

CITY OF CAPE CORAL
CHARTER SCHOOL AUTHORITY

TO: Charter School Governing Board
FROM: David Fiorillo, Business Manager
THROUGH: Dr. Angela J. Pruitt, Superintendent
DATE: August 13, 2013
SUBJECT: FY 2013-2014 Operating Budget

Attached for your review is the FY 2013-14 Operating Budget for the City of Cape Coral Charter School Authority. The total budget of \$25,780,704 supports the four individual schools, two VPK programs, and the Authority's administrative function. The annual operating budget less undesignated reserves is \$22,630,654 which supports the annual operating expenses of the Authority.

The Authority's Business Manager developed the budget with information received from the Charter School Principals and Administrator. The revenue estimates were calculated utilizing templates provided by the State of Florida Department of Education using the student enrollment as of the first week of August, and having been budgeted at 97%. The expenditures were based on FY 2012-13 actual performance with necessary modification due to the staffing and program changes approved by the board.

Currently, the operating budget is projecting that revenues will exceed expenses without the use of undesignated reserves. This marks the first budget since the inception of the Authority that includes the full payment of all long term obligations without the use of debt capitalization.

Changes from tentative budget

There are a number of budgetary changes that have taken place since the tentative budget that was presented in June.

Florida Retirement System: the employer blended contribution rate has increase from 5.18% to 6.95%. This is a 34% year over year increase. There is no change to the employee contribution rate which remains unchanged at 3%. The fiscal impact is projected to be an increase of \$196,759.

Employee Health Insurance: The implementation of the affordable health care act slated for January 1st, 2014 was delayed a year. While it is encouraged that our organization follows the federal guidelines there is neither a penalty nor a mandate that we do so until January 1, 2015. Administration will continue to review various options to bring our organization into compliance as well as to mitigate any potential fiscal liability. The Authority will continue to provide the same health insurance plan to our employees as we have done in the past. It was anticipated the rate per employee will decrease by 1.5%.

Teacher & Principal Compensation: The State of Florida approved a merit pay increase for instructional staff and principals. The estimated funding according to the revenue guidance provided by FDOE is

budgeted at \$520,000. This was budgeted as a pass through with revenues equal to the expenses. No funding was provided to school support staff through this program.

Support Staff Compensation: Support staff compensation was frozen this year. However an additional \$75,000 was earmarked but unobligated toward additional support staff compensation. This decision whether or not to distribute these funds will be based on actual school financial performance and will be determined later in the year.

Information Technology Budget: Was increased to allow for the purchase of Meraki Software licenses and for a pull down screen and projector in the High School Gym.

Project Updates: Additional funding was provided to secure the shade tent over the Christa McAuliffe Playground (\$3000). During the resurfacing it was discovered that the structure was unsafe. In addition, the Air-nasium at Christa McAuliffe is scheduled for an exterior coat of paint on the support beams. Typically this happens about a year after construction to prevent rusting (\$3500).

Summary of Operational Changes:

Below are some of the operational changes that were proposed in the tentative budget that the schools are actively moving forward with:

National School Lunch Program (NSLP): We have implemented a price increase on the cost of a student lunch across all schools by 25 cents. This should offset some of the increased food prices for the higher quality of food provided and is estimated to bring in an additional \$25,000 of revenue. Nearly 40% of our students participate in the NSLP and they will not be affected by the change. The price of a reduced lunch is still 40 cents and for those that meet the income qualification lunch is provided free of charge.

Field Trip Fee: We are implementing a \$3.50 fee when a student takes field trips after school hours on charter school buses. This fee is intended to cover the cost of the bus driver, fuel, and bus aging. The proposed fee is not intended for athletics nor for normal school trips that occur during the school day. This fee is strictly for extra-curricular transportation after school hours. This fee is estimated to generate \$20,000 a year annually. School administration will bring forward a formal policy to the board for adoption with regards to this fee.

Teacher Lead Money: The State of Florida provided teachers with a supply stipend of \$180 each to use on classroom learning materials. This year this funding was raised to \$250 per teacher. In addition to this our school system has provided our teaching staff with an additional \$100 for supplies for returning teachers and \$200 for new teachers. We are proposing eliminating the teacher supply stipend provided by our system beginning in FY 14-15. This is estimated to save more than \$20,000 annually. However, there are no savings this year since it was already communicated with the staff that they would receive these funds.

Travel: Our schools receive reimbursement from the state through our county for Title II related travel and training. In prior years our schools have also budgeted for travel and training outside of Title II. This additional funding was eliminated. This will save the schools \$5,000 annually.

Substitute Teacher Pay: Currently we are paying all our substitute teachers a rate of \$105/day or \$14/hr. We also do not distinguish between substitutes with undergraduate degrees or the required 60

hours of college level work / associates degree. The majority of our staff is compensated less than a similar position at Lee County Public Schools would make. Paying our substitutes more does not seem in line with our organizational compensation plans. We are adopting tiered plan for substitutes payment plan that is on par with Lee County Public Schools. The plan is for substitutes with 60 hours of college credit or greater and associates degree but less than a bachelor's degree the rate would be \$90/day or \$12/hr. Substitutes with a bachelor's degree or higher would receive \$103/Day or \$13.73/hr. This has a projected savings of \$26,429 annually. In addition, the principals will minimize the amount of substitutes called in when possible.

“A” Money: When one of our schools receives an “A” rating from the State of Florida we are provided funding. That funding has historically been given to the staff at the respective school and determined by the selection advisory committee. These funds are often given to teachers, support staff, custodians, maintenance staff, and principals. By statute we can also use the funds to pay for operational supplies like textbooks but have not done that in the past. Last year our system received \$197,135 for three schools. Future money is proposed to be split two-thirds (2/3) staff compensation and one-third (1/3) textbook funding. This is projected to offset the text book increase by \$75,000. The textbook funding offset would be earmark for the respective school that earned the “A”.

Personnel: In addition to the proposed positions listed in the tentative budget additional funds have been allocated to support (1) High School Security Guard with benefits, (.5) Teacher/Assistant Principal split between Christa McAuliffe and Oasis Elementary. To offset these changes one (1) Remediation Paraprofessional was reduced at Oasis Elementary, and (1) Paraprofessional was reduced at Oasis High School. Also, two (2) additional teachers were needed at Oasis Elementary to support the additional student enrollment. A detailed list of the overall personnel changes will be referenced later in this memo.

Revenue Estimate Detail:

Below is a table listing total revenue by business unit.

	FY 2012 BUDGET	FY 2013 BUDGET	FY 2014 BUDGET
CHRISTA MCAULIFFE ELEM	4,637,871	4,676,642	5,181,651
CHRISTA VPK	88,300	91,480	92,480
OASIS ELEM	5,381,565	5,559,063	6,125,672
OASIS HIGH	3,675,544	4,854,501	5,284,816
OASIS MIDDLE	5,051,157	5,361,492	5,862,327
OASIS VPK	88,300	91,480	91,480
Grand Total	18,922,737	20,634,658	22,638,425

Below is table listing FEFP revenue by business unit. This includes both FEFP and Teacher Merit Funding.

Row Labels	FY 2012 BUDGET	FY 2013 BUDGET	FY 2014 BUDGET
CHRISTA MCAULIFFE ELEM	4,113,220	4,228,303	4,630,920
535750 FEFP-FL Ed Fin Prog St Sl	4,113,220	4,228,303	4,513,920
535750 FEFP-Merit Funding			117,000
OASIS ELEM	4,818,738	5,080,521	5,522,590
535750 FEFP-FL Ed Fin Prog St Sl	4,818,738	5,080,521	5,379,590
535750 FEFP-Merit Funding			143,000
OASIS HIGH	3,026,708	3,859,107	4,079,424
535750 FEFP-FL Ed Fin Prog St Sl	3,026,708	3,859,107	3,962,424
535750 FEFP-Merit Funding			117,000
OASIS MIDDLE	4,354,405	4,732,069	5,111,303
535750 FEFP-FL Ed Fin Prog St Sl	4,354,405	4,732,069	4,968,303
535750 FEFP-Merit Funding			143,000
Grand Total	16,313,071	17,900,000	19,344,237

Below is a table listing the capital outlay funding.

	FY 2012 BUDGET	FY 2013 BUDGET	FY 2014 BUDGET
CHRISTA MCAULIFFE ELEM	237,418	187,460	255,231
OASIS ELEM	280,921	223,260	307,082
OASIS HIGH	223,835	280,403	389,892
OASIS MIDDLE	305,200	269,513	354,524
Grand Total	1,047,374	960,636	1,306,728

Revenue and Expense by School:

- Attached is appendix #1 which shows the revenue over expenses by school.

Below is a table listing school revenue by object.

	FY 2012 BUDGET	FY 2013 BUDGET	FY 2014 BUDGET
531702 Charter Schools Fed Grant		22,331	
533261 NSLP Reimbursement Lunch	313,000	420,833	452,500
533262 NSLP Reimbursement Breakfast	9,500	48,500	55,000
535750 FEFP-FL Ed Fin Prog St Shared	16,313,071	17,900,000	18,824,237
535750 FEFP-Merit Funding			520,000
535751 FI Teacher Lead Prog St Shared	31,133	32,232	40,000
535752 School Recog Funds St Shared	144,300		-
535753 VPK Program State Shared	176,600	182,960	182,960
535754 Charter Sch Cap Outly St Share	1,047,374	960,636	1,306,728
535756 Title II-A Funding St Shared	42,058	37,000	32,000
535757 AICE Revenue State Shared	97,974	277,749	385,000
547801 Student Lunch Serv Charges	559,939	543,069	585,000
547803 Transportation Service Charges	20,000	10,000	30,000
547804 Student Technology Fee	30,000	18,750	15,000
561102 Short term investment income		4,000	6,000
564101 Disposition of Fixed Assets			
566101 Contrib/Donation Private Sourc	27,788	45,000	40,000
569101 Other Miscellaneous Revenue			
569103 Book Sales Misc Revenue	23,000	13,694	26,000
569104 Lost/Damaged/Sold Textbooks		500	
569110 Reimbursable Charges	10,000	10,000	10,000
569116 Oth Misc Rev/Reimbursable Chrg	65,000	81,735	88,000
569901 Other Miscellaneous Revenues	12,000	25,669	40,000
Grand Total	18,922,737	20,634,658	22,638,425

Expense Estimate Detail:

Below is a table listing school expenses by sub ledger.

	FY 2012 BUDGET	FY 2013 BUDGET	FY 2014 BUDGET
Basic Instruction	10,053,535	10,508,049	11,615,389
Exceptional	335,954	467,659	416,076
Guidance Services	175,874	218,863	257,894
Health Services	104,331	105,184	99,438
Other Pupil Personnel Services	155,143	159,114	184,734
Instrction Media Services	259,301	208,139	189,103
Instructional Staff Training Services	77,058	31,500	29,000
Board	44,700	40,658	47,060
General Administration	377,711	409,353	347,756
School Administration	1,279,665	1,361,490	1,390,107
Facilities Acq & Construction	32,500	170,500	1,000
Fiscal Services	342,200	562,076	174,971
Food Services	803,193	986,117	959,753
Data Processing Servies	348,346	310,089	288,029
Pupil Transportation Services	816,115	1,284,669	1,013,690
Operation of Plant	3,726,290	3,990,011	5,443,055
Maintenance of Plant	238,588	212,290	173,600
Debt Servies	118,050		
Grand Total	19,288,554	21,025,761	22,630,654

Additional Expense Detail:

- Please refer to Appendix #2 for object line detail with regards to the operating expense budget

Projected Enrollment Levels:

The following table shows the projected enrollment levels for the school system. This has been revised down from the tentative budget by 25 students to 3,100. This is still about 140 more students than the previous year. The high school ran a marketing campaign over the summer with the hope of increasing enrollment. The campaign was unsuccessful in meeting its goals. In light of the results, Oasis Elementary added an additional 24 students offsetting half the high school shortfall. Christa McAuliffe also increased enrollment by 29 students next year without adding additional personnel. The following table shows the enrollment projection for next year. At this point administration is confident with achieving the enrollment goals as well as the associated revenue target.

Projected enrollment levels for FY 2013-14		FY 2013-14			
School	Grade Levels	FY 12-13 Actual	FY 13-14 Est. Budget	Net Actual to Budget	% Actual to Est. Budget
Christa McAuliffe Elementa	Kindergarten - 5th	667	699	32	4.8%
Oasis Elementary	Kindergarten - 5th	804	846	42	5.2%
Oasis Middle	6th - 8th	828	855	27	3.3%
Oasis Senior High	9th - 12th	661	700	39	5.9%
School System w/o VPK	Total w/o VPK	2960	3100	140	4.7%
Christa McAuliffe Elementa	VPK	20	20	0	0.0%
Oasis Elementary	VPK	20	20	0	0.0%
Voluntary Pre-Kindergarten Total		40	40	0	0.0%

Summary of Additional Positions:

The tentative budget included ten (10) additional positions and eliminated (5) existing positions giving a net increase of (5) positions. Since the tentative budget, two and a half (2.5) additional full time positions have been added to the payroll. The unfunded maintenance position proposed in the tentative budget was also funded. This brings the total number of new positions to seven and a half (7.5) new positions year over year.

To offset the costs of the additional positions added since the tentative budget, Oasis Elementary expanded enrollment by 28 students. At Oasis High School a paraprofessional position was eliminated and replaced with a benefited security guard position.

School	Count	Description
Oasis High School	1.00	Athletic Director
Oasis High School	1.00	Curriculum Coordinator
Oasis High School	2.00	Teachers
Oasis High School	2.00	School Resource Officers
Oasis High School	1.00	Security Guard
Administration	1.00	Maintenance Technician
Oasis Middle School	1.00	Teacher
Oasis Middle School	1.00	Paraprofessional I ESE
Oasis Elementary	3.00	Teachers
Oasis Elementary	0.25	Teacher/Assistant Principal
Christa McAuliffe Elem.	0.25	Teacher/Assistant Principal
Total New	13.50	
Oasis High School	(1.00)	Paraprofessional I
Oasis High School	(1.00)	Paraprofessional I
Oasis Middle School	(1.00)	Clinic Assistant
Christa McAuliffe Elem.	(1.00)	Paraprofessional I
Oasis Elementary	(1.00)	Office Aid (4 hrs)
Oasis Elementary	(1.00)	Paraprofessional I
Total Reduced	(6.00)	
Net Positions	7.5	

Replacement of the Business Manager Position:

The superintendent selected a replacement for the Business Manager position; however upon review some of the job functions were reduced and delegated. The new Business Manager will be at the entry salary level for the position pay range. The existing Charter Schools Food Services Supervisor was given additional responsibilities previously held by the Business Manager specifically with regards to general school procurement and internal fund supervision. This change will result in a title change and additional compensation. The Food Service Supervisor position will now be called the Director of Procurement and Food Services. In addition, an “add pay” was created for an Assistant Food Services Supervisor in the amount of \$3,000. This “add pay” covers the additional duties the current Food Services Supervisor must now delegate given the additional responsibilities in procurement and fund accounting. The administration team believes this change will increase efficiency within the organization. **These changes together have no budgetary impact.**

Positions by school:

- *Please refer to Appendix #3*

Cash Balance and Net Asset Changes

Currently the budgeted undesignated reserves are \$3,107,635 which represents 13.7% or 1.6 months of annual operating budget. Undesignated reserves are slightly below the recommended range for an

organization our size. The year-end cash balance for the Authority was \$3,712,563 which was \$383,231 below then the prior year cash balance. The Authorities net assets decreased by \$359,059 year over year. Total operating expenses exceeded total operating and non-operating revenues by \$280,780 for FY 2012-13. The loss was actually less than what was forecasted in the February Budget Amendment of \$391,102.

Some of the reasons for the shortfall are listed although none of these were unanticipated and all were previously discussed with the board. Staff compensation was revised for the 2012-13 school year and increased greater than the increase in the revenue provided by the state (April 2012 board meeting). The funding for the Capital Outlay Grant was significantly under the adopted budget (August 2012 board meeting) and slightly under the amended budget due to the number of new charter schools participating in the grant this year (February 2013 board meeting). The total number of students in our schools increased last year however, the schools fell short of the estimated total number of new student goal by 51 which impacted the amount of funds received from the state. Another large factor related to the decrease in net assets is associated with the start of the repayment schedule for the Oasis High School and Expansion projects. The debt schedule and the associated capital outlay grant has been mentioned numerous times over the past three years so hopefully this does not come as a surprise to the board.

Summary:

Please note that upon approval, this operating budget will be submitted for inclusion in the City's annual operating budget for FY 2013-14. Additionally, any future changes to the budgets that require increase or decrease to revenues or expenditures will be presented for your approval and subsequently included in the City's formal budget amendments. In conclusion, if you have any questions concerning the budget presented, please feel free to contact the Superintendent for clarification.

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Attachments

- C: Dr. Angela J. Pruitt, Superintendent Cape Coral Charter School Authority
- Steve Hook, Principal Oasis Elementary School
- Jacqueline Collins, Principal Christ McAuliffe Elementary School
- Kimberly Lunger, Principal Oasis High School
- Kevin Beckman, Principal Oasis Middle School
- Victoria Bateman, Financial Services Director City of Cape Coral
- Sheena Milliken, Mgt/Budget Administrator City of Cape Coral

APPENDIX #1 REVENUE AND EXPENSES BY SCHOOL

	FY2012 BUDGET	FY2013 BUDGET	FY2014 BUDGET
OASIS ELEMENTARY			
531702 Charter Schools Fed Grant			-
533261 NSLP Reimbursement Lunch	68,000	85,949	97,500
533262 NSLP Reimbursement Breakfast	2,000	5,500	7,500
535750 FEFP-FL Ed Fin Prog St Shared	4,818,738	5,080,521	5,379,590
535750 FEFP-Merit Funding			143,000
535751 FI Teacher Lead Prog St Shared	9,434	9,393	12,500
535752 School Recog Funds St Shared	51,000		-
535754 Charter Sch Cap Outly St Share	280,921	223,260	307,082
535756 Title II-A Funding St Shared	11,602	10,000	8,000
547801 Student Lunch Serv Charges	114,487	109,519	125,000
547803 Transportation Service Charges	5,000	2,500	7,500
561102 Short term investment income		1,000	1,500
564101 Disposition of Fixed Assets			-
566101 Contrib/Donation Private Sourc	10,383	25,000	10,000
569103 Book Sales Misc Revenue	10,000	6,421	11,500
569104 Lost/Damaged/Sold Textbooks			-
569901 Other Miscellaneous Revenues			15,000
599910 Restricted Balances	155,508		-
599940 Unassigned Balances	1,147,086	1,401,503	1,192,795
611110 Administrator/Principal Salary	125,678	126,379	129,144
612120 Classroom Teacher Salary	1,703,390	1,847,114	1,934,000
612130 Oth Certified Personnel Salary	132,985	146,210	164,000
612150 Aides Salary	276,633	268,631	253,000
612160 Other Support Personnel Salary	421,857	438,780	428,000
613140 Substitutue Teacher Salary/Wag	50,000	50,000	72,000
614101 Overtime	1,484	2,525	2,200
615101 Special Pay/Add Pay	66,160	65,000	65,000
615107 Employee Recognition/Bonus	129,771		18,750
615110 Teacher Salary Allocation			143,000
621101 FICA Taxes	162,795	175,280	185,100
621102 Medicare Taxes	38,074	40,991	44,200
622110 Florida Retirement System(FRS)	158,331	146,444	200,410
623101 Life,Health,Disability Insur	512,000	508,950	566,000
624101 Workers Compensation	11,293	34,225	31,850
624102 Unemployment	3,000	6,250	6,250
624103 Leave Payout	2,500	15,000	10,000
624105 Employee Assistance Pgm (EAP)	1,487	1,603	1,290
631312 Accounting & Auditing	4,675	20,175	21,765
631399 Other Professional Services	122,450	49,532	26,600
634107 Med Exam/New Hire/General		750	1,250
634119 Employee Health Clinic Charges	250	500	1,250
634120 Outside Services	53,200	52,250	12,380
640101 Food And Mileage (City)			1,300

640105	Travel Costs	11,602	3,750	5,250
641101	Communication Service	1,310	1,500	2,000
641102	Telephone Service	14,000	20,000	20,000
641103	Telecommunication Service	3,000		-
641104	Postage & Shipping	1,767	1,500	2,500
643202	Electric	130,000	108,000	100,000
643203	Water & Sewer	12,000	11,000	11,000
644101	Building Rental/Leases	650,438	706,964	860,551
644102	Equipment Rental/Leases	31,566	56,965	42,244
644103	Copy & Fax Machine Rent/Lease	13,162	12,000	14,000
645101	Insurance	110,500	129,000	135,797
646101	Tires			-
646102	Equip Repair/Maintenance	12,000	10,500	10,000
646103	Building Maintenance	24,284	82,500	20,000
646104	Diesel Fuel	35,000	42,500	45,000
646105	Parts Repair/Maintenance		2,000	1,000
646106	Unleaded Fuel	242	1,000	1,000
646108	Other Repairs & Maint.	3,000	500	1,500
647101	Printing	580	450	1,000
648101	Advertising	500	1,500	1,000
649101	Uncollectable Accts Expns			100
649102	Bank Fees	5,600	6,000	5,000
649103	Various Fees	2,600	3,500	2,000
652101	Office Supplies	25,000	25,000	25,000
652113	Uniforms	750	1,250	1,350
652116	Small Equipment	19,936	24,186	6,500
652117	Janitorial Supplies		20,000	22,500
652119	Food And Beverage	97,800	109,500	127,000
652121	Computer Equip/Accessory	139,570	143,000	22,576
652122	Computer Software/License	48,563	34,644	30,355
652128	Operating Supplies - Charter S	47,895	35,450	17,500
652129	Textbooks	60,000	35,000	75,000
652130	Periodicals		500	100
652199	Other Operating Mat & Supplies	5,000	(4,727)	100
654101	Books Pubs Subscript & Membrshp		2,800	3,500
655101	Training & Seminars	10,250	2,500	2,000
655102	In-House Training	7,500	2,750	1,500
656101	Discounts Taken/Lost			-
659101	Depreciation			-
662602	Leasehold Improvements	16,000	35,000	-
664101	Equipment	11,640	11,500	9,500
665101	Capital Outlay Contra Expense			-
666101	Library Books	2,000	5,000	250
666102	Scholastic Book Fair	12,000	7,000	13,000
671100	Principal Expense - Debt	39,350		-
672101	Debt Interest Expense	750		-
699901	Unassigned Fund Balance	1,135,585	1,164,361	1,361,057

OASIS ELEMENTARY- VPK

535753	VPK Program State Shared	88,300	91,480	91,480
599940	Unassigned Balances		23,567	31,778
611110	Administrator/Principal Salary			-
612120	Classroom Teacher Salary	34,934	36,969	37,000
612150	Aides Salary	14,202	14,877	15,000
612160	Other Support Personnel Salary			-
614101	Overtime	200		-
615101	Special Pay/Add Pay	3,000	600	1,000
615107	Employee Recognition/Bonus	1,474		750
615110	Teacher Salary Allocation			-
621101	FICA Taxes	2,824	3,214	3,000
621102	Medicare Taxes	661	752	700
622110	Florida Retirement System(FRS)	2,963	2,686	3,622
623101	Life,Health,Disability Insur	8,000	7,800	9,000
624101	Workers Compensation	211	337	390
624105	Employee Assistance Pgm (EAP)	28	29	30
631399	Other Professional Services			15,000
634120	Outside Services	1,000		-
641102	Telephone Service			-
643202	Electric	10,000		-
643203	Water & Sewer	1,000		-
644101	Building Rental/Leases		6,635	-
644103	Copy & Fax Machine Rent/Lease	1,000	400	-
645101	Insurance	500		-
646103	Building Maintenance	500	500	-
649103	Various Fees			-
652116	Small Equipment			-
699901	Unassigned Fund Balance	9,630	31,778	37,766

CHRISTA MCAULIFFE ELEMENTARY

531702	Charter Schools Fed Grant			-
533261	NSLP Reimbursement Lunch	90,000	118,075	130,000
533262	NSLP Reimbursement Breakfast	7,500	25,000	27,500
535750	FEFP-FL Ed Fin Prog St Shared	4,113,220	4,228,303	4,513,920
535750	FEFP-Merit Funding			117,000
535751	FI Teacher Lead Prog St Shared	7,736	7,552	10,000
535752	School Recog Funds St Shared	43,600		-
535754	Charter Sch Cap Outly St Share	237,418	187,460	255,231
535756	Title II-A Funding St Shared	10,181	10,000	8,000
547801	Student Lunch Serv Charges	106,811	82,048	90,000
547803	Transportation Service Charges	5,000	2,500	7,500
561102	Short term investment income		1,000	1,500
566101	Contrib/Donation Private Sourc	8,405	10,000	10,000
569103	Book Sales Misc Revenue	8,000	4,704	10,000
569104	Lost/Damaged/Sold Textbooks			-
569901	Other Miscellaneous Revenues			1,000
599910	Restricted Balances	132,935		-

599940 Unassigned Balances	526,709	657,356	604,370
611110 Administrator/Principal Salary	96,632	103,860	96,912
612120 Classroom Teacher Salary	1,414,982	1,465,632	1,443,000
612130 Oth Certified Personnel Salary	117,458	149,284	141,000
612150 Aides Salary	204,190	204,141	179,000
612160 Other Support Personnel Salary	355,895	430,004	370,000
613140 Substitutue Teacher Salary/Wag	50,000	50,000	68,000
614101 Overtime	4,872	2,725	2,700
615101 Special Pay/Add Pay	55,280	60,000	55,000
615107 Employee Recognition/Bonus	107,142		18,750
615110 Teacher Salary Allocation			117,000
621101 FICA Taxes	133,488	145,880	146,500
621102 Medicare Taxes	31,218	34,117	33,500
622110 Florida Retirement System(FRS)	129,827	121,879	160,991
623101 Life,Health,Disability Insur	440,000	430,950	468,000
624101 Workers Compensation	9,259	32,056	25,350
624102 Unemployment	5,998	6,250	6,250
624103 Leave Payout	2,500	10,000	10,000
624105 Employee Assistance Pgm (EAP)	1,221	1,334	1,100
631312 Accounting & Auditing	4,675	20,175	19,765
631399 Other Professional Services	97,830	36,850	26,600
634107 Med Exam/New Hire/General		750	1,250
634119 Employee Health Clinic Charges	250	500	1,250
634120 Outside Services	18,060	51,250	17,380
640101 Food And Mileage (City)			1,500
640105 Travel Costs	10,181	3,750	5,250
641101 Communication Service	1,080	1,500	2,000
641102 Telephone Service	14,000	19,500	20,000
641104 Postage & Shipping	2,086	1,500	2,500
643202 Electric	105,000	111,000	105,000
643203 Water & Sewer	12,000	5,000	11,000
644101 Building Rental/Leases	823,407	812,907	800,988
644102 Equipment Rental/Leases	27,216	46,285	33,254
644103 Copy & Fax Machine Rent/Lease	17,694	16,000	16,400
645101 Insurance	70,000	89,000	90,604
646101 Tires			-
646102 Equip Repair/Maintenance	24,000	20,500	10,000
646103 Building Maintenance	36,336	70,000	21,000
646104 Diesel Fuel	28,000	37,500	35,000
646105 Parts Repair/Maintenance		500	1,000
646106 Unleaded Fuel	100	750	1,000
646108 Other Repairs & Maint.	2,500	2,200	1,500
647101 Printing	540	450	1,000
648101 Advertising	500	1,500	1,000
649101 Uncollectable Accts Expns			100
649102 Bank Fees	4,800	5,000	5,000
649103 Various Fees	2,400	3,500	2,000

652101 Office Supplies	20,000	20,000	20,000
652113 Uniforms	750	1,250	1,350
652116 Small Equipment	39,138	15,538	9,594
652117 Janitorial Supplies		18,000	22,500
652119 Food And Beverage	102,600	125,000	148,500
652121 Computer Equip/Accessory	6,550	6,750	6,621
652122 Computer Software/License	32,968	20,716	13,081
652128 Operating Supplies - Charter S	37,935	27,338	12,500
652129 Textbooks	30,000	40,000	113,000
652130 Periodicals		500	-
652199 Other Operating Mat & Supplies		129	100
654101 Books Pubs Subscript & Membrshp		1,200	1,250
655101 Training & Seminars	6,250	2,500	2,000
655102 In-House Training	7,500	2,750	1,500
656101 Discounts Taken/Lost			-
659101 Depreciation			-
662101 Buildings		48,000	-
662602 Leasehold Improvements	100,000	89,500	30,000
664101 Equipment	13,929	20,000	8,500
665101 Capital Outlay Contra Expense			-
666101 Library Books	2,000	5,000	250
666102 Scholastic Book Fair	7,000	7,000	10,000
671100 Principal Expense - Debt	39,350		-
672101 Debt Interest Expense	750		-
699901 Unassigned Fund Balance	404,157	569,616	808,879

CHRISTA MCAULIFFE ELEMENTARY -VPK

535753 VPK Program State Shared	88,300	91,480	91,480
569901 Other Miscellaneous Revenues			1,000
599940 Unassigned Balances	37,844	45,413	41,755
611110 Administrator/Principal Salary			-
612120 Classroom Teacher Salary	31,350	35,334	35,000
612150 Aides Salary	14,202	14,877	16,000
612160 Other Support Personnel Salary			-
614101 Overtime	100		-
615101 Special Pay/Add Pay	2,500	600	1,000
615107 Employee Recognition/Bonus	1,367		750
615110 Teacher Salary Allocation			-
621101 FICA Taxes	881	3,113	3,200
621102 Medicare Taxes	206	728	800
622110 Florida Retirement System(FRS)	2,747	2,601	3,622
623101 Life,Health,Disability Insur	8,000	7,800	9,000
624101 Workers Compensation	196	326	390
624105 Employee Assistance Pgm (EAP)	26	28	30
631399 Other Professional Services			15,000
634120 Outside Services	1,000		-
641102 Telephone Service	1,000		-
643202 Electric	2,000		-

643203	Water & Sewer	1,000		-
644101	Building Rental/Leases		10,500	-
644103	Copy & Fax Machine Rent/Lease	1,089	400	-
645101	Insurance	500		-
646103	Building Maintenance	500	500	-
649103	Various Fees			-
652101	Office Supplies			-
652128	Operating Supplies - Charter S			-
652129	Textbooks			-
655101	Training & Seminars			-
699901	Unassigned Fund Balance	30,607	41,755	49,443

OASIS MIDDLE SCHOOL

531702	Charter Schools Fed Grant			-
533261	NSLP Reimbursement Lunch	105,000	137,817	145,000
533262	NSLP Reimbursement Breakfast		9,000	10,000
535750	FEFP-FL Ed Fin Prog St Shared	4,354,405	4,732,069	4,968,303
535750	FEFP-Merit Funding			143,000
535751	FI Teacher Lead Prog St Shared	8,491	8,472	10,000
535752	School Recog Funds St Shared	49,700		-
535754	Charter Sch Cap Outly St Share	305,200	269,513	354,524
535756	Title II-A Funding St Shared	11,482	8,500	8,000
547801	Student Lunch Serv Charges	185,879	180,052	185,000
547803	Transportation Service Charges	5,000	2,500	7,500
561102	Short term investment income		1,000	1,500
564101	Disposition of Fixed Assets			-
566101	Contrib/Donation Private Sourc	9,000	10,000	10,000
569103	Book Sales Misc Revenue	5,000	2,569	4,500
569901	Other Miscellaneous Revenues	12,000		15,000
599910	Restricted Balances	141,704		-
599940	Unassigned Balances	752,978	903,574	791,371
611110	Administrator/Principal Salary	108,080	166,717	113,625
612120	Classroom Teacher Salary	1,678,111	1,835,398	1,804,000
612130	Oth Certified Personnel Salary	44,912	15,533	63,000
612150	Aides Salary	62,327	49,725	51,000
612160	Other Support Personnel Salary	373,862	416,204	476,000
613140	Substitutue Teacher Salary/Wag	48,000	69,950	48,000
614101	Overtime	1,834	2,375	2,800
615101	Special Pay/Add Pay	107,160	105,000	105,000
615107	Employee Recognition/Bonus	117,124		18,750
615110	Teacher Salary Allocation			143,000
621101	FICA Taxes	139,344	155,218	160,400
621102	Medicare Taxes	32,588	36,300	39,100
622110	Florida Retirement System(FRS)	135,523	129,682	182,486
623101	Life,Health,Disability Insur	464,000	477,750	515,000
623106	Cobra Insurance Subsidy			-
624101	Workers Compensation	9,665	29,681	30,680
624102	Unemployment	27,000	6,250	6,250

624103	Leave Payout	5,000	10,000	20,000
624105	Employee Assistance Pgm (EAP)	1,273	1,420	930
631312	Accounting & Auditing	4,675	20,175	21,765
631399	Other Professional Services	118,450	47,400	34,100
634107	Med Exam/New Hire/General		750	1,250
634119	Employee Health Clinic Charges	250	500	1,250
634120	Outside Services	20,600	47,750	9,380
640101	Food And Mileage (City)			1,500
640105	Travel Costs	11,504	3,750	5,250
641101	Communication Service	1,410	1,500	2,500
641102	Telephone Service	14,000	20,000	20,000
641103	Telecommunication Service	3,000		-
641104	Postage & Shipping	2,767	1,500	3,500
643202	Electric	150,000	146,000	140,000
643203	Water & Sewer	12,000	11,000	11,000
643205	Propane Fuel	3,000		-
644101	Building Rental/Leases	722,620	774,150	893,731
644102	Equipment Rental/Leases	31,566	69,265	66,030
644103	Copy & Fax Machine Rent/Lease	11,477	15,000	16,000
645101	Insurance	100,000	116,000	125,779
646101	Tires			-
646102	Equip Repair/Maintenance	12,000	19,500	10,000
646103	Building Maintenance	31,884	82,500	20,000
646104	Diesel Fuel	37,000	63,461	65,000
646105	Parts Repair/Maintenance		1,000	1,000
646106	Unleaded Fuel	192	750	1,000
646108	Other Repairs & Maint.	1,500	2,535	1,500
647101	Printing	1,680	1,450	1,685
648101	Advertising	1,000	1,500	1,500
649101	Uncollectable Accts Expns			100
649102	Bank Fees	5,600	6,000	5,000
649103	Various Fees	2,900	3,500	12,000
652101	Office Supplies	15,000	20,000	20,000
652113	Uniforms	752	1,250	1,350
652116	Small Equipment	34,386	11,386	18,745
652117	Janitorial Supplies		20,000	22,500
652119	Food And Beverage	174,400	161,000	155,500
652121	Computer Equip/Accessory	95,650	41,377	18,817
652122	Computer Software/License	47,274	25,142	10,402
652128	Operating Supplies - Charter S	47,195	35,048	15,000
652129	Textbooks	18,200	38,000	65,000
652130	Periodicals		500	-
652139	School A La Carte Food		24,000	32,000
652199	Other Operating Mat & Supplies		160	100
654101	Books Pubs Subscript & Membrshp		2,700	1,500
655101	Training & Seminars	5,250	2,500	2,000
655102	In-House Training	2,500	500	1,500

656101	Discounts Taken/Lost			-
659101	Depreciation			-
662602	Leasehold Improvements		20,500	-
664101	Equipment	15,075	30,500	13,500
665101	Capital Outlay Contra Expense			-
666101	Library Books	2,000	2,000	250
666102	Scholastic Book Fair	5,500	5,000	5,000
671100	Principal Expense - Debt	39,350		-
672101	Debt Interest Expense	750		-
699901	Unassigned Fund Balance	736,125	756,617	1,018,693

OASIS HIGH SCHOOL

531702	Charter Schools Fed Grant		22,331	-
533261	NSLP Reimbursement Lunch	50,000	78,992	80,000
533262	NSLP Reimbursement Breakfast		9,000	10,000
535750	FEFP-FL Ed Fin Prog St Shared	3,026,708	3,859,107	3,962,424
535750	FEFP-Merit Funding			117,000
535751	FI Teacher Lead Prog St Shared	5,472	6,815	7,500
535752	School Recog Funds St Shared			-
535754	Charter Sch Cap Outly St Share	223,835	280,403	389,892
535756	Title II-A Funding St Shared	8,793	8,500	8,000
535757	AICE Revenue State Shared	97,974	277,749	385,000
547801	Student Lunch Serv Charges	152,762	171,450	185,000
547803	Transportation Service Charges	5,000	2,500	7,500
547804	Student Technology Fee	30,000	18,750	15,000
561102	Short term investment income		1,000	1,500
564101	Disposition of Fixed Assets			-
566101	Contrib/Donation Private Sourc			10,000
569101	Other Miscellaneous Revenue			-
569104	Lost/Damaged/Sold Textbooks		500	-
569110	Reimbursable Charges	10,000	10,000	10,000
569116	Oth Misc Rev/Reimbursable Chrg	65,000	81,735	88,000
569901	Other Miscellaneous Revenues		25,669	8,000
599910	Restricted Balances	76,313		-
599940	Unassigned Balances	290,847	375,591	480,209
611110	Administrator/Principal Salary	108,874	123,860	120,875
612120	Classroom Teacher Salary	1,177,045	1,519,141	1,819,000
612130	Oth Certified Personnel Salary	5,603	55,626	48,000
612150	Aides Salary	69,519	77,739	27,000
612160	Other Support Personnel Salary	270,368	407,254	425,000
613140	Substitutue Teacher Salary/Wag	40,000	40,000	51,000
614101	Overtime	1,710	2,375	2,300
615101	Special Pay/Add Pay	81,900	105,000	138,500
615107	Employee Recognition/Bonus	50,032	15,050	18,750
615110	Teacher Salary Allocation			117,000
621101	FICA Taxes	103,400	135,373	156,500
621102	Medicare Taxes	24,182	31,685	37,400
622110	Florida Retirement System(FRS)	100,565	113,101	168,647

623101	Life,Health,Disability Insur	328,200	391,950	432,900
624101	Workers Compensation	7,171	30,302	26,000
624102	Unemployment		6,250	6,250
624103	Leave Payout		20,000	10,000
624105	Employee Assistance Pgm (EAP)	948	1,239	820
631312	Accounting & Auditing	4,675	20,175	19,765
631399	Other Professional Services	127,750	75,124	19,100
634107	Med Exam/New Hire/General		750	1,250
634119	Employee Health Clinic Charges	250	500	1,250
634120	Outside Services	58,860	126,872	9,380
640101	Food And Mileage (City)			1,700
640105	Travel Costs	19,293	3,750	5,250
641101	Communication Service	1,350	1,500	2,000
641102	Telephone Service	14,000	19,000	20,000
641103	Telecommunication Service	4,000		-
641104	Postage & Shipping	1,905	2,500	7,500
643202	Electric	155,000	135,000	125,000
643203	Water & Sewer	12,000	11,000	11,000
643205	Propane Fuel	18,000	25,000	20,000
644101	Building Rental/Leases		364,000	1,216,841
644102	Equipment Rental/Leases	22,490	62,485	48,011
644103	Copy & Fax Machine Rent/Lease	9,539	10,000	11,000
644199	Other Rentals/Leases	1,200		-
645101	Insurance	75,000	102,000	102,139
646101	Tires			-
646102	Equip Repair/Maintenance		20,500	10,000
646103	Building Maintenance	37,384	49,000	20,000
646104	Diesel Fuel	50,000	45,500	50,000
646105	Parts Repair/Maintenance		1,500	1,000
646106	Unleaded Fuel	1,316	2,000	1,000
646108	Other Repairs & Maint.	1,000	2,105	1,500
647101	Printing	1,200	1,200	1,685
648101	Advertising	1,000	1,500	2,500
649101	Uncollectable Accts Expns			100
649102	Bank Fees	4,000	5,000	5,000
649103	Various Fees	31,000	60,500	73,000
652101	Office Supplies	15,000	17,500	15,000
652113	Uniforms	750	1,250	1,350
652116	Small Equipment	67,540	36,040	15,300
652117	Janitorial Supplies		10,976	22,500
652119	Food And Beverage	156,900	157,775	157,000
652121	Computer Equip/Accessory	20,000	53,578	24,000
652122	Computer Software/License	15,534	33,200	28,400
652128	Operating Supplies - Charter S	69,475	54,475	45,000
652129	Textbooks	48,500	42,000	110,000
652130	Periodicals		500	500
652139	School A La Carte Food		40,000	45,000

652199 Other Operating Mat & Supplies	5,000	132	100
654101 Books Pubs Subscript & Membrshp		2,400	1,250
655101 Training & Seminars	8,250	2,500	2,000
655102 In-House Training	2,500	500	1,500
656101 Discounts Taken/Lost			-
659101 Depreciation			-
662602 Leasehold Improvements	16,000	16,000	15,000
664101 Equipment	32,800	28,000	13,750
665101 Capital Outlay Contra Expense			-
666101 Library Books	2,000	2,000	250
672101 Debt Interest Expense	750		-
699901 Unassigned Fund Balance	580,003	451,774	(125,788)

Appendix #2 Object Expense by the School System

	FY2012 BUDGET	FY2013 BUDGET	BUDGET FY 2014
611110 Administrator/Principal Salary	439,264	520,816	460,556
612120 Classroom Teacher Salary	6,039,812	6,739,588	7,072,000
612130 Oth Certified Personnel Salary	300,958	366,653	416,000
612150 Aides Salary	641,073	629,990	541,000
612160 Other Support Personnel Salary	1,421,982	1,692,242	1,699,000
613140 Substitute Teacher Salary/Wag	188,000	209,950	239,000
614101 Overtime	10,200	10,000	10,000
615101 Special Pay/Add Pay	316,000	336,200	365,500
615107 Employee Recognition/Bonus	406,910	15,050	76,500
615110 Teacher Salary Allocation			520,000
621101 FICA Taxes	542,732	618,078	654,700
621102 Medicare Taxes	126,929	144,573	155,700
622110 Florida Retirement System(FRS)	529,956	516,393	719,778
623101 Life,Health,Disability Insur	1,760,200	1,825,200	1,999,900
623106 Cobra Insurance Subsidy			-
624101 Workers Compensation	37,795	126,927	114,660
624102 Unemployment	35,998	25,000	25,000
624103 Leave Payout	10,000	55,000	50,000
624105 Employee Assistance Pgm (EAP)	4,983	5,653	4,200
631312 Accounting & Auditing	18,700	80,700	83,060
631399 Other Professional Services	466,480	208,906	136,400
634107 Med Exam/New Hire/General		3,000	5,000
634119 Employee Health Clinic Charges	1,000	2,000	5,000
634120 Outside Services	152,720	278,122	48,520
640101 Food And Mileage (City)			6,000
640105 Travel Costs	52,580	15,000	21,000
641101 Communication Service	5,150	6,000	8,500
641102 Telephone Service	57,000	78,500	80,000
641103 Telecommunication Service	10,000		-
641104 Postage & Shipping	8,525	7,000	16,000
643202 Electric	552,000	500,000	470,000
643203 Water & Sewer	50,000	38,000	44,000
643205 Propane Fuel	21,000	25,000	20,000
644101 Building Rental/Leases	2,196,465	2,675,156	3,772,111
644102 Equipment Rental/Leases	112,838	235,000	189,539
644103 Copy & Fax Machine Rent/Lease	53,961	53,800	57,400
644199 Other Rentals/Leases	1,200		-
645101 Insurance	356,500	436,000	454,319
646101 Tires			-
646102 Equip Repair/Maintenance	48,000	71,000	40,000
646103 Building Maintenance	130,888	285,000	81,000
646104 Diesel Fuel	150,000	188,961	195,000
646105 Parts Repair/Maintenance		5,000	4,000
646106 Unleaded Fuel	1,850	4,500	4,000

646108 Other Repairs & Maint.	8,000	7,340	6,000
647101 Printing	4,000	3,550	5,370
648101 Advertising	3,000	6,000	6,000
649101 Uncollectable Accts Expns			400
649102 Bank Fees	20,000	22,000	20,000
649103 Various Fees	38,900	71,000	89,000
652101 Office Supplies	75,000	82,500	80,000
652113 Uniforms	3,002	5,000	5,400
652116 Small Equipment	161,000	87,150	50,139
652117 Janitorial Supplies		68,976	90,000
652119 Food And Beverage	531,700	553,275	588,000
652121 Computer Equip/Accessory	261,770	244,705	72,014
652122 Computer Software/License	144,339	113,702	82,238
652128 Operating Supplies - Charter S	202,500	152,311	90,000
652129 Textbooks	156,700	155,000	363,000
652130 Periodicals		2,000	600
652139 School A La Carte Food		64,000	77,000
652199 Other Operating Mat & Supplies	10,000	(4,306)	400
654101 Books Pubs Subscrpt & Membrshp		9,100	7,500
655101 Training & Seminars	30,000	10,000	8,000
655102 In-House Training	20,000	6,500	6,000
656101 Discounts Taken/Lost			-
659101 Depreciation			-
662101 Buildings		48,000	-
662602 Leasehold Improvements	132,000	161,000	45,000
664101 Equipment	73,444	90,000	45,250
665101 Capital Outlay Contra Expense			-
666101 Library Books	8,000	14,000	1,000
666102 Scholastic Book Fair	24,500	19,000	28,000
671100 Principal Expense - Debt	118,050		-
672101 Debt Interest Expense	3,000		-
Grand Total	19,288,554	21,025,761	22,630,654

Appendix #3 Positions by School

Christa McAuliffe Elementary

CS CM Clinic Assistant	1
CS CM Exceptional Teacher	1
CS CM Food Service Worker	2
CS CM Guidance Counselor	1
CS CM Information Specialist	1
CS CM Lead Food Service Worker	1
CS CM Media Specialist	1
CS CM Office Assistant	1
CS CM Paraprof II Basic Ins	1
CS CM Paraprof II Basic Ins (REMOVED)	(1)
CS CM Paraprof II Exceptional	1
CS CM Paraprofess I Basic Ins	9
CS CM Principal	1
CS CM Receptionist	1
CS CM Secretary	1
CS CM Speech Pathologist	1
CS CM Teacher	36
CS CM Assistant Principal (NEW)	0.25
Total	59.3

Charter School Authority-Admin

CS CA Sub Bus Driver	4
CS CA Sub Custodian/Food Service Work	10
CS CA Sub Paraprofessional I	8
CS CA Sub Teacher All Facilities	42
Total	64.0

Oasis Elementary

CS OE Clinic Assistant	1
CS OE Exceptional Teacher	2
CS OE Food Service Worker	2
CS OE Guidance Counselor	1
CS OE Information Specialist	1
CS OE Lead Food Service Worker	1
CS OE Paraprof I Basic Ins	13
CS OE Paraprof I Basic Ins (REMOVED)	(1)
CS OE Paraprof I Basic Ins 4hr (REMOVED)	(1)
CS OE Paraprof II Basic In	3
CS OE Principal	1
CS OE Receptionist	1
CS OE Secretary	1
CS OE Speech Pathologist	1
CS OE Teacher	45
CS OE Teacher (NEW)	3
CS CM Assistant Principal (NEW)	0.25
Total	74.3

Charter School Authority-Admin

CS CA Accounts Coordinator	1
CS CA Administrator	1
CS CA Bus Driver	14
CS CA Business Manger	1
CS CA Custodial Spec	1
CS CA Custodian	18
CS CA Executive Assistant	1
CS CA Food Serv Supv	1
CS CA General Support Secretary	1
CS CA Maintenance Technician	3
CS CA Maintenance Technician (NEW)	1
CS CA Nurse	1
CS CA Tech Support	4
CS CA Transportation Coordinator	1
Total	48.0

Oasis Middle

CS OM Assistant Principal	1
CS OM Clinic Assistant (REMOVED)	(1)
CS OM Food Service Worker	1
CS OM Guidance Counselor	1
CS OM Information Specialist	1
CS OM Lead Food Service Worker	1
CS OM Office Assistant	1
CS OM Paraprof I Basic Ins	2
CS OM Paraprof I Basic Ins (NEW)	1
CS OM Paraprof II Basic Ins	1
CS OM Principal	1
CS OM Receptionist	1
CS OM Secretary	1
CS OM Teacher	46
CS OM Teacher (NEW)	1
Total	59.0

Oasis Senior High

CS OH Athletic Director (NEW)	1
CS OH Career Counselor (NEW)	1
CS OH Curriculum Coordinator (NEW)	1
CS OH Exceptional Teacher	1
CS OH Food Service Worker	3
CS OH Information Specialist	1
CS OH Lead Food Service Worker	1
CS OH Office Assistant	1
CS OH Paraprofess I Basic	1
CS OH Paraprofess I Basic (REMOVED)	(2)
CS OH Principal	1
CS OH Receptionist	1
CS OH JROTC Instructor	3
CS OH Secretary	1
CS OH Teacher	33
CS OH Part Time Teacher (NEW)	0.5
CS OH Teacher (NEW)	1
CS OH Security Guard (NEW)	1
Total	50.5