

CITY OF CAPE CORAL  
CHARTER SCHOOL AUTHORITY

TO: Charter School Governing Board  
FROM: David Fiorillo, Business Manager  
THROUGH: Dr. Lee Bush, Administrator  
DATE: August 10, 2012  
SUBJECT: FY 2012-2013 Operating Budget

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Attached for your review is the FY 2012-13 Operating Budget for the City of Cape Coral Charter School Authority. The total operating budget of \$23,435,077 supports the four individual schools, two VPK programs, and the Authority's administrative function.

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 2011-12 actual performances with necessary modification due to the staffing and program changes approved by the board.

**Fiscal Policy and Goals:**

Last year during the annual budget presentation, the Authority administration indicated since achieving the recommended operating cash reserve levels the primary goal was shifting to capital preservation and education improvements. With that in mind all additional funding from increased enrollment went directly into education improvements via staff compensation, improved facilities, and increased staffing levels.

Looking forward it is the belief that the school system still needs to maintain a balanced approach between education achievement, staffing levels, and financial stability. Many gains have been made over the past few years with regards to the facility improvement, maximizing enrollment levels, and staff compensation to the detriment of financial stability. The vision was that growth during a down economy would yield dividends for years to come when funding levels begin to increase again. While we still believe our vision to be good, the recovery has been slow, and the Authority is quickly approaching the point when revenues may begin to fall short of expenditures. Last year was difficult with the state reducing per student funding by nearly 8%, although our system was still able to show a small net asset increase of \$78,279. The administration hopes and believes we can do the same in the upcoming fiscal year.

Fiscal stability of the Authority is paramount to running a successful school system. Unfortunately the state and local funding cuts over the past six years are going to begin to impact K-12 education and the level of service we can provide in the future unless something is done to fill the gap. This is not only true within our school but across the all schools in the State of Florida.

The authority administration has put a lot of thought into how we can best address the future funding needs. The administration's view was that the logical starting point was to lobby to put Charter School revenue on par with other public schools, as we see ourselves as a public school sponsored by a municipality as opposed to a County. That could be accomplished by revising the state statute defining municipal charter school funding, although we had been unsuccessful at the state level in the past. Another option is that our system could reach out to our sponsoring school district for assistance, as there is language that allows them to assist schools like ours, although it is fully at the discretion of the county. If we are unsuccessful increasing revenues either on a per student basis (FEFP) or on a capital funding basis then the only other area we can begin to focus our attention on is our operating expenses. This will have an impact on the level of educational services we are currently providing. This will be the primary focus of the administration over the next 12-18 months to insure continued financial stability.

### **Previous Fiscal Year Highlights:**

Last year began with the successful opening of the high school gym building and the two classroom wings at Oasis Middle and Elementary schools. The Oasis expansion project increased the student capacity by almost 600 students. Both elementary schools started last year at full capacity which was 790 and 670 respectively, the middle school was nearly full at 790, with full capacity targeted at 850 for this year. The high school had 550 students enrolled last year and is estimated to have 700 this year, which is just shy of full capacity of 800 students. Again for the fifth year in a row the school system has exceeded our enrollment targets!

In addition, last year net assets increased and a healthy operating reserve was maintained. This is in spite of the 8% decrease in FEFP funding which was equal to approximately \$1.2 million in lost revenue. Total operating revenues for fiscal year 2012 were \$19,114,455 as compared to \$19,033,834 for the fiscal year 2011, or a .4% increase in comparison to the prior year. Revenue decreases on a per pupil basis were offset by a system wide increase in enrollment of 347 students. Total operating expenses for fiscal year 2012 were \$19,033,834 as compared to the \$17,497,757 for the fiscal year 2011, or an 8.8% increase in comparison to the prior year. The increase in expenses was primarily associated with increase in staffing levels to support the additional 347 students.

### **Current Fiscal Year Budget Highlights:**

At Christa McAuliffe the Airnasium project that was approved and budgeted for during the February 2012 Board meeting has been completed. However since the project was just completed the actual payment will not be process until this fiscal year. We have rolled forward the encumbrance and budgeted \$91,000 for this project. This is less than originally estimated at \$100,000.

At Oasis Elementary School there were some small facility improvement projects that were included in this year's budget including resurfacing of a playground, adding basketball hoops to the existing airnasium, and developing a permanent repair solution for the middle school gym walls. In addition, we recently completed upgrading more than 100 student computers replacing Gateways that were originally purchased in 2004.

At Oasis Middle School we are pleased to announce the addition of the new principal Kevin Beckman. Mr. Beckman will bring a fresh perspective and new ideas for continued success to Oasis Middle School.

At Oasis High School we are thrilled to recruit Kimberly Lunger from North Fort Myers High School. Mrs. Lunger has a great deal of experience as a high school principal and brings with her a legacy of success with not only academic performance but also embracing the arts and music. The high school gym building was recently configured for wireless networking. This completes the campus wide project started two years ago. Now all four classroom buildings including the high school gym have wireless networking for the students, faculty, and guests.

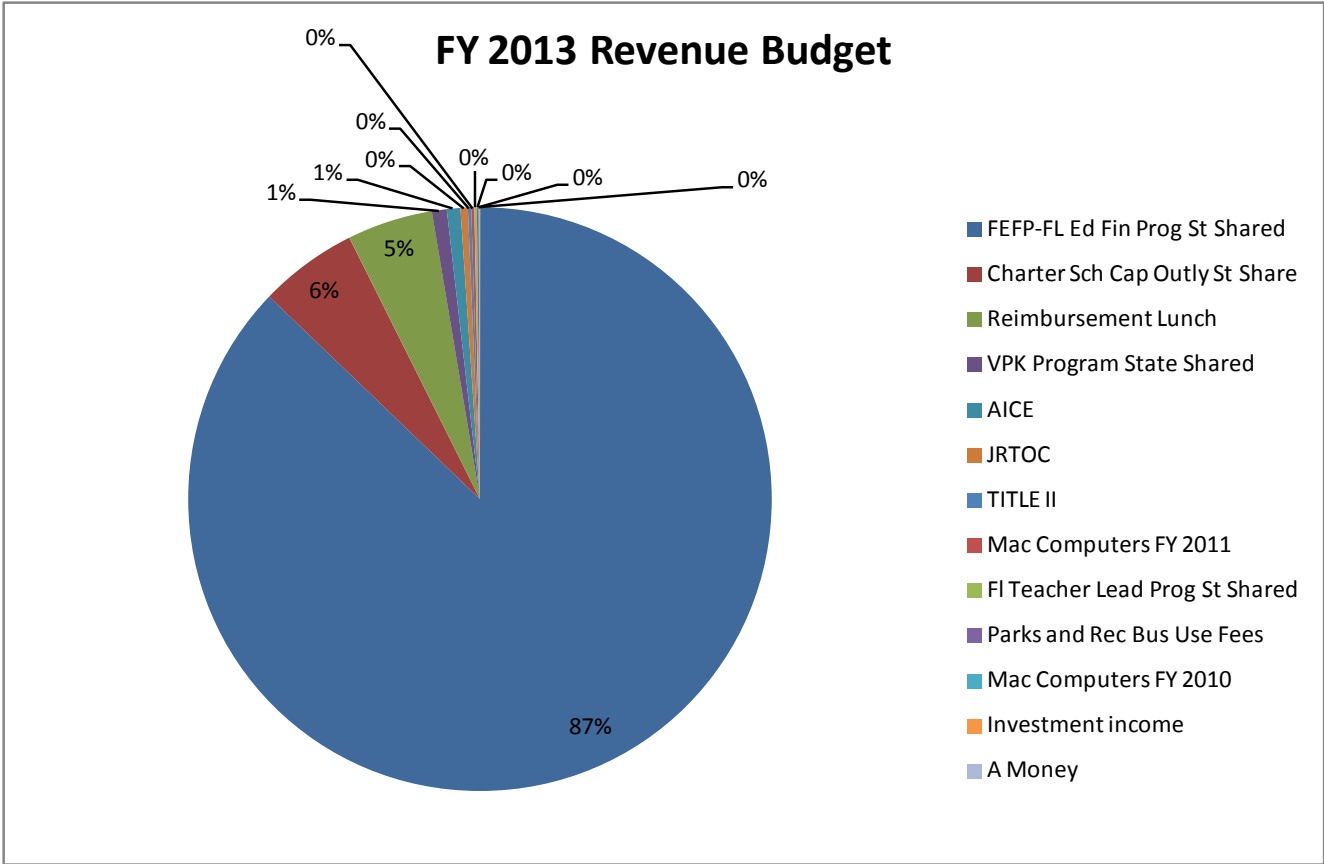
The Voluntary Prekindergarten (VPK) programs currently being offered at Oasis Elementary and Christa McAuliffe Elementary Schools are continuing. They are currently limited to one class at each school respectively. Last year there was concern about the programs costing more than it made. Fortunately the funding was not cut again this year and the Authority is doing a little better than breaking even on VPK. However, financially it would be more beneficial to run an elementary school class (K-5) in the space provided. Never the less, the VPK program is a wonderful feeder program for the kindergarten classes, it serves a need within our system, and the surrounding community.

The technology budget for this upcoming fiscal year is anticipated to decrease by 30%. This is due to the proactive forethought addressing needs and concerns in prior year budgets and capital project funding. Although funding for technology has decreased, the technology platform our system prides itself on is continually improving. Our schools are still at the forefront of educational technology implementation.

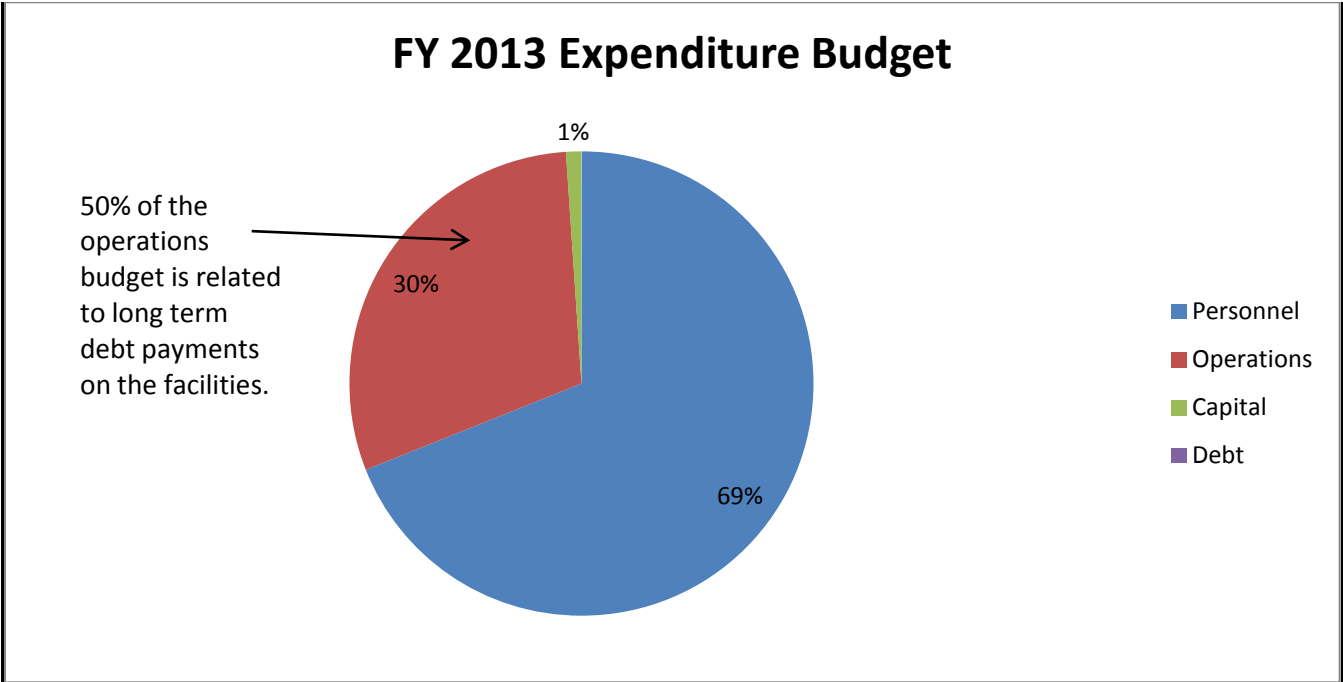
Four years ago the Authority had an all inclusive contract that covered the maintenance, custodial services, and landscaping needs of our system. This contract was severed and some of the services were brought in-house and some services were rebid and outsourced. This decision saved a great deal of money over the past few years and allowed the schools to better control the level of service that was being provided. However one nice component of the contract was that all the HVAC system maintenance was included. Recently the Authority has had an abundance of electrical surges and lighting strikes. These power bumps have caused a number of the AHU's and RTU's to fail. There has been a marked increase in maintenance of not only the HVAC units but also the overall campus facilities over time. The Authority is currently working with the City of Cape Coral Facilities Division to repair and resolve a number of the building and HVAC issues. There is a cost that is charged back to the schools every time a city worker from facilities is sent a work order to fix or repair something. This cost is budgeted at \$125,000 this year. The Authority and the City have a very strong relationship and we believe this is the most cost effective solution to maintaining the facilities. It important to reiterate that the Charter School Authority pays back the city for all the facilities work performed. In addition, the Authority has budgeted another \$165,770 for the support of other city departments. i.e. Accounting, Payroll, HR, Legal, Procurement, etc. Lastly, the although the school facilities are financed and owned by the City of Cape Coral the lease agreement indicates that schools are responsible for insurances, maintenance, and improvements which is budgeted at nearly \$400,000. This includes property, liability, and workers compensation.

### **Summary Charts of Revenue and Expenditures:**

As indicated in the chart below the 93% of the revenue the Authority receives is directly related to student enrollment levels.



As indicated in the chart below roughly 70% of the expenses are personnel related and 30% are operational. However within the 30% of operations budget half is directly related to long term debt but is not shown as such because the Authority's debt is coded as a lease and not capital payments.

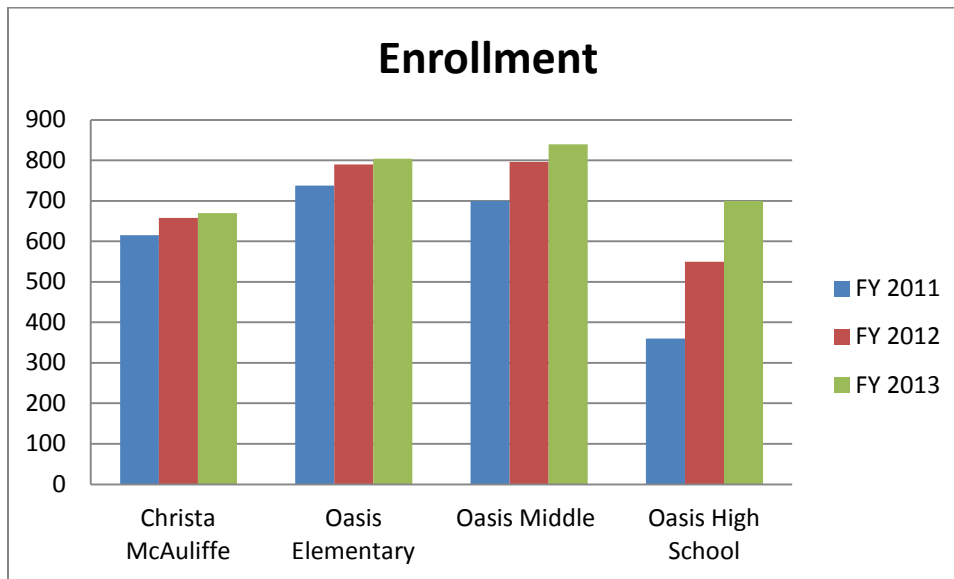


**Enrollment:**

Below is a table and chart showing the prior year enrollment levels by school.

**School Enrollment**

	FY 2009/10	FY 2010/11	FY 2011/12	Est. FY 2012/13	% Change 2011 to 2012	Est. FY 2013/14	% Change 2012- 2013
Christa McAuliffe	610	615	658	670	1.8%	666	-1%
Oasis Elementary	709	738	790	804	1.8%	804	0%
Oasis Middle	710	700	796	840	5.5%	840	0%
Oasis High School	202	360	550	700	27.3%	800	14%
VPK (FTE)	48	54	36	40	11.1%	40	0%
<b>Total</b>	<b>2279</b>	<b>2467</b>	<b>2830</b>	<b>3054</b>	<b>7.9%</b>	<b>3150</b>	<b>3%</b>



**Revenue Estimate Detail:**

Below is a table listing revenue by business unit.

Business Unit	FY 2011 Amended	FY 2012 Amended	FY 2012 Actuals	FY 2013 Proposed
Oasis Elem	5,311,531	5,381,565	5,435,029	5,370,691
Oasis Elem VPK	-	88,300	86,933	82,332
Christa McAuliffe Elem	4,585,121	4,637,871	4,681,337	4,533,736
Christa McAuliffe Elem VPK	280,000	88,300	92,829	82,332
Oasis Middle School	4,923,977	5,051,157	5,093,175	5,279,067
Oasis High School	2,808,911	3,675,544	3,725,906	4,679,915
<b>Grand Total</b>	<b>17,909,540</b>	<b>18,922,737</b>	<b>19,115,210</b>	<b>20,028,073</b>

Below is table listing just FEFP revenue by business unit.

Business Unit	Description	FY 2011 Amended	FY 2012 Amended	FY 2013 Proposed
Oasis Elem	FEFP-FL Ed Fin Prog St Shared	4,806,654	4,818,738	4,904,133
Christa McAuliffe Elem	FEFP-FL Ed Fin Prog St Shared	4,144,694	4,113,220	4,096,013
Oasis Middle School	FEFP-FL Ed Fin Prog St Shared	4,340,977	4,354,405	4,643,875
Oasis High School	FEFP-FL Ed Fin Prog St Shared	2,326,313	3,026,708	3,815,010
<b>Grand Total</b>		<b>15,618,638</b>	<b>16,313,071</b>	<b>17,459,031</b>

Below is a table listing just the capital outlay funding.

Business Unit	Description	FY 2011 Amended	FY 2012 Amended	FY 2013 Proposed
Oasis Elem	Charter Sch Cap Outly St Share	312,174	280,921	250,260
Christa McAuliffe	Charter Sch Cap Outly St Share	266,471	237,418	211,460
Oasis Middle	Charter Sch Cap Outly St Share	342,135	305,200	301,513
Oasis High	Charter Sch Cap Outly St Share	236,212	223,835	328,548
<b>Grand Total</b>		<b>1,156,992</b>	<b>1,047,374</b>	<b>1,091,781</b>

Below is a table listing revenue by object.

Revenue	FY 2011 Amended	FY 2012 Amended	FY 2013 Proposed
FEFP-FL Ed Fin Prog St Shared	15,618,638	16,313,071	17,459,031
Charter Sch Cap Outly St Share	1,156,992	1,047,374	1,091,781
Reimbursement Lunch	451,633	882,439	948,402
VPK Program State Shared	280,000	176,600	164,664
AICE	38,874	97,974	150,000
JRTOC	17,810	65,000	81,735
TITLE II	11,104	42,058	37,000
Mac Computers FY 2011	-	30,000	33,750
Fl Teacher Lead Prog St Shared	30,496	31,133	27,710
Parks and Rec Bus Use Fees	18,448	20,000	20,000
Mac Computers FY 2010	74,888	10,000	10,000
Investment income	-	-	4,000
A Money	171,041	144,300	
<b>Grand Total</b>	<b>17,909,540</b>	<b>18,922,737</b>	<b>20,028,073</b>

The below table is the expense by business unit.

Business Unit	FY 2011 Amended	FY 2012 Amended	FY 2013 Proposed
Oasis Elem	4,962,455	5,585,168	5,436,805
Oasis Elem VPK	-	82,497	77,799
Christa McAuliffe Elem	4,511,981	4,909,337	4,988,033
Christa McAuliffe Elem VPK	336,547	68,664	79,807
Oasis Middle School	4,711,657	5,160,160	5,251,099
Oasis High School	2,991,651	3,482,728	4,316,447
<b>Grand Total</b>	<b>17,514,291</b>	<b>19,288,554</b>	<b>20,149,990</b>

The below table is the expense by sub ledger. Please note that there is nothing budgeted for Debt Services which was specific to the operating loan issued by the city in 2007. That loan as well as the technology loan has been fully repaid to the City.

<b>Sub ledger</b>	<b>FY 2011 Amended</b>	<b>FY 2012 Amended</b>	<b>FY 2013 Proposed</b>
Basic Instruction	9,203,469	10,053,535	10,298,396
Exceptional	264,738	335,954	467,659
Guidance Services	273,083	175,874	218,863
Health Services	82,496	104,331	105,184
Other Pupil Personnel Services	184,031	155,143	159,114
Instruction Media Services	374,377	259,301	215,139
Instructional Staff Training Services	-	77,058	70,000
Board	-	44,700	-
General Administration	432,451	377,711	424,413
School Administration	991,391	1,279,665	1,412,090
Facilities Acq & Construction	58,500	32,500	51,500
Fiscal Services	180,000	342,200	352,000
Food Services	526,706	803,193	953,117
Data Processing Services	306,528	348,346	463,688
Pupil Transportation Services	771,805	816,115	910,768
Operation of Plant	3,573,805	3,726,290	3,856,344
Maintenance of Plant	123,625	238,588	191,715
Debt Services	167,286	118,050	
<b>Grand Total</b>	<b>17,514,291</b>	<b>19,288,554</b>	<b>20,149,990</b>

**Personnel Summary:**

Since the July tentative budget five (5) additional full time positions have been added to the payroll, bringing the total new positions this year to sixteen (16) that were approved by the administrator. Student enrollment system-wide is estimated to increase by 224 students this year, which is an increase of 7.9%. This, coupled with the modified salary step plan for instructional personnel, is estimated to increase the annual base personnel payroll budget from \$8,895,490 to \$10,044,055 which is a difference of **\$1,138,565** or **11.3%** year over year. The 16 new positions make up roughly half of the payroll increase with the rest being attributed to the changes in base salaries due to the revised step chart.

The average instructor step level within our system is now a level of 5.8, which is equal to roughly \$39,000 a year. Year over year the average step level has increase one from a 4.8 to a 5.8 however the average salary has increased from \$36,800 to \$39,000 a year. This is primarily due to the adoption of the revised step plan adopted during the May 2012 Governing Board Meeting. The average salary increase across **all staff** is approximately **5.01%**.

Attached is a breakdown by position classification:

All Schools	Number
Administration	7
Administration Support	6
Instructional	181
General Support	90
Office Support	19
Division Support	3
Total	306

**Personnel changes by school:**

At Oasis Elementary School one kindergarten teacher was added because there were 14 students that were accepted and enrolled above the class size limit. This will keep the school in compliance with state mandated levels limits of 18 per class, however it does create a bubble class for the next 4 years. A Paraprofessional was upgraded from a one (I) to a two (II) for remediation. The difference between a paraprofessional one and two is the two is eligible for employee benefits valued at just under \$8000 annually. In addition a technology paraprofessional was added this year for a first time. Enrollment levels are estimated to increase by 14 students.

At Christa McAuliffe one (1) paraprofessional II position was added, for assistance to students in the lower 25% that created the drop in school grade by the state this year. Enrollment levels are not estimated to change from the previous year at Christa McAuliffe.

Oasis Middle School enrollment is estimated to increase by 50 student year over year. To accommodate the additional enrollment the middle school hired four (4) new teacher positions and upgraded the Dean of Student position to an Assistant Principal. The high end salary range for the assistant principal was increased to \$60,000 from \$53,337 due to changes in the step plan. Five teachers are also being compensated for teaching during the planning period with an add pay for “additional teaching duties” at 1/8<sup>th</sup> of a base teacher salary or \$4,400. The middle school is also adding a clinic assistant and a paraprofessional II for ESE.

At Oasis High School a total of eight (8) new teachers and one (1) new JROTC instructor were hired to support an estimated 150 new students. This is two additional teachers higher than the six teachers indicated by the former principal on the tentative budget. Also at the High School one (1) paraprofessional II was eliminated and replaced with two (2) paraprofessional I's. Nine teachers are also being compensated for teaching during the planning period with an add pay. One additional add pay of \$1000 was requested for supervision of a student council.

In Administration one new secretary position was created to support transportation and the maintenance divisions. This position is offset by the elimination of an office assistant position within transportation that is no longer needed.



Attached is a table of positions added or removed from this year’s budget. The net increase is 16 not including substitutes.

School	Classification	Job Title	Additional info	Number
Admin	General Support	Secretary	Transporation/Maintenance	1
Admin	General Support	Office Assistant	Transporation	-1
Christa McAuliffe	General Support	Paraprofessional II	Advanced Reading	1
Christa McAuliffe	General Support	Paraprofessional	Science	1
Christa McAuliffe	General Support	Paraprofessional	Float- Reading	-1
Oasis Elem	Instructional	Teacher	Kindergarten	1
Oasis Elem	General Support	Paraprofessional	Technology	1
Oasis Elem	General Support	Paraprofessional II	Remediation	1
Oasis Elem	General Support	Paraprofessional	Remediation	-1
Oasis High	Instructional	Teacher	JROTC	1
Oasis High	Instructional	Teacher	High School	7
Oasis High	General Support	Paraprofessional		2
Oasis High	General Support	Food Service Worker	Food Service Worker	1
Oasis High	General Support	Paraprofessional	ITS Tech	-1
Oasis High	General Support	Paraprofessional II	ESOL/Spanish	-1
Oasis Middle	Instructional	Teacher	Middle School	4
Oasis Middle	General Support	Clinic Assistant		1
Oasis Middle	Administration	Asst. Principal		1
Oasis Middle	General Support	Paraprofessional II	ESE	1
Oasis Middle	General Support	Paraprofessional	PE	-1
Oasis Middle	Instructional	Dean of Students		-1
Oasis Middle	General Support	Paraprofessional		-1
Total				16

**Personnel and enrollment levels by school:**

*Please refer to Appendix #1*

**Performance Pay – Instructional Personnel**

Beginning July 1, 2014, instructional personnel new to the our school system, or returning to our school system after a break in service without an authorized leave of absence, or appointed for the first time to a position in the district in the capacity of instructional personnel shall be placed on the Performance Salary Schedule. The summative performance evaluation will determine an individual’s eligibility for a salary increase. The salaries of quality teachers and other instructional personnel would grow quicker than poor performing employees.

The new salary schedule would require a base salary schedule for teachers and other instructional personnel with the following salary increases:

- An employee who is **highly effective**, as determined by his/her evaluation, would receive a salary increase that must be greater than the highest annual salary adjustment available to that individual through any other salary schedule adopted by the district.
- An employee who is **effective**, as determined by her/his evaluation, would receive a salary increase between 50 and 75 percent of the annual salary increase provided to a highly effective employee.
- An employee under any other performance rating would not be eligible for a salary increase.

Current instructional personnel could remain on their existing salary schedule, as long as they remain employed by the school district or have an authorized leave of absence. They may also opt to participate in the new performance salary schedule, but the option is irrevocable.

Salary supplements may be provided to instructional personnel based upon district-determined factors, including, but not limited to, additional responsibilities, school demographics, and critical shortage areas.

When budget constraints limit a school board’s ability to fully fund all adopted salary schedules, the school board is prohibited from disproportionately reducing the performance pay schedule. For the 2012-13 school year, a step increase will be contingent upon an overall evaluation rating of highly effective or effective, and the ability of the budget to sustain an increase.

Below is the currently adopted step plan for FY 2012-13.

Teacher Step	
1	35,334
2	36,068
3	36,969
4	37,894
5	38,651
6	39,135
7	40,093
8	41,296
9	42,535
10	43,811
11	45,126
12	46,434
13	47,734
14	49,214
15	50,740
16	52,313
17	53,882
18	55,498
19*	55,498
20**	55,498

**Revenue and Expense Detail:**

- Appendix #2 for object line detail with regards to the operating expense budget
- Appendix #3 for object line detail with regards to operating revenues budget

**Reserves:**

Unrestricted cash also known as your cash reserves for the Authority currently sits at \$3.4 million dollars. The Authority has done a tremendous job building a cash reserve during the past five years. This was accomplished by a combination of smart policy decisions, effective contract negotiations, exceeding enrollment expectations, effective management of staffing levels, wage freezes, and support from the City of Cape Coral with regards to debt issuances and departmental support. This year it is anticipated that we will draw down our reserve level by \$132,217 or 3.8%. This is not an uncommon practice during a down economic cycle. While the budget forecasts reserves dropping as we progress through the school year, it is possible that we may not touch reserves at all. This is because revenues are generally estimated conservatively. Reliance on reserves to balance an operating budget is not a feasible long term solution.

Looking forward to FY 2013-14 an additional expense of \$1.3 million dollars annually will be coming due increasing the annual expense by 6.5% with limited growth of the student body to increase the revenue. With that said enrollment is estimated to increase by 3%. In addition, state revenues are starting to recover and hopefully the State Florida will increase K-12 funding again next year. The administration will be actively monitoring budget and cash flow over the next 6 to 8 quarters and will be bringing recommended operating changes to the board for approval as needed.

**Summary:**

Please note that upon approval, this operating budget will be submitted for inclusion in the City's annual operating budget for FY 2011-12. 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 me.

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Attachments

- C: Dr. Lee Bush, Administrator Cape Coral Charter School Authority  
Victoria Bateman, Financial Services Director City of Cape Coral  
Sheena Milliken, Mgt/Budget Administrator City of Cape Coral  
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

Appendix #1

Christa McAuliffe

Staff	
Principal	1
Teacher	41
Teacher VPK	1
Information Specialist	1
Receptionist	1
Secretary	1
Paraprofessional I	12
Paraprofessional I VPK	1
Paraprofessional II	3
Clinic Assistant	1
ITS	1
Lead Food Service Worker	1
Food Service Worker	2
<b>Total Staff</b>	<b>67</b>

Oasis Elementary

Staff	
Principal	1
Teacher	50
Teacher VPK	1
Information Specialist	1
Receptionist	1
Secretary	1
Paraprofessional I	15
Office Assistant	1
Paraprofessional I VPK	1
Paraprofessional II	3
Clinic Assistant	1
ITS	1
Lead Food Service Worker	1
Food Service Worker	2
<b>Total Staff</b>	<b>80</b>

Oasis Middle

Staff	
Principal	1
Asst. Principal	1
Teacher	47
Information Specialist	1
Receptionist	1
Secretary	1
Paraprofessional I	2
Office Assistant	1
Paraprofessional II	1
Long Term Sub Teacher	1
Clinic Assistant	1
ITS	1
Lead Food Service Worker	1
Food Service Worker	3
<b>Total Staff</b>	<b>63</b>

Oasis High School

Staff	
Principal	1
Dean of Students	1
Teacher	34
Teacher (JROTC)	3
Information Specialist	1
Receptionist	1
Secretary	1
Paraprofessional I	4
ITS	1
Lead Food Service Worker	1
Food Service Worker	3
<b>Total Staff</b>	<b>51</b>

Administration

Staff	
Administrator	1
Executive Assistant	1
Accounts Coordinator	1
Business Manager	1
Food Service Supervisor	1
Custodial Supervisor	1
Custodians	18
Transportation Manager	1
Bus Drivers	14
Maintenance	3
Asst. Speech Pathology	1
Trans/Maint Secretary	1
Nurse	1
<b>Total Staff</b>	<b>45</b>

**Enrollment Est.**

Kindergarten - 5th	670
VPK	20

**Enrollment Est.**

Kindergarten - 5th	804
VPK	20

**Enrollment Est.**

6th- 8th	840
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**Enrollment Est.**

9th - 12th	700
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**Total Enrollment Est.**

<b>3014</b>
<b>40</b>
<b>3054</b>

## Appendix #2

Description	FY 2011 Amended	FY 2012 Amended	FY 2013 Proposed
611110 Administrator/Principal Salary	507,544	439,264	520,816
612120 Classroom Teacher Salary	5,630,964	6,039,812	6,739,588
612130 Oth Certified Personnel Salary	258,073	300,958	366,653
612140 Sub Aides Salary	-	-	30,950
612150 Aides Salary	645,926	641,073	629,990
612160 Other Support Personnel Salary	1,041,864	1,421,982	1,692,242
613140 Substitutue Teacher Salary/Wag	162,500	188,000	209,950
614101 Overtime	6,500	10,200	10,000
615101 Special Pay/Add Pay	258,100	316,000	336,200
615107 Employee Recognition/Bonus	172,091	406,910	15,050
621101 FICA Taxes	521,347	542,732	618,078
621102 Medicare Taxes	121,927	126,929	144,573
622110 Florida Retirement System(FRS)	904,620	529,956	516,393
623101 Life,Health,Disability Insur	1,589,897	1,760,200	1,825,200
623106 Cobra Insurance Subsidy	-	-	
624101 Workers Compensation	39,183	37,795	106,927
624102 Unemployment	18,000	35,998	40,000
624103 Leave Payout	2,000	10,000	85,000
624105 Employee Assistance Pgm (EAP)	3,939	4,983	5,653
631312 Accounting & Auditing	25,000	18,700	80,700
631399 Other Professional Services	233,500	466,480	287,422
634119 Employee Health Clinic Charges	-	1,000	4,000
634120 Outside Services	441,666	152,720	201,500
640105 Travel Costs	39,604	52,580	40,000
641101 Communication Service	3,760	5,150	6,000
641102 Telephone Service	55,270	57,000	65,000
641103 Telecommunication Service	18,750	10,000	
641104 Postage & Shipping	4,500	8,525	7,000
643202 Electric	440,000	552,000	525,000
643203 Water & Sewer	36,400	50,000	48,000
643205 Propane Fuel	1,500	21,000	28,000
644101 Building Rental/Leases	2,198,526	2,196,465	2,196,465
644102 Equipment Rental/Leases	76,000	112,838	258,560
644103 Copy & Fax Machine Rent/Lease	63,050	53,961	53,800
644199 Other Rentals/Leases	-	1,200	
645101 Insurance	294,958	356,500	401,500
646102 Equip Repair/Maintenance	18,500	48,000	54,000
646103 Building Maintenance	73,080	130,888	107,500
646104 Diesel Fuel	82,000	150,000	145,000
646106 Unleaded Fuel	400	1,850	4,500
646108 Other Repairs & Maint.	6,750	8,000	5,265
647101 Printing	500	4,000	3,550
648101 Advertising	-	3,000	6,000

649101	Uncollectable Accts Expns	-	-	
649102	Bank Fees	-	20,000	12,000
649103	Various Fees	13,200	38,900	89,000
649122	Other Current Charges	-	-	
652101	Office Supplies	70,500	75,000	82,500
652113	Uniforms	1,500	3,002	6,000
652116	Small Equipment	55,000	161,000	100,650
652117	Janitorial Supplies	42,500	50,189	58,000
652119	Food And Beverage	368,500	531,700	597,275
652121	Computer Equip/Accessory	238,728	261,770	104,827
652122	Computer Software/License	85,506	144,339	103,702
652128	Other Materials & Supplies	86,500	152,311	152,311
652129	Textbooks	129,750	156,700	155,000
652130	Periodicals	500	-	2,000
652139	School A La Carte Food	-	-	20,000
652199	Other Operating Mat & Supplies	31,500	10,000	
654101	Books Pubs Subscript & Membrshp	-	-	4,000
655101	Training & Seminars	19,000	30,000	20,000
655102	In-House Training	8,000	20,000	10,000
656101	Discounts Taken/Lost	-	-	
659101	Depreciation	-	-	
662601	Improvements Other Than Bldgs	58,500	-	
662602	Leasehold Improvements	-	132,000	131,000
664101	Equipment	52,500	73,444	56,000
664102	Vehicles	25,500	-	1,000
665101	Capital Outlay Contra Expense	-	-	
666101	Library Books	38,500	8,000	14,000
666102	Scholastic Book Fair	19,500	24,500	19,000
671100	Principal Expense - Debt	167,286	118,050	
672101	Debt Interest Expense	3,632	3,000	
<b>Sub Total</b>		<b>17,514,291</b>	<b>19,288,554</b>	<b>20,160,290</b>
699201	Restricted Fund Balance	506,460	-	
699901	Unassigned Fund Balance	2,058,089	2,896,107	3,274,787
<b>Total</b>		<b>20,078,840</b>	<b>22,184,661</b>	<b>23,435,077</b>

**Appendix #3**

<b>Description</b>	<b>FY 2011 Amended</b>	<b>FY 2012 Amended</b>	<b>FY 2013 Proposed</b>
533261 NSLP Reimbursement Lunch	-	313,000	362,833
533262 NSLP Reimbursement Breakfast	-	9,500	12,500
535750 FEFP-FL Ed Fin Prog St Shared	15,618,638	16,313,071	17,459,031
535751 FI Teacher Lead Prog St Shared	30,496	31,133	27,710
535752 School Recog Funds St Shared	171,041	144,300	
535753 VPK Program State Shared	280,000	176,600	164,664
535754 Charter Sch Cap Outly St Share	1,156,992	1,047,374	1,091,781
535755 Other Misc State Shared	-	-	
535756 Title II-A Funding St Shared	11,104	42,058	37,000
535757 AICE Revenue State Shared	38,874	97,974	150,000
547801 Student Lunch Serv Charges	451,633	559,939	573,069
547802 Culinary Program Revenue	5,000	-	-
547803 Transportation Service Charges	18,448	20,000	20,000
547804 Student Technology Fee	-	30,000	33,750
561102 Short term investment income	-	-	4,000
566101 Contrib/Donation Private Sourc	2,500	27,788	
569101 Other Miscellaneous Revenue	-	-	
569103 Book Sales Misc Revenue	20,500	23,000	
569104 Lost/Damaged/Sold Textbooks	-	-	
569110 Reimbursable Charges	74,888	10,000	10,000
569116 Oth Misc Rev/Reimbursable Chrg	17,810	65,000	81,735
569901 Other Miscellaneous Revenues	11,616	12,000	
<b>Sub Total</b>	<b>17,909,540</b>	<b>18,922,737</b>	<b>20,028,073</b>
599910 Restricted Balances	-	506,460	
599940 Unassigned Balances	2,169,300	2,755,464	3,407,003
<b>Grand Total</b>	<b>20,078,840</b>	<b>22,184,661</b>	<b>23,435,077</b>