



# CITY OF PEMBROKE PINES CHARTER SCHOOLS

## 2014-2015 Adopted Budget



Pembroke Pines Charter Schools  
West Campus



### Innovative Learning





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Pembroke Pines Charter School  
Florida**

For the Fiscal Year Beginning

**July 1, 2013**

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, 2013. 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.

# 2007 National Charter School of the Year

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

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

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

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

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

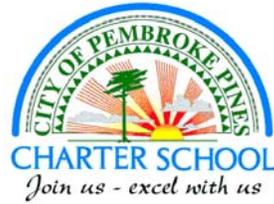
"We commend all of the honorees for their achievement," said CER President Jeanne Allen. "They are among the vanguard of a school choice movement that provides more than one million children an educational opportunity that might otherwise be unavailable."

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

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

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

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



# ANNUAL OPERATING BUDGET

of the

## CITY OF PEMBROKE PINES CHARTER SCHOOLS

Pembroke Pines, Florida

For the period of July 1, 2014 through June 30, 2015

### Governing Board

Frank C. Ortis	Mayor
Jay Schwartz	Vice-Mayor
Angelo Castillo	Commissioner
Iris A. Siple	Commissioner
Carl Shechter	Commissioner
Charles F. Dodge	City Manager/ Superintendent

City of Pembroke Pines, Florida  
 Charter Schools  
 2014-2015 Adopted Budget  
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# Charting The Course

## The City of Pembroke Pines School System

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June 18, 2014

Governing Board,

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 fifth largest district in the United States. This caused the city to experience critical overcrowding in local schools. Prior to Hurricane Andrew, which resulted in a large influx of displaced residents from Dade County, demographic studies had alerted Pembroke Pines 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. In 1996, Charter School legislation was passed that would help bring some relief to the overcrowding and 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. The School Board of Broward County was relieved of the burden of absorbing additional students. The City Commission serves as the Charter School System's School Board.

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 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, Pembroke Pines Central Charter Elementary and Middle Campus. Pembroke Pines-Florida State University campus is the latest campus to be built; which opened in 2003. In August 2014, the Charter High School 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 615 students, including 197 to the Elementary, 103 to the Middle, and 315 to the Academic Village. We currently have 5,925 students registered to attend our schools for the 2014-15 school year and 15,319 students (5,848 for the Elementary, 3,855 for the Middle, and 5,616 for the Academic Village) on the waiting list.

# CITY OF PEMBROKE PINES

## CHARTER SCHOOLS

### What is a Charter School?

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

### What is the purpose of a Charter School?

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

### What makes Charter Schools effective?

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

### How do Charter Schools differ from traditional public schools?

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

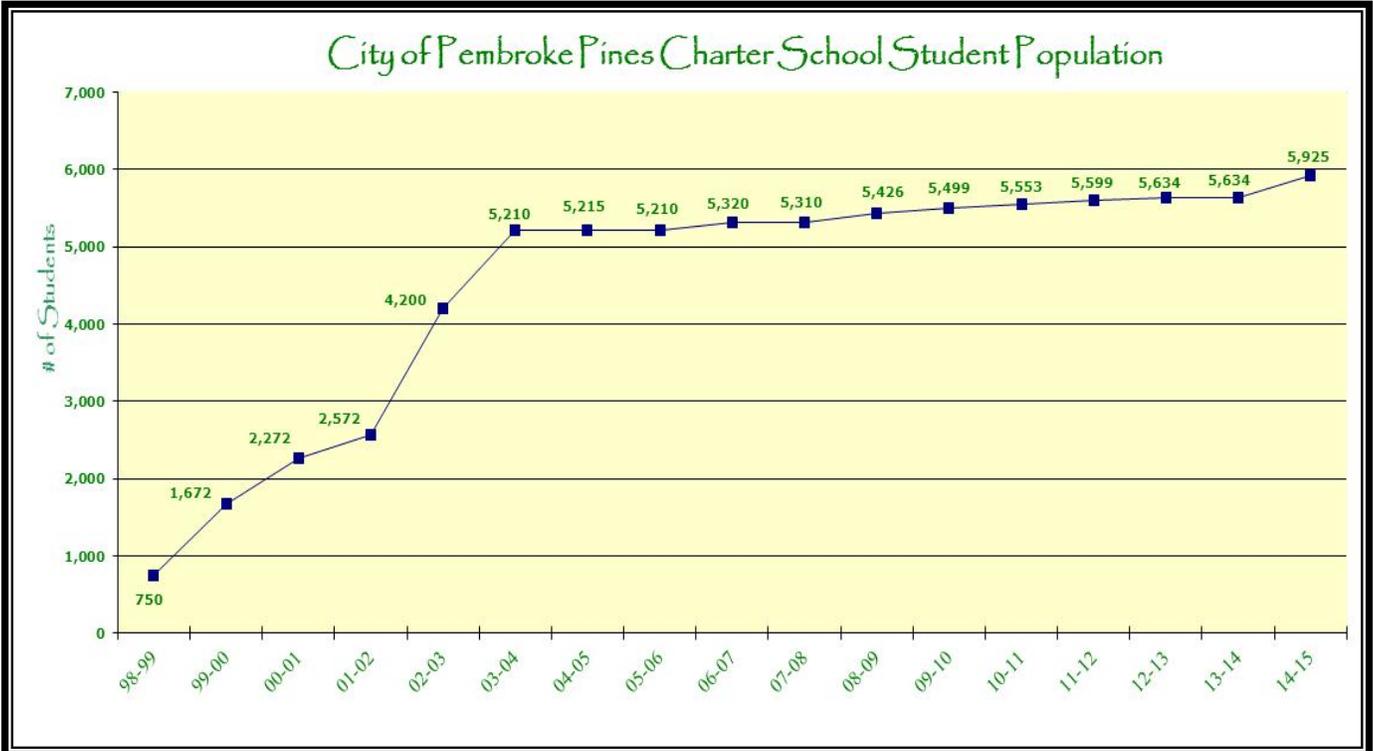
### What requirements are Charter Schools responsible for meeting?

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

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

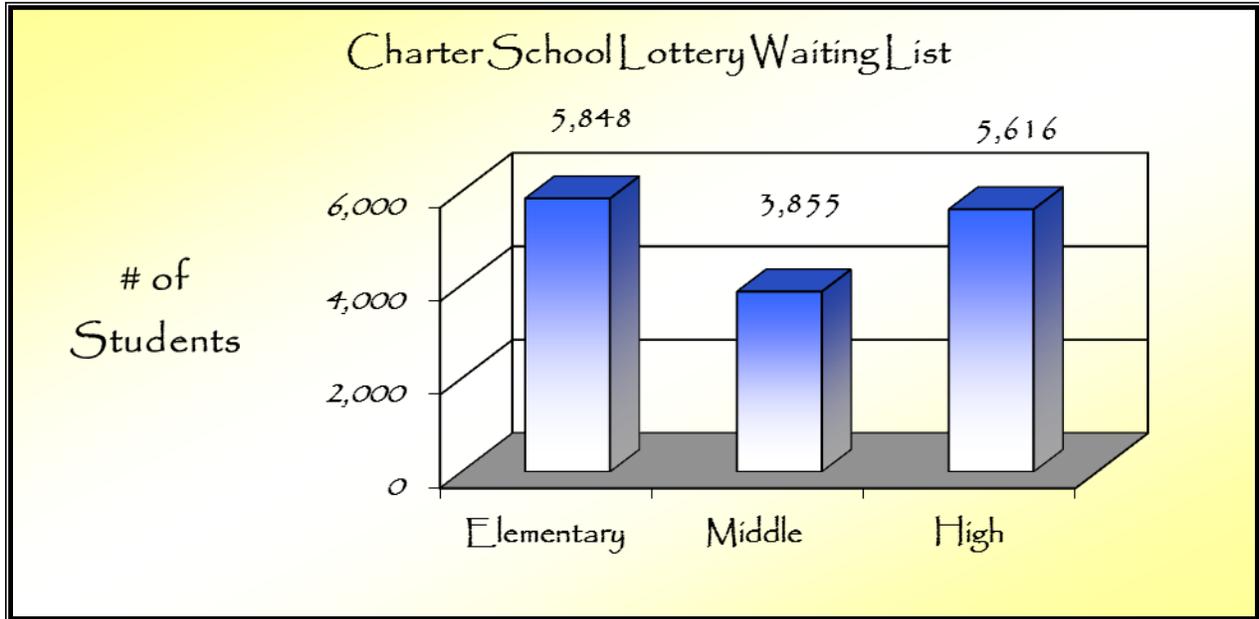
Our school system is unique in that it is sponsored by the local school district in partnership with the local municipality, the City of Pembroke Pines. The Pembroke Pines City Commission is the governing board for the Pembroke Pines Charter School system, and as such, are responsible for negotiating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

# History of Student Population



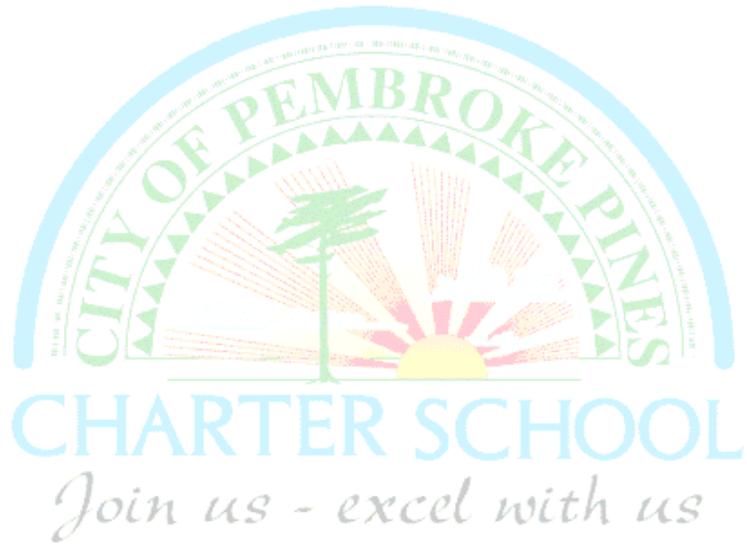
Fiscal Year	Elementary	Middle	AVCS	FSU	Total
98-99	750				750
99-00	1,000	672			1,672
00-01	1,000	672	600		2,272
01-02	1,000	672	900		2,572
02-03	1,800	1,200	1,200		4,200
03-04	1,800	1,200	1,600	610	5,210
04-05	1,800	1,200	1,600	615	5,215
05-06	1,800	1,200	1,600	610	5,210
06-07	1,800	1,200	1,700	620	5,320
07-08	1,800	1,200	1,700	610	5,310
08-09	1,876	1,200	1,700	650	5,426
09-10	1,928	1,215	1,700	656	5,499
10-11	1,928	1,253	1,715	657	5,553
11-12	1,928	1,277	1,715	679	5,599
12-13	1,928	1,312	1,715	679	5,634
13-14	1,928	1,312	1,715	679	5,634
14-15	1,928	1,303	2,015	679	5,925

To accommodate the large number of students waiting to enroll in the schools, the City of Pembroke Pines established a lottery system. Applications are accepted once a year from February to April. Students who are not picked by the lottery are placed on a waiting list until an opening occurs.



Waiting List by Grade

Grade	Number of Students
K	653
1st	869
2nd	1,055
3rd	1,146
4th	1,042
5th	1,083
6th	1,200
7th	1,291
8th	1,364
9th	1,678
10th	1,444
11th	1,346
12th	1,148
Total	15,319



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# PEMBROKE PINES CHARTER ELEMENTARY SCHOOL

Pembroke Pines Charter Elementary School has three sites located at:



## Summary of Revenues and Expenditures

### Revenues

Function	2014-15 Budget
Intergovernmental Revenue	\$ 13,972,439
Charges for Services	845,060
Investment Income	20,093
Rental Revenue	154,013
Miscellaneous Revenues	875,153
Other Non Revenues	382,776
<b>Total Elementary School Revenues</b>	<b>\$ 16,249,534</b>

### Expenditures

Function	2014-15 Budget	East	West	Central
K-3 Basic	\$ 5,394,216	\$ 1,909,010	\$ 1,794,307	\$ 1,690,899
4-8 Basic	2,565,627	930,144	829,764	805,719
Exceptional Student Program	814,365	212,322	231,060	370,983
Substitute Teachers	115,622	40,111	28,651	46,860
Guidance Services	208,238	74,128	69,468	64,642
Instruct Media Services	268,221	81,484	106,647	80,090
Instructional Staff Training services	16,200	4,200	6,500	5,500
School Administration	1,609,223	626,982	460,366	521,875
Facilities Acquisition & Construction	1,311,605	605,888	277,958	427,759
Food Services	689,081	304,813	205,883	178,385
Pupil Transfer Services	896,143	300,414	298,945	296,784
Operation of Plant	1,715,260	620,670	542,957	551,633
Child Care Supervision	392,895	124,768	125,280	142,847
Transfer Out to Middle School	252,838	-	-	-
<b>Total Elementary School Expenditures</b>	<b>\$ 16,249,534</b>	<b>\$ 5,834,934</b>	<b>\$ 4,977,786</b>	<b>\$ 5,183,976</b>

# PRINCIPALS' MESSAGE

## GENERAL INFORMATION

Pembroke Pines Charter Elementary (PPCES) East and West campuses opened their doors in August of 1998 and the Central campus was opened in August of 2002. This system is one of the nation's first K-12 city-run charter school systems. From its inception, PPCES established a strong educational mission that embraced creating lifelong learners, and as such, is one of the components of the first fully accredited K-12 charter school system in the state of Florida. The schools are 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.

At PPCES, a staff of 259.50 (126.50 part-time and 133.00 full-time) employees work diligently to meet the needs of every child. The elementary employs 107 teachers, of which 39 have Master's degrees, four have Educational Specialist degrees, one has a Doctoral degree, and seven have achieved National Board Certification. Each teacher must meet certification criteria as established by the State of Florida. Three curriculum specialists are on staff to ensure compliance with the Florida State Standards and Next Generation Sunshine State Standards, to assist in the development and implementation of innovative programs to increase student achievement, and to train teachers on the latest educational programs. Additionally, there are 69 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 Department which consists of an ESE Director, six teachers, and one speech therapist.

During the 2013-2014 school year, the majority of the 1,928 student population resided in the surrounding communities of Pembroke Pines and neighboring Miramar. The student population is diverse and the demographic breakdown is roughly 63.56% White, 24.02% African American, 0.26% Pacific Islander, 8.08% Asian, 3.62% Multiracial and 0.46% Native American, of which 49.66% are Hispanic.

## ACCOMPLISHMENTS

In 2007, our charter schools were named among the 2007 National Charter Schools of the Year by the Center for Education Reform.

For 14 consecutive years, PPCES has earned an **A rating** based on student achievement on the Florida Comprehensive Assessment Test (FCAT 2.0) as recognized by the State of Florida's A+ Plan. In 2014, 84% of the 3<sup>rd</sup>, 4<sup>th</sup> and 5<sup>th</sup> grade students scored at or above grade level in Reading and 84% of the same grade levels scored at or above grade level in Math. In Writing, 71% of the 4<sup>th</sup> grade students met State standards, and 77% of the 5<sup>th</sup> grade students scored at or above grade level in Science. Currently, the AYP measurements for FY2014 are not available since the U.S. Department of Education granted Florida a flexibility waiver from the NCLB's accountability requirements. This waiver, which was granted in February 2012, allows Florida's Department of Education to have one accountability system instead of two – one state and one federal.

# 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 1,928 students enrolled for the 2014-15 school year.



East Campus Administration



West Campus Administration



Central Campus Administration

# PEMBROKE PINES-FLORIDA STATE UNIVERSITY CHARTER ELEMENTARY SCHOOL



## Summary of Revenues and Expenditures

### Revenues

Function	2014-15 Budget
Intergovernmental Revenue	\$ 5,736,065
Charges for Services	432,251
Investment Income	2,856
Rental Revenue	48,388
Miscellaneous Revenues	323,115
Other Non Revenues	103,882
<b>Total FSU Elementary Revenues</b>	<b>\$ 6,646,557</b>

### Expenditures

Function	2014-15 Budget
K-3 Basic	\$ 1,761,882
4-8 Basic	929,299
Exceptional Student Program	640,608
Substitute Teachers	45,840
Guidance Services	75,279
Instruct Media Services	60,828
Instructional Staff Training services	3,140
School Administration	562,493
Facilities Acquisition & Construction	615,387
Food Services	247,452
Pupil Transfer Services	301,454
Operation of Plant	1,061,790
Child Care Supervision	146,990
Transfer Out to Middle School	194,115
<b>Total FSU Elementary Expenditures</b>	<b>\$ 6,646,557</b>

# PRINCIPAL'S MESSAGE

## GENERAL INFORMATION

Pembroke Pines-Florida State University Charter Elementary School opened in August of 2003. The school is a professional development school in partnership with Florida State University. The school has 679 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 98 staff members, of which 50 are full-time and 48 are part-time. Of that staff, there are 42 teachers, of which 16 have a Master's degree, one has a specialist degree, one has a Doctoral degree, and six 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 56.41% White, 29.60% Black/African American, 8.39% Asian, 1.03% American Indian/Alaskan Native, and .45% Native Hawaiian/Pacific Islander, and 4.12% 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

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**.

The Pembroke Pines-Florida State University Charter Elementary School has earned an **A rating** from the State of Florida's A+ Plan for the past eleven years that the school has been open. In 2014, 83% of the 3rd – 5th grade students taking the exam were found to be reading at or above grade level, 88% of the students are at or above grade level in math, 75% of the 4th grade students are meeting state standards in writing, and 79% of the 5<sup>th</sup> grade students are at or above grade level in Science. Currently, the AYP measurements for FY2014 are not available since the U.S. Department of Education granted Florida a flexibility waiver from the NCLB's accountability requirements. This waiver, which was granted in February 2012, allows Florida's Department of Education to have one accountability system instead of two – one state and one federal.

In addition, 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.

## 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



## Summary of Revenues and Expenditures

### Revenues

Function	2014-15 Budget
Intergovernmental Revenue	\$ 8,636,122
Charges for Services	124,406
Investment Income	3,757
Rental Revenue	139,215
Miscellaneous Revenues	719,438
Interfund Transfers	1,462,160
Other Non Revenues	240,324
<b>Total Middle School Revenues</b>	<b>\$ 11,325,422</b>

### Expenditures

Function	2014-15 Budget	West	Central
4-8 Basic	\$ 5,640,707	\$ 2,671,857	\$ 2,968,850
Intensive English/Esol	1,921	421	1,500
Exceptional Student Program	446,030	252,714	193,316
Substitute Teachers	98,813	34,380	64,433
Guidance Services	191,462	112,287	79,175
Instruct Media Services	288,800	174,114	114,686
Instructional Staff Training services	13,000	6,500	6,500
School Administration	1,086,106	523,911	562,195
Facilities Acquisition & Construction	1,268,534	856,022	412,512
Food Services	527,767	267,482	260,285
Pupil Transfer Services	582,680	292,098	290,582
Operation of Plant	1,155,124	591,103	564,021
Athletics	24,478	12,239	12,239
<b>Total Middle School Expenditures</b>	<b>\$ 11,325,422</b>	<b>\$ 5,795,128</b>	<b>\$ 5,530,294</b>

# PRINCIPALS' MESSAGE

## GENERAL INFORMATION

The City of Pembroke Pines is proud to have two middle school campuses to support its feeder pattern. Pembroke Pines Charter Middle School (PPCMS) enrolls a total of 1,303 students in grades 6<sup>th</sup>-8<sup>th</sup>. The demographic breakdown is approximately 64.33% White, 24.35% African American, 3.93% Multi-racial, .08% Pacific Islander, 6.39% Asian, and 0.92% American Native, of which 39.29% 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.

Located at 18501 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 98 full-time and 8.5 part-time employees work diligently to meet the needs of each child. The middle school employs 72 full-time teachers and 1 part-time certified teacher, of whom 32 have Master's degrees, three have an Educational Specialist degree, two have Doctoral degrees, and four have achieved National Board Certification. Each teacher must meet certification requirements as established by the State of Florida. Two Guidance Counselors provide services and support to students. A full-time Exceptional Student Education department includes an ESE Director, five teachers, and a 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 seven full-time and one part-time teacher associates supporting the teaching and learning process.

## ACCOMPLISHMENTS

In 2009, PPCMS was named a **National Blue Ribbon School of Excellence** by the U.S. Department of Education. This award is the highest national award a school can receive and is presented to schools that have continually been models of excellence in education. The Center for Educational Reform named PPCMS a **National Charter School of the Year** in 2007.

For 14 consecutive years, PPCMS has earned an **A rating** based on student performance on the Florida Comprehensive Assessment Test (FCAT 2.0) as recognized by the State of Florida's A+ Plan. In 2014, 87% of students scored at or above grade level in Reading, 84% of students scored at or above grade level in Math, 87% of students in 8<sup>th</sup> grade met or exceeded State standards in Writing, and 80% of students scored at or above grade level in Science. Students performed equally as well on the End of Year (EOY) course exams. 100% of the students scored at or above grade level on the Algebra and Geometry EOC's and 95% of the students scored at or above grade level on the Civics EOC. Currently, the AYP measurements for FY2014 are not available since the U.S. Department of Education granted Florida a flexibility waiver from the NCLB's accountability requirements. This waiver, which was granted in February 2012, allows Florida's Department of Education to have one accountability system instead of two – one state and one federal.

Starting the 2014-15 school year, both middle schools were approved as Cambridge Secondary 1 Schools. During this first year, all 8th Grade Advanced Science and Advanced Language Arts classes are implementing this enriching program. The Cambridge Secondary 1 English 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 will also be aligned with the Florida State Standards.

## AWARDS

PPCMS students participate in various competitions throughout the year. They have been recognized for outstanding performance in various district, state and national competitions including science, math, literature, social studies, Spanish, art, spelling and music where students received top honors and awards.

## SUMMARY

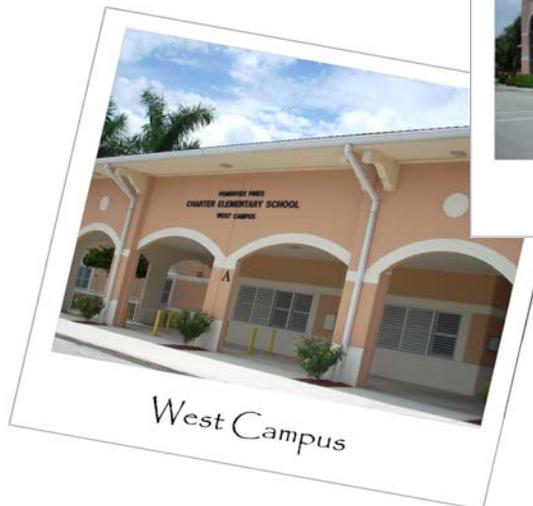
PPCMS is committed to excellence and focuses on high academic standards for all of its students. Parental and community involvement continues to be strong which enhances the overall success of the school.

## PEMBROKE PINES CHARTER ELEMENTARY AND MIDDLE CURRICULUM OVERVIEW

The elementary campuses (Central, East, West, and FSU) work collaboratively to ensure that the curriculum is aligned and implemented to accomplish academic excellence for all students. Middle school campuses (Central and West) are also aligned and focus on academic rigor designed to prepare students to achieve academic excellence and become productive citizens in a diverse and ever-changing society. Pembroke Pines Charter Schools' 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 national standards. Currently, the Pembroke Pines Schools are transitioning to a curriculum and instruction that will be fully aligned to the Florida State Standards. An interdisciplinary curriculum offers cross-curricular experiences in all grade levels and is implemented to ensure 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.



Central Campus



West Campus

# PEMBROKE PINES ACADEMIC VILLAGE CHARTER SCHOOL



Peter Bayer, Principal



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

## Summary of Revenues and Expenditures

### Revenues

Function	2014-15 Budget
Intergovernmental Revenue	\$ 14,030,911
Charges for Services	192,386
Investment Income	17,157
Rental Revenue	589,592
Miscellaneous Revenues	1,127,601
Other Non Revenues	272,017
<b>Total High School Revenues</b>	<b>\$ 16,229,664</b>

### Expenditures

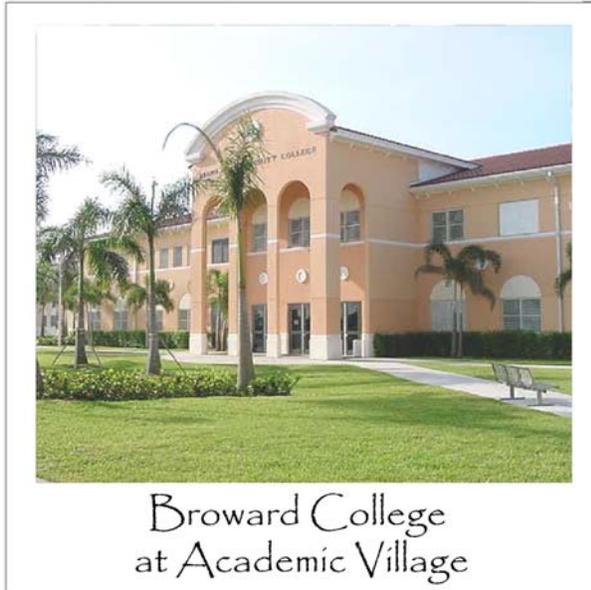
Function	2014-15 Budget
4-8 Basic	\$ 1,070,503
9-12 Basic	6,319,535
Exceptional Student Program	209,936
Vocational 6-12	143,494
Substitute Teachers	72,220
School/Other	21,203
Guidance Services	516,541
Instruct Media Services	106,931
ESE Specialist	71,931
Instructional Staff Training Services	17,473
School Administration	1,147,906
Facilities Acquisition & Construction	3,125,214
Food Services	808,241
Pupil Transfer Services	372,358
Operation of Plant	1,943,040
Athletics	225,015
Transfer Out to Middle School	58,123
<b>Total High School Expenditures</b>	<b>\$ 16,229,664</b>

# PRINCIPAL'S MESSAGE

## GENERAL INFORMATION

Pembroke Pines Charter High School (PPCHS) opened its doors in August of 2000 as the culminating component of one of the nation's first K-12 city-run charter school systems. From its inception, PPCHS established a strong educational mission embracing college preparation for its students, and as such, became the first fully accredited charter high school in the state of Florida. In May 2014, the City of Pembroke Pines amended its PPCHS charter school agreement with the School Board of Broward County to incorporate the expansion of its grades of service to now serve grades 6-12. Beginning school year 2014-15, the former Pembroke Pines Charter High School, presently titled Academic Village Charter School (AVCS), welcomed the addition of 300 newly enrolled middle school students to its current high school student population, bringing the AVCS' total enrollment to 2,015 students. The AVCS 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.

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 Department. By doing so, during these past 14 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 Department. 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.

Another partnership has brought a nationally recognized post secondary institution, Florida International University, to *Academic Village*. Faced with the financial uncertainty that all Florida public schools are facing, the City of Pembroke Pines again took an innovative approach through the

establishment of this partnership, and built the final component of *Academic Village*. Our newest building was shared by PPCHS and FIU, with charter students using classrooms during school hours and FIU students attending classes during afternoons, weekends, and summers. In addition, the campus houses the *Susan B. Katz Memorial Auditorium*, a 450-seat auditorium shared by the high school, FIU, 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.

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. Beginning August 2014, the AVCS will service 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.

With a staff of 132 employees, the AVCS employs 106 teachers, one ESE Specialist, one ESE Facilitator, and two Behavioral Specialists; of which 30 have a Master's degree, six have an Educational Specialist degree, two have earned Doctoral degrees, and three have obtained National Board Certification. The AVCS draws students throughout all of Broward County. In the 2013-2014 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 66.35% White, 24.27% African American, 0.05% Pacific Islander, 5.50% Asian, 2.88% Multi-racial and 0.95% American Native, of which 44.85% are Hispanic.

## ACCOMPLISHMENTS

In 2012-13, the PPCHS earned an 'A' rating from the State of Florida's A+ Plan. High school letter grades for the 2013-14 school year are not available until December 2014. However for FY2014, 82% of students taking the FCAT 2.0 Reading exams were found to be reading at or above grade level, 90% of students passed the Algebra I EOC, 90% of the students passed the writing exam, and 90% of the students passed the Biology EOC.

According to the 2012-2013 Florida's Federal High School Graduation Rates Report, the Pembroke Pines Charter High School had a 98.1% graduation rate, which exceeded the District and State by 23%.

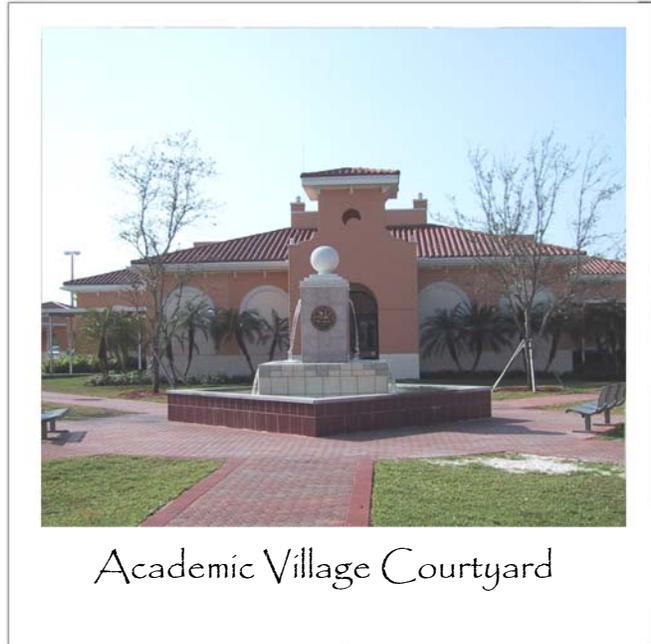
Recently, US News & World Report and the Daily Beast listed the AVCS as one of the nation's best high schools of 2013-14.



## AWARDS

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 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 during 2002-2003 school year.

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.

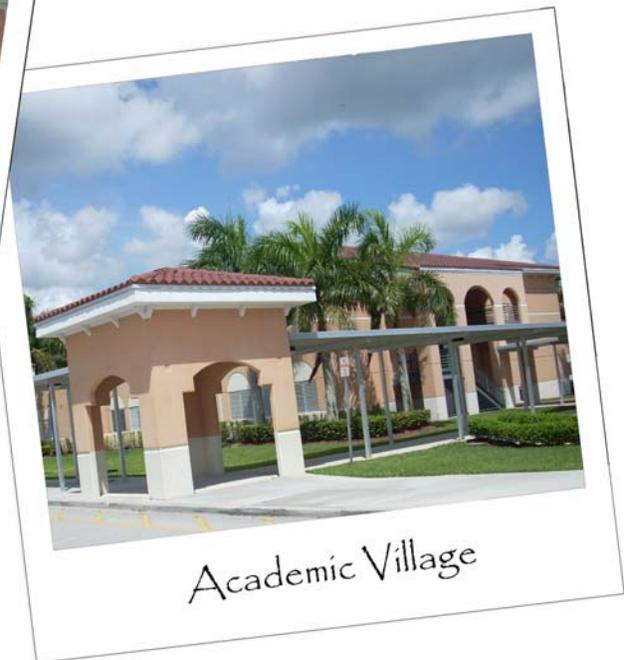
"Let's Teach Our Children Well!" consists of two initiatives. The first is an annual Parent Workshop Series conducted on four Saturdays containing numerous sessions offered by AVCS teachers, guidance, and administrators as well as community partners on topics ranging from information about the Florida Comprehensive Assessment Test 2.0 (FCAT 2.0) and *Post Secondary Planning to How to Communicate with Your Teenager*. 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. Seventeen advanced placement 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.

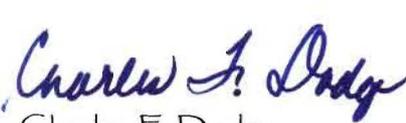
## SUMMARY

In order to further maximize the academic performance of all of our students, the AVCS maintains no more than 25 students in each classroom to ensure that no student “falls through the cracks”; Blooms Taxonomy of Higher Order Thinking is integrated within the instruction and assessments throughout our curriculum. Our Teacher as Education Advisors and Mentors (T.E.A.M.) Program provides personalization to each student as they proceed through high school experience supported by the same Teacher Advisor throughout 9-12<sup>th</sup> 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!



The City of Pembroke Pines Charter Schools, in collaboration with students, parents and the community, endeavors to create a challenging and supportive organization of lifelong learners. It is our mission to actively engage in a continuous process of intellectual, emotional and social growth that is unified in direction, yet diverse in approach and instruction.

We are respectfully submitting this balanced budget for your review and approval.



Charles F. Dodge  
City Manager



Sean Chance  
Principal  
East Elementary School



Devarn Flowers  
Principal  
West Elementary &  
Middle Schools



Lisa Libidinsky  
Principal  
Pembroke Pines - FSU  
Charter Elementary School



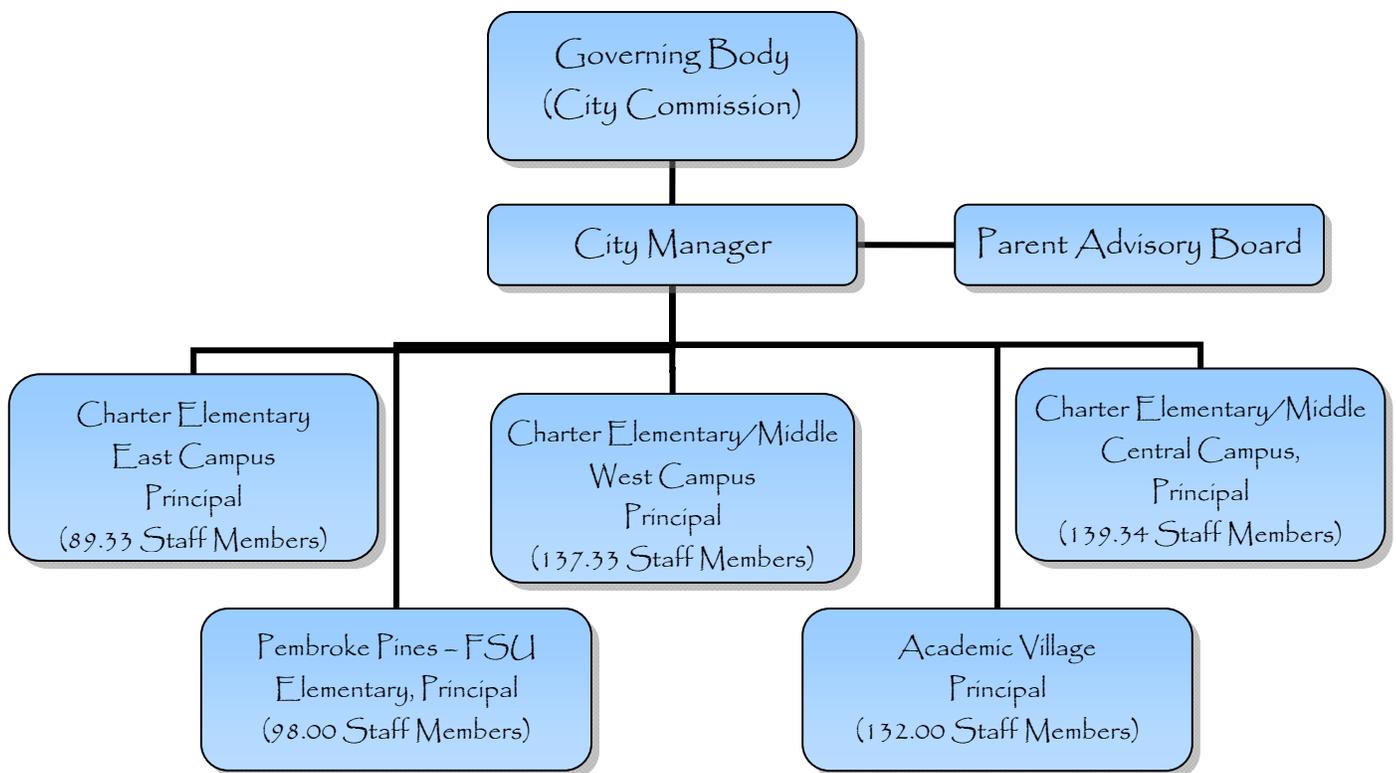
Kenneth Bass  
Principal  
Central Elementary &  
Middle Schools



Peter Bayer  
Principal  
High School

# City of Pembroke Pines Charter Schools

## CHARTER SCHOOL ORGANIZATIONAL CHART

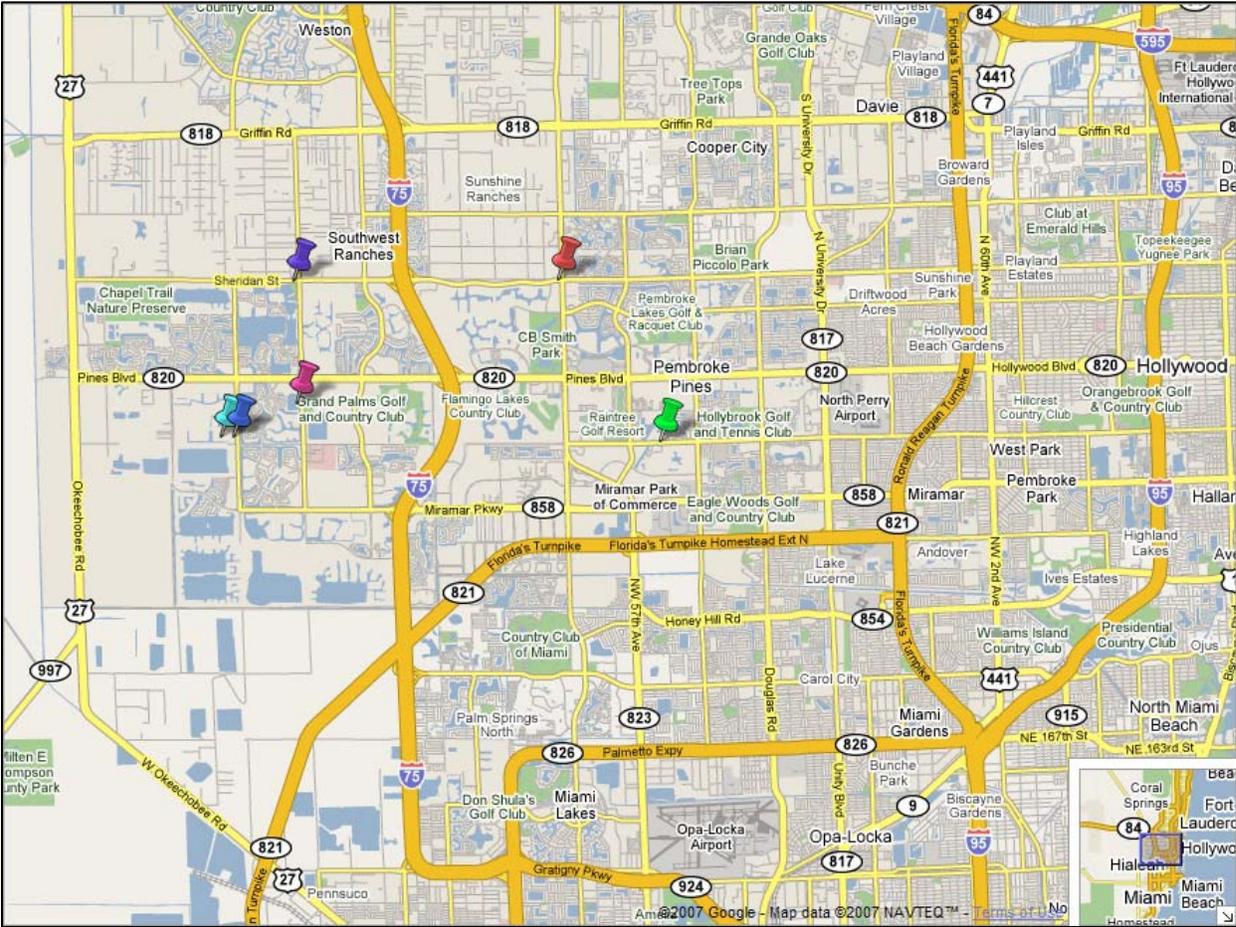


The organizational chart above is a visual depiction of how workflow is distributed within the City of Pembroke Pines Charter Schools. It is also meant to be a tool to help enhance our working relationship with the students, parents, employees and stakeholders of the City of Pembroke Pines Charter Schools,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

# Pembroke Pines, Florida



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



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

# City of Pembroke Pines, Florida

## Community Profile

### Location

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

### City Square Miles

34.25

### Climate in Fahrenheit (November, 1912 - May, 2014)

Source: Southwest Regional Climate Center (for Ft. Lauderdale)

Average minimum temperature (F)	67.30
Average maximum temperature (F)	83.70
Average annual temperature (F)	75.60
Average annual precipitation (in.) since 1912	60.63

### Racial / Ethnic Composition

Source: 2012 American Community Survey

Hispanic or Latino	44.03%	68,024
White	30.74%	47,494
Black or African American	18.71%	28,908
Asian	4.88%	7,533
Other Race	1.65%	2,549
	<b>100%</b>	<b>154,508</b>

### Age Composition

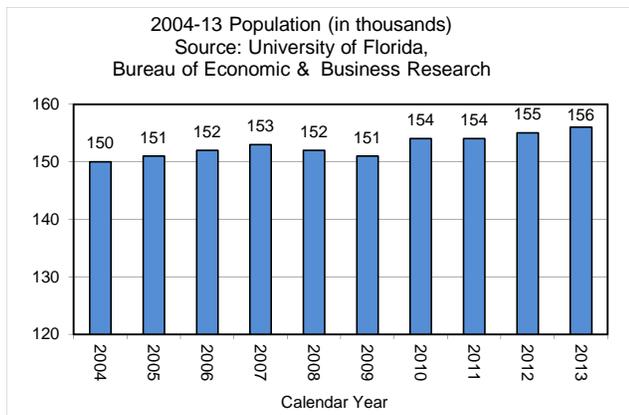
Source: 2012 American Community Survey

Under 5 years of age	7,571	4.90%
5 - 14 years	20,241	13.10%
15 - 19 years	9,270	6.00%
20 - 24 years	10,816	7.00%
25 - 34 years	18,541	12.00%
35 - 44 years	22,095	14.30%
45 - 54 years	26,112	16.90%
55 - 64 years	16,069	10.40%
65 + years	23,793	15.40%
	<b>154,508</b>	<b>100%</b>

### Household Tenure (Occupied Housing Unit)

Source: 2012 American Community Survey

Owner-occupied	72%	41,205
Renter-occupied	28%	15,945
	<b>100%</b>	<b>57,150</b>



### Educational Attainment - Population 25 years and over (%)

Source: 2012 American Community Survey (Census Bureau)

Less than High School Diploma	8.81%
High School Diploma	23.90%
Some college, no degree	21.32%
Associates Degree	12.43%
Bachelor's Degree	19.84%
Graduate or Professional Degree	13.70%
	<b>100%</b>

### Median Age

Source: 2012 American Community Survey

2012 40.4

### Average Household (persons)

Source: 2012 American Community Survey

2012 2.78

### Gender Composition

Source: 2012 American Community Survey

Male	47.7%	73,700
Female	52.3%	80,808
	<b>100%</b>	<b>154,508</b>

### Household Income - In 2012 Inflation-Adjusted Dollars

Source: 2012 American Community Survey (Census Bureau)

Less than \$24,999	22.18%	12,678
\$25,000 - \$49,999	21.82%	12,472
\$50,000 - \$74,999	15.50%	8,857
\$75,000 - \$99,999	13.01%	7,436
\$100,000 +	27.48%	15,707
Median Household Income		\$58,149

### Income Per Capita - Using Inflation-Adjusted Dollars

Source: 2012 American Community Survey (Census Bureau)

2012 (American Community Survey)	\$27,812
2011 (American Community Survey)	\$26,518
2010 (American Community Survey)	\$28,600
2009 (American Community Survey)	\$25,766
2008 (American Community Survey)	\$25,964

### Unemployment Rate (%)

Source: Florida Dept. of Labor for Pembroke Pines

2012-2013 5.80%

Public/Charter Schools  
Educational System (September 2014)

School		# of Schools	# of Students
<u>Elementary:</u>	Public	9	5,219
	Pines Charter	2	2,607
	Other Charter	4	513
Total Elementary School Students			8,339
<u>Middle:</u>	Public	3	3,173
	Pines Charter	1	1,603
	Other Charter	3	921
Total Middle School Students			5,697
<u>High:</u>	Public	2	4,755
	Pines Charter	1	1,715
	Other Charter	2	364
Total High School Students			6,834
Total Students in Pembroke Pines			20,870

Number of Charter School Teachers  
with Advanced Degrees/National Certification

As of September 2014	Master's Degree	Specialist Degree	Doctoral Degree	National Board Certification
Elementary	55	5	2	13
Middle	32	3	2	4
High	30	6	2	3
Total	117	14	6	20

## EXECUTIVE SUMMARY

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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 SmartStream 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 an elementary, middle, and a high school. The School Board of Broward County sponsored Charter School budgets for fiscal year 2014-2015 were adopted by City resolution number 2014-R-21 for \$43,804,620. The Florida State University sponsored Charter School budget for fiscal year 2014-2015 was adopted by City resolution number 2014-R-22 for \$6,646,557. Both budgets were approved by Commission on June 18, 2014. The combined charter school budgets total \$50,451,177. These budgets will be considered as one charter school system throughout this budget book.

While student enrollment is at 100% with an average attendance factor of 96.26%, the charter schools continue to face economic and legislative challenges related to funding. Even though Florida Education Finance Program (FEFP) revenues have increased in this year's proposed budget, they are not increasing at the same rate as required expenditures. The Base Student Allocation (BSA) that is used to calculate the Florida Education Finance Program (FEFP) revenues increased in this year's proposed budget from \$3,752.30 per student in FY2014 to \$4,031.77. This increase represents an additional \$1,786,407 in revenues to our system. In comparison to the FY2007-08 BSA, the FY2014-15 BSA is a \$47.97 decrease per student. The statewide Capital Outlay funding for Charter Schools, another major revenue source for our schools, is estimated to decrease by 9% from FY2015. Furthermore, the State is funding this revenue at 41% of the total maximum allocation. The unfunded value represents \$3,442,138 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. In FY2008-09, the City Commission/Governing Board approved for parents to be able to purchase a maximum of 20 of their 30 required volunteer hours per year of which, the first 10 hours are purchased at \$10/hour and the remaining 10 hours are at \$20 an hour. In addition, a contract with a school uniform company was signed which is expected to bring in \$150,000 to our charter school system for the 2014-15 FY. While seeking alternative 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. This fee is expected to generate \$138,545 in revenues for the 2014-15 FY. Furthermore, in FY2013-14, a new janitorial services contract was enacted in which the vendor has committed to provide \$20,000 annually to aid the charter schools. Also in FY2013-14, a parent-led fundraising campaign called "Support Our Schools" was formed that is expected to bring in \$968,400 in FY2014-15. This campaign is assisted and supervised by our Administrative Department.



# 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 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 GOALS, OBJECTIVES & STRATEGIES

To achieve their mission, the Charter Schools have developed action plans to address each of the five target goals for student learning identified as priorities for our school improvement plan: academic growth, character development, cultural diversity, human resources, health and safety. The goals, objectives, and strategies listed below help to support the varying learning populations of our schools, aligning supplementary programs to recognize both low and high level achieving students.

**Goal 1 Academic Growth** - Students will demonstrate high academic achievement in reading, writing skills, science, and mathematics as dictated by the Next Generation Sunshine State Standards and Florida State Standards.

**Objective:** Students scoring in the lowest percentiles will demonstrate learning gains and progression of their skills in Reading, Math, Writing, and Science as measured by the Florida State Standards Assessments.

**Strategic Plan:** *Reading Plan* - Teachers will conduct small reading groups, based on various pre, mid, post year, and ongoing assessments. Students will participate in daily, uninterrupted literacy blocks. Teachers will provide additional remediation through differentiated intervention strategies in reading instruction and content area. Teachers are provided professional development in Differentiated Instruction strategies to meet the needs of all learners. In order to infuse the Common Core Standards, all teachers will participate in extensive training. *Writing Plan* - Teachers will utilize effective writing strategies across all curriculum content areas. Creative writing experiences such as journals, writing contests, and poetry will be provided to students. Effective writing techniques will be modeled to students. The 5 step writing process to learn organizational skills of writing will be taught and modeled to students. *Science Plan* - Classroom instruction will be supplemented by hands-on activities. Teacher-guided science projects will expose and involve students in the scientific process. *Mathematics Plan* - Remediation will be provided utilizing individual and small group instruction integrating thematic activities. Math instruction will be integrated throughout all content areas to increase problem-solving skills. *Technology Plan* - Schools will possess technology necessary for improved classroom instruction and computer-based assessments

2013-2014 Results:

<b>% of students at grade level and above</b>				
School	Reading	Math	Writing	Science
Elementary School	84%	84%	71%	77%
Middle School	87%	84%	87%	80%
High School	82%	87%	90%	90%
FSU Elementary School	83%	88%	75%	79%

**Goal 2**      **Character Development** - Students will experience growth development in socio-cultural, interpersonal, and character development based on the cooperative efforts of administration, faculty, and parents.

**Objective:** All students in grades K – 5 will be provided the opportunity to participate in the Character Education program implemented by the Guidance Department. All students in the Charter School system participate in a mentoring program that promotes character education and student achievement.

**Strategic Plan:** Faculty and staff will contribute to the creation of classroom environments, activities, and programs that foster positive social experiences. In addition, they will model appropriate social behaviors to students at all times.

**2013-2014 Results:** Through the efforts of faculty and staff, students participated in various activities and programs throughout the year that focused on positive character development. Programs such as “Give Me Five,” Peacemaking and Conflict Resolution Skills, the Bully-Free Classroom, Career Development, Effective Learning Skills, and Middle School Transitions (Grade 5) are ongoing. In addition, Teachers and Guidance Counselors modeled appropriate social behaviors to students at all times. The Physical Education coach fostered inter-personal skills through team play. Nearly all Charter School Parents completed 100% of their required volunteer hours.

**Goal 3**      **Cultural Diversity** - Students will develop an understanding of and an appreciation for the outstanding contributions that various cultural and ethnic groups have made to the development of society.

**Objectives:** Students will explore other cultures through guided activities and projects sponsored by faculty, staff, and administration. Students will participate in interdisciplinary curriculum activities focusing on multicultural education.

**Strategic Plan:** Teachers will use various supplemental materials, grade appropriate activities, and a variety of multicultural learning experiences to raise awareness for other nationalities.

**2013-2014 Results:** The Geography and Multicultural committees host many events for charter school families. An example of this was Multicultural Night. During this event, parents and students were invited to experience different cultures as well as share information about their own. Teachers guided students with a variety of grade appropriate, cross-cultural learning experiences and activities about different cultures and events including African American History, the Holocaust, and contributions by woman and Hispanics using the internet, teacher instruction, trade books, and computer programs.

**Goal 4 Human Resources** - The Charter Schools will improve organizational communication across campuses focusing on the effective horizontal and vertical alignment of curriculum.

**Objectives:** The instructional program of Pembroke Pines Charter School will be aligned with the State of Florida Educational standards and goals, including the Next Generation Sunshine State Standards and Florida State Standards. Administration will develop an ongoing program to facilitate staff development based on a needs assessment. The articulation process will be strengthened between all schools.

**Strategic Plan:** Administration and faculty will meet regularly to discuss curriculum strategies, assess the changing needs of staff to provide continuity and consistency, and provide professional development to all teachers.

**2013-2014 Results:** Principals attended monthly meetings to discuss various issues including curriculum. The purpose was to ensure a unified focus among all campuses in meeting the State of Florida Educational standards and goals, including the Next Generation Sunshine State Standards and Florida State Standards. In addition to Principal meetings, Team Leaders and teachers in Learning Communities met regularly to discuss instructional strategies, analyze student data, and share Best Practices. Curriculum Specialists and administration met to assess the changing needs and provided continuity and consistency to teachers.

**Goal 5 Health and Safety** - The schools will implement strategies to improve students' and parents' awareness of student health and fitness, and will implement a safety plan to ensure the safety and security of the school site, students, and staff.

**Objectives:** Students will participate in interdisciplinary curriculum activities focusing on health and fitness. Pembroke Pines Charter Schools will develop an ongoing program to assure student health, safety, and security.

**Strategic Plan:** Students will participate in various grade appropriate activities concerning dental health, personal hygiene, and human growth and development. In addition, Administration will disseminate information to parents for all health-related activities via various forms of media.

**2013-2014 Results:** Students participated in Field Day in which a variety of age and developmentally appropriate physical exercises were implemented to promote fitness and fair play. Students also participated in Jump Rope for Heart and fifth graders took part in the Gang Resistance and Drug Education (GRADE) program. In addition, a variety of grade appropriate activities about dental health, personal hygiene, and Human Growth and Development were also taught in the classroom throughout the year. Facility inspection checks were performed through fire, lockdown, tornado, and hazardous weather conditions drills to ensure student safety in the event of such occurrences.

## 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.

**2013-2014 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.

**2013-2014 Results:** All procurement policies and guidelines set forth by the City of Pembroke Pines were used to acquire goods and/or services in the most efficient manner possible.

Goal            3        Fiscal Soundness

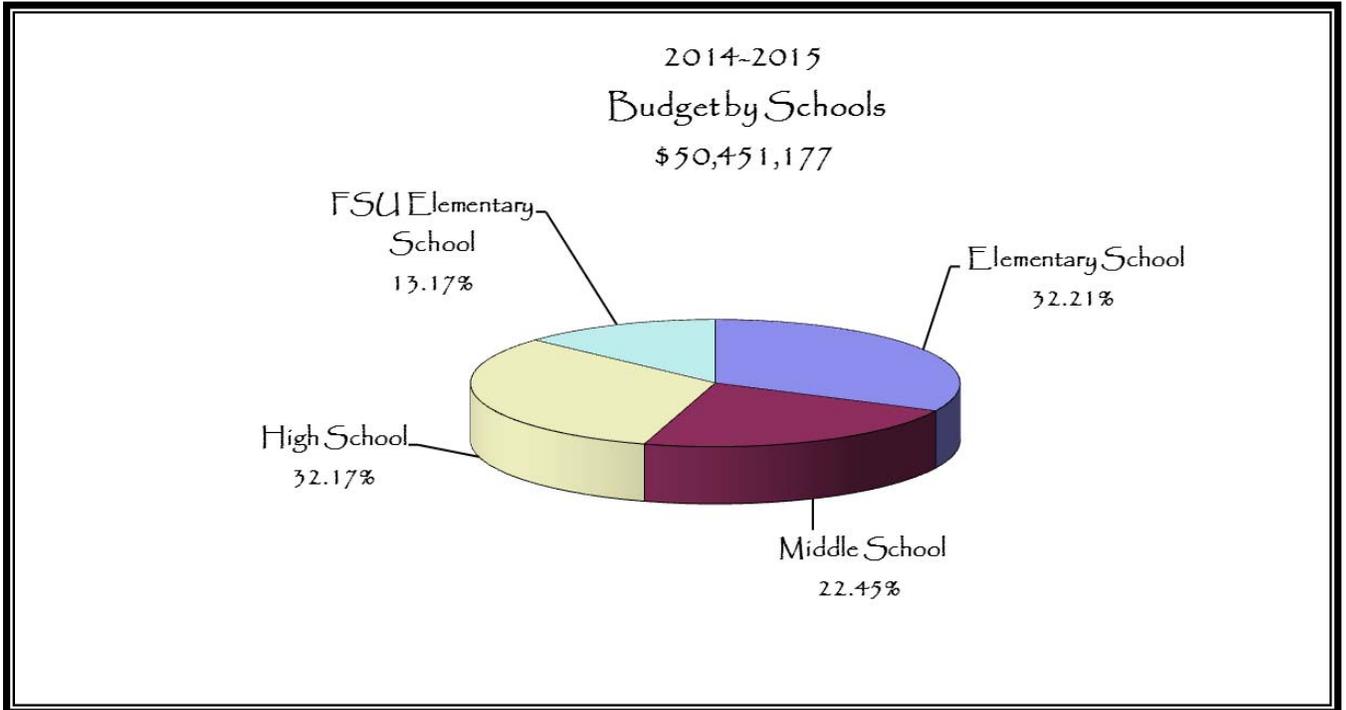
**Objectives:** Promote fiscal soundness and viability of the schools' operations.

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

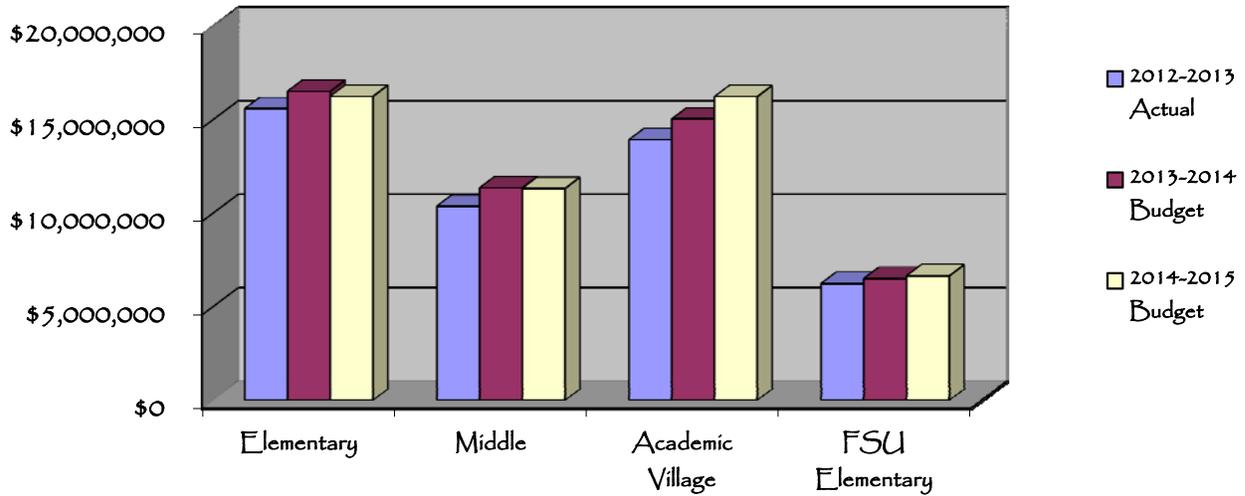
**2013-2014 Results:** The Charter Schools unaudited 2013-2014 fund balance is \$3,095,134. The City's Finance Department provides monthly financial reports for school administration to review as well as quarterly financial reports to the District. The Charter Schools received the prestigious Distinguished Budget Award for the fiscal year beginning July 1, 2013 from the Government Finance Officers Association. The Charter Schools continue to be recognized as High Performing Charter Schools by the State of Florida Department of Education under state statute 1002.331,F.S.

# BUDGET-IN-BRIEF

The Charter School’s budget provides a detailed fiscal operating plan that identifies estimated revenues and expenditures. This balanced budget reflects each school’s priorities and represents a process through which policy decisions are made, implemented and controlled. Funding for our Charter System is derived from three main sources – Federal, State, and Local Sources. The Charter Schools revenues/expenditure budget for the 2014-15 school year is \$50,451,177, a 2.09% increase from last year.



Budget Comparison  
FY 2012-13, FY 2013-14, and FY 2014-15



School	<u>2012-2013</u> Actual	<u>2013-2014</u> Budget	<u>% of Change</u> FY13 to FY14	<u>2014-2015</u> Budget	<u>% of Change</u> FY14 to FY15
Elementary	\$15,595,246	\$16,519,157	5.92%	\$16,249,534	-1.63%
Middle	10,379,645	11,356,133	9.41%	11,325,422	-0.27%
Academic Village	13,930,699	15,037,766	7.95%	16,229,664	7.93%
FSU Elementary	6,241,065	6,506,353	4.25%	6,646,557	2.15%
<b>Total Revenue</b>	<b>\$46,146,655</b>	<b>\$49,419,409</b>	<b>7.09%</b>	<b>\$50,451,177</b>	<b>2.09%</b>

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

### SHORT-TERM FINANCIAL AND OPERATIONAL POLICIES

- 1) Projections of revenues and expenditures were determined by using historical data and state published forecasts.
- 2) An additional 291 students are being added to our charter school system. This increased state shared revenues by approximately \$1.95 million dollars.
- 3) Salary estimates do not include a step increase for instructional and non-instructional staff. This resulted in an estimated budget savings of approximately \$850,000.
- 4) The addition of 16 instructional employees at the Academic Village Charter School. This increased the personnel budget by approximately \$982,501.
- 5) The State increased the annual employer contribution to the Florida Retirement System from 6.95% to 7.37% therefore increasing the budget by approximately \$90,659.
- 6) Operating expenses budgeted to maintain the current level of operation in order to provide quality education and resources to our students.
- 7) Eliminated all charter school Information Technology personnel due to the Charter Schools participation in the City of Pembroke Pines Technology Modernization Project which includes IT personnel and technological upgrades. The Charter Schools will be charged an "IT/Telecommunications Services" fee for the aforementioned services provided.

### 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 2014-15 year, student enrollment is increasing by 291 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 Base Student Allocation of \$4,031.77 for FY2015 (estimated and provided by the Department of Education) and then multiplied by the District Cost Differential (DCD) which accounts for the varying cost of living among the 67 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 an income tax has placed a high burden on property taxes to cover the cost of running the state. Recent changes in Florida' tax laws accompanied by the recent economic downturn affecting the state, has caused educational districts to experience revenue shortfalls in State funding.



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# REVENUES

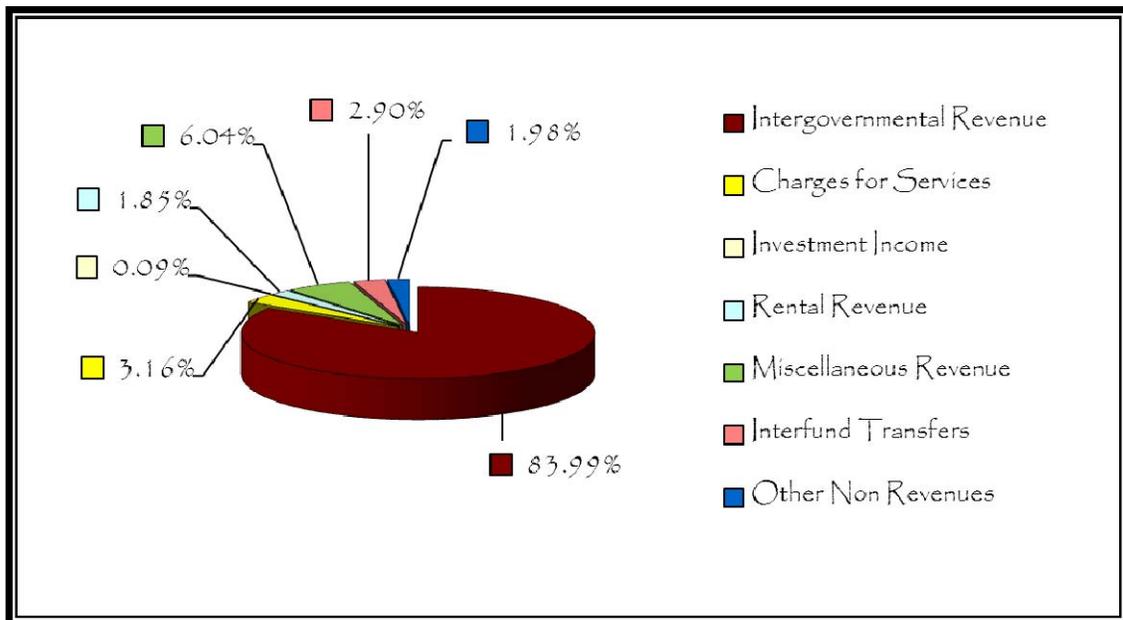
Funding for the Charter Schools continues to be an ongoing challenge. As the budget for the 2014-2015 fiscal year is prepared, the following data is used in projecting revenues:

- ✓ Student enrollment is at 100% (5,925 students)
- ✓ Actual revenue received for FY 2013-14.
- ✓ State allocation amounts given to each District.
- ✓ Base Student Allocation of \$4,031.77 per weighted FTE.
- ✓ Capital Outlay funding at 41% based on State projections.
- ✓ 2% administration fee paid to District on first 250 students per charter.

## Charter School Revenues

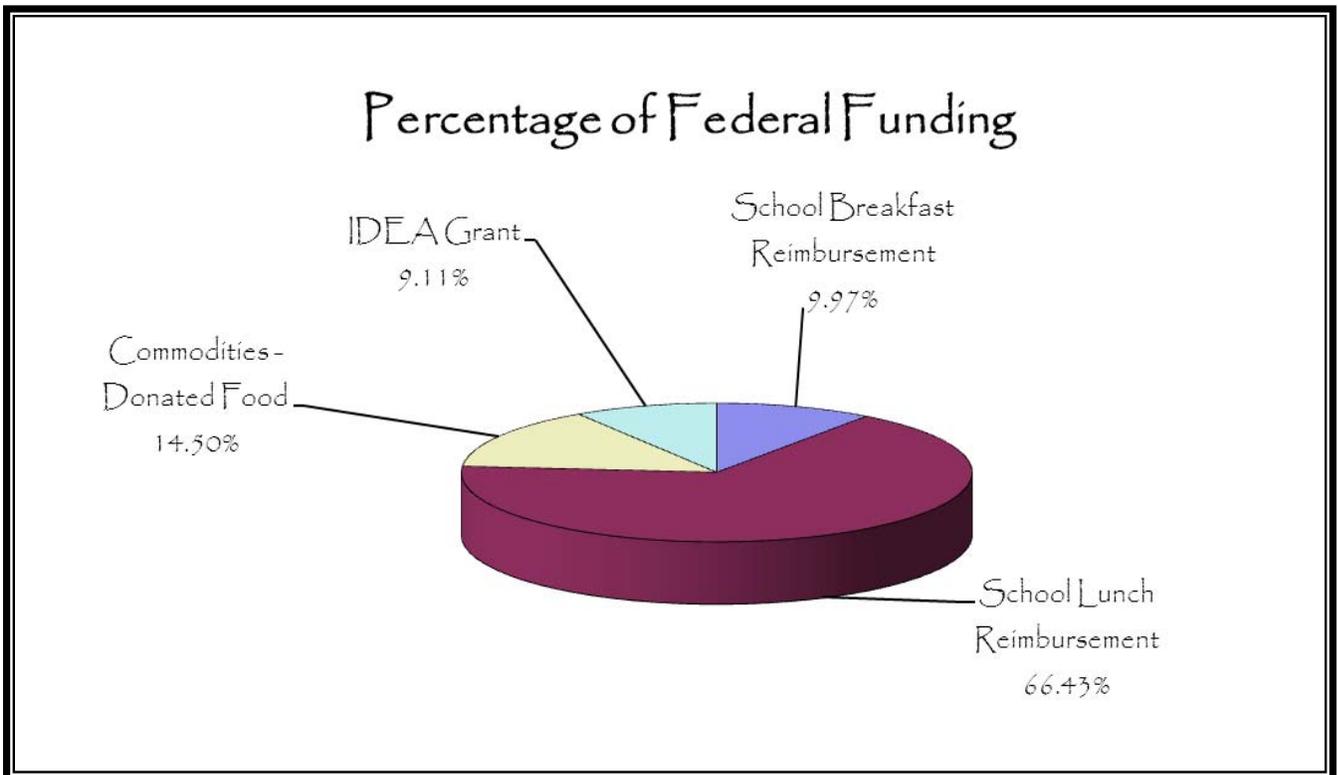
Source	2012-13 Actual	2013-14 Budget	% of Change FY13 to FY14	2014-15 Budget	% of Change FY14 to FY15
Intergovernmental Revenue	\$ 37,870,131	\$ 40,065,536	5.80%	\$ 42,375,537	5.77%
Charges for Services	1,526,575	1,800,739	17.96%	1,594,103	-11.48%
Investment Income	17,392	36,255	108.46%	43,863	20.98%
Rental Revenue	1,797,402	1,796,106	-0.07%	931,208	-48.15%
Miscellaneous Revenue	2,347,969	2,268,106	-3.40%	3,045,307	34.27%
Interfund Transfers	1,543,199	781,847	-49.34%	1,462,160	87.01%
Other Non Revenues	-	2,670,820	100.00%	998,999	-62.60%
<b>Total Revenue</b>	<b>\$ 45,102,668</b>	<b>\$ 49,419,409</b>	<b>9.57%</b>	<b>\$ 50,451,177</b>	<b>2.09%</b>

## Fiscal Year 2015 Percentage of Revenues by Source



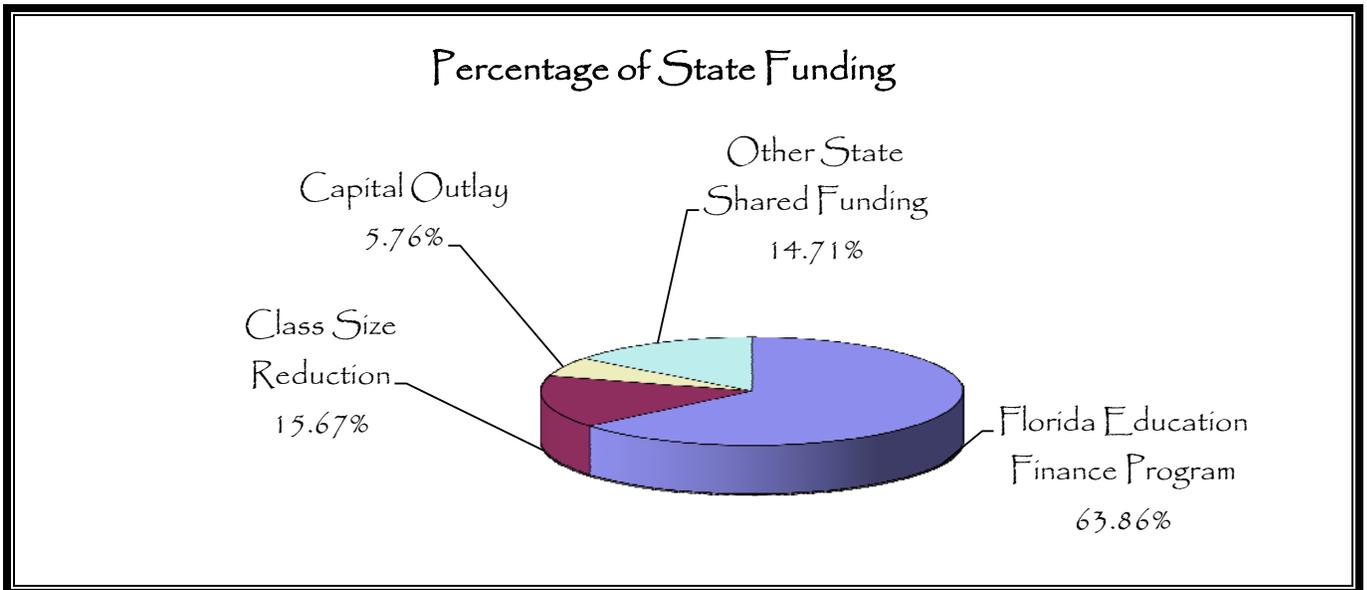
**Federal funding** – Revenues received from the United States either directly from the Federal government, or received from the State as the distributing agency. These revenues include School Breakfast and Lunch Free/Reduced reimbursement, Commodities – Donated Food, and the Individuals with Disabilities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

	Elementary School	Middle School	High School	FSU Elementary	Total
School Breakfast Reimbursement	\$41,712	\$17,314	\$24,987	\$11,511	\$95,524
School Lunch Reimbursement	221,537	140,390	203,980	70,589	636,496
Commodities - Donated Food	45,199	30,547	47,239	15,918	138,903
IDEA Grant	9,171	4,635	4,425	69,054	87,285
	\$317,619	\$192,886	\$280,631	\$167,072	\$958,208



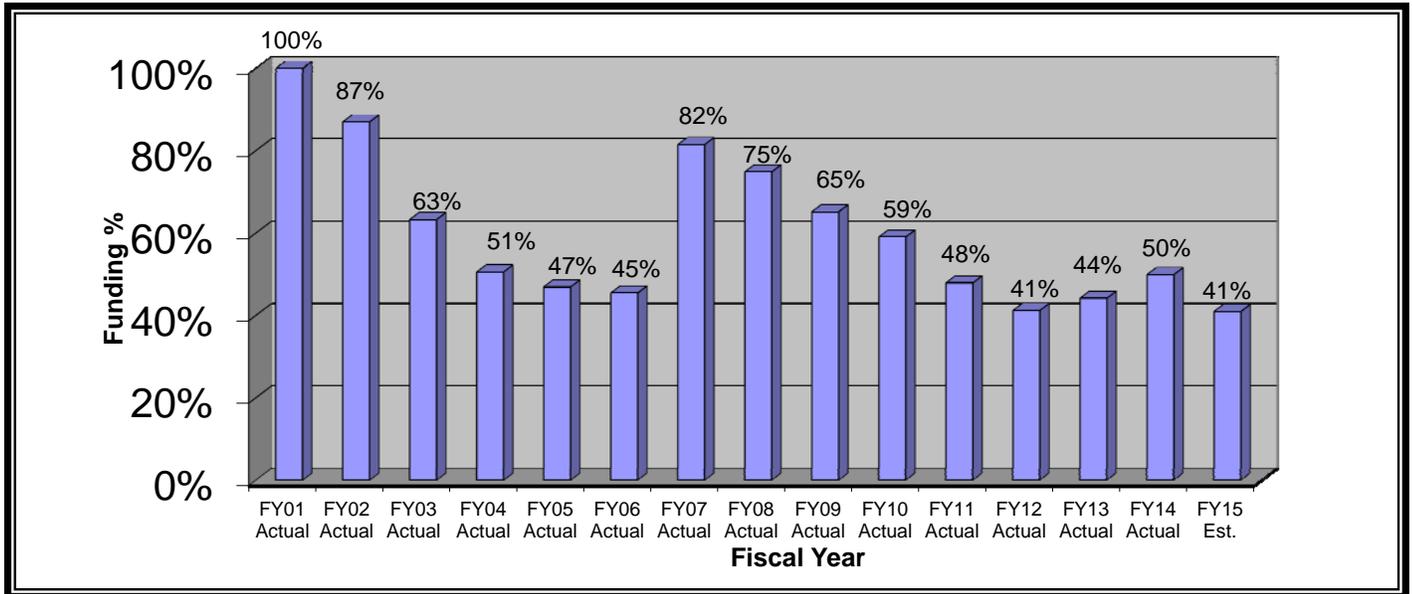
**State Shared Revenues** - Revenues received primarily from the sponsoring school districts pursuant to the funding provisions included in the Schools' charter. School district funding is provided mostly by legislative appropriations from the State's General Revenue Funds under the Florida Education Finance Program (FEFP). The total State funds budgeted under the FEFP for all schools in the 2014-15 budgets are \$26.4 million, a 16.2% increase from actual unaudited funds received in 2013-14. In addition to FEFP, the Charter Schools receive Class Size Reduction, Capital Outlay, and Other State Shared Funding. Other State Shared Funding includes Transportation, ESE Guaranteed Allocation, Academic Instruction and categorical funding for Instructional Materials, Media, Science Lab, and Safe Schools.

	Elementary School	Middle School	High School	FSU Elementary	Total
Florida Education Finance Program	\$8,637,996	\$5,386,670	\$8,841,788	\$3,582,534	\$26,448,988
Class Size Reduction	2,550,257	1,205,093	1,846,206	888,945	6,490,501
Capital Outlay	665,798	514,658	970,210	234,034	2,384,700
Other State Shared Funding	1,800,769	1,336,815	2,092,076	863,480	6,093,140
	\$13,654,820	\$8,443,236	\$13,750,280	\$5,568,993	\$41,417,329



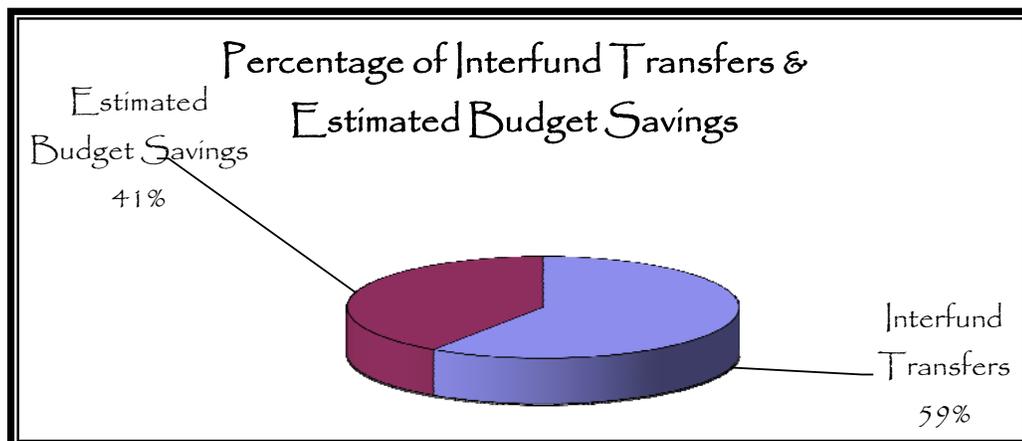
**Capital Outlay funding** - Since FY2007, capital outlay funding gradually declined over time from 82% to 41% in FY2012. It increased slightly by 3% in FY2013 and 6% in FY2014. Currently, the State's Department of Education reports an estimated 41% funding for FY2015, an anticipated 9% decline from FY2014. If the State funded this revenue at 100%, the charter schools would receive an additional \$3,442,138.

### History of Capital Outlay Funding



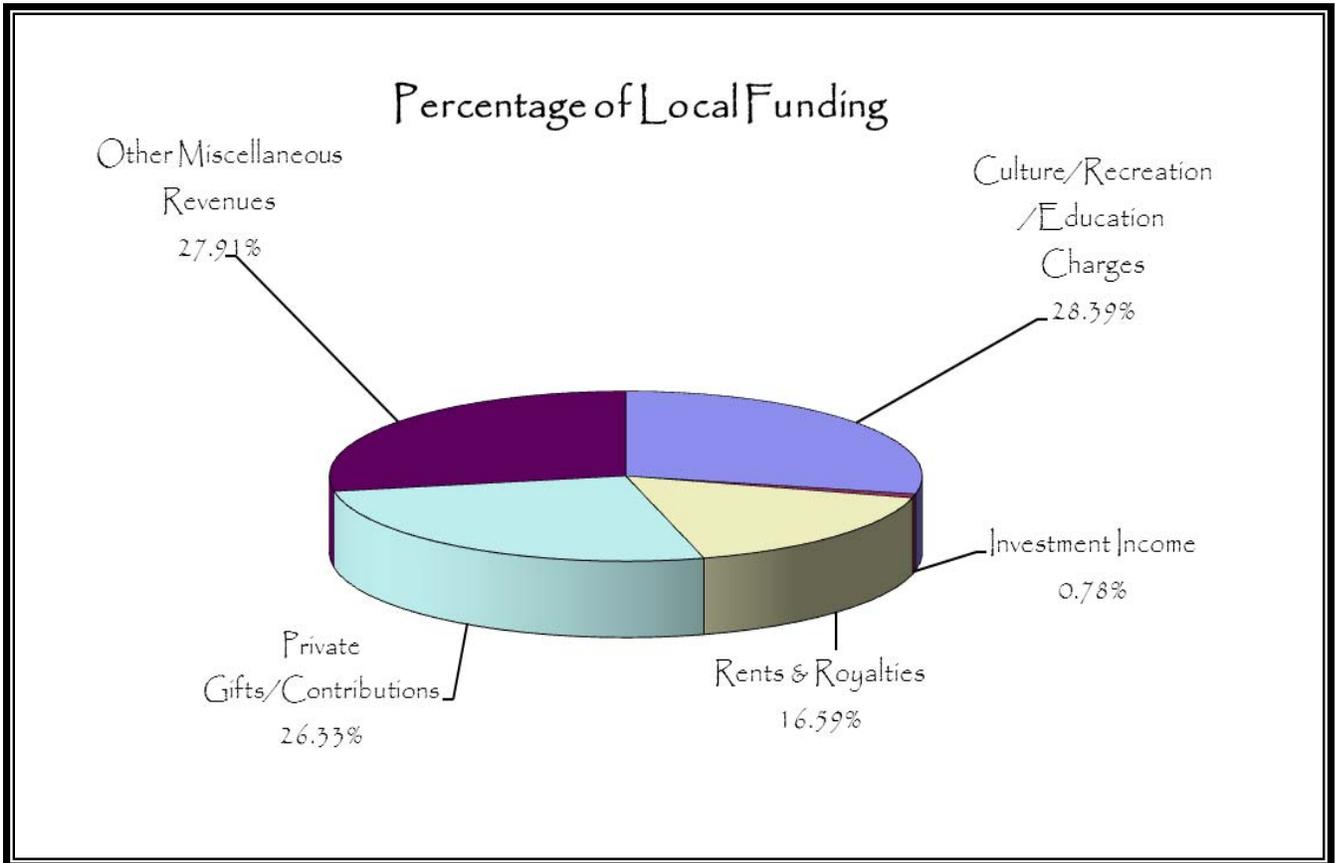
**Interfund Transfers and Estimated Budget Savings** - Funds used to balance the budget. In the 2014-15 budget, \$2,461,159 is being allocated for this purpose. In FY2014-15, the Beginning Surplus account was not used to balance the budget; instead the Estimated Budget Savings account was utilized as the Charter School Superintendent will be pursuing new revenue sources and innovative ways of conducting business that will ultimately reduce operation expenses.

	Elementary School	Middle School	High School	FSU Elementary	Total
Interfund Transfers	\$ -	\$ 1,462,160	\$ -	\$ -	\$ 1,462,160
Estimated Budget Savings	\$ 382,776	\$ 240,324	\$ 272,017	\$ 103,882	\$ 998,999
	\$ 382,776	\$ 1,702,484	\$ 272,017	\$ 103,882	\$ 2,461,159



**Local funding** – Revenues derived from Culture/Recreation/Education Charges, Investment Income, Rents & Royalties, Private Gifts/Contributions, and Other Miscellaneous Revenues. Revenues from these sources total approximately \$5.6 million in the 2014-15 budget.

	Elementary School	Middle School	Academic Village	FSU Elementary	Total
Culture/Recreation/Education Charges	\$845,060	\$124,406	\$192,386	\$432,251	\$1,594,103
Investment Income	20,093	\$3,757	\$17,157	\$2,856	43,863
Rents & Royalties	154,013	139,215	589,592	48,388	931,208
Private Gifts/Contributions	481,073	325,124	502,781	169,425	1,478,403
Other Miscellaneous Revenues	394,080	394,314	624,820	153,690	1,566,904
	\$1,894,319	\$986,816	\$1,926,736	\$806,610	\$5,614,481



## EXPENDITURES

The preparation of the expenditure budget for the 2014-15 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 2014-15 expenditure budget increased by 2.09% (see table below for details) from the 2013-14 budget.

Charter School Expenditures				
Function:		2013-14 Budget	2014-15 Budget	Increase (Decrease)
5101	K-3 Basic	\$ 7,320,975	\$ 7,156,098	-2.25%
5102	4-8 Basic	9,053,769	10,206,136	12.73%
5103	9-12 Basic	6,455,956	6,319,535	-2.11%
5130	Intensive English/ESOL	1,921	1,921	0.00%
5250	Exceptional Student Program	2,117,821	2,110,939	-0.32%
5300	Vocational 6-12	171,658	143,494	-16.41%
5901	Substitute Teachers	322,032	332,495	3.25%
5919	School/Other	21,204	21,203	0.00%
6120	Guidance Services	953,376	991,520	4.00%
6200	Instruct Media Services	754,043	724,780	-3.88%
6303	ESE Specialist	73,665	71,931	-2.35%
6400	Instruct. Staff Training Services	46,957	49,813	6.08%
7300	School Administration	5,161,549	4,405,728	-14.64%
7400	Facilities Acquisition & Construction	6,772,987	6,320,740	-6.68%
7600	Food Services	2,183,177	2,272,541	4.09%
7800	Pupil Transfer Services	1,986,603	2,152,635	8.36%
7900	Operation of Plant	5,252,191	6,380,290	21.48%
9102	Child Care Supervision	534,966	539,885	0.92%
9900	Athletics	234,559	249,493	6.37%
<b>Total Expenditures</b>		<b>\$ 49,419,409</b>	<b>\$ 50,451,177</b>	<b>2.09%</b>

The schools proposed budget provides funding for the following:

- ✓ Fringe benefits comparable to the District.
- ✓ Health insurance coverage for qualifying employees.
- ✓ Providing for two pension programs that require the employer to contribute 7.37% of the employee's base salary.
  - 401A Pension Plan
  - Florida Retirement System Plan
- ✓ 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.

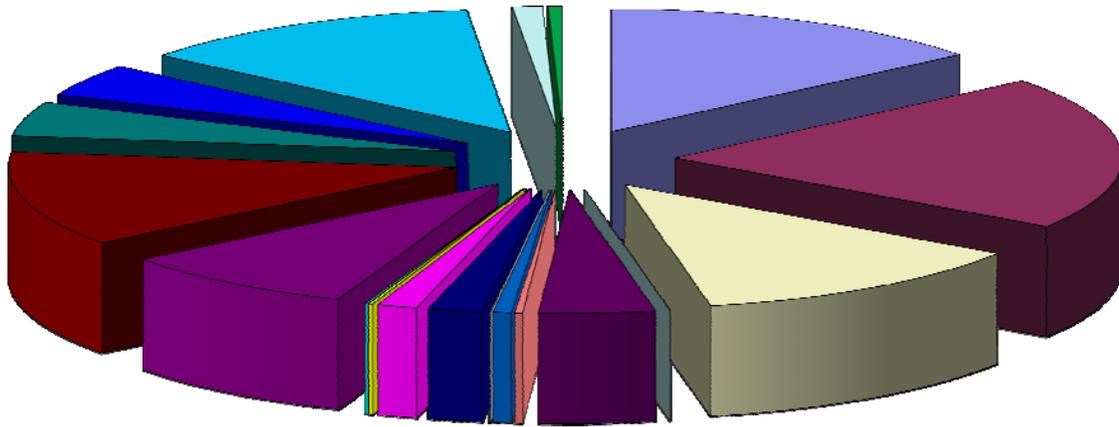
<u>Function</u>	<u>Description</u>
5100	<p><u>Basic (FEFP K-12)</u> – The Basic Program is that part of the school’s Full Time Equivalent (FTE) eligible for instructional program not identified as Special Programs for Exceptional Students, Vocational-Technical, or Adult General Education.</p> <p style="padding-left: 40px;">5101 - Kindergarten – 3<sup>rd</sup> grade            5102 - 4<sup>th</sup> – 8<sup>th</sup> grade            5103 - 9<sup>th</sup> – 12<sup>th</sup> 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 regular teacher is not present due to illness.</p>
5919	<p><u>School/Other</u> – Expense of substitute teachers utilized for classroom instruction when the regular 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 function are the following instructional support specialists: primary, technology, learning resource, and behavioral.</p> <p style="padding-left: 40px;">6303 - ESE Specialist</p>

- 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.
- 7300      School Administration (Office of the Principal) – Those activities concerned with directing and managing the operation of a particular school. It includes the activities performed by the principal, assistant principal, and other assistants in general supervision of all operations of the school, evaluations of staff members, assignments of duties to staff members, supervision and maintenance of the schools records, and coordination of school instructional activities.
- 7400      Facilities Acquisitions and Construction – Those activities concerned with the acquisition of land and buildings, remodeling buildings, construction of buildings, and additions, initial installation it extension of service systems and other built-in equipment, and improvements to sites.
- 7600      Food Services – Consists of those activities concerned with providing food to pupils and staff in a school or school system. This function includes the preparation and serving of regular and incidental meals, lunches or snacks in connection with school activities and the delivery of food.
- 7800      Pupil Transportation Services – Those activities which have as their purpose the conveyance of students to and from school activities, either between home and school, school and trips for curricular or co-curricular activities. Expenditures for the administration of student transportation services are recorded under this function together with other student transportation expenses.
- 7900      Operation of Plant – Activities concerned with keeping the physical plant open and ready for use. Major components of this function are utilities, including telephone service, custodial costs, and insurance cost associated with school buildings. Expenses include cleaning, disinfecting, heating, moving furniture, caring for grounds, school crossing guards, security and other such activities that are performed on a daily, weekly, monthly, or seasonal basis.
- 9100      Community Services – This function consists of activities that are not related to providing education for students in a school system. These include services provided by the school system for the community as a whole or some segment of the community such as programs of the custody and care of children and community recreation programs.  
                     9102 - After School Care – Expenses related to the cost of providing supervision to students once school has ended for the day.
- 9900      Athletics – Expenses related to the various sports program offered to students during the school year.

## Comparison of Annual Expenditures by Function

Function		Personnel Expensed to Function	2012-13 Budget	2013-14 Budget	% of Change FY13 to FY14	2014-15 Budget	% of Change FY14 to FY15
5101	K-3 Basic	Teachers and Teacher Assistants	\$ 7,240,178	\$ 7,320,975	1.12%	\$ 7,156,098	-2.25%
5102	4-8 Basic	Teachers and Teacher Assistants	8,960,333	9,053,769	1.04%	10,206,136	12.73%
5103	9-12 Basic	Teachers	6,174,187	6,455,956	4.56%	6,319,535	-2.11%
5130	Intensive English/ESOL	N/A	1,921	1,921	0.00%	1,921	0.00%
5250	Exceptional Student Program	Teachers, Speech Therapists, Teacher Assistants, and Clerical Specialists	1,971,727	2,117,821	7.41%	2,110,939	-0.32%
5300	Vocational 6-12	Teachers	160,219	171,658	7.14%	143,494	-16.41%
5901	Substitute Teachers	Substitutes	316,490	322,032	1.75%	332,495	3.25%
5919	School/Other	Substitutes	20,876	21,204	1.57%	21,203	0.00%
6120	Guidance Services	Guidance Counselors, Clerical Specialists, and Registrar	929,169	953,376	2.61%	991,520	4.00%
6200	Instruct Media Services	Media Specialist, Teacher Assistants, and Clerical Specialists	736,562	754,043	2.37%	724,780	-3.88%
6303	ESE Specialist	ESE Specialist	68,290	73,665	7.87%	71,931	-2.35%
6400	Instruct. Staff Training Services	N/A	58,467	46,957	-19.69%	49,813	6.08%
7300	School Administration	Principals, Assistant Principals, Clerical Specialists, Behavior Specialists, Registrars, and Bookkeepers	4,754,757	5,161,549	8.56%	4,405,728	-14.64%
7400	Facilities Acquisition & Construction	N/A	6,331,645	6,772,987	6.97%	6,320,740	-6.68%
7600	Food Services	N/A	2,028,506	2,183,177	7.62%	2,272,541	4.09%
7800	Pupil Transfer Services	N/A	1,856,580	1,986,603	7.00%	2,152,635	8.36%
7900	Operation of Plant	Security Guards	5,201,976	5,252,191	0.97%	6,380,290	21.48%
9102	Child Care Supervision	Part Time After School Care Staff	516,428	534,966	3.59%	539,885	0.92%
9900	Athletics	N/A	243,310	234,559	-3.60%	249,493	6.37%
<b>Total Expenditures</b>			<b>\$47,571,621</b>	<b>\$49,419,409</b>	<b>3.88%</b>	<b>\$50,451,177</b>	<b>2.09%</b>

## FY2015 Percent of Expenses by Function



- |                                       |  |
|---------------------------------------|--|
| ■ K-3 Basic - 14.18%                  | ■ 4-8 Basic - 20.23%                             |
| ■ 9-12 Basic - 12.53%                 | ■ Intensive English/ESOL - 0%                    |
| ■ Exceptional Student Program - 4.18% | ■ Vocational 6-12 - 0.28%                        |
| ■ Substitute Teachers - 0.66%         | ■ School/Other - 0.04%                           |
| ■ Guidance Services - 1.97%           | ■ Instruct Media Services - 1.44%                |
| ■ ESE Specialist - 0.14%              | ■ Instruct. Staff Training Services - 0.1%       |
| ■ School Administration - 8.73%       | ■ Facilities Acquisition & Construction - 12.53% |
| ■ Food Services - 4.5%                | ■ Pupil Transfer Services - 4.27%                |
| ■ Operation of Plant - 12.65%         | ■ Child Care Supervision - 1.07%                 |
| ■ Athletics - 0.49%                   |  |

\*Total Expenditures are being presented two different ways, by Function and by Object, as shown on pages 45 and 47. 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.)

# RELATIONSHIP OF ORGANIZATIONAL UNITS BY SCHOOL OBJECT

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

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

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

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

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

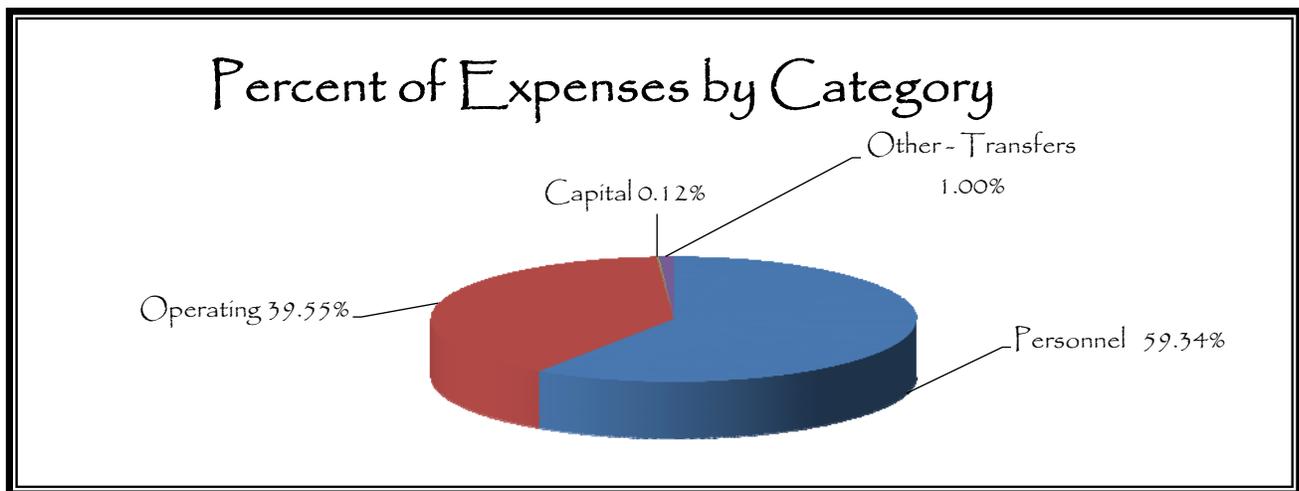
700 – 799	<u>Interest Expense</u> – Expenditures from current funds for interest on serial bonds.
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800 – 899	<u>Loss on Disposition of Assets</u> – The excess of the carrying value of the disposed asset over the financial inflows generated from the disposition.
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900 – 999	<u>Transfers</u> – Interfund transactions within the same government reporting entity except loans and reimbursements.
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## 2014-15 Expenditures by Function & Object

Function		Personnel	Operating	Capital	Other - Transfers	Total	% of Total
5101	K-3 Basic	\$ 6,784,606	\$ 371,492	\$ -	\$ -	\$ 7,156,098	14.18%
5102	4-8 Basic	9,538,299	667,837			10,206,136	20.23%
5103	9-12 Basic	5,741,299	573,236	5,000		6,319,535	12.53%
5130	Intensive English/ESOL		1,921			1,921	0.00%
5250	Exceptional Student Program	1,856,346	254,593			2,110,939	4.18%
5300	Vocational 6-12	126,244	17,250			143,494	0.28%
5901	Substitute Teachers	332,495				332,495	0.66%
5919	School/Other	21,203				21,203	0.04%
6120	Guidance Services	967,620	23,900			991,520	1.97%
6200	Instruct Media Services	543,478	181,302			724,780	1.44%
6303	ESE Specialist	71,931				71,931	0.14%
6400	Instruct. Staff Training Services		49,813			49,813	0.10%
7300	School Administration	3,244,391	1,140,487	20,850		4,405,728	8.73%
7400	Facilities Acquisition & Construction		6,320,740			6,320,740	12.53%
7600	Food Services		2,268,241	4,300		2,272,541	4.50%
7800	Pupil Transfer Services		2,152,635			2,152,635	4.27%
7900	Operation of Plant	107,615	5,754,599	13,000	505,076	6,380,290	12.65%
9102	Child Care Supervision	532,835	7,050			539,885	1.07%
9900	Athletics	63,877	167,616	18,000		249,493	0.49%
<b>Total</b>		<b>\$29,932,239</b>	<b>\$19,952,712</b>	<b>\$ 61,150</b>	<b>\$ 505,076</b>	<b>\$50,451,177</b>	<b>100.00%</b>



\*Total Expenditures are being presented two different ways, by Function and by Object, as shown on pages 45 and 47. 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.)

# PERSONNEL CHANGES

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

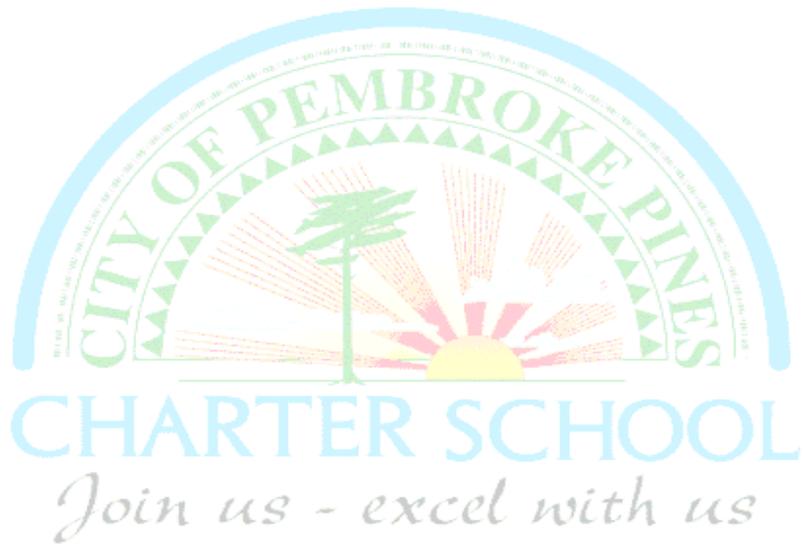
FY 2015 Changes in Staffing Levels							
School Function		2013-14 Existing Positions		2014-15 New Positions		2014-15 Total Positions	
		F/T	P/T	F/T	P/T	F/T	P/T
5101	K-3 Basic	90.76	62.00			90.76	62.00
5102	4-8 Basic	118.24	35.00	17.00	(1.00)	135.24	34.00
5103	9-12 Basic	85.00	2.00		(2.00)	85.00	0.00
5250	Exceptional Student Education	25.00	5.00	(1.00)	1.00	24.00	6.00
5300	Vocational 6-12	2.00				2.00	0.00
6120	Guidance Services	14.00		1.00		15.00	0.00
6200	Instruct Media Services	9.00	2.00			9.00	2.00
6303	ESE Specialist	1.00				1.00	0.00
7300	School Administration	52.00	2.00	(4.00)		48.00	2.00
7900	Operation of Plant	3.00				3.00	0.00
9102	Child Care Supervision		77.00			0.00	77.00
<b>Total</b>		<b>400</b>	<b>185</b>	<b>13.00</b>	<b>(2.00)</b>	<b>413</b>	<b>183</b>

In order to better meet the needs of our students, the overall personnel changes to the 2014-15 budget are the reduction of two part-time positions and the addition of 13 full-time positions.

As a result of the Academic Village Middle School grade expansion, 17 F/T instructional and one F/T non-instructional employees were hired to accommodate the new middle school students. In addition, one P/T Teacher position was converted to one F/T teacher position at the West Middle Charter School. An additional P/T teacher position was also needed in the ESE department to satisfy the special needs of the students at the FSU Elementary, and the AVCS eliminated two P/T teacher positions.

In an effort to reduce costs, two F/T clerical positions were eliminated and converted to contractual positions. Additionally, eliminated four charter school Information Technology personnel due to the Charter Schools participation in the City of Pembroke Pines Technology Modernization Project which includes IT personnel and technological upgrades. The Charter Schools will be charged an "IT/Telecommunications Services" fee for the aforementioned services provided.

For more detail on changes in positions by site, refer to pages 95 to 105 in the Budget Overview.



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## 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. 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 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. (City of Pembroke Pines, Florida FSU Charter Elementary School Financial Statements for the Fiscal Year Ended June 30, 2013)

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:

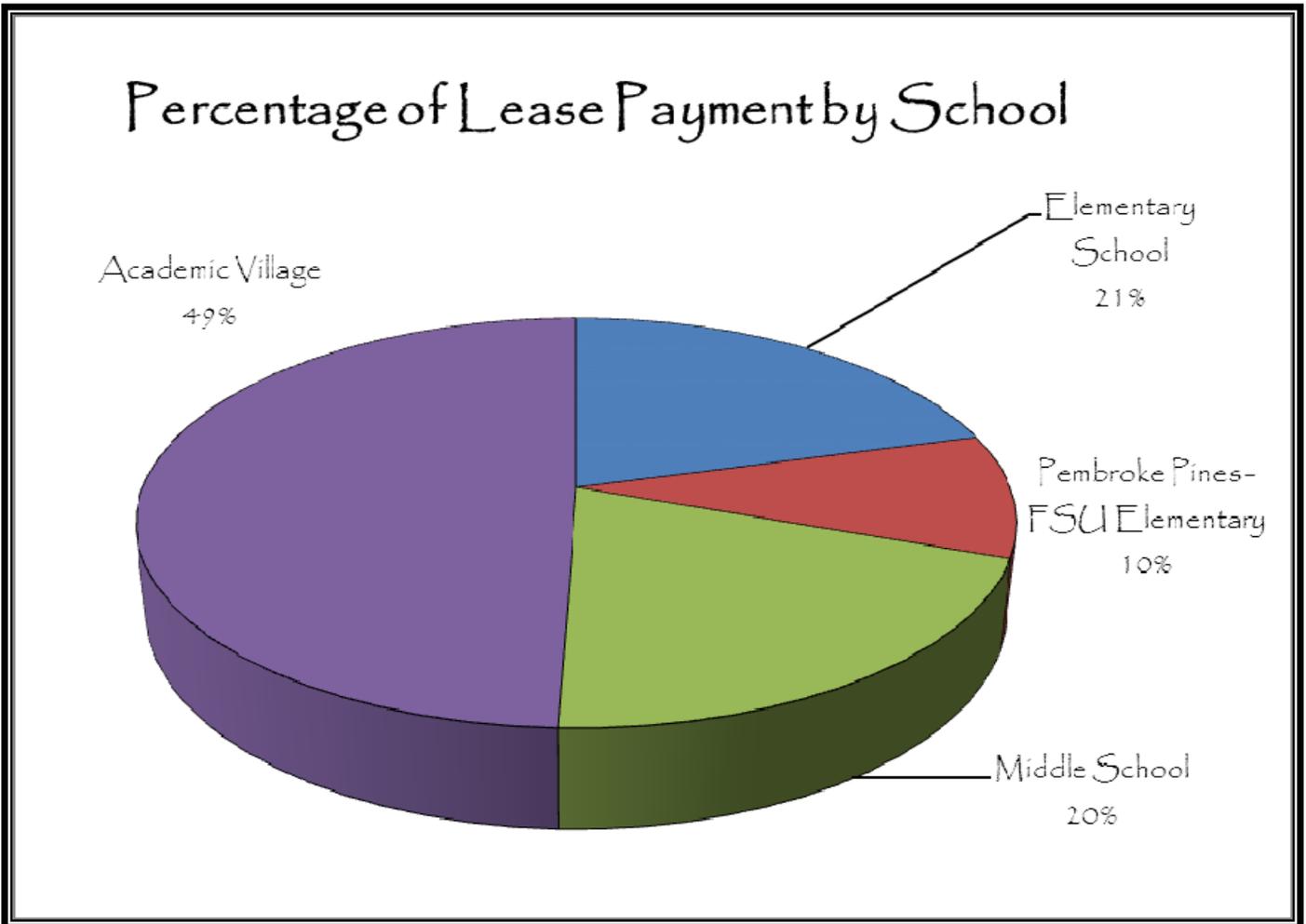
The City borrowed \$10,000,000 from a bank in December 1997 of which approximately \$8,000,000 was used to finance the acquisition of land and construction of the Elementary Schools. In 1998, the City issued Public Improvement Revenue Bonds, Series 1998 for \$24,055,000 of which approximately \$12,500,000 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. Also 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.

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. (City of Pembroke Pines, Florida Charter Schools Financial Statements for the Fiscal Year Ended June 30, 2013)

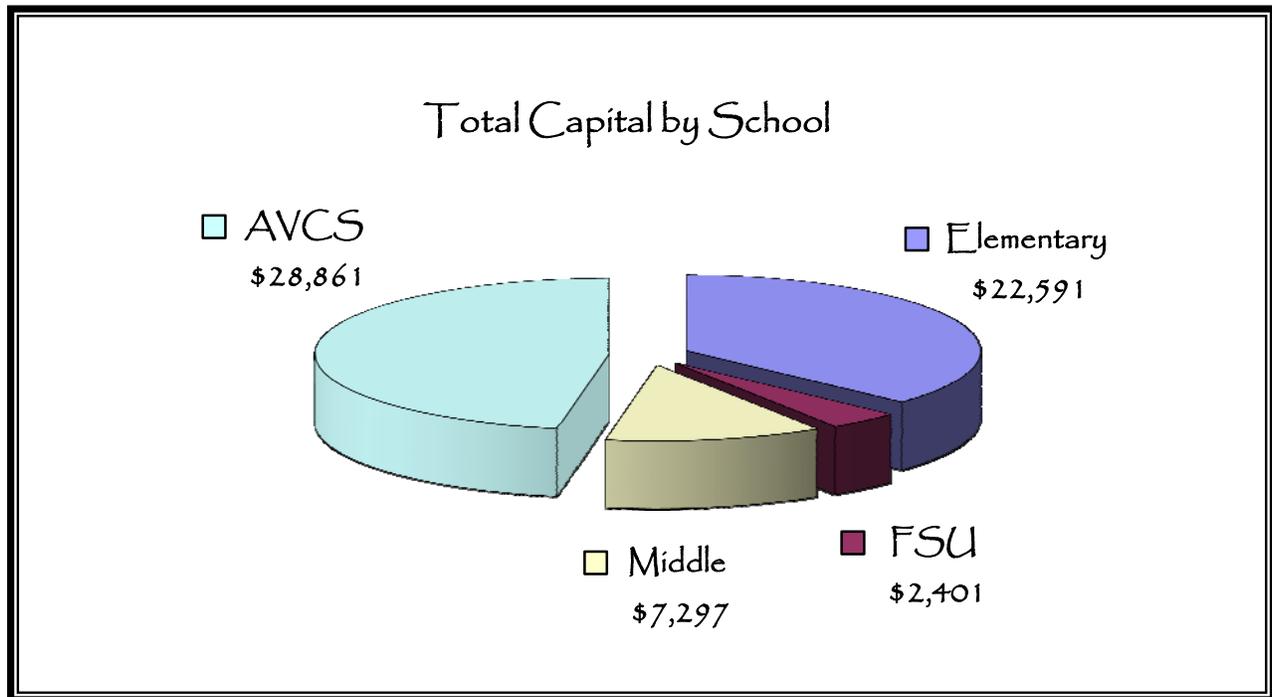
The table below represents the 2014-2015 lease payment charged to the different charters.

School	2014-15 Annual Lease Payment	Number of Campuses	Size of Campus (in sq. ft.)
Elementary School	\$ 1,311,605	3	195,481
Pembroke Pines - FSU Elementary	\$ 615,387	1	57,485
Middle School	\$ 1,268,534	2	141,995
Academic Village	\$ 3,125,214	1	223,570
Total	\$ 6,320,740	7	618,531



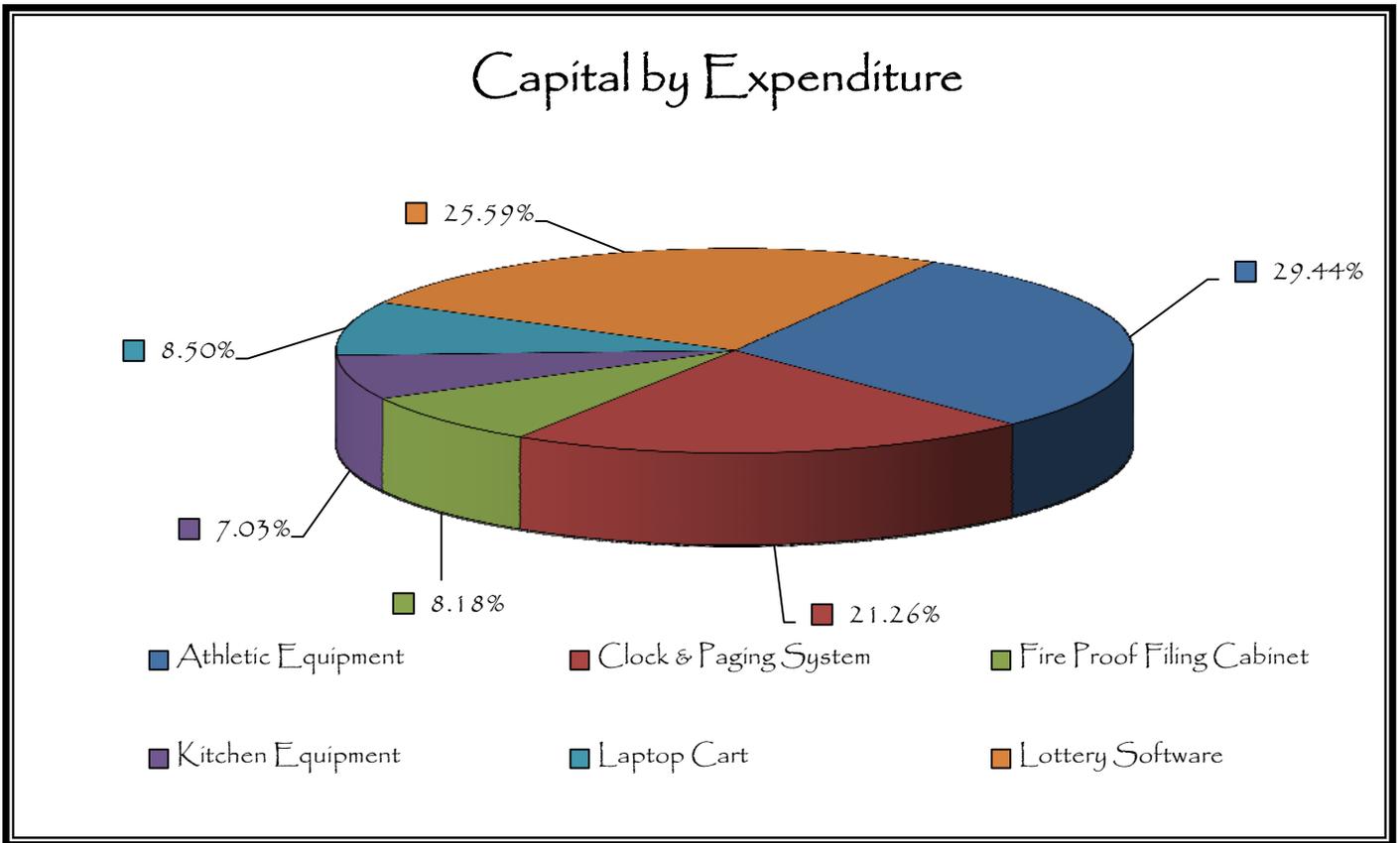
## CAPITAL EXPENDITURES

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 2014-15 school year, \$61,150 has been allocated from the operating budget for capital expenditures.



The total \$61,150 of capital expenditures includes non-routine (*file cabinets, athletic equipment, lottery software, laptop carts, clock and paging system, & kitchen equipment*) expenditures, but no routine expenditures (*computer replacement and computer equipment*). This year's routine capital expenditures will not impact the schools' operating budget as these expenditures will be included in the charter schools' participation in the City of Pembroke Pines Technology Modernization Project. As a result, the charter schools will be charged an "IT/Telecommunications Services" fee in lieu of any routine capital technology expenditures such as computer replacements and network infrastructure upgrades. The Charter Schools do not have any major capital projects in the 2014-15 fiscal year due to the lack of capital project funds.

Non-routine capital expenditures, such as laptop carts, file cabinets, lottery software, and athletic equipment, will not require any additional personnel, maintenance or utility. The food warmer, meat slicer, clock and paging system, are the only non-routine capital expenditures in the 2014-15 budget that will increase the future operating costs; however the increase in electricity usage would be minor.



## 2014-15 Non-routine Capital Expenditures by School

### Elementary School

Capital Description	Amount	Operating Impact	Impact Value
Clock & Paging System	\$ 13,000	Minor increase in electricity usage	\$ 15
Laptop Cart	2,600	No Impact	-
Lottery Software	5,791	No Impact	-
Meat Slicer	1,200	Minor increase in electricity usage	15
<b>Total</b>	<b>\$ 22,591</b>	<b>Total</b>	<b>\$ 30</b>

### FSU Elementary

Capital Description	Amount	Operating Impact	Impact Value
Lottery Software	\$ 2,001	No Impact	\$ -
Meat Slicer	400	Minor increase in electricity usage	15
<b>Total</b>	<b>\$ 2,401</b>	<b>Total</b>	<b>\$ 15</b>

### Middle School

Capital Description	Amount	Operating Impact	Impact Value
Laptop Cart	\$ 2,600	No Impact	\$ -
Lottery Software	3,897	No Impact	-
Meat Slicer	\$ 800	Minor increase in electricity usage	15
<b>Total</b>	<b>\$ 7,297</b>	<b>Total</b>	<b>\$ 15</b>

### High School

Capital Description	Amount	Operating Impact	Impact Value
Athletic Equipment	\$ 18,000	No Impact	\$ -
Fire Proof File Cabinet	5,000	No Impact	-
Food Warmer	\$ 1,900	Minor increase in electricity usage	\$ 100
Lottery Software	3,961	No Impact	-
<b>Total</b>	<b>\$ 28,861</b>	<b>Total</b>	<b>\$ 100</b>

<b>Total non-routine capital</b>	<b>\$ 61,150</b>	<b>Total operating impact</b>	<b>\$ 160</b>
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## 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 FY2014-15 is approximately \$1.1 million. 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.

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.

## 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 just under 2,500 students who live between 2.0 and 3.5 miles from the school. The State is currently funding this service at \$351 per rider. In addition to State revenues, the charter schools receive other revenue from the rental of our school buses to outside customers when they are not being utilized for field trips and sporting events. They are rented at a charge of \$60 per hour. The total budgeted revenues for FY2014-15 are \$1,421,087. The expenses for this service total \$2,152,635. The unfunded balance of \$731,548 is subsidized by the Charter Schools.

School	# of riders	% of riders	State Revenue	Other Transportation Revenue	Total Revenue
Elementary School	399	21%	\$ 139,874	\$ 184,079	\$ 323,953
FSU Elementary	87	13%	0*	64,829	64,829
Middle School	742	58%	260,267	124,406	384,673
Academic Village	1,297	76%	455,247	192,386	647,633
<b>Total</b>	<b>2,524</b>	<b>45%</b>	<b>\$ 855,388</b>	<b>\$ 566,700</b>	<b>\$ 1,421,088</b>

\*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. In 2014-15, total revenues in the amount of \$2,407,634 are budgeted to be received from the Federal Government and Food Sales. The expenses for this service total \$2,272,541. The schools are anticipating a profit in the amount of \$135,093. The State's Wellness Plan, which promotes the development of healthy food choices, is incorporated in the daily menu planning.

School	# of Students Receiving Free Meals	# of Students Receiving Reduced Meals	Total	% of school population on Free/Reduced
Elementary School	388	154	542	28%
Middle School	235	80	315	24%
Academic Village	275	124	399	20%
FSU Elementary	107	42	149	22%
<b>Total</b>	<b>1,005</b>	<b>400</b>	<b>1,405</b>	<b>25%</b>



# Charter School Budget Calendar

January

School Budget Department prepares and enters revenue projections and forecasts personnel in the budget module for next fiscal year.

Jan - Feb

Budget module enabled for principals to input expenditures, personnel changes, and narratives.

Start →

July 1st

Budget is loaded into the Accounting System

February

School Budget Department reviews proposed budgets, narratives, and supporting schedules for each school for completeness.

June

City Manager submits the proposed budget to City Commission in a Q&A workshop setting.

March

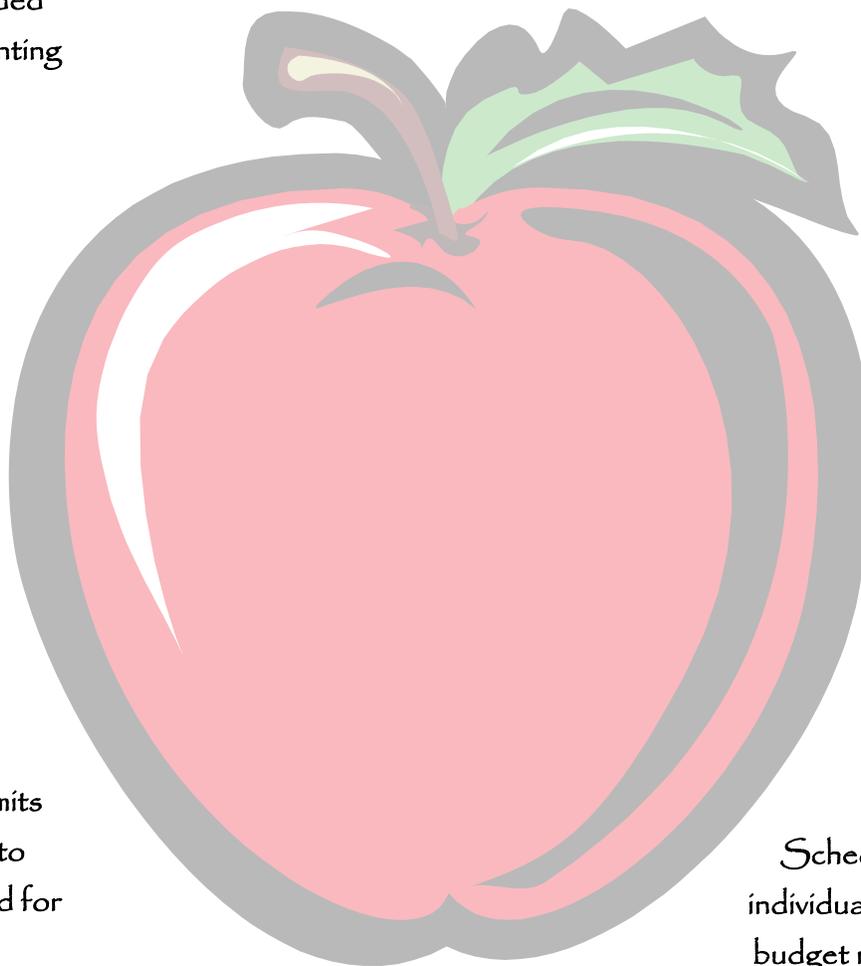
Schedule meetings with individual principals to review budget narratives, revenues, and expenditures. The School Budget Department will make any changes as a result of the meetings.

May-June

City Manager submits proposed budget to school advisory board for approval.

April - May

School Budget Department prepares draft of the budget for the City Managers approval.



# 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
- 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. 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 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 1<sup>st</sup>: 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 1<sup>st</sup>. 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 1<sup>st</sup>, 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 (see 5-Year Capital Improvement Tab). 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 moneys are spent only for those purposes authorized, and within the amounts authorized. Each of the Charter School funds

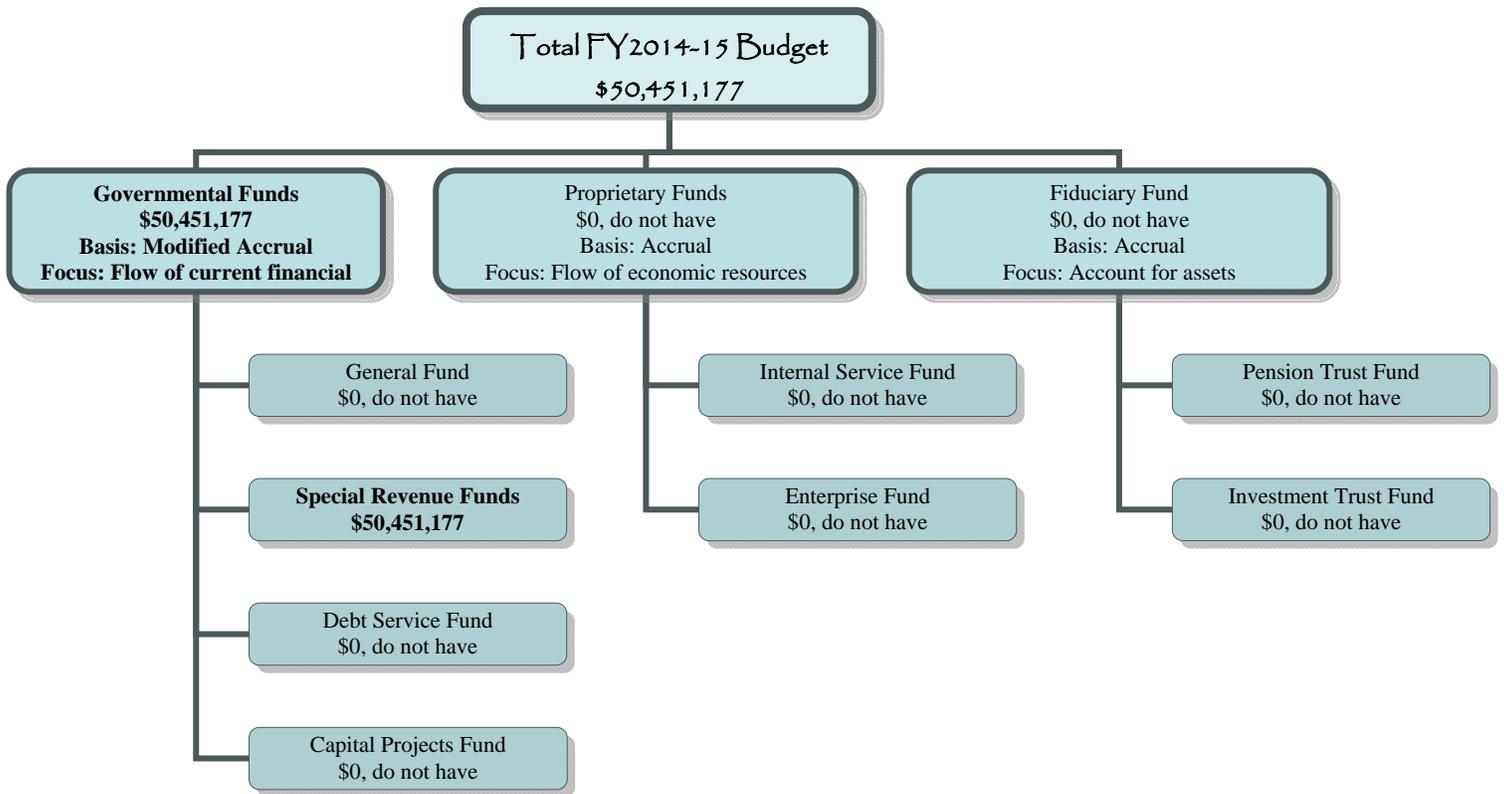
- ✓ has an annual appropriated budget
- ✓ is classified into one of four “fund types” and
- ✓ is grouped according to the type of activity that is involved in the fund

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 measureable and expenditures when the liability is incurred. In the Accrual Basis, revenues are recorded when earned, and expenses when the liability is incurred.

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

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

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, Vehicle Replacement Schedules, etc.

# 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 or Estimated Budget Savings. The amount of Beginning Surplus or Estimated Budget Savings shown would represent the amount by which Fund Balance will be depleted. The Charter Schools will strive to achieve a balanced budget.

<b>Adopted Budget</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
<b>Revenues</b>	\$ 47,571,621	\$ 49,419,409	\$ 50,451,177
<b>Expenditures</b>	\$ 47,571,621	\$ 49,419,409	\$ 50,451,177

## 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*

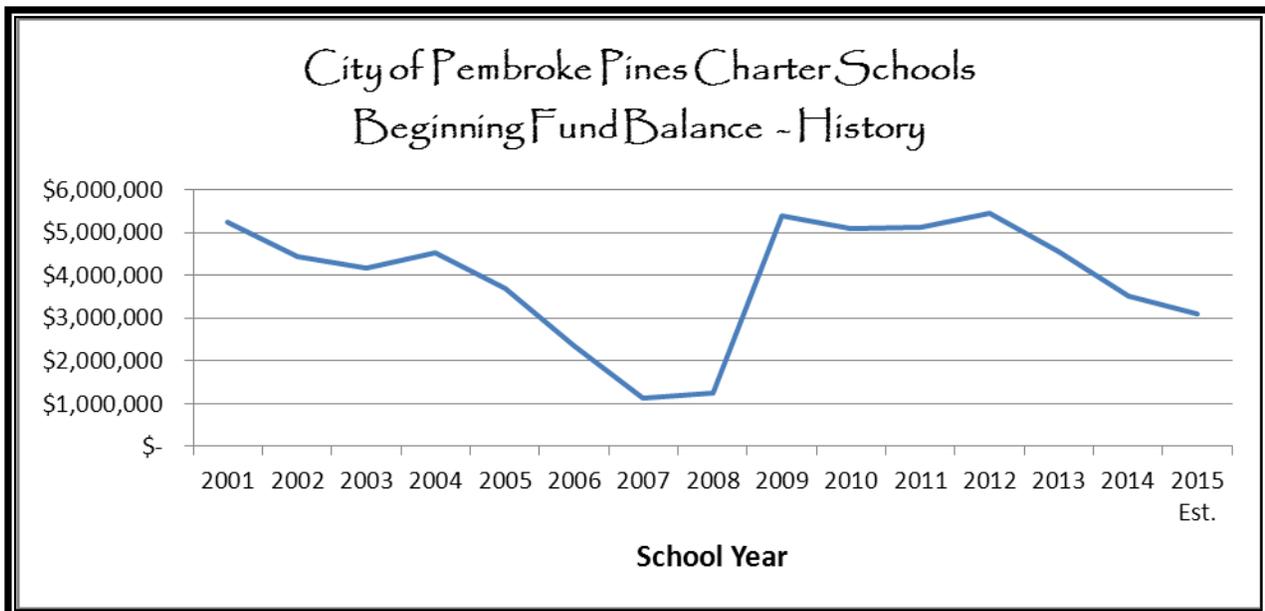
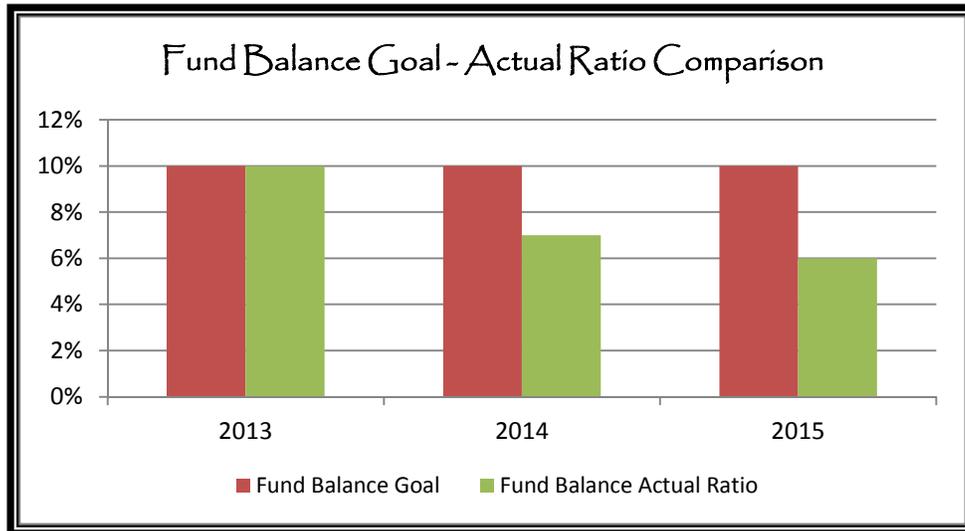
## Fund Balance/Reserve Policies

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

	2012-13	2013-14	2014-15
<b>Budgeted Expenditures</b>	\$ 47,571,621	\$ 49,419,409	\$ 50,451,177
<b>Beginning Fund Balance</b>	\$ 4,559,677	\$ 3,515,694	\$ 3,095,134
<b>Reserve/Expenditure Ratio</b>	10%	7%	6% <sup>(1)</sup>

<sup>(1)</sup> **Note:** The 2014-15 FY displays the **un-audited** Beginning Fund Balance.

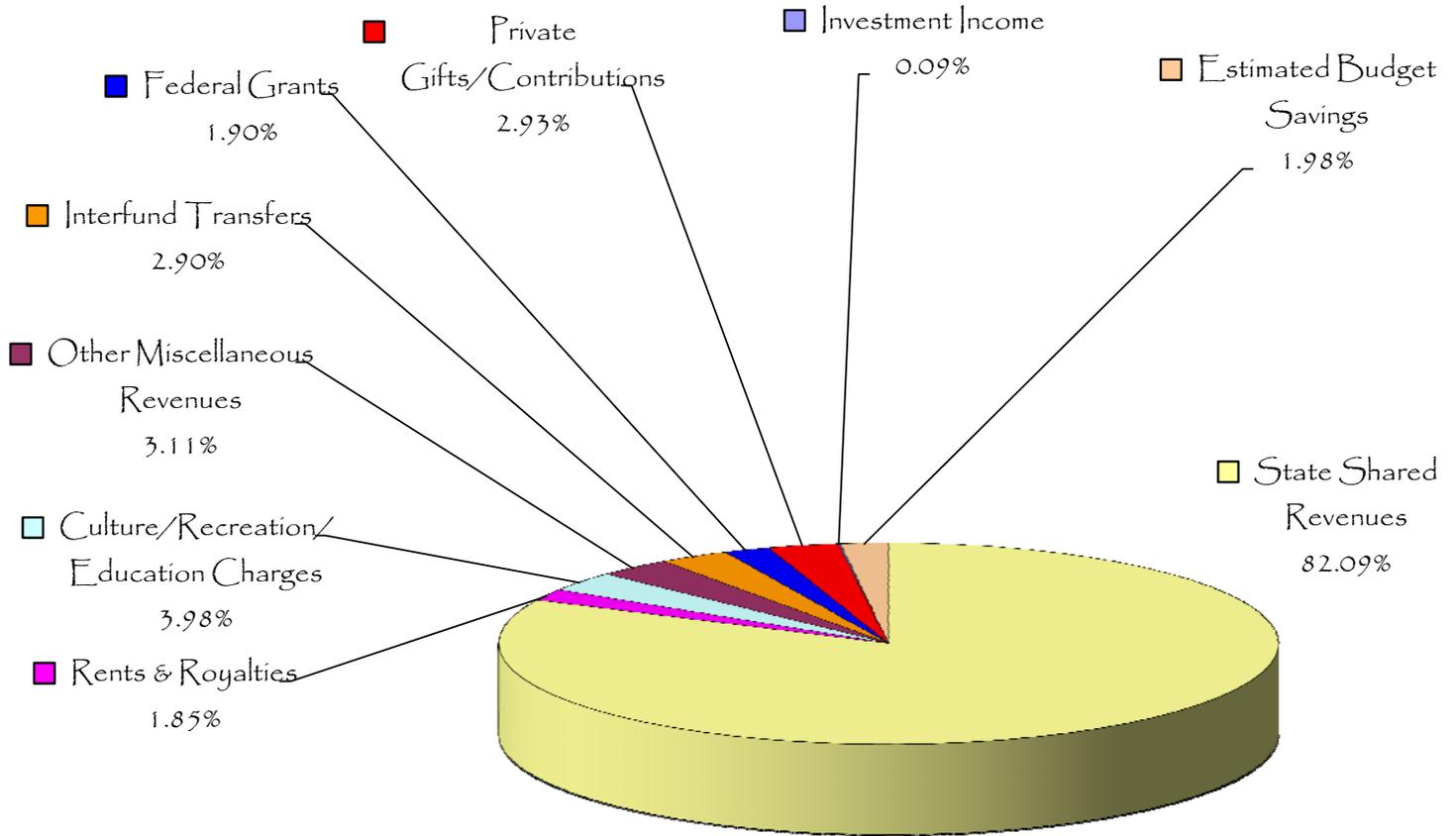
Given that State-Shared revenues have not increased at the same rate as required expenditures over the past years, the Fund Balance for the upcoming fiscal year will be 6%. For the 2014-15 school year, Administration will continue to pursue new revenue sources and find innovative ways of conducting business that will ultimately reduce operating expenses. Administration's goal is to eliminate the declining trend and increase the fund balance to the **10%** target goal by the end of school year 2014-15.



# Charter School Major Revenues

2014-2015

\$50,451,177



Revenue Source	2014-15 Budget
State Shared Revenues	\$41,417,329
Rents & Royalties	\$931,208
Culture/Recreation/Education Charges	\$1,594,103
Other Miscellaneous Revenues	\$1,566,904
Interfund Transfers	\$1,462,160
Federal Grants	\$958,208
Private Gifts/Contributions	\$1,478,403
Investment Income	\$43,863
Estimated Budget Savings	\$998,999
<b>Total Revenues</b>	<b>\$50,451,177</b>

# Revenue Sources: Special Revenue Funds

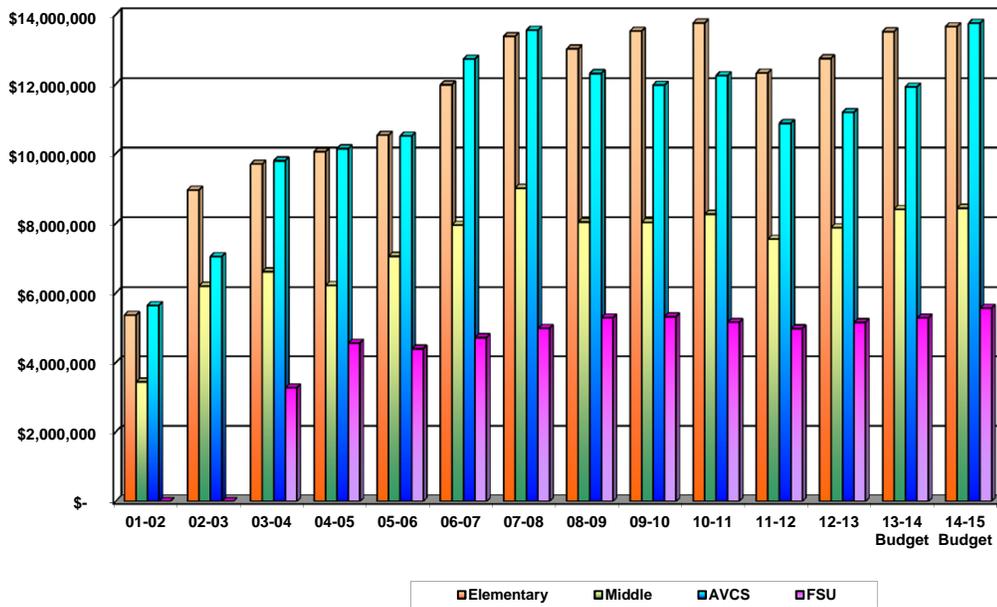
## State Shared Revenues

**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 times 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 times the State Program Cost Factor for each category provided annually. This forecast is based on actual enrollment of 5,925 students.



\* The increase in State Shared Revenues is related to the opening of new Charter Schools. Please refer to the Student Population graph in the Budget Message section.

## 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>
01-02	\$ 5,363,687	\$ 3,441,120	\$ 5,642,477	\$ -	\$ 14,447,284	23.24%
02-03	\$ 8,965,812	\$ 6,205,572	\$ 7,057,266	\$ -	\$ 22,228,650	53.86%
03-04	\$ 9,707,136	\$ 6,614,996	\$ 9,800,867	\$ 3,271,532	\$ 29,394,531	32.24%
04-05	\$ 10,055,961	\$ 6,219,699	\$ 10,151,252	\$ 4,565,624	\$ 30,992,536	5.44%
05-06	\$ 10,534,171	\$ 7,063,322	\$ 10,513,163	\$ 4,395,656	\$ 32,506,312	4.88%
06-07	\$ 11,983,290	\$ 7,954,764	\$ 12,720,271	\$ 4,722,037	\$ 37,380,362	14.99%
07-08	\$ 13,367,296	\$ 9,018,516	\$ 13,550,109	\$ 4,989,830	\$ 40,925,751	9.48%
08-09	\$ 13,013,670	\$ 8,044,196	\$ 12,307,906	\$ 5,292,373	\$ 38,658,145	-5.54%
09-10	\$ 13,523,662	\$ 8,028,883	\$ 11,977,983	\$ 5,323,549	\$ 38,854,077	0.51%
10-11	\$ 13,760,711	\$ 8,269,023	\$ 12,247,049	\$ 5,158,485	\$ 39,435,268	1.50%
11-12	\$ 12,320,034	\$ 7,553,992	\$ 10,876,276	\$ 4,976,504	\$ 35,726,806	-9.40%
12-13	\$ 12,735,463	\$ 7,880,342	\$ 11,187,516	\$ 5,154,346	\$ 36,957,667	3.45%
13-14 Budget	\$ 13,510,221	\$ 8,411,228	\$ 11,925,093	\$ 5,284,410	\$ 39,130,952	5.88%
14-15 Budget	\$ 13,654,820	\$ 8,443,236	\$ 13,750,280	\$ 5,568,993	\$ 41,417,329	5.84%
	<u>\$ 174,556,268</u>	<u>\$ 111,936,362</u>	<u>\$ 157,035,528</u>	<u>\$ 58,703,339</u>	<u>\$ 502,231,497</u>	

### Explanation of major variances:

- FY2002 High School increased it's population from 600 to 900 students
- FY2003 The Charter Central Campus opened increasing student population at the Elementary and Middle schools by 1,200  
High School increased student population from 900 to 1,250
- FY2004 The City of Pembroke Pines/FSU Elementary opened increasing the elementary student population by 610  
High School increased student population from 1,250 to 1,600
- FY2007 The State's Base Student Allocation increased 6.4% from FY2006  
High School increased student population from 1,600 to 1,700
- FY2008 The increase was related to the FTE annual increases as well as two retroactive payments received from the Broward County School Board. These payments included \$695,494 for the McKay Scholarship reimbursements and \$853,309 for the reimbursement of the 5% administrative fees that were being withheld by the School Board
- FY2009 The Base Student Allocation rate (BSA) which is used to calculate the FTE revenues declined
- FY2011 Revenues increased approximately \$0.6 million due a tax increase (Critical Operating Needs 0.250 Millage) imposed by the School Board of Broward County
- FY2012 The State's Base Student Allocation decreased by \$144.54 from \$3,623.76 to \$3,479.22 per student. Also the additional revenue received thru the Critical Operating Needs Millage in FY2011 is not available for FY2012 as it was a one time funding source
- FY2013 The State's Base Student Allocation increased by \$103.76 from \$3,479.22 to \$3,582.98 per student
- FY2014 The State's Base Student Allocation increased by \$169.32 from \$3,582.98 to \$3,752.30 per student
- FY2015 The State's Base Student Allocation increased by \$279.47 from \$3,752.30 per student to \$4,031.77 per student. Also, student population increased from 5,634 to 5,925 due to expansion of grade levels at the AVCS

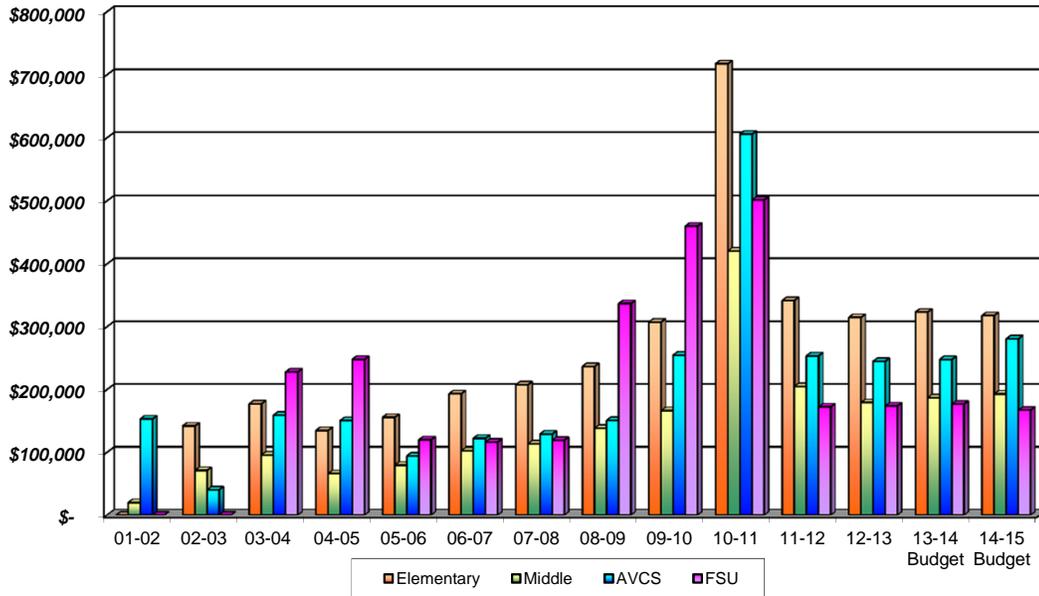
## Federal Grants

**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 (cont'd)

<u>Fiscal Year</u>	<u>Elementary</u>	<u>Middle</u>	<u>AVCS</u>	<u>FSU</u>	<u>Total</u>	<u>% Change</u>
01-02	\$ -	\$ 20,000	\$ 153,073	\$ -	\$ 173,073	-13.46%
02-03	\$ 141,903	\$ 71,258	\$ 40,288	\$ -	\$ 253,449	46.44%
03-04	\$ 177,193	\$ 95,799	\$ 159,108	\$ 227,842	\$ 659,942	160.38%
04-05	\$ 134,767	\$ 66,048	\$ 150,464	\$ 247,906	\$ 599,185	-9.21%
05-06	\$ 155,700	\$ 79,593	\$ 94,188	\$ 119,931	\$ 449,412	-25.00%
06-07	\$ 193,219	\$ 102,503	\$ 122,408	\$ 116,284	\$ 534,414	18.91%
07-08	\$ 207,353	\$ 113,582	\$ 129,043	\$ 119,203	\$ 569,181	6.51%
08-09	\$ 236,604	\$ 138,344	\$ 150,834	\$ 336,720	\$ 862,502	51.53%
09-10	\$ 307,292	\$ 166,466	\$ 254,661	\$ 459,686	\$ 1,188,105	37.75%
10-11	\$ 717,334	\$ 420,517	\$ 605,780	\$ 501,224	\$ 2,244,855	88.94%
11-12	\$ 341,623	\$ 204,882	\$ 253,516	\$ 172,385	\$ 972,406	-56.68%
12-13	\$ 314,714	\$ 179,264	\$ 244,707	\$ 173,779	\$ 912,464	-6.16%
13-14 Budget	\$ 323,169	\$ 186,891	\$ 247,794	\$ 176,730	\$ 934,584	2.42%
14-15 Budget	\$ 317,619	\$ 192,886	\$ 280,631	\$ 167,072	\$ 958,208	2.53%
	<u>\$ 3,659,490</u>	<u>\$ 2,198,033</u>	<u>\$ 2,976,495</u>	<u>\$ 2,818,762</u>	<u>\$ 11,652,780</u>	

### Explanation of major variances:

- FY2003 Charter Schools began participation in the National School Lunch Program
- FY2004 The High School received a Dissemination Grant in the amount of \$75,000  
The Pembroke Pines/FSU Charter Elementary School received a Start Up grant in the amount of \$200,000
- FY2006 FSU Charter Elementary no longer qualified to receive Start Up grant funds  
IDEA funds were required to be reported under Federal Grants and not Local revenue as in prior years
- FY2008 Increased student participation in the National School Lunch Program
- FY2009 Increased student population due to the expansion of existing facilities will enhance participation in the National School Lunch Program  
The FSU Charter Elementary was awarded a grant in the amount of \$215,000 from the Department of Education for the Autistic Program
- FY2010 The FSU Charter Elementary was awarded a one year IDEA grant thru American Recovery and Reinvestment Act (ARRA) funding.  
The Charter High School was awarded two equipment grants thru the National School Lunch Program
- FY2011 The Charter School system received the Education Jobs Grant (\$1 million) funded thru the American Recovery and Reinvestment Act (ARRA)
- FY2012 Even though the Charter School system received a \$116K Training Incentive Grant funded thru the ARRA, the decline is due to the lack of funding of the Education Jobs Grant in FY2012
- FY2013 Projected revenues decreased due to the Charter Schools no longer receiving grants funded thru the American Recovery and Reinvestment Act
- FY2014 & FY2015 The increase relates to higher student participation and increased reimbursement rates from the National School Lunch Program

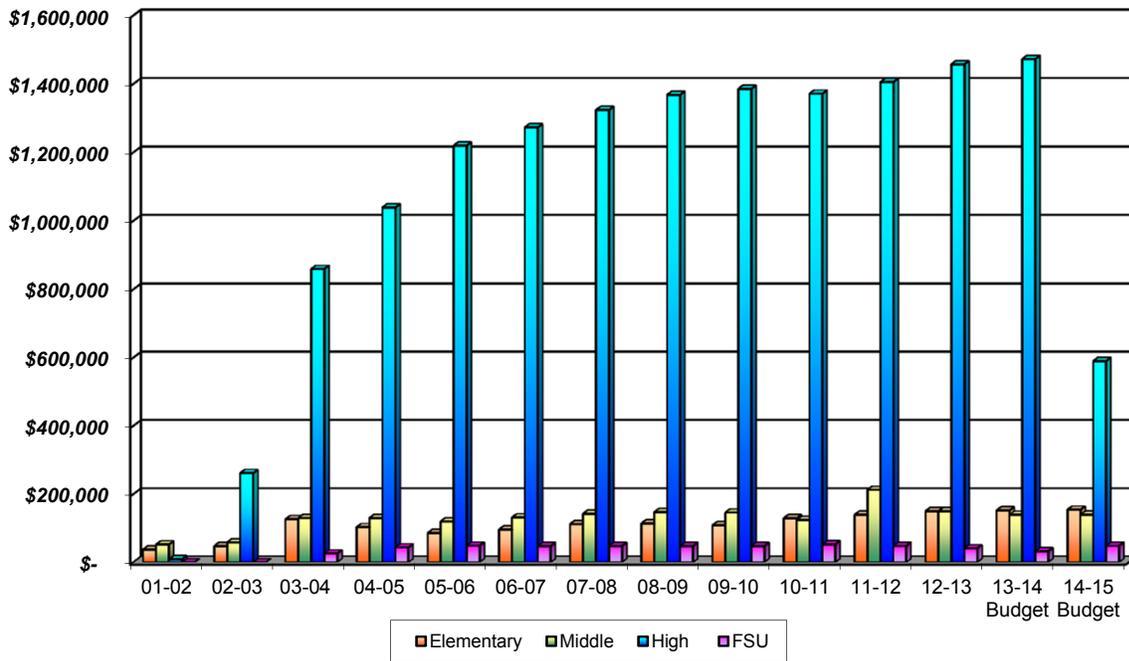
## Rents & Royalties

**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>
01-02	\$ 37,175	\$ 51,911	\$ 9,000	\$ -	\$ 98,086	33.55%
02-03	\$ 47,695	\$ 58,353	\$ 261,314	\$ -	\$ 367,362	274.53%
03-04	\$ 126,050	\$ 129,991	\$ 859,190	\$ 25,961	\$ 1,141,192	210.65%
04-05	\$ 102,849	\$ 129,863	\$ 1,038,868	\$ 43,650	\$ 1,315,230	15.25%
05-06	\$ 85,922	\$ 119,869	\$ 1,219,868	\$ 48,680	\$ 1,474,339	12.10%
06-07	\$ 95,961	\$ 131,209	\$ 1,272,836	\$ 47,412	\$ 1,547,418	4.96%
07-08	\$ 112,095	\$ 142,201	\$ 1,323,685	\$ 47,965	\$ 1,625,946	5.07%
08-09	\$ 113,697	\$ 146,842	\$ 1,368,037	\$ 47,348	\$ 1,675,924	3.07%
09-10	\$ 108,369	\$ 145,833	\$ 1,385,613	\$ 47,687	\$ 1,687,502	0.69%
10-11	\$ 128,981	\$ 123,719	\$ 1,371,280	\$ 52,806	\$ 1,676,786	-0.64%
11-12	\$ 139,292	\$ 212,217	\$ 1,405,556	\$ 48,255	\$ 1,805,320	7.67%
12-13	\$ 149,858	\$ 149,506	\$ 1,457,158	\$ 40,880	\$ 1,797,402	-0.44%
13-14 Budget	\$ 152,010	\$ 138,883	\$ 1,472,694	\$ 32,519	\$ 1,796,106	-0.07%
14-15 Budget	\$ 154,013	\$ 139,215	\$ 589,592	\$ 48,388	\$ 931,208	-48.15%
	<u>\$ 1,624,372</u>	<u>\$ 1,889,770</u>	<u>\$ 15,034,691</u>	<u>\$ 531,551</u>	<u>\$ 19,080,384</u>	

### Explanation of major variances:

- FY2003                    The City entered into an Interlocal Agreement with Florida International University for the Shared Use Facility at Academic Village (High School)
  
- FY2004                    Interlocal Agreement provided for incremental increases in the amount of \$200,000 from FY2004 - FY2006
  
- FY2007 - FY2009      The Interlocal agreement with Florida International University requiring an annual CPI adjustment has provided additional rental revenue to our system
  
- 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. This has resulted in an anticipated 48.15% decrease in rental revenues.

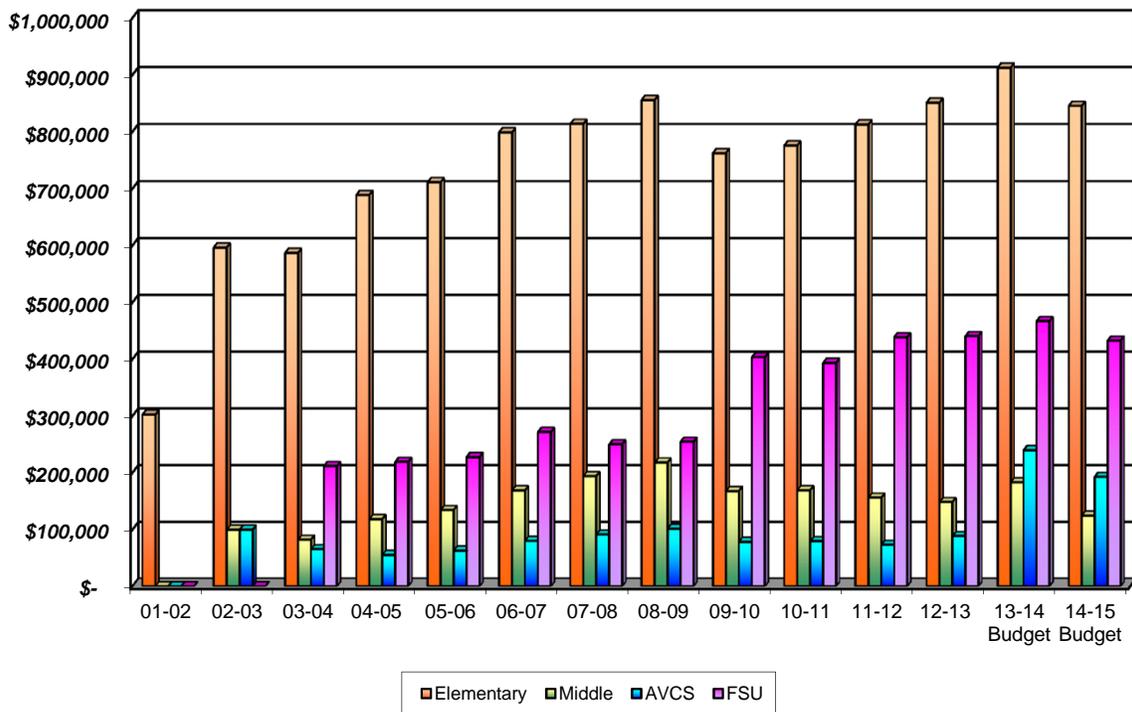
## Culture/Recreation/Education Charges

**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 After School Care revenues are calculated based upon student participation times the monthly rate of \$135. Children of Charter School employees receive free 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 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>
01-02	\$ 301,774	\$ -	\$ -	\$ -	\$ 301,774	5.44%
02-03	\$ 596,006	\$ 99,324	\$ 99,324	\$ -	\$ 794,654	163.33%
03-04	\$ 586,362	\$ 81,739	\$ 64,946	\$ 211,109	\$ 944,156	18.81%
04-05	\$ 688,462	\$ 118,189	\$ 55,155	\$ 218,722	\$ 1,080,528	14.44%
05-06	\$ 710,567	\$ 134,025	\$ 62,545	\$ 227,230	\$ 1,134,367	4.98%
06-07	\$ 798,222	\$ 168,342	\$ 79,960	\$ 271,201	\$ 1,317,725	16.16%
07-08	\$ 813,156	\$ 193,855	\$ 90,934	\$ 249,620	\$ 1,347,565	2.26%
08-09	\$ 855,209	\$ 217,354	\$ 101,433	\$ 254,007	\$ 1,428,003	5.97%
09-10	\$ 762,034	\$ 167,545	\$ 78,188	\$ 403,105	\$ 1,410,872	-1.20%
10-11	\$ 775,155	\$ 169,050	\$ 78,891	\$ 393,073	\$ 1,416,169	0.38%
11-12	\$ 811,990	\$ 155,662	\$ 72,644	\$ 438,255	\$ 1,478,551	4.40%
12-13	\$ 850,538	\$ 148,004	\$ 87,988	\$ 440,045	\$ 1,526,575	3.25%
13-14 Budget	\$ 912,021	\$ 183,068	\$ 239,301	\$ 466,349	\$ 1,800,739	17.96%
14-15 Budget	\$ 845,060	\$ 124,406	\$ 192,386	\$ 432,251	\$ 1,594,103	-11.48%
	<u>\$ 10,806,296</u>	<u>\$ 1,985,449</u>	<u>\$ 1,303,695</u>	<u>\$ 4,004,967</u>	<u>\$ 18,100,407</u>	

### Explanation of major variances:

- FY2003      Implementation of a building usage charge to the City's Parks and Recreation Department. This charge compensates the schools for operating costs (electric, water/sewer, personnel) while open for recreational programs
  
- FY2004      The City of Pembroke Pines/FSU Elementary opened providing additional revenue from after school care
  
- FY2006      Decreased service provided to vendors for summer camps and field trips due to a 2 week reduction of summer (The School Board of Broward County changed the start and end dates)
  
- FY2007      The start and end dates for school changed again resulting in two extra weeks of summer and therefore, additional revenues were received
  
- FY2013      On June 20, 2012, the Pembroke Pines City Commission approved to increase the monthly After Care program fees by \$5
  
- FY2014      Anticipated an increase of transportation services provided to vendors for summer camps, field trips and year round service due to new clients
  
- FY2015      The Transportation Department revised its revenue projection to better align its projection to the actual revenues received in FY2014. This resulted in a reduction

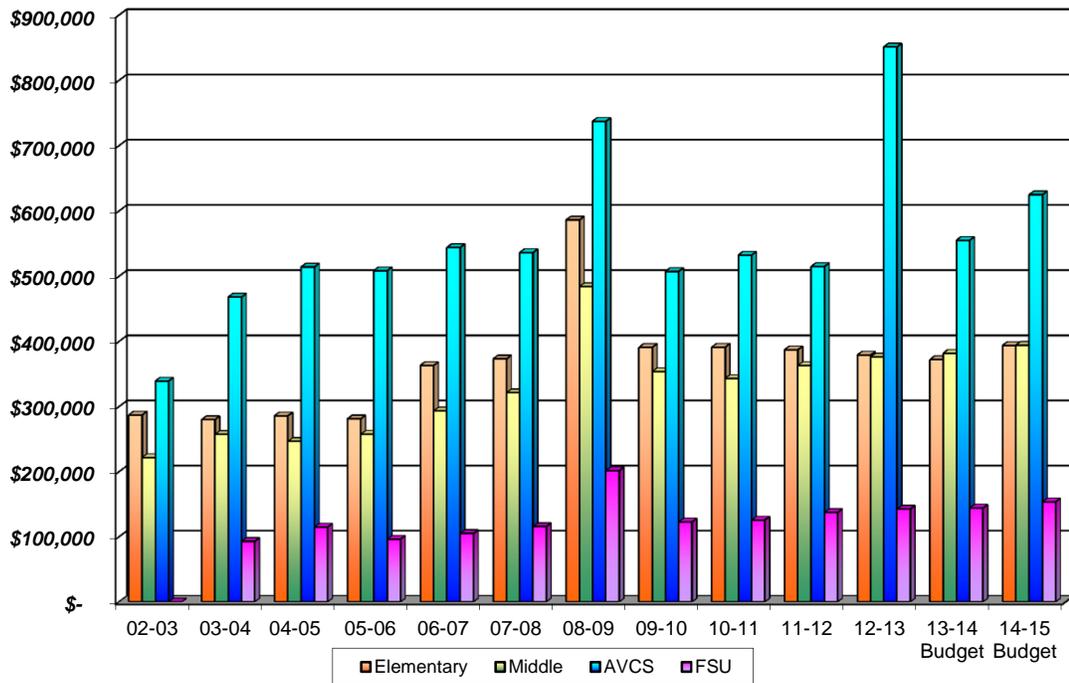
## Other Miscellaneous

**Description:**

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

**Forecast Methodology:**

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



## Other Miscellaneous (cont'd)

<u>Fiscal Year</u>	<u>Elementary</u>	<u>Middle</u>	<u>AVCS</u>	<u>FSU</u>	<u>Total</u>	<u>% Change</u>
02-03	\$ 287,180	\$ 221,920	\$ 339,232	\$ -	\$ 848,332	
03-04	\$ 279,990	\$ 257,371	\$ 468,105	\$ 92,985	\$ 1,098,451	29.48%
04-05	\$ 285,961	\$ 246,613	\$ 514,297	\$ 115,040	\$ 1,161,911	5.78%
05-06	\$ 281,202	\$ 257,591	\$ 508,741	\$ 96,331	\$ 1,143,865	-1.55%
06-07	\$ 363,190	\$ 293,478	\$ 544,035	\$ 105,032	\$ 1,305,735	14.15%
07-08	\$ 373,251	\$ 321,333	\$ 536,277	\$ 115,678	\$ 1,346,539	3.12%
08-09	\$ 586,213	\$ 484,129	\$ 737,404	\$ 201,617	\$ 2,009,363	49.22%
09-10	\$ 390,982	\$ 353,972	\$ 507,497	\$ 122,900	\$ 1,375,351	-31.55%
10-11	\$ 391,243	\$ 343,440	\$ 532,566	\$ 125,877	\$ 1,393,126	1.29%
11-12	\$ 387,347	\$ 363,334	\$ 514,824	\$ 137,278	\$ 1,402,783	0.69%
12-13	\$ 379,085	\$ 376,157	\$ 851,231	\$ 142,537	\$ 1,749,010	24.68%
13-14 Budget	\$ 372,264	\$ 381,991	\$ 555,169	\$ 144,182	\$ 1,453,606	-16.89%
14-15 Budget	\$ 394,080	\$ 394,314	\$ 624,820	\$ 153,690	\$ 1,566,904	7.79%
	<u>\$ 4,771,988</u>	<u>\$ 4,295,643</u>	<u>\$ 7,234,198</u>	<u>\$ 1,553,147</u>	<u>\$ 17,854,976</u>	

### Explanation of major variances:

- FY1999-FY2002 No Activity
- FY2003 Charter School started offering food service from an outside vendor. District provided this service in prior years
- FY2004 Increased student participation - FSU Charter Elementary opened with 615 students and the High School increased student population from 1,250 to 1,600
- FY2007 Increased student participation - The Charter School system increased student population from 5,210 to 5,320
- FY2009 Increased student participation from 5,310 to 5,426 due to the expansion of our existing facilities for Class Size Amendment
- FY2010 Projected reduction in ICMA Forfeiture revenues
- FY2013 Received a one-time Florida Power & Light rebate due to various energy saving measures implemented at all school levels
- 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

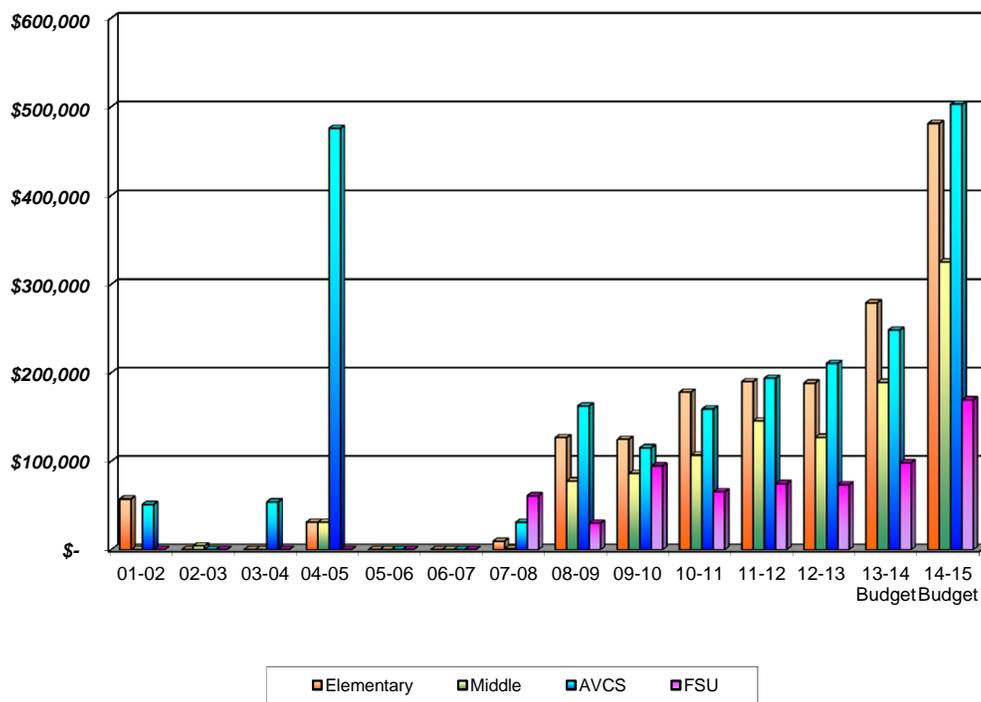
## Private Gifts/Contributions

**Description:**

Revenue received from businesses and/or private individuals.

**Forecast Methodology:**

This revenue is forecasted based upon commitments by businesses and private individuals.



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>
01-02	\$ 57,255	\$ -	\$ 51,000	\$ -	\$ 108,255	116.51%
02-03	\$ -	\$ 4,230	\$ -	\$ -	\$ 4,230	-96.09%
03-04	\$ -	\$ -	\$ 54,000	\$ -	\$ 54,000	1176.60%
04-05	\$ 30,870	\$ 30,844	\$ 475,592	\$ -	\$ 537,306	895.01%
05-06	\$ -	\$ -	\$ -	\$ -	\$ -	-100.00%
06-07	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
07-08	\$ 9,491	\$ 1,064	\$ 30,745	\$ 60,825	\$ 102,125	100.00%
08-09	\$ 126,745	\$ 77,748	\$ 162,453	\$ 30,012	\$ 396,958	288.70%
09-10	\$ 124,740	\$ 86,050	\$ 115,232	\$ 94,743	\$ 420,765	6.00%
10-11	\$ 178,062	\$ 106,666	\$ 158,979	\$ 65,400	\$ 509,107	21.00%
11-12	\$ 189,766	\$ 145,333	\$ 193,663	\$ 74,722	\$ 603,484	18.54%
12-13	\$ 188,274	\$ 127,087	\$ 210,393	\$ 73,205	\$ 598,959	-0.75%
13-14 Budget	\$ 278,975	\$ 189,120	\$ 248,152	\$ 98,253	\$ 814,500	35.99%
14-15 Budget	\$ 481,073	\$ 325,124	\$ 502,781	\$ 169,425	\$ 1,478,403	81.51%
	<u>\$ 1,665,251</u>	<u>\$ 1,143,266</u>	<u>\$ 2,252,990</u>	<u>\$ 666,585</u>	<u>\$ 5,728,092</u>	

**Explanation of major variances:**

- FY2002      The Charter Elementary School received a one time contribution from a private source
- FY2004      The Charter High School received a one time contribution from a private source
- FY2005      The Charter High School received a one time contribution from a local developer
- FY2008      The Charter High School received local contributions to be used for operating expenses
- FY2009      The Charter Schools uniform company is contributing a percentage of all sales and the City has implemented a \$5 per shirt surcharge. The City Commission approved for parents to be able to purchase a maximum of 20 volunteer hours per year of which, the first 10 hours are purchased at \$10/hour and the remaining 10 hours is at \$20 an hour
- 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      A parent-led fundraising campaign called "Support Our Schools" was formed to increase contribution levels
- FY2015      The parent-led fundraising "Support Our Schools" campaign is projected to raise \$410 per household which is expected to increase contribution revenues by 81.5%

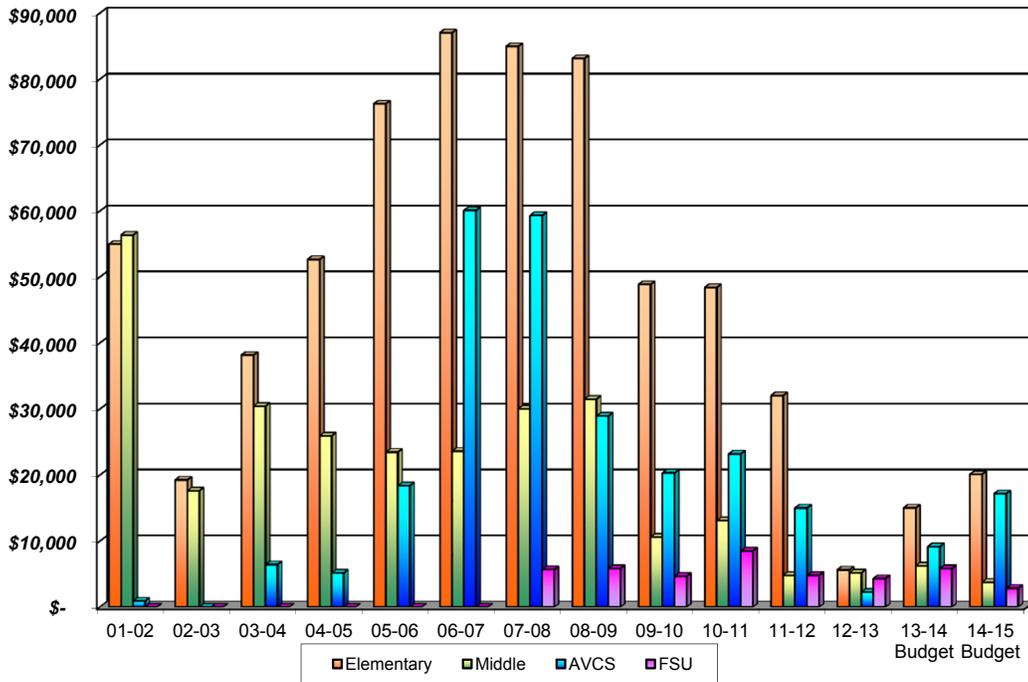
## Investment Income

**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>
01-02	\$ 54,949	\$ 56,344	\$ 908	\$ -	\$ 112,201	-59.93%
02-03	\$ 19,248	\$ 17,604	\$ (201)	\$ -	\$ 36,651	-67.33%
03-04	\$ 38,150	\$ 30,419	\$ 6,434	\$ -	\$ 75,003	104.64%
04-05	\$ 52,656	\$ 25,918	\$ 5,156	\$ -	\$ 83,730	11.64%
05-06	\$ 76,233	\$ 23,463	\$ 18,364	\$ -	\$ 118,060	41.00%
06-07	\$ 87,021	\$ 23,598	\$ 60,086	\$ -	\$ 170,705	44.59%
07-08	\$ 84,947	\$ 30,020	\$ 59,324	\$ 5,683	\$ 179,974	5.43%
08-09	\$ 83,108	\$ 31,485	\$ 28,939	\$ 5,854	\$ 149,386	-17.00%
09-10	\$ 48,857	\$ 10,593	\$ 20,319	\$ 4,684	\$ 84,453	-43.47%
10-11	\$ 48,408	\$ 13,085	\$ 23,191	\$ 8,511	\$ 93,195	10.35%
11-12	\$ 32,031	\$ 4,809	\$ 15,008	\$ 4,824	\$ 56,672	-39.19%
12-13	\$ 5,633	\$ 5,185	\$ 2,260	\$ 4,314	\$ 17,392	-69.31%
13-14 Budget	\$ 15,015	\$ 6,240	\$ 9,160	\$ 5,840	\$ 36,255	108.46%
14-15 Budget	\$ 20,093	\$ 3,757	\$ 17,157	\$ 2,856	\$ 43,863	20.98%
	<u>\$ 906,064</u>	<u>\$ 410,608</u>	<u>\$ 266,105</u>	<u>\$ 42,566</u>	<u>\$ 1,625,343</u>	

**Explanation of major variances:**

- FY2001                   The Elementary and Middle schools received SIT (School Infrastructure Thrift) funds creating a reserve balance that provided interest earnings based on end of year balances
  
- FY2002 & FY2003   SIT funds were no longer available to provide interest earnings
  
- FY2004                   Due to favorable market conditions, this revenue has continued to increase each fiscal year
  
- FY2005                   Same as FY2004
  
- FY2010                   Due to the current economic situation, interest rates have decreased resulting in less income from investments than in previous years
  
- FY2011                   This revenue is affected by market conditions that vary on a monthly basis
  
- FY2012 & FY2013   Due to the current economic situation, interest rates have decreased resulting in less income from investments than in previous years
  
- FY2014 & FY2015   Due to favorable market conditions, this revenue is expected to increase

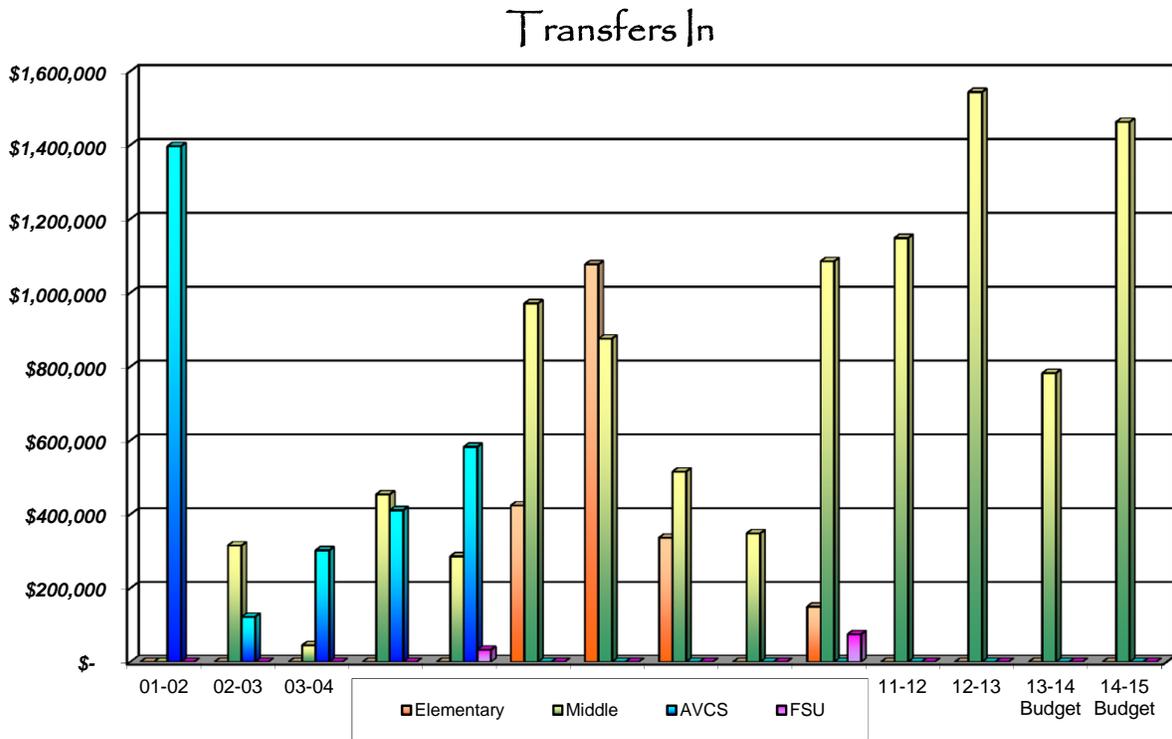
## Interfund Transfers

**Description:**

Funds transferred from one charter school 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.



## 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>
01-02	\$ -	\$ -	\$ 1,396,498	\$ -	\$ 1,396,498	-41.44%
02-03	\$ -	\$ 315,283	\$ 122,091	\$ -	\$ 437,374	-68.68%
03-04	\$ -	\$ 44,903	\$ 302,230	\$ -	\$ 347,133	-20.63%
04-05	\$ -	\$ 453,841	\$ 410,926	\$ -	\$ 864,767	149.12%
05-06	\$ -	\$ 286,063	\$ 582,149	\$ 32,952	\$ 901,164	4.21%
06-07	\$ 423,587	\$ 970,951	\$ -	\$ -	\$ 1,394,538	54.75%
07-08	\$ 1,076,424	\$ 875,506	\$ -	\$ -	\$ 1,951,930	39.97%
08-09	\$ 336,382	\$ 515,311	\$ -	\$ -	\$ 851,693	-56.37%
09-10	\$ -	\$ 348,054	\$ -	\$ -	\$ 348,054	-59.13%
10-11	\$ 150,000	\$ 1,085,040	\$ -	\$ 75,000	\$ 1,310,040	276.39%
11-12	\$ -	\$ 1,147,973	\$ -	\$ -	\$ 1,147,973	-12.37%
12-13	\$ -	\$ 1,543,199	\$ -	\$ -	\$ 1,543,199	34.43%
13-14 Budget	\$ -	\$ 781,847	\$ -	\$ -	\$ 781,847	-49.34%
14-15 Budget	\$ -	\$ 1,462,160	\$ -	\$ -	\$ 1,462,160	87.01%
	<u>\$ 1,986,393</u>	<u>\$ 9,830,131</u>	<u>\$ 5,198,641</u>	<u>\$ 107,952</u>	<u>\$ 17,123,117</u>	

### Explanation of major variances:

- FY2002 Student population at the High School increased by 300 students bringing in more revenue to support the existing facilities. Therefore, less funding was needed from the Elementary and Middle schools' reserves
- FY2003 - FY2006 Due to decreases in State funding, the Charter School system needed to transfer funds from the Elementary and Middle School reserves to cover end of year losses mainly at the High School. Profits from our pre-schools were transferred to the Middle School
- FY2007 - FY2009 The High School transferred funds to the Elem. and Middle School as a repayment for previous years transfers
- FY2010 Declining student participation in the Early Development Centers resulted in less profits than in prior years, therefore less funds were transferred.
- FY2011 The Early Development Centers had a larger profit due to the restructuring of programs, implementation of new VPK Programs and increased advertising. Due to decreases in state funding, the Elementary School required a \$150,000 transfer from the Charter High School . Similarly, the FSU Elementary school required a \$75,000 transfer from the High School
- FY2012 Declining student participation in the Early Development Centers resulted in less profits than in the prior year, therefore less funds are going to be transferred from the General Fund
- FY2013 Due to decreases in state funding, the Middle School required a \$430,000 transfer from the Charter High School and Charter Elementary School.
- FY2014 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. The Charter Schools are not anticipating any other transfers.
- FY2015 The increase in transfers is due to the Middle School needing additional support hence the surplus (\$505,076) from the other Charter Schools funds are budgeted to be transferred to the Middle School

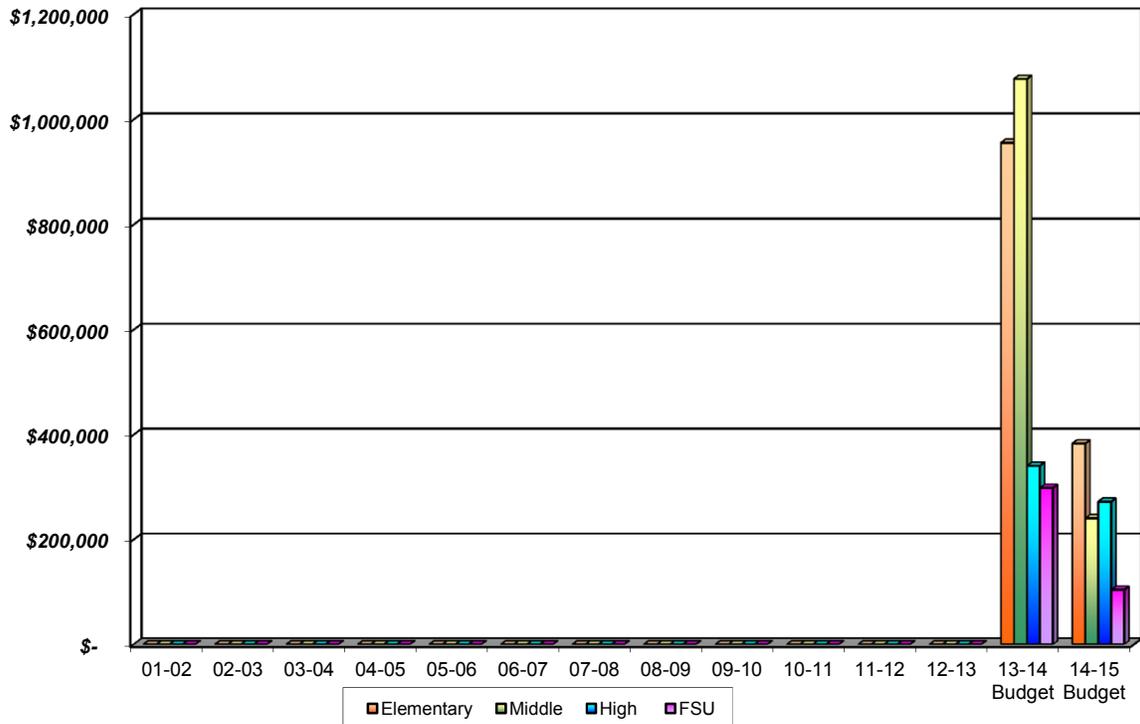
# Estimated Budget Savings

## 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. For FY2013, FY2014, & FY2015, this account was used to balance the budget which is based upon projected revenues verses projected expenditures.



## 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>
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 Budget	\$ 955,482	\$ 1,076,865	\$ 340,403	\$ 298,070	\$ 2,670,820	100.00%
14-15 Budget	\$ 382,776	\$ 240,324	\$ 272,017	\$ 103,882	\$ 998,999	-62.60%
	<u>\$ 1,338,258</u>	<u>\$ 1,317,189</u>	<u>\$ 612,420</u>	<u>\$ 401,952</u>	<u>\$ 3,669,819</u>	

### Explanation of major variances:

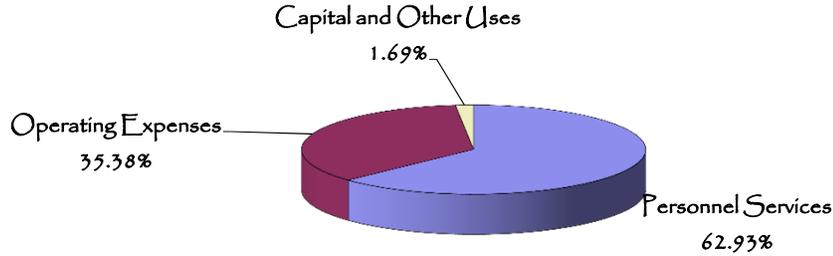
The Beginning Surplus account is not being used to balance the budget; instead the Estimated Budget Savings account is being utilized as the as the Charter School Superintendent will be pursuing new revenue sources and innovative ways of conducting business that will ultimately reduce operation expenses. At the end of each year, if expenditures exceed revenues, these funds are provided from reserves to cover the deficit.

- FY2014 Due to changes to the Insurance plan and an analysis on savings, \$500,000 of estimated budget savings has been added to the budget.
- FY2015 The decrease from the prior year is due to less funds needed to balance the budget.  
Due to changes to the Insurance plan and an analysis on savings, \$600,000 of estimated budget savings has been added to the budget.  
Due to the reorganization of the Teacher Aides, projected savings in the amount of \$203,247 are estimated to be realized in FY2015.

City of Pembroke Pines  
Broward County Sponsored  
Elementary School Expenditure Summary

Category	FY 2004 Actual	FY 2005 Actual	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget
Personnel Services	\$ 6,693,688	\$ 7,430,449	\$ 7,761,372	\$ 8,444,668	\$ 8,958,225	\$ 10,158,740	\$ 10,317,094	\$ 10,745,517	\$ 10,032,902	\$ 10,222,840	\$ 10,629,514	\$ 10,225,752
Operating Expenses	\$ 3,990,712	\$ 4,314,619	\$ 4,201,304	\$ 4,773,917	\$ 4,531,844	\$ 5,199,278	\$ 4,773,313	\$ 5,106,872	\$ 4,796,633	\$ 5,013,529	\$ 5,780,197	\$ 5,748,353
Capital and Other Uses	\$ 340,921	\$ 231,674	\$ 645,191	\$ 230,457	\$ 4,282	\$ 112,847	\$ 50,050	\$ 218,179	\$ 84,894	\$ 358,877	\$ 109,446	\$ 275,429
Grants and Aides	\$ 12,617	\$ -	\$ 334	\$ -	\$ 2,137	\$ -	\$ -	\$ 22,764	\$ -	\$ -	\$ -	\$ -
<b>Total Elementary</b>	<b>\$11,037,938</b>	<b>\$11,976,742</b>	<b>\$12,608,201</b>	<b>\$13,449,042</b>	<b>\$13,496,488</b>	<b>\$15,470,865</b>	<b>\$15,140,457</b>	<b>\$16,093,332</b>	<b>\$14,914,429</b>	<b>\$15,595,246</b>	<b>\$16,519,157</b>	<b>\$16,249,534</b>

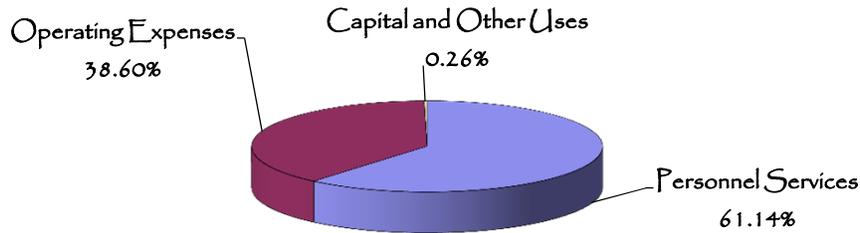
Charter Elementary School  
FY2015 Expenditure Summary



City of Pembroke Pines  
East Elementary Expenditure Summary

Category	FY 2004 Actual	FY 2005 Actual	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget
Personnel Services	*	\$ 2,425,203	\$ 2,466,150	\$ 2,724,089	\$ 2,839,492	\$ 3,644,829	\$ 3,636,090	\$ 3,727,099	\$ 3,444,592	\$ 3,538,380	\$ 3,661,290	\$ 3,567,315
Operating Expenses	*	\$ 1,474,126	\$ 1,450,188	\$ 1,630,747	\$ 1,622,511	\$ 1,960,461	\$ 1,812,193	\$ 1,956,668	\$ 1,861,916	\$ 1,919,381	\$ 2,175,697	\$ 2,252,218
Capital and Other Uses	*	\$ 70,482	\$ 209,612	\$ 106,139	\$ 850	\$ 26,994	\$ 24,565	\$ 1,020	\$ 43,325	\$ 59,071	\$ 44,682	\$ 15,401
Grants and Aides	*	\$ -	\$ 136	\$ -	\$ 832	\$ -	\$ -	\$ 7,588	\$ -	\$ -	\$ -	\$ -
<b>Total East Elementary</b>	*	<b>\$3,969,811</b>	<b>\$4,126,086</b>	<b>\$4,460,975</b>	<b>\$4,463,685</b>	<b>\$5,632,284</b>	<b>\$5,472,848</b>	<b>\$5,692,375</b>	<b>\$5,349,833</b>	<b>\$5,516,832</b>	<b>\$5,881,669</b>	<b>\$5,834,934</b>

Charter East Elementary School  
FY2015 Expenditure Summary

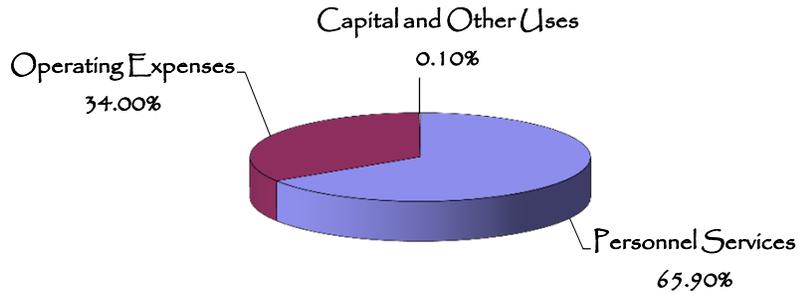


\* In Fiscal Year 2004, the Charter Elementary East, West, and Central campuses were reported as one school. In FY2005, each campus was tracked individually.

City of Pembroke Pines  
West Elementary Expenditure Summary

Category	FY 2004 Actual	FY 2005 Actual	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget
Personnel Services	*	\$ 2,445,722	\$ 2,592,751	\$ 2,823,640	\$ 3,014,239	\$ 3,249,384	\$ 3,335,517	\$ 3,522,015	\$ 3,276,678	\$ 3,312,632	\$ 3,378,238	\$ 3,280,288
Operating Expenses	*	\$ 1,392,918	\$ 1,313,289	\$ 1,529,669	\$ 1,449,889	\$ 1,625,535	\$ 1,384,180	\$ 1,461,384	\$ 1,380,390	\$ 1,500,867	\$ 1,781,443	\$ 1,692,603
Capital and Other Uses	*	\$ 68,488	\$ 206,927	\$ 68,870	\$ 1,732	\$ 69,090	\$ 23,536	\$ 2,159	\$ 31,709	\$ 38,066	\$ 31,382	\$ 4,895
Grants and Aides	*	\$ -	\$ 107	\$ -	\$ 727	\$ -	\$ -	\$ 7,588	\$ -	\$ -	\$ -	\$ -
<b>Total West Elementary</b>	*	<b>\$3,907,128</b>	<b>\$4,113,074</b>	<b>\$4,422,179</b>	<b>\$4,466,587</b>	<b>\$4,944,009</b>	<b>\$4,743,233</b>	<b>\$4,993,146</b>	<b>\$4,688,777</b>	<b>\$4,851,565</b>	<b>\$5,191,063</b>	<b>\$4,977,786</b>

Charter West Elementary School  
FY2015 Expenditure Summary

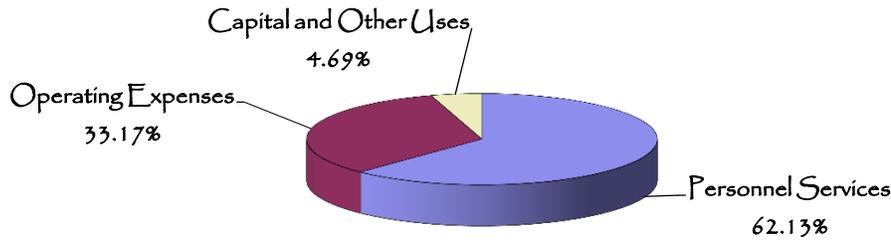


\* In Fiscal Year 2004, the Charter Elementary East, West, and Central campuses were reported as one school. In FY2005, each campus was tracked individually.

City of Pembroke Pines  
Central Elementary Expenditure Summary

Category	FY 2004 Actual	FY 2005 Actual	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget
Personnel Services	*	\$ 2,559,524	\$ 2,702,471	\$ 2,896,939	\$ 3,104,494	\$ 3,264,527	\$ 3,345,487	\$ 3,496,403	\$ 3,311,632	\$ 3,371,828	\$ 3,589,986	\$ 3,378,149
Operating Expenses	*	\$ 1,447,575	\$ 1,437,827	\$ 1,613,501	\$ 1,459,444	\$ 1,613,282	\$ 1,576,940	\$ 1,688,820	\$ 1,554,327	\$ 1,593,281	\$ 1,823,057	\$ 1,803,532
Capital and Other Uses	*	\$ 92,704	\$ 228,652	\$ 55,448	\$ 1,700	\$ 16,763	\$ 1,949	\$ 215,000	\$ 9,860	\$ 261,740	\$ 33,382	\$ 255,133
Grants and Aides	*	\$ -	\$ 91	\$ -	\$ 578	\$ -	\$ -	\$ 7,588	\$ -	\$ -	\$ -	\$ -
<b>Total Central Elementary</b>	*	<b>\$ 4,099,803</b>	<b>\$ 4,369,041</b>	<b>\$ 4,565,888</b>	<b>\$ 4,566,216</b>	<b>\$ 4,894,572</b>	<b>\$ 4,924,376</b>	<b>\$ 5,407,811</b>	<b>\$ 4,875,819</b>	<b>\$ 5,226,849</b>	<b>\$ 5,446,425</b>	<b>\$ 5,436,814</b>

Charter Central Elementary School  
FY2015 Expenditure Summary

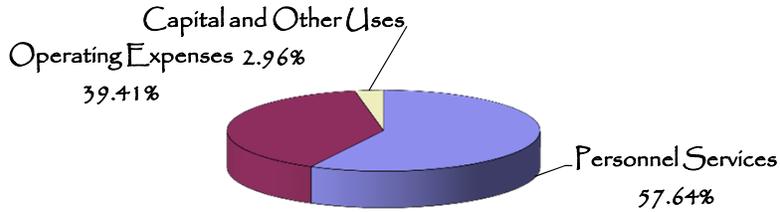


\* In Fiscal Year 2004, the Charter Elementary East, West, and Central campuses were reported as one school. In FY2005, each campus was tracked individually.

City of Pembroke Pines/FSU  
Charter Elementary Expenditure Summary

Category	FY 2004 Actual	FY 2005 Actual*	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget
Personnel Services	\$2,273,497	\$2,540,211	\$2,797,515	\$3,119,811	\$3,114,300	\$3,778,906	\$3,824,863	\$3,940,133	\$3,640,349	\$3,748,031	\$3,964,576	\$3,830,793
Operating Expenses	\$1,788,995	\$1,885,414	\$1,822,318	\$1,979,065	\$2,009,601	\$2,358,401	\$2,267,208	\$2,378,315	\$2,427,603	\$2,474,674	\$2,509,124	\$2,619,248
Capital and Other Uses	\$26,056	\$32,707	\$26,351	\$48,773	\$75,208	\$32,242	\$2,605	\$17,286	\$33,861	\$18,360	\$32,653	\$196,516
Grants and Aides	\$3,605	\$-	\$110	\$-	\$662	\$-	\$-	\$-	\$-	\$-	\$-	\$-
<b>Total FSU Elementary</b>	<b>\$4,092,153</b>	<b>\$4,458,332</b>	<b>\$4,646,294</b>	<b>\$5,147,649</b>	<b>\$5,199,771</b>	<b>\$6,169,549</b>	<b>\$6,094,676</b>	<b>\$6,335,734</b>	<b>\$6,101,813</b>	<b>\$6,241,065</b>	<b>\$6,506,353</b>	<b>\$6,646,557</b>

City of Pembroke Pines/FSU  
Charter Elementary FY2015  
Expenditure Summary

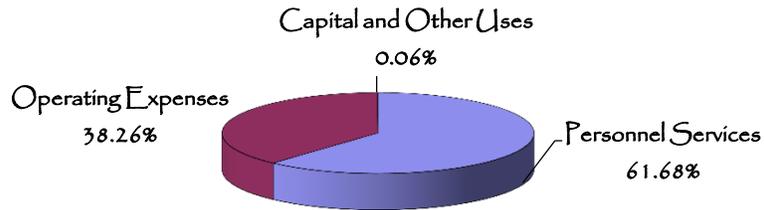


\* In Fiscal Year 2005, the FSU system had 100 students in Middle School and 615 students in Elementary. In Fiscal Year 2006, the 100 Middle School students became part of the Broward County Charter student population.

City of Pembroke Pines  
Middle School Expenditure Summary

Category	FY 2004 Actual	FY 2005 Actual	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget
Personnel Services	\$4,382,427	\$4,584,872	\$5,209,245	\$5,722,613	\$6,012,431	\$6,495,271	\$6,555,746	\$6,891,144	\$6,573,560	\$6,694,052	\$7,024,289	\$6,984,994
Operating Expenses	\$3,363,831	\$3,190,994	\$3,437,175	\$3,783,882	\$3,610,674	\$3,450,529	\$3,387,358	\$3,574,855	\$3,387,658	\$3,633,214	\$4,263,080	\$4,333,131
Capital and Other Uses	\$109,575	\$219,509	\$61,667	\$138,290	\$14,249	\$95,403	\$8,702	\$6,944	\$67,959	\$52,379	\$68,764	\$7,297
Grants and Aides	\$9,913	\$-	\$269	\$-	\$1,660	\$-	\$-	\$14,644	\$-	\$-	\$-	\$-
<b>Total Middle</b>	<b>\$7,865,746</b>	<b>\$7,995,375</b>	<b>\$8,708,356</b>	<b>\$9,644,785</b>	<b>\$9,639,014</b>	<b>\$10,041,203</b>	<b>\$9,951,806</b>	<b>\$10,487,587</b>	<b>\$10,029,177</b>	<b>\$10,379,645</b>	<b>\$11,356,133</b>	<b>\$11,325,422</b>

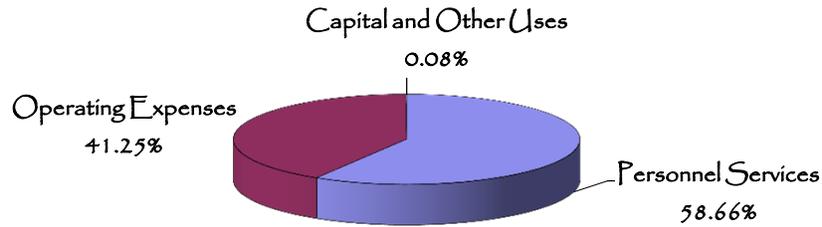
Charter Middle School  
FY2015 Expenditure Summary



City of Pembroke Pines  
West Middle Expenditure Summary

Category	FY 2004 Actual	FY 2005 Actual	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget
Personnel Services	*	\$ 2,092,323	\$ 2,562,735	\$ 2,861,747	\$ 3,004,750	\$ 3,227,533	\$ 3,269,353	\$ 3,426,280	\$ 3,232,684	\$ 3,187,848	\$ 3,340,542	\$ 3,399,600
Operating Expenses	*	\$ 1,512,848	\$ 1,799,439	\$ 1,961,909	\$ 1,959,346	\$ 1,853,721	\$ 1,798,778	\$ 1,862,277	\$ 1,763,043	\$ 1,932,502	\$ 2,290,455	\$ 2,390,618
Capital and Other Uses	*	\$ 116,777	\$ 11,134	\$ 75,784	\$ 8,226	\$ 55,563	\$ 6,753	\$ 6,871	\$ 39,857	\$ 16,003	\$ 31,382	\$ 4,910
Grants and Aides	*	\$ -	\$ 133	\$ -	\$ 825	\$ -	\$ -	\$ 7,322	\$ -	\$ -	\$ -	\$ -
<b>Total West Middle</b>	*	<b>\$3,721,948</b>	<b>\$4,373,441</b>	<b>\$4,899,440</b>	<b>\$4,973,147</b>	<b>\$5,136,817</b>	<b>\$5,074,884</b>	<b>\$5,302,750</b>	<b>\$5,035,584</b>	<b>\$5,136,353</b>	<b>\$5,662,379</b>	<b>\$5,795,128</b>

Charter West Middle School  
FY2015 Expenditure Summary

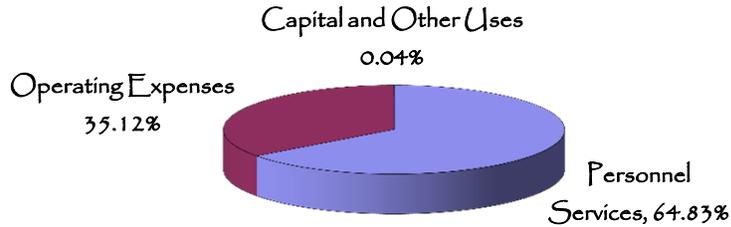


\* In Fiscal Year 2004, the Charter Middle West and Central campuses were reported as one school. In FY2005, each campus was tracked individually.

City of Pembroke Pines  
Central Middle Expenditure Summary

Category	FY 2004 Actual	FY 2005 Actual	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget
Personnel Services	*	\$ 2,492,549	\$ 2,646,510	\$ 2,860,866	\$ 3,007,681	\$ 3,267,738	\$ 3,286,393	\$ 3,464,864	\$ 3,340,876	\$ 3,506,204	\$ 3,683,747	\$ 3,585,394
Operating Expenses	*	\$ 1,660,679	\$ 1,637,736	\$ 1,821,973	\$ 1,651,328	\$ 1,596,808	\$ 1,588,580	\$ 1,712,578	\$ 1,624,615	\$ 1,700,712	\$ 1,972,625	\$ 1,942,513
Capital and Other Uses	*	\$ 120,199	\$ 50,533	\$ 62,506	\$ 6,023	\$ 39,840	\$ 1,949	\$ 73	\$ 28,102	\$ 36,376	\$ 37,382	\$ 2,387
Grants and Aides	*	\$ -	\$ 136	\$ -	\$ 835	\$ -	\$ -	\$ 7,322	\$ -	\$ -	\$ -	\$ -
<b>Total Central Middle</b>	*	<b>\$4,273,427</b>	<b>\$4,334,915</b>	<b>\$4,745,345</b>	<b>\$4,665,867</b>	<b>\$4,904,386</b>	<b>\$4,876,922</b>	<b>\$5,184,837</b>	<b>\$4,993,593</b>	<b>\$5,243,292</b>	<b>\$5,693,754</b>	<b>\$5,530,294</b>

Charter Central Middle School  
FY2015 Expenditure Summary

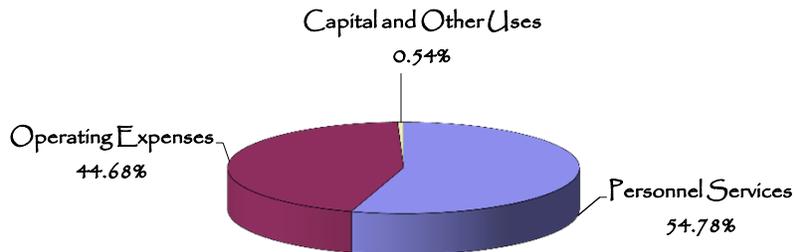


\* In Fiscal Year 2004, the Charter Middle West and Central campuses were reported as one school. In FY2005, each campus was tracked individually.

City of Pembroke Pines  
Academic Village Expenditure Summary

Category	FY 2004 Actual	FY 2005 Actual	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget
Personnel Services	\$ 5,297,410	\$ 6,002,114	\$ 6,152,198	\$ 6,899,064	\$ 7,028,027	\$ 7,846,008	\$ 7,831,698	\$ 8,169,190	\$ 7,440,594	\$ 7,341,415	\$ 7,924,534	\$ 8,890,700
Operating Expenses	\$ 6,356,818	\$ 6,800,953	\$ 6,774,796	\$ 7,135,492	\$ 6,753,773	\$ 6,407,427	\$ 6,164,754	\$ 6,329,089	\$ 5,469,694	\$ 6,326,392	\$ 6,858,221	\$ 7,251,980
Capital and Other Uses	\$ 111,129	\$ 18,574	\$ 71,617	\$ 130,499	\$ 1,776,691	\$ 403,277	\$ 156,415	\$ 294,036	\$ 137,897	\$ 262,892	\$ 255,011	\$ 86,984
Grants and Aides	\$ 18,925	\$ -	\$ 407	\$ -	\$ 2,645	\$ -	\$ -	\$ 26,623	\$ -	\$ -	\$ -	\$ -
<b>Total High School</b>	<b>\$ 11,784,282</b>	<b>\$ 12,821,641</b>	<b>\$ 12,999,018</b>	<b>\$ 14,165,055</b>	<b>\$ 15,561,136</b>	<b>\$ 14,656,712</b>	<b>\$ 14,152,867</b>	<b>\$ 14,818,938</b>	<b>\$ 13,048,185</b>	<b>\$ 13,930,699</b>	<b>\$ 15,037,766</b>	<b>\$ 16,229,664</b>

Academic Village  
FY2015 Expenditure Summary



**City of Pembroke Pines, Florida**

**Charter Schools - All Sites**

**Position Comparison By Function**

School Function	Job Class	2013-14 Existing Positions		2014-15 New Positions		2014-15 Total Positions	
		FT	PT	FT	PT	FT	PT
<b>5101 K-3 Basic</b>							
	12910 Chtr Sch Teacher	90.76	-	-	-	90.76	-
	13554 P/T Teacher Assistant	-	61	-	-	-	61
	13559 P/T Certified Teacher	-	1	-	-	-	1
<b>5102 4-8 Basic</b>							
	12910 Chtr Sch Teacher	111.2	-	17	-	128.2	-
	12950 Teacher Assistant	7	-	-	-	7	-
	13554 P/T Teacher Assistant	-	33	-	-	-	33
	13559 P/T Certified Teacher	-	2	-	-1	-	1
<b>5103 9-12 Basic</b>							
	12910 Chtr Sch Teacher	85	-	-	-	85	-
	13559 P/T Certified Teacher	-	2	-	-2	-	-
<b>5250 Exceptional Student Prog</b>							
	12125 Sch Clerical Spec I	2	-	-1	-	1	-
	12558 Speech Therapist	3	-	-	-	3	-
	12910 Chtr Sch Teacher	20	-	-	-	20	-
	13554 P/T Teacher Assistant	-	4	-	-	-	4
	13559 P/T Certified Teacher	-	-	-	1	-	1
	13683 Sch P/T Clerk Spec I	-	1	-	-	-	1
<b>5300 Vocational 6-12</b>							
	12910 Chtr Sch Teacher	2	-	-	-	2	-
<b>6120 Guidance Services</b>							
	12125 Sch Clerical Spec I	2	-	-	-	2	-
	12910 Chtr Sch Teacher	2	-	-1	-	1	-
	12941 High School Registrar	1	-	-	-	1	-
	12943 Guidance Director	1	-	-	-	1	-
	12956 School Counselor	8	-	2	-	10	-
<b>6200 Instruct Media Services</b>							
	12125 Sch Clerical Spec I	1	-	-	-	1	-
	12950 Teacher Assistant	1	-	-	-	1	-
	12957 Media Specialist	7	-	-	-	7	-
	13554 P/T Teacher Assistant	-	1	-	-	-	1
	13683 Sch P/T Clerk Spec I	-	1	-	-	-	1
<b>6303 ESE Specialist</b>							
	12935 ESE Specialist	1	-	-	-	1	-
<b>7300 School Administration</b>							
	12125 Sch Clerical Spec I	14	-	-1	-	13	-
	12133 Sch Administrative Coord I	2	-	-1	-	1	-
	12136 Sch Micro Computer Technician	1	-	-1	-	-	-
	12137 Charter Schools IT Systems Admi	2	-	-2	-	-	-
	12138 Sch Clerical Spec II	6	-	1	-	7	-

**City of Pembroke Pines, Florida**

**Charter Schools - All Sites**

**Position Comparison By Function**

School Function	Job Class	2013-14 Existing Positions		2014-15 New Positions		2014-15 Total Positions	
		FT	PT	FT	PT	FT	PT
12155	Sch Administrative Assistant I	3	-	-	-	3	-
12719	Information Technology Director	1	-	-1	-	-	-
12942	High School Assistant Principal	3	-	-	-	3	-
12949	Behavior Specialist	2	-	-	-	2	-
12951	Registrar	3	-	-	-	3	-
12952	Bookkeeper	4	-	-	-	4	-
12953	Assistant Principal	6	-	1	-	7	-
12954	Principal High School	1	-	-	-	1	-
12960	Receptionist	1	-	-	-	1	-
12968	Principal East Campus	1	-	-	-	1	-
12970	Principal Central Campus	1	-	-	-	1	-
12973	Principal Pembroke Shores	1	-	-	-	1	-
13683	Sch P/T Clerk Spec I	-	2	-	-	-	2
<b>7900 Operation of Plant</b>							
12961	Security	3	-	-	-	3	-
<b>9102 Child Care Supervision</b>							
13190	P/T After School Director	-	7	-	-	-	7
13403	P/T Bookkeeper	-	4	-	-	-	4
13556	P/T After School Care	-	62	-	-	-	62
13683	Sch P/T Clerk Spec I	-	4	-	-	-	4
<b>Total All Charter Sites</b>		400	185	13	-2	413	183

**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**170 Charter Elementary Schools**

**Position Comparison By Function**

School Function	Job Class	2013-14		2014-15		2014-15	
		Existing Positions		New Positions		Total Positions	
		FT	PT	FT	PT	FT	PT
<b>5101 K-3 Basic</b>							
	12910 Chtr Sch Teacher	66.74	-	-	-	66.74	-
	13554 P/T Teacher Assistant	-	47	-	-	-	47
	13559 P/T Certified Teacher	-	1	-	-	-	1
<b>5102 4-8 Basic</b>							
	12910 Chtr Sch Teacher	33.26	-	-	-	33.26	-
	13554 P/T Teacher Assistant	-	20	-	-	-	20
<b>5250 Exceptional Student Prog</b>							
	12558 Speech Therapist	1	-	-	-	1	-
	12910 Chtr Sch Teacher	7	-	-	-	7	-
	13554 P/T Teacher Assistant	-	1	-	-	-	1
	13683 Sch P/T Clerk Spec I	-	0.5	-	-	-	0.5
<b>6120 Guidance Services</b>							
	12956 School Counselor	3	-	-	-	3	-
<b>6200 Instruct Media Services</b>							
	12950 Teacher Assistant	1	-	-	-	1	-
	12957 Media Specialist	3	-	-	-	3	-
	13554 P/T Teacher Assistant	-	1	-	-	-	1
<b>7300 School Administration</b>							
	12125 Sch Clerical Spec I	5.5	-	-0.5	-	5	-
	12133 Sch Administrative Coor I	0.5	-	-	-	0.5	-
	12136 Sch Micro Computer Technician	0.5	-	-0.5	-	-	-
	12137 Charter Schools IT Systems Admi	0.7	-	-0.7	-	-	-
	12138 Sch Clerical Spec II	4	-	-	-	4	-
	12155 Sch Administrative Assistant I	1	-	-	-	1	-
	12719 Information Technology Director	0.25	-	-0.25	-	-	-
	12951 Registrar	1	-	-	-	1	-
	12952 Bookkeeper	2	-	-	-	2	-
	12953 Assistant Principal	3	-	-	-	3	-
	12968 Principal East Campus	1	-	-	-	1	-
	12970 Principal Central Campus	0.5	-	-	-	0.5	-
<b>9102 Child Care Supervision</b>							
	13190 P/T After School Director	-	5	-	-	-	5
	13403 P/T Bookkeeper	-	3	-	-	-	3
	13556 P/T After School Care	-	45	-	-	-	45
	13683 Sch P/T Clerk Spec I	-	3	-	-	-	3
<b>Total 170 Charter Elementary Schools</b>		<b>134.95</b>	<b>126.50</b>	<b>-1.95</b>	<b>0.00</b>	<b>133.00</b>	<b>126.50</b>

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

School Function	Job Class	2013-14 Existing Positions		2014-15 New Positions		2014-15 Total Positions	
		FT	PT	FT	PT	FT	PT
<b>5101 K-3 Basic</b>							
	12910 Chtr Sch Teacher	25.36	-	-	-	25.36	-
	13554 P/T Teacher Assistant	-	15	-	-	-	15
<b>5102 4-8 Basic</b>							
	12910 Chtr Sch Teacher	12.64	-	-	-	12.64	-
	13554 P/T Teacher Assistant	-	8	-	-	-	8
<b>5250 Exceptional Student Prog</b>							
	12910 Chtr Sch Teacher	2	-	-	-	2	-
<b>6120 Guidance Services</b>							
	12956 School Counselor	1	-	-	-	1	-
<b>6200 Instruct Media Services</b>							
	12957 Media Specialist	1	-	-	-	1	-
	13554 P/T Teacher Assistant	-	1	-	-	-	1
<b>7300 School Administration</b>							
	12125 Sch Clerical Spec I	1	-	-	-	1	-
	12138 Sch Clerical Spec II	1	-	-	-	1	-
	12155 Sch Administrative Assistant I	1	-	-	-	1	-
	12719 Information Technology Director	0.25	-	-0.25	-	-	-
	12951 Registrar	0.33	-	-	-	0.33	-
	12952 Bookkeeper	1	-	-	-	1	-
	12953 Assistant Principal	1	-	-	-	1	-
	12968 Principal East Campus	1	-	-	-	1	-
<b>9102 Child Care Supervision</b>							
	13190 P/T After School Director	-	2	-	-	-	2
	13403 P/T Bookkeeper	-	1	-	-	-	1
	13556 P/T After School Care	-	13	-	-	-	13
	13683 Sch P/T Clerk Spec I	-	1	-	-	-	1
<b>550 Elementary East Campus</b>		<b>48.58</b>	<b>41.00</b>	<b>-0.25</b>	<b>0.00</b>	<b>48.33</b>	<b>41.00</b>

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

School Function	Job Class	2013-14 Existing Positions		2014-15 New Positions		2014-15 Total Positions	
		FT	PT	FT	PT	FT	PT
<b>5101 K-3 Basic</b>							
	12910 Chtr Sch Teacher	20.69	-	-	-	20.69	-
	13554 P/T Teacher Assistant	-	17	-	-	-	17
	13559 P/T Certified Teacher	-	1	-	-	-	1
<b>5102 4-8 Basic</b>							
	12910 Chtr Sch Teacher	10.31	-	-	-	10.31	-
	13554 P/T Teacher Assistant	-	6	-	-	-	6
<b>5250 Exceptional Student Prog</b>							
	12558 Speech Therapist	0.5	-	-	-	0.5	-
	12910 Chtr Sch Teacher	2	-	-	-	2	-
	13683 Sch P/T Clerk Spec I	-	0.5	-	-	-	0.5
<b>6120 Guidance Services</b>							
	12956 School Counselor	1	-	-	-	1	-
<b>6200 Instruct Media Services</b>							
	12950 Teacher Assistant	1	-	-	-	1	-
	12957 Media Specialist	1	-	-	-	1	-
<b>7300 School Administration</b>							
	12125 Sch Clerical Spec I	2.5	-	-	-	2.5	-
	12138 Sch Clerical Spec II	1	-	-	-	1	-
	12951 Registrar	0.33	-	-	-	0.33	-
	12952 Bookkeeper	0.5	-	-	-	0.5	-
	12953 Assistant Principal	1	-	-	-	1	-
<b>9102 Child Care Supervision</b>							
	13190 P/T After School Director	-	1	-	-	-	1
	13403 P/T Bookkeeper	-	1	-	-	-	1
	13556 P/T After School Care	-	16	-	-	-	16
	13683 Sch P/T Clerk Spec I	-	1	-	-	-	1
<b>551 Elementary West Campus</b>		<b>41.83</b>	<b>43.50</b>	<b>0.00</b>	<b>0.00</b>	<b>41.83</b>	<b>43.50</b>

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

School Function	Job Class	2013-14		2014-15		2014-15	
		Existing Positions		New Positions		Total Positions	
		FT	PT	FT	PT	FT	PT
<b>5101 K-3 Basic</b>							
	12910 Chtr Sch Teacher	20.69	-	-	-	20.69	-
	13554 P/T Teacher Assistant	-	15	-	-	-	15
<b>5102 4-8 Basic</b>							
	12910 Chtr Sch Teacher	10.31	-	-	-	10.31	-
	13554 P/T Teacher Assistant	-	6	-	-	-	6
<b>5250 Exceptional Student Prog</b>							
	12558 Speech Therapist	0.5	-	-	-	0.5	-
	12910 Chtr Sch Teacher	3	-	-	-	3	-
	13554 P/T Teacher Assistant	-	1	-	-	-	1
<b>6120 Guidance Services</b>							
	12956 School Counselor	1	-	-	-	1	-
<b>6200 Instruct Media Services</b>							
	12957 Media Specialist	1	-	-	-	1	-
<b>7300 School Administration</b>							
	12125 Sch Clerical Spec I	2	-	-0.5	-	1.5	-
	12133 Sch Administrative Coord I	0.5	-	-	-	0.5	-
	12136 Sch Micro Computer Technician	0.5	-	-0.5	-	-	-
	12137 Charter Schools IT Systems Admi	0.7	-	-0.7	-	-	-
	12138 Sch Clerical Spec II	2	-	-	-	2	-
	12951 Registrar	0.34	-	-	-	0.34	-
	12952 Bookkeeper	0.5	-	-	-	0.5	-
	12953 Assistant Principal	1	-	-	-	1	-
	12970 Principal Central Campus	0.5	-	-	-	0.5	-
<b>9102 Child Care Supervision</b>							
	13190 P/T After School Director	-	2	-	-	-	2
	13403 P/T Bookkeeper	-	1	-	-	-	1
	13556 P/T After School Care	-	16	-	-	-	16
	13683 Sch P/T Clerk Spec I	-	1	-	-	-	1
<b>552 Elementary Central Campus</b>		<b>44.54</b>	<b>42.00</b>	<b>-1.70</b>	<b>0.00</b>	<b>42.84</b>	<b>42.00</b>
<b>Total 170 Charter Elementary Schools</b>		<b>134.95</b>	<b>126.50</b>	<b>-1.95</b>	<b>0.00</b>	<b>133.00</b>	<b>126.50</b>

**City of Pembroke Pines, Florida**  
**Florida State University Sponsored Charter School**  
**173 FSU Charter Schools**

**Position Comparison By Function**

School Function	Job Class	2013-14 Existing Positions		2014-15 New Positions		2014-15 Total Positions	
		FT	PT	FT	PT	FT	PT
<b>5101 K-3 Basic</b>							
	12910 Chtr Sch Teacher	24.02	-	-	-	24.02	-
	13554 P/T Teacher Assistant	-	14	-	-	-	14
<b>5102 4-8 Basic</b>							
	12910 Chtr Sch Teacher	11.98	-	-	-	11.98	-
	13554 P/T Teacher Assistant	-	8	-	-	-	8
<b>5250 Exceptional Student Prog</b>							
	12125 Sch Clerical Spec I	1	-	-1	-	-	-
	12558 Speech Therapist	1	-	-	-	1	-
	12910 Chtr Sch Teacher	6	-	-	-	6	-
	13554 P/T Teacher Assistant	-	3	-	-	-	3
	13559 P/T Certified Teacher	-	-	-	1	-	1
<b>6120 Guidance Services</b>							
	12956 School Counselor	1	-	-	-	1	-
<b>6200 Instruct Media Services</b>							
	12957 Media Specialist	1	-	-	-	1	-
<b>7300 School Administration</b>							
	12137 Charter Schools IT Systems Admi	0.3	-	-0.3	-	-	-
	12155 Sch Administrative Assistant I	1	-	-	-	1	-
	12719 Information Technology Director	0.25	-	-0.25	-	-	-
	12951 Registrar	1	-	-	-	1	-
	12952 Bookkeeper	1	-	-	-	1	-
	12953 Assistant Principal	1	-	-	-	1	-
	12973 Principal Pembroke Shores	1	-	-	-	1	-
	13683 Sch P/T Clerk Spec I	-	1	-	-	-	1
<b>9102 Child Care Supervision</b>							
	13190 P/T After School Director	-	2	-	-	-	2
	13403 P/T Bookkeeper	-	1	-	-	-	1
	13556 P/T After School Care	-	17	-	-	-	17
	13683 Sch P/T Clerk Spec I	-	1	-	-	-	1
<b>Total 173 FSU Charter Schools</b>		<b>51.55</b>	<b>47.00</b>	<b>-1.55</b>	<b>1.00</b>	<b>50.00</b>	<b>48.00</b>

**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**171 Charter Middle Schools**

**Position Comparison By Function**

School Function	Job Class	2013-14 Existing Positions		2014-15 New Positions		2014-15 Total Positions	
		FT	PT	FT	PT	FT	PT
<b>5102 4-8 Basic</b>							
12910 Chtr Sch Teacher		66	-	1	-	67	-
12950 Teacher Assistant		7	-	-	-	7	-
13554 P/T Teacher Assistant		-	5	-	-	-	5
13559 P/T Certified Teacher		-	2	-	-1	-	1
<b>5250 Exceptional Student Prog</b>							
12558 Speech Therapist		1	-	-	-	1	-
12910 Chtr Sch Teacher		5	-	-	-	5	-
13683 Sch P/T Clerk Spec I		-	0.5	-	-	-	0.5
<b>6120 Guidance Services</b>							
12125 Sch Clerical Spec I		1	-	-	-	1	-
12956 School Counselor		2	-	-	-	2	-
<b>6200 Instruct Media Services</b>							
12957 Media Specialist		2	-	-	-	2	-
13683 Sch P/T Clerk Spec I		-	1	-	-	-	1
<b>7300 School Administration</b>							
12125 Sch Clerical Spec I		4.5	-	-0.5	-	4	-
12133 Sch Administrative Coor I		1.5	-	-1	-	0.5	-
12136 Sch Micro Computer Technician		0.5	-	-0.5	-	-	-
12137 Charter Schools IT Systems Admi		0.7	-	-0.7	-	-	-
12138 Sch Clerical Spec II		2	-	1	-	3	-
12155 Sch Administrative Assistant I		1	-	-	-	1	-
12719 Information Technology Director		0.25	-	-0.25	-	-	-
12951 Registrar		1	-	-	-	1	-
12952 Bookkeeper		1	-	-	-	1	-
12953 Assistant Principal		2	-	-	-	2	-
12970 Principal Central Campus		0.5	-	-	-	0.5	-
13683 Sch P/T Clerk Spec I		-	1	-	-	-	1
<b>Total 171 Charter Middle Schools</b>		<b>98.95</b>	<b>9.50</b>	<b>-0.95</b>	<b>-1.00</b>	<b>98.00</b>	<b>8.50</b>

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

School Function	Job Class	2013-14 Existing Positions		2014-15 New Positions		2014-15 Total Positions	
		FT	PT	FT	PT	FT	PT
<b>5102 4-8 Basic</b>							
	12910 Chtr Sch Teacher	30	-	1	-	31	-
	12950 Teacher Assistant	5	-	-	-	5	-
	13554 P/T Teacher Assistant	-	1	-	-	-	1
	13559 P/T Certified Teacher	-	2	-	-1	-	1
<b>5250 Exceptional Student Prog</b>							
	12558 Speech Therapist	0.5	-	-	-	0.5	-
	12910 Chtr Sch Teacher	3	-	-	-	3	-
	13683 Sch P/T Clerk Spec I	-	0.5	-	-	-	0.5
<b>6120 Guidance Services</b>							
	12125 Sch Clerical Spec I	1	-	-	-	1	-
	12956 School Counselor	1	-	-	-	1	-
<b>6200 Instruct Media Services</b>							
	12957 Media Specialist	1	-	-	-	1	-
	13683 Sch P/T Clerk Spec I	-	1	-	-	-	1
<b>7300 School Administration</b>							
	12125 Sch Clerical Spec I	2	-	-	-	2	-
	12133 Sch Administrative Coor I	1	-	-1	-	-	-
	12138 Sch Clerical Spec II	-	-	1	-	1	-
	12155 Sch Administrative Assistant I	1	-	-	-	1	-
	12719 Information Technology Director	0.25	-	-0.25	-	-	-
	12951 Registrar	0.5	-	-	-	0.5	-
	12952 Bookkeeper	0.5	-	-	-	0.5	-
	12953 Assistant Principal	1	-	-	-	1	-
<b>553 Middle West Campus</b>		<b>47.75</b>	<b>4.50</b>	<b>0.75</b>	<b>-1.00</b>	<b>48.50</b>	<b>3.50</b>

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

School Function	Job Class	2013-14 Existing Positions		2014-15 New Positions		2014-15 Total Positions	
		FT	PT	FT	PT	FT	PT
<b>5102 4-8 Basic</b>							
	12910 Chtr Sch Teacher	36	-	-	-	36	-
	12950 Teacher Assistant	2	-	-	-	2	-
	13554 P/T Teacher Assistant	-	4	-	-	-	4
<b>5250 Exceptional Student Prog</b>							
	12558 Speech Therapist	0.5	-	-	-	0.5	-
	12910 Chtr Sch Teacher	2	-	-	-	2	-
<b>6120 Guidance Services</b>							
	12956 School Counselor	1	-	-	-	1	-
<b>6200 Instruct Media Services</b>							
	12957 Media Specialist	1	-	-	-	1	-
<b>7300 School Administration</b>							
	12125 Sch Clerical Spec I	2.5	-	-0.5	-	2	-
	12133 Sch Administrative Coord I	0.5	-	-	-	0.5	-
	12136 Sch Micro Computer Technician	0.5	-	-0.5	-	-	-
	12137 Charter Schools IT Systems Admi	0.7	-	-0.7	-	-	-
	12138 Sch Clerical Spec II	2	-	-	-	2	-
	12951 Registrar	0.5	-	-	-	0.5	-
	12952 Bookkeeper	0.5	-	-	-	0.5	-
	12953 Assistant Principal	1	-	-	-	1	-
	12970 Principal Central Campus	0.5	-	-	-	0.5	-
	13683 Sch P/T Clerk Spec I	-	1	-	-	-	1
<b>554 Middle Central Campus</b>		<b>51.20</b>	<b>5.00</b>	<b>-1.70</b>	<b>0.00</b>	<b>49.50</b>	<b>5.00</b>
<b>Total 171 Charter Middle Schools</b>		<b>98.95</b>	<b>9.50</b>	<b>-0.95</b>	<b>-1.00</b>	<b>98.00</b>	<b>8.50</b>

**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**172 Academic Village Charter School**

**Position Comparison By Function**

School Function	Job Class	2013-14 Existing Positions		2014-15 New Positions		2014-15 Total Positions	
		FT	PT	FT	PT	FT	PT
<b>5102 4-8 Basic</b>							
	12910 Chtr Sch Teacher	-	-	16	-	16	-
<b>5103 9-12 Basic</b>							
	12910 Chtr Sch Teacher	85	-	-	-	85	-
	13559 P/T Certified Teacher	-	2	-	-2	-	-
<b>5250 Exceptional Student Prog</b>							
	12125 Sch Clerical Spec I	1	-	-	-	1	-
	12910 Chtr Sch Teacher	2	-	-	-	2	-
<b>5300 Vocational 6-12</b>							
	12910 Chtr Sch Teacher	2	-	-	-	2	-
<b>6120 Guidance Services</b>							
	12125 Sch Clerical Spec I	1	-	-	-	1	-
	12910 Chtr Sch Teacher	2	-	-1	-	1	-
	12941 High School Registrar	1	-	-	-	1	-
	12943 Guidance Director	1	-	-	-	1	-
	12956 School Counselor	2	-	2	-	4	-
<b>6200 Instruct Media Services</b>							
	12125 Sch Clerical Spec I	1	-	-	-	1	-
	12957 Media Specialist	1	-	-	-	1	-
<b>6303 ESE Specialist</b>							
	12935 ESE Specialist	1	-	-	-	1	-
<b>7300 School Administration</b>							
	12125 Sch Clerical Spec I	4	-	-	-	4	-
	12137 Charter Schools IT Systems Admi	0.3	-	-0.3	-	-	-
	12719 Information Technology Director	0.25	-	-0.25	-	-	-
	12942 High School Assistant Principal	3	-	-	-	3	-
	12949 Behavior Specialist	2	-	-	-	2	-
	12953 Assistant Principal	-	-	1	-	1	-
	12954 Principal High School	1	-	-	-	1	-
	12960 Receptionist	1	-	-	-	1	-
<b>7900 Operation of Plant</b>							
	12961 Security	3	-	-	-	3	-
<b>Total 172 Academic Village Charter School</b>		<b>114.55</b>	<b>2.00</b>	<b>17.45</b>	<b>-2.00</b>	<b>132.00</b>	<b>0.00</b>

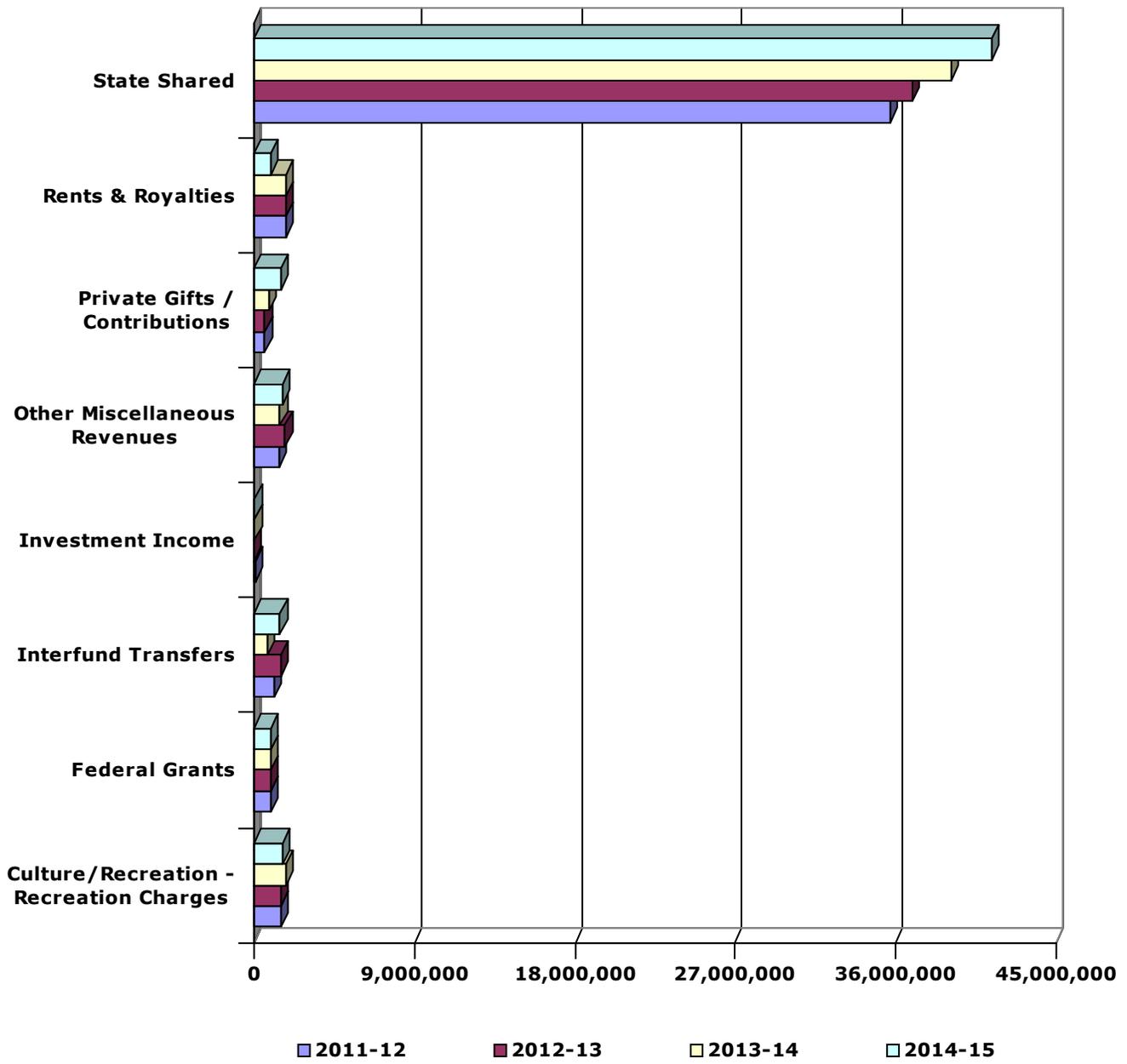


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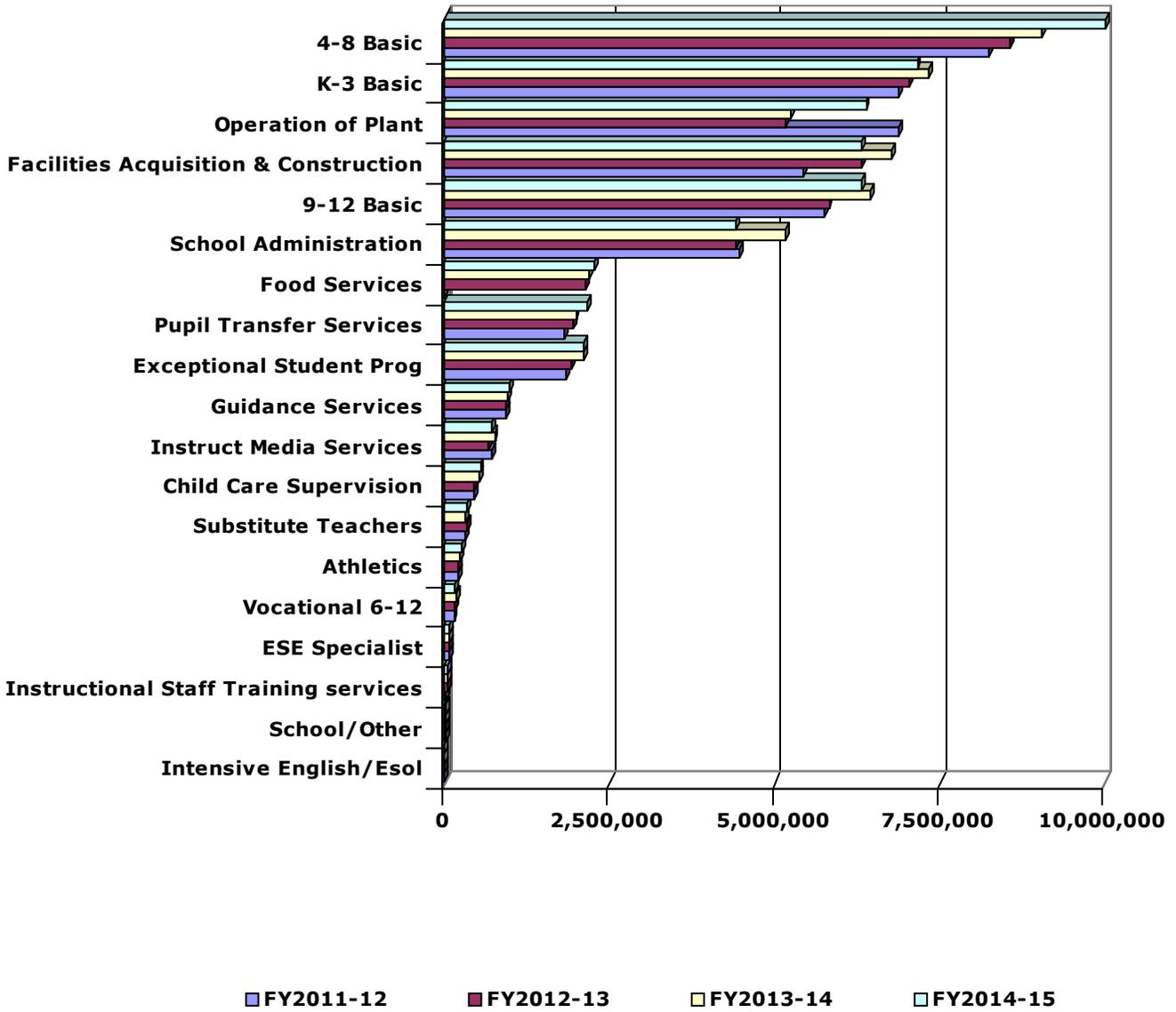
## Gi a a UfmcZF Yj Ybi Ygž'9l dYbXJh fYgž'UbX Fund Balances

	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Budget
<b>Revenues</b>				
Intergovernmental Revenue	36,699,212	37,870,126	40,065,536	42,375,537
Charges for Services	1,478,552	1,526,575	1,800,739	1,594,103
Investment Income	56,671	17,392	36,255	43,863
Miscellaneous Revenues	2,006,266	2,347,969	2,268,106	3,045,307
Rents & Royalties	1,805,319	1,797,402	1,796,106	931,208
Estimated Budget Savings	-	-	2,670,820	998,999
<b>Total Revenues</b>	42,046,021	43,559,465	48,637,562	48,989,017
<b>Expenditures</b>				
K-3 Basic	6,864,497	7,027,535	7,320,975	7,156,098
4-8 Basic	8,244,775	8,572,394	9,053,769	0,206,136
9-12 Basic	5,750,649	5,817,633	6,455,956	6,319,535
Intensive English/Esol	0	521	1,921	1,921
Exceptional Student Prog	1,843,919	1,915,917	2,117,821	2,110,939
Vocational 6-12	138,094	152,300	171,658	143,494
Substitute Teachers	302,783	329,898	322,032	332,495
School/Other	17,447	25,876	21,204	21,203
Guidance Services	927,417	917,545	953,376	991,520
Instruct Media Services	701,835	668,935	754,043	724,780
ESE Specialist	70,936	67,201	73,665	71,931
Instructional Staff Training se	15,791	33,361	46,957	49,813
School Administration	4,454,527	4,407,829	5,161,549	4,405,728
Facilities Acquisition & Constr	5,417,003	6,310,484	6,772,987	6,320,740
Food Services	0	2,126,304	2,183,177	2,272,541
Pupil Transfer Services	1,811,937	1,955,043	1,986,603	2,152,635
Operation of Plant	6,778,128	4,735,492	5,252,191	5,875,214
Child Care Supervision	454,558	446,869	534,966	539,885
Athletics	199,306	205,509	234,559	249,493
<b>Total Expenditures</b>	43,993,600	45,716,647	49,419,409	49,946,101
Excess (deficiency) of revenues over expenditures	(1,947,579)	(2,157,182)	(781,847)	(957,084)
<b>Other Financing sources (uses)</b>				
Transfers out	(100,000)	(430,000)		(505,076)
Transfers in	1,147,973	1,543,199	781,847	1,462,160
<b>Total Other Financing sources (uses)</b>	1,047,973	1,113,199	781,847	957,084
Net Change in Fund Balance	(899,606)	(1,043,983)	-	-
Fund balances, beginning	5,459,283	4,559,67+	3,515,69(	3,515,69(
Fund balances, ending	4,559,677	3,515,69(	3,515,69(	3,515,69(

## Revenues for All Funds



## Expenditures for All Funds



City of Pembroke Pines Charter Schools  
 Transfer From / To Schedule  
 for 2014-2015 Budget

Fund	Transfer From	Transfer To
General Fund*	\$957,084	
Elementary Schools	\$252,838	
Middle Schools		\$1,462,160
High School	\$58,123	
FSU Elementary	\$194,115	

\* Anticipated profits from the Early Learning Centers

## Expenditure Category Matrix

### 2013-14 Budget

### 2014-15 Budget

	2013-14 Budget				2014-15 Budget			
	Personnel	Operating	Capital and Other	Total	Personnel	Operating	Capital and Other	Total
<b>Blank</b>								
Operation of Plant							252,838	252,838
<b>550 Elementary East Campus</b>								
K-3 Basic	1,858,473	73,424		1,931,897	1,810,941	98,069		1,909,010
4-8 Basic	896,007	57,085		953,092	854,373	75,771		930,144
Exceptional Student Prog	131,146	73,370		204,516	138,952	73,370		212,322
Substitute Teachers	40,111			40,111	40,111			40,111
Guidance Services	66,206	1,550		67,756	72,578	1,550		74,128
Instruct Media Services	67,146	20,078		87,224	63,406	18,078		81,484
Instructional Staff Trainin		4,200		4,200		4,200		4,200
School Administration	478,473	176,597	44,682	699,752	462,686	162,295	2,001	626,982
Facilities Acquisition & Co		618,846		618,846		605,888		605,888
Food Services		285,453		285,453		304,413	400	304,813
Pupil Transfer Services		271,697		271,697		300,414		300,414
Operation of Plant		592,397		592,397		607,670	13,000	620,670
Child Care Supervision	123,728	1,000		124,728	124,268	500		124,768
<b>551 Elementary West Campus</b>								
K-3 Basic	1,740,100	74,853		1,814,953	1,693,504	100,803		1,794,307
4-8 Basic	811,543	47,765		859,308	770,589	59,175		829,764
Exceptional Student Prog	234,201	7,700		241,901	223,360	7,700		231,060
Substitute Teachers	28,651			28,651	28,651			28,651
Guidance Services	69,179	1,300		70,479	67,868	1,600		69,468
Instruct Media Services	91,367	16,500		107,867	90,147	16,500		106,647
Instructional Staff Trainin		4,500		4,500		6,500		6,500
School Administration	284,942	217,900	31,382	534,224	283,539	172,332	4,495	460,366
Facilities Acquisition & Co		432,350		432,350		277,958		277,958
Food Services		219,579		219,579		205,483	400	205,883
Pupil Transfer Services		268,359		268,359		298,945		298,945
Operation of Plant		487,987		487,987		542,957		542,957
Child Care Supervision	118,255	2,650		120,905	122,630	2,650		125,280
<b>552 Elementary Central Campus</b>								
K-3 Basic	1,679,688	70,520		1,750,208	1,588,479	102,420		1,690,899
4-8 Basic	767,053	40,630		807,683	737,000	68,719		805,719
Exceptional Student Prog	355,834	15,820		371,654	344,613	26,370		370,983
Substitute Teachers	45,840			45,840	46,860			46,860
Guidance Services	64,602	8,500		73,102	59,642	5,000		64,642
Instruct Media Services	60,123	17,900		78,023	62,190	17,900		80,090
Instructional Staff Trainin		5,500		5,500		5,500		5,500
School Administration	477,126	112,138	33,382	622,646	399,068	120,912	1,895	521,875
Facilities Acquisition & Co		562,404		562,404		427,759		427,759
Food Services		209,500		209,500		177,985	400	178,385
Pupil Transfer Services		269,918		269,918		296,784		296,784
Operation of Plant		507,677		507,677		551,633		551,633
Child Care Supervision	139,720	2,550		142,270	140,297	2,550		142,847
Fund Total	10,629,514	5,780,197	109,446	16,519,157	10,225,752	5,748,353	275,429	16,249,534
% of Fund	64.3%	35.0%	0.7%	100%	62.9%	35.4%	1.7%	100%

## Expenditure Category Matrix

### 2013-14 Budget

### 2014-15 Budget

	2013-14 Budget				2014-15 Budget			
	Personnel	Operating	Capital and Other	Total	Personnel	Operating	Capital and Other	Total
<b>553 Middle West Campus</b>								
4-8 Basic	2,440,168	111,700		2,551,868	2,546,657	125,200		2,671,857
Intensive English/Esol		421		421		421		421
Exceptional Student Prog	270,206	2,250		272,456	250,464	2,250		252,714
Substitute Teachers	34,380			34,380	34,380			34,380
Guidance Services	106,698	2,300		108,998	109,987	2,300		112,287
Instruct Media Services	130,860	40,100		170,960	134,064	40,050		174,114
Instructional Staff Trainin		6,500		6,500		6,500		6,500
School Administration	355,334	244,007	31,382	630,723	316,559	202,842	4,510	523,911
Facilities Acquisition & Co		798,643		798,643		856,022		856,022
Food Services		270,170		270,170		267,082	400	267,482
Pupil Transfer Services		273,564		273,564		292,098		292,098
Operation of Plant		537,550		537,550		591,103		591,103
Athletics	2,896	3,250		6,146	7,489	4,750		12,239
<b>554 Middle Central Campus</b>								
4-8 Basic	2,785,705	173,200	3,800	2,962,705	2,770,130	198,720		2,968,850
Intensive English/Esol		1,500		1,500		1,500		1,500
Exceptional Student Prog	177,810	9,871		187,681	171,945	21,371		193,316
Substitute Teachers	63,605			63,605	64,433			64,433
Guidance Services	71,116	8,200		79,316	70,975	8,200		79,175
Instruct Media Services	69,918	44,625		114,543	69,936	44,750		114,686
Instructional Staff Trainin		6,500		6,500		6,500		6,500
School Administration	512,697	124,739	33,582	671,018	430,486	129,722	1,987	562,195
Facilities Acquisition & Co		560,061		560,061		412,512		412,512
Food Services		257,269		257,269		259,885	400	260,285
Pupil Transfer Services		272,510		272,510		290,582		290,582
Operation of Plant		510,900		510,900		564,021		564,021
Athletics	2,896	3,250		6,146	7,489	4,750		12,239
<b>Fund Total</b>	<b>7,024,289</b>	<b>4,263,080</b>	<b>68,764</b>	<b>11,356,133</b>	<b>6,984,994</b>	<b>4,333,131</b>	<b>7,297</b>	<b>11,325,422</b>
<b>% of Fund</b>	<b>61.9%</b>	<b>37.5%</b>	<b>0.6%</b>	<b>100%</b>	<b>61.7%</b>	<b>38.3%</b>	<b>0.1%</b>	<b>100%</b>

## Expenditure Category Matrix

### 2013-14 Budget

### 2014-15 Budget

	Personnel	Operating	Capital and Other	Total	Personnel	Operating	Capital and Other	Total
<b>172 Academic Village Charter School</b>								
4-8 Basic					982,501	88,002		1,070,503
9-12 Basic	5,838,407	581,477	36,072	6,455,956	5,741,299	573,236	5,000	6,319,535
Exceptional Student Prog	205,479	18,050		223,529	191,886	18,050		209,936
Vocational 6-12	152,609	19,049		171,658	126,244	17,250		143,494
Substitute Teachers	63,031			63,031	72,220			72,220
School/Other	21,204			21,204	21,203			21,203
Guidance Services	469,754	3,250		473,004	512,791	3,750		516,541
Instruct Media Services	78,245	32,077		110,322	74,855	32,076		106,931
ESE Specialist	73,665			73,665	71,931			71,931
Instructional Staff Trainin		16,617		16,617		17,473		17,473
School Administration	873,340	238,780	214,039	1,326,159	939,256	204,689	3,961	1,147,906
Facilities Acquisition & Co		3,123,643		3,123,643		3,125,214		3,125,214
Food Services		687,138	4,900	692,038		806,341	1,900	808,241
Pupil Transfer Services		343,387		343,387		372,358		372,358
Operation of Plant	99,899	1,621,387		1,721,286	107,615	1,835,425	58,123	2,001,163
Athletics	48,901	173,366		222,267	48,899	158,116	18,000	225,015
Fund Total	7,924,534	6,858,221	255,011	15,037,766	8,890,700	7,251,980	86,984	16,229,664
% of Fund	52.7%	45.6%	1.7%	100%	54.8%	44.7%	0.5%	100%

### 173 FSU Charter Schools

K-3 Basic	1,757,599	66,318		1,823,917	1,691,682	70,200		1,761,882
4-8 Basic	871,613	47,500		919,113	877,049	52,250		929,299
Exceptional Student Prog	537,584	78,500		616,084	535,126	105,482		640,608
Substitute Teachers	46,414			46,414	45,840			45,840
Guidance Services	79,221	1,500		80,721	73,779	1,500		75,279
Instruct Media Services	72,156	12,948		85,104	48,880	11,948		60,828
Instructional Staff Trainin		3,140		3,140		3,140		3,140
School Administration	455,276	189,098	32,653	677,027	412,797	147,695	2,001	562,493
Facilities Acquisition & Co		677,040		677,040		615,387		615,387
Food Services		249,168		249,168		247,052	400	247,452
Pupil Transfer Services		287,168		287,168		301,454		301,454
Operation of Plant		894,394		894,394		1,061,790	194,115	1,255,905
Child Care Supervision	144,713	2,350		147,063	145,640	1,350		146,990
Fund Total	3,964,576	2,509,124	32,653	6,506,353	3,830,793	2,619,248	196,516	6,646,557
% of Fund	60.9%	38.6%	0.5%	100%	57.6%	39.4%	3.0%	100%

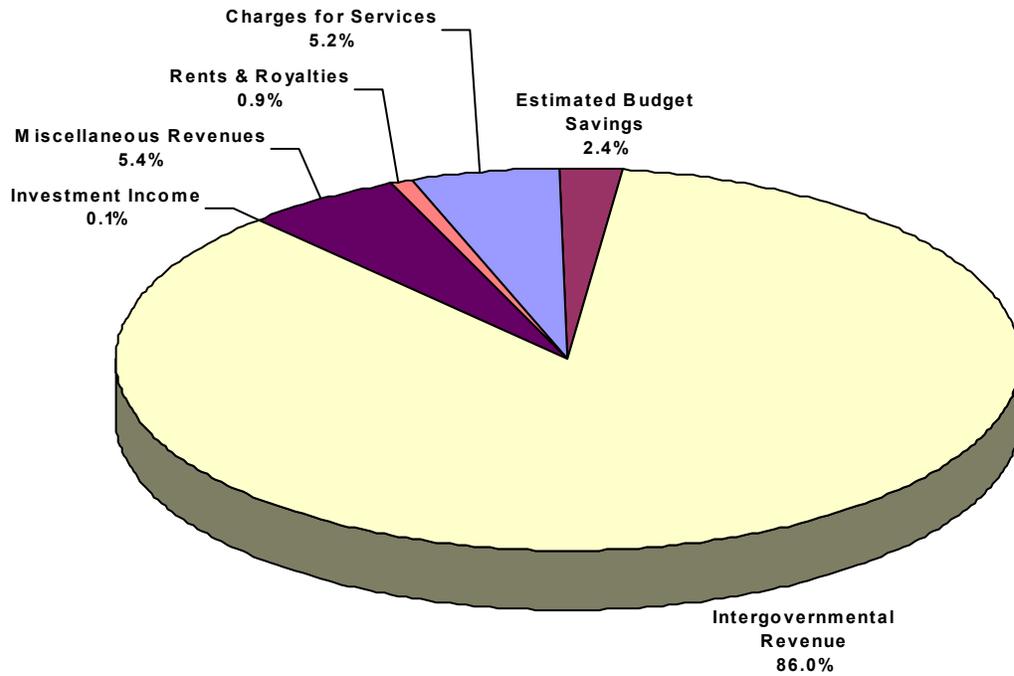
<b>TOTAL BUDGET</b>	29,542,913	19,410,622	465,874	49,419,409	29,932,239	19,952,712	566,226	50,451,177
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% OF TOTAL BUDGET	59.8%	39.3%	0.9%	100%	59.3%	39.5%	1.1%	100%
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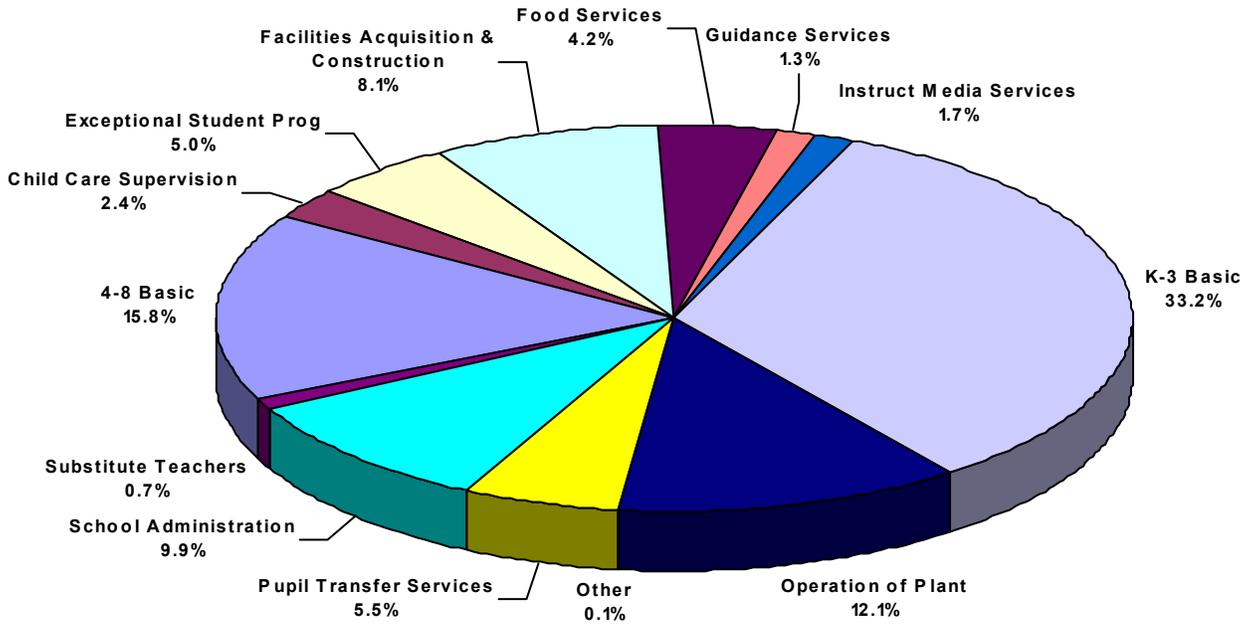
**Projected Changes in Fund Balances - Fund 170 Charter Elementary Schools**

	<b>2011-12 Actual</b>	<b>2012-13 Actual</b>	<b>2013-14 Budget</b>	<b>2014-15 Budget</b>
<b>Revenues</b>				
Intergovernmental Revenue	12,661,655	13,050,176	13,833,390	3,972,439
Charges for Services	811,990	850,538	912,021	845,060
Investment Income	32,031	5,633	15,015	20,093
Miscellaneous Revenues	577,112	567,359	651,239	875,153
Rents & Royalties	139,291	149,859	152,010	154,013
Estimated Budget Savings	-	-	955,482	382,776
<b>Total Revenues</b>	<b>14,222,080</b>	<b>14,623,564</b>	<b>16,519,157</b>	<b>16,249,534</b>
<b>Expenditures</b>				
K-3 Basic	5,134,223	5,252,105	5,497,058	5,394,216
4-8 Basic	2,395,572	2,494,687	2,620,083	2,565,627
Exceptional Student Prog	744,745	792,863	818,071	814,365
Substitute Teachers	103,929	114,761	114,602	115,622
Guidance Services	191,030	196,169	211,337	208,238
Instruct Media Services	271,188	242,409	273,114	268,221
Instructional Staff Training se	2,025	6,190	14,200	16,200
School Administration	1,629,560	1,655,618	1,856,622	1,609,223
Facilities Acquisition & Constr	1,257,167	1,382,192	1,613,600	1,311,605
Food Services	0	689,227	714,532	689,081
Pupil Transfer Services	762,672	815,012	809,974	896,143
Operation of Plant	2,076,349	1,395,151	1,588,061	1,715,260
Child Care Supervision	345,971	343,857	387,903	392,895
<b>Total Expenditures</b>	<b>14,914,432</b>	<b>15,380,240</b>	<b>16,519,157</b>	<b>15,996,696</b>
Excess (deficiency) of revenues over expenditures	(692,352)	(756,676)	-	252,838
<b>Other Financing sources (uses)</b>				
Transfers out	-	(215,000)	-	(252,838)
<b>Total Other Financing sources (uses)</b>	<b>-</b>	<b>(215,000)</b>	<b>-</b>	<b>(252,838)</b>
Net Change in Fund Balance	(692,352)	(971,676)	-	-
Fund balances, beginning	3,522,780	2,830,428	1,858,752	1,858,752
Fund balances, ending	2,830,428	1,858,752	1,858,752	1,858,752

# Charter Elementary Schools Revenues



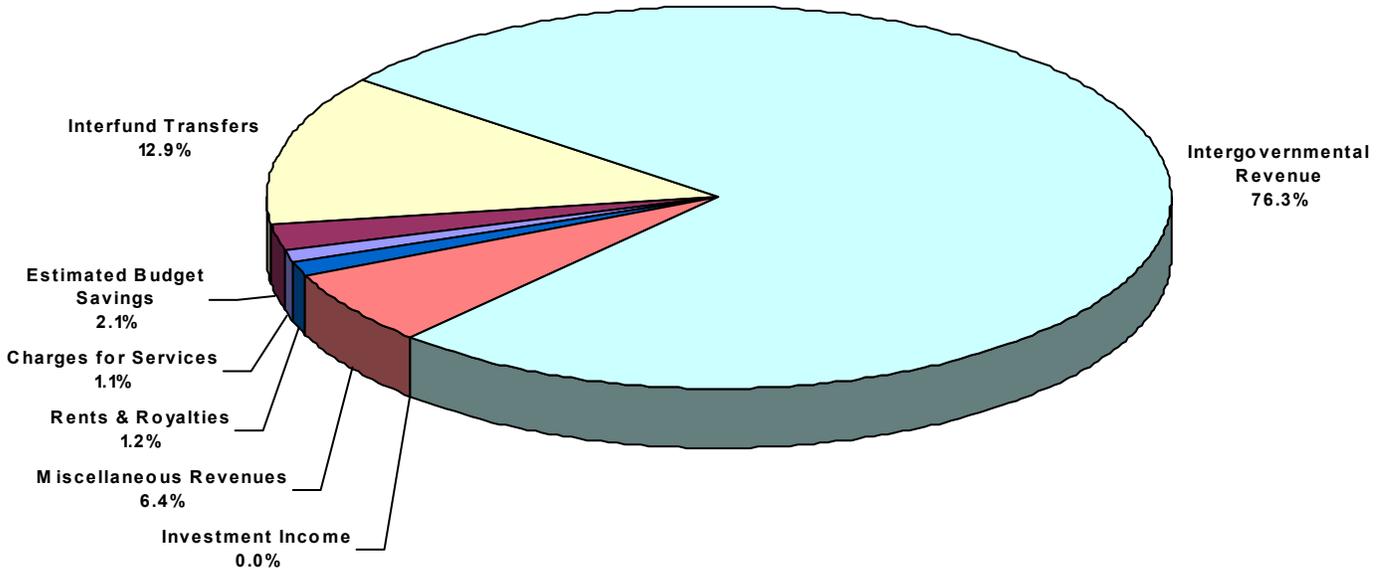
# Charter Elementary Schools Expenditures



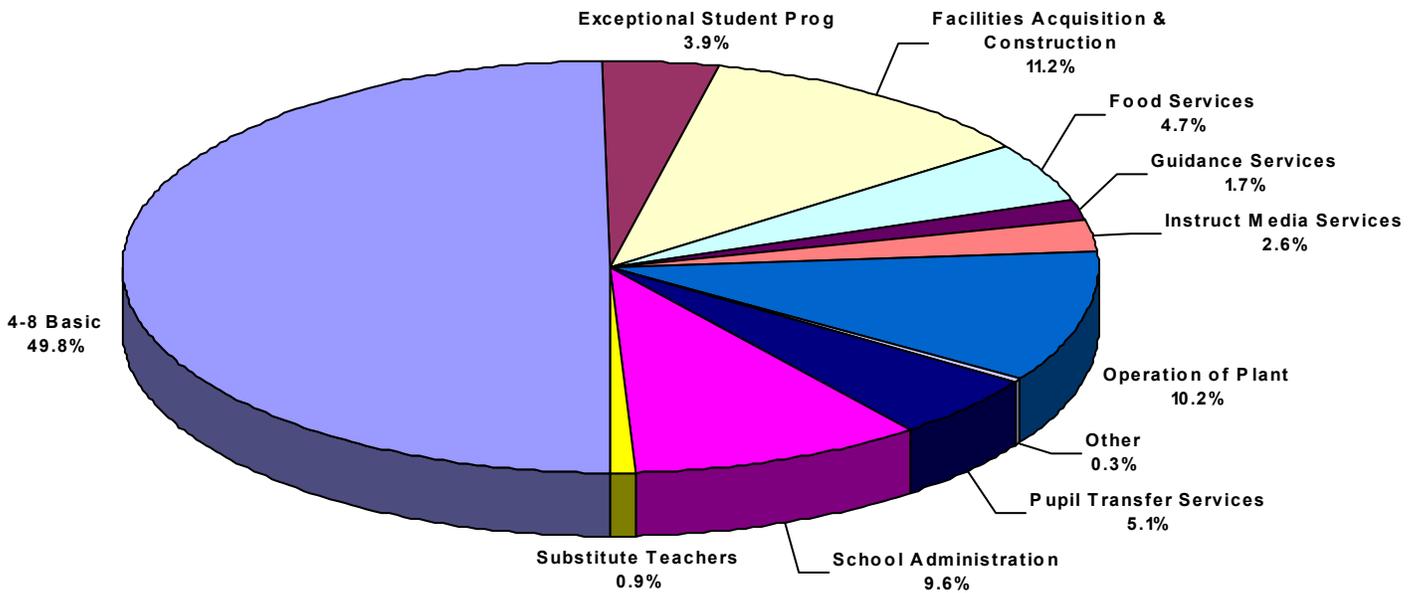
**Projected Changes in Fund Balances - Fund 171 Charter Middle Schools**

	<b>2011-12 Actual</b>	<b>2012-13 Actual</b>	<b>2013-14 Budget</b>	<b>2014-15 Budget</b>
<b>Revenues</b>				
Intergovernmental Revenue	7,758,876	8,059,604	8,598,119	8,636,122
Charges for Services	155,662	148,004	183,068	124,406
Investment Income	4,809	5,185	6,240	3,757
Miscellaneous Revenues	508,667	503,245	571,111	719,438
Rents & Royalties	212,217	149,506	138,883	139,215
Estimated Budget Savings	-	-	1,076,865	240,324
<b>Total Revenues</b>	<b>8,640,231</b>	<b>8,865,543</b>	<b>10,574,286</b>	<b>9,863,262</b>
<b>Expenditures</b>				
4-8 Basic	4,983,696	5,202,362	5,514,573	5,640,707
Intensive English/Esol	0	521	1,921	1,921
Exceptional Student Prog	420,107	393,034	460,137	446,030
Substitute Teachers	95,039	100,886	97,985	98,813
Guidance Services	158,306	186,092	188,314	191,462
Instruct Media Services	254,162	240,687	285,503	288,800
Instructional Staff Training se	6,749	12,935	13,000	13,000
School Administration	1,139,882	1,115,633	1,301,741	1,086,106
Facilities Acquisition & Constr	1,069,848	1,079,105	1,358,704	1,268,534
Food Services	0	524,546	527,439	527,767
Pupil Transfer Services	505,564	545,578	546,074	582,680
Operation of Plant	1,383,778	965,048	1,048,450	1,155,124
Athletics	12,035	13,217	12,292	24,478
<b>Total Expenditures</b>	<b>10,029,167</b>	<b>10,379,645</b>	<b>11,356,133</b>	<b>11,325,422</b>
Excess (deficiency) of revenues over expenditures	(1,388,937)	(1,514,102)	(781,847)	(1,462,160)
<b>Other Financing sources (uses)</b>				
Transfers in	1,147,973	1,543,199	781,847	1,462,160
<b>Total Other Financing sources (uses)</b>	<b>1,147,973</b>	<b>1,543,199</b>	<b>781,847</b>	<b>1,462,160</b>
Net Change in Fund Balance	(240,964)	29,097	-	-
Fund balances, beginning	260,392	19,428	48,526	48,526
Fund balances, ending	19,428	48,526	48,526	48,526

# Charter Middle Schools Revenues



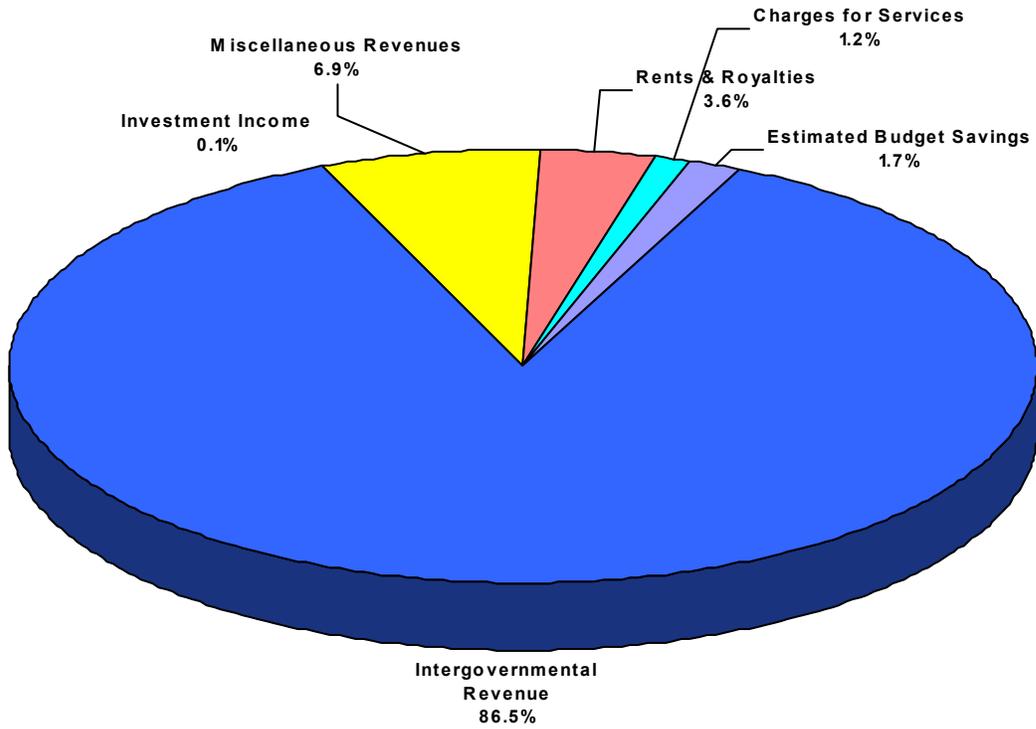
# Charter Middle Schools Expenditures



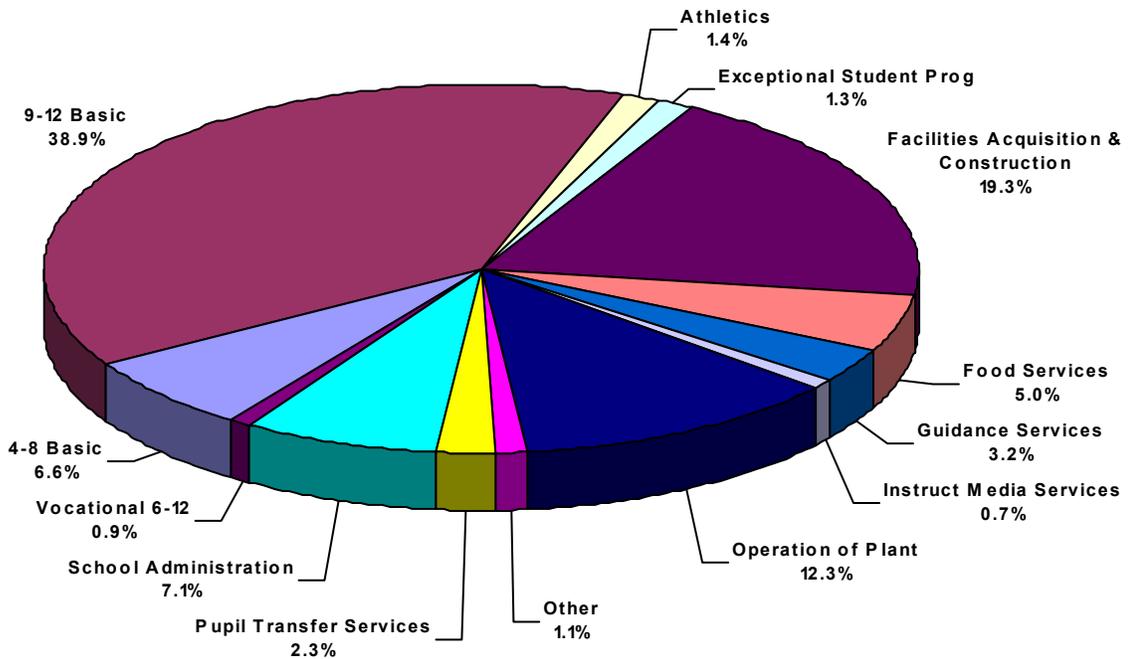
**Projected Changes in Fund Balances - Fund 172 Academic Village Charter School**

	<b>2011-12 Actual</b>	<b>2012-13 Actual</b>	<b>2013-14 Budget</b>	<b>2014-15 Budget</b>
<b>Revenues</b>				
Intergovernmental Revenue	11,129,792	11,432,222	12,172,887	4,030,911
Charges for Services	72,644	87,988	239,301	192,386
Investment Income	15,008	2,260	9,160	17,157
Miscellaneous Revenues	708,487	1,061,624	803,321	1,127,601
Rents & Royalties	1,405,556	1,457,158	1,472,694	589,592
Estimated Budget Savings	-	-	340,403	272,017
<b>Total Revenues</b>	<b>13,331,488</b>	<b>14,041,252</b>	<b>15,037,766</b>	<b>16,229,664</b>
<b>Expenditures</b>				
4-8 Basic	0	0	0	1,070,503
9-12 Basic	5,750,649	5,817,633	6,455,956	6,319,535
Exceptional Student Prog	187,511	213,707	223,529	209,936
Vocational 6-12	138,094	152,300	171,658	143,494
Substitute Teachers	64,904	63,456	63,031	72,220
School/Other	17,447	25,876	21,204	21,203
Guidance Services	496,628	460,279	473,004	516,541
Instruct Media Services	103,454	111,754	110,322	106,931
ESE Specialist	70,936	67,201	73,665	71,931
Instructional Staff Training se	5,810	13,226	16,617	17,473
School Administration	1,060,766	1,015,747	1,326,159	1,147,906
Facilities Acquisition & Constr	2,244,678	3,008,325	3,123,643	3,125,214
Food Services	0	660,821	692,038	808,241
Pupil Transfer Services	293,120	313,028	343,387	372,358
Operation of Plant	2,326,917	1,600,055	1,721,286	1,943,040
Athletics	187,271	192,292	222,267	225,015
<b>Total Expenditures</b>	<b>12,948,183</b>	<b>13,715,699</b>	<b>15,037,766</b>	<b>16,171,541</b>
Excess (deficiency) of revenues over expenditures	383,304	325,553	-	58,123
<b>Other Financing sources (uses)</b>				
Transfers out	(100,000)	(215,000)	-	(58,123)
<b>Total Other Financing sources (uses)</b>	<b>(100,000)</b>	<b>(215,000)</b>	<b>-</b>	<b>(58,123)</b>
Net Change in Fund Balance	283,304	110,553	-	-
Fund balances, beginning	744,719	1,028,023	1,138,576	1,138,576
Fund balances, ending	1,028,023	1,138,576	1,138,576	1,138,576

# Academic Village Charter School Revenues



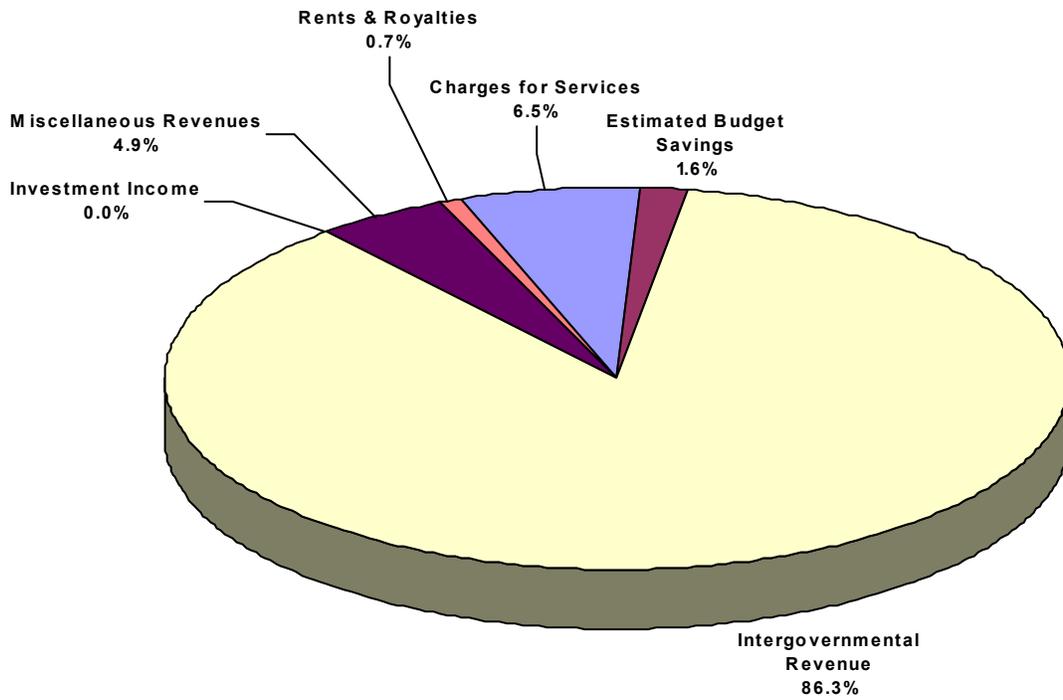
# Academic Village Charter School Expenditures



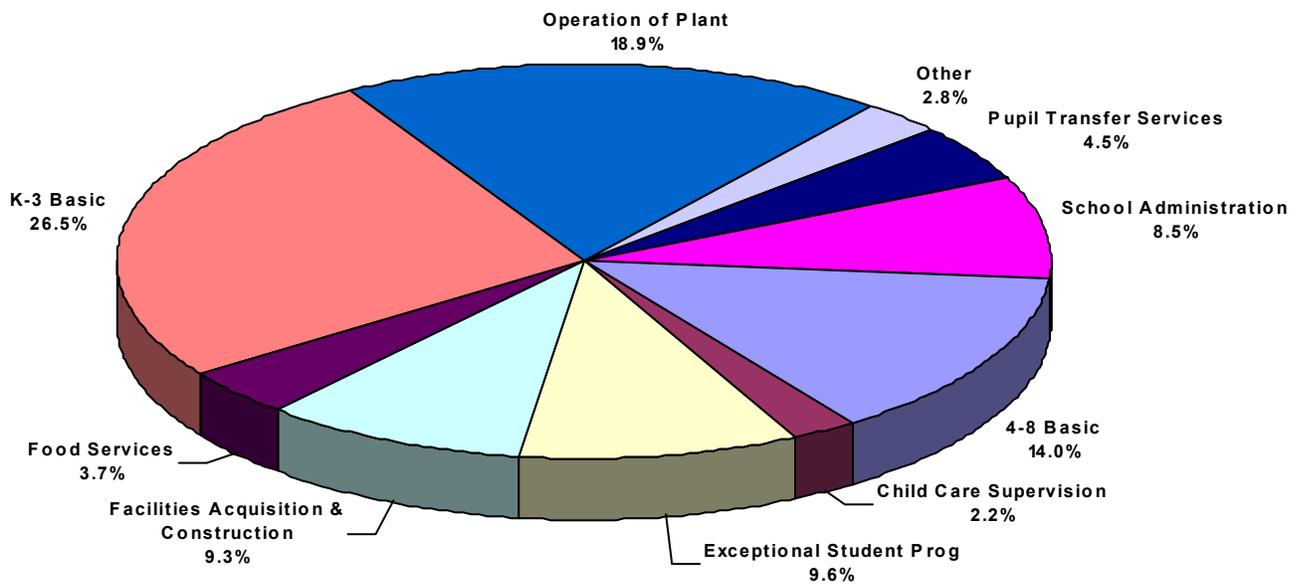
**Projected Changes in Fund Balances - Fund 173 FSU Charter Schools**

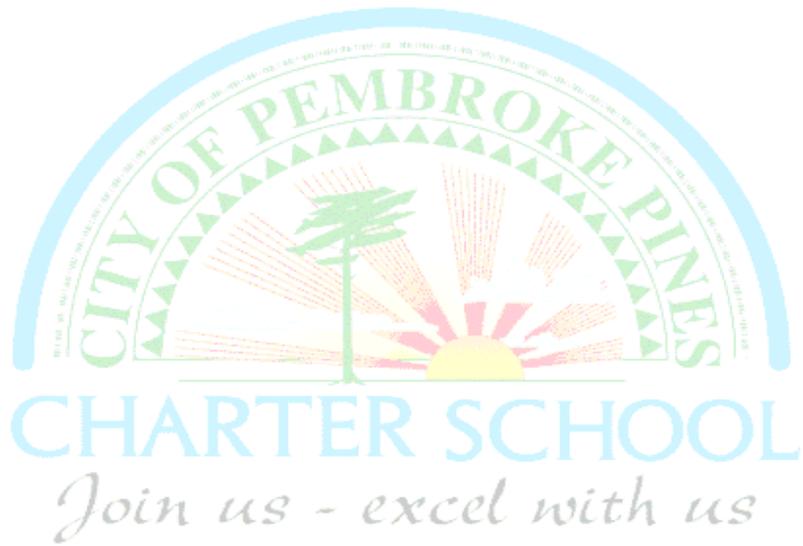
	<b>2011-12 Actual</b>	<b>2012-13 Actual</b>	<b>2013-14 Budget</b>	<b>2014-15 Budget</b>
<b>Revenues</b>				
Intergovernmental Revenue	5,148,889	5,328,124	5,461,140	5,736,065
Charges for Services	438,256	440,044	466,349	432,251
Investment Income	4,824	4,314	5,840	2,856
Miscellaneous Revenues	212,000	215,742	242,435	323,115
Rents & Royalties	48,255	40,880	32,519	48,388
Estimated Budget Savings	-	-	298,070	103,882
<b>Total Revenues</b>	<b>5,852,223</b>	<b>6,029,105</b>	<b>6,506,353</b>	<b>6,646,557</b>
<b>Expenditures</b>				
K-3 Basic	1,730,274	1,775,430	1,823,917	1,761,882
4-8 Basic	865,506	875,344	919,113	929,299
Exceptional Student Prog	491,556	516,313	616,084	640,608
Substitute Teachers	38,911	50,796	46,414	45,840
Guidance Services	81,453	75,004	80,721	75,279
Instruct Media Services	73,031	74,086	85,104	60,828
Instructional Staff Training se	1,207	1,010	3,140	3,140
School Administration	624,319	620,831	677,027	562,493
Facilities Acquisition & Constr	845,309	840,862	677,040	615,387
Food Services	0	251,710	249,168	247,452
Pupil Transfer Services	250,581	281,425	287,168	301,454
Operation of Plant	991,084	775,238	894,394	1,061,790
Child Care Supervision	108,587	103,011	147,063	146,990
<b>Total Expenditures</b>	<b>6,101,817</b>	<b>6,241,062</b>	<b>6,506,353</b>	<b>6,452,442</b>
Excess (deficiency) of revenues over expenditures	(249,595)	(211,957)	-	194,115
<b>Other Financing sources (uses)</b>				
Transfers out	-	-	-	(194,115)
<b>Total Other Financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(194,115)</b>
Net Change in Fund Balance	(249,595)	(211,957)	-	-
Fund balances, beginning	931,392	681,798	469,840	469,840
Fund balances, ending	681,798	469,840	469,840	469,840

# FSU Charter Schools Revenues



# FSU Charter Schools Expenditures

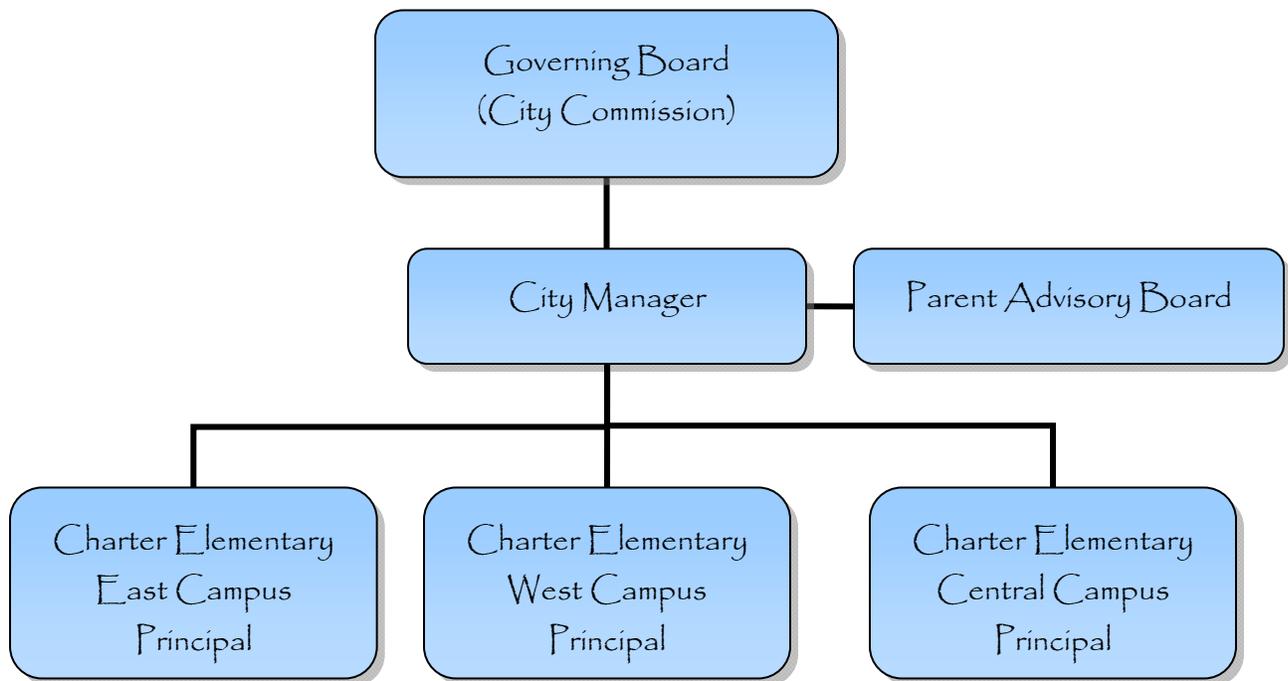




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# City of Pembroke Pines Charter Elementary School

## ORGANIZATIONAL CHART



The organizational chart above is a visual depiction of how workflow is distributed within the City of Pembroke Pines Charter Elementary School. 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 Elementary School, and to create clear channels of communications in order to better accomplish our goals and objectives.

# City of Pembroke Pines 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.

## Goals

**Academic Growth** - Students will demonstrate high academic achievement in reading, writing skills, science, and mathematics as identified by the Florida Standards and the Next Generation Sunshine State Standards.

**Character Development** - Students will experience growth development in socio-cultural, interpersonal, and character development based on the cooperative efforts of administration, faculty, parents, and school wide mentoring program.

**Cultural Diversity** - Students will develop an understanding of and an appreciation for the outstanding contributions that various cultural and ethnic groups have made to the development of society.

**Human Resources** - Pembroke Pines Charter Schools improve organizational communication across campuses by focusing on the effective horizontal and vertical alignment of curriculum as well as the implementation of the Florida Standards and the Next Generation Sunshine State Standards.

**Health and Safety** – The Pembroke Pines Charter Schools will implement strategies to improve students’ and parents’ awareness of student health and fitness, and will implement a safety plan to ensure the safety and security of the school site, students, and staff.

## Objectives

**Reading** – By May 2015, the required number of students in grades 3, 4, and 5, will achieve high standards on the Language Arts Florida Standards Assessment as determined by the Florida Department of Education.

**Reading** – Given attention to improved instructional and motivational strategies, students in grades K, 1, and 2 will demonstrate a progression of their reading skills on the Florida Assessment for Instruction in Reading – Florida Standards.

**Reading** – By May 2015, students in grades 4 and 5 who scored in the lowest 25% on the 2014 FCAT Reading will demonstrate learning gains as measured by the Florida Assessment for Instruction in Reading – Florida Standards.

**Math** – By May 2015, the required number of students in grades 3, 4, and 5, will achieve high standards on the Mathematics Florida Standards Assessment as determined by the Florida Department of Education.

**Math** – Given attention to improved instructional and motivational strategies, 85% of students in grades K, 1, and 2 will score at or above proficiency on the Go Math! End-of-Year Assessment.

**Math** – By May 2015, students in grades 4 and 5 who scored in the lowest 25% on the 2014 FCAT Mathematics will demonstrate learning gains as measured by the Go Math! End-of-Year Assessment.

# City of Pembroke Pines Charter Elementary School

## Objectives (Cont.)

Science – By May 2015, 80% of eligible students in grade 5 will score at or above Level 3 on the FCAT 2.0 Science Assessment.

Writing – By May 2015, the required number of students in grades 4 and 5 will achieve high standards on the Writing Florida Standards Assessment as determined by the Florida Department of Education.

Academic and Social Development – Students will be provided academic and social support by an adult advocate who will mentor growth and development in academic skills, social skills, study skills, life skills, and character development.

## Major Functions and Activities

Connections- 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. The police come out to the schools and have special programs to motivate the students. Additionally, the schools have activities throughout the week to promote the "Say No to Drugs" concept.

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 he or she educates the 5th graders for a semester 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 a pizza luncheon with the principal. Students also participate in a school-wide anti-bullying policy. Counselors integrate lessons throughout the school year and students participate in national and district anti-bullying awareness campaigns.

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

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

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

# City of Pembroke Pines Charter Elementary School

## Major Functions & Activities (Cont.)

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

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

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

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

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

grades focus on the Florida Standards, home school connections, and available resources.

Science Fair Night – Staff led event where science fair projects are placed on display for families to admire.

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

## Budget Highlights

Ongoing implementation of computer replacement program to phase out old computers as well as various technology upgrades.

Update Lottery Software.

Restructured the Information Technology Services Department.

## 2013-14 Accomplishments

Received an "A" grade on the Governor's A+ School Grading System.

Southern Association of Colleges and Schools (SACS) system accreditation awarded.

Recipient of the Distinguished Budget Award for the fiscal year beginning July 1, 2013.

Improved technology infrastructure to provide system wide wireless network capabilities.

# Charter Elementary School Performance Measures

Indicator	2011-12		2012-13		2013-14		2014-15	
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	
<b>Outputs</b>								
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	1928	1928	1928	1928
<b>Effectiveness</b>								
<b>Reading</b> - Percent of students scoring 3 and above on the reading assessment results according to the Florida Comprehensive Assessment Test 2.0 (FCAT 2.0). The FCAT 2.0 measure student achievement of 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:	94%	79%	94%	80%	82%	87%	*
	4th Grade:	94%	85%	94%	85%	87%	85%	*
	5th Grade:	94%	84%	94%	80%	82%	82%	*
<b>Math</b> - Percent of students scoring 3 and above on the mathematics assessment results according to the Florida Comprehensive Assessment Test 2.0 (FCAT 2.0). The FCAT 2.0 measure student achievement of 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:	94%	85%	94%	84%	86%	85%	*
	4th Grade:	94%	81%	94%	84%	86%	88%	*
	5th Grade:	94%	78%	94%	69%	71%	80%	*
<b>Writing</b> - Percent of students scoring 3.5 and above on writing and essay assessment results according to the Florida Comprehensive Assessment Test 2.0 (FCAT 2.0). The FCAT 2.0 measure student achievement of the Next Generation Sunshine State Standards (NGSSS), which specify the challenging content Florida students are expected to know and be able to do.	4th Grade:	Not Available	66%	75%	80%	82%	71%	*
<b>Science</b> - Percent of students scoring 3 and above on the science assessment results according to the Florida Comprehensive Assessment Test 2.0 (FCAT 2.0). The FCAT 2.0 measure student achievement of 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%	72%	75%	73%	75%	77%	80%
<b>Efficiency</b>								
Percent of parents that completed all 30 required volunteer hours by the end of each year.		100%	100%	100%	100%	100%	100%	100%

\* The proficiency levels for the 2015 Florida Standards Assessments for Reading, Math, and Writing have not yet been determined by the Florida Department of Education.

## City of Pembroke Pines Charter Elementary School

### Readiness to Start School

Kindergarten students were screened during the first 30 calendar days of the beginning of the school year using the Florida Kindergarten Readiness Screener (FLKRS).

The FLKRS is made up of a subset of:

**The Early Childhood Observation System (ECHOS)**  
an observational instrument that is used to monitor the skills, knowledge, and behaviors a student demonstrates or needs to develop

Category	Number of students evaluated in 2013-14	Charter Elementary School %
Not Yet Demonstrating	11	3%
Emerging/Progressing	189	59%
Demonstrating	117	36%
Non-Participation	1	0.5%
Missing	5	1.5%

### The Florida Assessments for Instruction in Reading (FAIR)

Category	Number of students evaluated in 2013-14	Charter Elementary School %
Low Probability of Success	2	0.6%
Moderate Probability of Success	34	11%
High Probability of Success	278	88.4%

Source: Florida's Progress Monitoring & Reporting Network: 2013-14 Reports

City of Pembroke Pines Charter Elementary School

FCAT 2.0 Writing & Essay Assessment

Students are given 60 minutes to read their assigned topic, plan what to write, and then write their response.

% of students scoring 3.5 or above

2013-14	Charter Elementary School %	District %	State %
4th grade	71%	64%	53%

This test is only given to 4th grade students in Elementary School  
Scores range from 1 (lowest) to 6 (highest).

FCAT 2.0 Mathematics Assessment

% of students scoring 3 or above

2013-14	Charter Elementary School %	District %	State %
3rd grade	85%	56%	58%
4th grade	88%	64%	63%
5th grade	80%	56%	56%

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

FCAT 2.0 Reading Assessment

% of students scoring 3 or above

2013-14	Charter Elementary School %	District %	State %
3rd grade	87%	57%	57%
4th grade	85%	61%	61%
5th grade	82%	60%	61%

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

FCAT 2.0 Science Assessment

% of students scoring 3 or above

2013-14	Charter Elementary School %	District %	State %
5th grade	77%	49%	54%

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

Source: 2013-14 Florida Comprehensive Assessment Test 2.0 (FCAT 2.0) Scores  
Website: <http://fcats.fldoe.org/mediapacket/2013/default.asp>

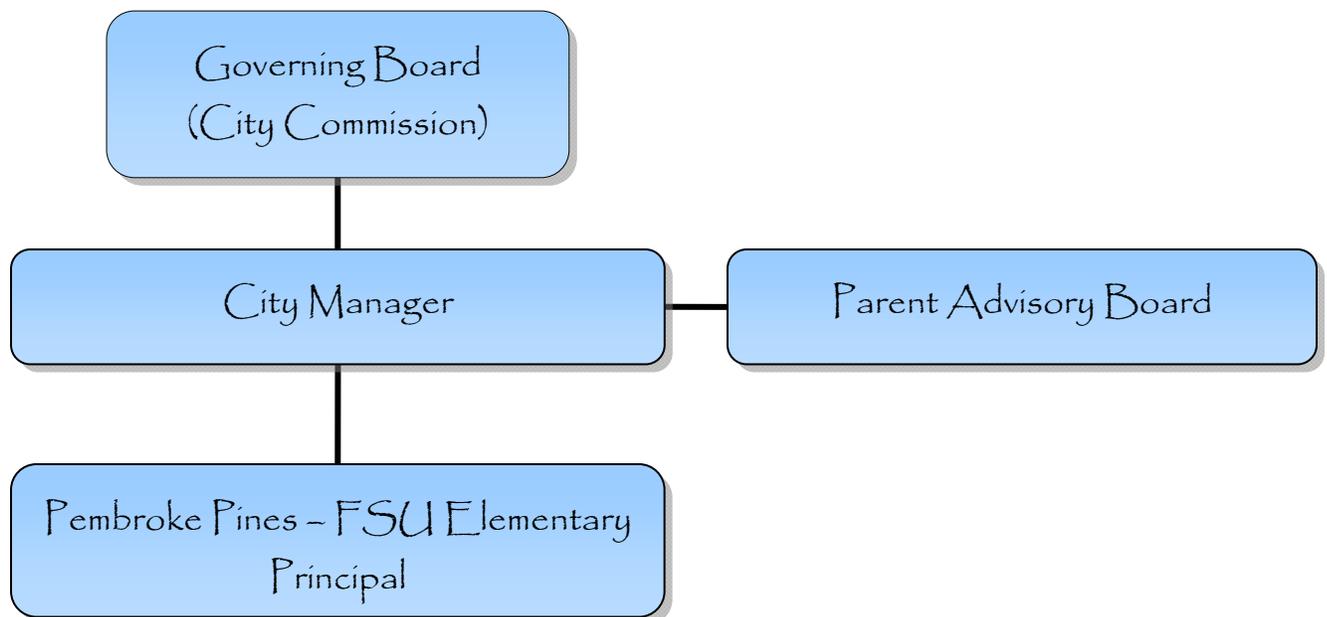
2013-14

**CITY OF PEMBROKE PINES CHARTER (5051) BROWARD, (6)  
10801 PEMBROKE ROAD, PEMBROKE PINES, FL 33025-1707  
School Phone: 954-443-4800, Principal: SEAN CHANCE**

Subject	State of Florida A+ Plan	Federal No Child Left Behind Act
<b>School Grade</b>	<p style="text-align: center;"><b>A</b></p> <p>This grade is calculated by adding points earned from each of the performance areas below.</p>	Exempt*
<b>Reading</b>	<ul style="list-style-type: none"> <li>• 84% of students reading at or above grade level</li> </ul>	Exempt*
<b>Math</b>	<ul style="list-style-type: none"> <li>• 84% of students at or above grade level in math</li> </ul>	Exempt*
<b>Writing</b>	<ul style="list-style-type: none"> <li>• 71% of students are meeting state standards in writing.</li> </ul>	Exempt*
<b>Science</b>	<ul style="list-style-type: none"> <li>• 77% of students at or above grade level in Science.</li> </ul>	Exempt*
<p>* In February 2012, the U.S. Department of Education granted Florida a flexibility waiver from the NCLB’s accountability requirements. This waiver allows Florida’s Department of Education to have one accountability system instead of two – one state and one federal</p>		

# City of Pembroke Pines FSU Charter Elementary School

## ORGANIZATIONAL CHART



The organizational chart above is a visual depiction of how workflow is distributed within the City of Pembroke Pines-FSU Charter Elementary School. 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-FSU Charter Elementary School, and to create clear channels of communications in order to better accomplish our goals and objectives.

# City of Pembroke Pines 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 to promote an effective educational environment.

## Goals

Students will experience growth development in socio-cultural, inter-personal, and character development based on the cooperative efforts of administration, faculty, and parents.

Students will demonstrate high academic achievement in reading, writing skills, science, and mathematics as dictated by the Next Generation Sunshine State Standards and the Common Core Standards.

Students will develop an understanding of and an appreciation for the outstanding contributions that various cultural and ethnic groups have made to the development of society.

Pembroke Pines Charter Schools will improve organizational communication across campuses focusing on the effective horizontal and vertical alignment of curriculum.

Pembroke Pines-Florida State University Charter School will implement strategies to improve students' and parents' awareness of student health and fitness including physical fitness.

## Objectives

Reading – By May 2015, 67% of the students in grades 4 and 5 meeting the criteria of DOE Administrative Rule 6A-1.09981 who scored in the lowest 25th percentile will demonstrate learning gains as measured by the FCAT Reading Assessment. Given attention to improved instructional and motivational strategies, eligible students in K, 1, and 2 reading on or above grade level, based on appropriate developmental assessment, will demonstrate a progression of their reading skills.

Math – By May 2015, 84% of students in grades 3, 4, and 5 meeting the criteria of DOE Administrative Rule 6A-1.09981 will score a Level III or above in the FCAT Math Assessment.

Science – By May 2015, 71% of eligible students in grade 5 will score at or above on the FCAT Science Assessment.

Writing – By May 2015, 94% of the fourth grade students will score a 3 or above on the FCAT writing Assessment.

Character Development Objectives - Students will experience growth development in socio-cultural, interpersonal, and character development based on the cooperative efforts of administration, faculty, and parents.

Cultural Diversity Objectives - Students will develop an understanding of and an appreciation for the outstanding contributions various cultural and ethnic groups have made to the development of society.

# City of Pembroke Pines FSU Charter Elementary School

## Objectives (Cont.)

**Curriculum Objectives** - The instructional program of Pembroke Pines-Florida State University Charter School will be aligned with the State of Florida Educational standards and goals, including the Next Generation Sunshine State Standards, Common Core Standards, and subject area benchmarks. The administration will also develop an ongoing program to facilitate staff development based on a needs assessment. The articulation process will be strengthened between all the elementary schools and between the elementary and middle school.

**Human Resources Objective** - Pembroke Pines Charter Schools will improve organizational communication across campuses focusing on the effective horizontal and vertical alignment of curriculum.

**Health and Safety Objective** - Pembroke Pines Charter Schools will implement strategies to improve students' and parents' awareness of student health and fitness, including physical fitness.

## Major Functions and Activities

**Red Ribbon Week** - National Anti-Drug week in which students are motivated to say no to drugs. Student Council creates various educational events for students during this week to promote healthy habits. Additionally, the schools have activities throughout the week to promote the "Say No to Drugs" concept.

**GRADE Program** is a program run by the local police department in which an officer is assigned to the school and he or she educates the 5th graders for a semester or an entire school year 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.

**Give Me Five Program** - The Give Me Five program is a portion of the schools proactive discipline plan. The program breaks the school year into 1 week increments in which the students are rewarded for maintaining the good behavior for a 5 week period. In addition there are greater rewards to students for maintaining their good behavior for additional periods.

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

**Additional Tutoring** - Each campus has a remediation program for students who need extra assistance in the areas of Reading and Math. There is also a tutorial program for students that need extra help on the Florida Comprehensive Assessment Test 2.0 (FCAT 2.0).

# City of Pembroke Pines FSU Charter Elementary School

## Budget Highlights

Ongoing implementation of computer replacement program to phase out old computers as well as various technology upgrades.

Update Lottery Software.

Restructured the Information Technology Services Department.

## 2013-14 Accomplishments

Improved technology infrastructure to provide system wide wireless network capabilities.

Adoption of new Social Studies Materials and supplemental resources.

Received an “A” grade on the Governor’s A+ School Grading System.

Southern Association of Colleges and Schools (SACS) system accreditation awarded.

Recipient of the Distinguished Budget Award for the fiscal year beginning July 1, 2013.

## Pembroke Pines ~ FSU Charter Elementary Performance Measures

Indicator	2011-12		2012-13		2013-14		2014-15	
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	
<b>Outputs</b>								
Average Student Class Size	K-3rd Grade: 18	18	18	18	18	18	18	
	4th-5th Grade: 22	22	22	22	22	22	22	
Number of Students Enrolled	679	679	679	679	679	679	679	
<b>Effectiveness</b>								
<b>Reading</b> - Percent of students scoring 3 and above on the reading assessment results according to the Florida Comprehensive Assessment Test 2.0 (FCAT 2.0). The FCAT 2.0 measure student achievement of 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:	91%	77%	91%	79%	81%	86%	*
	4th Grade:	91%	84%	91%	84%	84%	80%	*
	5th Grade:	91%	81%	91%	80%	82%	88%	*
<b>Math</b> - Percent of students scoring 3 and above on the mathematics assessment results according to the Florida Comprehensive Assessment Test 2.0 (FCAT 2.0). The FCAT 2.0 measure student achievement of 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:	95%	83%	95%	91%	91%	91%	*
	4th Grade:	95%	84%	95%	83%	85%	85%	*
	5th Grade:	95%	82%	95%	80%	82%	88%	*
<b>Writing</b> - Percent of students scoring 3.5 and above on writing and essay assessment results according to the Florida Comprehensive Assessment Test 2.0 (FCAT 2.0). The FCAT 2.0 measure student achievement of the Next Generation Sunshine State Standards (NGSSS), which specify the challenging content Florida students are expected to know and be able to do.	4th Grade:	Not Avail.	73%	Not Avail.	82%	84%	74%	*
<b>Science</b> - Percent of students scoring 3 and above on the science assessment results according to the Florida Comprehensive Assessment Test 2.0 (FCAT 2.0). The FCAT 2.0 measure student achievement of 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:	60%	63%	60%	71%	71%	79%	81%
<b>Efficiency</b>								
Percent of parents that completed all 30 required volunteer hours by the end of each year.	100%	99%	100%	99%	100%	99%	100%	

\* The proficiency levels for the 2015 Florida Standards Assessments for Reading, Math, and Writing have not yet been determined by the Florida Department of Education.

## City of Pembroke Pines/FSU Charter Elementary School

### Readiness to Start School

Kindergarten students were screened during the first 30 calendar days of the beginning of the school year using the Florida Kindergarten readiness Screener (FLKRS).

The FLKRS is made up of a subset of:

**The Early Childhood Observation System (ECHOS)**  
an observational instrument that is used to monitor the skills, knowledge, and behaviors a student demonstrates or needs to develop

Category	Number of students evaluated in 2013-14	Charter Elementary School %
Not Yet Demonstrating	7	7%
Emerging/Progressing	40	42%
Demonstrating	47	49%
Missing	2	2%

### The Florida Assessments for Instruction in Reading (FAIR)

Category	Number of students evaluated in 2013-14	Charter Elementary School %
Low Probability of Success	-	-
Moderate Probability of Success	36	37%
High Probability of Success	60	63%

Source: Florida's Progress Monitoring & Reporting Network: 2013-14 Reports

City of Pembroke Pines/FSU Charter Elementary School

FCAT 2.0 Writing & Essay Assessment

Students are given 60 minutes to read their assigned topic, plan what to write, and then write their response.

% of students scoring 3 or above

2013-14	FSU Elementary School %	District %	State %
4th grade	<b>74%</b>	64%	53%

This test is only given to 4th grade students in Elementary School  
Scores range from 1 (lowest) to 6 (highest).

FCAT 2.0 Mathematics Assessment

% of students scoring 3 or above

2013-14	FSU Elementary School %	District %	State %
3rd grade	<b>91%</b>	56%	58%
4th grade	<b>85%</b>	64%	63%
5th grade	<b>88%</b>	56%	56%

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

FCAT 2.0 Reading Assessment

% of students scoring 3 or above

2013-14	FSU Elementary School %	District %	State %
3rd grade	<b>86%</b>	57%	57%
4th grade	<b>80%</b>	61%	61%
5th grade	<b>88%</b>	60%	61%

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

FCAT 2.0 Science Assessment

% of students scoring 3 or above

2013-14	FSU Elementary School %	District %	State %
5th grade	<b>79%</b>	49%	54%

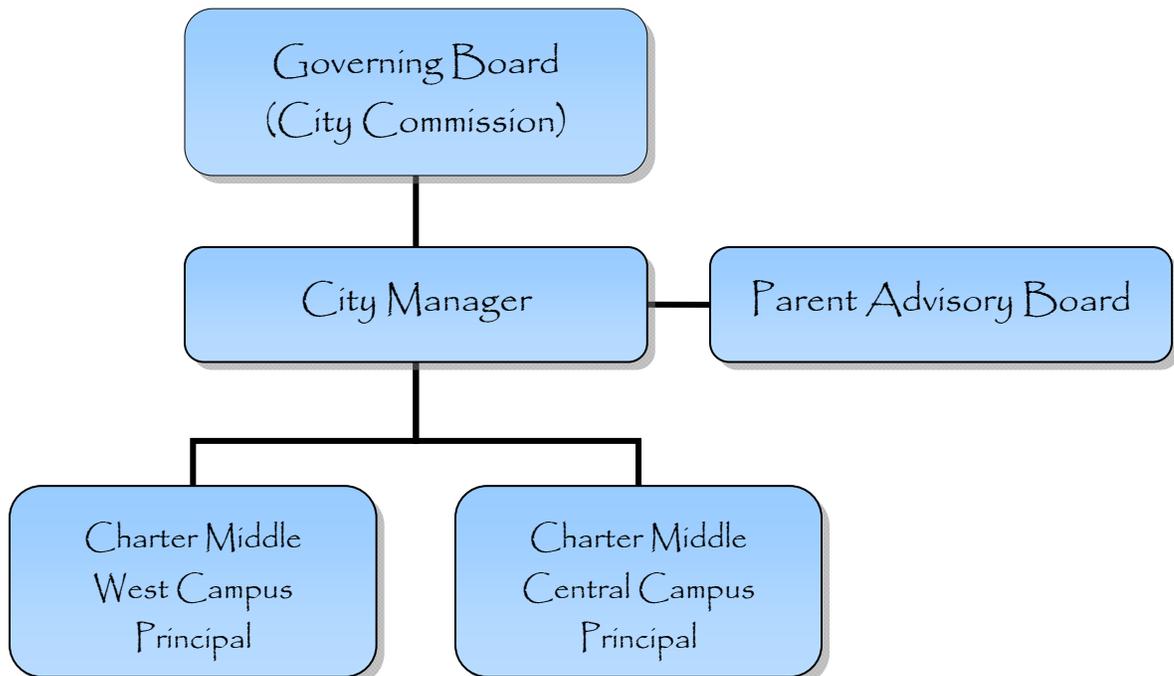
This test is only given to 5th grade students in Elementary School  
Scores range from 1 (lowest) to 5 (highest).

Source: 2013-14 Florida Comprehensive Assessment Test 2.0 (FCAT 2.0) Scores  
Website: <http://fcats.fldoe.org/mediapacket/2014/default.asp>

2013-2014		
PEMBROKE PINES/FSUS CHARTER ELEMENTARY SCHOOL (351) FSU LAB SCH (73) 601 SW 172ND AVE, PEMBROKE PINES, FL 33029-4003 School Phone: 954-499-4244, Principal: LISA LIBIDINSKY		
Subject	State of Florida A+ Plan	Federal No Child Left Behind Act
School Grade	<p style="text-align: center;"><b>A</b></p> <p>This grade is calculated by adding points earned from each of the performance areas below.</p>	Exempt*
Reading	<ul style="list-style-type: none"> <li>• 83% of students reading at or above grade level</li> </ul>	Exempt*
Math	<ul style="list-style-type: none"> <li>• 88% of students at or above grade level in math</li> </ul>	Exempt*
Writing	<ul style="list-style-type: none"> <li>• 75% of students are meeting state standards in writing.</li> </ul>	Exempt*
Science	<ul style="list-style-type: none"> <li>• 79% of students at or above grade level in Science.</li> </ul>	Exempt*
<p>* In February 2012, the U.S. Department of Education granted Florida a flexibility waiver from the NCLB's accountability requirements. This waiver allows Florida's Department of Education to have one accountability system instead of two – one state and one federal.</p>		

# City of Pembroke Pines Charter Middle School

## ORGANIZATIONAL CHART



The organizational chart above is a visual depiction of how workflow is distributed within the City of Pembroke Pines Charter Middle School. 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 Middle School, and to create clear channels of communications in order to better accomplish our goals and objectives.

# City of Pembroke Pines 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.

## Goals

**Academic Growth** - Students will demonstrate high academic achievement in reading, writing, science, and mathematics as indicated by the Next Generation Sunshine State Standards and the Florida State Standards.

**Character Development/Anti-Bullying Initiative**-Through the Connections Mentoring Program, students will be assigned to an advocate (teacher) to mentor their academic and social-emotional growth, as well as their character development. Special emphasis will be placed on anti-bullying awareness and instruction.

**Cultural Diversity** – Students will be instructed regarding the outstanding contributions made to society by various cultural and ethnic groups.

**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 implementation of the Florida State Standards and the Next Generation Sunshine State Standards.

**Health and Safety** – The schools will implement strategies to improve students’ and parents’ awareness of student health and fitness, including physical fitness.

## Objectives

**Reading** – By May 2015, the required number of students in grades 6, 7, and 8, will achieve high standards in the Florida Standards Assessment as determined by the Florida Department of Education.

**Reading** – By May 2015, 82% or higher of students in grades 6, 7, and 8 will make Learning Gains in correlation with the Florida Standards Assessment.

**Reading** – By May 2015, 86% students in grades 6, 7 and 8 who scored in the lowest 25<sup>th</sup> percentile on the 2014 FCAT 2.0 will demonstrate learning gains as measured by the FAIR.

**Mathematics** – By May 2015, the required number of students in grades 6, 7, and 8, will achieve high standards in the Florida Standards Assessment as determined by the Florida Department of Education.

**Mathematics** – By May 2015, 91% or higher of students in grades 6, 7, and 8 will make Learning Gains in correlation with the Florida Standards Assessment.

**Mathematics** – By May 2015, 81% students in grades 6, 7 and 8 who scored in the lowest 25<sup>th</sup> percentile on the 2014 FCAT 2.0 will demonstrate learning gains as determined by the Florida Department of Education.

**Writing** – By May 2015, the required number of students in grades 6, 7, and 8, will achieve high standards on the Writing Florida Standards Assessment as determined by the Florida Department of Education.

# City of Pembroke Pines Charter Middle School

Science – By May 2015, 82% of eighth grade students will score a level 3 or above on the FCAT 2.0 Science Test.

Civics – By May 2015, 97% of students in grade 7 will score at a level 3 or above on the Civics EOC.

Algebra – By May 2015, 100% of students in grades 7 and 8 will score at a level 3 or above on the Algebra EOC.

Geometry – By May 2015, 100% of students in grades 8 will score at a level 3 or above on the Geometry EOC.

## Major Functions and Activities

G.R.E.A.T .Program – Gang Resistance Education and Training is a program where the School Resource Officer (SRO) presents lessons to students to help them make appropriate choices when confronted with drugs and other adverse situations. At the middle school level, the SRO also sponsors a Youth Crime Watch club to establish positive role models and to have a vehicle for students to report important information to the school.

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 recognition from the principal.

Principal's Honor Roll – At the conclusion of each of the first three quarters, students who earn straight A's are honored at a special breakfast.

Students receive a certificate and often a visit from a City official to commemorate their academic achievement. Family members are invited to attend with their children.

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

Community Service – At various times throughout the year, especially during the holidays, students participate in service activities sponsored by Student Council and various clubs to collect donations for various charitable organizations such as 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.

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

Additional Tutoring – Leveling up tutorial sessions are provided to students at the end of the regularly scheduled day and on Saturdays based on documented needs

# City of Pembroke Pines Charter Middle School

## Budget Highlights

Ongoing implementation of computer replacement program to phase out old computers as well as various technology upgrades.

Increased Bandwidth.

Update Lottery Software.

Restructure the Information Technology Services Department.

Adoption of Houghton Mifflin Harcourt Collection for ELA.

## 2013-14 Accomplishments

Received an “A” grade on the Governor’s School Grading System.

Southern Association of Colleges and Schools (SACS) system accreditation awarded.

Recipient of the Distinguished Budget Award for the fiscal year beginning July 1, 2013.

Improved technology infrastructure to provide system wide wireless network capabilities.

Winner – Miami Herald Broward County National Scripps Spelling Bee 2014.

Recipient of the Cambridge International Examination Accreditation.

# Charter Middle School Performance Measures

Indicator	2011-12		2012-13		2013-14		2014-15	
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	
<b>Outputs</b>								
Average Student Class Size	22	22	22	22	22	22	22	22
Number of Students Enrolled	1277	1277	1312	1312	1312	1303	1310	
<b>Effectiveness</b>								
<b>Reading</b> - Percent of students scoring 3 and above on the reading assessment results according to the Florida Comprehensive Assessment Test 2.0 (FCAT 2.0). The FCAT 2.0 measure student achievement of the Next Generation Sunshine State Standards (NGSSS), which specify the challenging content Florida students are expected to know and be able to do.	6rd Grade:	94%	83%	94%	85%	88%	88%	*
	7th Grade:	94%	85%	94%	88%	91%	88%	*
	8th Grade:	94%	84%	94%	86%	89%	86%	*
<b>Math</b> - Percent of students scoring 3 and above on the mathematics assessment results according to the Florida Comprehensive Assessment Test 2.0 (FCAT 2.0). The FCAT 2.0 measure student achievement of the Next Generation Sunshine State Standards (NGSSS), which specify the challenging content Florida students are expected to know and be able to do.	6rd Grade:	91%	77%	91%	79%	82%	81%	*
	7th Grade:	91%	80%	91%	79%	82%	79%	*
	8th Grade:	91%	84%	91%	81%	84%	84%	*
<b>Writing</b> - Percent of students scoring 3.5 and above on writing and essay assessment results according to the Florida Comprehensive Assessment Test 2.0 (FCAT 2.0). The FCAT 2.0 measure student achievement of 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:	Not Available	92%	93%	90%	93%	87%	*
<b>Science</b> - Percent of students scoring 3 and above on the science assessment results according to the Florida Comprehensive Assessment Test 2.0 (FCAT 2.0). The FCAT 2.0 measure student achievement of 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%	76%	79%	82%	85%	80%	82%
EOC Algebra - Percent of students scoring level 3 or higher	N/A	N/A	N/A	N/A	N/A	N/A	N/A	100%
EOC Civics - Percent of students scoring level 3 or higher	N/A	N/A	N/A	N/A	N/A	N/A	N/A	97%
EOC Geometry - Percent of students scoring level 3 or higher	N/A	N/A	N/A	N/A	N/A	N/A	N/A	100%
<b>Efficiency</b>								
Percent of parents that completed all 30 required volunteer hours by the end of each year.	100%	100%	100%	100%	100%	98%	100%	

\* The proficiency levels for the 2015 Florida Standards Assessments for Reading, Math, and Writing have not yet been determined by the Florida Department of Education.

City of Pembroke Pines Charter Middle School

FCAT 2.0 Writing & Essay Assessment

Students are given 60 minutes to read their assigned topic, plan what to write, and then write their response.

% of students scoring 3,5 or above

2013-14	Charter Middle School %	District %	State %
8th grade	<b>87%</b>	64%	56%

This test is only given to 8th grade students in Middle School  
Scores range from 1 (lowest) to 6 (highest).

FCAT 2.0 Mathematics Assessment

% of students scoring 3 or above

2013-14	Charter Middle School %	District %	State %
6th grade	<b>81%</b>	56%	53%
7th grade	<b>79%</b>	55%	56%
8th grade	<b>84%</b>	43%	47%

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

FCAT 2.0 Reading Assessment

% of students scoring 3 or above

2013-14	Charter Middle School %	District %	State %
6th grade	<b>88%</b>	61%	60%
7th grade	<b>88%</b>	58%	57%
8th grade	<b>86%</b>	59%	57%

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

FCAT 2.0 Science Assessment

% of students scoring 3 or above

2013-14	Charter Middle School %	District %	State %
8th grade	<b>80%</b>	47%	49%

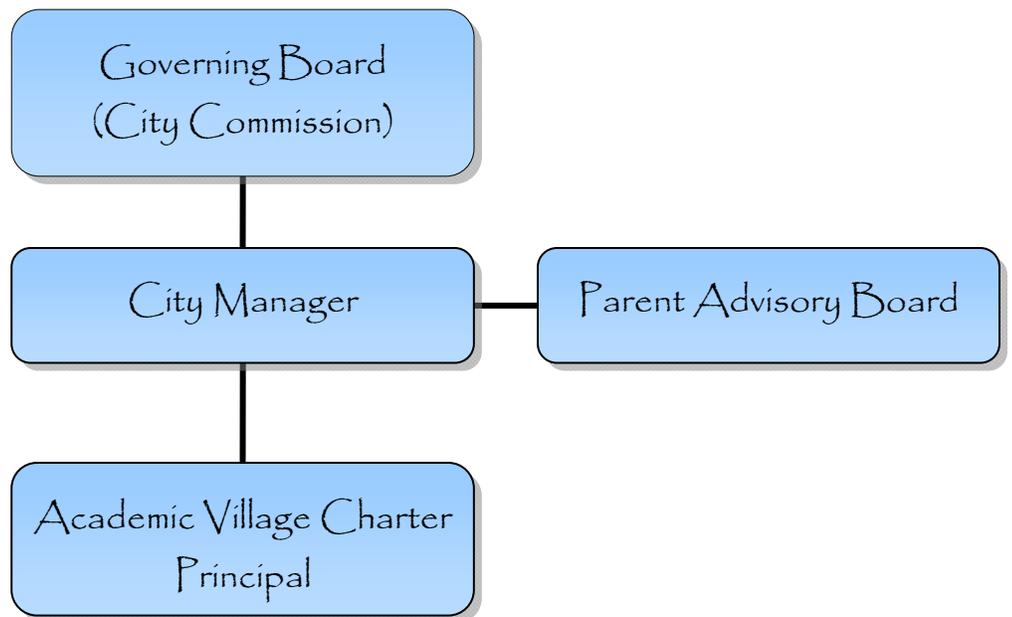
This test is only given to 8th grade students in Middle School  
Scores range from 1 (lowest) to 5 (highest).

Source: 2013-14 Florida Comprehensive Assessment Test 2.0 (FCAT 2.0) Scores  
Website: <http://fcat.fldoe.org/mediapacket/2013/default.asp>

2013-14		
CITY/PEMBROKE PINES CHARTER MIDDLE SCHOOL (5081) BROWARD, (6) 18500 PEMBROKE ROAD, PEMBROKE PINES, FL 33029-6108 School Phone: 954-443-4847, Principal: DEVARN FLOWERS		
Subject	State of Florida A+ Plan	Federal No Child Left Behind Act
School Grade	<b>A</b> This grade is calculated by adding points earned from each of the performance areas below.	Exempt*
Reading	• 87% of students reading at or above grade level	Exempt*
Math	• 84% of students at or above grade level in math	Exempt*
Writing	• 87% of students are meeting state standards in writing.	Exempt*
Science	• 80% of students at or above grade level in Science.	Exempt*
* In February 2012, the U.S. Department of Education granted Florida a flexibility waiver from the NCLB's accountability requirements. This waiver allows Florida's Department of Education to have one accountability system instead of two – one state and one federal.		

# City of Pembroke Pines Academic Village Charter School

## ORGANIZATIONAL CHART



The organizational chart above is a visual depiction of how workflow is distributed within the City of Pembroke Pines Academic Village Charter School. 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, Academic Village Charter School and to create clear channels of communications in order to better accomplish our goals and objectives.

# City of Pembroke Pines 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.

## Goals

Expanding and Integrating Knowledge: Students will connect knowledge and experiences from different subject areas by demonstrating integrated knowledge and skills in applying multidisciplinary approaches to solving problems and completing academic tasks.

Communication Skills Goal: Students will use a wide range of communication skills while improving reading and writing skills at or above grade level.

Thinking and Reasoning Goal: Students will demonstrate use of higher order thinking skills across the curriculum.

## Objectives

By May 2015, at least 78% of Geometry students will pass the Geometry EOC Exam. Results for 2013-14: 76% of Geometry Students taking the Geometry EOC Exam passed the Geometry EOC Exam.

By May 2015, at least 80% of Algebra I students will pass the Algebra EOC Exam. Results for 2013-14: 90% of Algebra I students passed the Algebra EOC Exam.

By May 2015, at least 90% of Biology students will pass the Biology EOC Exam. Results for

2013-14: 90% of Biology Students taking the Biology EOC Exam passed the Biology EOC Exam.

By May 2015, 80% of U.S. History students will pass the U.S. History EOC Exam. Results for 2013-14: 81% of U.S. History students passed the U.S. History EOC Exam.

## Major Functions and Activities

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

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

SGA has continued to promote a holiday toy drive to collect and provide gifts for families in our community.

Latin Dance Club sponsors a Dance Showcase to benefit Joe DiMaggio's Children Hospital.

Spanish Honor Society sponsors a garage sale to raise money for Autistic children.

Jag.dot Club sponsors a Comedy Night to raise money for earthquake victims in Haiti. This year they raised more than \$2,500.00.

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

# City of Pembroke Pines Academic Village Charter School

## Major Functions and Activities (Cont.)

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

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

End of Course Exam (EOC) workshops for parents: Parents are given the opportunity to attend a Saturday workshop designed to provide parents with concrete strategies and materials to ensure their child's success on the EOC Exams.

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

Test Prep Saturday Camps were offered to students throughout the course of the year to prepare them for the PSAT, SAT, and/or the ACT.

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

We have established a Common Core State Standards (CCSS) Cadre of teacher leaders to help teachers develop and implement new instructional practices to prepare students for future state assessments.

Teachers as Education Advisors and Mentors (T.E.A.M.) Program is a program that meets bimonthly and that enables teachers to work with select groups of students to act as their advocate, review grades and promote character development.

## Budget Highlights

Ongoing implementation of computer replacement program to phase out old computers as well as various technology upgrades.

Ongoing implementation of an afterschool SAT Preparatory Program to help students prepare for SAT Test.

# City of Pembroke Pines Academic Village Charter School

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

Provide funding to accommodate 300 middle school students.

Update Lottery Software.

Restructured the Information Technology Services Department.

## 2013-14 Accomplishments

AVCS offers 17 different advanced placement courses for students wishing to accelerate their studies and gain college credit. In 2013-14, 917 AP Exams were given with an overall passing rate of 65%.

We opened the doors of our new Academic Village Campus Middle School with a total enrollment of 300 students.

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

Cambridge International Schools Accreditation was awarded and we offer 11 courses under this program.

Southern Association of Colleges and Schools (SACS) system accreditation awarded.

Recipient of the Distinguished Budget Award for the fiscal year beginning July 1, 2013.

AVCS is an 'A' rated high school for several years running.

Recognized as one of the best High Schools in the nation according to US News & World Report.

Improved technology infrastructure to provide system wide wireless network capabilities.

# Academic Village Charter School Performance Measures

Indicator	2011-12		2012-13		2013-1	
	Goal	Actual	Goal	Actual	Goal	
<b>Outputs</b>						
Average Student Class Size	25	25	25	25	25	
Number of Students Enrolled	1715	1715	1715	1715	1715	
<b>Effectiveness</b>						
Graduation rate (based on percent of seniors who graduated)	98%	96%	98%	Not Available	98%	
<b>Writing</b> - Percent of students scoring 3.5 and above on writing and essay assessment results according to the Florida Comprehensive Assessment Test 2.0 (FCAT 2.0). The FCAT 2.0 measure student achievement of the Next Generation Sunshine State Standards (NGSSS), which specify the challenging content Florida students are expected to know and be able to do.	10th Grade:	80%	81%	81%	83%	83%
<b>Algebra 1 EOC</b> - 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:	Not Available	79%	80%	80%	80%
<b>Geometry 1 EOC</b> - 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.	All Grades:	Not Available	62%	80%	83%	80%
<b>Reading</b> - Percent of students scoring 3 and above on the reading assessment results according to the Florida Comprehensive Assessment Test 2.0 (FCAT 2.0). The FCAT 2.0 measure student achievement of 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:	73%	79%	73%	79%	78%
	10th Grade:	73%	76%	73%	77%	78%
<b>Biology 1 EOC</b> - 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.	All Grades:	-	88% Baseline	Not Available	91%	92%
<b>Efficiency</b>						
Percent of parents that completed all 30 required volunteer hours by the end of each year.	100%	99%	100%	99%	100%	

\* The proficiency levels for the 2015 Florida Standards Assessments for Reading, Math, and Writing have not yet been determined by the Florida Department of Education.

Academic Village Charter High School

FCAT 2.0 Writing & Essay Assessment

Students are given 60 minutes to read their assigned topic, plan what to write, and then write their response.

% of students scoring 3.5 or above

2013-14	Charter High School %	District %	State %
10th grade	90%	69%	64%

This test is only given to 10th grade students in High School  
Scores range from 1 (lowest) to 6 (highest).

FCAT 2.0 Reading Assessment

% of students scoring 3 or above

2013-14	Charter High School %	District %	State %
9th grade	83%	52%	53%
10th grade	82%	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

2013-14	Charter High School %	District %	State %
9th grade	90%	54%	51%

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

2013-14	Charter High School %	District %	State %
All Grades	90%	64%	67%

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

Florida EOC Geometry Assessment

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

2013-14	Charter High School %	District %	State %
All Grades	76%	61%	61%

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

Source: 2013-14 Florida Comprehensive Assessment Test 2.0 (FCAT 2.0) & End Of Course (EOC) Scores  
Website: <http://fcats.fldoe.org/mediapacket/2013/default.asp>

**2013-2014**

**CITY/PEMBROKE PINES ACADEMIC VILLAGE CHARTER (5121) BROWARD, (6)  
17189 SHERIDAN ST, PEMBROKE PINES, FL 33331-1934  
School Phone: 954-538-3700, Principal: PETER BAYER**

Subject	State of Florida A+ Plan	Federal No Child Left Behind Act
<b>School Grade</b>	<p align="center"><b>Pending</b></p> <p>The PPCHS earned an ‘A’ rating in FY2012-13. Due to a new school grading process being implemented by Florida’s Department of Education, high school letter grades for the 2013-14 school year are not available until December 2014.</p>	Exempt*
<b>Reading</b>	<ul style="list-style-type: none"> <li>• 82% of students reading at or above grade level</li> </ul>	Exempt*
<b>Math</b>	<ul style="list-style-type: none"> <li>• 87% of students reading at or above grade level</li> </ul>	Exempt*
<b>Writing</b>	<ul style="list-style-type: none"> <li>• 90% of students are meeting state standards in writing.</li> </ul>	Exempt*
<b>Science</b>	<ul style="list-style-type: none"> <li>• 90% of students reading at or above grade level</li> </ul>	Exempt*
	<p>* In February 2012, the U.S. Department of Education granted Florida a flexibility waiver from the NCLB’s accountability requirements. This waiver allows Florida’s Department of Education to have one accountability system instead of two – one state and one federal.</p>	

# CAPITAL IMPROVEMENT PROGRAM (CIP)

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## 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.

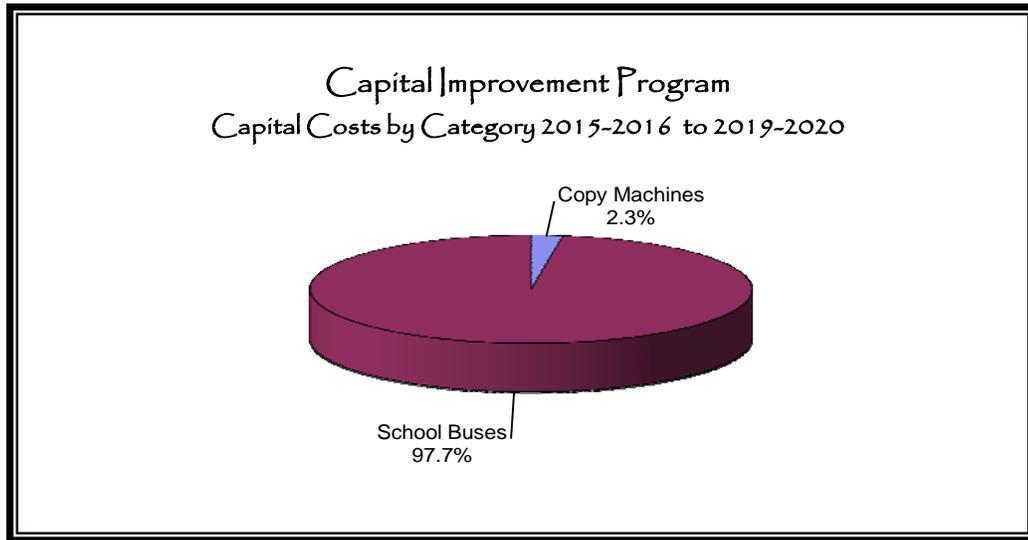
The CIP consists of both planned capital outlay and capital projects. Capital outlay refers to expenditures for capital items, with an initial individual cost of \$10,000 or more, and an estimated useful life in excess of one year. The CIP should include new facilities and improvement to existing facilities,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

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.

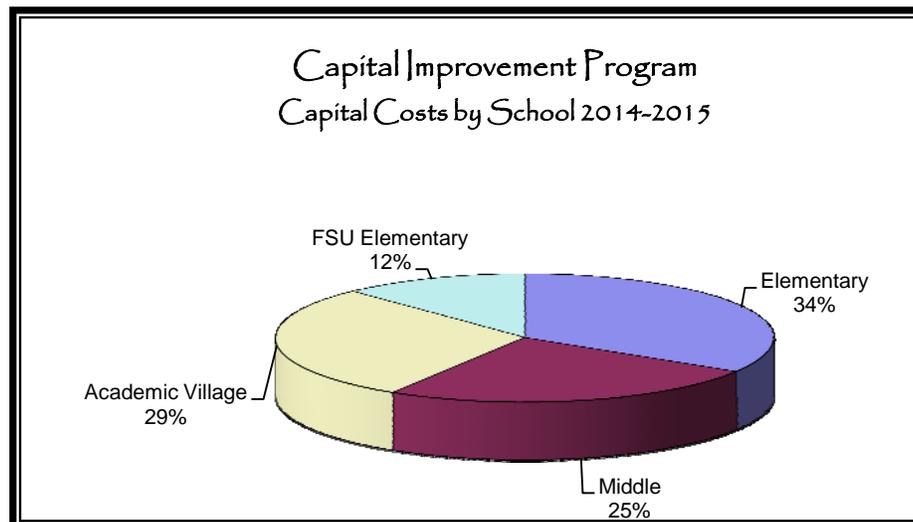
## Overview of the CIP

The five-year CIP reflects the combined capital program for all of the Charter Schools. The aggregate amount over the five year period is \$4,010,428 which is comprised of copier machines (\$92,700) and school buses (\$3,917,728). These capital expenditures are anticipated to be funded from state shared revenues.



## 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 FY2015 planned expenditures for all funds were estimated at \$1,607,257 with the Elementary, Middle, AVCS and FSU accounting for 34%, 25%, 29% and 12% respectively. There are no appropriated capital expenditures for FY2015 due to the charter schools' participation in the City of Pembroke Pines Technology Modernization Project (TMP). As Computer Equipment is a component of this project, it has been removed from the CIP. Additionally, the charter schools will be charged an "IT/Telecommunications Services" fee in lieu of any capital technology expenditures such as computer replacements and network infrastructure upgrades. Due to the decrease in capital funding from the state, the charter schools' have not been on target with its CIP.



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

Fund/Site	Source of Funding	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	Total
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170 Elementary Schools

East Campus

Copier Machine		\$15,450					\$15,450
School Buses	State Shared Revenues	\$105,417	\$108,580	\$111,837	\$115,192	\$118,648	\$559,675
Sub total		\$120,867	\$108,580	\$111,837	\$115,192	\$118,648	\$575,125

West Campus

Copier Machine			\$15,450				\$15,450
School Buses	State Shared Revenues	\$105,417	\$108,580	\$111,837	\$115,192	\$118,648	\$559,675
Sub total		\$105,417	\$124,030	\$111,837	\$115,192	\$118,648	\$575,125

Central Campus

School Buses	State Shared Revenues	\$105,417	\$108,580	\$111,837	\$115,192	\$118,648	\$559,675
Sub total		\$105,417	\$108,580	\$111,837	\$115,192	\$118,648	\$559,675

171 Middle Schools

West Campus

Copier Machine				\$15,450			\$15,450
School Buses	State Shared Revenues	\$105,417	\$108,580	\$111,837	\$115,192	\$118,648	\$559,675
Sub total		\$105,417	\$108,580	\$127,287	\$115,192	\$118,648	\$575,125

Central Campus

Copier Machine					\$15,450		\$15,450
School Buses	State Shared Revenues	\$105,417	\$108,580	\$111,837	\$115,192	\$118,648	\$559,675
Sub total		\$105,417	\$108,580	\$111,837	\$130,642	\$118,648	\$575,125

172 Academic Village

Copier Machine						\$15,450	\$15,450
School Buses	State Shared Revenues	\$105,417	\$108,580	\$111,837	\$115,192	\$118,648	\$559,675
Sub total		\$105,417	\$108,580	\$111,837	\$115,192	\$134,098	\$575,125

173 FSU Elementary

Copier Machine			\$15,450				\$15,450
School Buses	State Shared Revenues	\$105,417	\$108,580	\$111,837	\$115,192	\$118,648	\$559,675
Sub total		\$105,417	\$124,030	\$111,837	\$115,192	\$118,648	\$575,125

<b>Grand Total</b>		<b>\$753,372</b>	<b>\$790,960</b>	<b>\$798,311</b>	<b>\$821,797</b>	<b>\$845,988</b>	<b>\$4,010,428</b>
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Major capital improvements such as expansion of buildings, will be funded by the City of Pembroke Pines as they own all current Charter School facilities.

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

IN PRESENT VALUE AS REVISED BY SCHOOL PRINCIPALS

Fund / Site	Source of Funding	Proposed CIP 2014-2015	Nature of Disposition of Items
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### 170 Elementary Schools

#### East Campus

Computer Equipment	State Shared Revenues	\$74,131	\$0 budgeted in 2014-2015 *
School Buses	State Shared Revenues	\$102,347	\$0 budgeted in 2014-2015
Sub total		\$176,478	

#### West Campus

Computer Equipment	State Shared Revenues	\$80,871	\$0 budgeted in 2014-2015 *
School Buses	State Shared Revenues	\$102,347	\$0 budgeted in 2014-2015
Sub total		\$183,218	

#### Central Campus

Computer Equipment	State Shared Revenues	\$82,217	\$0 budgeted in 2014-2015 *
School Buses	State Shared Revenues	\$102,347	\$0 budgeted in 2014-2015
Sub total		\$184,564	

### 171 Middle Schools

#### West Campus

Computer Equipment	State Shared Revenues	\$105,130	\$0 budgeted in 2014-2015 *
School Buses	State Shared Revenues	\$102,347	\$0 budgeted in 2014-2015
Sub total		\$207,477	

#### Central Campus

Computer Equipment	State Shared Revenues	\$91,654	\$0 budgeted in 2014-2015 *
School Buses	State Shared Revenues	\$102,347	\$0 budgeted in 2014-2015
Sub total		\$194,001	

### 172 High School

Computer Equipment	State Shared Revenues	\$363,915	\$0 budgeted in 2014-2015 *
School Buses	State Shared Revenues	\$102,347	\$0 budgeted in 2014-2015
Sub total		\$466,262	

### 173 FSU Elementary

Computer Equipment	State Shared Revenues	\$92,910	\$0 budgeted in 2014-2015 *
School Buses	State Shared Revenues	\$102,347	\$0 budgeted in 2014-2015
Sub total		\$195,257	

<b>Grand Total</b>		<b>\$1,607,257</b>	
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\* Given that the Charter School System is participating in the City of Pembroke Pines Technology Modernization Project, schools are being charged a technology service fee for all capital technology expenditures under the 7900 School Function IT/Telecommunications Services account.

**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**Charter Elementary Schools Revenues**

Acct Function - Division - School Function	Budget 2014-15
<b>Federal Grants</b>	
331602 5051 3262 Sch Breakfast Rmb-Severe Need	29,106
331603 5051 3262 Sch Breakfast Rmb-Non Severe Need	12,606
331604 5051 3261 Sch Lunch Reimb-Free/Reduced	221,537
331606 5051 3265 Commodities - Donated Food	45,199
331616 5051 3290 IDEA Grant	9,171
<b>Total Federal Grants</b>	<b>\$317,619</b>
<b>State Shared</b>	
335900 5051 3344 District discretionary lottery fund	19,578
335910 5051 3310 FL education finance program	8,637,996
335915 5051 3390 Class Size Reduction	2,550,257
335920 5051 3336 Instructional materials	138,986
335925 5051 3336 Library Media Materials	8,298
335927 5051 3336 Science Lab Materials	2,268
335935 5051 3337 School Breakfast Supplement	1,288
335936 5051 3338 School Lunch Supplement	2,464
335950 5051 3310 Safe Schools	44,988
335970 5051 3310 District School Taxes	792,636
335980 5051 3354 Transportation revenue	139,874
335985 5051 3310 ESE Guaranteed Allocation	296,182
335991 5051 3391 Public Education Capital Outlay (PECO)	665,798
335993 5051 3374 Summer Reading Program	7,553
335995 5051 3374 Supplemental Academic Instruction	346,654
<b>Total State Shared</b>	<b>\$13,654,820</b>
<b>Culture / Recreation / Education Charges</b>	
347905 5051 3489 After school education	660,981
347906 5051 3354 In-House Transportation	184,079
<b>Total Culture / Recreation / Education Charges</b>	<b>\$845,060</b>
<b>Investment Income</b>	
361030 3431 Interest from FLOC 1-3 yr Bond Fund	20,093
<b>Total Investment Income</b>	<b>\$20,093</b>
<b>Rents &amp; Royalties</b>	
362030 5051 3425 Rental-city facilities	37,200
362031 5051 3425 Rental- towers - Exempt	59,468
362075 5051 3425 Rental - City Recreation Progs	57,345
<b>Total Rents &amp; Royalties</b>	<b>\$154,013</b>
<b>Other Miscellaneous Revenues</b>	
369025 3495 ICMA Forfeiture Revenue	10,880
369040 5051 3495 Other miscellaneous revenue	500
369045 5051 3451 Food Sales	382,700
<b>Total Other Miscellaneous Revenues</b>	<b>\$394,080</b>
<b>Private Gifts / Contributions</b>	
366015 5051 3440 Contributions	481,073
<b>Total Private Gifts / Contributions</b>	<b>\$481,073</b>
<b>Estimated Budget Savings</b>	
389951 5051 3489 Estimated budget savings	382,776
<b>Total Estimated Budget Savings</b>	<b>\$382,776</b>
<b>Total Charter Elementary Schools</b>	<b>\$16,249,534</b>

**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**Charter Middle Schools Revenues**

Acct Function - Division - School Function	Budget 2014-15
<b>Federal Grants</b>	
331602 5052 3262 Sch Breakfast Rmb-Severe Need	13,724
331603 5052 3262 Sch Breakfast Rmb-Non Severe Need	3,590
331604 5052 3261 Sch Lunch Reimb-Free/Reduced	140,390
331606 5052 3265 Commodities - Donated Food	30,547
331616 5052 3290 IDEA Grant	4,635
<b>Total Federal Grants</b>	<b>\$192,886</b>
<b>State Shared</b>	
335900 5052 3344 District discretionary lottery fund	13,231
335910 5052 3310 FL education finance program	5,386,670
335915 5052 3390 Class Size Reduction	1,205,093
335920 5052 3336 Instructional materials	93,932
335925 5052 3336 Library Media Materials	5,608
335927 5052 3336 Science Lab Materials	1,533
335935 5052 3337 School Breakfast Supplement	870
335936 5052 3338 School Lunch Supplement	1,665
335950 5052 3310 Safe Schools	30,405
335970 5052 3310 District School Taxes	494,289
335980 5052 3354 Transportation revenue	260,267
335985 5052 3310 ESE Guaranteed Allocation	188,613
335991 5052 3391 Public Education Capital Outlay (PECO)	514,658
335993 5052 3374 Summer Reading Program	12,123
335995 5052 3374 Supplemental Academic Instruction	234,279
<b>Total State Shared</b>	<b>\$8,443,236</b>
<b>Culture / Recreation / Education Charges</b>	
347906 5052 3354 In-House Transportation	124,406
<b>Total Culture / Recreation / Education Charges</b>	<b>\$124,406</b>
<b>Investment Income</b>	
361030 3431 Interest from FLOC 1-3 yr Bond Fund	3,757
<b>Total Investment Income</b>	<b>\$3,757</b>
<b>Rents &amp; Royalties</b>	
362030 5052 3425 Rental-city facilities	9,768
362031 5052 3425 Rental- towers - Exempt	103,720
362075 5052 3425 Rental - City Recreation Progs	25,727
<b>Total Rents &amp; Royalties</b>	<b>\$139,215</b>
<b>Other Miscellaneous Revenues</b>	
369025 3495 ICMA Forfeiture Revenue	12,283
369040 5052 3495 Other miscellaneous revenue	1,000
369045 5052 3451 Food Sales	381,031
<b>Total Other Miscellaneous Revenues</b>	<b>\$394,314</b>
<b>Private Gifts / Contributions</b>	
366015 5052 3440 Contributions	325,124
<b>Total Private Gifts / Contributions</b>	<b>\$325,124</b>
<b>Interfund Transfers</b>	
381020 3610 Transfer from General Fund	957,084
381170 5052 3670 Transfer from Charter Elementary School	252,838
381172 5052 3670 Transfer from Charter High School	58,123
381173 5052 3670 Transfer from FSU Elementary	194,115
<b>Total Interfund Transfers</b>	<b>\$1,462,160</b>
<b>Estimated Budget Savings</b>	
389951 5052 3489 Estimated budget savings	240,324
<b>Total Estimated Budget Savings</b>	<b>\$240,324</b>

<b>Total Charter Middle Schools</b>	<b>\$11,325,422</b>
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**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**Academic Village Charter School Revenues**

Acct Function - Division - School Function	Budget 2014-15
<b>Federal Grants</b>	
331603 5053 3262 Sch Breakfast Rmb-Non Severe Need	24,987
331604 5053 3261 Sch Lunch Reimb-Free/Reduced	203,980
331606 5053 3265 Commodities - Donated Food	47,239
331616 5053 3290 IDEA Grant	4,425
<b>Total Federal Grants</b>	<b>\$280,631</b>
<b>State Shared</b>	
335900 5053 3344 District discretionary lottery fund	20,160
335910 5053 3310 FL education finance program	8,841,788
335915 5053 3390 Class Size Reduction	1,846,206
335920 5053 3336 Instructional materials	186,478
335925 5053 3336 Library Media Materials	8,544
335927 5053 3336 Science Lab Materials	2,335
335935 5053 3337 School Breakfast Supplement	1,345
335936 5053 3338 School Lunch Supplement	2,575
335950 5053 3310 Safe Schools	46,326
335970 5053 3310 District School Taxes	811,337
335980 5053 3354 Transportation revenue	455,247
335985 5053 3310 ESE Guaranteed Allocation	190,548
335991 5053 3391 Public Education Capital Outlay (PECO)	970,210
335993 5053 3374 Summer Reading Program	10,219
335995 5053 3374 Supplemental Academic Instruction	356,962
<b>Total State Shared</b>	<b>\$13,750,280</b>
<b>Culture / Recreation / Education Charges</b>	
347906 5053 3354 In-House Transportation	192,386
<b>Total Culture / Recreation / Education Charges</b>	<b>\$192,386</b>
<b>Investment Income</b>	
361030 3431 Interest from FLOC 1-3 yr Bond Fund	17,157
<b>Total Investment Income</b>	<b>\$17,157</b>
<b>Rents &amp; Royalties</b>	
362030 5053 3425 Rental-city facilities	146,616
362031 5053 3425 Rental- towers - Exempt	29,167
362075 5053 3425 Rental - City Recreation Progs	413,809
<b>Total Rents &amp; Royalties</b>	<b>\$589,592</b>
<b>Other Miscellaneous Revenues</b>	
369025 3495 ICMA Forfeiture Revenue	15,309
369040 5053 3495 Other miscellaneous revenue	1,000
369045 5053 3451 Food Sales	608,511
<b>Total Other Miscellaneous Revenues</b>	<b>\$624,820</b>
<b>Private Gifts / Contributions</b>	
366015 5053 3440 Contributions	502,781
<b>Total Private Gifts / Contributions</b>	<b>\$502,781</b>
<b>Estimated Budget Savings</b>	
389951 5053 3489 Estimated budget savings	272,017
<b>Total Estimated Budget Savings</b>	<b>\$272,017</b>
<b>Total Academic Village Charter School</b>	<b>\$16,229,664</b>

**City of Pembroke Pines, Florida**  
**Florida State University Sponsored Charter School**  
**FSU Charter Schools Revenues**

Acct Function - Division - School Function	Budget 2014-15
<b>Federal Grants</b>	
331603 5061 3262 Sch Breakfast Rmb-Non Severe Need	11,511
331604 5061 3261 Sch Lunch Reimb-Free/Reduced	70,589
331606 5061 3265 Commodities - Donated Food	15,918
331616 5061 3290 IDEA Grant	69,054
<b>Total Federal Grants</b>	<b>\$167,072</b>
<b>State Shared</b>	
335900 5061 3344 District discretionary lottery fund	6,915
335910 5061 3310 FL education finance program	3,582,534
335915 5061 3390 Class Size Reduction	888,945
335920 5061 3336 Instructional materials	48,830
335925 5061 3336 Library Media Materials	2,805
335927 5061 3336 Science Lab Materials	767
335935 5061 3337 School Breakfast Supplement	453
335936 5061 3338 School Lunch Supplement	869
335950 5061 3310 Safe Schools	67,688
335970 5061 3310 District School Taxes	291,543
335985 5061 3310 ESE Guaranteed Allocation	156,096
335991 5061 3391 Public Education Capital Outlay (PECO)	234,034
335993 5061 3374 Summer Reading Program	146,062
335995 5061 3374 Supplemental Academic Instruction	141,452
<b>Total State Shared</b>	<b>\$5,568,993</b>
<b>Culture / Recreation / Education Charges</b>	
347905 5061 3489 After school education	228,877
347906 5061 3354 In-House Transportation	64,829
347907 5061 3469 Activity Fee	138,545
<b>Total Culture / Recreation / Education Charges</b>	<b>\$432,251</b>
<b>Investment Income</b>	
361030 3431 Interest from FLOC 1-3 yr Bond Fund	2,856
<b>Total Investment Income</b>	<b>\$2,856</b>
<b>Rents &amp; Royalties</b>	
362030 5061 3425 Rental-city facilities	36,087
362075 5061 3425 Rental - City Recreation Progs	12,301
<b>Total Rents &amp; Royalties</b>	<b>\$48,388</b>
<b>Other Miscellaneous Revenues</b>	
369040 5061 3495 Other miscellaneous revenue	750
369045 5061 3451 Food Sales	152,940
<b>Total Other Miscellaneous Revenues</b>	<b>\$153,690</b>
<b>Private Gifts / Contributions</b>	
366015 5061 3440 Contributions	169,425
<b>Total Private Gifts / Contributions</b>	<b>\$169,425</b>
<b>Estimated Budget Savings</b>	
389951 5061 3489 Estimated budget savings	103,882
<b>Total Estimated Budget Savings</b>	<b>\$103,882</b>
<b>Total FSU Charter Schools</b>	<b>\$6,646,557</b>

**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**Expenditures**

<b>170</b>	Charter Elementary Schools	
<b>569</b>	Other human services	
<b>5051</b>	Charter Elementary Schools	Budget
<b>7900</b>	Operation of Plant	<u>2014-15</u>
<b>Other</b>		
91171	971 Transfer to Charter Middle School	252,838
	<b>Total Other 7900 Operation of Plant</b>	<b>\$252,838</b>
	<b>Total School Function 7900 Operation of Plant</b>	<b>\$252,838</b>
	<b>Total Project Blank</b>	<b>\$252,838</b>

**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**550 Elementary East Campus Expenditures**

<b>170</b>	<b>Charter Elementary Schools</b>	
<b>569</b>	<b>Other human services</b>	
<b>5051</b>	<b>Charter Elementary Schools</b>	Budget
<b>5101</b>	<b>K-3 Basic</b>	<u>2014-15</u>
<b>Personnel</b>		
12910	120 Chtr Sch Teacher	1,086,055
12996	291 Sick leave - retire/term	2,500
12997	291 Sick leave - annual	1,000
13554	150 P/T Teacher Assistant	96,870
15005	291 Supplements	70,457
15015	291 Payment in lieu of benefits	2,401
21000	221 Social Security- matching	96,397
22200	211 Retirement contribution - FRS	86,122
22500	211 ICMA - city portion	6,538
23000	231 Health Insurance	347,472
23100	232 Life Insurance	4,010
24000	241 Workers compensation	9,695
26300	211 General retiree health contrib	1,424
<b>Total Personnel 5101 K-3 Basic</b>		<b>\$1,810,941</b>
<b>Operating</b>		
40100	330 Travel/conferences	1,250
46250	351 R & M equipment	2,100
46800	350 Maintenance contracts	2,000
52182	513 Testing material	5,780
52590	590 Other Mat'l & Sply	10,000
52650	642 Equip < than \$1000	5,720
52653	644 Computer equipment < \$1000	1,500
54100	521 Memberships/ dues/ subscription	4,673
54520	520 Textbooks	65,046
<b>Total Operating 5101 K-3 Basic</b>		<b>\$98,069</b>
<b>Total School Function 5101 K-3 Basic</b>		<b>\$1,909,010</b>

**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**550 Elementary East Campus Expenditures**

<b>170</b>	<b>Charter Elementary Schools</b>	
<b>569</b>	<b>Other human services</b>	
<b>5051</b>	<b>Charter Elementary Schools</b>	Budget
<b>5102</b>	<b>4-8 Basic</b>	<u>2014-15</u>
<b>Personnel</b>		
12910	120 Chtr Sch Teacher	518,184
13554	150 P/T Teacher Assistant	51,664
15005	291 Supplements	39,802
15015	291 Payment in lieu of benefits	7,203
21000	221 Social Security- matching	47,224
22200	211 Retirement contribution - FRS	45,485
23000	231 Health Insurance	137,512
23100	232 Life Insurance	1,919
24000	241 Workers compensation	4,676
26300	211 General retiree health contrib	704
<b>Total Personnel 5102 4-8 Basic</b>		<b>\$854,373</b>
<b>Operating</b>		
40100	330 Travel/conferences	1,250
46250	351 R & M equipment	1,080
46800	350 Maintenance contracts	1,500
52182	513 Testing material	3,840
52590	590 Other Mat'l & Sply	8,000
52650	642 Equip < than \$1000	3,220
52653	644 Computer equipment < \$1000	11,300
54100	521 Memberships/ dues/ subscription	3,996
54520	520 Textbooks	41,585
<b>Total Operating 5102 4-8 Basic</b>		<b>\$75,771</b>
<b>Total School Function 5102 4-8 Basic</b>		<b>\$930,144</b>

**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**550 Elementary East Campus Expenditures**

<b>170</b>	<b>Charter Elementary Schools</b>	
<b>569</b>	<b>Other human services</b>	
<b>5051</b>	<b>Charter Elementary Schools</b>	Budget
<b>5250</b>	<b>Exceptional Student Prog</b>	<u>2014-15</u>
<b>Personnel</b>		
12910	120 Chtr Sch Teacher	82,232
12996	291 Sick leave - retire/term	1,500
13140	140 Temp Sub Teacher	500
15005	291 Supplements	10,795
21000	221 Social Security- matching	7,276
22200	211 Retirement contribution - FRS	7,030
23000	231 Health Insurance	28,528
23100	232 Life Insurance	304
24000	241 Workers compensation	675
26300	211 General retiree health contrib	112
<b>Total Personnel 5250 Exceptional Student Prog</b>		<b>\$138,952</b>
<b>Operating</b>		
31310	310 Prof & Tech Services	55,000
34989	310 Contractual service provider	8,870
47100	395 Printing	1,500
52590	590 Other Mat'l & Sply	2,000
52650	642 Equip < than \$1000	500
52653	644 Computer equipment < \$1000	500
54520	520 Textbooks	5,000
<b>Total Operating 5250 Exceptional Student Prog</b>		<b>\$73,370</b>
<b>Total School Function 5250 Exceptional Student Prog</b>		<b>\$212,322</b>

**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**550 Elementary East Campus Expenditures**

<b>170</b>	<b>Charter Elementary Schools</b>	
<b>569</b>	<b>Other human services</b>	
<b>5051</b>	<b>Charter Elementary Schools</b>	Budget
<b>5901</b>	<b>Substitute Teachers</b>	<u>2014-15</u>
<b>Personnel</b>		
13140	140 Temp Sub Teacher	35,000
21000	221 Social Security- matching	2,678
22200	211 Retirement contribution - FRS	2,433
<b>Total Personnel 5901 Substitute Teachers</b>		<b>\$40,111</b>
<b>Total School Function 5901 Substitute Teachers</b>		<b>\$40,111</b>

**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**550 Elementary East Campus Expenditures**

<b>170</b>	<b>Charter Elementary Schools</b>	
<b>569</b>	<b>Other human services</b>	
<b>5051</b>	<b>Charter Elementary Schools</b>	Budget
<b>6120</b>	<b>Guidance Services</b>	<u>2014-15</u>
<b>Personnel</b>		
12956	130 School Counselor	40,381
15005	291 Supplements	9,586
21000	221 Social Security- matching	3,827
22200	211 Retirement contribution - FRS	3,984
23000	231 Health Insurance	14,264
23100	232 Life Insurance	149
24000	241 Workers compensation	331
26300	211 General retiree health contrib	56
<b>Total Personnel 6120 Guidance Services</b>		<b>\$72,578</b>
<b>Operating</b>		
52590	590 Other Mat'l & Sply	800
52650	642 Equip < than \$1000	500
52653	644 Computer equipment < \$1000	250
<b>Total Operating 6120 Guidance Services</b>		<b>\$1,550</b>
<b>Total School Function 6120 Guidance Services</b>		<b>\$74,128</b>

**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**550 Elementary East Campus Expenditures**

<b>170</b>	<b>Charter Elementary Schools</b>	
<b>569</b>	<b>Other human services</b>	
<b>5051</b>	<b>Charter Elementary Schools</b>	Budget
<b>6200</b>	<b>Instruct Media Services</b>	<u>2014-15</u>
<b>Personnel</b>		
12957	130 Media Specialist	42,880
13554	150 P/T Teacher Assistant	6,458
15005	291 Supplements	2,943
15015	291 Payment in lieu of benefits	2,401
21000	221 Social Security- matching	4,187
22200	211 Retirement contribution - FRS	3,918
23100	232 Life Insurance	158
24000	241 Workers compensation	405
26300	211 General retiree health contrib	56
<b>Total Personnel 6200 Instruct Media Services</b>		<b>\$63,406</b>
<b>Operating</b>		
52650	642 Equip < than \$1000	3,500
52652	692 Software < than \$1000 &/or licenses	3,454
52653	644 Computer equipment < \$1000	300
54505	521 Media	3,000
54510	611 Media Books	7,824
<b>Total Operating 6200 Instruct Media Services</b>		<b>\$18,078</b>
<b>Total School Function 6200 Instruct Media Services</b>		<b>\$81,484</b>

**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**550 Elementary East Campus Expenditures**

<b>170</b>	Charter Elementary Schools	
<b>569</b>	Other human services	
<b>5051</b>	Charter Elementary Schools	Budget
<b>6400</b>	Instructional Staff Training services	<u>2014-15</u>
<b>Operating</b>		
31310	310 Prof & Tech Services	4,000
40100	330 Travel/conferences	200
<b>Total Operating 6400 Instructional Staff Training services</b>		<b>\$4,200</b>
<hr/>		
<b>Total School Function 6400 Instructional Staff Training services</b>		<b>\$4,200</b>
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**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**550 Elementary East Campus Expenditures**

<b>170</b>	<b>Charter Elementary Schools</b>	
<b>569</b>	<b>Other human services</b>	
<b>5051</b>	<b>Charter Elementary Schools</b>	Budget
<b>7300</b>	<b>School Administration</b>	<u>2014-15</u>
<b>Personnel</b>		
12125	160 Sch Clerical Spec I	20,926
12138	160 Sch Clerical Spec II	24,434
12155	110 Sch Administrative Assistant I	39,480
12951	160 Registrar	13,290
12952	160 Bookkeeper	39,836
12953	110 Assistant Principal	77,380
12968	110 Principal East Campus	108,601
12997	291 Sick leave - annual	2,500
15005	291 Supplements	3,852
15015	291 Payment in lieu of benefits	2,401
21000	221 Social Security- matching	25,456
22200	211 Retirement contribution - FRS	15,667
22500	211 ICMA - city portion	8,627
23000	231 Health Insurance	76,028
23100	232 Life Insurance	1,198
24000	241 Workers compensation	2,656
26300	211 General retiree health contrib	354
<b>Total Personnel 7300 School Administration</b>		<b>\$462,686</b>
<b>Operating</b>		
31300	311 Professional services-Outside Legal	10,000
31310	310 Prof & Tech Services	6,000
34989	310 Contractual service provider	53,222
40100	330 Travel/conferences	1,200
46250	351 R & M equipment	300
46800	350 Maintenance contracts	2,872
47100	395 Printing	1,435
49000	391 Legal/employment ads	1,000
52590	590 Other Mat'l & Sply	3,500
52650	642 Equip < than \$1000	2,000
52652	692 Software < than \$1000 &/or licenses	59,186
52653	644 Computer equipment < \$1000	19,880
52790	790 Miscellaneous Expense	200
54100	521 Memberships/ dues/ subscription	1,500
<b>Total Operating 7300 School Administration</b>		<b>\$162,295</b>
<b>Capital</b>		
64691	691 Capitalized Software - Schools	2,001
<b>Total Capital 7300 School Administration</b>		<b>\$2,001</b>

**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**550 Elementary East Campus Expenditures**

<b>170</b>	Charter Elementary Schools	
<b>569</b>	Other human services	
<b>5051</b>	Charter Elementary Schools	Budget
<b>7300</b>	School Administration	<u>2014-15</u>
<b>Total School Function 7300 School Administration</b>		<b>\$626,982</b>

**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**550 Elementary East Campus Expenditures**

<b>170</b>	Charter Elementary Schools	
<b>569</b>	Other human services	
<b>5051</b>	Charter Elementary Schools	Budget
<b>7400</b>	Facilities Acquisition & Construction	<u>2014-15</u>
<b>Operating</b>		
44360	360 Rentals	605,888
<b>Total Operating 7400 Facilities Acquisition &amp; Construction</b>		<b>\$605,888</b>
<b>Total School Function 7400 Facilities Acquisition &amp; Construction</b>		<b>\$605,888</b>

**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**550 Elementary East Campus Expenditures**

<b>170</b>	<b>Charter Elementary Schools</b>	
<b>569</b>	<b>Other human services</b>	
<b>5051</b>	<b>Charter Elementary Schools</b>	Budget
<b>7600</b>	<b>Food Services</b>	<u>2014-15</u>
<b>Operating</b>		
31310	310 Prof & Tech Services	274,607
43380	380 Pub Ut Svc Othr Energ Sv	923
43430	430 Electricity	8,661
46150	350 R & M- land- building & improvement	300
46250	351 R & M equipment	1,720
46800	350 Maintenance contracts	1,299
52650	642 Equip < than \$1000	310
52790	790 Miscellaneous Expense	652
52910	580 Commodity Consumption	15,941
<b>Total Operating 7600 Food Services</b>		<b>\$304,413</b>
<b>Capital</b>		
64400	641 Other equipment	400
<b>Total Capital 7600 Food Services</b>		<b>\$400</b>
<b>Total School Function 7600 Food Services</b>		<b>\$304,813</b>

**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**550 Elementary East Campus Expenditures**

<b>170</b>	<b>Charter Elementary Schools</b>	
<b>569</b>	<b>Other human services</b>	
<b>5051</b>	<b>Charter Elementary Schools</b>	Budget
<b>7800</b>	<b>Pupil Transfer Services</b>	<u>2014-15</u>
<b>Operating</b>		
34300	390 Contract- laundry & cleaning	128
34990	310 Contractual services- other	199,740
41370	370 Communications	291
43380	380 Pub Ut Svc Othr Energ Sv	685
43430	430 Electricity	700
45000	370 Insurance	18,185
45320	320 Insurance & Bond Premium	786
46150	350 R & M- land- building & improvement	205
46250	351 R & M equipment	160
46300	351 R & M motor vehicles	35,961
46800	350 Maintenance contracts	150
49105	370 License renewals	50
52540	451 Fuel	41,173
52600	642 Clothing/uniforms	657
52650	642 Equip < than \$1000	571
52790	790 Miscellaneous Expense	972
<b>Total Operating 7800 Pupil Transfer Services</b>		<b>\$300,414</b>
<b>Total School Function 7800 Pupil Transfer Services</b>		<b>\$300,414</b>

**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**550 Elementary East Campus Expenditures**

<b>170</b>	<b>Charter Elementary Schools</b>	
<b>569</b>	<b>Other human services</b>	
<b>5051</b>	<b>Charter Elementary Schools</b>	Budget
<b>7900</b>	<b>Operation of Plant</b>	<u>2014-15</u>
<b>Operating</b>		
32100	312 Accounting and auditing fees	4,271
34500	350 Contract- building maintenance	117,677
34990	310 Contractual services- other	36,846
41370	370 Communications	15,267
43380	380 Pub Ut Svc Othr Energ Sv	7,859
43430	430 Electricity	85,500
44210	360 IT/Telecommunications Services	78,868
45320	320 Insurance & Bond Premium	82,124
46150	350 R & M- land- building & improvement	46,000
46250	351 R & M equipment	1,929
49175	794 Administrative fees	124,151
49177	794 Bwd Administrative Fee	3,978
52200	510 Cleaning/janitorial supplies	300
52590	590 Other Mat'l & Sply	500
52650	642 Equip < than \$1000	2,000
52790	790 Miscellaneous Expense	400
<b>Total Operating 7900 Operation of Plant</b>		<b>\$607,670</b>
<b>Capital</b>		
64400	641 Other equipment	13,000
<b>Total Capital 7900 Operation of Plant</b>		<b>\$13,000</b>
<b>Total School Function 7900 Operation of Plant</b>		<b>\$620,670</b>

**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**550 Elementary East Campus Expenditures**

<b>170</b>	<b>Charter Elementary Schools</b>	
<b>569</b>	<b>Other human services</b>	
<b>5051</b>	<b>Charter Elementary Schools</b>	Budget
<b>9102</b>	<b>Child Care Supervision</b>	<u>2014-15</u>
<b>Personnel</b>		
13190	160 P/T After School Director	35,802
13403	160 P/T Bookkeeper	6,172
13556	160 P/T After School Care	59,956
13683	160 Sch P/T Clerk Spec I	5,335
21000	221 Social Security- matching	8,211
22200	211 Retirement contribution - FRS	7,909
24000	241 Workers compensation	883
<b>Total Personnel 9102 Child Care Supervision</b>		<b>\$124,268</b>
<b>Operating</b>		
52590	590 Other Mat'l & Sply	500
<b>Total Operating 9102 Child Care Supervision</b>		<b>\$500</b>
<b>Total School Function 9102 Child Care Supervision</b>		<b>\$124,768</b>
<b>Total Project 550 Elementary East Campus</b>		<b>\$5,834,934</b>

**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**551 Elementary West Campus Expenditures**

<b>170</b>	<b>Charter Elementary Schools</b>	
<b>569</b>	<b>Other human services</b>	
<b>5051</b>	<b>Charter Elementary Schools</b>	Budget
<b>5101</b>	<b>K-3 Basic</b>	<u>2014-15</u>
<b>Personnel</b>		
12910	120 Chtr Sch Teacher	1,024,898
12996	291 Sick leave - retire/term	5,000
12997	291 Sick leave - annual	4,000
13554	150 P/T Teacher Assistant	109,786
13559	120 P/T Certified Teacher	20,800
15005	291 Supplements	69,443
15015	291 Payment in lieu of benefits	7,203
21000	221 Social Security- matching	94,997
22200	211 Retirement contribution - FRS	87,083
22500	211 ICMA - city portion	3,544
23000	231 Health Insurance	252,331
23100	232 Life Insurance	3,786
24000	241 Workers compensation	9,475
26300	211 General retiree health contrib	1,158
<b>Total Personnel 5101 K-3 Basic</b>		<b>\$1,693,504</b>
<b>Operating</b>		
31310	310 Prof & Tech Services	400
40100	330 Travel/conferences	2,500
46250	351 R & M equipment	4,900
46800	350 Maintenance contracts	3,500
52182	513 Testing material	5,468
52590	590 Other Mat'l & Sply	18,000
52650	642 Equip < than \$1000	7,400
52653	644 Computer equipment < \$1000	950
54100	521 Memberships/ dues/ subscription	5,000
54520	520 Textbooks	52,685
<b>Total Operating 5101 K-3 Basic</b>		<b>\$100,803</b>
<b>Total School Function 5101 K-3 Basic</b>		<b>\$1,794,307</b>

**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**551 Elementary West Campus Expenditures**

<b>170</b>	<b>Charter Elementary Schools</b>	
<b>569</b>	<b>Other human services</b>	
<b>5051</b>	<b>Charter Elementary Schools</b>	Budget
<b>5102</b>	<b>4-8 Basic</b>	<u>2014-15</u>
<b>Personnel</b>		
12910	120 Chtr Sch Teacher	470,235
12996	291 Sick leave - retire/term	5,000
12997	291 Sick leave - annual	500
13554	150 P/T Teacher Assistant	38,748
15005	291 Supplements	32,145
15015	291 Payment in lieu of benefits	2,401
21000	221 Social Security- matching	42,035
22200	211 Retirement contribution - FRS	37,076
22500	211 ICMA - city portion	3,161
23000	231 Health Insurance	132,804
23100	232 Life Insurance	1,738
24000	241 Workers compensation	4,176
26300	211 General retiree health contrib	570
<b>Total Personnel 5102 4-8 Basic</b>		<b>\$770,589</b>
<b>Operating</b>		
31310	310 Prof & Tech Services	200
40100	330 Travel/conferences	2,500
46250	351 R & M equipment	3,200
46800	350 Maintenance contracts	1,500
52182	513 Testing material	3,000
52590	590 Other Mat'l & Sply	9,500
52650	642 Equip < than \$1000	4,600
52653	644 Computer equipment < \$1000	750
54100	521 Memberships/ dues/ subscription	2,500
54520	520 Textbooks	31,425
<b>Total Operating 5102 4-8 Basic</b>		<b>\$59,175</b>
<b>Total School Function 5102 4-8 Basic</b>		<b>\$829,764</b>

**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**551 Elementary West Campus Expenditures**

<b>170</b>	<b>Charter Elementary Schools</b>	
<b>569</b>	<b>Other human services</b>	
<b>5051</b>	<b>Charter Elementary Schools</b>	Budget
<b>5250</b>	<b>Exceptional Student Prog</b>	<u>2014-15</u>
<b>Personnel</b>		
12558	120 Speech Therapist	22,910
12910	120 Chtr Sch Teacher	114,689
13140	140 Temp Sub Teacher	500
13683	160 Sch P/T Clerk Spec I	2,668
15005	291 Supplements	20,466
21000	221 Social Security- matching	12,343
22200	211 Retirement contribution - FRS	12,325
23000	231 Health Insurance	35,660
23100	232 Life Insurance	509
24000	241 Workers compensation	1,150
26300	211 General retiree health contrib	140
<b>Total Personnel 5250 Exceptional Student Prog</b>		<b>\$223,360</b>
<b>Operating</b>		
31310	310 Prof & Tech Services	3,500
47100	395 Printing	200
52590	590 Other Mat'l & Sply	1,750
52653	644 Computer equipment < \$1000	250
54520	520 Textbooks	2,000
<b>Total Operating 5250 Exceptional Student Prog</b>		<b>\$7,700</b>
<b>Total School Function 5250 Exceptional Student Prog</b>		<b>\$231,060</b>

**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**551 Elementary West Campus Expenditures**

<b>170</b>	<b>Charter Elementary Schools</b>	
<b>569</b>	<b>Other human services</b>	
<b>5051</b>	<b>Charter Elementary Schools</b>	Budget
<b>5901</b>	<b>Substitute Teachers</b>	<u>2014-15</u>
<b>Personnel</b>		
13140	140 Temp Sub Teacher	25,000
21000	221 Social Security- matching	1,913
22200	211 Retirement contribution - FRS	1,738
<b>Total Personnel 5901 Substitute Teachers</b>		<u><b>\$28,651</b></u>
<b>Total School Function 5901 Substitute Teachers</b>		<u><b>\$28,651</b></u>

**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**551 Elementary West Campus Expenditures**

<b>170</b>	<b>Charter Elementary Schools</b>	
<b>569</b>	<b>Other human services</b>	
<b>5051</b>	<b>Charter Elementary Schools</b>	Budget
<b>6120</b>	<b>Guidance Services</b>	<u>2014-15</u>
<b>Personnel</b>		
12956	130 School Counselor	40,381
15005	291 Supplements	5,650
21000	221 Social Security- matching	3,523
22200	211 Retirement contribution - FRS	3,514
23000	231 Health Insurance	14,264
23100	232 Life Insurance	149
24000	241 Workers compensation	331
26300	211 General retiree health contrib	56
<b>Total Personnel 6120 Guidance Services</b>		<b>\$67,868</b>
<b>Operating</b>		
52590	590 Other Mat'l & Sply	1,300
52653	644 Computer equipment < \$1000	300
<b>Total Operating 6120 Guidance Services</b>		<b>\$1,600</b>
<b>Total School Function 6120 Guidance Services</b>		<b>\$69,468</b>

**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**551 Elementary West Campus Expenditures**

<b>170</b>	<b>Charter Elementary Schools</b>	
<b>569</b>	<b>Other human services</b>	
<b>5051</b>	<b>Charter Elementary Schools</b>	Budget
<b>6200</b>	<b>Instruct Media Services</b>	<u>2014-15</u>
<b>Personnel</b>		
12950	150 Teacher Assistant	15,118
12957	130 Media Specialist	42,160
15005	291 Supplements	5,650
15015	291 Payment in lieu of benefits	2,401
21000	221 Social Security- matching	5,000
22200	211 Retirement contribution - FRS	4,760
23000	231 Health Insurance	14,264
23100	232 Life Insurance	212
24000	241 Workers compensation	470
26300	211 General retiree health contrib	112
<b>Total Personnel 6200 Instruct Media Services</b>		<b>\$90,147</b>
<b>Operating</b>		
52650	642 Equip < than \$1000	1,000
52652	692 Software < than \$1000 &/or licenses	1,700
52653	644 Computer equipment < \$1000	300
54100	521 Memberships/ dues/ subscription	1,000
54505	521 Media	4,500
54510	611 Media Books	8,000
<b>Total Operating 6200 Instruct Media Services</b>		<b>\$16,500</b>
<b>Total School Function 6200 Instruct Media Services</b>		<b>\$106,647</b>

**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**551 Elementary West Campus Expenditures**

<b>170</b>	Charter Elementary Schools	
<b>569</b>	Other human services	
<b>5051</b>	Charter Elementary Schools	Budget
<b>6400</b>	Instructional Staff Training services	<u>2014-15</u>
<b>Operating</b>		
31310	310 Prof & Tech Services	6,500
<b>Total Operating 6400 Instructional Staff Training services</b>		<u><b>\$6,500</b></u>
<b>Total School Function 6400 Instructional Staff Training services</b>		<u><b>\$6,500</b></u>

**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**551 Elementary West Campus Expenditures**

<b>170</b>	<b>Charter Elementary Schools</b>	
<b>569</b>	<b>Other human services</b>	
<b>5051</b>	<b>Charter Elementary Schools</b>	Budget
<b>7300</b>	<b>School Administration</b>	<u>2014-15</u>
<b>Personnel</b>		
12125	160 Sch Clerical Spec I	51,382
12138	160 Sch Clerical Spec II	21,082
12951	160 Registrar	13,290
12952	160 Bookkeeper	19,345
12953	110 Assistant Principal	80,577
12997	291 Sick leave - annual	500
15005	291 Supplements	2,220
15015	291 Payment in lieu of benefits	2,401
21000	221 Social Security- matching	14,601
22200	211 Retirement contribution - FRS	11,462
22500	211 ICMA - city portion	2,406
23000	231 Health Insurance	61,764
23100	232 Life Insurance	687
24000	241 Workers compensation	1,524
26300	211 General retiree health contrib	298
<b>Total Personnel 7300 School Administration</b>		<b>\$283,539</b>
<b>Operating</b>		
31300	311 Professional services-Outside Legal	10,000
31310	310 Prof & Tech Services	6,000
34989	310 Contractual service provider	85,438
41400	371 Postage	100
46250	351 R & M equipment	250
46800	350 Maintenance contracts	2,872
47100	395 Printing	1,000
49000	391 Legal/employment ads	3,000
52590	590 Other Mat'l & Sply	6,000
52650	642 Equip < than \$1000	1,300
52652	692 Software < than \$1000 &/or licenses	35,322
52653	644 Computer equipment < \$1000	18,750
52790	790 Miscellaneous Expense	100
54100	521 Memberships/ dues/ subscription	2,200
<b>Total Operating 7300 School Administration</b>		<b>\$172,332</b>
<b>Capital</b>		
64400	641 Other equipment	2,600
64691	691 Capitalized Software - Schools	1,895
<b>Total Capital 7300 School Administration</b>		<b>\$4,495</b>
<b>Total School Function 7300 School Administration</b>		<b>\$460,366</b>

**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**551 Elementary West Campus Expenditures**

<b>170</b>	Charter Elementary Schools	
<b>569</b>	Other human services	
<b>5051</b>	Charter Elementary Schools	Budget
<b>7400</b>	Facilities Acquisition & Construction	<u>2014-15</u>
<b>Operating</b>		
44360	360 Rentals	277,958
<b>Total Operating 7400 Facilities Acquisition &amp; Construction</b>		<u><b>\$277,958</b></u>
<b>Total School Function 7400 Facilities Acquisition &amp; Construction</b>		<u><b>\$277,958</b></u>

**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**551 Elementary West Campus Expenditures**

<b>170</b>	<b>Charter Elementary Schools</b>	
<b>569</b>	<b>Other human services</b>	
<b>5051</b>	<b>Charter Elementary Schools</b>	Budget
<b>7600</b>	<b>Food Services</b>	<u>2014-15</u>
<b>Operating</b>		
31310	310 Prof & Tech Services	178,156
43380	380 Pub Ut Svc Othr Energ Sv	923
43430	430 Electricity	8,355
46150	350 R & M- land- building & improvement	300
46250	351 R & M equipment	992
46800	350 Maintenance contracts	1,299
52650	642 Equip < than \$1000	310
52790	790 Miscellaneous Expense	519
52910	580 Commodity Consumption	14,629
<b>Total Operating 7600 Food Services</b>		<b>\$205,483</b>
<b>Capital</b>		
64400	641 Other equipment	400
<b>Total Capital 7600 Food Services</b>		<b>\$400</b>
<b>Total School Function 7600 Food Services</b>		<b>\$205,883</b>

**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**551 Elementary West Campus Expenditures**

<b>170</b>	<b>Charter Elementary Schools</b>	
<b>569</b>	<b>Other human services</b>	
<b>5051</b>	<b>Charter Elementary Schools</b>	Budget
<b>7800</b>	<b>Pupil Transfer Services</b>	<u>2014-15</u>
<b>Operating</b>		
34300	390 Contract- laundry & cleaning	128
34990	310 Contractual services- other	199,740
41370	370 Communications	270
43380	380 Pub Ut Svc Othr Energ Sv	685
43430	430 Electricity	764
45000	370 Insurance	16,780
45320	320 Insurance & Bond Premium	786
46150	350 R & M- land- building & improvement	181
46250	351 R & M equipment	75
46300	351 R & M motor vehicles	35,961
46800	350 Maintenance contracts	150
49105	370 License renewals	50
52540	451 Fuel	41,173
52600	642 Clothing/uniforms	658
52650	642 Equip < than \$1000	572
52790	790 Miscellaneous Expense	972
<b>Total Operating 7800 Pupil Transfer Services</b>		<b>\$298,945</b>
<b>Total School Function 7800 Pupil Transfer Services</b>		<b>\$298,945</b>

**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**551 Elementary West Campus Expenditures**

<b>170</b>	<b>Charter Elementary Schools</b>	
<b>569</b>	<b>Other human services</b>	
<b>5051</b>	<b>Charter Elementary Schools</b>	Budget
<b>7900</b>	<b>Operation of Plant</b>	<u>2014-15</u>
<b>Operating</b>		
32100	312 Accounting and auditing fees	4,271
34500	350 Contract- building maintenance	86,495
34990	310 Contractual services- other	15,227
41370	370 Communications	19,920
43380	380 Pub Ut Svc Othr Energ Sv	6,336
43430	430 Electricity	83,500
44210	360 IT/Telecommunications Services	72,373
45320	320 Insurance & Bond Premium	82,124
46150	350 R & M- land- building & improvement	40,932
46250	351 R & M equipment	1,000
49175	794 Administrative fees	124,151
49177	794 Bwd Administrative Fee	3,978
52200	510 Cleaning/janitorial supplies	300
52590	590 Other Mat'l & Sply	500
52650	642 Equip < than \$1000	1,350
52790	790 Miscellaneous Expense	500
<b>Total Operating 7900 Operation of Plant</b>		<b>\$542,957</b>
<b>Total School Function 7900 Operation of Plant</b>		<b>\$542,957</b>

**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**551 Elementary West Campus Expenditures**

<b>170</b>	<b>Charter Elementary Schools</b>	
<b>569</b>	<b>Other human services</b>	
<b>5051</b>	<b>Charter Elementary Schools</b>	Budget
<b>9102</b>	<b>Child Care Supervision</b>	<u>2014-15</u>
<b>Personnel</b>		
13190	160 P/T After School Director	14,321
13403	160 P/T Bookkeeper	6,172
13556	160 P/T After School Care	80,022
13683	160 Sch P/T Clerk Spec I	5,335
21000	221 Social Security- matching	8,103
22200	211 Retirement contribution - FRS	7,805
24000	241 Workers compensation	872
<b>Total Personnel 9102 Child Care Supervision</b>		<b>\$122,630</b>
<b>Operating</b>		
31310	310 Prof & Tech Services	150
52590	590 Other Mat'l & Sply	2,000
52650	642 Equip < than \$1000	500
<b>Total Operating 9102 Child Care Supervision</b>		<b>\$2,650</b>
<b>Total School Function 9102 Child Care Supervision</b>		<b>\$125,280</b>
<b>Total Project 551 Elementary West Campus</b>		<b>\$4,977,786</b>

**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**552 Elementary Central Campus Expenditures**

<b>170</b>	<b>Charter Elementary Schools</b>	
<b>569</b>	<b>Other human services</b>	
<b>5051</b>	<b>Charter Elementary Schools</b>	Budget
<b>5101</b>	<b>K-3 Basic</b>	<u>2014-15</u>
<b>Personnel</b>		
12910	120 Chtr Sch Teacher	987,551
12996	291 Sick leave - retire/term	5,000
12997	291 Sick leave - annual	1,000
13554	150 P/T Teacher Assistant	96,870
15005	291 Supplements	69,726
15015	291 Payment in lieu of benefits	11,213
21000	221 Social Security- matching	89,659
22200	211 Retirement contribution - FRS	74,211
22500	211 ICMA - city portion	11,034
23000	231 Health Insurance	228,510
23100	232 Life Insurance	3,649
24000	241 Workers compensation	8,894
26300	211 General retiree health contrib	1,162
<b>Total Personnel 5101 K-3 Basic</b>		<b>\$1,588,479</b>
<b>Operating</b>		
31310	310 Prof & Tech Services	1,000
40100	330 Travel/conferences	3,100
44200	362 Rents- machinery & equipment	1,611
46250	351 R & M equipment	1,500
46800	350 Maintenance contracts	2,500
52182	513 Testing material	5,200
52590	590 Other Mat'l & Sply	23,000
52650	642 Equip < than \$1000	10,000
52653	644 Computer equipment < \$1000	1,500
54100	521 Memberships/ dues/ subscription	2,600
54520	520 Textbooks	50,409
<b>Total Operating 5101 K-3 Basic</b>		<b>\$102,420</b>
<b>Total School Function 5101 K-3 Basic</b>		<b>\$1,690,899</b>

**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**552 Elementary Central Campus Expenditures**

<b>170</b>	<b>Charter Elementary Schools</b>	
<b>569</b>	<b>Other human services</b>	
<b>5051</b>	<b>Charter Elementary Schools</b>	Budget
<b>5102</b>	<b>4-8 Basic</b>	<u>2014-15</u>
<b>Personnel</b>		
12910	120 Chtr Sch Teacher	460,722
12996	291 Sick leave - retire/term	1,500
12997	291 Sick leave - annual	1,500
13554	150 P/T Teacher Assistant	38,748
15005	291 Supplements	28,326
15015	291 Payment in lieu of benefits	5,595
21000	221 Social Security- matching	41,065
22200	211 Retirement contribution - FRS	36,134
22500	211 ICMA - city portion	3,202
23000	231 Health Insurance	113,832
23100	232 Life Insurance	1,705
24000	241 Workers compensation	4,097
26300	211 General retiree health contrib	574
<b>Total Personnel 5102 4-8 Basic</b>		<b>\$737,000</b>
<b>Operating</b>		
31310	310 Prof & Tech Services	780
40100	330 Travel/conferences	1,500
44200	362 Rents- machinery & equipment	795
46250	351 R & M equipment	800
46800	350 Maintenance contracts	1,200
52182	513 Testing material	3,500
52590	590 Other Mat'l & Sply	15,500
52650	642 Equip < than \$1000	6,000
52653	644 Computer equipment < \$1000	1,500
54100	521 Memberships/ dues/ subscription	1,750
54520	520 Textbooks	35,394
<b>Total Operating 5102 4-8 Basic</b>		<b>\$68,719</b>
<b>Total School Function 5102 4-8 Basic</b>		<b>\$805,719</b>

**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**552 Elementary Central Campus Expenditures**

<b>170</b>	<b>Charter Elementary Schools</b>	
<b>569</b>	<b>Other human services</b>	
<b>5051</b>	<b>Charter Elementary Schools</b>	Budget
<b>5250</b>	<b>Exceptional Student Prog</b>	<u>2014-15</u>
<b>Personnel</b>		
12558	120 Speech Therapist	23,469
12910	120 Chtr Sch Teacher	195,878
12997	291 Sick leave - annual	500
13140	140 Temp Sub Teacher	3,000
13554	150 P/T Teacher Assistant	6,458
15005	291 Supplements	38,743
15015	291 Payment in lieu of benefits	2,401
21000	221 Social Security- matching	20,699
22200	211 Retirement contribution - FRS	14,948
23000	231 Health Insurance	35,660
23100	232 Life Insurance	810
24000	241 Workers compensation	1,851
26300	211 General retiree health contrib	196
<b>Total Personnel 5250 Exceptional Student Prog</b>		<b>\$344,613</b>
<b>Operating</b>		
31310	310 Prof & Tech Services	14,000
34989	310 Contractual service provider	8,870
52590	590 Other Mat'l & Sply	1,500
54520	520 Textbooks	2,000
<b>Total Operating 5250 Exceptional Student Prog</b>		<b>\$26,370</b>
<b>Total School Function 5250 Exceptional Student Prog</b>		<b>\$370,983</b>

**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**552 Elementary Central Campus Expenditures**

<b>170</b>	<b>Charter Elementary Schools</b>	
<b>569</b>	<b>Other human services</b>	
<b>5051</b>	<b>Charter Elementary Schools</b>	Budget
<b>5901</b>	<b>Substitute Teachers</b>	<u>2014-15</u>
<b>Personnel</b>		
13140	140 Temp Sub Teacher	40,000
21000	221 Social Security- matching	3,060
22200	211 Retirement contribution - FRS	3,800
<b>Total Personnel 5901 Substitute Teachers</b>		<b>\$46,860</b>
<b>Total School Function 5901 Substitute Teachers</b>		<b>\$46,860</b>

**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**552 Elementary Central Campus Expenditures**

<b>170</b>	<b>Charter Elementary Schools</b>	
<b>569</b>	<b>Other human services</b>	
<b>5051</b>	<b>Charter Elementary Schools</b>	Budget
<b>6120</b>	<b>Guidance Services</b>	<u>2014-15</u>
<b>Personnel</b>		
12956	130 School Counselor	38,999
21000	221 Social Security- matching	2,984
22200	211 Retirement contribution - FRS	2,875
23000	231 Health Insurance	14,264
23100	232 Life Insurance	144
24000	241 Workers compensation	320
26300	211 General retiree health contrib	56
<b>Total Personnel 6120 Guidance Services</b>		<b>\$59,642</b>
<b>Operating</b>		
52590	590 Other Mat'l & Sply	5,000
<b>Total Operating 6120 Guidance Services</b>		<b>\$5,000</b>
<b>Total School Function 6120 Guidance Services</b>		<b>\$64,642</b>

**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**552 Elementary Central Campus Expenditures**

<b>170</b>	<b>Charter Elementary Schools</b>	
<b>569</b>	<b>Other human services</b>	
<b>5051</b>	<b>Charter Elementary Schools</b>	Budget
<b>6200</b>	<b>Instruct Media Services</b>	<u>2014-15</u>
<b>Personnel</b>		
12957	130 Media Specialist	39,176
15005	291 Supplements	2,000
21000	221 Social Security- matching	3,150
22200	211 Retirement contribution - FRS	3,078
23000	231 Health Insurance	14,264
23100	232 Life Insurance	145
24000	241 Workers compensation	321
26300	211 General retiree health contrib	56
<b>Total Personnel 6200 Instruct Media Services</b>		<b>\$62,190</b>
<b>Operating</b>		
52590	590 Other Mat'l & Sply	400
52650	642 Equip < than \$1000	1,500
52652	692 Software < than \$1000 &/or licenses	2,000
54100	521 Memberships/ dues/ subscription	1,000
54505	521 Media	5,000
54510	611 Media Books	8,000
<b>Total Operating 6200 Instruct Media Services</b>		<b>\$17,900</b>
<b>Total School Function 6200 Instruct Media Services</b>		<b>\$80,090</b>

**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**552 Elementary Central Campus Expenditures**

<b>170</b>	<b>Charter Elementary Schools</b>	
<b>569</b>	<b>Other human services</b>	
<b>5051</b>	<b>Charter Elementary Schools</b>	Budget
<b>6400</b>	<b>Instructional Staff Training services</b>	<u>2014-15</u>
<b>Operating</b>		
31310	310 Prof & Tech Services	3,000
40100	330 Travel/conferences	2,500
<b>Total Operating 6400 Instructional Staff Training services</b>		<b>\$5,500</b>
<b>Total School Function 6400 Instructional Staff Training services</b>		<b>\$5,500</b>

**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**552 Elementary Central Campus Expenditures**

<b>170</b>	<b>Charter Elementary Schools</b>	
<b>569</b>	<b>Other human services</b>	
<b>5051</b>	<b>Charter Elementary Schools</b>	Budget
<b>7300</b>	<b>School Administration</b>	<u>2014-15</u>
<b>Personnel</b>		
12125	160 Sch Clerical Spec I	33,005
12133	110 Sch Administrative Coor I	18,980
12138	160 Sch Clerical Spec II	48,808
12951	160 Registrar	13,693
12952	160 Bookkeeper	21,134
12953	110 Assistant Principal	80,577
12970	110 Principal Central Campus	56,296
15005	291 Supplements	2,840
15015	291 Payment in lieu of benefits	2,402
21000	221 Social Security- matching	21,254
22200	211 Retirement contribution - FRS	14,071
22500	211 ICMA - city portion	6,258
23000	231 Health Insurance	76,171
23100	232 Life Insurance	1,002
24000	241 Workers compensation	2,222
26300	211 General retiree health contrib	355
<b>Total Personnel 7300 School Administration</b>		<b>\$399,068</b>
<b>Operating</b>		
31300	311 Professional services-Outside Legal	10,000
31310	310 Prof & Tech Services	7,500
34989	310 Contractual service provider	26,993
40100	330 Travel/conferences	1,000
41400	371 Postage	200
44200	362 Rents- machinery & equipment	756
46250	351 R & M equipment	500
46800	350 Maintenance contracts	2,872
47100	395 Printing	3,200
49000	391 Legal/employment ads	1,000
52590	590 Other Mat'l & Sply	7,000
52650	642 Equip < than \$1000	2,500
52652	692 Software < than \$1000 &/or licenses	42,291
52653	644 Computer equipment < \$1000	12,900
52790	790 Miscellaneous Expense	200
54100	521 Memberships/ dues/ subscription	2,000
<b>Total Operating 7300 School Administration</b>		<b>\$120,912</b>
<b>Capital</b>		
64691	691 Capitalized Software - Schools	1,895
<b>Total Capital 7300 School Administration</b>		<b>\$1,895</b>

**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**552 Elementary Central Campus Expenditures**

<b>170</b>	Charter Elementary Schools	
<b>569</b>	Other human services	
<b>5051</b>	Charter Elementary Schools	Budget
<b>7300</b>	School Administration	<hr style="width: 100%;"/>
		2014-15
<hr style="width: 100%;"/>		
	<b>Total School Function 7300 School Administration</b>	<b>\$521,875</b>
<hr style="width: 100%;"/>		

**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**552 Elementary Central Campus Expenditures**

<b>170</b>	Charter Elementary Schools	
<b>569</b>	Other human services	
<b>5051</b>	Charter Elementary Schools	Budget
<b>7400</b>	Facilities Acquisition & Construction	<u>2014-15</u>
<b>Operating</b>		
44360	360 Rentals	427,759
<b>Total Operating 7400 Facilities Acquisition &amp; Construction</b>		<u><b>\$427,759</b></u>
<b>Total School Function 7400 Facilities Acquisition &amp; Construction</b>		<u><b>\$427,759</b></u>

**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**552 Elementary Central Campus Expenditures**

<b>170</b>	<b>Charter Elementary Schools</b>	
<b>569</b>	<b>Other human services</b>	
<b>5051</b>	<b>Charter Elementary Schools</b>	Budget
<b>7600</b>	<b>Food Services</b>	<u>2014-15</u>
<b>Operating</b>		
31310	310 Prof & Tech Services	148,018
43380	380 Pub Ut Svc Othr Energ Sv	923
43430	430 Electricity	11,163
46150	350 R & M- land- building & improvement	300
46250	351 R & M equipment	955
46800	350 Maintenance contracts	1,299
52650	642 Equip < than \$1000	310
52790	790 Miscellaneous Expense	388
52910	580 Commodity Consumption	14,629
<b>Total Operating 7600 Food Services</b>		<b>\$177,985</b>
<b>Capital</b>		
64400	641 Other equipment	400
<b>Total Capital 7600 Food Services</b>		<b>\$400</b>
<b>Total School Function 7600 Food Services</b>		<b>\$178,385</b>

**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**552 Elementary Central Campus Expenditures**

<b>170</b>	<b>Charter Elementary Schools</b>	
<b>569</b>	<b>Other human services</b>	
<b>5051</b>	<b>Charter Elementary Schools</b>	Budget
<b>7800</b>	<b>Pupil Transfer Services</b>	<u>2014-15</u>
<b>Operating</b>		
34300	390 Contract- laundry & cleaning	128
34990	310 Contractual services- other	199,740
41370	370 Communications	267
43380	380 Pub Ut Svc Othr Energ Sv	686
45000	370 Insurance	15,385
45320	320 Insurance & Bond Premium	786
46150	350 R & M- land- building & improvement	181
46250	351 R & M equipment	75
46300	351 R & M motor vehicles	35,961
46800	350 Maintenance contracts	150
49105	370 License renewals	50
52540	451 Fuel	41,173
52600	642 Clothing/uniforms	658
52650	642 Equip < than \$1000	572
52790	790 Miscellaneous Expense	972
<b>Total Operating 7800 Pupil Transfer Services</b>		<b>\$296,784</b>
<b>Total School Function 7800 Pupil Transfer Services</b>		<b>\$296,784</b>

**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**552 Elementary Central Campus Expenditures**

<b>170</b>	<b>Charter Elementary Schools</b>	
<b>569</b>	<b>Other human services</b>	
<b>5051</b>	<b>Charter Elementary Schools</b>	Budget
<b>7900</b>	<b>Operation of Plant</b>	<u>2014-15</u>
<b>Operating</b>		
32100	312 Accounting and auditing fees	4,271
34500	350 Contract- building maintenance	86,192
34990	310 Contractual services- other	34,277
41370	370 Communications	14,850
43380	380 Pub Ut Svc Othr Energ Sv	7,448
43430	430 Electricity	87,000
44210	360 IT/Telecommunications Services	72,373
45320	320 Insurance & Bond Premium	82,124
46150	350 R & M- land- building & improvement	32,000
46250	351 R & M equipment	1,170
49175	794 Administrative fees	124,150
49177	794 Bwd Administrative Fee	3,978
52200	510 Cleaning/janitorial supplies	300
52590	590 Other Mat'l & Sply	500
52650	642 Equip < than \$1000	500
52790	790 Miscellaneous Expense	500
<b>Total Operating 7900 Operation of Plant</b>		<b>\$551,633</b>
<b>Total School Function 7900 Operation of Plant</b>		<b>\$551,633</b>

**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**552 Elementary Central Campus Expenditures**

<b>170</b>	<b>Charter Elementary Schools</b>	
<b>569</b>	<b>Other human services</b>	
<b>5051</b>	<b>Charter Elementary Schools</b>	Budget
<b>9102</b>	<b>Child Care Supervision</b>	<u>2014-15</u>
<b>Personnel</b>		
13190	160 P/T After School Director	35,802
13403	160 P/T Bookkeeper	6,172
13556	160 P/T After School Care	73,792
13683	160 Sch P/T Clerk Spec I	5,335
21000	221 Social Security- matching	9,270
22200	211 Retirement contribution - FRS	8,929
24000	241 Workers compensation	997
<b>Total Personnel 9102 Child Care Supervision</b>		<b>\$140,297</b>
<b>Operating</b>		
31310	310 Prof & Tech Services	150
52590	590 Other Mat'l & Sply	1,500
52650	642 Equip < than \$1000	900
<b>Total Operating 9102 Child Care Supervision</b>		<b>\$2,550</b>
<b>Total School Function 9102 Child Care Supervision</b>		<b>\$142,847</b>
<b>Total Project 552 Elementary Central Campus</b>		<b>\$5,183,976</b>
<b>Total Charter Elementary Schools</b>		<b>\$16,249,534</b>

**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**553 Middle West Campus Expenditures**

<b>171</b>	<b>Charter Middle Schools</b>	
<b>569</b>	<b>Other human services</b>	
<b>5052</b>	<b>Charter Middle Schools</b>	Budget
<b>5102</b>	<b>4-8 Basic</b>	<u>2014-15</u>
<b>Personnel</b>		
12910	120 Chtr Sch Teacher	1,451,642
12950	150 Teacher Assistant	77,499
12996	291 Sick leave - retire/term	5,000
12997	291 Sick leave - annual	5,000
13554	150 P/T Teacher Assistant	8,073
13559	120 P/T Certified Teacher	25,999
15005	291 Supplements	234,396
15015	291 Payment in lieu of benefits	14,406
21000	221 Social Security- matching	139,448
22200	211 Retirement contribution - FRS	135,721
22500	211 ICMA - city portion	1,230
23000	231 Health Insurance	427,920
23100	232 Life Insurance	5,650
24000	241 Workers compensation	12,825
26300	211 General retiree health contrib	1,848
<b>Total Personnel 5102 4-8 Basic</b>		<b><u>\$2,546,657</u></b>
<b>Operating</b>		
31310	310 Prof & Tech Services	3,500
46250	351 R & M equipment	300
46800	350 Maintenance contracts	9,000
52182	513 Testing material	2,200
52590	590 Other Mat'l & Sply	15,000
52650	642 Equip < than \$1000	9,500
52653	644 Computer equipment < \$1000	600
52790	790 Miscellaneous Expense	800
54100	521 Memberships/ dues/ subscription	2,000
54520	520 Textbooks	82,300
<b>Total Operating 5102 4-8 Basic</b>		<b><u>\$125,200</u></b>
<b>Total School Function 5102 4-8 Basic</b>		<b><u>\$2,671,857</u></b>

**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**553 Middle West Campus Expenditures**

<b>171</b>	<b>Charter Middle Schools</b>	
<b>569</b>	<b>Other human services</b>	
<b>5052</b>	<b>Charter Middle Schools</b>	Budget
<b>5130</b>	<b>Intensive English/Esol</b>	<u>2014-15</u>
<b>Operating</b>		
52590	590 Other Mat'l & Sply	121
54520	520 Textbooks	300
<b>Total Operating 5130 Intensive English/Esol</b>		<b>\$421</b>
<b>Total School Function 5130 Intensive English/Esol</b>		<b>\$421</b>

**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**553 Middle West Campus Expenditures**

<b>171</b>	<b>Charter Middle Schools</b>	
<b>569</b>	<b>Other human services</b>	
<b>5052</b>	<b>Charter Middle Schools</b>	Budget
<b>5250</b>	<b>Exceptional Student Prog</b>	<u>2014-15</u>
<b>Personnel</b>		
12558	120 Speech Therapist	22,910
12910	120 Chtr Sch Teacher	135,813
13140	140 Temp Sub Teacher	3,500
13683	160 Sch P/T Clerk Spec I	2,668
15005	291 Supplements	7,494
21000	221 Social Security- matching	13,194
22200	211 Retirement contribution - FRS	12,855
23000	231 Health Insurance	49,924
23100	232 Life Insurance	587
24000	241 Workers compensation	1,323
26300	211 General retiree health contrib	196
<b>Total Personnel 5250 Exceptional Student Prog</b>		<b>\$250,464</b>
<b>Operating</b>		
31310	310 Prof & Tech Services	500
47100	395 Printing	200
52590	590 Other Mat'l & Sply	550
54520	520 Textbooks	1,000
<b>Total Operating 5250 Exceptional Student Prog</b>		<b>\$2,250</b>
<b>Total School Function 5250 Exceptional Student Prog</b>		<b>\$252,714</b>

**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**553 Middle West Campus Expenditures**

<b>171</b>	<b>Charter Middle Schools</b>	
<b>569</b>	<b>Other human services</b>	
<b>5052</b>	<b>Charter Middle Schools</b>	Budget
<b>5901</b>	<b>Substitute Teachers</b>	<u>2014-15</u>
<b>Personnel</b>		
13140	140 Temp Sub Teacher	30,000
21000	221 Social Security- matching	2,295
22200	211 Retirement contribution - FRS	2,085
<b>Total Personnel 5901 Substitute Teachers</b>		<u><b>\$34,380</b></u>
<b>Total School Function 5901 Substitute Teachers</b>		<u><b>\$34,380</b></u>

**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**553 Middle West Campus Expenditures**

<b>171</b>	<b>Charter Middle Schools</b>	
<b>569</b>	<b>Other human services</b>	
<b>5052</b>	<b>Charter Middle Schools</b>	Budget
<b>6120</b>	<b>Guidance Services</b>	<u>2014-15</u>
<b>Personnel</b>		
12125	160 Sch Clerical Spec I	19,129
12956	130 School Counselor	41,101
15005	291 Supplements	9,687
21000	221 Social Security- matching	5,351
22200	211 Retirement contribution - FRS	5,362
23000	231 Health Insurance	28,528
23100	232 Life Insurance	223
24000	241 Workers compensation	494
26300	211 General retiree health contrib	112
<b>Total Personnel 6120 Guidance Services</b>		<b>\$109,987</b>
<b>Operating</b>		
52590	590 Other Mat'l & Sply	1,800
52650	642 Equip < than \$1000	500
<b>Total Operating 6120 Guidance Services</b>		<b>\$2,300</b>
<b>Total School Function 6120 Guidance Services</b>		<b>\$112,287</b>

**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**553 Middle West Campus Expenditures**

<b>171</b>	<b>Charter Middle Schools</b>	
<b>569</b>	<b>Other human services</b>	
<b>5052</b>	<b>Charter Middle Schools</b>	Budget
<b>6200</b>	<b>Instruct Media Services</b>	<u>2014-15</u>
<b>Personnel</b>		
12957	130 Media Specialist	71,251
12997	291 Sick leave - annual	1,000
13683	160 Sch P/T Clerk Spec I	8,892
15005	291 Supplements	22,149
21000	221 Social Security- matching	7,908
22200	211 Retirement contribution - FRS	7,678
23000	231 Health Insurance	14,264
23100	232 Life Insurance	263
24000	241 Workers compensation	657
26300	211 General retiree health contrib	2
<b>Total Personnel 6200 Instruct Media Services</b>		<b>\$134,064</b>
<b>Operating</b>		
31310	310 Prof & Tech Services	500
52590	590 Other Mat'l & Sply	1,000
52650	642 Equip < than \$1000	2,500
52652	692 Software < than \$1000 &/or licenses	2,150
52653	644 Computer equipment < \$1000	400
54100	521 Memberships/ dues/ subscription	1,500
54505	521 Media	9,500
54510	611 Media Books	22,500
<b>Total Operating 6200 Instruct Media Services</b>		<b>\$40,050</b>
<b>Total School Function 6200 Instruct Media Services</b>		<b>\$174,114</b>

**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**553 Middle West Campus Expenditures**

<b>171</b>	<b>Charter Middle Schools</b>	
<b>569</b>	<b>Other human services</b>	
<b>5052</b>	<b>Charter Middle Schools</b>	Budget
<b>6400</b>	<b>Instructional Staff Training services</b>	<u>2014-15</u>
<b>Operating</b>		
31310	310 Prof & Tech Services	2,500
40100	330 Travel/conferences	4,000
<b>Total Operating 6400 Instructional Staff Training services</b>		<b>\$6,500</b>
<b>Total School Function 6400 Instructional Staff Training services</b>		<b>\$6,500</b>

**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**553 Middle West Campus Expenditures**

<b>171</b>	<b>Charter Middle Schools</b>	
<b>569</b>	<b>Other human services</b>	
<b>5052</b>	<b>Charter Middle Schools</b>	Budget
<b>7300</b>	<b>School Administration</b>	<u>2014-15</u>
<b>Personnel</b>		
12125	160 Sch Clerical Spec I	41,852
12138	160 Sch Clerical Spec II	21,082
12155	110 Sch Administrative Assistant I	34,046
12951	160 Registrar	17,379
12952	160 Bookkeeper	19,345
12953	110 Assistant Principal	81,648
15005	291 Supplements	3,144
15015	291 Payment in lieu of benefits	4,802
21000	221 Social Security- matching	17,088
22200	211 Retirement contribution - FRS	13,485
22500	211 ICMA - city portion	2,707
23000	231 Health Insurance	57,056
23100	232 Life Insurance	820
24000	241 Workers compensation	1,769
26300	211 General retiree health contrib	336
<b>Total Personnel 7300 School Administration</b>		<b>\$316,559</b>
<b>Operating</b>		
31300	311 Professional services-Outside Legal	15,000
31310	310 Prof & Tech Services	7,000
34989	310 Contractual service provider	114,025
41400	371 Postage	100
46250	351 R & M equipment	200
46800	350 Maintenance contracts	3,571
47100	395 Printing	1,000
49000	391 Legal/employment ads	4,000
52590	590 Other Mat'l & Sply	7,000
52650	642 Equip < than \$1000	3,100
52652	692 Software < than \$1000 &/or licenses	27,596
52653	644 Computer equipment < \$1000	18,750
54100	521 Memberships/ dues/ subscription	1,500
<b>Total Operating 7300 School Administration</b>		<b>\$202,842</b>
<b>Capital</b>		
64400	641 Other equipment	2,600
64691	691 Capitalized Software - Schools	1,910
<b>Total Capital 7300 School Administration</b>		<b>\$4,510</b>
<b>Total School Function 7300 School Administration</b>		<b>\$523,911</b>

**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**553 Middle West Campus Expenditures**

<b>171</b>	Charter Middle Schools	
<b>569</b>	Other human services	
<b>5052</b>	Charter Middle Schools	Budget
<b>7400</b>	Facilities Acquisition & Construction	<u>2014-15</u>
<b>Operating</b>		
44360	360 Rentals	856,022
<b>Total Operating 7400 Facilities Acquisition &amp; Construction</b>		<b>\$856,022</b>
<b>Total School Function 7400 Facilities Acquisition &amp; Construction</b>		<b>\$856,022</b>

**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**553 Middle West Campus Expenditures**

<b>171</b>	<b>Charter Middle Schools</b>	
<b>569</b>	<b>Other human services</b>	
<b>5052</b>	<b>Charter Middle Schools</b>	Budget
<b>7600</b>	<b>Food Services</b>	<u>2014-15</u>
<b>Operating</b>		
31310	310 Prof & Tech Services	236,713
43380	380 Pub Ut Svc Othr Energ Sv	923
43430	430 Electricity	11,576
46150	350 R & M- land- building & improvement	300
46250	351 R & M equipment	992
46800	350 Maintenance contracts	1,299
52650	642 Equip < than \$1000	310
52790	790 Miscellaneous Expense	176
52910	580 Commodity Consumption	14,793
<b>Total Operating 7600 Food Services</b>		<b>\$267,082</b>
<b>Capital</b>		
64400	641 Other equipment	400
<b>Total Capital 7600 Food Services</b>		<b>\$400</b>
<b>Total School Function 7600 Food Services</b>		<b>\$267,482</b>

**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**553 Middle West Campus Expenditures**

<b>171</b>	<b>Charter Middle Schools</b>	
<b>569</b>	<b>Other human services</b>	
<b>5052</b>	<b>Charter Middle Schools</b>	Budget
<b>7800</b>	<b>Pupil Transfer Services</b>	<u>2014-15</u>
<b>Operating</b>		
34300	390 Contract- laundry & cleaning	128
34990	310 Contractual services- other	199,740
41370	370 Communications	270
43380	380 Pub Ut Svc Othr Energ Sv	686
43430	430 Electricity	764
45000	370 Insurance	18,943
45320	320 Insurance & Bond Premium	786
46150	350 R & M- land- building & improvement	181
46250	351 R & M equipment	75
46300	351 R & M motor vehicles	35,961
46800	350 Maintenance contracts	150
49105	370 License renewals	50
52540	451 Fuel	32,165
52600	642 Clothing/uniforms	657
52650	642 Equip < than \$1000	571
52790	790 Miscellaneous Expense	971
<b>Total Operating 7800 Pupil Transfer Services</b>		<b>\$292,098</b>
<b>Total School Function 7800 Pupil Transfer Services</b>		<b>\$292,098</b>

**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**553 Middle West Campus Expenditures**

<b>171</b>	<b>Charter Middle Schools</b>	
<b>569</b>	<b>Other human services</b>	
<b>5052</b>	<b>Charter Middle Schools</b>	Budget
<b>7900</b>	<b>Operation of Plant</b>	<u>2014-15</u>
<b>Operating</b>		
32100	312 Accounting and auditing fees	4,271
34500	350 Contract- building maintenance	82,620
34990	310 Contractual services- other	15,227
41370	370 Communications	5,936
43380	380 Pub Ut Svc Othr Energ Sv	10,652
43430	430 Electricity	119,700
44210	360 IT/Telecommunications Services	73,184
45320	320 Insurance & Bond Premium	82,124
46150	350 R & M- land- building & improvement	61,500
46250	351 R & M equipment	500
49175	794 Administrative fees	128,756
49177	794 Bwd Administrative Fee	4,033
52200	510 Cleaning/janitorial supplies	300
52590	590 Other Mat'l & Sply	500
52650	642 Equip < than \$1000	1,300
52790	790 Miscellaneous Expense	500
<b>Total Operating 7900 Operation of Plant</b>		<b>\$591,103</b>
<b>Total School Function 7900 Operation of Plant</b>		<b>\$591,103</b>

**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**553 Middle West Campus Expenditures**

<b>171</b>	<b>Charter Middle Schools</b>	
<b>569</b>	<b>Other human services</b>	
<b>5052</b>	<b>Charter Middle Schools</b>	Budget
<b>9900</b>	<b>Athletics</b>	<u>2014-15</u>
<b>Personnel</b>		
15005	291 Supplements	6,510
21000	221 Social Security- matching	499
22200	211 Retirement contribution - FRS	480
<b>Total Personnel 9900 Athletics</b>		<b>\$7,489</b>
<b>Operating</b>		
52600	642 Clothing/uniforms	4,000
52650	642 Equip < than \$1000	750
<b>Total Operating 9900 Athletics</b>		<b>\$4,750</b>
<b>Total School Function 9900 Athletics</b>		<b>\$12,239</b>
<b>Total Project 553 Middle West Campus</b>		<b>\$5,795,128</b>

**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**554 Middle Central Campus Expenditures**

<b>171</b>	<b>Charter Middle Schools</b>	
<b>569</b>	<b>Other human services</b>	
<b>5052</b>	<b>Charter Middle Schools</b>	Budget
<b>5102</b>	<b>4-8 Basic</b>	<u>2014-15</u>
<b>Personnel</b>		
12910	120 Chtr Sch Teacher	1,701,586
12950	150 Teacher Assistant	32,736
12996	291 Sick leave - retire/term	5,000
12997	291 Sick leave - annual	2,500
13554	150 P/T Teacher Assistant	25,832
15005	291 Supplements	221,166
15015	291 Payment in lieu of benefits	16,807
21000	221 Social Security- matching	153,499
22200	211 Retirement contribution - FRS	124,213
22500	211 ICMA - city portion	21,636
23000	231 Health Insurance	442,184
23100	232 Life Insurance	6,408
24000	241 Workers compensation	14,435
26300	211 General retiree health contrib	2,128
<b>Total Personnel 5102 4-8 Basic</b>		<b>\$2,770,130</b>
<b>Operating</b>		
31310	310 Prof & Tech Services	5,500
44200	362 Rents- machinery & equipment	2,500
46250	351 R & M equipment	5,000
46800	350 Maintenance contracts	4,000
52182	513 Testing material	10,250
52590	590 Other Mat'l & Sply	35,000
52650	642 Equip < than \$1000	8,000
52652	692 Software < than \$1000 &/or licenses	5,000
52653	644 Computer equipment < \$1000	5,000
52790	790 Miscellaneous Expense	750
54100	521 Memberships/ dues/ subscription	2,500
54520	520 Textbooks	115,220
<b>Total Operating 5102 4-8 Basic</b>		<b>\$198,720</b>
<b>Total School Function 5102 4-8 Basic</b>		<b>\$2,968,850</b>

**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**554 Middle Central Campus Expenditures**

<b>171</b>	<b>Charter Middle Schools</b>	
<b>569</b>	<b>Other human services</b>	
<b>5052</b>	<b>Charter Middle Schools</b>	Budget
<b>5130</b>	<b>Intensive English/Esol</b>	<u>2014-15</u>
<b>Operating</b>		
52590	590 Other Mat'l & Sply	500
54520	520 Textbooks	1,000
<b>Total Operating 5130 Intensive English/Esol</b>		<b>\$1,500</b>
<b>Total School Function 5130 Intensive English/Esol</b>		<b>\$1,500</b>

**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**554 Middle Central Campus Expenditures**

<b>171</b>	<b>Charter Middle Schools</b>	
<b>569</b>	<b>Other human services</b>	
<b>5052</b>	<b>Charter Middle Schools</b>	Budget
<b>5250</b>	<b>Exceptional Student Prog</b>	<u>2014-15</u>
<b>Personnel</b>		
12558	120 Speech Therapist	23,469
12910	120 Chtr Sch Teacher	84,157
12997	291 Sick leave - annual	500
13140	140 Temp Sub Teacher	500
15005	291 Supplements	8,494
21000	221 Social Security- matching	8,966
22200	211 Retirement contribution - FRS	8,777
23000	231 Health Insurance	35,660
23100	232 Life Insurance	399
24000	241 Workers compensation	883
26300	211 General retiree health contrib	140
<b>Total Personnel 5250 Exceptional Student Prog</b>		<b>\$171,945</b>
<b>Operating</b>		
31310	310 Prof & Tech Services	12,000
34989	310 Contractual service provider	8,871
46250	351 R & M equipment	200
52590	590 Other Mat'l & Sply	300
<b>Total Operating 5250 Exceptional Student Prog</b>		<b>\$21,371</b>
<b>Total School Function 5250 Exceptional Student Prog</b>		<b>\$193,316</b>

**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**554 Middle Central Campus Expenditures**

<b>171</b>	<b>Charter Middle Schools</b>	
<b>569</b>	<b>Other human services</b>	
<b>5052</b>	<b>Charter Middle Schools</b>	Budget
<b>5901</b>	<b>Substitute Teachers</b>	<u>2014-15</u>
<b>Personnel</b>		
13140	140 Temp Sub Teacher	55,000
21000	221 Social Security- matching	4,208
22200	211 Retirement contribution - FRS	5,225
<b>Total Personnel 5901 Substitute Teachers</b>		<u><b>\$64,433</b></u>
<b>Total School Function 5901 Substitute Teachers</b>		<u><b>\$64,433</b></u>

**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**554 Middle Central Campus Expenditures**

<b>171</b>	<b>Charter Middle Schools</b>	
<b>569</b>	<b>Other human services</b>	
<b>5052</b>	<b>Charter Middle Schools</b>	Budget
<b>6120</b>	<b>Guidance Services</b>	<u>2014-15</u>
<b>Personnel</b>		
12956	130 School Counselor	42,160
15005	291 Supplements	6,536
21000	221 Social Security- matching	3,727
22200	211 Retirement contribution - FRS	3,730
23000	231 Health Insurance	14,264
23100	232 Life Insurance	156
24000	241 Workers compensation	346
26300	211 General retiree health contrib	56
<b>Total Personnel 6120 Guidance Services</b>		<b>\$70,975</b>
<b>Operating</b>		
52590	590 Other Mat'l & Sply	8,000
52650	642 Equip < than \$1000	200
<b>Total Operating 6120 Guidance Services</b>		<b>\$8,200</b>
<b>Total School Function 6120 Guidance Services</b>		<b>\$79,175</b>

**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**554 Middle Central Campus Expenditures**

<b>171</b>	<b>Charter Middle Schools</b>	
<b>569</b>	<b>Other human services</b>	
<b>5052</b>	<b>Charter Middle Schools</b>	Budget
<b>6200</b>	<b>Instruct Media Services</b>	<u>2014-15</u>
<b>Personnel</b>		
12957	130 Media Specialist	42,160
15005	291 Supplements	5,650
21000	221 Social Security- matching	3,659
22200	211 Retirement contribution - FRS	3,645
23000	231 Health Insurance	14,264
23100	232 Life Insurance	156
24000	241 Workers compensation	346
26300	211 General retiree health contrib	56
<b>Total Personnel 6200 Instruct Media Services</b>		<b>\$69,936</b>
<b>Operating</b>		
31310	310 Prof & Tech Services	850
41400	371 Postage	200
46250	351 R & M equipment	3,000
52590	590 Other Mat'l & Sply	1,500
52650	642 Equip < than \$1000	5,000
52652	692 Software < than \$1000 &/or licenses	2,500
54100	521 Memberships/ dues/ subscription	3,200
54505	521 Media	6,500
54510	611 Media Books	22,000
<b>Total Operating 6200 Instruct Media Services</b>		<b>\$44,750</b>
<b>Total School Function 6200 Instruct Media Services</b>		<b>\$114,686</b>

**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**554 Middle Central Campus Expenditures**

<b>171</b>	<b>Charter Middle Schools</b>	
<b>569</b>	<b>Other human services</b>	
<b>5052</b>	<b>Charter Middle Schools</b>	Budget
<b>6400</b>	<b>Instructional Staff Training services</b>	<u>2014-15</u>
<b>Operating</b>		
31310	310 Prof & Tech Services	3,500
40100	330 Travel/conferences	<u>3,000</u>
<b>Total Operating 6400 Instructional Staff Training services</b>		<b>\$6,500</b>
<hr/>		
<b>Total School Function 6400 Instructional Staff Training services</b>		<b>\$6,500</b>
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**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**554 Middle Central Campus Expenditures**

<b>171</b>	<b>Charter Middle Schools</b>	
<b>569</b>	<b>Other human services</b>	
<b>5052</b>	<b>Charter Middle Schools</b>	Budget
<b>7300</b>	<b>School Administration</b>	<u>2014-15</u>
<b>Personnel</b>		
12125	160 Sch Clerical Spec I	43,779
12133	110 Sch Administrative Coor I	18,980
12138	160 Sch Clerical Spec II	46,476
12951	160 Registrar	17,379
12952	160 Bookkeeper	21,134
12953	110 Assistant Principal	80,577
12970	110 Principal Central Campus	56,296
13683	160 Sch P/T Clerk Spec I	8,892
15005	291 Supplements	739
15015	291 Payment in lieu of benefits	2,402
21000	221 Social Security- matching	22,702
22200	211 Retirement contribution - FRS	17,210
22500	211 ICMA - city portion	4,502
23000	231 Health Insurance	85,585
23100	232 Life Insurance	1,047
24000	241 Workers compensation	2,394
26300	211 General retiree health contrib	392
<b>Total Personnel 7300 School Administration</b>		<b>\$430,486</b>
<b>Operating</b>		
31300	311 Professional services-Outside Legal	10,000
31310	310 Prof & Tech Services	7,500
34989	310 Contractual service provider	26,995
40100	330 Travel/conferences	1,500
41400	371 Postage	200
44200	362 Rents- machinery & equipment	756
46250	351 R & M equipment	500
46800	350 Maintenance contracts	2,871
47100	395 Printing	3,500
49000	391 Legal/employment ads	1,000
52590	590 Other Mat'l & Sply	6,500
52650	642 Equip < than \$1000	4,000
52652	692 Software < than \$1000 &/or licenses	48,000
52653	644 Computer equipment < \$1000	12,900
54100	521 Memberships/ dues/ subscription	3,500
<b>Total Operating 7300 School Administration</b>		<b>\$129,722</b>
<b>Capital</b>		
64691	691 Capitalized Software - Schools	1,987
<b>Total Capital 7300 School Administration</b>		<b>\$1,987</b>

**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**554 Middle Central Campus Expenditures**

<b>171</b>	<b>Charter Middle Schools</b>	
<b>569</b>	<b>Other human services</b>	
<b>5052</b>	<b>Charter Middle Schools</b>	Budget
<b>7300</b>	<b>School Administration</b>	<u>2014-15</u>
<b>Total School Function 7300 School Administration</b>		<b>\$562,195</b>

**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**554 Middle Central Campus Expenditures**

<b>171</b>	Charter Middle Schools	
<b>569</b>	Other human services	
<b>5052</b>	Charter Middle Schools	Budget
<b>7400</b>	Facilities Acquisition & Construction	<u>2014-15</u>
<b>Operating</b>		
44360	360 Rentals	412,512
<b>Total Operating 7400 Facilities Acquisition &amp; Construction</b>		<b>\$412,512</b>
<b>Total School Function 7400 Facilities Acquisition &amp; Construction</b>		<b>\$412,512</b>

**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**554 Middle Central Campus Expenditures**

<b>171</b>	<b>Charter Middle Schools</b>	
<b>569</b>	<b>Other human services</b>	
<b>5052</b>	<b>Charter Middle Schools</b>	Budget
<b>7600</b>	<b>Food Services</b>	<u>2014-15</u>
<b>Operating</b>		
31310	310 Prof & Tech Services	228,782
43380	380 Pub Ut Svc Othr Energ Sv	923
43430	430 Electricity	11,163
46150	350 R & M- land- building & improvement	300
46250	351 R & M equipment	992
46800	350 Maintenance contracts	1,299
52650	642 Equip < than \$1000	310
52790	790 Miscellaneous Expense	362
52910	580 Commodity Consumption	15,754
<b>Total Operating 7600 Food Services</b>		<b>\$259,885</b>
<b>Capital</b>		
64400	641 Other equipment	400
<b>Total Capital 7600 Food Services</b>		<b>\$400</b>
<b>Total School Function 7600 Food Services</b>		<b>\$260,285</b>

**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**554 Middle Central Campus Expenditures**

<b>171</b>	<b>Charter Middle Schools</b>	
<b>569</b>	<b>Other human services</b>	
<b>5052</b>	<b>Charter Middle Schools</b>	Budget
<b>7800</b>	<b>Pupil Transfer Services</b>	<u>2014-15</u>
<b>Operating</b>		
34300	390 Contract- laundry & cleaning	128
34990	310 Contractual services- other	199,740
41370	370 Communications	275
43380	380 Pub Ut Svc Othr Energ Sv	686
43430	430 Electricity	764
45000	370 Insurance	17,416
45320	320 Insurance & Bond Premium	786
46150	350 R & M- land- building & improvement	185
46250	351 R & M equipment	75
46300	351 R & M motor vehicles	35,961
46800	350 Maintenance contracts	150
49105	370 License renewals	50
52540	451 Fuel	32,165
52600	642 Clothing/uniforms	658
52650	642 Equip < than \$1000	572
52790	790 Miscellaneous Expense	971
<b>Total Operating 7800 Pupil Transfer Services</b>		<b>\$290,582</b>
<b>Total School Function 7800 Pupil Transfer Services</b>		<b>\$290,582</b>

**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**554 Middle Central Campus Expenditures**

<b>171</b>	<b>Charter Middle Schools</b>	
<b>569</b>	<b>Other human services</b>	
<b>5052</b>	<b>Charter Middle Schools</b>	Budget
<b>7900</b>	<b>Operation of Plant</b>	<u>2014-15</u>
<b>Operating</b>		
32100	312 Accounting and auditing fees	4,271
34500	350 Contract- building maintenance	87,008
34990	310 Contractual services- other	34,277
41370	370 Communications	14,430
43380	380 Pub Ut Svc Othr Energ Sv	5,065
43430	430 Electricity	87,500
44210	360 IT/Telecommunications Services	77,940
45320	320 Insurance & Bond Premium	82,124
46150	350 R & M- land- building & improvement	35,000
46250	351 R & M equipment	1,317
49175	794 Administrative fees	128,756
49177	794 Bwd Administrative Fee	4,033
52200	510 Cleaning/janitorial supplies	300
52590	590 Other Mat'l & Sply	500
52650	642 Equip < than \$1000	1,000
52790	790 Miscellaneous Expense	500
<b>Total Operating 7900 Operation of Plant</b>		<b>\$564,021</b>
<b>Total School Function 7900 Operation of Plant</b>		<b>\$564,021</b>

**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**554 Middle Central Campus Expenditures**

<b>171</b>	<b>Charter Middle Schools</b>	
<b>569</b>	<b>Other human services</b>	
<b>5052</b>	<b>Charter Middle Schools</b>	Budget
<b>9900</b>	<b>Athletics</b>	<u>2014-15</u>
<b>Personnel</b>		
15005	291 Supplements	6,510
21000	221 Social Security- matching	499
22200	211 Retirement contribution - FRS	480
<b>Total Personnel 9900 Athletics</b>		<b>\$7,489</b>
<b>Operating</b>		
52600	642 Clothing/uniforms	4,000
52650	642 Equip < than \$1000	750
<b>Total Operating 9900 Athletics</b>		<b>\$4,750</b>
<b>Total School Function 9900 Athletics</b>		<b>\$12,239</b>
<b>Total Project 554 Middle Central Campus</b>		<b>\$5,530,294</b>
<b>Total Charter Middle Schools</b>		<b>\$11,325,422</b>

**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**Academic Village Charter School Expenditures**

<b>172</b>	<b>Academic Village Charter School</b>	
<b>569</b>	<b>Other human services</b>	
<b>5053</b>	<b>Academic Village Charter School</b>	Budget
<b>5102</b>	<b>4-8 Basic</b>	<u>2014-15</u>
<b>Personnel</b>		
12910	120 Chtr Sch Teacher	641,168
15005	291 Supplements	10,330
21000	221 Social Security- matching	49,849
22200	211 Retirement contribution - FRS	45,298
23000	231 Health Insurance	228,224
23100	232 Life Insurance	2,368
24000	241 Workers compensation	5,264
<b>Total Personnel 5102 4-8 Basic</b>		<b>\$982,501</b>
<b>Operating</b>		
52590	590 Other Mat'l & Sply	28,662
54520	590 Textbooks	59,340
<b>Total Operating 5102 4-8 Basic</b>		<b>\$88,002</b>
<b>Total School Function 5102 4-8 Basic</b>		<b>\$1,070,503</b>

**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**Academic Village Charter School Expenditures**

<b>172</b>	<b>Academic Village Charter School</b>	
<b>569</b>	<b>Other human services</b>	
<b>5053</b>	<b>Academic Village Charter School</b>	Budget
<b>5103</b>	<b>9-12 Basic</b>	<u>2014-15</u>
<b>Personnel</b>		
12910	120 Chtr Sch Teacher	3,577,909
12996	291 Sick leave - retire/term	15,000
12997	291 Sick leave - annual	15,000
15005	291 Supplements	414,024
15015	291 Payment in lieu of benefits	28,812
21000	221 Social Security- matching	310,017
22200	211 Retirement contribution - FRS	272,677
22500	211 ICMA - city portion	19,515
23000	231 Health Insurance	1,041,272
23100	232 Life Insurance	13,082
24000	241 Workers compensation	29,341
26300	211 General retiree health contrib	4,650
<b>Total Personnel 5103 9-12 Basic</b>		<b>\$5,741,299</b>
<b>Operating</b>		
31310	310 Prof & Tech Services	146,291
41400	371 Postage	500
44200	362 Rents- machinery & equipment	6,000
46250	351 R & M equipment	5,000
46800	350 Maintenance contracts	16,800
47100	395 Printing	3,000
52000	590 Operating supplies	45,000
52150	590 First aid, safety equip & supplies	750
52182	513 Testing material	100,000
52650	642 Equip < than \$1000	41,560
52652	692 Software < than \$1000 &/or licenses	15,367
52653	644 Computer equipment < \$1000	3,500
54100	521 Memberships/ dues/ subscription	5,503
54520	520 Textbooks	183,965
<b>Total Operating 5103 9-12 Basic</b>		<b>\$573,236</b>
<b>Capital</b>		
64400	641 Other equipment	5,000
<b>Total Capital 5103 9-12 Basic</b>		<b>\$5,000</b>
<b>Total School Function 5103 9-12 Basic</b>		<b>\$6,319,535</b>

**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**Academic Village Charter School Expenditures**

<b>172</b>	<b>Academic Village Charter School</b>	
<b>569</b>	<b>Other human services</b>	
<b>5053</b>	<b>Academic Village Charter School</b>	Budget
<b>5250</b>	<b>Exceptional Student Prog</b>	<u>2014-15</u>
<b>Personnel</b>		
12125	160 Sch Clerical Spec I	20,149
12910	120 Chtr Sch Teacher	108,501
12997	291 Sick leave - annual	1,000
15005	291 Supplements	8,557
15015	291 Payment in lieu of benefits	2,401
21000	221 Social Security- matching	10,761
22200	211 Retirement contribution - FRS	10,291
23000	231 Health Insurance	28,528
23100	232 Life Insurance	475
24000	241 Workers compensation	1,055
26300	211 General retiree health contrib	168
<b>Total Personnel 5250 Exceptional Student Prog</b>		<b>\$191,886</b>
<b>Operating</b>		
31310	310 Prof & Tech Services	15,800
52000	590 Operating supplies	1,250
52650	642 Equip < than \$1000	500
54520	520 Textbooks	500
<b>Total Operating 5250 Exceptional Student Prog</b>		<b>\$18,050</b>
<b>Total School Function 5250 Exceptional Student Prog</b>		<b>\$209,936</b>

**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**Academic Village Charter School Expenditures**

<b>172</b>	<b>Academic Village Charter School</b>	
<b>569</b>	<b>Other human services</b>	
<b>5053</b>	<b>Academic Village Charter School</b>	Budget
<b>5300</b>	<b>Vocational 6-12</b>	<u>2014-15</u>
<b>Personnel</b>		
12910	120 Chtr Sch Teacher	84,819
12996	291 Sick leave - retire/term	1,000
15005	291 Supplements	8,223
15015	291 Payment in lieu of benefits	2,401
21000	221 Social Security- matching	7,382
22200	211 Retirement contribution - FRS	7,034
23000	231 Health Insurance	14,264
23100	232 Life Insurance	313
24000	241 Workers compensation	696
26300	211 General retiree health contrib	112
<b>Total Personnel 5300 Vocational 6-12</b>		<b>\$126,244</b>
<b>Operating</b>		
46250	351 R & M equipment	1,000
52000	590 Operating supplies	2,500
52650	642 Equip < than \$1000	2,250
52652	692 Software < than \$1000 &/or licenses	7,500
52653	644 Computer equipment < \$1000	1,000
54520	520 Textbooks	3,000
<b>Total Operating 5300 Vocational 6-12</b>		<b>\$17,250</b>
<b>Total School Function 5300 Vocational 6-12</b>		<b>\$143,494</b>

**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**Academic Village Charter School Expenditures**

<b>172</b>	<b>Academic Village Charter School</b>	
<b>569</b>	<b>Other human services</b>	
<b>5053</b>	<b>Academic Village Charter School</b>	Budget
<b>5901</b>	<b>Substitute Teachers</b>	<u>2014-15</u>
<b>Personnel</b>		
13140	140 Temp Sub Teacher	63,000
21000	221 Social Security- matching	4,820
22200	211 Retirement contribution - FRS	4,400
	<b>Total Personnel 5901 Substitute Teachers</b>	<b>\$72,220</b>
	<b>Total School Function 5901 Substitute Teachers</b>	<b>\$72,220</b>

**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**Academic Village Charter School Expenditures**

<b>172</b>	<b>Academic Village Charter School</b>	
<b>569</b>	<b>Other human services</b>	
<b>5053</b>	<b>Academic Village Charter School</b>	Budget
<b>5919</b>	<b>School/Other</b>	<u>2014-15</u>
<b>Personnel</b>		
13135	140 BTU sub	1,000
13140	140 Temp Sub Teacher	17,500
21000	221 Social Security- matching	1,416
22200	211 Retirement contribution - FRS	1,287
<b>Total Personnel 5919 School/Other</b>		<b>\$21,203</b>
<b>Total School Function 5919 School/Other</b>		<b>\$21,203</b>

**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**Academic Village Charter School Expenditures**

<b>172</b>	<b>Academic Village Charter School</b>	
<b>569</b>	<b>Other human services</b>	
<b>5053</b>	<b>Academic Village Charter School</b>	Budget
<b>6120</b>	<b>Guidance Services</b>	<u>2014-15</u>
<b>Personnel</b>		
12125	160 Sch Clerical Spec I	23,535
12910	120 Chtr Sch Teacher	43,837
12941	160 High School Registrar	41,496
12943	130 Guidance Director	47,255
12956	130 School Counselor	164,068
12996	291 Sick leave - retire/term	5,000
15005	291 Supplements	37,818
15015	291 Payment in lieu of benefits	4,802
21000	221 Social Security- matching	28,152
22200	211 Retirement contribution - FRS	27,044
23000	231 Health Insurance	85,584
23100	232 Life Insurance	1,183
24000	241 Workers compensation	2,625
26300	211 General retiree health contrib	392
<b>Total Personnel 6120 Guidance Services</b>		<b>\$512,791</b>
<b>Operating</b>		
47100	395 Printing	1,500
52000	590 Operating supplies	2,000
52650	642 Equip < than \$1000	250
<b>Total Operating 6120 Guidance Services</b>		<b>\$3,750</b>
<b>Total School Function 6120 Guidance Services</b>		<b>\$516,541</b>

**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**Academic Village Charter School Expenditures**

<b>172</b>	<b>Academic Village Charter School</b>	
<b>569</b>	<b>Other human services</b>	
<b>5053</b>	<b>Academic Village Charter School</b>	Budget
<b>6200</b>	<b>Instruct Media Services</b>	<u>2014-15</u>
<b>Personnel</b>		
12125	160 Sch Clerical Spec I	14,313
12957	130 Media Specialist	42,160
15005	291 Supplements	3,369
15015	291 Payment in lieu of benefits	4,802
21000	221 Social Security- matching	4,947
22200	211 Retirement contribution - FRS	4,479
23100	232 Life Insurance	209
24000	241 Workers compensation	464
26300	211 General retiree health contrib	112
<b>Total Personnel 6200 Instruct Media Services</b>		<b>\$74,855</b>
<b>Operating</b>		
46250	351 R & M equipment	750
52000	590 Operating supplies	1,900
52650	642 Equip < than \$1000	3,430
52652	692 Software < than \$1000 &/or licenses	430
52653	644 Computer equipment < \$1000	824
54505	521 Media	2,790
54510	611 Media Books	21,952
<b>Total Operating 6200 Instruct Media Services</b>		<b>\$32,076</b>
<b>Total School Function 6200 Instruct Media Services</b>		<b>\$106,931</b>

**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**Academic Village Charter School Expenditures**

<b>172</b>	<b>Academic Village Charter School</b>	
<b>569</b>	<b>Other human services</b>	
<b>5053</b>	<b>Academic Village Charter School</b>	Budget
<b>6303</b>	<b>ESE Specialist</b>	<u>2014-15</u>
<b>Personnel</b>		
12935	120 ESE Specialist	41,101
15005	291 Supplements	8,426
21000	221 Social Security- matching	3,792
22200	211 Retirement contribution - FRS	3,803
23000	231 Health Insurance	14,264
23100	232 Life Insurance	152
24000	241 Workers compensation	337
26300	211 General retiree health contrib	56
<b>Total Personnel 6303 ESE Specialist</b>		<b>\$71,931</b>
<b>Total School Function 6303 ESE Specialist</b>		<b>\$71,931</b>

**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**Academic Village Charter School Expenditures**

<b>172</b>	<b>Academic Village Charter School</b>	
<b>569</b>	<b>Other human services</b>	
<b>5053</b>	<b>Academic Village Charter School</b>	Budget
<b>6400</b>	<b>Instructional Staff Training services</b>	<u>2014-15</u>
<b>Operating</b>		
31310	310 Prof & Tech Services	600
40100	330 Travel/conferences	<u>16,873</u>
<b>Total Operating 6400 Instructional Staff Training services</b>		<b>\$17,473</b>
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<b>Total School Function 6400 Instructional Staff Training services</b>		<b>\$17,473</b>
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**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**Academic Village Charter School Expenditures**

<b>172</b>	<b>Academic Village Charter School</b>	
<b>569</b>	<b>Other human services</b>	
<b>5053</b>	<b>Academic Village Charter School</b>	Budget
<b>7300</b>	<b>School Administration</b>	<u>2014-15</u>
<b>Personnel</b>		
12125	160 Sch Clerical Spec I	74,787
12942	110 High School Assistant Principal	253,515
12949	120 Behavior Specialist	81,482
12953	110 Assistant Principal	73,095
12954	110 Principal High School	116,663
12960	160 Receptionist	35,805
12997	291 Sick leave - annual	14,000
15005	291 Supplements	32,239
15015	291 Payment in lieu of benefits	4,802
21000	221 Social Security- matching	52,337
22200	211 Retirement contribution - FRS	46,552
22500	211 ICMA - city portion	3,170
23000	231 Health Insurance	142,640
23100	232 Life Insurance	2,346
24000	241 Workers compensation	5,207
26300	211 General retiree health contrib	616
<b>Total Personnel 7300 School Administration</b>		<b>\$939,256</b>
<b>Operating</b>		
31300	311 Professional services-Outside Legal	25,000
31310	310 Prof & Tech Services	3,000
34989	310 Contractual service provider	54,609
34990	310 Contractual services- other	500
40100	330 Travel/conferences	2,000
41400	371 Postage	250
46250	351 R & M equipment	2,000
46800	350 Maintenance contracts	1,071
47100	395 Printing	500
49000	391 Legal/employment ads	2,000
49104	370 License fees	825
52000	590 Operating supplies	10,000
52590	590 Other Mat'l & Sply	1,500
52650	642 Equip < than \$1000	11,650
52652	692 Software < than \$1000 &/or licenses	25,259
52653	644 Computer equipment < \$1000	62,190
54100	521 Memberships/ dues/ subscription	2,335
<b>Total Operating 7300 School Administration</b>		<b>\$204,689</b>

**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**Academic Village Charter School Expenditures**

<b>172</b>	Academic Village Charter School	
<b>569</b>	Other human services	
<b>5053</b>	Academic Village Charter School	Budget
<b>7300</b>	School Administration	<u>2014-15</u>
<b>Capital</b>		
64691	691 Capitalized Software - Schools	3,961
	<b>Total Capital 7300 School Administration</b>	<u><b>\$3,961</b></u>
<b>Total School Function 7300 School Administration</b>		<u><b>\$1,147,906</b></u>

**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**Academic Village Charter School Expenditures**

<b>172</b>	Academic Village Charter School	
<b>569</b>	Other human services	
<b>5053</b>	Academic Village Charter School	Budget
<b>7400</b>	Facilities Acquisition & Construction	<u>2014-15</u>
<b>Operating</b>		
44360	360 Rentals	3,125,214
	<b>Total Operating 7400 Facilities Acquisition &amp; Construction</b>	<b>\$3,125,214</b>
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	<b>Total School Function 7400 Facilities Acquisition &amp; Construction</b>	<b>\$3,125,214</b>
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**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**Academic Village Charter School Expenditures**

<b>172</b>	<b>Academic Village Charter School</b>	
<b>569</b>	<b>Other human services</b>	
<b>5053</b>	<b>Academic Village Charter School</b>	Budget
<b>7600</b>	<b>Food Services</b>	<u>2014-15</u>
<b>Operating</b>		
31310	310 Prof & Tech Services	730,502
43380	380 Pub Ut Svc Othr Energ Sv	2,094
43430	430 Electricity	19,598
46150	350 R & M- land- building & improvement	300
46250	351 R & M equipment	4,355
46800	350 Maintenance contracts	1,299
52650	642 Equip < than \$1000	500
52790	790 Miscellaneous Expense	454
52910	580 Commodity Consumption	47,239
<b>Total Operating 7600 Food Services</b>		<b>\$806,341</b>
<b>Capital</b>		
64151	641 Oven	1,900
<b>Total Capital 7600 Food Services</b>		<b>\$1,900</b>
<b>Total School Function 7600 Food Services</b>		<b>\$808,241</b>

**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**Academic Village Charter School Expenditures**

<b>172</b>	<b>Academic Village Charter School</b>	
<b>569</b>	<b>Other human services</b>	
<b>5053</b>	<b>Academic Village Charter School</b>	Budget
<b>7800</b>	<b>Pupil Transfer Services</b>	<u>2014-15</u>
<b>Operating</b>		
34300	390 Contract- laundry & cleaning	128
34990	310 Contractual services- other	199,740
41370	370 Communications	277
43380	380 Pub Ut Svc Othr Energ Sv	685
43430	430 Electricity	764
45000	370 Insurance	44,237
45320	320 Insurance & Bond Premium	786
46150	350 R & M- land- building & improvement	181
46250	351 R & M equipment	75
46300	351 R & M motor vehicles	35,961
46800	350 Maintenance contracts	150
49105	370 License renewals	50
52540	451 Fuel	87,124
52600	642 Clothing/uniforms	658
52650	642 Equip < than \$1000	571
52790	790 Miscellaneous Expense	971
<b>Total Operating 7800 Pupil Transfer Services</b>		<b>\$372,358</b>
<b>Total School Function 7800 Pupil Transfer Services</b>		<b>\$372,358</b>

**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**Academic Village Charter School Expenditures**

<b>172</b>	<b>Academic Village Charter School</b>	
<b>569</b>	<b>Other human services</b>	
<b>5053</b>	<b>Academic Village Charter School</b>	Budget
<b>7900</b>	<b>Operation of Plant</b>	<u>2014-15</u>
<b>Personnel</b>		
12961	160 Security	52,869
15005	291 Supplements	2,800
21000	221 Social Security- matching	4,262
22200	211 Retirement contribution - FRS	4,094
23000	231 Health Insurance	42,792
23100	232 Life Insurance	196
24000	241 Workers compensation	434
26300	211 General retiree health contrib	168
<b>Total Personnel 7900 Operation of Plant</b>		<b>\$107,615</b>
<b>Operating</b>		
32100	312 Accounting and auditing fees	4,271
34500	350 Contract- building maintenance	334,150
34989	310 Contractual service provider	41,664
34990	310 Contractual services- other	71,963
41370	370 Communications	5,907
43380	380 Pub Ut Svc Othr Energ Sv	48,500
43430	430 Electricity	520,000
44210	360 IT/Telecommunications Services	233,702
45320	320 Insurance & Bond Premium	82,124
46150	350 R & M- land- building & improvement	154,000
46250	351 R & M equipment	3,355
49175	794 Administrative fees	315,489
49177	794 Bwd Administrative Fee	12,290
52200	510 Cleaning/janitorial supplies	300
52590	590 Other Mat'l & Sply	655
52650	642 Equip < than \$1000	6,500
52790	790 Miscellaneous Expense	555
<b>Total Operating 7900 Operation of Plant</b>		<b>\$1,835,425</b>
<b>Other</b>		
91171	971 Transfer to Charter Middle School	58,123
<b>Total Other 7900 Operation of Plant</b>		<b>\$58,123</b>
<b>Total School Function 7900 Operation of Plant</b>		<b>\$2,001,163</b>

**City of Pembroke Pines, Florida**  
**Broward County Sponsored Charter Schools**  
**Academic Village Charter School Expenditures**

<b>172</b>	<b>Academic Village Charter School</b>	
<b>569</b>	<b>Other human services</b>	
<b>5053</b>	<b>Academic Village Charter School</b>	Budget
<b>9900</b>	<b>Athletics</b>	<u>2014-15</u>
<b>Personnel</b>		
15005	291 Supplements	42,668
21000	221 Social Security- matching	3,265
22200	211 Retirement contribution - FRS	2,966
<b>Total Personnel 9900 Athletics</b>		<b>\$48,899</b>
<b>Operating</b>		
31310	310 Prof & Tech Services	46,334
34990	314 Contractual services- other	48,993
40100	330 Travel/conferences	500
46250	351 R & M equipment	4,200
52000	590 Operating supplies	3,275
52150	590 First aid, safety equip & supplies	1,300
52600	642 Clothing/uniforms	23,145
52650	642 Equip < than \$1000	27,069
54100	521 Memberships/ dues/ subscription	3,300
<b>Total Operating 9900 Athletics</b>		<b>\$158,116</b>
<b>Capital</b>		
64010	641 Athletic equipment	18,000
<b>Total Capital 9900 Athletics</b>		<b>\$18,000</b>
<b>Total School Function 9900 Athletics</b>		<b>\$225,015</b>

<b>Total Academic Village Charter School</b>	<b>\$16,229,664</b>
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**City of Pembroke Pines, Florida**  
**Florida State University Sponsored Charter School**  
**FSU Charter Schools Expenditures**

<b>173</b>	<b>FSU Charter Schools</b>	
<b>569</b>	<b>Other human services</b>	
<b>5061</b>	<b>FSU Charter Elementary School</b>	Budget
<b>5101</b>	<b>K-3 Basic</b>	<u>2014-15</u>
<b>Personnel</b>		
12910	120 Chtr Sch Teacher	1,026,588
12997	291 Sick leave - annual	1,500
13554	150 P/T Teacher Assistant	90,412
15005	291 Supplements	102,015
15015	291 Payment in lieu of benefits	14,406
21000	221 Social Security- matching	94,523
22200	211 Retirement contribution - FRS	82,745
22500	211 ICMA - city portion	8,147
23000	231 Health Insurance	257,038
23100	232 Life Insurance	3,798
24000	241 Workers compensation	9,162
26300	211 General retiree health contrib	1,348
<b>Total Personnel 5101 K-3 Basic</b>		<b>\$1,691,682</b>
<b>Operating</b>		
40100	330 Travel/conferences	1,500
52182	513 Testing material	500
52590	590 Other Mat'l & Sply	20,000
52650	642 Equip < than \$1000	2,000
54100	521 Memberships/ dues/ subscription	3,500
54520	520 Textbooks	42,700
<b>Total Operating 5101 K-3 Basic</b>		<b>\$70,200</b>
<b>Total School Function 5101 K-3 Basic</b>		<b>\$1,761,882</b>

**City of Pembroke Pines, Florida**  
**Florida State University Sponsored Charter School**  
**FSU Charter Schools Expenditures**

<b>173</b>	<b>FSU Charter Schools</b>	
<b>569</b>	<b>Other human services</b>	
<b>5061</b>	<b>FSU Charter Elementary School</b>	Budget
<b>5102</b>	<b>4-8 Basic</b>	<u>2014-15</u>
<b>Personnel</b>		
12910	120 Chtr Sch Teacher	528,989
12997	291 Sick leave - annual	1,000
13554	150 P/T Teacher Assistant	51,664
15005	291 Supplements	36,016
15015	291 Payment in lieu of benefits	2,401
21000	221 Social Security- matching	47,463
22200	211 Retirement contribution - FRS	40,903
22500	211 ICMA - city portion	4,601
23000	231 Health Insurance	156,624
23100	232 Life Insurance	1,956
24000	241 Workers compensation	4,764
26300	211 General retiree health contrib	668
<b>Total Personnel 5102 4-8 Basic</b>		<b>\$877,049</b>
<b>Operating</b>		
40100	330 Travel/conferences	1,500
46250	351 R & M equipment	500
52182	513 Testing material	250
52590	590 Other Mat'l & Sply	11,000
52650	642 Equip < than \$1000	1,700
54100	521 Memberships/ dues/ subscription	3,000
54520	520 Textbooks	34,300
<b>Total Operating 5102 4-8 Basic</b>		<b>\$52,250</b>
<b>Total School Function 5102 4-8 Basic</b>		<b>\$929,299</b>

**City of Pembroke Pines, Florida**  
**Florida State University Sponsored Charter School**  
**FSU Charter Schools Expenditures**

<b>173</b>	<b>FSU Charter Schools</b>	
<b>569</b>	<b>Other human services</b>	
<b>5061</b>	<b>FSU Charter Elementary School</b>	Budget
<b>5250</b>	<b>Exceptional Student Prog</b>	<u>2014-15</u>
<b>Personnel</b>		
12558	120 Speech Therapist	42,880
12910	120 Chtr Sch Teacher	248,518
13140	140 Temp Sub Teacher	6,000
13554	150 P/T Teacher Assistant	36,937
13559	120 P/T Certified Teacher	26,715
15005	291 Supplements	23,906
15015	291 Payment in lieu of benefits	2,401
21000	221 Social Security- matching	29,646
22200	211 Retirement contribution - FRS	21,845
22500	211 ICMA - city portion	6,310
23000	231 Health Insurance	85,584
23100	232 Life Insurance	1,077
24000	241 Workers compensation	2,915
26300	211 General retiree health contrib	392
<b>Total Personnel 5250 Exceptional Student Prog</b>		<b>\$535,126</b>
<b>Operating</b>		
31310	310 Prof & Tech Services	66,500
34989	310 Contractual service provider	22,982
40100	330 Travel/conferences	2,000
52590	590 Other Mat'l & Sply	5,000
52650	642 Equip < than \$1000	3,000
54520	520 Textbooks	6,000
<b>Total Operating 5250 Exceptional Student Prog</b>		<b>\$105,482</b>
<b>Total School Function 5250 Exceptional Student Prog</b>		<b>\$640,608</b>

**City of Pembroke Pines, Florida**  
**Florida State University Sponsored Charter School**  
**FSU Charter Schools Expenditures**

<b>173</b>	<b>FSU Charter Schools</b>	
<b>569</b>	<b>Other human services</b>	
<b>5061</b>	<b>FSU Charter Elementary School</b>	Budget
<b>5901</b>	<b>Substitute Teachers</b>	<u>2014-15</u>
<b>Personnel</b>		
13140	140 Temp Sub Teacher	40,000
21000	221 Social Security- matching	3,060
22200	211 Retirement contribution - FRS	2,780
	<b>Total Personnel 5901 Substitute Teachers</b>	<b>\$45,840</b>
<hr/>		
	<b>Total School Function 5901 Substitute Teachers</b>	<b>\$45,840</b>
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**City of Pembroke Pines, Florida**  
**Florida State University Sponsored Charter School**  
**FSU Charter Schools Expenditures**

<b>173</b>	<b>FSU Charter Schools</b>	
<b>569</b>	<b>Other human services</b>	
<b>5061</b>	<b>FSU Charter Elementary School</b>	Budget
<b>6120</b>	<b>Guidance Services</b>	<u>2014-15</u>
<b>Personnel</b>		
12956	130 School Counselor	45,820
15005	291 Supplements	5,300
21000	221 Social Security- matching	3,913
22200	211 Retirement contribution - FRS	3,881
23000	231 Health Insurance	14,264
23100	232 Life Insurance	169
24000	241 Workers compensation	376
26300	211 General retiree health contrib	56
<b>Total Personnel 6120 Guidance Services</b>		<b>\$73,779</b>
<b>Operating</b>		
40100	330 Travel/conferences	1,000
52590	590 Other Mat'l & Sply	500
<b>Total Operating 6120 Guidance Services</b>		<b>\$1,500</b>
<b>Total School Function 6120 Guidance Services</b>		<b>\$75,279</b>

**City of Pembroke Pines, Florida**  
**Florida State University Sponsored Charter School**  
**FSU Charter Schools Expenditures**

<b>173</b>	<b>FSU Charter Schools</b>	
<b>569</b>	<b>Other human services</b>	
<b>5061</b>	<b>FSU Charter Elementary School</b>	Budget
<b>6200</b>	<b>Instruct Media Services</b>	<u>2014-15</u>
<b>Personnel</b>		
12957	130 Media Specialist	39,470
15005	291 Supplements	315
15015	291 Payment in lieu of benefits	2,401
21000	221 Social Security- matching	3,229
22200	211 Retirement contribution - FRS	2,939
23100	232 Life Insurance	146
24000	241 Workers compensation	324
26300	211 General retiree health contrib	56
<b>Total Personnel 6200 Instruct Media Services</b>		<b>\$48,880</b>
<b>Operating</b>		
52590	590 Other Mat'l & Sply	1,000
52652	692 Software < than \$1000 &/or licenses	2,800
54510	611 Media Books	8,148
<b>Total Operating 6200 Instruct Media Services</b>		<b>\$11,948</b>
<b>Total School Function 6200 Instruct Media Services</b>		<b>\$60,828</b>

**City of Pembroke Pines, Florida**  
**Florida State University Sponsored Charter School**  
**FSU Charter Schools Expenditures**

<b>173</b>	<b>FSU Charter Schools</b>	
<b>569</b>	<b>Other human services</b>	
<b>5061</b>	<b>FSU Charter Elementary School</b>	Budget
<b>6400</b>	<b>Instructional Staff Training services</b>	<u>2014-15</u>
<b>Operating</b>		
31310	310 Prof & Tech Services	2,500
40100	330 Travel/conferences	640
<b>Total Operating 6400 Instructional Staff Training services</b>		<b>\$3,140</b>
<b>Total School Function 6400 Instructional Staff Training services</b>		<b>\$3,140</b>

**City of Pembroke Pines, Florida**  
**Florida State University Sponsored Charter School**  
**FSU Charter Schools Expenditures**

<b>173</b>	<b>FSU Charter Schools</b>	
<b>569</b>	<b>Other human services</b>	
<b>5061</b>	<b>FSU Charter Elementary School</b>	Budget
<b>7300</b>	<b>School Administration</b>	<u>2014-15</u>
<b>Personnel</b>		
12155	110Sch Administrative Assistant I	37,918
12951	160Registrar	32,742
12952	160Bookkeeper	32,387
12953	110Assistant Principal	77,380
12973	110Principal Pembroke Shores	107,415
12997	291Sick leave - annual	2,500
13683	160Sch P/T Clerk Spec I	8,892
15005	291Supplements	4,739
15015	291Payment in lieu of benefits	2,401
21000	221Social Security- matching	23,446
22200	211Retirement contribution - FRS	16,936
22500	211ICMA - city portion	5,209
23000	231Health Insurance	57,056
23100	232Life Insurance	1,063
24000	241Workers compensation	2,433
26300	211General retiree health contrib	280
<b>Total Personnel 7300 School Administration</b>		<b>\$412,797</b>
<b>Operating</b>		
31300	311Professional services-Outside Legal	10,000
31310	310Prof & Tech Services	6,000
34989	310Contractual service provider	70,094
40100	330Travel/conferences	2,500
41400	371Postage	1,500
46250	351R & M equipment	1,100
46800	350Maintenance contracts	10,186
47100	395Printing	1,500
49000	391Legal/employment ads	1,250
52590	590Other Mat'l & Sply	8,000
52650	642Equip < than \$1000	2,000
52652	692Software < than \$1000 &/or licenses	30,425
52653	644Computer equipment < \$1000	2,140
54100	521Memberships/ dues/ subscription	1,000
<b>Total Operating 7300 School Administration</b>		<b>\$147,695</b>
<b>Capital</b>		
64691	691Capitalized Software - Schools	2,001
<b>Total Capital 7300 School Administration</b>		<b>\$2,001</b>
<b>Total School Function 7300 School Administration</b>		<b>\$562,493</b>

**City of Pembroke Pines, Florida**  
**Florida State University Sponsored Charter School**  
**FSU Charter Schools Expenditures**

<b>173</b>	<b>FSU Charter Schools</b>	
<b>569</b>	<b>Other human services</b>	
<b>5061</b>	<b>FSU Charter Elementary School</b>	Budget
<b>7400</b>	<b>Facilities Acquisition &amp; Construction</b>	<u>2014-15</u>
<b>Operating</b>		
44360	360 Rentals	615,387
<b>Total Operating 7400 Facilities Acquisition &amp; Construction</b>		<b>\$615,387</b>
<b>Total School Function 7400 Facilities Acquisition &amp; Construction</b>		<b>\$615,387</b>

**City of Pembroke Pines, Florida**  
**Florida State University Sponsored Charter School**  
**FSU Charter Schools Expenditures**

<b>173</b>	<b>FSU Charter Schools</b>	
<b>569</b>	<b>Other human services</b>	
<b>5061</b>	<b>FSU Charter Elementary School</b>	Budget
<b>7600</b>	<b>Food Services</b>	<u>2014-15</u>
<b>Operating</b>		
31310	310 Prof & Tech Services	213,949
43380	380 Pub Ut Svc Othr Energ Sv	923
43430	430 Electricity	11,157
46150	350 R & M- land- building & improvement	300
46250	351 R & M equipment	2,105
46800	350 Maintenance contracts	1,299
52650	642 Equip < than \$1000	310
52790	790 Miscellaneous Expense	1,091
52910	580 Commodity Consumption	15,918
<b>Total Operating 7600 Food Services</b>		<b>\$247,052</b>
<b>Capital</b>		
64400	641 Other equipment	400
<b>Total Capital 7600 Food Services</b>		<b>\$400</b>
<b>Total School Function 7600 Food Services</b>		<b>\$247,452</b>

**City of Pembroke Pines, Florida**  
**Florida State University Sponsored Charter School**  
**FSU Charter Schools Expenditures**

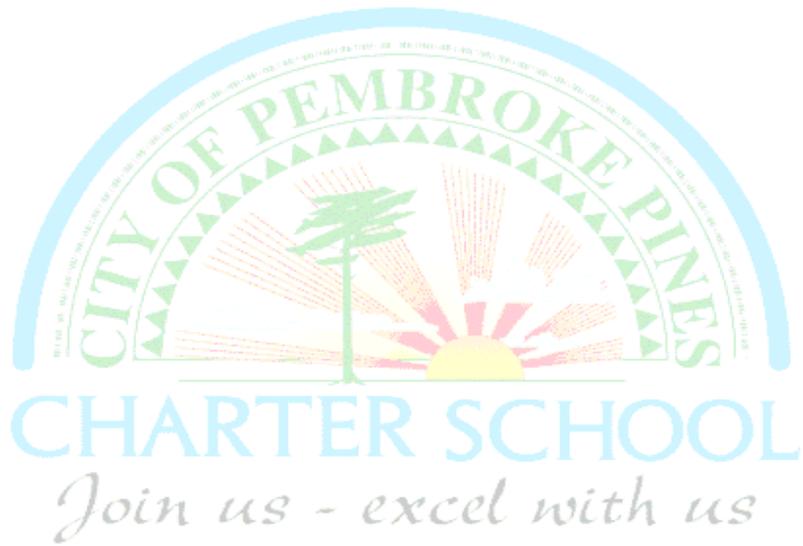
<b>173</b>	<b>FSU Charter Schools</b>	
<b>569</b>	<b>Other human services</b>	
<b>5061</b>	<b>FSU Charter Elementary School</b>	Budget
<b>7800</b>	<b>Pupil Transfer Services</b>	<u>2014-15</u>
<b>Operating</b>		
34300	390 Contract- laundry & cleaning	128
34990	310 Contractual services- other	199,740
41370	370 Communications	283
43380	380 Pub Ut Svc Othr Energ Sv	686
43430	430 Electricity	764
45000	370 Insurance	19,054
45320	320 Insurance & Bond Premium	786
46150	350 R & M- land- building & improvement	181
46250	351 R & M equipment	75
46300	351 R & M motor vehicles	35,961
46800	350 Maintenance contracts	150
49105	370 License renewals	50
52540	451 Fuel	41,394
52600	642 Clothing/uniforms	658
52650	642 Equip < than \$1000	572
52790	790 Miscellaneous Expense	972
<b>Total Operating 7800 Pupil Transfer Services</b>		<b>\$301,454</b>
<b>Total School Function 7800 Pupil Transfer Services</b>		<b>\$301,454</b>

**City of Pembroke Pines, Florida**  
**Florida State University Sponsored Charter School**  
**FSU Charter Schools Expenditures**

<b>173</b>	<b>FSU Charter Schools</b>	
<b>569</b>	<b>Other human services</b>	
<b>5061</b>	<b>FSU Charter Elementary School</b>	Budget
<b>7900</b>	<b>Operation of Plant</b>	<u>2014-15</u>
<b>Operating</b>		
30010	790 Contingency	141,418
32100	312 Accounting and auditing fees	4,271
34500	350 Contract- building maintenance	118,429
34990	310 Contractual services- other	20,303
41370	370 Communications	16,976
43380	380 Pub Ut Svc Othr Energ Sv	5,050
43430	430 Electricity	135,050
44210	360 IT/Telecommunications Services	78,751
45320	320 Insurance & Bond Premium	82,124
46150	350 R & M- land- building & improvement	36,000
46250	351 R & M equipment	1,000
49175	794 Administrative fees	166,681
49176	794 FSU Administrative Fee	250,000
52200	510 Cleaning/janitorial supplies	1,000
52590	590 Other Mat'l & Sply	500
52650	642 Equip < than \$1000	3,837
52790	790 Miscellaneous Expense	400
<b>Total Operating 7900 Operation of Plant</b>		<b>\$1,061,790</b>
<b>Other</b>		
91171	971 Transfer to Charter Middle School	194,115
<b>Total Other 7900 Operation of Plant</b>		<b>\$194,115</b>
<b>Total School Function 7900 Operation of Plant</b>		<b>\$1,255,905</b>

**City of Pembroke Pines, Florida**  
**Florida State University Sponsored Charter School**  
**FSU Charter Schools Expenditures**

<b>173</b>	<b>FSU Charter Schools</b>	
<b>569</b>	<b>Other human services</b>	
<b>5061</b>	<b>FSU Charter Elementary School</b>	Budget
<b>9102</b>	<b>Child Care Supervision</b>	<u>2014-15</u>
<b>Personnel</b>		
13190	160 P/T After School Director	35,802
13403	160 P/T Bookkeeper	6,172
13556	160 P/T After School Care	78,404
13683	160 Sch P/T Clerk Spec I	5,335
21000	221 Social Security- matching	9,623
22200	211 Retirement contribution - FRS	9,269
24000	241 Workers compensation	1,035
<b>Total Personnel 9102 Child Care Supervision</b>		<b>\$145,640</b>
<b>Operating</b>		
31310	310 Prof & Tech Services	150
52590	590 Other Mat'l & Sply	800
52650	642 Equip < than \$1000	400
<b>Total Operating 9102 Child Care Supervision</b>		<b>\$1,350</b>
<b>Total School Function 9102 Child Care Supervision</b>		<b>\$146,990</b>
<b>Total FSU Charter Schools</b>		<b>\$6,646,557</b>



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## Glossary

**Adequate Yearly Progress (AYP)** – The national measure which is based on a different breakdown of the same data used to determine FCAT scores.

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

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

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

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

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

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

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

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

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

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

**AVCS** – Academic Village Charter School

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

**Basis of Accounting** – The timing of recognition, that is, when the effects of transactions or events should be recognized for financial reporting purposes. For example, the effects of transactions or events can be recognized on an accrual basis (that is, when the transactions or events take place), or on a cash basis (that is, when cash is received or paid). Basis of accounting is an essential part of measurement focus, because a particular timing of recognition is necessary to accomplish a particular measurement focus.

**Budget** – An operational guide of planned financial activity for a specified period of time (fiscal year or project length) estimating all anticipated revenues and expected expenditures/expenses for the budget period. A policy document, which communicates programmatic goals and objectives and the anticipated means for achieving

them.

**Budget Calendar** – The schedule of target dates that the Charter Schools follow in the preparation of preliminary budgets and the adoption of the final budget.

**Budget Message** – An executive-level overview of the proposed budget delivered by the Charter School Principals to the Charter Board and City Commissioners. It discusses the major Charter School issues and the proposed means of dealing with them, highlights key experiences during the current fiscal year, and indicates how current and proposed budgetary plans will meet the Charter Schools objectives. The budget message is normally the first comprehensive public statement of the Charter Schools plan for the upcoming fiscal year.

**Budgetary Basis of Accounting** – This refers to the basis of accounting used to estimate when revenues and expenditures are recognized for budgetary purposes. This generally takes one of three forms: GAAP, cash, or modified accrual.

**Budgetary Control** – The control or management of a Charter School in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources. The level of budgetary controls that is the point at which expenditures cannot legally exceed the appropriated amount.

**Capital Assets** – Assets of significant value that meet or exceed the capitalization threshold and have a useful life extending beyond a single accounting period. Capital assets are also called “fixed assets”, and may include land; improvements to land; easements; buildings; building improvements; machinery; equipment; vehicles; infrastructure; works of art and historical treasures; and all other tangible or intangible assets that are used in operations and have initial useful lives extending beyond a single reporting period.

**Capital Budget** – A plan of proposed capital outlays and the means of financing them for the current fiscal period. It is usually a part of the current budget.

**Capital Expenditures** – See “Capital Outlay”.

**Capital Improvements Program (CIP)** – All capital expenditures planned for the next five years. The program specifies both proposed projects and the resources estimated to be available to fund projected expenditures.

**Capital Outlay** – All charges incurred to acquire equipment, land, buildings, improvements of land or buildings, fixtures, and other permanent improvements with a value in excess of \$1,000 and a useful life expectancy of greater than 1 year.

**Cash Basis of Accounting** – A basis of accounting in which transactions or events are recognized when related cash amounts are received or disbursed.

**Chart of Accounts** – The classification system used by a City to organize the accounting records. Sometimes referred to as a UDAK (user defined accounting key).

**Charter School** - A K-12 school system operated by the City of Pembroke Pines.

**Contractual Services** – Services rendered to a school by private firms, individuals, or other governmental agencies. Examples include maintenance agreements, and professional consulting services.

**DOE** – Department of Education

**Deficit** – The excess of an entity's liabilities and reserved equity of a fund over its assets (deficit fund balance), or the excess of expenditures or expenses and encumbrances over revenues during an accounting period.

**Depreciation** – A method of cost allocation to recognize the decline in service potentials of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

**Disbursements** – The payment of monies by the City from a bank account or cash fund.

**ESE** – Exceptional Student Education

**Employee (or Fringe) Benefits** – Contributions made by a Charter School to meet commitments or obligations for employee fringe benefits. Included are the Charter School's share of costs for Social Security and Medicare, and the various pension, medical, and life insurance plans.

**Encumbrance** – The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

**End of Course Exam (EOC)** – The means of standardized testing in the secondary public schools of Florida.

**Expenditure** – The incurring of a liability, the payment of cash, or the transfer of property for the purpose of acquiring an asset, or a service or settling a loss. A decrease in net financial resources under the current financial resources measurement focus not properly classified as "Other Financing Uses".

**Expense** – Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges. Decreases the net assets of the fund.

**FCAT 2.0** – (Florida Comprehensive Assessment Test 2.0)-The means of standardized testing in the primary and secondary public schools of Florida.

**FEFP** – (Florida Education Finance Program) - Revenues received from State sources.

**FSU** – Florida State University

**FTE** – (Full-time Equivalent) - Used to calculate enrollment for purposes of funding.

**Financial Accounting Standards Board (FASB)** – The authoritative accounting and financial reporting standard-setting body for business enterprises and not-for-profit organizations. The GASB and its predecessors have elected to apply a number of the FASB's standards as well as those of its predecessors, to state and local governments.

**Fiscal Policy** – A Charter Schools' policies with respect to revenues, spending, and debt management as these relate to Charter School services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of Charter School budgets and their funding.

**Fiscal Year** – A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. The City's fiscal year runs from October 1<sup>st</sup> to September 30<sup>th</sup>. The Charter School's fiscal year runs from July 1<sup>st</sup> to June 30<sup>th</sup>.

**Fixed Assets** – See "Capital Assets".

**Function** – A group of related activities aimed at accomplishing a major service or regulatory program for which

a Charter School is responsible (e.g., K-3 Basic, 4-8 Basic).

**Fund** – An accounting and reporting entity with a self-balancing set of accounts. Funds are created to establish accountability for revenues and expenses, which are segregated for the purpose of carrying out a specific purpose or range of activities.

**Fund Balance** – The difference between assets and liabilities reported in a Charter School fund.

**GAAP** – (Generally Accepted Accounting Principles) The conventions, rules, and procedures that serve as the norm for the fair presentation of financial statements.

**Goal** – A statement of broad direction, purpose or intent based on the needs of the schools. An objective to be achieved assuring the fulfillment of program purposes.

**Governmental Accounting Standards Board (GASB)** – The ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.

**Governmental Funds** – Funds that are used to provide information on near-term inflows, outflows, and balances of spendable resources.

**Government Finance Officers Association (GFOA)** – An association of public finance professionals. The GFOA has played a major role in the development and promotion of GAAP for state and local government since its inception, and sponsors the Certificate of Achievement for Excellence in Financial Reporting Program and the Distinguished Budget Presentation Awards Program.

**Grants** – Contributions or gifts of cash or other assets by a government or other organization to support a specified purpose, activity or facility. Grants may be classified as either operating, capital, or both depending upon the restrictions placed on use of the grant monies by the grantor.

**IDEA** - Individuals with Disabilities Education Act

**Interfund Transfers** – Flows of assets (such as cash or goods) between funds of the Charter Schools.

**Intergovernmental Revenue** – Funds received from federal, state and other local government sources in the form of grants, state shared revenues, entitlements, or payments in lieu of taxes.

**Internal Service Charges** – The charges to user departments for services provided by an internal service fund, such as data processing, health insurance, life insurance, workers' compensation or liability insurance.

**Line-item Budget** – A detailed expense or expenditure budget, generally classified by object within each function.

**Materials and Supplies** – Expendable materials and operating supplies necessary to conduct school operations.

**Modified Accrual Basis of Accounting** – Basis of accounting according to which (a) revenues are recognized in the accounting period in which they become available and measurable and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.

**NSSE** – National Study of School Evaluation

**Object of Expenditure** – An expenditure classification, referring to the lowest and most detailed level of classification, such as electricity, office supplies, books, and copy machine.

**Objective** – Something to be accomplished in specific, well defined, and measurable terms, and that is achievable within a specific time frame.

**Operating Expenses** – The cost for personnel, materials and equipment required for a school to function.

**Operating Revenues** – Funds that the Charter Schools receive as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

**Other Miscellaneous Revenues** – Includes miscellaneous revenue items and often includes investment income.

**Output Indicator** – A unit of work accomplished, without reference to the resources required to do the work (e.g., number of students, number of full time employees). Output indicators do not reflect the effectiveness or efficiency of the work performed.

**PPCES** – Pembroke Pines Charter Elementary School

**PPCHS** – Pembroke Pines Charter High School

**PPCMS** – Pembroke Pines Charter Middle School

**Performance Budget** – A budget format that relates the input of resources and the output of services for each Charter School individually. Performance budgeting facilitates the evaluation of program efficiency and effectiveness.

**Performance Indicators** – Specific quantitative and qualitative measures of work performed and outcomes achieved as an objective of specific schools or programs.

**Performance Measure** – Data collected to determine how effective or efficient a school is in achieving its objectives.

**Personnel Services** – Expenditures for salaries, wages, and fringe benefits of the school’s employees.

**Receipts** – Cash received by the City.

**Reserve** – An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year, or to earmark a portion of a governmental fund’s net assets that is not available for appropriation.

**Resolution** – A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

**Resources** – A supply of available inputs including amounts available for appropriation such as estimated revenues, fund transfers, and beginning balances.

**Revenue** – Inflows of resources to finance the operations of government. Increases the net assets of the fund.

**SACS** – Southern Association of Colleges and Schools

**SRO** – Student Resource Officer

**Shared Revenue** – Revenue that is earned by one governmental unit but that are shared, usually on a predetermined basis, with other units or classes of governments.

**Source of Revenue** – Revenues are identified and classified according to their point of origin, for example taxes, inter-governmental, user fees, fines and forfeitures, etc.

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

**Status Quo Budget** – To maintain the existing level of service in the current budget

**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.





**CHARTER SCHOOL**

*Join us - excel with us*

**City of Pembroke Pines, Florida**

**Charter School**

**FY 2014-15**

**Adopted Budget**