue	6,974,265	7,044,008	7,114,448	7,185,592
Federal Revenue	385,349	281,134	306,436	334,015
Other	183,690	172,111	154,466	134,637
TOTAL REVENUES	\$ 8,333,716	\$ 8,292,463	\$ 8,375,387	\$ 8,459,141

173 FSU ELEMENTARY CHARTER	SCHOOL		FY2020-2021	FY2021-2022	FY2022-2023	FY2023-2024
	FUNCTION	DIVISION				
EXPENDITURES						
K-3 Basic	5101	5061	2,327,135	2,350,406	2,373,910	2,397,650
4-8 Basic	5102	5061	1,103,648	1,114,684	1,125,831	1,137,090
9-12 Basic	5103	5061	-	-	-	-
Intensive English/ ESOL	5130	5061	-	-	-	-
Exceptional Student Program	5250	5061	820,407	828,611	836,897	845,266
Vocational 6-12	5300	5061	-	-	-	-
Substitute Teachers	5901	5061	48,771	49,259	49,751	50,249
School/Other	5919	5061	17,419	17,593	17,769	17,947
Guidance Services	6120	5061	128,862	130,151	131,452	132,767
Instructional Media Services	6200	5061	90,019	90,919	91,828	92,747
ESE Specialist	6303	5061	-	-	-	-
Instructional Staff Training Service	6400	5061	33,358	33,692	34,028	34,369
Board ¹	7100	5061	4,383	4,427	4,471	4,516
General Administration ²	7200	5061	-	-	-	-
School Administration	7300	5061	972,495	857,629	866,206	874,868
Facilities acquisition and construction ³	7400	5061	-	-	-	-
Food Services	7600	5061	332,891	336,220	339,582	342,978
Student transportation services	7800	5061	259,391	261,985	264,604	267,251
Operation of plant	7900	5061	1,690,588	1,707,494	1,724,569	1,741,815
Child care supervision	9102	5061	173,862	175,601	177,357	179,130
Athletics	9900	5061	-	-	-	-
Capital Outlay		5061	330,487	333,792	337,130	340,501
Total Charter FSU Elementary School Expenditures			8,333,716	8,292,463	8,375,387	8,459,141
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			-	-	-	-
OTHER FINANCING SOURCES:						
Transfers In			-	-	-	-
Transfers Out			-	-	-	-
TOTAL TRANSFERS			-	-	-	-
Net Change in Fund Balance			-	-	-	-
Beginning Fund Balance			3,695,367	3,695,367	3,695,367	3,695,367
Ending Fund Balance			\$ 3,695,367	\$ 3,695,367	\$ 3,695,367	\$ 3,695,367

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
173 FUND - FSU ELEMENTARY CHARTER SCHOOL**

REVENUE SOURCES	ACCOUNT FUNCTION	DIVISION	SCHOOL FUNCTION	FY2016-2017 ACTUAL	FY2017-2018 ACTUAL	FY2018-2019 ACTUAL	FY2019-2020 ACTUAL
Intergovernmental Revenue							
Sch Breakfast Rmb - Severe Need	331602	5061	3262	-	18,560	21,343	17,528
Sch Breakfast Rmb - Non Severe Need	331603	5061	3262	14,255	-	-	-
Sch Lunch Reimb-Free/Reduced	331604	5061	3261	99,915	133,188	121,702	92,391
Commodities - Donated Food	331606	5061	3265	22,801	19,325	16,521	18,231
Carl D. Perkins FLDOE Grant	331607	5061	3201	-	-	-	-
IDEA Grant	331616	5061	3290	72,639	72,823	71,713	77,874
CARES Act-ESSER	331617	5061	3299	-	-	-	-
District Instructional Leadership	334903	5061	3399	6,686	6,567	-	13,166
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	734
FL Education Finance Program (FEFP)	335910	5061	3310	3,347,498	3,433,016	3,635,063	3,639,216
Teacher Salary Allocation	335911	5061	3310	-	-	-	-
Digital Classroom Allocation	335912	5061	3310	510,824	510,716	221,234	213,851
Class Size Reduction	335915	5061	3390	878,931	893,359	844,836	914,437
Instructional Materials	335920	5061	3336	49,188	48,604	54,608	50,622
Library Media Materials	335925	5061	3336	2,817	2,789	3,148	2,909
Science Lab Materials	335927	5061	3336	770	762	860	795
School Breakfast Supplement	335935	5061	3337	396	405	483	538
School Lunch Supplement	335936	5061	3338	870	869	898	1,173
Safe Schools	335950	5061	3310	67,577	67,528	276,210	277,300
Mental Health Allocation	335951	5061	3310	-	-	115,672	118,986
District School Taxes	335970	5061	3310	629,196	681,030	718,694	732,556
District School Taxes	335970	5061	3411	-	-	-	-
Best & Brightest Scholarship	335974	5061	3399	-	55,200	56,022	169,591
Governor's A+ Funds	335975	5061	3399	67,573	67,801	67,749	69,778
Transportation Revenue	335980	5061	3354	-	-	-	-
ESE Guaranteed Allocation	335985	5061	3310	169,506	169,390	176,253	177,294
Public Education Capital Outlay (PECO)	335991	5061	3391	190,918	123,458	339,838	352,696
Summer Reading Program	335993	5061	3374	145,017	144,814	145,398	145,173
Supplemental Academic Instruction	335995	5061	3374	143,360	142,836	148,013	148,214
Bond Technology Opportunity	337930	5061	3413	-	-	-	-
Local Capital Improvement Revenue	338100	5061	3413	-	-	-	-
Total Intergovernmental Revenue				6,439,270	6,594,291	7,038,527	7,235,053
Charges for Services							
Before and Afterschool Education	347905	5061	3489	204,882	223,935	276,662	193,216
In-House Transportation	347906	5061	3354	64,554	58,294	41,314	28,541
Activity Fee	347907	5061	3469	120,793	114,858	124,944	111,762
Total Charges for Services				390,229	397,087	442,920	333,519
Miscellaneous Revenues							
Interest from SBA/ FLOC 1- yr Bond Fund	361030	5061	3431	7,002	37,827	63,923	58,059
Rental - City Facilities	362030	5061	3425	30,431	41,432	35,022	26,335
Rental - Cell Towers-Exempt	362031	5061	3425	-	-	-	-
Rental - City Recreation Programs	362075	5061	3425	-	-	-	-
Contributions	366015	5061	3440	58,896	59,136	65,722	53,627
ICMA Forfeiture Revenue	369025	5061	3495	-	-	-	-
E-Rate Program	369026	5061	3495	3,984	2,734	1,881	2,753
Healthier US School Challenge Award	369027	5061	3495	-	-	-	500
Other Miscellaneous Revenue	369040	5061	3495	17	-	-	-
ConEd Energy Tax Deduction	369042	5061	3495	-	30,170	-	-
Food Sales	369045	5061	3451	130,479	111,012	168,239	121,692
Total Miscellaneous Revenues				230,809	282,311	334,787	262,966
Other Sources							
Beginning Surplus	389940	5061	3489	-	-	-	-
Estimated Budget Savings	389951	5061	3489	-	-	-	-
Total Other Sources				-	-	-	-
Total FSU Elementary Charter School				7,060,308	7,273,689	7,816,234	7,831,538

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

REVENUE SOURCES	ACCOUNT FUNCTION	DIVISION	SCHOOL FUNCTION	FY2020-2021 ADOPTED BUDGET	FY2021-2022 FORECAST	FY2022-2023 FORECAST	FY2023-2024 FORECAST
Intergovernmental Revenue							
Sch Breakfast Rmb - Severe Need	331602	5061	3262	24,955	27,201	29,649	32,317
Sch Breakfast Rmb - Non Severe Need	331603	5061	3262	-	-	-	-
Sch Lunch Reimb-Free/Reduced	331604	5061	3261	131,038	142,831	155,686	169,698
Commodities - Donated Food	331606	5061	3265	24,062	26,228	28,588	31,161
Carl D. Perkins FLDOE Grant	331607	5061	3201	-	-	-	-
IDEA Grant	331616	5061	3290	77,866	84,874	92,513	100,839
CARES Act-ESSER	331617	5061	3299	127,428	-	-	-
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	716	723	730	738
FL Education Finance Program (FEFP)	335910	5061	3310	3,767,592	3,805,268	3,843,321	3,881,754
Teacher Salary Allocation	335911	5061	3310	123,356	124,590	125,835	127,094
Digital Classroom Allocation	335912	5061	3310	100,175	101,177	102,189	103,210
Class Size Reduction	335915	5061	3390	901,037	910,047	919,148	928,339
Instructional Materials	335920	5061	3336	50,007	50,507	51,012	51,522
Library Media Materials	335925	5061	3336	2,873	2,902	2,931	2,960
Science Lab Materials	335927	5061	3336	785	793	801	809
School Breakfast Supplement	335935	5061	3337	538	543	549	554
School Lunch Supplement	335936	5061	3338	1,173	1,185	1,197	1,209
Safe Schools	335950	5061	3310	277,043	279,813	282,612	285,438
Mental Health Allocation	335951	5061	3310	123,132	124,363	125,607	126,863
District School Taxes	335970	5061	3310	779,259	787,052	794,922	802,871
District School Taxes	335970	5061	3411	-	-	-	-
Best & Brightest Scholarship	335974	5061	3399	-	-	-	-
Governor's A+ Funds	335975	5061	3399	-	-	-	-
Transportation Revenue	335980	5061	3354	-	-	-	-
ESE Guaranteed Allocation	335985	5061	3310	174,287	176,030	177,790	179,568
Public Education Capital Outlay (PECO)	335991	5061	3391	378,953	382,743	386,570	390,436
Summer Reading Program	335993	5061	3374	144,868	146,317	147,780	149,258
Supplemental Academic Instruction	335995	5061	3374	148,471	149,956	151,455	152,970
Bond Technology Opportunity	337930	5061	3413	-	-	-	-
Local Capital Improvement Revenue	338100	5061	3413	-	-	-	-
Total Intergovernmental Revenue				7,359,614	7,325,142	7,420,884	7,519,607
Charges for Services							
Before and Afterschool Education	347905	5061	3489	248,444	250,183	251,934	253,698
In-House Transportation	347906	5061	3354	47,614	47,947	48,283	48,621
Activity Fee	347907	5061	3469	126,949	127,838	128,733	129,634
Total Charges for Services				423,007	425,968	428,950	431,952
Miscellaneous Revenues							
Interest from SBA/ FLOC 1- yr Bond Fund	361030	5061	3431	7,000	7,035	7,070	7,106
Rental - City Facilities	362030	5061	3425	38,300	38,492	38,684	38,877
Rental - Cell Towers-Exempt	362031	5061	3425	-	-	-	-
Rental - City Recreation Programs	362075	5061	3425	-	-	-	-
Contributions	366015	5061	3440	153,594	154,362	155,134	155,909
ICMA Forfeiture Revenue	369025	5061	3495	500	503	505	508
E-Rate Program	369026	5061	3495	2,300	2,312	2,323	2,335
Healthier US School Challenge Award	369027	5061	3495	-	-	-	-
Other Miscellaneous Revenue	369040	5061	3495	500	503	505	508
ConEd Energy Tax Deduction	369042	5061	3495	-	-	-	-
Food Sales	369045	5061	3451	165,211	166,037	166,867	167,702
Total Miscellaneous Revenues				367,405	369,242	371,088	372,944
Other Sources							
Beginning Surplus	389940	5061	3489	(63,997)	(78,053)	(98,200)	(120,555)
Estimated Budget Savings	389951	5061	3489	247,687	250,164	252,666	255,192
Total Other Sources				183,690	172,111	154,466	134,637
Total FSU Elementary Charter School				8,333,716	8,292,462	8,375,387	8,459,141

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

CITY OBJECT / ACCOUNT DESCRIPTION	FY 2016-2017	FY 2017-2018	FY 2018-2019	FY 2019-2020
	Actual	Actual	Actual	Actual
12134 Sch Administrative Assistant II	\$ -	\$ -	\$ -	\$ 44,589
12138 Sch Clerical Spec II	-	-	-	26,225
12155 Sch Administrative Assistant I	39,250	40,622	42,037	3,234
12164 Director of Innovative Learning	-	-	17,260	20,346
12558 Speech Therapist	-	35,138	41,789	48,060
12588 Sch Administrative Coordinator	-	-	-	-
12621 Technology and Instruction Supervisor	-	-	61,522	68,602
12910 Chtr Sch Teacher	1,930,262	2,152,060	2,141,527	2,150,276
12944 Student Services Coordinator	-	-	-	-
12952 Bookkeeper	33,509	34,674	35,880	38,556
12953 Assistant Principal	85,853	86,008	87,864	94,453
12956 School Counselor	50,795	45,397	44,990	50,202
12957 Media Specialist	41,348	46,060	14,606	42,004
12973 Principal Pembroke Shores	117,499	117,499	120,050	128,877
12992 Vacation leave - retire/term	-	-	-	-
12996 Sick leave - retire/term	509	6,170	-	415
12997 Sick leave - annual	5,862	9,344	6,745	7,651
13140 Temp Sub Teacher	54,945	57,513	66,618	37,587
13190 P/T After School Director	14,659	14,084	16,146	14,922
13403 P/T Bookkeeper	563	-	-	-
13554 P/T Teacher Assistant	111,108	102,286	100,523	114,229
13556 P/T After School Care	62,317	85,910	85,477	88,179
13559 P/T Certified Teacher	58,392	17,358	14,807	40,080
13683 Sch P/T Clerk Spec I	10,378	10,265	10,233	10,448
14000 Overtime	773	1,330	1,289	716
15005 Supplements	271,103	334,095	345,903	440,289
15015 Payment in lieu of benefits	28,616	29,354	26,678	29,909
21000 Social Security- matching	213,260	244,099	244,651	261,337
22200 Retirement contribution - FRS	191,139	220,019	233,455	247,139
22500 ICMA - city portion	17,688	21,244	20,485	22,049
23000 Health Insurance	463,315	481,433	516,140	543,608
23100 Life Insurance	5,961	9,942	3,450	10,150
24000 Workers compensation	21,023	2,332	(2,603)	21,108
25000 Unemployment compensation	3,303	(2,266)	-	(37)
26300 General retiree health contrib	6,858	6,947	12,112	27,513
30010 Contingency	-	-	-	-
31300 Professional services-Outside Legal	8,723	4,807	9,083	11,333
31310 Prof & Tech Services	359,345	337,396	365,037	270,596
32100 Accounting and auditing fees	3,678	3,781	3,914	4,383
34300 Contract- laundry & cleaning	120	104	92	91
34500 Contract- building maintenance	124,272	142,718	142,926	133,918
34982 Function sourcing- Grounds/Facilities	3,578	3,143	2,193	2,208
34989 Contractual service provider	162,773	162,809	177,688	184,313
34990 Contractual services- other	203,602	205,248	210,645	213,195
40100 Travel/conferences	3,233	6,243	3,192	5,325
41370 Communications	12,432	13,969	15,352	15,476
41400 Postage	11	-	116	1
43380 Pub Ut Svc Othr Energ Sv	8,667	9,717	10,325	8,220
43430 Electricity	125,843	139,269	126,301	107,787
44200 Rents- machinery & equipmen	4,836	4,831	4,836	4,507
44210 IT/Telecommunications Services	81,198	99,134	103,390	68,323
44360 Rentals	592,141	561,078	539,122	542,373
45000 Insurance	(2,664)	4,224	14,460	12,989
45320 Insurance & Bond Premium	34,684	35,358	22,818	24,225
46150 R & M- land- building & improvement	41,842	97,530	129,467	114,186
46210 Energy Savings Project	58,875	72,112	73,958	75,657
46250 R & M equipment	2,025	2,316	1,139	1,943
46300 R & M motor vehicles	19,714	18,358	17,780	17,109
46800 Maintenance contracts	4,468	4,522	6,124	3,662

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

CITY OBJECT / ACCOUNT DESCRIPTION	FY 2016-2017	FY 2017-2018	FY 2018-2019	FY 2019-2020
	Actual	Actual	Actual	Actual
46801 I.T. Maintenance contracts	11,738	13,287	7,813	8,249
47100 Printing	62	428	1,120	1,372
49000 Legal/employment ads	321	207	914	1,079
49105 License renewals	144	458	982	596
49175 Administrative fees	151,009	139,441	163,610	153,801
49176 FSU Administrative Fee	250,000	250,000	250,000	340,000
52182 Testing material	(300)	-	262	-
52540 Fuel	27,259	28,930	12,152	8,397
52590 Other Mat'l & Sply	29,143	28,291	35,415	35,395
52600 Clothing/uniforms	263	493	378	440
52650 Equip < than \$1000	16,294	64,767	22,093	8,387
52652 Software < than \$1000 &/or licenses	49,383	45,934	65,061	59,732
52653 Computer equipment < \$1000	34,545	119,096	56,875	10,893
52790 Miscellaneous Expense	1,438	1,934	1,451	1,672
52910 Commodity Consumption	22,801	19,325	16,521	18,231
54100 Memberships/ dues/ subscription	9,264	10,812	11,777	11,670
54510 Media Books	5,415	4,324	3,533	6,343
54520 Textbooks	97,856	112,194	102,674	81,642
64039 Computer equipment not micro	13,633	7,500	-	-
64053 Micro computer	-	-	-	1,076
64055 Laptop/Tablet	-	-	-	-
64115 Kitchen equipment	807	-	-	-
64151 Oven	-	11,608	-	3,577
64204 TV-Closed Circuit/Security Camera	-	-	-	-
64325 School bus	-	-	-	-
64400 Other equipment	6,228	15,927	171	809
64691 Capitalized Software - Schools	7,960	-	-	-
TOTAL	\$ 6,428,947	\$ 7,012,540	\$ 7,042,394	\$ 7,207,897

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

CITY OBJECT / ACCOUNT DESCRIPTION	FY 2020-2021 Budget	FY 2021-2022 Forecast	FY 2022-2023 Forecast	FY 2023-2024 Forecast
12134 Sch Administrative Assistant II	\$ 46,052	\$ 46,513	\$ 46,978	\$ 47,447
12138 Sch Clerical Spec II	-	-	-	-
12155 Sch Administrative Assistant I	-	-	-	-
12164 Director of Innovative Learning	19,230	19,422	19,617	19,813
12558 Speech Therapist	44,148	44,589	45,035	45,486
12588 Sch Administrative Coordinator	30,434	30,738	31,046	31,356
12621 Technology and Instruction Supervisor	68,765	69,453	70,147	70,849
12910 Chtr Sch Teacher	2,191,861	2,213,780	2,235,917	2,258,277
12944 Student Services Coordinator	-	-	-	-
12952 Bookkeeper	37,128	37,499	37,874	38,253
12953 Assistant Principal	94,828	95,776	96,734	97,701
12956 School Counselor	45,767	46,225	46,687	47,154
12957 Media Specialist	47,483	47,958	48,437	48,922
12973 Principal Pembroke Shores	124,260	125,503	126,758	128,025
12992 Vacation leave - retire/term	-	-	-	-
12996 Sick leave - retire/term	-	-	-	-
12997 Sick leave - annual	6,500	6,565	6,631	6,697
13140 Temp Sub Teacher	57,000	57,570	58,146	58,727
13190 P/T After School Director	31,276	31,589	31,905	32,224
13403 P/T Bookkeeper	-	-	-	-
13554 P/T Teacher Assistant	122,809	124,037	125,277	126,530
13556 P/T After School Care	96,762	97,730	98,707	99,694
13559 P/T Certified Teacher	52,000	52,520	53,045	53,576
13683 Sch P/T Clerk Spec I	9,441	9,535	9,631	9,727
14000 Overtime	-	-	-	-
15005 Supplements	234,147	236,488	238,853	241,242
15015 Payment in lieu of benefits	33,615	33,951	34,291	34,634
21000 Social Security- matching	259,751	262,349	264,972	267,622
22200 Retirement contribution - FRS	311,695	314,812	317,960	321,140
22500 ICMA - city portion	26,535	26,800	27,068	27,339
23000 Health Insurance	773,085	780,816	788,624	796,510
23100 Life Insurance	14,718	14,865	15,014	15,164
24000 Workers compensation	24,069	24,310	24,553	24,798
25000 Unemployment compensation	-	-	-	-
26300 General retiree health contrib	9,164	9,256	9,348	9,442
30010 Contingency	123,357	-	-	-
31300 Professional services-Outside Legal	10,000	10,100	10,201	10,303
31310 Prof & Tech Services	429,036	433,326	437,660	442,036
32100 Accounting and auditing fees	4,383	4,427	4,471	4,516
34300 Contract- laundry & cleaning	118	119	120	122
34500 Contract- building maintenance	143,268	144,701	146,148	147,609
34982 Function sourcing- Grounds/Facilities	3,500	3,535	3,570	3,606
34989 Contractual service provider	192,520	194,445	196,390	198,354
34990 Contractual services- other	218,937	221,126	223,338	225,571
40100 Travel/conferences	11,205	11,317	11,430	11,545
41370 Communications	15,944	16,103	16,264	16,427
41400 Postage	1,000	1,010	1,020	1,030
43380 Pub Ut Svc Othr Energ Sv	9,956	10,056	10,156	10,258
43430 Electricity	127,612	128,888	130,177	131,479
44200 Rents- machinery & equipmen	5,591	5,647	5,703	5,760
44210 IT/Telecommunications Services	104,176	105,218	106,270	107,333
44360 Rentals	565,444	571,098	576,809	582,578
45000 Insurance	19,114	19,305	19,498	19,693
45320 Insurance & Bond Premium	59,890	60,489	61,094	61,705
46150 R & M- land- building & improvement	62,528	63,153	63,785	64,423
46210 Energy Savings Project	77,775	78,553	79,338	80,132
46250 R & M equipment	5,745	5,802	5,860	5,919
46300 R & M motor vehicles	19,441	19,635	19,832	20,030
46800 Maintenance contracts	8,580	8,666	8,752	8,840

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

CITY OBJECT / ACCOUNT DESCRIPTION	FY 2020-2021 Budget	FY 2021-2022 Forecast	FY 2022-2023 Forecast	FY 2023-2024 Forecast
46801 I.T. Maintenance contracts	17,063	17,234	17,406	17,580
47100 Printing	1,500	1,515	1,530	1,545
49000 Legal/employment ads	1,139	1,150	1,162	1,174
49105 License renewals	978	988	998	1,008
49175 Administrative fees	166,332	167,995	169,675	171,372
49176 FSU Administrative Fee	349,500	352,995	356,525	360,090
52182 Testing material	750	758	765	773
52540 Fuel	11,784	11,902	12,021	12,141
52590 Other Mat'l & Sply	48,550	49,036	49,526	50,021
52600 Clothing/uniforms	533	538	544	549
52650 Equip < than \$1000	27,251	27,524	27,799	28,077
52652 Software < than \$1000 &/or licenses	95,409	96,363	97,327	98,300
52653 Computer equipment < \$1000	128,603	129,889	131,188	132,500
52790 Miscellaneous Expense	2,119	2,140	2,162	2,183
52910 Commodity Consumption	24,550	24,796	25,043	25,294
54100 Memberships/ dues/ subscription	13,730	13,867	14,006	14,146
54510 Media Books	6,710	6,777	6,845	6,913
54520 Textbooks	75,085	75,836	76,594	77,360
64039 Computer equipment not micro	-	-	-	-
64053 Micro computer	-	-	-	-
64055 Laptop/Tablet	-	-	-	-
64115 Kitchen equipment	-	-	-	-
64151 Oven	4,906	4,955	5,005	5,055
64204 TV-Closed Circuit/Security Camera	-	-	-	-
64325 School bus	315,000	318,150	321,332	324,545
64400 Other equipment	10,581	10,687	10,794	10,902
64691 Capitalized Software - Schools	-	-	-	-
TOTAL	\$ 8,333,716	\$ 8,292,463	\$ 8,375,387	\$ 8,459,141

Revenue Sources: Special Revenue Funds

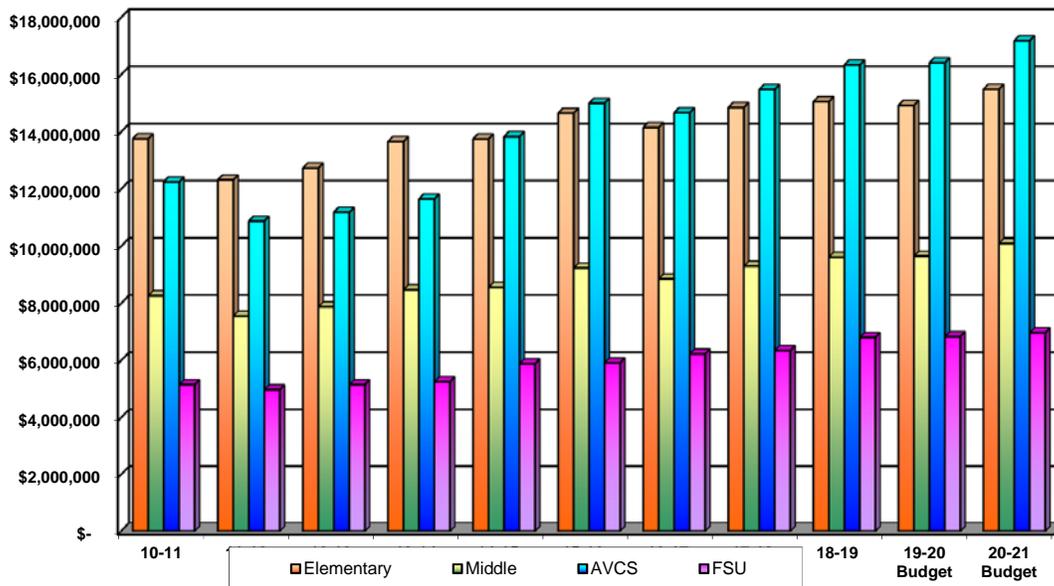
State Shared Revenues

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>
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	\$ 15,057,845	\$ 9,615,448	\$ 16,343,840	\$ 6,807,248	\$ 47,824,381	3.99%
19-20 Budget	\$ 14,926,082	\$ 9,654,208	\$ 16,421,038	\$ 6,840,518	\$ 47,841,846	0.04%
20-21 Budget	\$ 15,489,261	\$ 10,092,748	\$ 17,191,859	\$ 6,974,265	\$ 49,748,133	3.98%
Total	\$ 155,368,704	\$ 97,496,157	\$ 154,915,063	\$ 65,548,564	\$ 473,328,488	

Explanation of major variances:

- 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 1% in comparison to the 2018-19 Capital Outlay allocation.
- FY2021 The State's Base Student Allocation increased by \$40.00 from \$4,279.49 to \$4,319.49 per student and the projected Capital Outlay allocation increased by 4% in comparison to the 2020-21 Capital Outlay allocation.

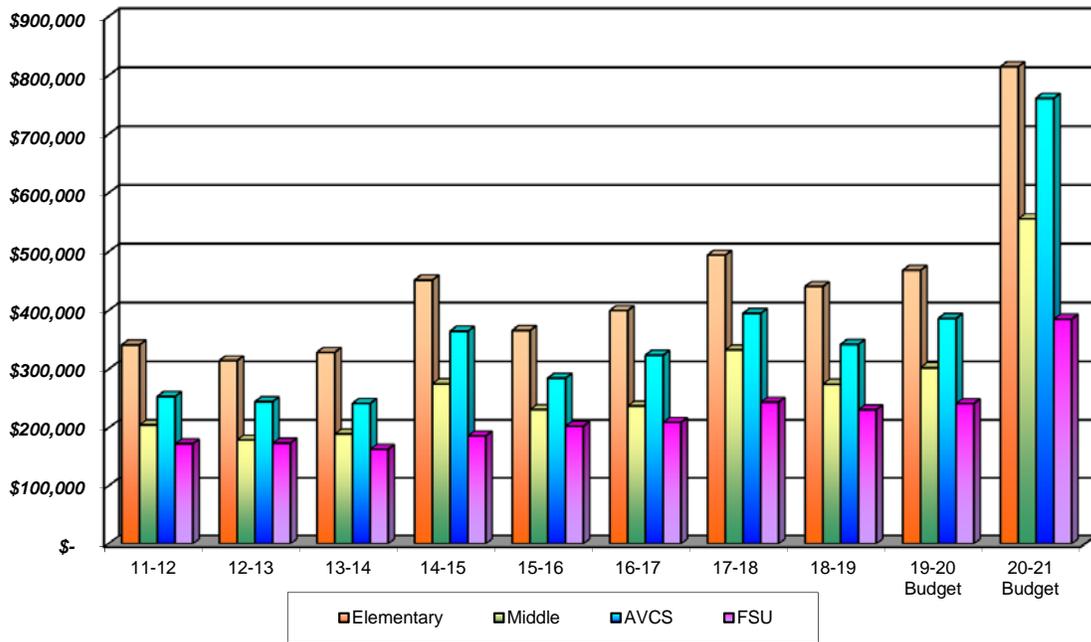
Federal Grants

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)

<u>Fiscal Year</u>	<u>Elementary</u>	<u>Middle</u>	<u>AVCS</u>	<u>FSU</u>	<u>Total</u>	<u>% Change</u>
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	\$ 440,744	\$ 274,594	\$ 342,437	\$ 231,279	\$ 1,289,054	-12.10%
19-20 Budget	\$ 468,452	\$ 302,716	\$ 386,366	\$ 241,602	\$ 1,399,136	8.54%
20-21 Budget	\$ 814,878	\$ 555,978	\$ 761,080	\$ 385,349	\$ 2,517,285	79.92%
Total	\$ 5,138,336	\$ 3,204,748	\$ 4,204,436	\$ 2,711,460	\$ 15,258,980	

Explanation of major variances:

- 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.
- FY2021 ESSER funding provided from the Federal Government under the CARES Act to assist schools with remote learning during the COVID-19 Pandemic. A non-recurring \$1.1 million dollars budgeted in ESSER funding.

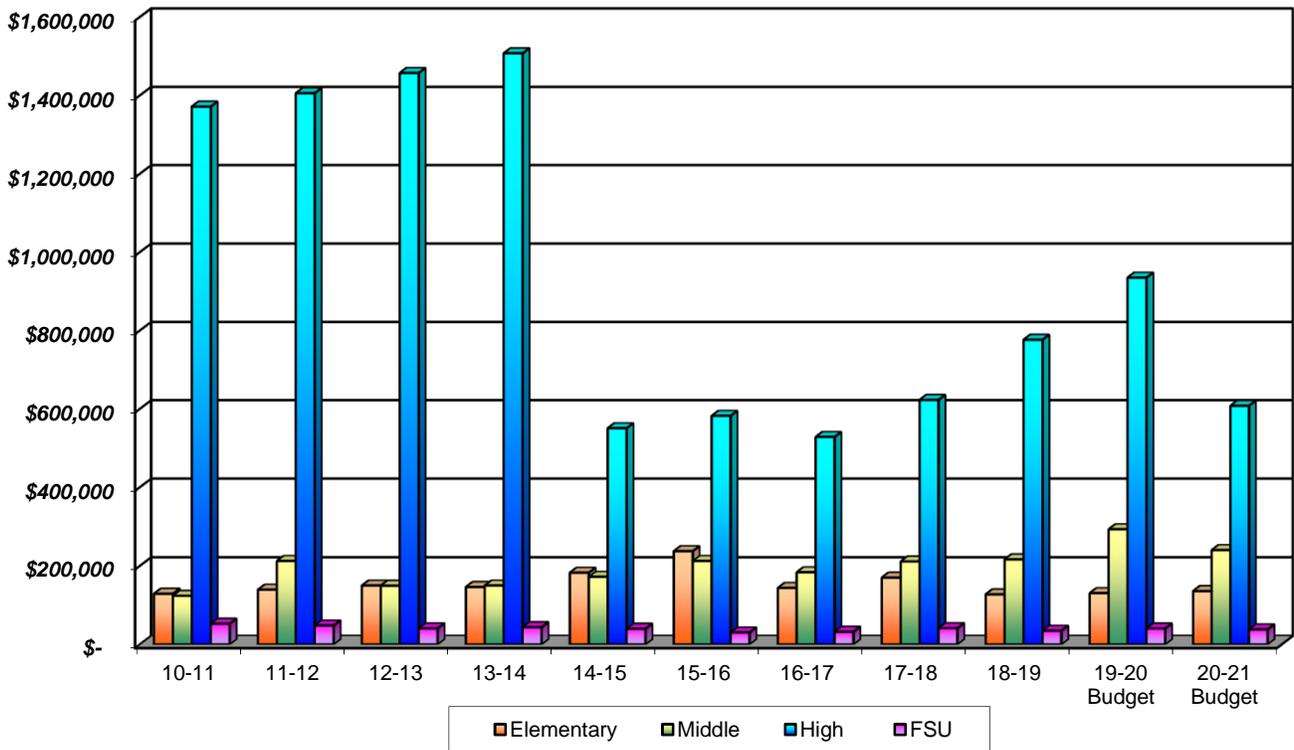
Rents & Royalties

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>
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	\$ 127,512	\$ 216,249	\$ 776,332	\$ 35,022	\$ 1,155,115	10.53%
19-20 Budget	\$ 130,456	\$ 292,764	\$ 934,749	\$ 40,848	\$ 1,398,817	21.10%
20-21 Budget	\$ 135,648	\$ 239,834	\$ 607,550	\$ 38,300	\$ 1,021,332	-26.99%
Total	\$ 1,691,202	\$ 2,162,627	\$ 10,343,135	\$ 444,533	\$ 14,641,497	

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
- FY2021 Anticipated facility rental revenue decrease due to the COVID 19 pandemic

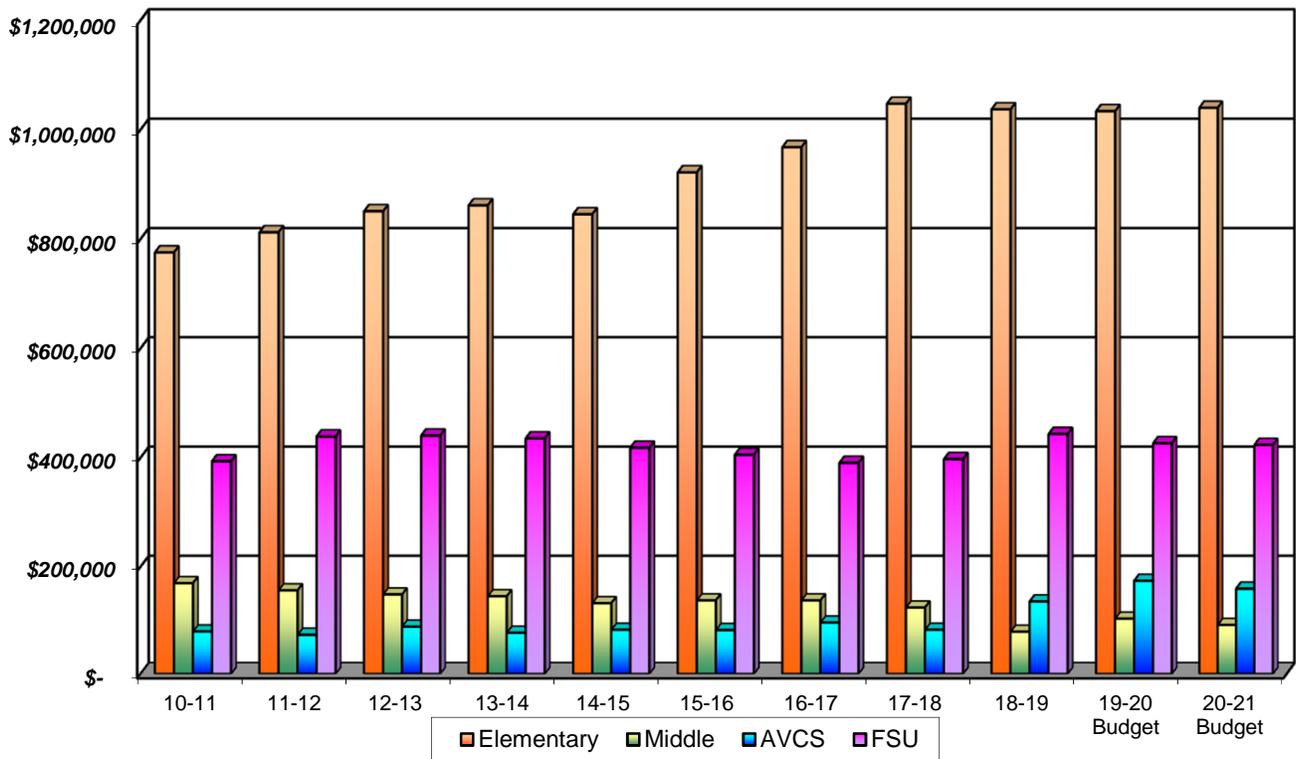
Culture/Recreation/Education Charges

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>
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	\$ 1,036,872	\$ 78,611	\$ 134,739	\$ 442,920	\$ 1,693,142	2.61%
19-20 Budget	\$ 1,033,511	\$ 102,836	\$ 173,373	\$ 426,109	\$ 1,735,829	2.52%
20-21 Budget	\$ 1,039,702	\$ 90,936	\$ 158,572	\$ 423,007	\$ 1,712,217	-1.36%
Total	\$ 10,190,496	\$ 1,418,737	\$ 1,124,008	\$ 4,608,485	\$ 17,341,726	

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

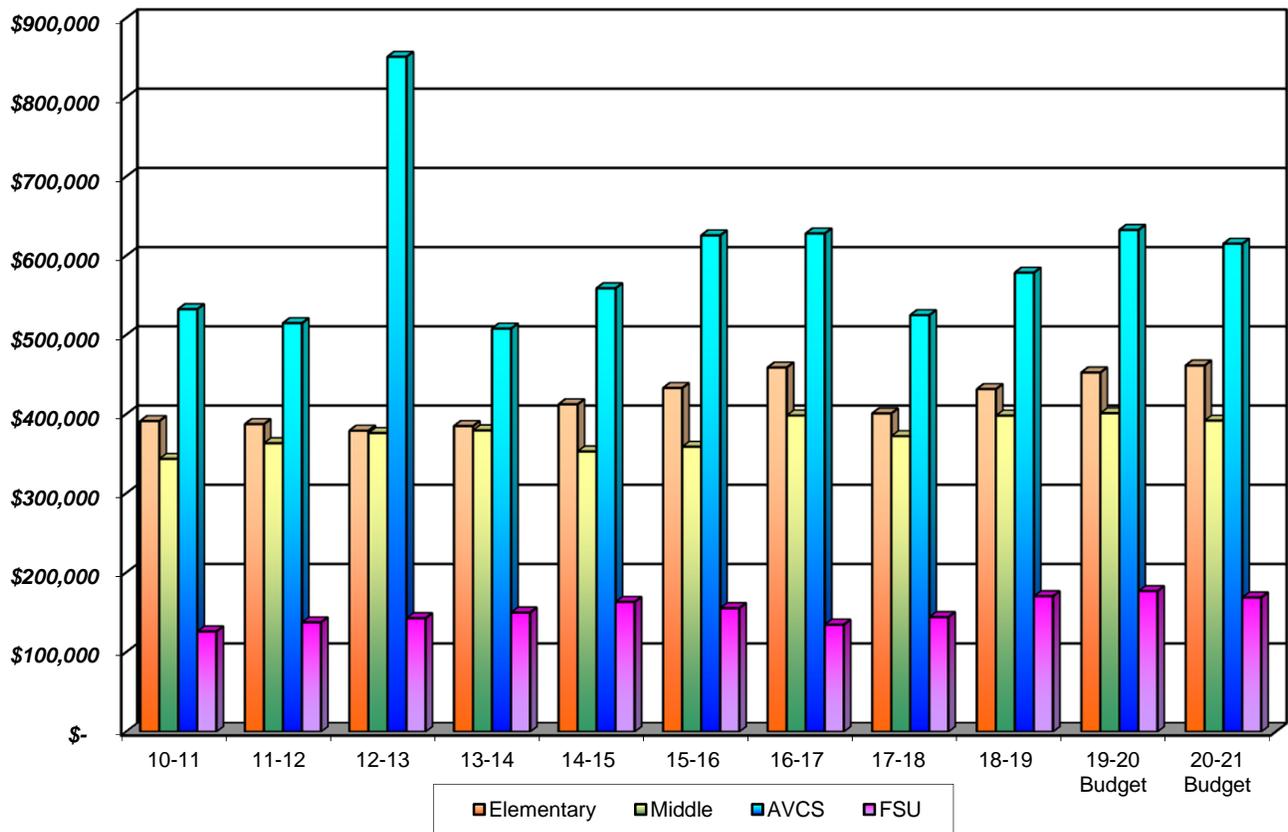
Other Miscellaneous

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

<u>Fiscal Year</u>	<u>Elementary</u>	<u>Middle</u>	<u>AVCS</u>	<u>FSU</u>	<u>Total</u>	<u>% Change</u>
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	\$ 431,575	\$ 398,084	\$ 578,667	\$ 170,120	\$ 1,578,446	9.46%
19-20 Budget	\$ 452,644	\$ 401,163	\$ 632,593	\$ 176,549	\$ 1,662,949	5.35%
20-21 Budget	\$ 461,419	\$ 391,751	\$ 615,130	\$ 168,511	\$ 1,636,811	-1.57%
Total	\$ 4,593,406	\$ 4,135,600	\$ 6,570,607	\$ 1,667,080	\$ 16,966,693	

Explanation of major variances:

- 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
- FY2020 The Charter School system increased lunch prices by \$0.10 in order to comply with a State mandated increase

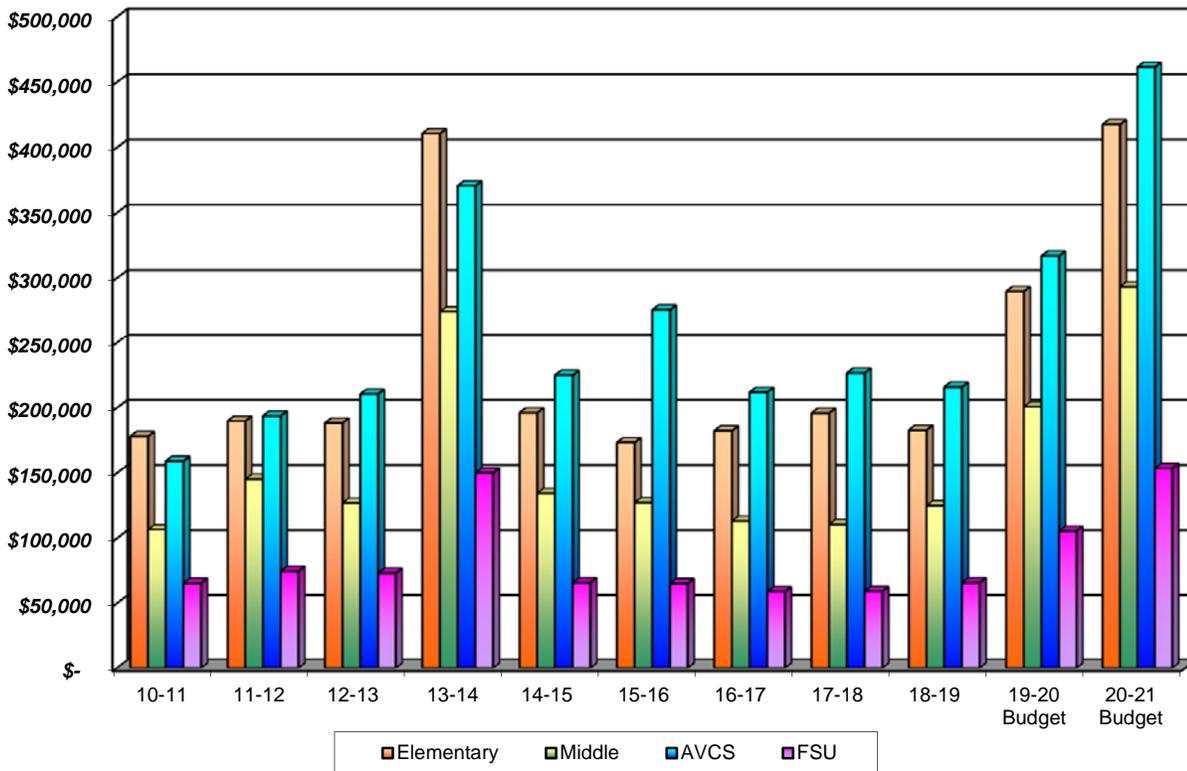
Private Gifts/Contributions

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>
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	\$ 182,766	\$ 125,043	\$ 215,766	\$ 65,722	\$ 589,297	-0.49%
19-20 Budget	\$ 289,796	\$ 200,745	\$ 316,967	\$ 105,504	\$ 913,012	54.93%
20-21 Budget	\$ 417,491	\$ 293,338	\$ 461,437	\$ 153,594	\$ 1,325,860	45.22%
Total	\$ 2,604,157	\$ 1,758,094	\$ 2,866,734	\$ 937,089	\$ 8,166,074	

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)
- FY2021 One-time contribution projection from the Pembroke Pines Charter Schools Foundation to balance the budget.

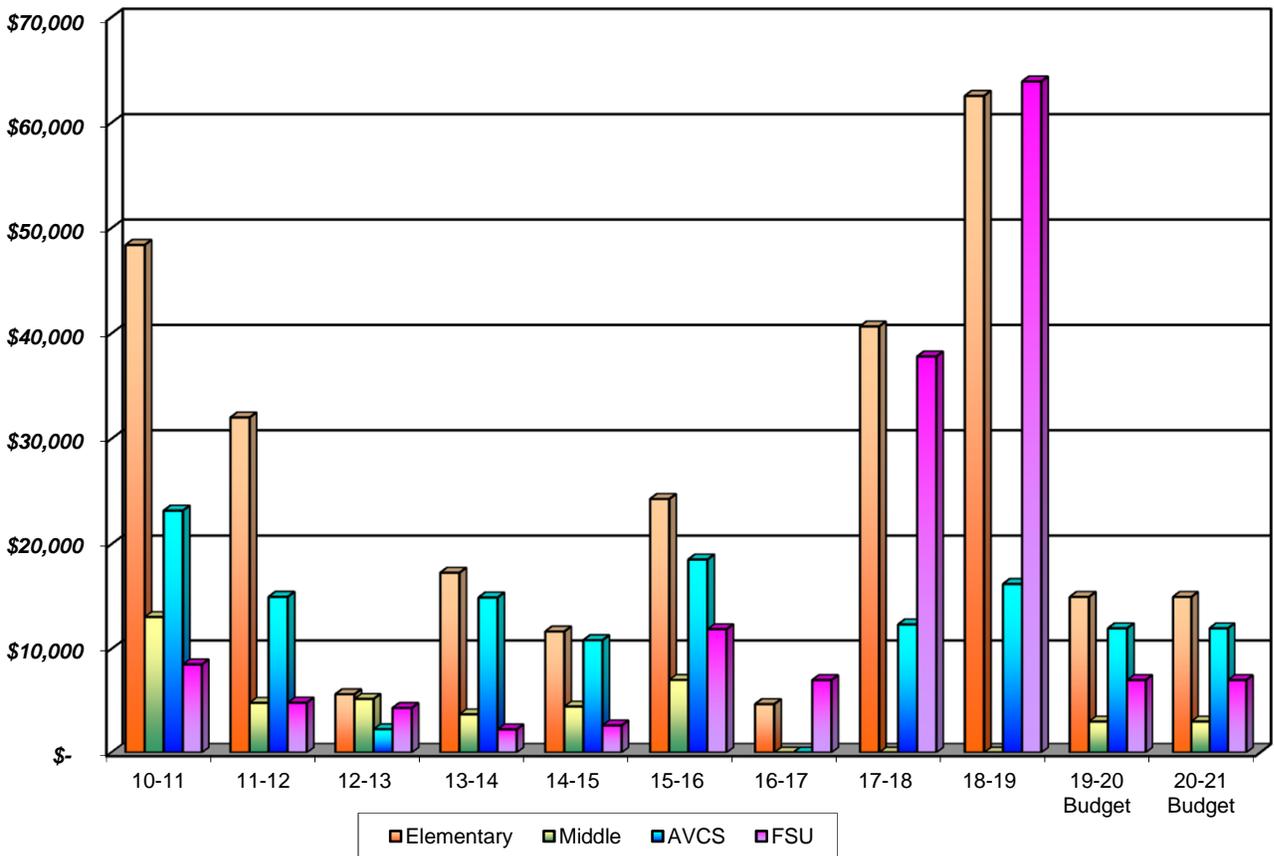
Investment Income

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>
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	\$ 62,558	\$ (180)	\$ 16,233	\$ 63,923	\$ 142,534	68.89%
19-20 Budget	\$ 15,000	\$ 3,000	\$ 12,000	\$ 7,000	\$ 37,000	-74.04%
20-21 Budget	\$ 15,000	\$ 3,000	\$ 12,000	\$ 7,000	\$ 37,000	0.00%
Total	\$ 566,188	\$ 130,047	\$ 294,057	\$ 166,399	\$ 1,156,691	

Explanation of major variances:

- 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 -FY2019 Due to favorable market conditions, this revenue increased
- FY2020- 2021 Conservative projections, as this revenue is affected by market conditions that vary on a monthly basis.

Interfund Transfers

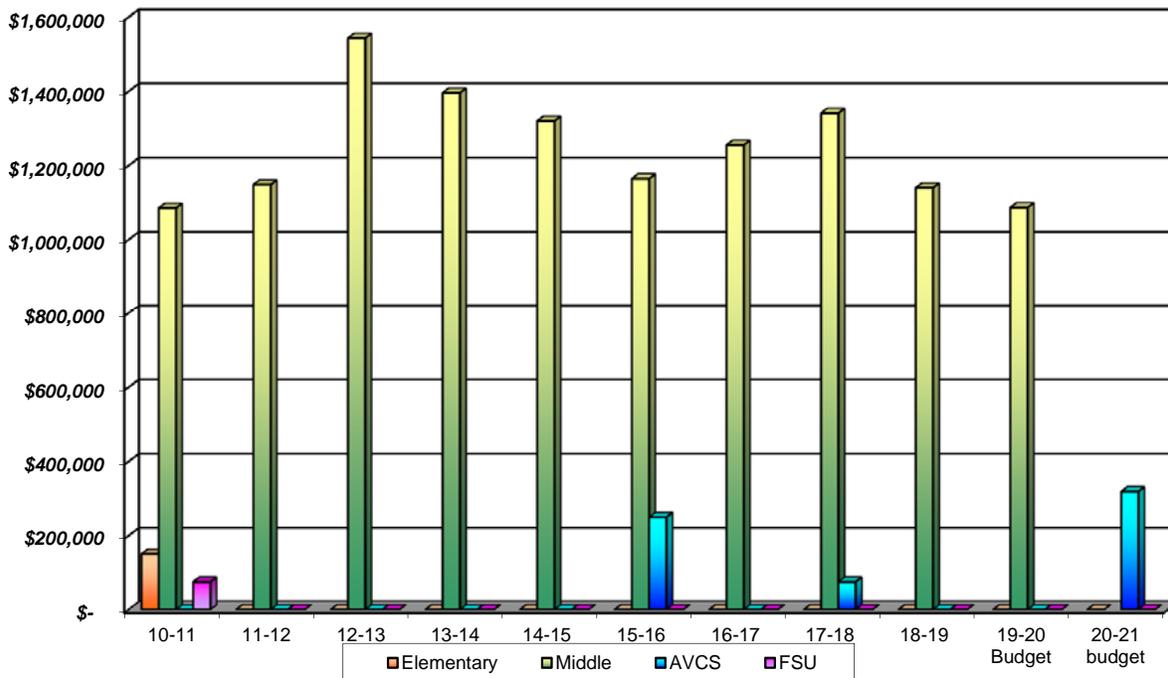
Description:

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)

<u>Fiscal Year</u>	<u>Elementary</u>	<u>Middle</u>	<u>AVCS</u>	<u>FSU</u>	<u>Total</u>	<u>% Change</u>
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	\$ -	\$ 1,139,463	\$ -	\$ -	\$ 1,139,463	-19.55%
19-20 Budget	\$ -	\$ 1,086,581	\$ -	\$ -	\$ 1,086,581	-4.64%
20-21 budget	\$ -	\$ 974,434	\$ 319,175	\$ -	\$ 1,293,609	19.05%
Total	\$ 150,000	\$ 13,453,446	\$ 644,175	\$ 75,000	\$ 14,322,621	

Explanation of major variances:

- 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 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.
- FY2019 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.
- FY2020 Due to decreases in state funding, the Middle School required a \$1,086,581 transfer from the Charter Elementary School in its budget projection.
- FY2021 Due to decreases in state funding, the Middle School required a \$974,434 transfer and the High School required a \$319,175 transfer from the Charter Elementary School in its budget projection.

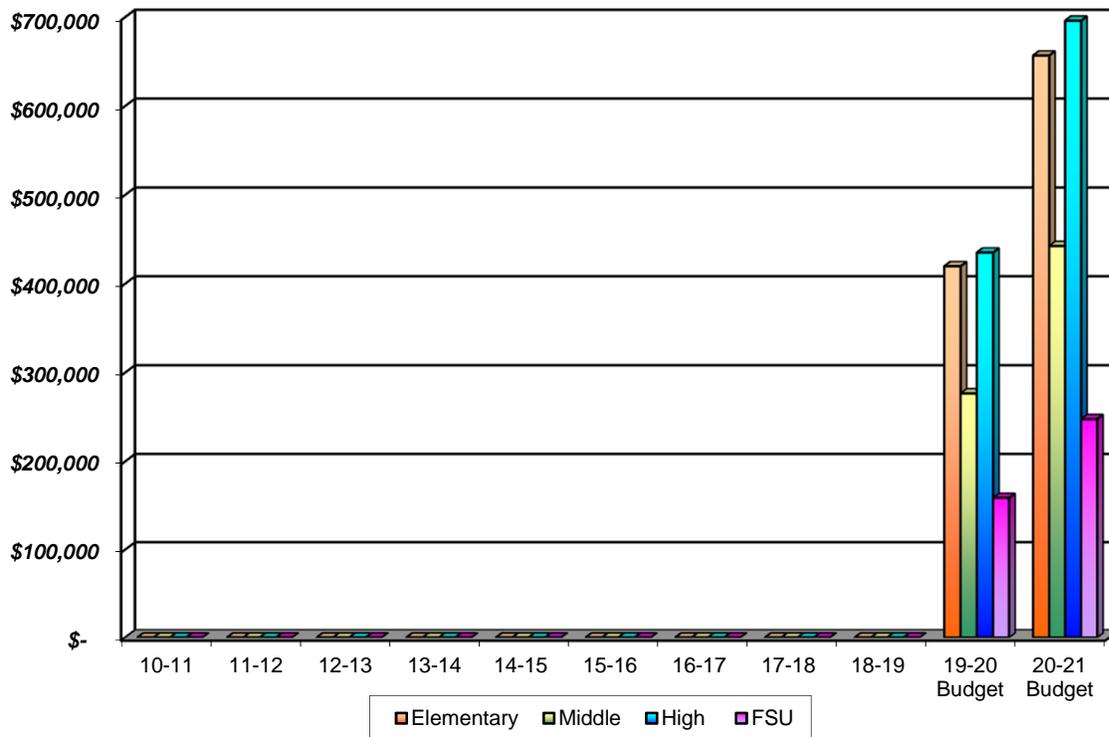
Estimated Budget Savings

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>
10-11	\$ -	\$ -	\$ -	\$ -	\$ -	
11-12	\$ -	\$ -	\$ -	\$ -	\$ -	
12-13	\$ -	\$ -	\$ -	\$ -	\$ -	
13-14	\$ -	\$ -	\$ -	\$ -	\$ -	
14-15	\$ -	\$ -	\$ -	\$ -	\$ -	
15-16	\$ -	\$ -	\$ -	\$ -	\$ -	
16-17	\$ -	\$ -	\$ -	\$ -	\$ -	
17-18	\$ -	\$ -	\$ -	\$ -	\$ -	
18-19	\$ -	\$ -	\$ -	\$ -	\$ -	
19-20 Budget	\$ 419,604	\$ 276,557	\$ 435,035	\$ 158,804	\$ 1,290,000	
20-21 Budget	\$ 656,765	\$ 442,492	\$ 696,056	\$ 247,687	\$ 2,043,000	58.37%
	<u>\$ 1,076,369</u>	<u>\$ 719,049</u>	<u>\$ 1,131,091</u>	<u>\$ 406,491</u>	<u>\$ 3,333,000</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.

- 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 FY2021.
- FY2021 Due to changes to the Insurance plan and an analysis on savings, \$2,000,000 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 \$43,000 are estimated to be realized in FY2022.

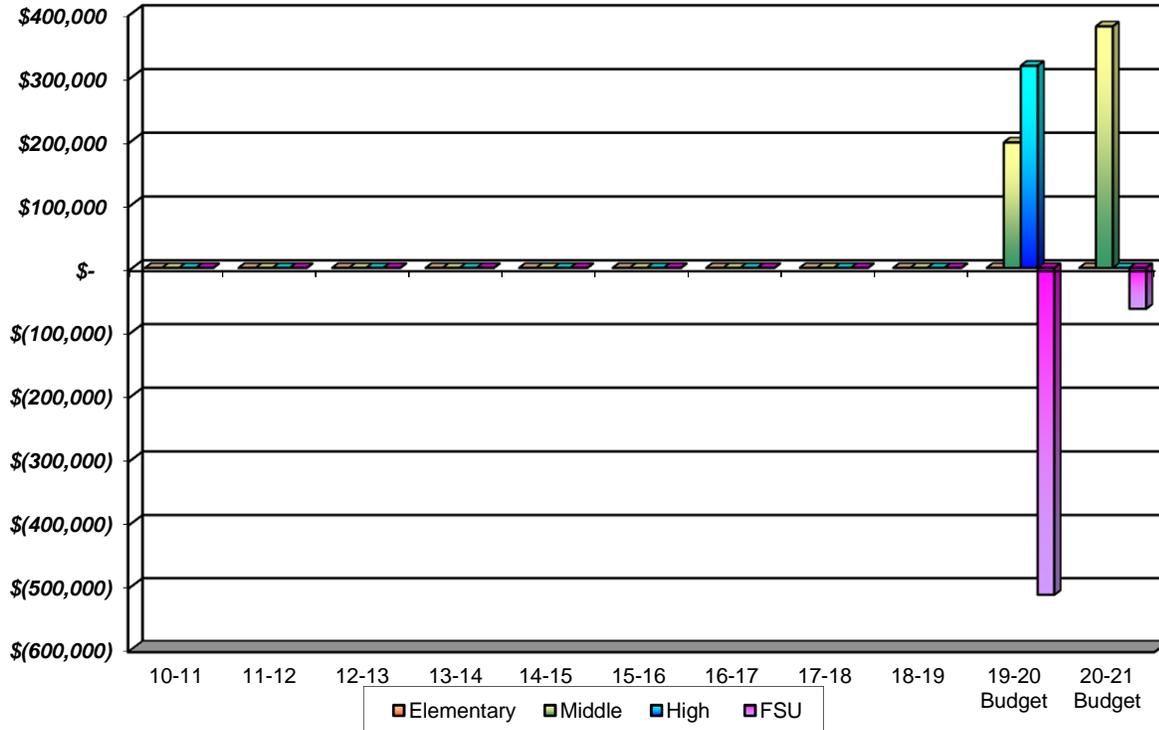
Beginning Surplus

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	\$ -	\$ -	\$ -	\$ -	\$ -	-
19-20 Budget	\$ -	\$ 196,883	\$ 317,192	\$ (514,075)	\$ -	-
20-21 Budget	\$ -	\$ 378,997	\$ -	\$ (63,997)	\$ 315,000	-
	\$ -	\$ 575,880	\$ 317,192	\$ (578,072)	\$ -	-

Explanation of major variances:

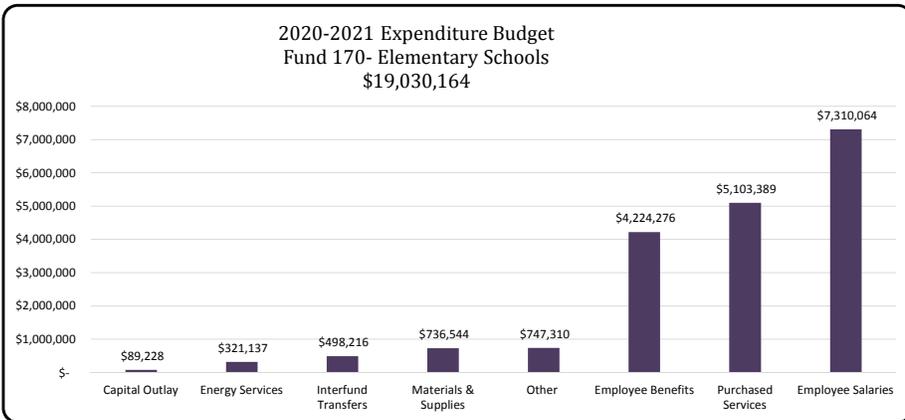
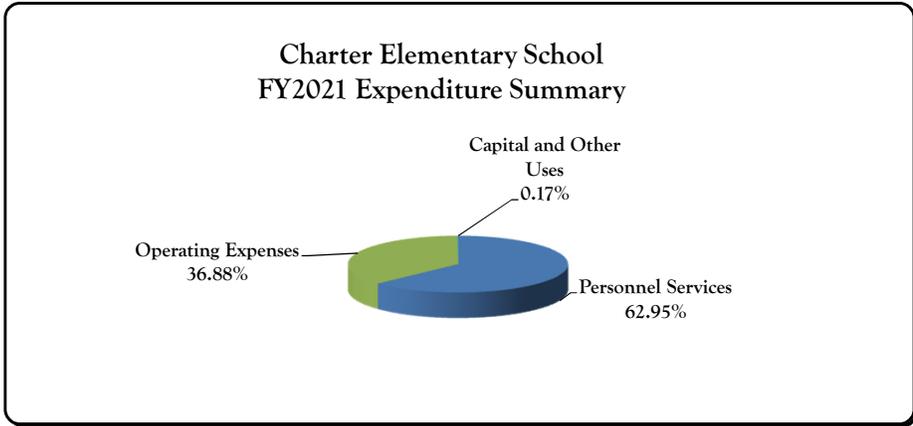
Beginning Surplus is a budgetary line item that provides a mean of balancing each year's budget. At the end of each year, if expenditures exceed revenues, these funds are provided from reserves to cover the deficit.

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

- FY2021 The Beginning Surplus account is being utilized in conjunction with the Estimated Budget Savings account to balance the budget.

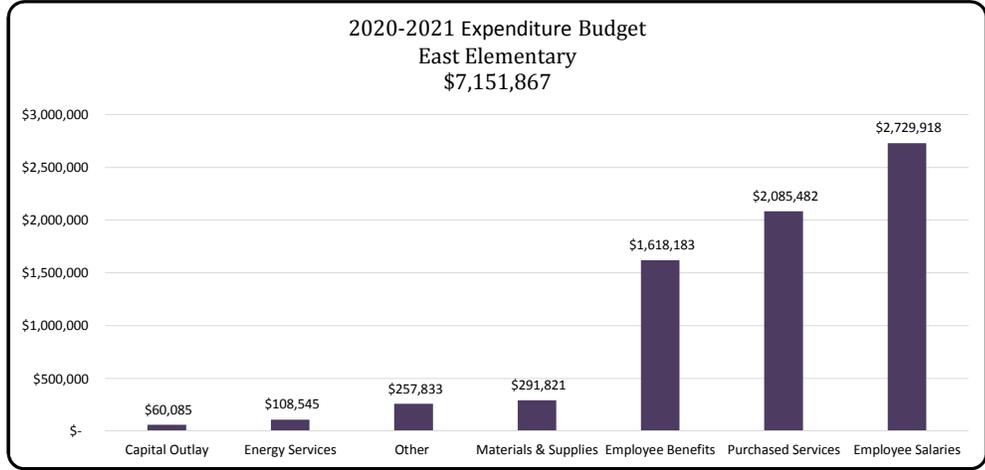
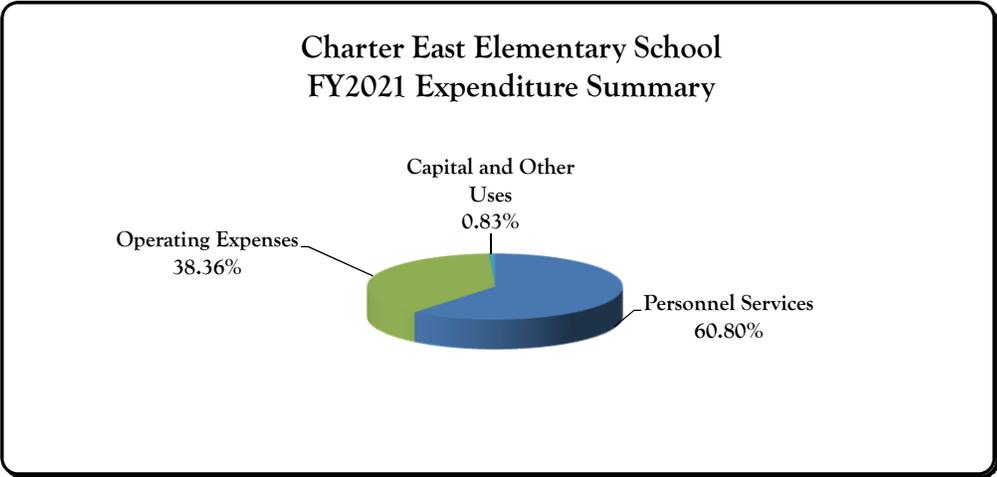
City of Pembroke Pines
Broward County Sponsored
Elementary School Expenditure Summary

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 Actual	FY 2020 Budget	FY 2021 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	\$ 10,613,319	\$ 10,881,597	\$ 11,534,340
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	\$ 6,217,026	\$ 6,360,812	\$ 7,406,596
Capital and Other Uses	\$ 50,050	\$ 218,179	\$ 84,894	\$ 84,894	\$ 651,141	\$ 447,955	\$ 678,071	\$ 718,764	\$ 1,022,196	\$ 28,522	\$ 493,136	\$ 89,228
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	\$ 16,858,867	\$ 17,735,545	\$ 19,030,164



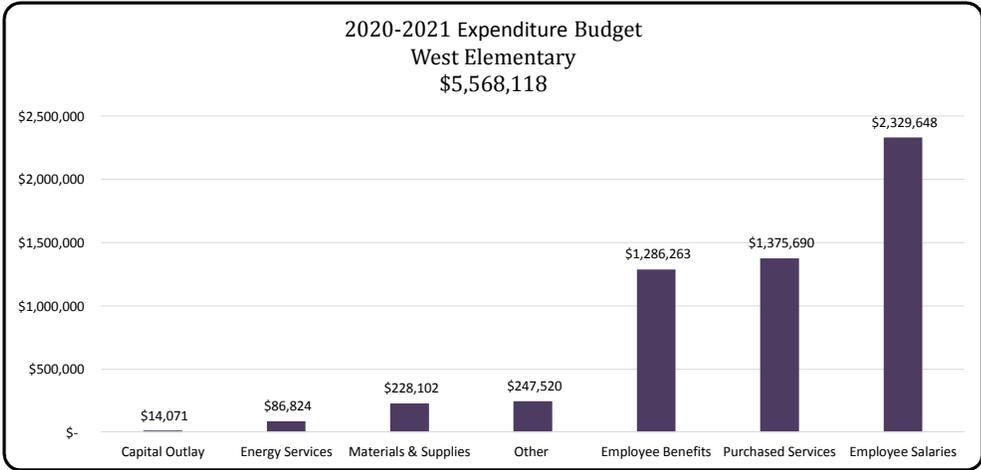
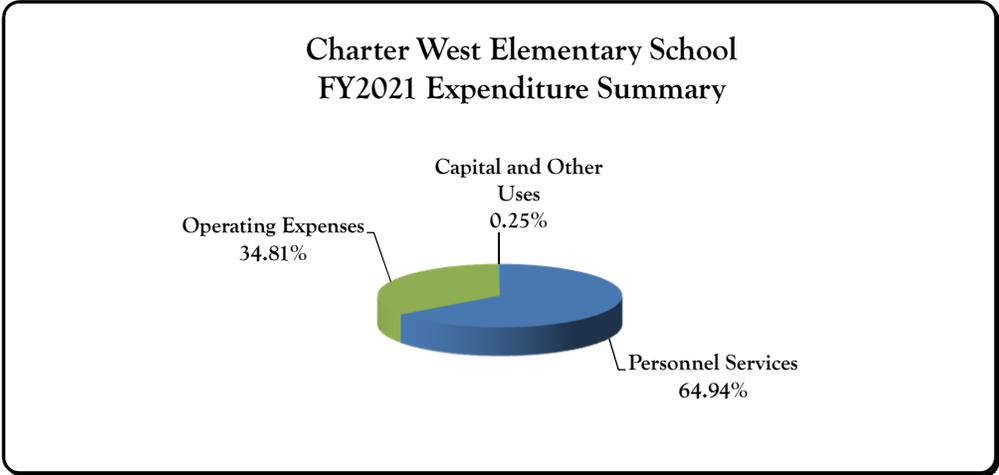
City of Pembroke Pines
East Elementary Expenditure Summary

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 Actual	FY 2020 Budget	FY 2021 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	\$ 3,938,582	\$ 4,051,799	\$ 4,348,101
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	\$ 2,306,717	\$ 2,469,110	\$ 2,743,681
Capital and Other Uses	\$ 24,565	\$ 1,020	\$ 43,325	\$ 59,071	\$ 23,662	\$ 52,423	\$ 66,718	\$ 10,435	\$ 64,480	\$ 4,688	\$ 60,451	\$ 60,085
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	\$ 6,249,987	\$ 6,581,360	\$ 7,151,867



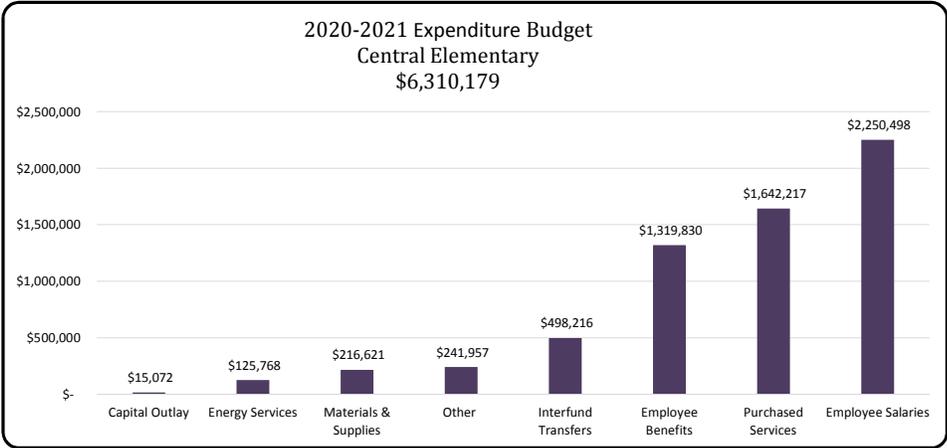
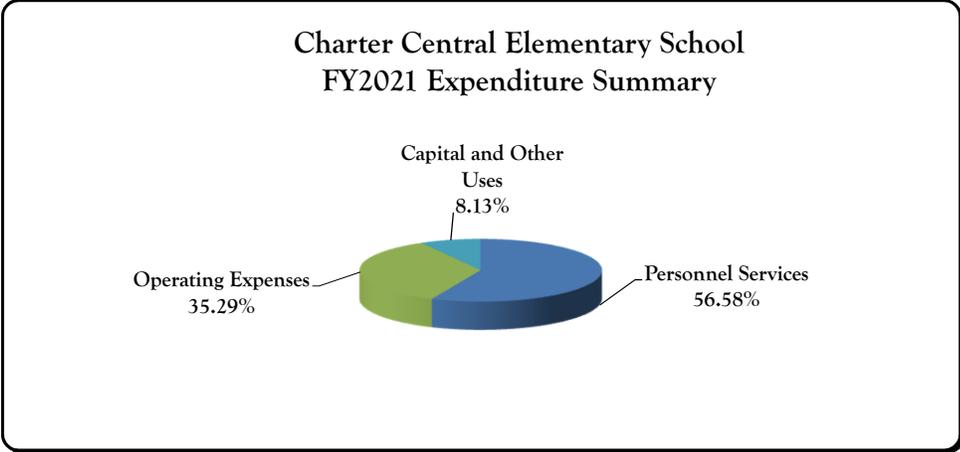
City of Pembroke Pines
West Elementary Expenditure Summary

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 Actual	FY 2020 Budget	FY 2021 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	\$ 3,434,893	\$ 3,460,331	\$ 3,615,911
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	\$ 1,633,887	\$ 1,763,216	\$ 1,938,136
Capital and Other Uses	\$ 23,536	\$ 2,159	\$ 31,709	\$ 38,066	\$ 28,769	\$ 12,209	\$ 41,198	\$ 14,880	\$ 8,961	\$ 13,139	\$ 33,701	\$ 14,071
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	\$ 5,081,919	\$ 5,257,248	\$ 5,568,118



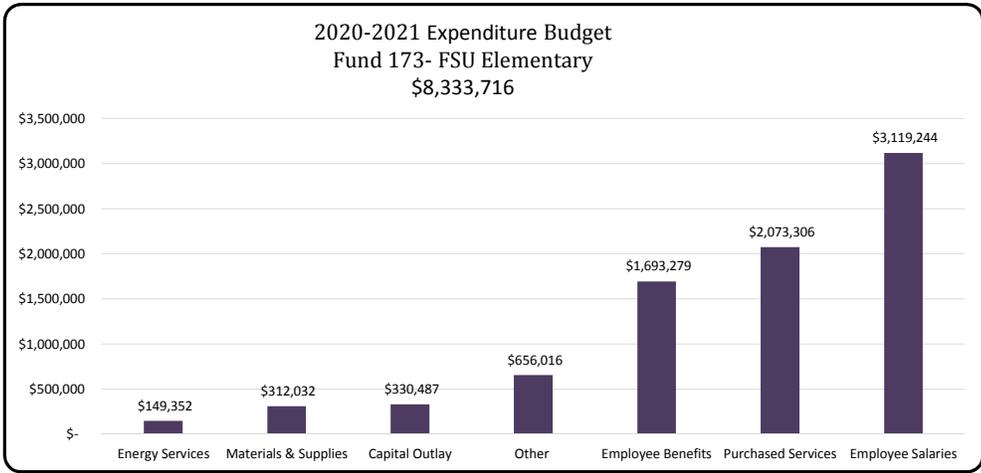
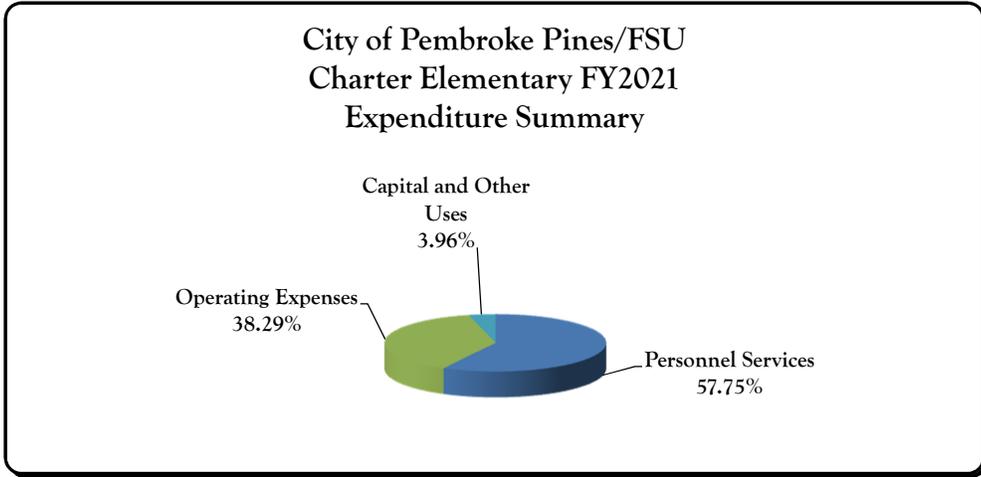
City of Pembroke Pines
Central Elementary Expenditure Summary

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 Actual	FY 2020 Budget	FY 2021 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	\$ 3,239,844	\$ 3,369,467	\$ 3,570,328
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	\$ 1,773,422	\$ 2,128,486	\$ 2,226,563
Capital and Other Uses	\$ 1,949	\$ 215,000	\$ 9,860	\$ 261,740	\$ 598,710	\$ 383,323	\$ 570,155	\$ 693,449	\$ 948,755	\$ 513,695	\$ 398,984	\$ 513,288
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	\$ 5,526,961	\$ 5,896,937	\$ 6,310,179



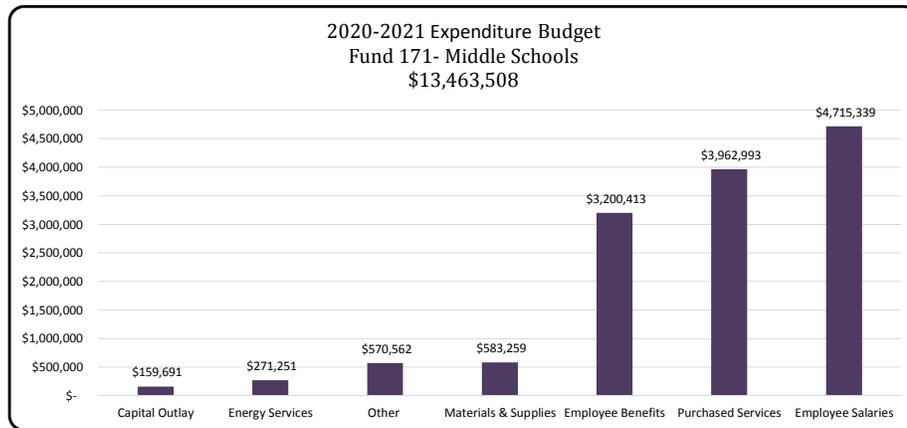
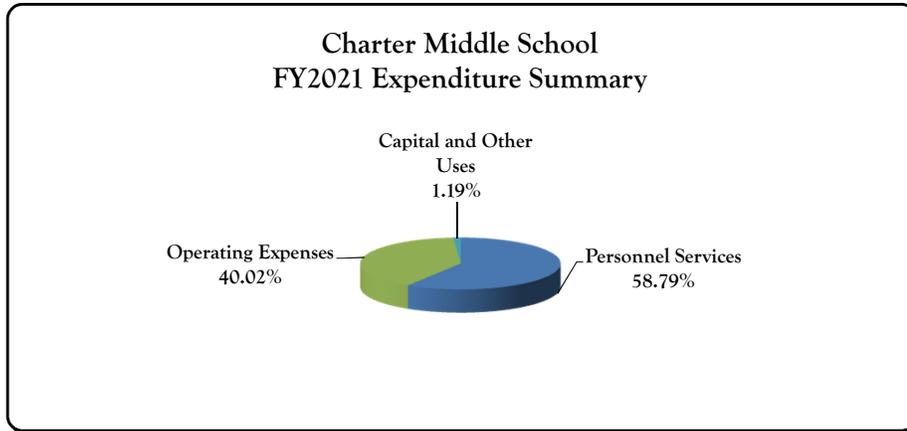
City of Pembroke Pines/FSU
Charter Elementary Expenditure Summary

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 Actual	FY 2020 Budget	FY 2021 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	\$ 4,309,634	\$ 4,476,940	\$ 4,812,523
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	\$ 2,732,589	\$ 2,981,768	\$ 3,190,706
Capital and Other Uses	\$ 2,605	\$ 17,286	\$ 33,861	\$ 18,360	\$ 21,949	\$ 3,472	\$ 37,200	\$ 28,628	\$ 35,035	\$ 171	\$ 24,151	\$ 330,487
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	\$ 7,042,394	\$ 7,482,859	\$ 8,333,716



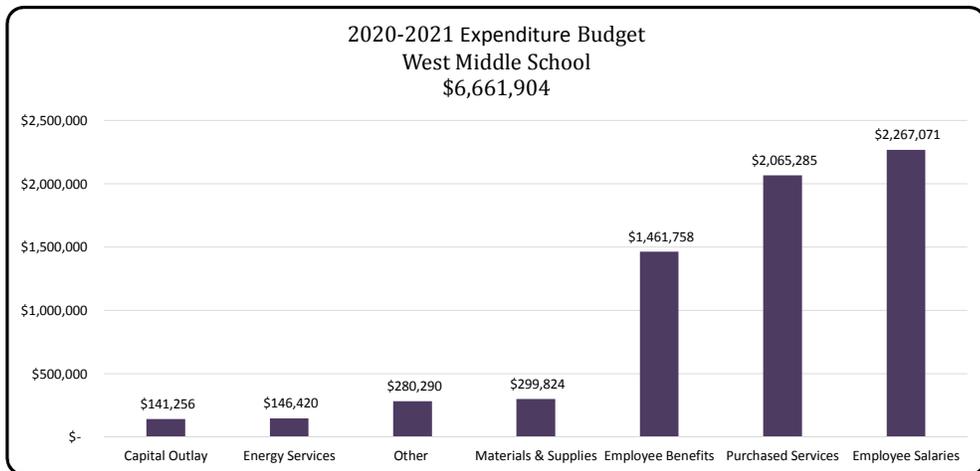
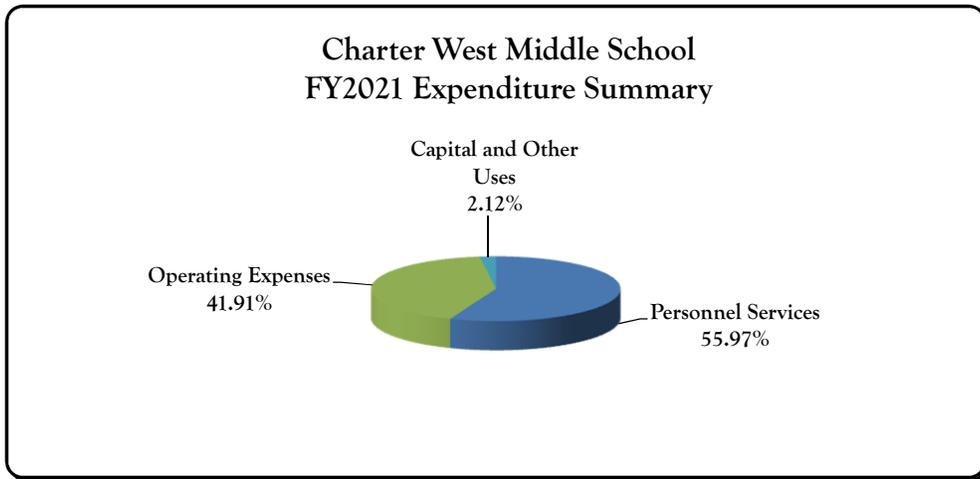
City of Pembroke Pines
Middle School Expenditure Summary

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 Actual	FY 2020 Budget	FY 2021 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	\$ 7,581,320	\$ 7,569,219	\$ 7,915,752
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	\$ 4,255,818	\$ 4,883,701	\$ 5,388,065
Capital and Other Uses	\$ 8,702	\$ 6,944	\$ 67,959	\$ 52,379	\$ 60,612	\$ 22,825	\$ 111,040	\$ 22,985	\$ 88,873	\$ 11,345	\$ 64,533	\$ 159,691
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	\$ 11,848,483	\$ 12,517,453	\$ 13,463,508



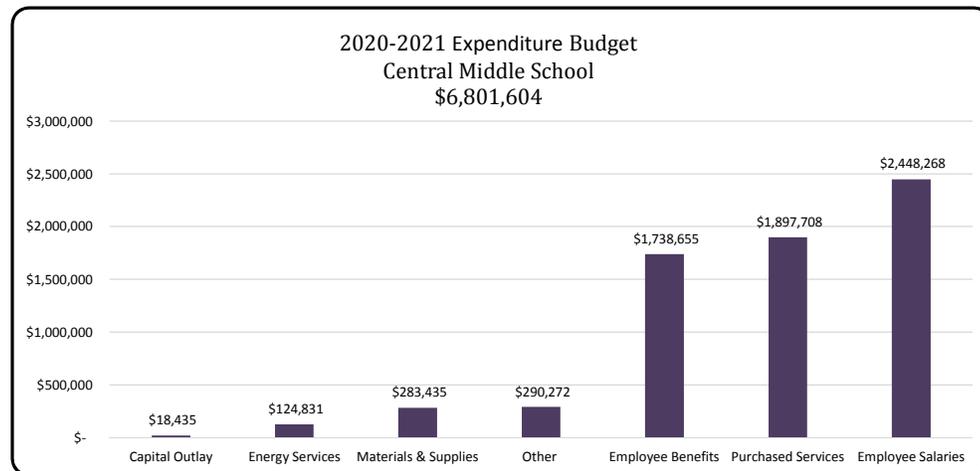
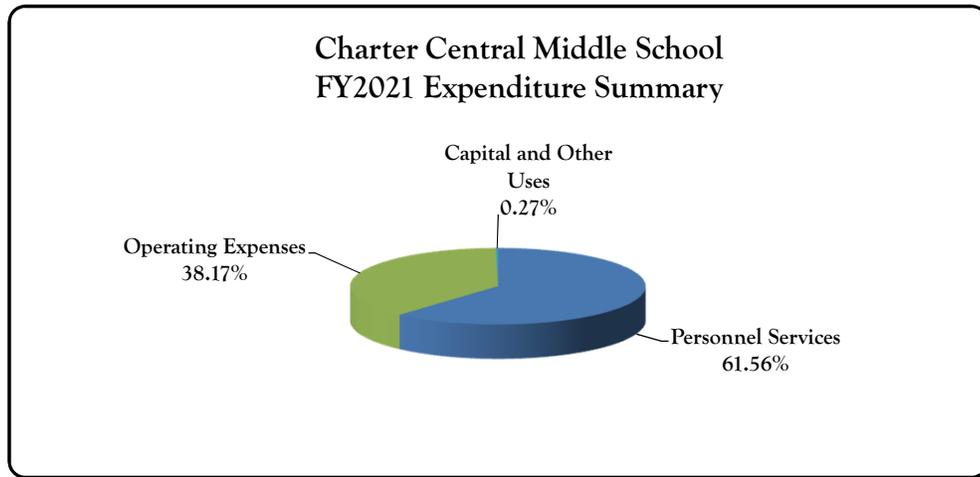
City of Pembroke Pines
West Middle Expenditure Summary

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 Actual	FY 2020 Budget	FY 2021 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	\$ 3,565,337	\$ 3,593,653	\$ 3,728,829
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	\$ 2,328,835	\$ 2,550,566	\$ 2,791,819
Capital and Other Uses	\$ 6,753	\$ 6,871	\$ 39,857	\$ 16,003	\$ 33,718	\$ 11,948	\$ 50,077	\$ 6,139	\$ 45,581	\$ 2,877	\$ 33,182	\$ 141,256
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	\$ 5,897,049	\$ 6,177,401	\$ 6,661,904



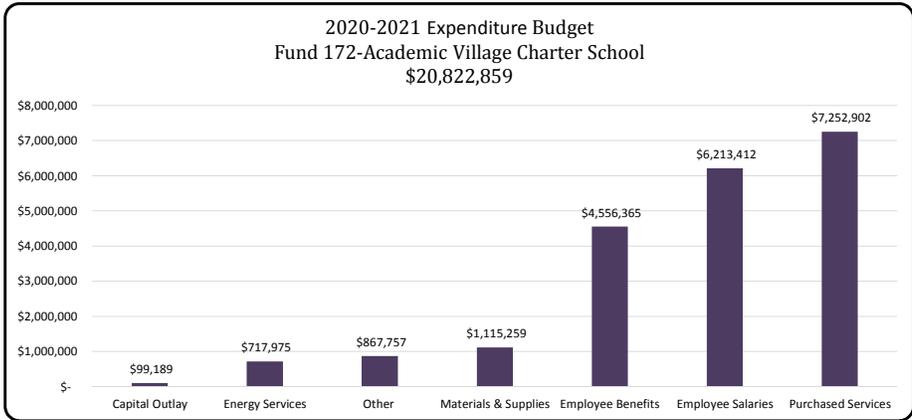
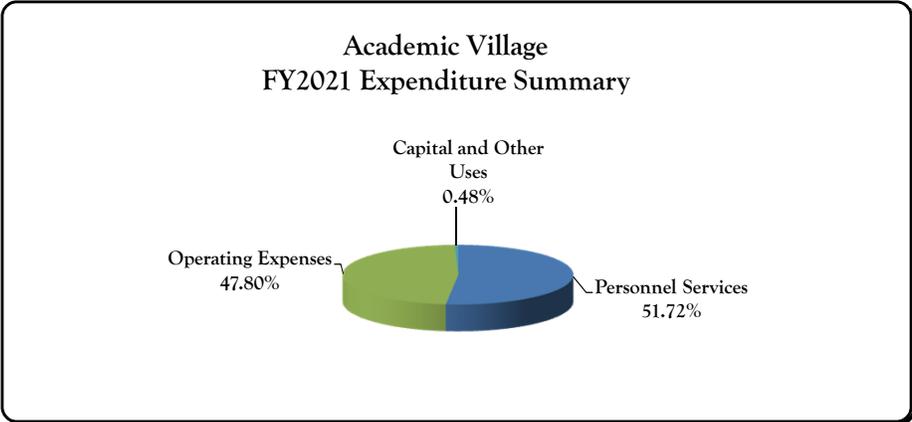
City of Pembroke Pines
Central Middle Expenditure Summary

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 Actual	FY 2020 Budget	FY 2021 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	\$ 4,015,983	\$ 3,975,566	\$ 4,186,923
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	\$ 1,926,983	\$ 2,333,135	\$ 2,596,246
Capital and Other Uses	\$ 1,949	\$ 73	\$ 28,102	\$ 36,376	\$ 26,894	\$ 10,877	\$ 60,963	\$ 16,846	\$ 43,292	\$ 8,468	\$ 31,351	\$ 18,435
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	\$ 5,951,434	\$ 6,340,052	\$ 6,801,604



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 Actual	FY 2020 Budget	FY 2021 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	\$ 10,082,474	\$ 10,195,849	\$ 10,769,777
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	\$ 8,200,606	\$ 9,347,564	\$ 9,953,893
Capital and Other Uses	\$ 156,415	\$ 294,036	\$ 137,897	\$ 262,892	\$ 59,071	\$ 69,968	\$ 171,262	\$ 64,881	\$ 90,998	\$ 63,518	\$ 85,900	\$ 99,189
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	\$ 18,346,598	\$ 19,629,313	\$ 20,822,859



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.

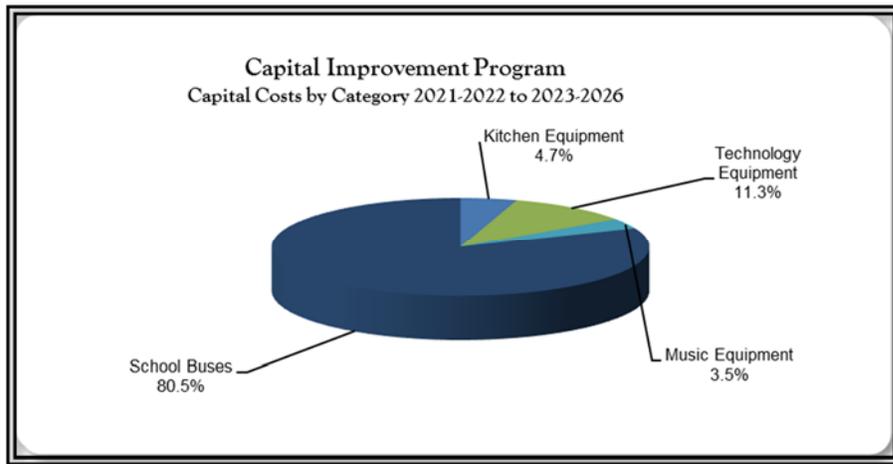
The CIP consists of both planned capital outlay and capital projects. Capital outlay refers to expenditures for capital items, with an initial individual cost of \$10,000 or more, and an estimated useful life in excess of one year. The CIP should include new facilities and improvement to existing facilities,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

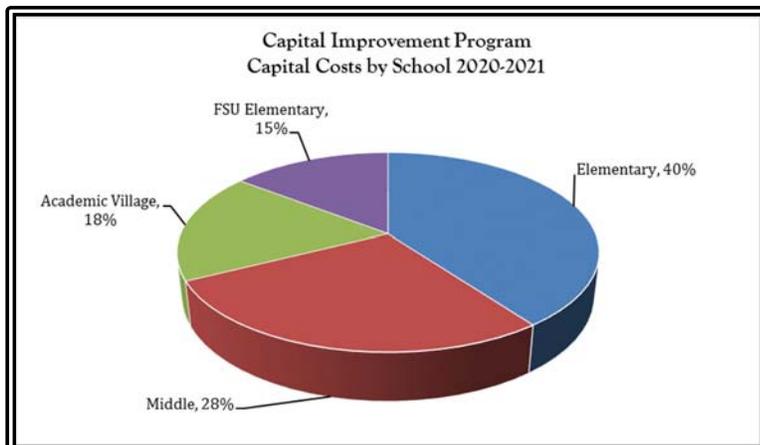
Overview of the CIP

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 \$5,591,750 which is comprised of kitchen equipment (\$270,000), technology equipment (\$590,000), music equipment (\$190,000) and school buses (\$4,541,750). 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 FY2020 planned expenditures for all funds were estimated at \$1,006,351 with the Elementary, Middle, AVCS and FSU accounting for 40%, 28%, 18% and 15% respectively. There were no major appropriated capital technology expenditures for FY2020 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 2021-2022	Proposed Budget 2022-2023	Proposed Budget 2023-2024	Proposed Budget 2024-2025	Proposed Budget 2025-2026	Total	Potential Operating Budget Impact
Fund 170- Elementary Schools								
East Campus	Proposed State Shared Revenues	\$147,208	\$155,875	\$154,651	\$153,540	\$157,547	\$768,821	
Kitchen Equipment	State Shared Revenues		\$20,000		\$10,000	\$10,000	\$40,000	*
Technology Equipment**	State Shared Revenues	\$25,000	\$10,000	\$25,000	\$10,000	\$10,000	\$80,000	*
School Buses	State Shared Revenues	\$122,208	\$125,875	\$129,651	\$133,540	\$137,547	\$648,821	\$5K savings in R&M Expenditures
	Total Proposed Expenditures	\$147,208	\$155,875	\$154,651	\$153,540	\$157,547	\$768,821	
West Campus	Proposed State Shared Revenues	\$142,208	\$150,875	\$159,651	\$158,540	\$157,547	\$768,821	
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	\$122,208	\$125,875	\$129,651	\$133,540	\$137,547	\$648,821	\$5K savings in R&M Expenditures
	Total Proposed Expenditures	\$142,208	\$150,875	\$159,651	\$158,540	\$157,547	\$768,821	
Central Campus	Proposed State Shared Revenues	\$147,208	\$155,875	\$154,651	\$153,540	\$172,547	\$783,821	
Kitchen Equipment	State Shared Revenues		\$20,000		\$10,000	\$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	\$122,208	\$125,875	\$129,651	\$133,540	\$137,547	\$648,821	\$5K savings in R&M Expenditures
	Total Proposed Expenditures	\$147,208	\$155,875	\$154,651	\$153,540	\$172,547	\$783,821	
Fund 171- Middle Schools								
West Campus	Proposed State Shared Revenues	\$147,208	\$165,875	\$154,651	\$163,540	\$172,547	\$803,821	
Kitchen Equipment	State Shared Revenues		\$20,000		\$10,000		\$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	\$10,000	\$30,000	*
School Buses	State Shared Revenues	\$122,208	\$125,875	\$129,651	\$133,540	\$137,547	\$648,821	\$5K savings in R&M Expenditures
	Total Proposed Expenditures	\$147,208	\$165,875	\$154,651	\$163,540	\$172,547	\$803,821	
Central Campus	Proposed State Shared Revenues	\$152,208	\$150,875	\$159,651	\$168,540	\$167,547	\$798,821	
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	\$122,208	\$125,875	\$129,651	\$133,540	\$137,547	\$648,821	\$5K savings in R&M Expenditures
	Total Proposed Expenditures	\$152,208	\$150,875	\$159,651	\$168,540	\$167,547	\$798,821	
Fund 172- Academic Village								
	Proposed State Shared Revenues	\$167,208	\$205,875	\$174,651	\$168,540	\$182,547	\$898,821	
Kitchen Equipment	State Shared Revenues		\$20,000		\$10,000	\$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	\$35,000	\$35,000	\$35,000		\$25,000	\$130,000	*
School Buses	State Shared Revenues	\$122,208	\$125,875	\$129,651	\$133,540	\$137,547	\$648,821	\$5K savings in R&M Expenditures
	Total Proposed Expenditures	\$167,208	\$205,875	\$174,651	\$168,540	\$182,547	\$898,821	
Fund 173- FSU Elementary								
	Proposed State Shared Revenues	\$132,208	\$170,875	\$139,651	\$168,540	\$157,547	\$768,821	
Kitchen Equipment	State Shared Revenues		\$20,000		\$10,000	\$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	\$122,208	\$125,875	\$129,651	\$133,540	\$137,547	\$648,821	\$5K savings in R&M Expenditures
	Total Proposed Expenditures	\$132,208	\$170,875	\$139,651	\$168,540	\$157,547	\$768,821	
Grand Total		\$1,035,459	\$1,156,123	\$1,097,557	\$1,134,783	\$1,167,827	\$5,591,750	

*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	2016-17	2017-18	2018-19	2019-20	Proposed CIP 2020-21	Nature of Disposition of Items
170 Elementary Schools							
East Campus							
Technology Equipment*	State Shared Revenues	\$ 7,011	\$ 10,389	\$ 4,517	\$ 1,076	\$ 10,000	\$9,000 budgeted in 2020-2021
Kitchen Equipment	State Shared Revenues	\$ 807	\$ 11,609	\$ -	\$ 4,388	\$ 10,000	\$9,001 budgeted in 2020-2021
School Buses	State Shared Revenues	\$ -	\$ -	\$ -	\$ -	\$ 118,649	\$0 budgeted in 2020-2021
Sub total		\$ 7,818	\$ 21,998	\$ 4,517	\$ 5,464	\$ 138,649	
West Campus							
Technology Equipment*	State Shared Revenues	\$ 6,843	\$ 4,446	\$ 4,214	\$ 19,778	\$ 25,000	\$4,600 budgeted in 2020-2021
Kitchen Equipment	State Shared Revenues	\$ 807	\$ 3,500	\$ 8,776	\$ 4,272	\$ 118,649	\$0 budgeted in 2020-2021
School Buses	State Shared Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub total		\$ 7,650	\$ 7,946	\$ 12,990	\$ 24,050	\$ 143,649	
Central Campus							
Technology Equipment*	State Shared Revenues	\$ 9,427	\$ 4,145	\$ 6,525	\$ 4,596	\$ 10,000	\$3,000 budgeted in 2020-2021
Kitchen Equipment	State Shared Revenues	\$ 807	\$ 7,818	\$ 1,777	\$ 4,272	\$ 10,000	\$12,072 budgeted in 2020-2021
School Buses	State Shared Revenues	\$ -	\$ -	\$ -	\$ -	\$ 118,649	\$0 budgeted in 2020-2021
Sub total		\$ 10,234	\$ 11,963	\$ 8,302	\$ 8,868	\$ 138,649	
171 Middle Schools							
West Campus							
Technology Equipment*	State Shared Revenues	\$ 5,332	\$ 6,627	\$ 2,718	\$ 7,177	\$ 10,000	\$24,000 budgeted in 2020-2021
School Buses	State Shared Revenues	\$ -	\$ -	\$ -	\$ -	\$ 118,649	\$0 budgeted in 2020-2021
Music Equipment	State Shared Revenues	\$ -	\$ 30,549	\$ -	\$ 8,478	\$ 10,000	\$66,329 budgeted in 2020-2021
Kitchen Equipment	State Shared Revenues	\$ 807	\$ 3,500	\$ -	\$ 7,608	\$ 10,000	\$10,927 budgeted in 2020-2021
Sub total		\$ 6,139	\$ 40,676	\$ 2,718	\$ 23,263	\$ 148,649	
Central Campus							
Technology Equipment*	State Shared Revenues	\$ 7,960	\$ 2,498	\$ 6,525	\$ 5,672	\$ 25,000	\$3,000 budgeted in 2020-2021
School Buses	State Shared Revenues	\$ -	\$ -	\$ -	\$ -	\$ 118,649	\$0 budgeted in 2020-2021
Music Equipment	State Shared Revenues	\$ 4,864	\$ 21,184	\$ -	\$ 4,191	\$ -	
Kitchen Equipment	State Shared Revenues	\$ 807	\$ 7,818	\$ 1,777	\$ 4,364	\$ -	
Sub total		\$ 13,631	\$ 31,500	\$ 8,302	\$ 14,227	\$ 143,649	
172 Academic Village							
Technology Equipment*	State Shared Revenues	\$ 5,332	\$ -	\$ 1,412	\$ 41,570	\$ 25,000	\$24,000 budgeted in 2020-2021
School Buses	State Shared Revenues	\$ -	\$ -	\$ -	\$ -	\$ 118,649	\$0 budgeted in 2020-2021
Music Equipment	State Shared Revenues	\$ -	\$ 57,113	\$ 25,877	\$ 28,714	\$ 35,000	\$30,112 budgeted in 2020-2021
Kitchen Equipment	State Shared Revenues	\$ 18,768	\$ 3,649	\$ 5,162	\$ 7,234	\$ 10,000	\$35,627 budgeted in 2020-2021
Sub total		\$ 24,100	\$ 60,762	\$ 32,451	\$ 77,518	\$ 188,649	
173 FSU Elementary							
Technology Equipment*	State Shared Revenues	\$ 21,953	\$ 23,427	\$ -	\$ 1,076	\$ 25,000	\$0 budgeted in 2020-2021
School Buses	State Shared Revenues	\$ -	\$ -	\$ -	\$ -	\$ 118,649	\$315,000 budgeted in 2020-2021
Kitchen Equipment	State Shared Revenues	\$ 807	\$ 11,608	\$ -	\$ 4,386	\$ 10,000	\$15,487 budgeted in 2020-2021
Sub total		\$ 22,760	\$ 35,035	\$ -	\$ 5,462	\$ 153,649	
Grand Total		\$ 92,332	\$ 209,880	\$ 69,280	\$ 158,852	\$ 1,055,543	

*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 2020-21 fiscal year, pursuant to GASB 87, the lease liability will be reported in the charter school audited financial reports.

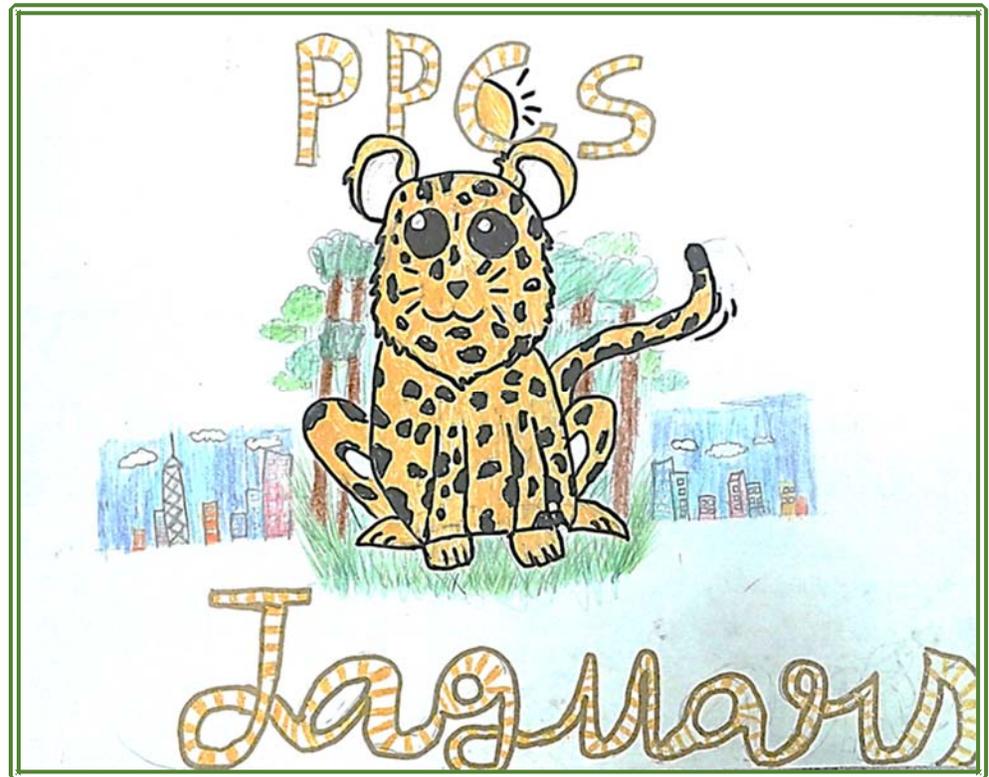
The City of Pembroke Pines Charter Schools provide post-employment benefits, such as health insurance, for eligible participants of the School enrolled in the City of Pembroke Pines, Florida Post-Employment Benefit Trust Fund. The Net OPEB Liability reported in the Charter Schools Statement of Net Position for the year ended June 30, 2020 amounted to \$130,828. The Net OPEB Liability was measured as of September 30, 2019. The components of the Schools' Net OPEB Liability are as follows:

Total OPEB Liability	\$ 748,759
Plan Fiduciary Net Position	<u>(617,931)</u>
Net OPEB Liability	\$ 130,828

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 2020-2021 school year is \$70,000.

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.

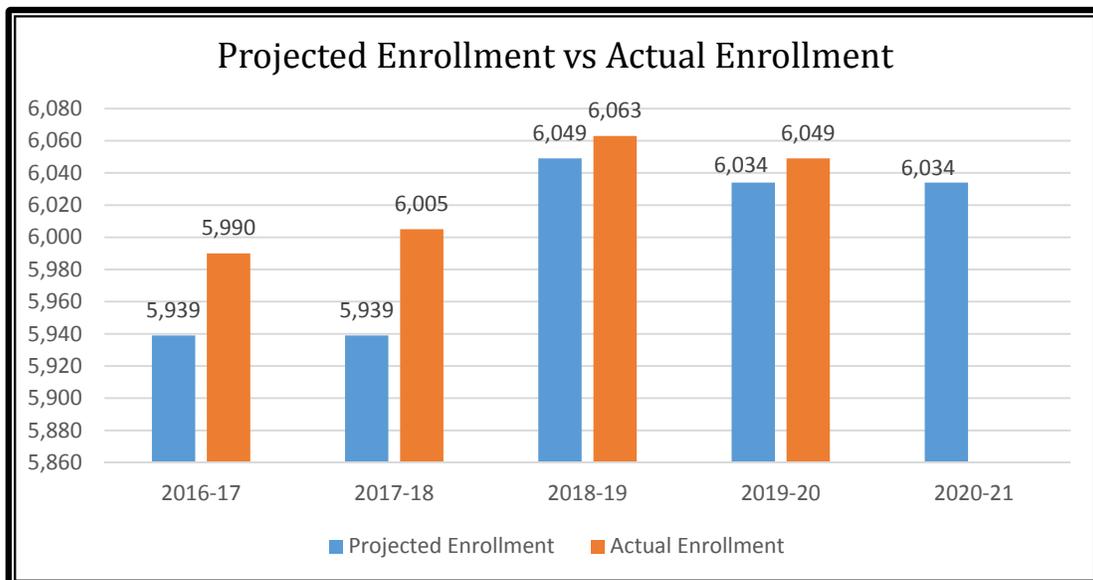
PPCS STUDENT ENROLLMENT PROJECTIONS

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 2020-2021 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 4,660 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 2020-2021 school year, fluctuation in enrollment is minimal as compared to the 2019-2020 school year.



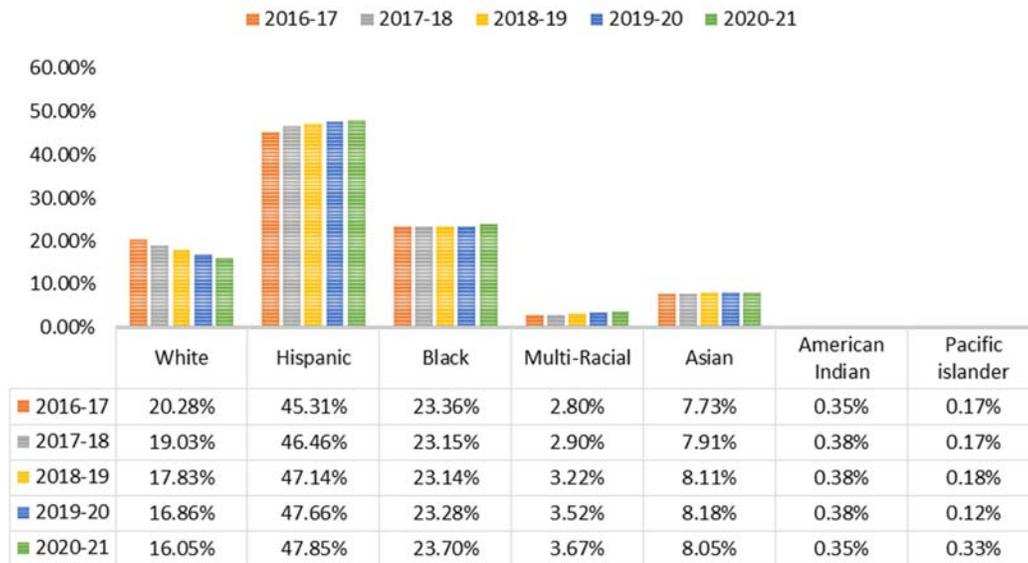
PPCS ENROLLMENT HISTORY AND PROJECTIONS

PPCS Enrollment History and Projections							
Actual 2016-17	Actual 2017-18	Actual 2018-19	Actual 2019-20	Projected 2020-21*	Projected 2021-22*	Projected 2022-23*	Projected 2023-24*
5,990	6,005	6,063	6,049	6,034	6,034	6,034	6,034
*The PPCS have no projected plans to increase student capacity for FY2022 thru FY2024							

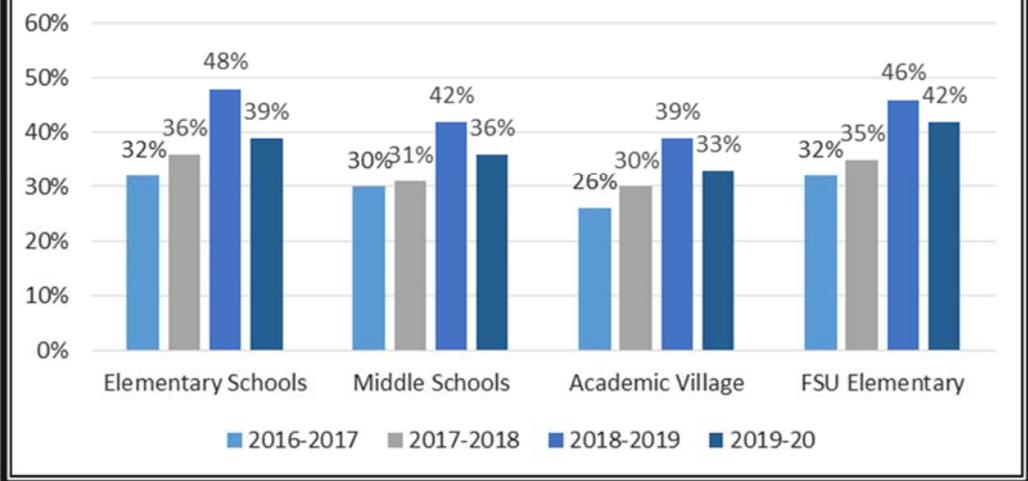


Actual Student Enrollment by Grade Level				
Grade Level	2016-17	2017-18	2018-19	2019-20
00-KG	413	413	393	392
01-First	413	414	415	411
02-Second	432	445	456	433
03-Third	427	442	455	459
04-Fourth	458	440	451	459
05-Fifth	463	453	448	449
06-Sixth	542	539	556	565
07-Seventh	541	538	541	550
08-Eighth	536	541	534	528
09-Ninth	483	471	495	463
10-Tenth	464	459	456	474
11-Eleventh	410	441	433	435
12-Twelfth	408	409	430	431
Total	5,990	6,005	6,063	6,049

STUDENTS ENROLLED BY RACE/ETHNICITY



% of School Population with Free & Reduced Meals

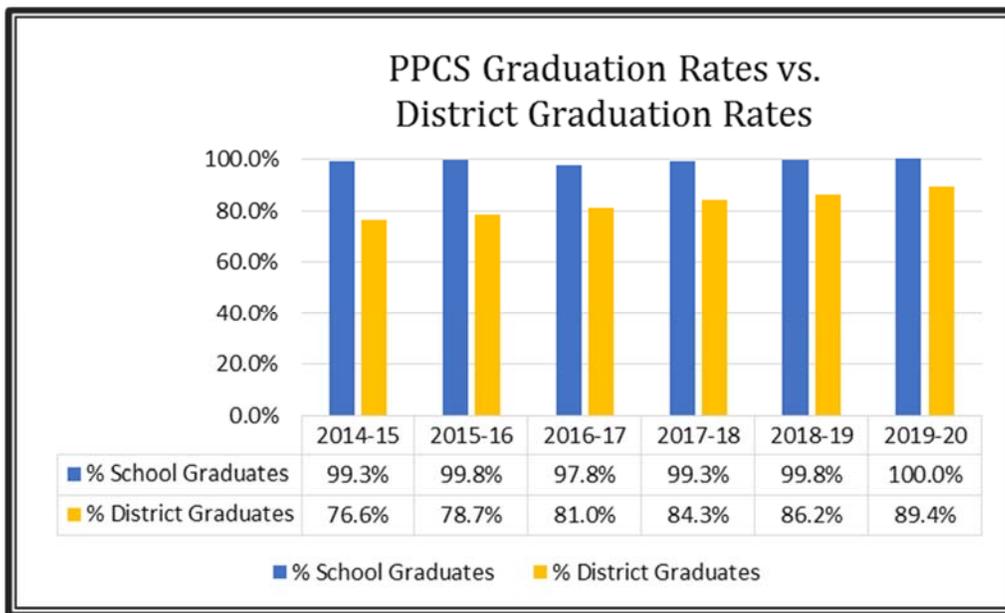


PPCS HIGH SCHOOL GRADUATION & DROPOUT RATES

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.

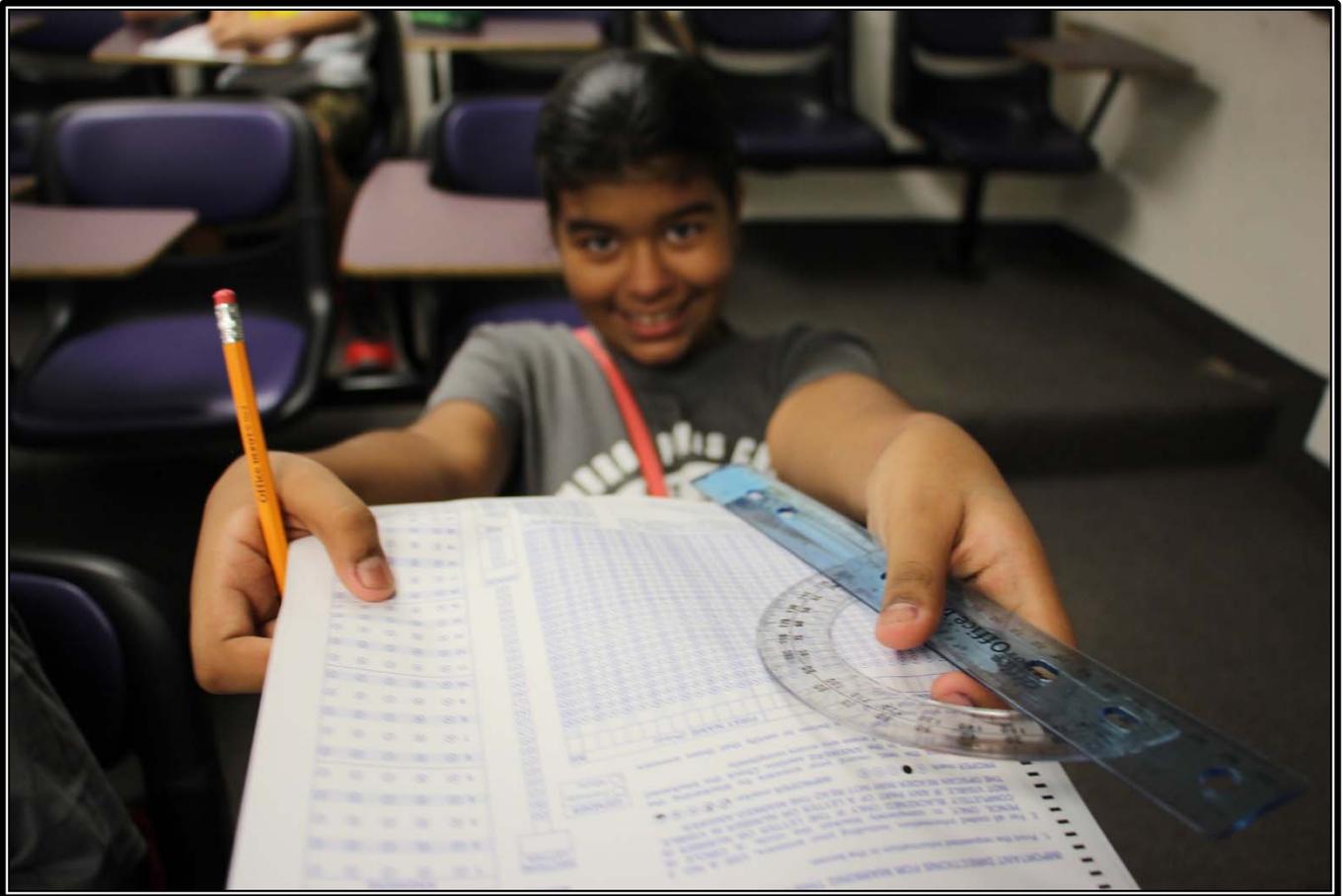
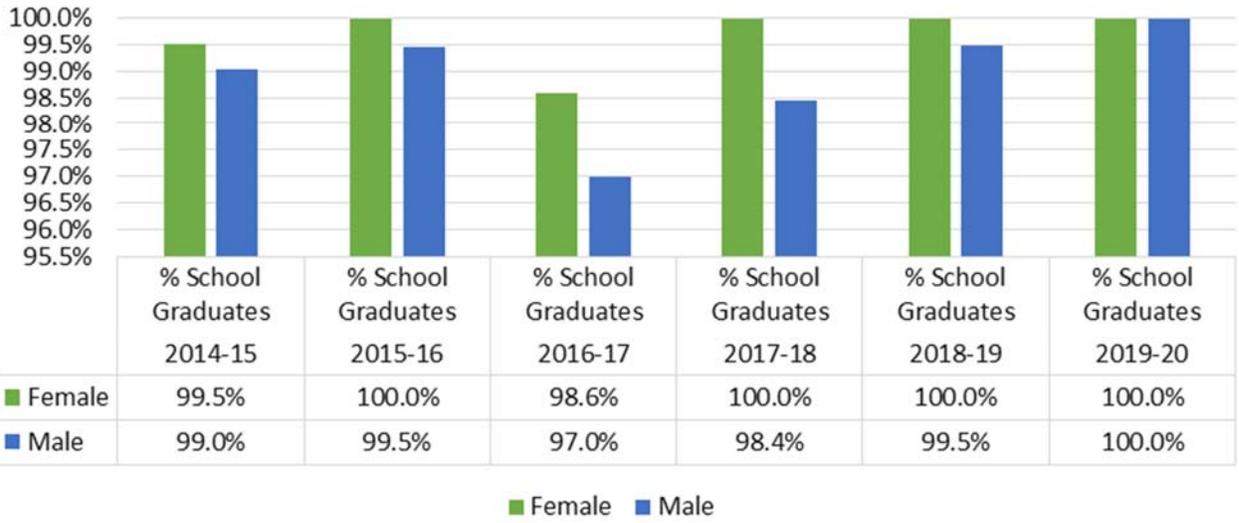
The PPCS graduation rate represented in the tables below is a cohort graduation rate. A cohort is defined as a group of students on the same schedule to graduate. The cohort graduation rate measures the percentage of students who graduate within four years of their first enrollment into 9th grade. Students 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 2019-20 school year was 100%, an increase of 0.2% compared to the prior 2018-19 school year. Additionally, the PPCS surpassed the sponsoring school district’s graduation rate by 10.6%.



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 2019-20 dropout rate of the sponsoring school district and state was 1.3% and 3.1%, respectively.

PPCS Graduate Rate by Gender



POSITION SUMMARY
FY 2016-2021

JOB CLASSIFICATION	JOB POSITION	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
12910	Charter School Teacher	328		336		8	339		3
12950	Certified Teacher Assistant	6		6		0	4		-2
12558	Speech Therapist	3		3		0	3		0
12125	School Clerical Specialist I	16		16		0	13		-3
12941	High School Registrar	1		1		0	1		0
12139	Interventionist			0		0	0		0
12943	Guidance Director	1		1		0	1		0
12956	School Counselor	10		10		0	11		1
12982	Testing Coordinator	1		1		0	0		-1
12957	Media Specialist	7		7		0	7		0
12935	ESE Specialist	1		1		0	1		0
12954	Principal - High School	1		1		0	1		0
12973	Principal - Pembroke Pines FSU Campus	1		1		0	1		0
12970	Principal - Central Campus	1		1		0	1		0
12969	Principal - West Campus	1		1		0	1		0
12960	Receptionist	1		1		0	1		0
12953	Assistant Principal	7		7		0	8		1
12952	Bookkeeper	4		4		0	4		0
12951	Registrar	2		2		0	1		-1
12949	Behavior Specialist	2		2		0	2		0
12942	High School Assistant Principal	3		3		0	3		0
12155	School Administrative Assistant I	3		4		1	3		-1
12138	School Clerical Specialist II	7		7		0	5		-2
12133	School Administrative Coordinator I	1		0		-1	0		0
12134	School Administrative Assistant II			0		0	0		0
12968	Principal - East Campus	1		1		0	1		0
12164	Director of Innovative Learning	0		0		0	0		0
12588	Administrative Coordinator			0		0	0		0
12621	Technology and Instruction Supervisor	0		0		0	0		0
12961	Security	3		3		0	3		0
12018	Assistant Athletic Director	1		1		0	1		0
13554	P/Teacher Assistant		97		98	1		69	-29
13559	P/T Certified Teacher		4		3	-1		3	0
13683	School P/T Clerk Specialist I		6		6	0		5	-1
13190	P/T After School Director		7		7	0		7	0
13403	P/T Bookkeeper		4		4	0		3	-1
13556	P/T After School Care Assistant		62		62	0		62	0
13686	P/T Aftercare Clerk Specialist I		0		0	0		0	0
	Totals	413	180	421	180	8	416	149	-36
	Total School Employees Per Fiscal Year	593		601			565		

POSITION SUMMARY
FY 2016-2021

JOB CLASSIFICATION	JOB POSITION	ACTUAL 2018-2019 F/T	ACTUAL 2018-2019 P/T	FY CHANGE FROM PRIOR YEAR	ACTUAL 2019-2020 F/T	ACTUAL 2019-2020 P/T	FY CHANGE FROM PRIOR YEAR	PROJECTED 2020-2021 F/T	PROJECTED 2020-2021 P/T	FY CHANGE FROM PRIOR YEAR
12910	Charter School Teacher	341		2	341		0	342		1
12950	Certified Teacher Assistant	4		0	3		1	3		0
12558	Speech Therapist	3		0	3		0	3		0
12125	School Clerical Specialist I	12		-1	9		3	9		0
12941	High School Registrar	0		-1	0		0	0		0
12139	Interventionist	0		0	1		-1	1		0
12943	Guidance Director	1		0	1		0	1		0
12956	School Counselor	11		0	11		0	11		0
12982	Testing Coordinator	0		0	0		0	0		0
12957	Media Specialist	7		0	6		1	6		0
12935	ESE Specialist	1		0	1		0	1		0
12954	Principal - High School	1		0	1		0	1		0
12973	Principal - Pembroke Pines FSU Campus	1		0	1		0	1		0
12970	Principal - Central Campus	1		0	1		0	1		0
12969	Principal - West Campus	1		0	1		0	1		0
12960	Receptionist	1		0	1		0	1		0
12953	Assistant Principal	7		-1	7		0	7		0
12952	Bookkeeper	4		0	4		0	2		-2
12951	Registrar	1		0	1		0	1		0
12949	Behavior Specialist	2		0	2		0	2		0
12942	High School Assistant Principal	3		0	3		0	3		0
12155	School Administrative Assistant I	3		0	2		1	2		0
12138	School Clerical Specialist II	5		0	4		1	3		-1
12133	School Administrative Coordinator I	0		0	0		0	0		0
12134	School Administrative Assistant II	0		0	1		-1	1		0
12968	Principal - East Campus	1		0	1		0	1		0
12164	Director of Innovative Learning	1		1	1		0	1		0
12588	Administrative Coordinator	0		0	0		0	1		1
12621	Technology and Instruction Supervisor	1		1	1		0	1		0
12961	Security	1		-2	1		0	1		0
12018	Assistant Athletic Director	1		0	1		0	1		0
13554	P/Teacher Assistant		69	0		69	0		71	2
13559	P/T Certified Teacher		3	0		3	0		3	0
13683	School P/T Clerk Specialist I		5	0		2	3		2	0
13190	P/T After School Director		7	0		7	0		7	0
13403	P/T Bookkeeper		3	0		3	0		3	0
13556	P/T After School Care Assistant		64	2		64	0		63	-1
13686	P/T Aftercare Clerk Specialist I		0	0		2	-2		2	0
	Totals	415	151	1	410	150	6	409	151	0
	Total School Employees Per Fiscal Year	566			560			560		

City of Pembroke Pines, Florida

Charter Schools - All Sites

Position Comparison By Function

School Function	Job Class	2019-2020 Existing Positions		2020-21 New Positions		2020-21 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	134.55	-	-	-	134.55	-
	12950 Teacher Assistant	2.0	-	-	-	2.0	-
	13554 P/T Teacher Assistant	-	22.0	-	2.0	-	24.0
5102 4-8 Basic		136.55	22.0	-	2.0	136.55	24.0
5103 9-12 Basic							
	12910 Chtr Sch Teacher	85.0	-	(2.0)	-	83.0	-
5103 9-12 Basic		85.0	-	(2.0)	-	83.0	-
5250 Exceptional Student Prog							
	12125 Sch Clerical Spec I	1.0	-	-	-	1.0	-
	12558 Speech Therapist	3.0	-	-	-	3.0	-
	12910 Chtr Sch Teacher	24.0	-	3.0	-	27.0	-
	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	3.0	-	31.0	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	-
	12139 Interventionist	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	6.0	-	-	-	6.0	-
6200 Instruct Media Services		7.0	-	-	-	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	6.0	-	-	-	6.0	-
	12134 Sch Administrative Assistant II	1.0	-	-	-	1.0	-
	12138 Sch Clerical Spec II	4.0	-	(1.0)	-	3.0	-
	12155 Sch Administrative Assistant I	2.0	-	-	-	2.0	-
	12164 Director of Innovative Learning	1.0	-	-	-	1.0	-
	12588 Administrative Coordinator	-	-	1.0	-	1.0	-

City of Pembroke Pines, Florida

Charter Schools - All Sites

Position Comparison By Function

School Function	Job Class	2019-2020 Existing Positions		2020-21 New Positions		2020-21 Total Positions	
		FT	PT	FT	PT	FT	PT
12621	Technology and Instruction Super	1.0	-	-	-	1.0	-
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	-	(2.0)	-	2.0	-
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	38.0	2.0	(2.0)	-	36.0	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	-	(1.0)	-	63.0
13686	P/T Aftercare Clerk Spec I	-	2.0	-	-	-	2.0
9102	Child Care Supervision	-	76.0	-	(1.0)	-	75.0
9900 Athletics							
12018	Assistant Athletic Director	1.0	-	-	-	1.0	-
9900	Athletics	1.0	-	-	-	1.0	-
Total All Sites		410.00	150.00	-1.00	1.00	409.00	151.00

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

School Function	Job Class	2019-20 Existing Positions		2020-21 New Positions		2020-21 Total Positions	
		FT	PT	FT	PT	FT	PT
5101 K-3 Basic							
	12910 Chtr Sch Teacher	70.09	-	-	-	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	34.91	-	-	-	34.91	-
	13554 P/T Teacher Assistant	-	12.0	-	-	-	12.0
5250 Exceptional Student Prog							
	12558 Speech Therapist	1.0	-	-	-	1.0	-
	12910 Chtr Sch Teacher	5.99	-	2.0	-	7.99	-
6120 Guidance Services							
	12956 School Counselor	3.0	-	-	-	3.0	-
6200 Instruct Media Services							
	12950 Teacher Assistant	1.0	-	-	-	1.0	-
	12957 Media Specialist	2.5	-	-	-	2.5	-
7300 School Administration							
	12125 Sch Clerical Spec I	3.0	-	-	-	3.0	-
	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	-
	12951 Registrar	0.5	-	-	-	0.5	-
	12952 Bookkeeper	2.0	-	(1.0)	-	1.0	-
	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	-	(1.0)	-	46.0
	13686 P/T Aftercare Clerk Spec I	-	2.0	-	-	-	2.0
Total Charter Elementary Schools		131.24	106.0	1.0	(1.0)	132.24	105.0

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

School Function	Job Class	2019-20 Existing Positions		2020-21 New Positions		2020-21 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	2.33	-	1.0	-	3.33	-
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
	13686 P/T Aftercare Clerk Spec I	-	1.0	-	-	-	1.0
550 Elementary East Campus		49.58	35.0	1.0	-	50.58	35.0

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

School Function	Job Class	2019-20 Existing Positions		2020-21 New Positions		2020-21 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							
	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	1.0	-	-	-	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	-
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
	13686 P/T Aftercare Clerk Spec I	-	1.0	-	-	-	1.0
551 Elementary West Campus		41.33	36.0	(0.5)	-	40.83	36.0

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

School Function	Job Class	2019-20 Existing Positions		2020-21 New Positions		2020-21 Total Positions	
		FT	PT	FT	PT	FT	PT
5101 K-3 Basic							
	12910 Chtr Sch Teacher	22.03	-	-	-	22.03	-
	13554 P/T Teacher Assistant	-	13.0	-	-	-	13.0
5102 4-8 Basic							
	12910 Chtr Sch Teacher	10.97	-	-	-	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	-	1.0	-	2.33	-
6120 Guidance Services							
	12956 School Counselor	1.0	-	-	-	1.0	-
6200 Instruct Media Services							
	12957 Media Specialist	0.5	-	-	-	0.5	-
7300 School Administration							
	12125 Sch Clerical Spec I	1.0	-	-	-	1.0	-
	12138 Sch Clerical Spec II	1.0	-	-	-	1.0	-
	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	-	(1.0)	-	15.0
552 Elementary Central Campus		40.33	35.0	0.5	(1.0)	40.83	34.0
Total Charter Elementary Schools		131.24	106.0	1.0	(1.0)	132.24	105.0

City of Pembroke Pines, Florida

171 Charter Middle Schools

Position Comparison By Function

School Function	Job Class	2019-20 Existing Positions		2020-21 New Positions		2020-21 Total Positions	
		FT	PT	FT	PT	FT	PT
5102 4-8 Basic							
	12910 Chtr Sch Teacher	71.0	-	-	-	71.0	-
	12950 Teacher Assistant	2.0	-	-	-	2.0	-
	13554 P/T Teacher Assistant	-	3.0	-	2.0	-	5.0
5250 Exceptional Student Prog							
	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	1.5	-	-	-	1.5	-
7300 School Administration							
	12125 Sch Clerical Spec I	1.0	-	-	-	1.0	-
	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	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		93.92	4.0	(1.0)	2.0	92.92	6.0

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

School Function	Job Class	2019-20 Existing Positions		2020-21 New Positions		2020-21 Total Positions	
		FT	PT	FT	PT	FT	PT
5102 4-8 Basic							
	12910 Chtr Sch Teacher	34.0	-	-	-	34.0	-
	12950 Teacher Assistant	2.0	-	-	-	2.0	-
	13554 P/T Teacher Assistant	-	1.0	-	-	-	1.0
5250 Exceptional Student Prog							
	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	-
7300 School Administration							
	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	1.0	(0.5)	-	46.83	1.0

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

School Function	Job Class	2019-20 Existing Positions		2020-21 New Positions		2020-21 Total Positions	
		FT	PT	FT	PT	FT	PT
5102 4-8 Basic							
	12910 Chtr Sch Teacher	37.0	-	-	-	37.0	-
	13554 P/T Teacher Assistant	-	2.0	-	2.0	-	4.0
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	0.5	-	-	-	0.5	-
7300 School Administration							
	12125 Sch Clerical Spec I	1.0	-	-	-	1.0	-
	12138 Sch Clerical Spec II	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		46.59	3.0	(0.5)	2.0	46.09	5.0
Total Charter Middle Schools		93.92	4.0	(1.0)	2.0	92.92	6.0

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

School Function	Job Class	2019-20 Existing Positions		2020-21 New Positions		2020-21 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	-	(2.0)	-	83.0	-
5250 Exceptional Student Prog							
	12125 Sch Clerical Spec I	1.0	-	-	-	1.0	-
	12910 Chtr Sch Teacher	5.0	-	-	-	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	-
	12139 Interventionist	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	2.0	-	-	-	2.0	-
	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	-	(2.0)	-	129.25	-

City of Pembroke Pines, Florida

173 FSU Charter Schools

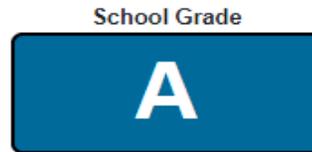
Position Comparison By Function

School Function	Job Class	2019-20 Existing Positions		2020-21 New Positions		2020-21 Total Positions	
		FT	PT	FT	PT	FT	PT
5101 K-3 Basic							
	12910 Chtr Sch Teacher	25.36	-	-	-	25.36	-
	13554 P/T Teacher Assistant	-	9.0	-	-	-	9.0
5102 4-8 Basic							
	12910 Chtr Sch Teacher	12.64	-	-	-	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	-	1.0	-	7.34	-
	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							
	12134 Sch Administrative Assistant II	1.0	-	-	-	1.0	-
	12138 Sch Clerical Spec II	1.0	-	(1.0)	-	-	-
	12164 Director of Innovative Learning	0.25	-	-	-	0.25	-
	12588 Administrative Coordinator	-	-	1.0	-	1.0	-
	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	1.0	-	54.59	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

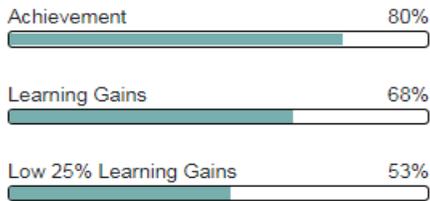


Total School Grade Percent of Points

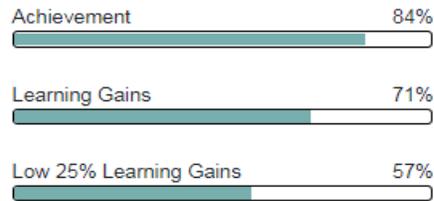


A = 62% or greater B = 54% to 61% C = 41% to 53% D = 32% to 40% F = 31% or less

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	2017-18		2018-19		2019-20		2020-21	
	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		1928	1928	1928	1900	1900	1900	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:	81%	86%	81%	91%	91%	*	91%
	4th Grade:	77%	75%	77%	81%	81%		81%
	5th Grade:	79%	78%	79%	78%	78%		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:	91%	*	91%	93%	93%	*	93%
	4th Grade:	87%		87%	83%	83%		83%
	5th Grade:	82%		82%	84%	84%		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:	70%	*	70%	69%	69%	*	69%
Efficiency								
Percent of parents that completed all 30 required		100%	100%	100%	100%	100%	100%	100%

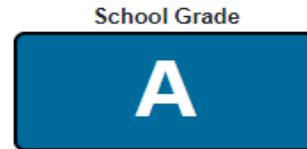
* Florida Governor issued Executive Order No. 20-52 cancelling all FSA and EOC state assessments due to the COVID -19 pandemic. Thus, FSA and EOC performance data not available for FY2019-20.

**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

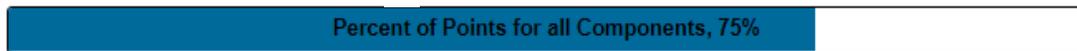
Grades Served: **KG 1 2 3 4 5**
District Sponsor: Florida State University
Type: Elementary School
Principals: Dr. Lisa Libidinsky
Contact Info: 601 SW 172nd Ave.
Pembroke Pines, FL 33029
(954) 499-4244



School Grade Breakdown

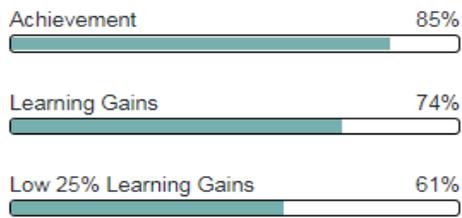


Total School Grade Percent of Points

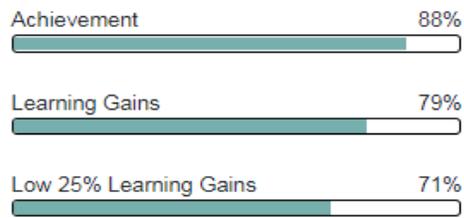


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English Language Arts



Mathematics



Science



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Pembroke Pines ~ FSU Charter Elementary Performance Measures

Indicator	2017-18		2018-19		2019-20		2020-21	
	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	699	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:	86%	78%	86%	88%	88%	*	88%
	4th Grade:	82%	79%	82%	91%	91%		91%
	5th Grade:	87%	81%	87%	82%	82%		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:	89%	*	89%	91%	91%	*	91%
	4th Grade:	88%		88%	92%	92%		92%
	5th Grade:	79%		79%	88%	88%		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%	*	75%	71%	71%	*	71%
Efficiency								
Percent of parents that completed all 30 required volunteer hours by the end of each year.	100%	99%	100%	100%	100%	100%	100%	

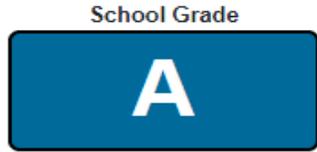
* Florida Governor issued Executive Order No. 20-52 cancelling all FSA and EOC state assessments due to the COVID -19 pandemic. Thus, FSA and EOC performance data not available for FY2019-20.

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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

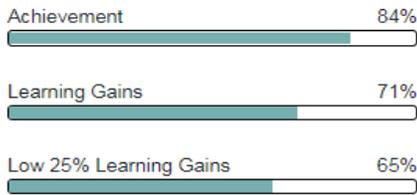


Total School Grade Percent of Points

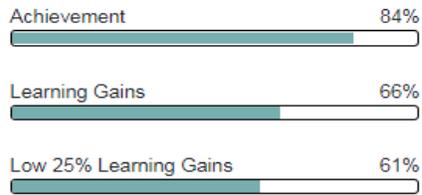


A = 62% or greater B = 54% to 61% C = 41% to 53% D = 32% to 40% F = 31% or less

English Language Arts



Mathematics



Social Studies



Science



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Charter Middle School Performance Measures

Indicator	2017-18		2018-19		2019-20		2020-21		
	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	1335	1335	1335	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:	89%	82%	89%	82%	82%	*	82%	
	7th Grade:	83%	84%	83%	81%	81%		81%	
	8th Grade:	87%	88%	87%	90%	90%		90%	
	8th Grade:	83%	83%	83%	85%	85%	*	85%	
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.**									
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:	89%	*	89%	83%	83%	*	83%	
	7th Grade:	79%		79%	78%	78%		78%	
	8th Grade:	86%		86%	92%	92%		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%	90%	90%	*	90%
	8th Grade:	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:	96%	*	96%	92%	92%	*	92%	
	8th Grade:	100%	94%	100%	90%	90%	*	90%	
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.									
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%	
Thus, FSA and EOC performance data not available for FY2019-20.									

* Florida Governor issued Executive Order No. 20-52 cancelling all FSA and EOC state assessments due to the COVID -19 pandemic.

Thus, FSA and EOC performance data not available for FY2019-20.

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2018-19 School Report Card

ACADEMIC VILLAGE CHARTER SCHOOL

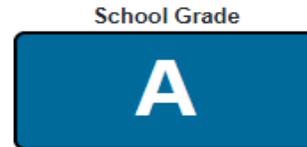
Grades Served: 6 7 8 9 10 11 12

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

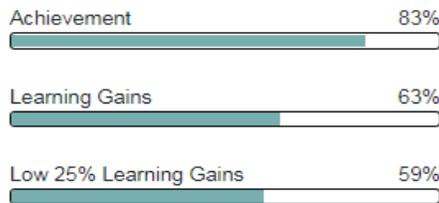


School Grade Breakdown

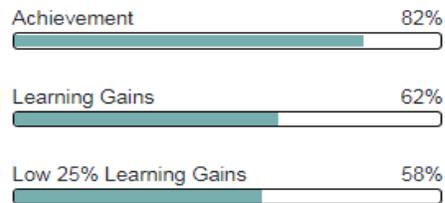


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English Language Arts



Mathematics



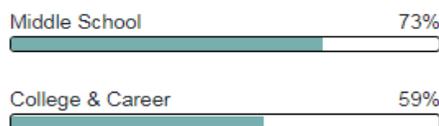
Social Studies



Science



Acceleration



Graduation Rate



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Academic Village Charter Middle School Performance Measures

Indicator	2017-18		2018-19		2019-20		2020-21		
	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	2100	2100	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:	86%	87%	89%	81%	86%	91%	*	86%
	7th Grade:	82%	83%	85%	88%	90%			91%
	8th Grade:	87%	90%	92%	97%				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:	79%	79%	81%	65%	68%		*	68%
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. **	6rd Grade:	91%	95%	97%	89%	92%		*	92%
	7th Grade:	84%	79%	81%	94%	91%		*	91%
	8th Grade:	83%	83%	85%	89%	92%		*	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%		*	100%
	8th Grade:	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:	98%	94%	96%	93%	96%		*	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:	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%	100%	

* Florida Governor issued Executive Order No. 20-52 cancelling all FSA and EOC state assessments due to the COVID -19 pandemic.

Thus, FSA and EOC performance data not available for FY2019-20.

**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	2017-18		2018-19		2019-20		2020-21
	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	2100	2100	2100	2100	2100
Effectiveness							
Graduation rate (based on percent of seniors who graduated)	100%	99.3%	100%	99.8%	100%	*	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:	80%	82%	84%	82%	85%	* 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%	95%	97%	98%	100%	* 100%
	10th Grade	86%	60%	65%	64%	70%	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%	83%	85%	86%	89%	* 89%
	10th Grade	80%	81%	83%	79%	82%	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%	86%	88%	74%	77%	* 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%	94%	91%	94%	* 94%
	10th Grade	90%	58%	65%	63%	66%	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%

* Florida Governor issued Executive Order No. 20-52 cancelling all FSA and EOC state assessments due to the COVID -19 pandemic. Thus, FSA and EOC performance data not available for FY2019-20.

**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
ASBO	Association of School Business Officials
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
CIP	Capital Improvement Plan
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
FDOE	Florida Department of Education
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
GFOA	Government Finance Officers Association
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
SBBC	School Board of Broward County
SIFMA	Securities Industry and Financial Markets Association
TIM	Technology Integration Matrix
TMP	Technology Modernization Project
UFTE	Unweighted Full-Time Equivalent
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.

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.

Association of School Business Officials International (ASBO)- A member-run, member-driven association that provides programs, resources, services and a global network to school business professionals who are passionate about quality education. Promotes the highest standards of school business management, professional growth, and the effective use of educational resources.

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 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.

Fixed 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 “capital 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.

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.

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.

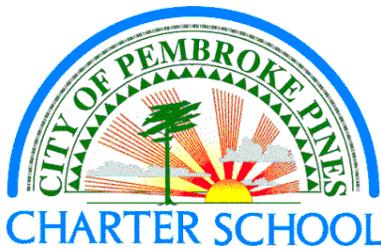
Special Revenue Fund – A governmental fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Status Quo – 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.



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City of Pembroke Pines, Florida

Charter School

FY 2020-21

Adopted Budget